

SAWYER COUNTY

HAYWARD, WISCONSIN

FINANCIAL STATEMENT AS OF DECEMBER 31, 2012

INDEPENDENT AUDITOR'S REPORT

SAWYER COUNTY, WISCONSIN

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INDEPENDENT AUDITOR'S REPORT

To the County Board
Sawyer County
Hayward, Wisconsin 54843

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sawyer County, Wisconsin ("County") as of and for the year ended December 31, 2012, 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 of America; 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 of America 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 of material misstatement.

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

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, each major fund, and the aggregate remaining fund information of the Sawyer County, Wisconsin as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 3 through 10 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 of America, 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 Sawyer County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and other supplementary financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and other supplementary financial information 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 of America. In our opinion, the combining and individual nonmajor fund financial statements, and other supplementary financial information, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The introductory section has 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 it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2013, on our consideration of the Sawyer 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 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 Sawyer County's internal control over financial reporting and compliance.



September 24, 2013

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2012

Our discussion and analysis of Sawyer County's financial performance provides an overview of the County's financial activities for the calendar year 2012. Please read it in conjunction with the County's statements following this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the year ended December 31, 2012 include the following:

- * During the fiscal year, the County's net position increased \$53.8 million to \$54.5 million. Net position related to governmental activities of the County increased 2 percent to \$51 million and net position of business type activities of the County decreased by \$260 thousand.
- * The County departments controlled their operations to deliver actual results that were better than budget.
- * The County sold surplus land and land acquired over the years by foreclosure for non-payment of real estate taxes. These sales generated \$59,932 in profit and put this property back on the tax rolls.
- * The County added \$1.1 million in capital assets, net of accumulated depreciation.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of four parts:

- * Independent auditor's report
- * *Management's discussion and analysis*
- * *Basis financial statements*
 - Government-wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
- * *Combining statements for non-major governmental funds, individual fund information and supplemental financial information*

The basic financial statements include two kinds of statements that present different views of the County. The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status. The remaining statements are fund financial statements that focus on individual parts of County government and report the County's operations in more detail than the government-wide statements. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds. The non-major funds are added together and presented in single columns in the basic financial statements.

Government-wide Statements

Government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies.

- The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2012

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

- The statement of activities presents information showing how the County's net position changed during the year. This statement reports the cost of government functions and how those functions were financed for the fiscal year. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.
- To assess the overall health of the County, you need to consider additional non-financial factors such as changes in the County's property tax base, economy and rate of growth.

The government-wide financial statements of the County are divided into two categories:

- *Governmental activities* – The County's basic services are included here, such as police, health and human services, public works, parks, community development, conservation, finance and administration. Property taxes and state aid finance most of these activities.
- *Business-type activities* – The Highway department charges user fees to cover the costs of services they provide.

Fund Financial Statements

- The County also produces *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. The County, like other state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. Fund financial statements generally report operations in more detail than the government-wide statements and provide information that may be useful in evaluating a County's near-term financing requirements.
- There are two fund financial statements, the balance sheet and the statement of revenues, expenditures, and changes in fund balances. Generally, fund statements focus on near-term inflows and outflows of spendable resources and their impact on fund balances.

The County has three kinds of funds:

- Governmental funds – Most of the County's basic services are included in governmental funds which focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, governmental funds statements tell how general government services like public safety and public works were financed in the short term as well as what future spending remains. Because this information does not encompass the additional long-term focus of government-wide statements, additional information is provided at the bottom of the governmental funds statement explaining the differences between them.
- Proprietary funds – Services for which the County charges customer's fees are reported in proprietary funds. This includes the highway department. Proprietary fund statements offer short and long-term financial information about activities that the County operates like a business.
- Fiduciary funds – The County is the trustee, or *fiduciary*, for collection of certain deposits and fees. This includes human services accounts, the clerk of courts, jail inmate trust account, timber sales, and hunting camp removal deposits. All of the County's fiduciary activities are reported in a separate statement of fiduciary Net Position. These activities are excluded from the County's government-wide financial statements because these assets cannot be used to finance operations.

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS December 31, 2012

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Prior year comparative information is being presented in this analysis.

Net Position. The County's combined net position was \$54.5 million on December 31, 2012. Combined net position increased by \$.7 million for 2012.

Table A-1
Sawyer County's 2012 Net Position
(in thousands of dollars)

	<u>Govern- mental Activities</u>	<u>Business- Type Activities</u>	<u>2012 Total</u>	<u>Prior Year 2011 Total</u>
Current and other assets	\$ 10,784	\$ 762	\$ 11,546	\$ 12,743
Capital assets	<u>45,631</u>	<u>3,150</u>	<u>48,781</u>	<u>47,679</u>
Total Assets	\$ 56,415	\$ 3,912	\$ 60,327	\$ 60,422
Long-term liabilities	\$ 3,372	\$ -0-	\$ 3,372	\$ 3,857
Other liabilities	<u>2,041</u>	<u>404</u>	<u>2,445</u>	<u>2,753</u>
Total Liabilities	\$ 5,413	\$ 404	\$ 5,817	\$ 6,610
Net Position				
Invested in capital assets net of related debt	\$ 43,344	\$ 3,150	\$ 46,494	\$ 44,900
Restricted	767	-0-	767	849
Unrestricted	<u>6,891</u>	<u>358</u>	<u>7,249</u>	<u>8,063</u>
Total Net Position – end of year	\$ 51,002	\$ 3,508	\$ 54,510	\$ 53,812
Net Position – beginning of year	\$ 50,044	\$ 3,768	\$ 53,812	\$ 52,137
Change in Net Position	\$ 958	\$ (260)	\$ 698	\$ 1,675
Percentage Change in Net Position	2%	(7)%	1%	3%

Net Position of the County's governmental activities increased 2 percent to \$51.0 million. The largest increase was in capital assets which increased over \$1.1 million.

The Net Position of the County's business-type activities decreased by \$260 thousand, including a decrease in unrestricted assets of \$209 thousand. The Highway Department completed some road improvement projects in 2012 that contributed mainly to the decrease in fund equity. All business and government type activities are self-supporting entities. Net Position of one entity are not permanently used by other entities.

Change in Net Position. The County's 2012 revenues total \$26.7 million and expenses total \$26.0 million resulting in increase in Net Position of \$.7 million. Table A-2 and the narrative that follow consider the operations of governmental and business-type activities separately.

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2012

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

Table A-2
Change in Sawyer County's 2012 Net Position
(in thousands of dollars)

	Govern- Mental Activities	Business- Type Activities	2012 Total	Prior Year 2011 Total
Revenues				
Program revenues				
Charges for services	\$ 5,128	\$ 1,657	\$ 6,785	\$ 6,231
Intergovernmental	6,853	948	7,801	8,418
General revenues				
Property taxes	7,279	2,561	9,840	9,840
Other taxes	2,036	-0-	2,036	1,879
Investment income	26	-0-	26	117
Other	223	-0-	223	312
Total revenues	\$ 21,545	\$ 5,166	\$ 26,711	\$ 26,797
Expenses				
General government	\$ 3,124	\$ -0-	\$ 3,124	\$ 3,117
Public safety	6,197	-0-	6,197	5,483
Public works	69	3,627	3,696	3,767
Health and human services	8,389	-0-	8,389	8,547
Culture, Recreation and Education	664	-0-	664	641
Conservation and development	1,485	-0-	1,485	1,373
Interest on long-term debt	117	-0-	117	106
Unallocated depreciation	2,295	-0-	2,295	2,065
Total expenses	\$ 22,340	\$ 3,627	\$ 25,967	\$ 25,099
Extraordinary/special items				
Gain (loss) on sale of equipment	\$ (46)	\$ -0-	\$ (46)	\$ (23)
Transfers	1,799	(1,799)	-0-	-0-
Total extraordinary/ special item	\$ 1,753	\$ (1,799)	\$ (46)	\$ (23)
CHANGE IN NET POSITION	\$ 958	\$ (260)	\$ 698	\$ 1,675
ENDING NET POSITION	\$ 51,002	\$ 3,508	\$ 54,510	\$ 53,812

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2012

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

Government Activities

Revenues for the County's governmental activities, including transfers, total \$23.3 million which exceeded expenses by \$1.0 million. Property taxes and intergovernmental revenues accounted for more than half of the governmental activities revenue.

Governmental activities expenses total \$22.3 million. Health and human services accounted for the majority of expenses followed by public safety.

Table A-3 presents the total cost of the each of County's activities as well as each activity's net cost (total cost less fees generated by the activities and direct intergovernmental aid). The net cost show the financial burden placed on County taxpayers or indirect revenue sources by each of these activities.

- * The cost of all governmental activities during 2012 was \$22.3 million.
- * However, the amount paid through the County property tax was \$7.3 million. Some of the cost was paid by:
 - * Those directly benefiting from the programs (\$5.1 million),
 - * Operating and capital grants (\$6.9 million),

Table A-3
Net Cost of Sawyer County's Governmental Activities*
(in thousands of dollars)

	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Prior Year 2011 Net Cost of Services</u>
General government	\$ 3,124	\$ 2,168	\$ 2,187
Public safety	6,197	4,147	3,249
Public works	69	45	76
Health and human services	8,389	1,585	1,896
Culture, recreation and education	664	319	405
Conservation and development	<u>1,485</u>	<u>(316)</u>	<u>(467)</u>
Subtotal	\$ 19,928	\$ 7,948	\$ 7,346
Interest on long-term debt	117	117	106
Unallocated depreciation	<u>2,295</u>	<u>2,295</u>	<u>2,065</u>
Total	<u>\$ 22,340</u>	<u>\$ 10,360</u>	<u>\$ 9,517</u>

*Net costs do not include any allocation on owned capital assets.

Business-Type Activities

Revenue of the County's business-type activities totals \$5.2 million. User fees \$1,657,438, operating grants \$807,601, capital grants \$140,718 and property taxes \$2,560,996 contributed towards the 2012 revenue.

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2012

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

Table A-4
Change in Business Type Activity 2012 Net Position
(in thousands of dollars)

	Highway Department	
	2012	2011
Revenues		
Program revenues		
Charges for services	\$ 1,657	\$ 1,724
Operating Grants	807	880
Capital Grants	141	125
General revenues		
Property taxes	2,561	2,518
Total revenues	\$ 5,166	\$ 5,247
Expenses	\$ 3,627	\$ 3,663
Transfers	\$ (1,799)	\$ (2,145)
CHANGE IN NET POSITION	\$ (260)	\$ (561)
ENDING NET POSITION	\$ 3,508	\$ 3,768

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

As the County completed the year, its governmental funds reported a combined fund balance of \$8.8 million. The combined fund balance decreased by \$640,000 from the previous year. The general fund had an increase in fund balance of \$370,000 due to certain revenues being higher than expected and most expenditure line items being less than the final budget for the year.

The general fund balance is \$6.1 million. Of that amount, \$950,000 is either nonspendable or committed for future use. The unassigned fund balance is 5.2 million which is within its minimum fund balance policy of 20 to 30 percent of County governmental expenditures of approximately \$23 to \$25 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County has a separate budget for each operating department. Budget amendments were made during the year as needed. The general fund excess of revenues over expenditures was \$595,000 better than budgeted. Some of the reasons for this positive outcome include:

- * Virtually all operating departments managed their operations to produce results that were better than budget.
- * The County sold surplus land and land acquired over the years by foreclosure for non-payment of real estate taxes. These sales generated \$60,000 in profit and put this property back on the tax rolls.
- * Higher than budgeted interest and penalties on delinquent property tax collections.
- * The County's sales tax revenue collections were higher than originally anticipated.

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS December 31, 2012

GENERAL FUND BUDGETARY HIGHLIGHTS (continued)

The County's general fund ended the year with an unassigned fund balance of \$5,193,884. The County has a minimum fund balance policy (See Note III-I) which is needed for the following:

- * Working capital needs and equity in financing delinquent property taxes held by the County.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County had invested \$48.8 million (net of accumulated depreciation) at the end of 2012 in capital assets. (See table A-5). The largest investment was infrastructure. Additions* of \$3.9 million and depreciation of \$2.8 million represent a net increase of \$1.1 million.

- * The majority of additions occurred in governmental activities with the construction of new roads and completion of Group Home building.

Table A-5
Sawyer County Capital Assets
(net of depreciation, in thousands of dollars)

	Governmental Activities		Business-type Activities		Total		Total Change	
	2011	2012	2011	2012	2011	2012	Dollar	Percent
Construction in Progress	\$ 544	\$ 370	\$ -0-	\$ -0-	\$ 544	\$ 370	\$ (174)	(32)%
Land	2,434	2,448	15	15	2,449	2,463	14	1%
Land improvements	54	308	5	4	59	312	253	429%
Buildings	6,054	6,683	223	205	6,277	6,888	611	10%
Equipment	2,249	2,111	2,959	2,926	5,208	5,037	(171)	(3)%
Vehicles	1,388	1,390	-0-	-0-	1,388	1,390	2	0%
Roads	27,505	28,035	-0-	-0-	27,505	28,035	530	2%
Dams	37	88	-0-	-0-	37	88	51	138%
Bridges	3,537	3,482	-0-	-0-	3,537	3,482	(55)	(2)%
Snowmobile ATV trails/ bridges	675	716	-0-	-0-	675	716	41	6%
Total	\$ 44,477	\$ 45,631	\$ 3,202	\$ 3,150	\$ 47,679	\$ 48,781	\$ 1,102	2%

SAWYER COUNTY, WISCONSIN

MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2012

CAPITAL ASSETS AND DEBT ADMINISTRATION

Long-Term Debt

At year-end the County had \$3,372,037 in general obligation notes and other long-term debt outstanding. This long-term debt of the County is summarized as follows:

	Governmental		Business-Type	
	<u>Activities</u>	<u>Activities</u>	<u>2012 Total</u>	<u>2011 Total.</u>
Bonds Payable	\$ 2,095,000	\$ -0-	\$ 2,095,000	\$ 2,240,000
State Trust Fund Loan	-0-	-0-	-0-	508,940
Special Assessment Loan	<u>176,242</u>	<u>-0-</u>	<u>176,242</u>	<u>-0-</u>
Subtotal-Bonds/Notes	\$ 2,271,242	\$ -0-	\$ 2,271,242	\$ 2,748,940
Vested Compensated Absences	1,100,795	-0-	1,100,795	1,102,487
Prior Employee Benefits	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>6,047</u>
 Total Long-Term Debt	 <u>\$ 3,372,037</u>	 <u>\$ -0-</u>	 <u>\$ 3,372,037</u>	 <u>\$ 3,857,474</u>

Refunding bonds were issued in 2012, in the amount of \$2,095,000 to pay off the balance on the jail addition of \$2,110,000. Lower interest rates on this refunding issue should save the County approximately \$340,000 in future debt payments. The special assessment debt was also incurred on the new Group Home building. The County paid off the balance of the (2) State Trust Fund Loans in 2012.

ECONOMIC FACTORS AND THE 2012 AND 2013 BUDGETS

When setting the 2013 budget, the County projected that the economic downturn would still hinder any growth in revenues. The County was able to develop a budget for 2013 that preserved the basic County services. The County continued its policy of requiring that all staff replacements and additions be approved by the appropriate committees of the Board and the full Board. To control spending against the budget, the County continued with its policy for requiring approval for over spending against individual budget line items even though the departments may be below the budget overall.

- The County Board approved a tax levy of \$9,937,743, a one percent increase over the previous year. The County applied \$419,126 of unassigned surplus funds towards the 2013 levy to minimize the tax increase.
- The County's equalized value decreased by 5.5% which caused the mill rate to increase 6.9% to .002937495.
- The annual unemployment rate for the County of Sawyer for 2012 was 9.8%, which is lower than the annual rate of 9.9% for 2011. The annual state rate for 2012 was 6.9%, which is lower than the annual rate of 7.5% for 2011. The annual national rate decreased to 8.1% in 2012 as compared to 8.9% for 2011.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional information, please contact Sawyer County, Accounting Manager, 10610 Main Street, Suite 10, Hayward, WI 54843.

SAWYER COUNTY, WISCONSIN

STATEMENT OF NET POSITION
DECEMBER 31, 2012 AND 2011

	Governmental Activities	Business Type Activities	Totals 2012	Prior Year Totals 2011
ASSETS				
Cash and investments	\$ 6,429,735	\$ 59,804	\$ 6,489,539	\$ 6,651,313
Taxes receivable	1,606,975	-	1,606,975	1,855,376
Due from other governments	1,263,449	451,538	1,714,987	2,522,094
Other receivables (net)	504,865	-	504,865	472,895
Due to other funds	218,950	(218,950)	-	-
Prepaid items and inventories	634,899	470,016	1,104,915	1,075,023
Notes receivable	125,000	-	125,000	150,000
Unamortized loan costs	-	-	-	16,442
Capital Assets				
Nondepreciated capital assets	2,817,859	15,187	2,833,046	2,993,314
Other depreciated capital assets, net of depreciation	42,813,461	3,134,717	45,948,178	44,686,033
Total Assets	\$ 56,415,193	\$ 3,912,312	\$ 60,327,505	\$ 60,422,490
LIABILITIES				
Accounts payable	\$ 774,924	\$ 343,783	\$ 1,118,707	\$ 1,205,475
Accrued liabilities	826,359	60,913	887,272	836,520
Due to other taxing units	366,812	-	366,812	379,262
Deferred credits	-	-	-	42,984
Deferred revenues	72,937	-	72,937	289,118
Long-term obligations-				
Due within one year:				
Bonds, notes and special assessments	159,148	-	159,148	240,847
Other	909,000	-	909,000	846,047
Due beyond one year:				
Bonds, notes and special assessments	2,112,094	-	2,112,094	2,508,093
Other	191,795	-	191,795	262,487
Total Liabilities	\$ 5,413,069	\$ 404,696	\$ 5,817,765	\$ 6,610,833
NET POSITION				
Invested in capital assets, net of related debt	\$ 43,343,838	\$ 3,149,904	\$ 46,493,742	\$ 44,899,752
Restricted	767,389	-	767,389	849,216
Unrestricted	6,890,897	357,712	7,248,609	8,062,689
Total Net Position	\$ 51,002,124	\$ 3,507,616	\$ 54,509,740	\$ 53,811,657

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENT OF ACTIVITIES
For the Years Ended December 31, 2012 and 2011

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets			Prior Year Totals 2011
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Totals 2012	
Governmental Activities								
General government	\$ 3,124,350	\$ 611,018	\$ 345,239	\$ -	\$ (2,168,093)	\$ -	\$ (2,168,093)	\$ (2,186,672)
Public safety	6,196,523	1,262,370	170,978	615,828	(4,147,347)	-	(4,147,347)	(3,248,719)
Public works	68,954	24,570	-	-	(44,384)	-	(44,384)	(75,550)
Health and human services	8,389,133	1,720,667	4,601,904	482,061	(1,584,501)	-	(1,584,501)	(1,895,915)
Culture, recreation and education	663,827	33,873	150,541	160,411	(319,002)	-	(319,002)	(405,251)
Conservation and development	1,485,394	1,475,007	326,225	-	315,838	-	315,838	466,591
Interest on long-term debt	117,467	-	-	-	(117,467)	-	(117,467)	(106,095)
Unallocated depreciation*	2,294,753	-	-	-	(2,294,753)	-	(2,294,753)	(2,065,395)
Total Governmental Activities	\$ 22,340,401	\$ 5,127,505	\$ 5,594,887	\$ 1,258,300	\$ (10,359,709)	\$ -	\$ (10,359,709)	\$ (9,517,006)
Business Type Activities								
Highway	\$ 3,627,280	\$ 1,657,438	\$ 807,601	\$ 140,718	\$ -	\$ (1,021,523)	\$ (1,021,523)	\$ (934,422)
Total Business Type Activities	\$ 3,627,280	\$ 1,657,438	\$ 807,601	\$ 140,718	\$ -	\$ (1,021,523)	\$ (1,021,523)	\$ (934,422)
Total	\$ 25,967,681	\$ 6,784,943	\$ 6,402,488	\$ 1,399,018	\$ (10,359,709)	\$ (1,021,523)	\$ (11,381,232)	\$ (10,451,428)
General Revenues								
Taxes								
Property taxes								
General purposes					\$ 7,055,372	\$ 2,560,996	\$ 9,616,368	\$ 9,615,872
Debt service					223,696	-	223,696	224,192
Other taxes					2,035,660	-	2,035,660	1,879,248
Investment income					26,018	-	26,018	116,605
Miscellaneous					223,504	-	223,504	312,465
Total General Revenues					\$ 9,564,250	\$ 2,560,996	\$ 12,125,246	\$ 12,148,382
Extraordinary/Special Items								
Gain (loss) on sale of fixed assets					\$ (45,931)	\$ -	\$ (45,931)	\$ (23,076)
Transfers					1,799,577	(1,799,577)	-	-
Total Extraordinary/Special Items					\$ 1,753,646	\$ (1,799,577)	\$ (45,931)	\$ (23,076)
Change in Net Position					\$ 958,187	\$ (260,104)	\$ 698,083	\$ 1,673,878
NET POSITION - BEGINNING OF YEAR					50,043,937	3,767,720	53,811,657	52,137,779
NET POSITION - END OF YEAR					\$ 51,002,124	\$ 3,507,616	\$ 54,509,740	\$ 53,811,657

*This amount excludes the depreciation that is included in the direct expenses of the various functions. See Note IIIB.

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

BALANCE SHEET GOVERNMENTAL FUNDS December 31, 2012 and 2011

	General Fund	Health & Human Services	Resource Development	Other Governmental Funds	Total Governmental Funds	2011 Totals
ASSETS						
Cash and investments	\$ 4,003,258	\$ 150	\$ 1,636,741	\$ 789,586	\$ 6,429,735	\$ 6,526,076
Receivables:						
Delinquent taxes	1,783,012	-	-	-	1,783,012	2,017,777
Accounts receivable	347,164	143,514	-	14,187	504,865	472,895
Due from other funds	628,226	100,000	-	-	728,226	1,284,850
Due from other governmental units	346,693	304,280	-	610,986	1,261,959	2,006,532
Prepaid expenditures	508,840	2,667	-	118,519	630,026	698,674
Notes receivable	125,000	-	-	-	125,000	150,000
Total Assets	\$ 7,742,193	\$ 550,611	\$ 1,636,741	\$ 1,533,278	\$ 11,462,823	\$ 13,156,804
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	\$ 261,842	\$ 284,162	\$ 740	\$ 227,821	\$ 774,565	\$ 858,442
Accrued liabilities	810,119	-	-	-	810,119	747,580
Due to state	80,499	-	-	1,068	81,567	70,380
Due to districts	285,245	-	-	-	285,245	308,882
Due to other funds	-	43,278	-	459,994	503,272	1,281,716
Deferred revenues	162,643	9,450	-	25,844	197,937	439,118
Total Liabilities	\$ 1,600,348	\$ 336,890	\$ 740	\$ 714,727	\$ 2,652,705	\$ 3,706,118
Fund Balances:						
Nonspendable	\$ 508,840	\$ 2,667	\$ -	\$ 32,546	\$ 544,053	\$ 431,092
Restricted	-	-	226,697	540,692	767,389	1,085,912
Committed	439,121	-	71,408	128,670	639,199	341,957
Assigned	-	211,054	1,337,896	158,325	1,707,275	2,335,630
Unassigned	5,193,884	-	-	(41,682)	5,152,202	5,256,095
Total Fund Balances	\$ 6,141,845	\$ 213,721	\$ 1,636,001	\$ 818,551	\$ 8,810,118	\$ 9,450,686
Total Liabilities and Fund Balances	\$ 7,742,193	\$ 550,611	\$ 1,636,741	\$ 1,533,278		
Amounts reported for governmental activities in the statement of net position are different because:						
Note receivable on installment sale of land is reported as deferred revenue in the fund financial statements but is reported as revenue when sold in the government-wide statements.					125,000	150,000
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.					45,631,320	44,477,340
Tax deed land on governmental funds that is included as capital assets on statement of net position					(176,037)	(162,401)
Loan costs used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the asset is \$26,133 and the accumulated amortization is \$26,133					-	16,442
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds.					(3,388,277)	(3,888,130)
Net Position of Governmental Funds					\$ 51,002,124	\$ 50,043,937

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS

For the Years Ended December 31, 2012 and 2011

	General Fund	Health & Human Services	Resource Development	Other Governmental Funds	Total Governmental Funds	2011 Totals
REVENUES						
Taxes	\$ 6,751,336	\$ 1,973,585	\$ 450	\$ 589,357	\$ 9,314,728	\$ 9,201,332
Intergovernmental	734,106	3,914,678	-	2,194,924	6,843,708	7,397,290
Regulation and compliance revenues	97,163	-	-	10,456	107,619	101,319
Public charges for services	3,018,845	1,487,449	25	436,681	4,943,000	4,380,072
Intergovernmental charges for services	65,641	-	-	9,479	75,120	75,004
Other general revenue	53,739	-	-	48,868	102,607	8,306
Commercial revenues	102,517	-	3,985	93	106,595	386,755
Total Revenues	\$ 10,823,347	\$ 7,375,712	\$ 4,460	\$ 3,289,858	\$ 21,493,377	\$ 21,550,078
EXPENDITURES						
Current						
General government	\$ 3,100,391	\$ -	\$ -	\$ 54,339	\$ 3,154,730	\$ 3,149,471
Public safety	5,300,180	-	-	283,409	5,583,589	5,348,844
Public works	87,699	-	-	-	87,699	69,550
Health and human services	626,489	7,078,786	-	640,695	8,345,970	8,539,310
Culture, recreation and education	452,984	-	24,644	184,403	662,031	640,688
Conservation and development	802,084	-	42,092	629,964	1,474,140	1,369,070
Debt service	-	20,088	-	753,441	773,529	241,996
Capital outlay	2,081,386	806,398	-	1,248,602	4,136,386	4,366,236
Total Expenditures	\$ 12,451,213	\$ 7,905,272	\$ 66,736	\$ 3,794,853	\$ 24,218,074	\$ 23,725,165
Excess (deficiency) of revenues over expenditures	\$ (1,627,866)	\$ (529,560)	\$ (62,276)	\$ (504,995)	\$ (2,724,697)	\$ (2,175,087)
OTHER FINANCING SOURCES (USES)						
Sale of fixed assets	\$ 48,073	\$ -	\$ -	\$ 4,525	\$ 52,598	\$ 48,504
Transfer in	1,990,865	-	3,912	221,050	2,215,827	3,582,748
Transfer (out)	(43,483)	(167,767)	(44,041)	(160,960)	(416,251)	(1,437,517)
Long-term debt proceeds	-	195,390	-	-	195,390	475,000
Issuance of refunding bonds	-	-	-	2,095,000	2,095,000	-
Premium on issuance of refunding bonds	-	-	-	51,565	51,565	-
Payment of principal on refinanced debt	-	-	-	(2,110,000)	(2,110,000)	-
Total Other Financing Sources (Uses)	\$ 1,995,455	\$ 27,623	\$ (40,129)	\$ 101,180	\$ 2,084,129	\$ 2,668,735
Net change in fund balances	\$ 367,589	\$ (501,937)	\$ (102,405)	\$ (403,815)	\$ (640,568)	\$ 493,648
FUND BALANCES- Beginning of Year	5,774,256	715,658	1,738,406	1,222,366	9,450,686	8,957,038
FUND BALANCES- End of Year	<u>\$ 6,141,845</u>	<u>\$ 213,721</u>	<u>\$ 1,636,001</u>	<u>\$ 818,551</u>	<u>\$ 8,810,118</u>	<u>\$ 9,450,686</u>

See accompanying notes to the basic financial statements.

SAWYER 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, 2012**

Net change in fund balances - total governmental funds \$ (640,568)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. The following differ in their presentation in the two statements:

Capital outlay is capitalized in the government -wide statements	\$ 3,508,626	
Depreciation is reported in the government -wide statements	<u>(2,294,753)</u>	1,213,873

Gain (loss) on fixed assets sold during the year adjusted for:

Net book value of assets (cost minus accumulated depreciation)	(73,529)
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Gain on prior year land sale installment sale reported as revenue when payments are received but was reported as revenue when sold in the government-wide financial statements (25,000)

Governmental funds reporting loan costs as expenditures when paid.

However, in the statement of activities, this amount is allocated over the life of the loan and reported as a debt service expense. The following is the current year amortization of loan costs incurred in prior years

Amortization reported in the government-wide statement	(16,442)
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Long-term debt loan repayments are reported as an expenditure in the governmental funds, but is reported as a reduction in the long-term liability on the Statement of Net Position and does not affect the Statement of Activities. 2,768,088

Long-term debt loan proceeds are reported as other source of funds in the governmental funds, but are reported as a long-term liability in the Statement of Net Position and does not affect the Statement of Activities. (2,290,390)

Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Change in the compensated absences liability (increase) decrease	1,692
Change in the prior employee benefits liability (increase) decrease	6,047
Change in the accrued interest liability (increase) decrease	<u>14,416</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 958,187</u>
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SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 6,489,276	\$ 6,522,107	\$ 6,751,336	\$ 229,229
Intergovernmental	748,476	768,109	734,106	(34,003)
Regulation and compliance revenues	98,000	98,000	97,163	(837)
Public charges for services	2,953,641	2,953,641	3,018,845	65,204
Intergovernmental charges for services	51,200	51,200	65,641	14,441
Other general revenues	400	400	53,739	53,339
Commercial revenues	103,500	103,500	102,517	(983)
Total Revenues	\$ 10,444,493	\$ 10,496,957	\$ 10,823,347	\$ 326,390
EXPENDITURES				
General government	\$ 3,257,594	\$ 3,295,856	\$ 3,111,368	\$ 184,488
Public safety	5,501,067	5,596,163	5,553,896	42,267
Public works	86,458	1,887,276	1,887,276	-
Health and human services	637,583	637,583	626,489	11,094
Culture, recreational and education	461,154	461,362	452,984	8,378
Conservation and development	801,890	821,523	819,200	2,323
Total Expenditures	\$ 10,745,746	\$ 12,699,763	\$ 12,451,213	\$ 248,550
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (301,253)	\$ (2,202,806)	\$ (1,627,866)	\$ 574,940
OTHER FINANCING SOURCES (USES)				
Sale of fixed assets	\$ 45,000	\$ 45,000	\$ 48,073	\$ 3,073
Transfer in	68,000	1,969,553	1,990,865	21,312
Transfer (out)	-	(39,484)	(43,483)	(3,999)
Total Other Financing Sources (Uses)	\$ 113,000	\$ 1,975,069	\$ 1,995,455	\$ 20,386
Net change in fund balances	\$ (188,253)	\$ (227,737)	\$ 367,589	\$ 595,326
FUND BALANCE - BEGINNING OF YEAR	5,774,256	5,774,256	5,774,256	-
FUND BALANCE - END OF YEAR	\$ 5,586,003	\$ 5,546,519	\$ 6,141,845	\$ 595,326

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE
HEALTH AND HUMAN SERVICES
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,973,585	\$ 1,973,585	\$ 1,973,585	\$ -
Intergovernmental	2,835,071	2,835,071	3,914,678	1,079,607
Public charges for services	2,657,063	2,657,063	1,487,449	(1,169,614)
Total Revenues	\$ 7,465,719	\$ 7,465,719	\$ 7,375,712	\$ (90,007)
EXPENDITURES				
Health and human services	\$ 7,488,258	\$ 7,683,648	\$ 7,905,272	\$ (221,624)
Total Expenditures	\$ 7,488,258	\$ 7,683,648	\$ 7,905,272	\$ (221,624)
Excess of revenues over (under) expenditures	\$ (22,539)	\$ (217,929)	\$ (529,560)	\$ (311,631)
OTHER FINANCING SOURCES (USES)				
Long-term debt proceeds	\$ -	\$ 195,390	\$ 195,390	\$ -
Transfer (out)	-	-	(167,767)	(167,767)
Total Other Financing Sources (Uses)	\$ -	\$ 195,390	\$ 27,623	\$ (167,767)
Net change in fund balance	\$ (22,539)	\$ (22,539)	\$ (501,937)	\$ (479,398)
FUND BALANCE - BEGINNING OF YEAR	715,658	715,658	715,658	-
FUND BALANCE - END OF YEAR	<u>\$ 693,119</u>	<u>\$ 693,119</u>	<u>\$ 213,721</u>	<u>\$ (479,398)</u>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE
RESOURCE DEVELOPMENT

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 450	\$ 450	\$ 450	\$ -
Public charges for services	50	50	25	(25)
Commercial revenues	-	-	3,985	3,985
Total Revenues	\$ 500	\$ 500	\$ 4,460	\$ 3,960
EXPENDITURES				
Culture, recreation and education	\$ -	\$ -	\$ 24,644	\$ (24,644)
Conservation and development	500	500	42,092	(41,592)
Total Expenditures	\$ 500	\$ 500	\$ 66,736	\$ (66,236)
Excess of revenues over (under) expenditures	\$ -	\$ -	\$ (62,276)	\$ (62,276)
OTHER FINANCING SOURCES (USES)				
Transfer in	\$ -	\$ -	\$ 3,912	\$ 3,912
Transfer (out)	-	-	(44,041)	(44,041)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (40,129)	\$ (40,129)
Net change in fund balance	\$ -	\$ -	\$ (102,405)	\$ (102,405)
FUND BALANCE - BEGINNING OF YEAR	1,738,406	1,738,406	1,738,406	-
FUND BALANCE - END OF YEAR	<u>\$ 1,738,406</u>	<u>\$ 1,738,406</u>	<u>\$ 1,636,001</u>	<u>\$ (102,405)</u>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENTS OF NET POSITION
 PROPRIETARY FUNDS
 December 31, 2012 and 2011

	Business-Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office Supplies	Business-Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office/Garage Fund
	December 31, 2012		December 31, 2011	
<u>ASSETS</u>				
CURRENT ASSETS:				
Cash and investments	\$ 59,804	\$ -	\$ 125,237	\$ -
Due from other governmental units	451,538	1,490	514,487	1,075
Prepaid items	8,555	4,873	9,208	2,058
Inventories	461,461	-	365,083	-
Total Current Assets	\$ 981,358	\$ 6,363	\$ 1,014,015	\$ 3,133
NON-CURRENT ASSETS:				
Capital assets				
Land	\$ 15,187	\$ -	\$ 15,187	\$ -
Plant in service	7,267,458	13,251	7,090,444	13,251
Accumulated depreciation	(4,132,741)	(13,251)	(3,903,624)	(11,484)
Total Non-Current Assets	\$ 3,149,904	\$ -	\$ 3,202,007	\$ 1,767
Total Assets	\$ 4,131,262	\$ 6,363	\$ 4,216,022	\$ 4,900
<u>LIABILITIES</u>				
CURRENT LIABILITIES:				
Accounts payable	\$ 343,783	\$ 359	\$ 347,033	\$ -
Accrued expenses	60,913	-	58,285	-
Deferred credits	-	-	42,984	-
Due to other funds	218,950	6,004	-	3,133
Total Current Liabilities	\$ 623,646	\$ 6,363	\$ 448,302	\$ 3,133
Total Liabilities	\$ 623,646	\$ 6,363	\$ 448,302	\$ 3,133
<u>NET POSITION</u>				
NET POSITION:				
Invested in capital assets, net of related debt	\$ 3,149,904	\$ -	\$ 3,202,007	\$ 1,767
Unrestricted	357,712	-	565,713	-
TOTAL NET POSITION	\$ 3,507,616	\$ -	\$ 3,767,720	\$ 1,767

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS**

For the Years Ended December 31, 2012 and 2011

	Business-type Activities- Enterprise Funds <u>Highway</u>	Governmental Activities - Internal Service Funds <u>Office Supplies</u>	Business-type Activities- Enterprise Funds <u>Highway</u>	Governmental Activities - Internal Service Funds <u>Office Supplies</u>
	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
OPERATING REVENUES	\$ 1,657,438	\$ 69,026	\$ 1,724,370	\$ 59,557
OPERATING EXPENSES				
Personal services	\$ 1,631,121	\$ -	\$ 1,724,892	\$ -
Contractual services	101,028	-	149,944	-
Supplies	1,353,153	69,026	1,214,952	59,557
Depreciation	468,220	1,767	494,103	2,650
Other	73,758	-	79,789	-
Total Operating Expenses	<u>\$ 3,627,280</u>	<u>\$ 70,793</u>	<u>\$ 3,663,680</u>	<u>\$ 62,207</u>
Operating Income (Loss)	<u>\$ (1,969,842)</u>	<u>\$ (1,767)</u>	<u>\$ (1,939,310)</u>	<u>\$ (2,650)</u>
NON-OPERATING REVENUES				
Operating grants and aids	\$ 807,601	\$ -	\$ 879,888	\$ -
Construction grants and aids	140,718	-	125,000	-
Tax levy	2,560,996	-	2,517,980	-
Total Non-Operating Revenue	<u>\$ 3,509,315</u>	<u>\$ -</u>	<u>\$ 3,522,868</u>	<u>\$ -</u>
Net Income (Loss) Before Contributions and Transfers	<u>\$ 1,539,473</u>	<u>\$ (1,767)</u>	<u>\$ 1,583,558</u>	<u>\$ (2,650)</u>
TRANSFERS	<u>(1,799,577)</u>	<u>-</u>	<u>(2,145,231)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ (260,104)</u>	<u>\$ (1,767)</u>	<u>\$ (561,673)</u>	<u>\$ (2,650)</u>
NET POSITION - BEGINNING OF YEAR	<u>3,767,720</u>	<u>1,767</u>	<u>4,329,393</u>	<u>4,417</u>
NET POSITION - END OF YEAR	<u>\$ 3,507,616</u>	<u>\$ -</u>	<u>\$ 3,767,720</u>	<u>\$ 1,767</u>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS

For the Years Ended December 31, 2012 and 2011

	Business- Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office Supplies	Business- Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office/Garage Fund
	December 31, 2012		December 31, 2011	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 1,720,387	\$ -	\$ 1,596,735	\$ -
Cash received from internal sales	-	68,611	-	58,834
Cash paid to suppliers for goods and services	(1,620,185)	(71,482)	(1,250,524)	(58,500)
Cash paid to employees for services	(1,678,205)	-	(1,670,622)	-
Net Cash Flows From Operating Activities	<u>\$ (1,578,003)</u>	<u>\$ (2,871)</u>	<u>\$ (1,324,411)</u>	<u>\$ 334</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating grants and aids/tax levy	\$ 3,368,597	\$ -	\$ 3,397,868	\$ -
Transfers (to) from other funds	-	-	3,918	-
Due to (from) other funds	218,950	2,871	-	(334)
Net Cash Flows From Noncapital Financing Activities	<u>\$ 3,587,547</u>	<u>\$ 2,871</u>	<u>\$ 3,401,786</u>	<u>\$ (334)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	\$ (439,638)	\$ -	\$ (438,070)	\$ -
Transfer to other funds- infrastructure improvements	(1,799,577)	-	(2,149,149)	-
Proceeds from sale of capital assets	23,520	-	22,678	-
Construction grants and aids	140,718	-	125,000	-
Net Cash Flows From Capital and Related Financing Activities	<u>\$ (2,074,977)</u>	<u>\$ -</u>	<u>\$ (2,439,541)</u>	<u>\$ -</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (65,433)	\$ -	\$ (362,166)	\$ -
Cash and Cash Equivalents - Beginning of Year	125,237	-	487,403	-
Cash and Cash Equivalents - End of Year	<u>\$ 59,804</u>	<u>\$ -</u>	<u>\$ 125,237</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,969,842)	\$ (1,767)	\$ (1,939,310)	\$ (2,650)
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities-				
Noncash items included in income:				
Depreciation	468,220	1,767	494,103	2,650
Change in assets and liabilities:				
Accounts receivable	62,949	(415)	(127,635)	(723)
Inventories	(96,377)	-	86,904	-
Prepaid and deferred expenses	653	(2,815)	44,127	1,057
Accounts payable	(3,250)	359	112,955	-
Other current liabilities	2,628	-	(38,539)	-
Deferred revenue	(42,984)	-	42,984	-
Net Cash Flows from Operating Activities	<u>\$ (1,578,003)</u>	<u>\$ (2,871)</u>	<u>\$ (1,324,411)</u>	<u>\$ 334</u>

Non-cash capital, investing & financing activities:
None

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENTS OF NET POSITION
FIDUCIARY FUNDS

December 31, 2012 and 2011

	Agency Funds Totals	
	2012	2011
ASSETS:		
Cash and investments	\$ 343,857	\$ 335,217
Accounts receivable	1,651	-
Total Assets	<u>\$ 345,508</u>	<u>\$ 335,217</u>
LIABILITIES:		
Funds held in trust	\$ 264,360	\$ 232,656
Timber sales deposits	55,939	102,561
Other payables	25,209	-
Total Liabilities	<u>\$ 345,508</u>	<u>\$ 335,217</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Sawyer County, Wisconsin conform to generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of Sawyer County. The reporting entity for Sawyer County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government.

The Sawyer County/LCO Transit program is overseen by a combined Sawyer County and Lac Courte Oreilles board. Sawyer County and the Lac Courte Oreilles reservation are the main service areas for the transit program. There are some routes that go into portions of Washburn and Barron Counties. As of October 1, 2012 transit program activities were separated into a separate county special revenue fund. Transit activity was run through Sawyer County's Department of Health and Human Services fund from inception through September 30, 2012. The transit program is funded with a mix of federal and state deficit reduction grants, Sawyer County, and Lac Courte Oreilles funding, rider revenue, and in-kind local match from Washburn and Barron Counties.

This report does not contain any component units.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In February 2009, the GASB issued statement No. 54 - *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes fund balance classifications based primarily on the extent to which the government is bound to honor constraints on the use of the resources reported in each governmental fund as well as establishes additional note disclosure regarding fund balance classification policies and procedures.

The County made the decision to implement this standard effective January 1, 2011.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. *GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS* (continued)

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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. The county does not allocate indirect expenses to functions in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses.

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 major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental, proprietary, and fiduciary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the county or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the county believes is particularly important to financial statement users may be reported as a major fund.

SAWYER COUNTY, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

The county reports the following major governmental and enterprise funds:

Major Governmental Funds

- General Fund – accounts for the county's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.
- Health & Human Services Special Revenue Fund – Accounts for resources restricted to supporting expenditures for health and human services programs.
- Resource Development Special Revenue Fund -- Accounts for resources restricted to supporting expenditures for conservation of natural resources.

Major Enterprise funds:

- Highway Department – Accounts for operations of the highway department.

The county reports the following non-major governmental funds:

Non-Major Governmental Funds

- Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes or are closed to the general fund if the fund does not have an assigned use. Note III-I discusses fund balance categorization, effective for calendar year 2012.

COP Risk Revenue	Birkebeiner Trail Usage
Sawyer County/LCO Transit	Land Records
Sheriff's Department Donations	Land Information Grant
Veteran's Service Grant	Jail Assessment
Tribal Law Enforcement	Court Mediation
Sheriff's Department Canteen	Drug Court Donations Fund
Public Safety Grants	Emergency Government Grants
Animal Shelter Fund	Emergency Ambulance Assistance
Wildlife Damage	Emergency 911 System
Wildlife Habitat Grant	Recreational Officer
County Parks	Plat Book
ATV/Snowmobile Grant Projects	Vehicle Maintenance Garage
Land and Water Conservation	Car Pool Vehicles
Redaction Fund	Dog License Fund
Sawyer County/LCO/State Grant	CDBG Housing Grant
State Aid Forestry	DCBG Housing Rehabilitation

Capital Projects Funds – used to account for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities.

- Ambulance Purchase
- Veteran's Transportation
- Airport Improvement Project
- Namekagon Transit Facilities

Debt Service Fund – used to account for financial resources to be used to pay for long-term debt principal and interest.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. *GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS* (continued)

Fund Financial Statements (continued)

In the year 2012, the Sheriff's Department Donation Fund and Sawyer County/LCO Transit Special Revenue Funds, and also the Namekagon Transit Facilities Capital Project Fund were established by the County Board. The County Board also closed the remaining fund balance of the following Special Revenue Funds to the General Fund: 1) County Parks, 2) Emergency 911 System, and 3) Vehicle Maintenance Garage Fund. The Birkebeiner Trail Usage Fund was transferred to the Resource Development Fund at the end of the 2012 year.

In addition, the county reports the following fund types:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis.

Agency funds are used to account for assets held by the county in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

C. *MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION*

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

The business-type activities follow all pronouncements of the Governmental Accounting Standards Board, and have elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989.

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

SAWYER COUNTY, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION
(continued)*

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the county considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Intergovernmental aids and grants are recognized as revenues in the period the county is entitled to the resources and the amounts are available (which may in fact be beyond the 60 day window as stated in the previous paragraph, but generally received within 180 days of the end of the current year). Amounts owed to the county which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The county reports deferred revenues on its governmental funds balance sheet. Deferred revenues arise from taxes levied in the current year which are for subsequent year's operations. For governmental fund financial statements, deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received before the county has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the county has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds follow all pronouncements of the Governmental Accounting Standards Board, and have elected not to follow Financial Accounting Standards Board pronouncements issued after November 30, 1989. The 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 highway department are charges to customers for sales and services. Operating expenses for proprietary 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.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. *MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION*
(continued)

Fund Financial Statements (continued)

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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*

For purposes of the statement of cash flows, the county considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

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

1. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated to the general fund. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

1. Deposits and Investments (continued)

The Wisconsin Local Government Investment Pool (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, 2012, the fair value of the county's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III.A. for further information.

2. Receivables

Revenues for 2012 include the 2011 tax levy, of which a substantial part was collected in 2012. Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. The property tax calendar – 2011 tax roll is as follows:

Lien date and levy date	December 2011
Tax bills mailed	December 2011
Payment in full, or	January 31, 2012
First installment due	January 31, 2012
Second installment due	July 31, 2012

The apportionment for the 2012 tax levy is \$10,512,843 in County and State taxes and charges. This levy is not included in the County's records as of December 31, 2012, as it does not become available until January 1, 2013.

The County is also responsible for the collection of all delinquent property taxes levied by the local taxing districts within its boundaries except for delinquent personal property taxes which are retained by the local municipal district. As provided in the Wisconsin Statutes, Sawyer County has paid the state, school districts and local taxing districts their equity in the 2011 property taxes. A portion of the remaining unassigned general fund balance is used to finance the County's equity in delinquent property taxes.

During the course of operations transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used.

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.

4. Capital Assets

Government –Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	15-100 Years
Bridges	50 Years
Roadways	25 Years
Dams	50-80 Years
Snowmobile and ATV Bridges and Trails	10-20 Years
Land Improvements	12-50 Years
Machinery and Equipment	4-20 Years
Vehicles	3-10 Years

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

4. Capital Assets (continued)

Government –Wide Statements (cont.)

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

5. Other Assets

In governmental funds, debt issuance costs are recognized as expenditures in the current period. For the government-wide and in the proprietary fund type financial statements, debt issuance costs are deferred and amortized over the term of the debt issue.

6. Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2012 are determined on the basis of current salary rates and include salary related payments. The long-term liabilities are \$385,279 for vacation pay and \$689,660 for sick pay (accrued at 50% of earned sick leave) as of December 31, 2012.

The County also has a liability for unpaid compensation time which was recorded as part of vested compensated absences as of December 31, 2012 in the amount of \$25,856.

The County has not presently set up a separate trust fund nor has it reserved a fund balance for the compensated absence liability on the governmental funds statements. The accumulated unused sick leave may be paid in cash or contributed to the individual's deferred retirement/HRS (Health Reimbursement Account) based on various employee contracts and policies in effect upon retirement or other termination, if certain length of service requirements are met. For accounting purposes we have recorded these liabilities as termination benefits and not post-employment benefits under GASB #43 Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

7. Long-Term Obligations/Conduit Debt

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of long-term bonds of \$2,095,000 borrowed for the addition to the County Jail, which was refinanced by the County in 2012.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

The county does not engage in conduit debt transactions.

8. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. Refer to Note IV.D. on commitments and contingencies.

9. Equity Classifications

Equity is classified as net position and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

9. Equity Classifications (continued)

Government–Wide Statements (continued)

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as: 1) Nonspendable, 2) Restricted, 3) Committed, 4) Assigned, and 5) Unassigned, per GASB Statement No. 54, which became effective for calendar year 2012. Note III-I discusses the categorization of governmental fund balance in more detail. Proprietary fund equity is classified the same as in the government-wide statements.

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

A budget has been adopted for the general fund, all special revenue funds, all capital projects funds and the enterprise fund. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

The budgeted amounts presented include any amendments made. The county may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds board action. Appropriations lapse at year end unless specifically carried over.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

The following general fund line item expenditures exceeded their budget for 2012-

	<u>Excess Expenditures</u>
DARE Program	\$ 2,543
Drug Enforcement	15,953

(These two programs are not recorded as part of the 2012 general fund budget).

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following other individual governmental funds had an excess of expenditures over appropriations-

<u>Fund</u>	<u>Excess Expenditures</u>
Health and Human Services	\$ 389,331
Resource Development Fund	110,277
Jail Assessment Fees	10,493
Land Information Grant	4,844
Sheriffs Canteen Fund	41,000
Drug Court Donation Fund	2,993
Birkebeiner Trail Maintenance Fund	8,612
CDBG Housing Rehabilitation Grant Fund	325,571
ATV/Snowmobile Grant	35,423
Emergency 911 Service	5,738
Animal Shelter Fund	857
Public Safety Grants Fund	651,884
Dog License Fund	804
Car Pool of County Vehicles	26,291
Sheriff Department Donations	12,369
Debt Service Fund	529,745
Forestry State Aid	1,000
Sawyer County/LCO/State Grant	50,000
Sawyer County/LCO Transit	556,161
Capital Project - Namekagon Transit Facilities	148,722
Capital Project - Airport Improvement Fund	265,500

The county controls expenditures at the department level.

C. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2012, the following funds had deficit balances:

Animal Shelter Fund	\$ 2,032
Land and Water Conservation Fund	35,122
Emergency Government Grants Fund	1,478
State Aid Forestry Fund	<u>3,050</u>
Total	<u>\$ 41,682</u>

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

D. GOVERNMENT FUND BALANCE CATEGORIZATION

The County follows GASB Statement No. 54 - Fund Balance Reporting and Government Fund Type Definitions for the categorization of governmental funds. Fund Balance is categorized into the following five types:

Nonspendable funds are either a) not in spendable form, ie: inventories and prepaid expenses, or b) legally or contractually required to be maintained intact.

Restricted funds are funds where constraints are placed on their use by external sources or by enabling legislation.

Committed funds can only be use for specific purposes by the County Board by formal action prior to the end of the calendar year.

Assigned funds are intended to be used for specific purposes, but are neither restricted nor committed at the end of the year. The assigned funds result from action by the County Board generally made after year-end, but before the financial statements are issued.

Unassigned funds is the residual balance in the general fund and any remaining fund balance in the special revenue funds that will be transferred back to the general fund. Normally, special revenue funds would have an unassigned fund balance only if there is a deficit balance.

Minimum Unassigned Fund Balance - It is the goal of the County to achieve and maintain an unassigned fund balance in the General Fund equal to 20 to 30% of expenditures. The County considers an unassigned fund balance of less than 20% to be cause for concern, barring unusual or deliberate circumstance. If unassigned fund balance falls below the goal, the County will attempt to replenish the General Fund to the above range of percentages. The County currently has funds set aside for uncollected delinquent property taxes of \$1,400,000 and cash flow reserves of \$3,377,825 in the General Fund, that total \$4,777,825 and is a part of the unassigned fund balance as of December 31, 2012 of \$5,193,884. These funds have accumulated from prior years and current year excess of revenues over expenditures.

E. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT

As part of Wisconsin's State Budget Bill (1993 Act 16), legislation was passed that limits the county's future tax levy rates. Generally, the county is limited to its 1992 tax levy rate as adjusted annually by the growth in current equalized values in the County as determined by the State. However, this limitation does not affect debt authorized prior to August 12, 1993 or refunding bonds. For the year 2012, the tax levy is limited to the greater of 3% (with certain exceptions) or net new construction growth in the County, as determined by the State.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

E. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT (continued) :

The county may also exceed the limitation by holding a referendum (according to state statutes) authorizing the county board to approve a higher rate. The county may also exceed the rate if it increases the services it provides due to a transfer of these services from another governmental unit or incurs new debt approved by 75% of the County Board.

The State Budget Bill also imposes restrictions on the county's ability to issue new debt. Generally, referendum approval is required to issue unlimited tax general obligation debt, with the following exceptions:

- Refunding debt issues
- 75% approval by the county board
- A reasonable expectation that the new debt can be accommodated within the existing tax rate
- Other exceptions as listed in State Statutes Section 67.045

The county is in compliance with this limitation.

F. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE

As part of Wisconsin's Act 32 (2011), legislation was passed that limits the County's future tax levies. Generally, the County is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the County's equalized value due to new construction, or zero percent for the 2012 levy collected in 2013 and thereafter. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The Debt Service Fund and certain grant funds use separate and distinct bank accounts. In addition, some of the Fiduciary Funds use separate and distinct bank accounts. All other funds share in common cash and investment accounts.

Deposits: Deposits in banks are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for demand deposits and \$250,000 for time deposits. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per entity above the amount provided by the FDIC. However, due to the relatively small size of the Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.

At December 31, 2012, the carrying amount of the County's deposits was \$6,760,107, and the bank balance was \$6,953,902. All of the bank balance was covered by FDIC Insurance, the State of Wisconsin Public Deposit Guarantee Fund, and pledged governmental securities owned by the bank.

Although not categorized as deposits, the County has invested \$4,050 in the State Treasurer's investment pool, which is insured against defaults in principal payments by Financial Security Assurance Incorporated.

At December 31, 2012 the County's Other Investments of \$68,106 consists of patronage stock in the Northern Lakes Cooperative, Winter Coop Store, Jump River Electric Cooperative and Chequamegon Telephone Cooperative that are held in the name of the County.

The December 31, 2012 cash and investment balance requirements of funds are as follows:

Per statement of net position – government-wide statement	\$ 6,489,539
Per statement of net position – fiduciary funds	<u>343,857</u>
Total	<u>\$ 6,833,396</u>

One account was held under guardianship control by an individual of the Health and Human Services Department until the client's death on July 7, 2012.

SAWYER COUNTY, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

As of December 31, 2012, the County has the following cash and investments:

	<u>Maturity</u>	<u>Fair Value</u>		
		<u>Governmental and Business Type Activities</u>	<u>Fiduciary Activities</u>	<u>Total</u>
State Treasurer's Investment Pool	Currently Available	\$ 4,050	\$ -0-	\$ 4,050
Cooperative Patronage Stock	No maturity	<u>68,106</u>	<u>-0-</u>	<u>68,106</u>
Total Investments		<u>\$ 72,156</u>	<u>\$ -0-</u>	<u>\$ 72,156</u>
Cash in Bank				
Demand Deposits		\$ 113,913	\$ 235,263	\$ 349,176
Time Deposits		6,302,337	108,594	6,410,931
Certificates of Deposit (Maturing 1 year or less)		-0-	-0-	-0-
Petty Cash		<u>1,133</u>	<u>-0-</u>	<u>1,133</u>
Total Cash		<u>\$ 6,417,383</u>	<u>\$ 343,857</u>	<u>\$ 6,761,240</u>
Total Cash and Investments		<u>\$ 6,489,539</u>	<u>\$ 343,857</u>	<u>\$ 6,833,396</u>

Interest Rate Risk – The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing rates. The County's history of investing in certificates of deposit has always been to not invest beyond one year.

Credit Risk – State law limits the types of investments a municipality is allowed for its government and business-type activities. The County's investment policy does not further limit its investment choices beyond those allowable by state statutes.

Concentration of Credit Risk – The County places no limit on the amount it may invest in any one issuer.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition 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 revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Grant drawdowns prior to meeting all eligibility requirements	\$ -0-	\$ 39,311
Sale of land on land contract	-0-	125,000
Miscellaneous	<u>-0-</u>	<u>33,626</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ -0-</u>	<u>\$ 197,937</u>

B. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated				
Construction in progress	\$ 543,924	\$ 258,924	\$ 432,828	\$ 370,020
Land- tax deed	162,401	14,416	780	176,037
Land- other	<u>2,271,802</u>	<u>-0-</u>	<u>-0-</u>	<u>2,271,802</u>
Total capital assets not being depreciated	<u>\$ 2,978,127</u>	<u>\$ 273,340</u>	<u>\$ 433,608</u>	<u>\$ 2,817,859</u>
Other Capital Assets				
Land improvements	\$ 92,404	\$ 265,500	\$ -0-	\$ 357,904
Buildings	7,001,934	715,476	-0-	7,717,410
Machinery and equipment	4,086,462	304,027	-0-	4,390,489
Vehicles	2,847,695	465,297	296,528	3,016,464
Roads	39,205,550	1,725,800	816,500	40,114,850
Dams	166,348	55,083	15,000	206,431
Bridges	6,169,500	69,200	-0-	6,238,700
Snowmobile and ATV trails/bridges	<u>758,260</u>	<u>82,148</u>	<u>-0-</u>	<u>840,408</u>
Total other capital assets at historical cost	<u>\$ 60,328,153</u>	<u>\$ 3,682,531</u>	<u>\$ 1,128,028</u>	<u>\$ 62,882,656</u>

SAWYER COUNTY, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

B. CAPITAL ASSETS (continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities (cont.)				
Less:				
Accumulated depreciation for-				
Land improvements	\$ 38,302	\$ 11,729	\$ -0-	\$ 50,031
Buildings	947,541	86,856	-0-	1,034,397
Machinery and equipment	1,837,617	442,406	-0-	2,280,023
Vehicles	1,459,903	390,433	224,311	1,626,025
Roads	11,700,700	1,195,500	816,500	12,079,700
Dams	129,555	2,350	13,687	118,218
Bridges	2,632,600	123,800	-0-	2,756,400
Snowmobile and ATV trails/bridges	<u>82,722</u>	<u>41,679</u>	<u>-0-</u>	<u>124,401</u>
 Total Accumulated Depreciation	 \$ 18,828,940	 \$ 2,294,753	 \$ 1,054,498	 \$ 20,069,195
 Net Other Capital Assets	 \$ <u>41,499,213</u>	 \$ <u>1,387,778</u>	 \$ <u>73,530</u>	 \$ <u>42,813,461</u>

Depreciation expense of \$2,294,753 was not allocated to the various functions.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

B. CAPITAL ASSETS (continued)

	Beginning Balance	Additions	Deletions	Ending Balance
Business- Type Activities				
Capital assets not being depreciated:				
Construction in progress	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Land	15,187	-0-	-0-	15,187
Total capital assets not Being depreciated	\$ 15,187	\$ -0-	\$ -0-	\$ 15,187
Other Capital Assets:				
Land improvements	\$ 9,969	\$ -0-	\$ -0-	\$ 9,969
Buildings	1,233,762	-0-	-0-	1,233,762
Machinery and equipment	5,846,713	484,399	307,385	6,023,727
Total other capital assets at historical cost	\$ 7,090,444	\$ 484,399	\$ 307,385	\$ 7,267,458
Less- accumulated depreciation:				
Land improvements	\$ 5,337	\$ 360	\$ -0-	\$ 5,697
Buildings	1,010,208	18,407	-0-	1,028,615
Machinery and equipment	2,888,079	449,453	239,103	3,098,429
Total accumulated depreciation	\$ 3,903,624	\$ 468,220	\$ 239,103	\$ 4,132,741
Net Other Capital Assets	\$ 3,186,820	\$ 16,179	\$ 68,282	\$ 3,134,717

Depreciation expense was charged to functions as follows:

Business-Type Activities

Highway	\$ 468,220
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SAWYER COUNTY, WISCONSIN
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
Health and Human Services	Sawyer County/LCO Transit	\$ 100,000	\$ -0-
General Fund	Animal Shelter Fund	1,473	-0-
General Fund	Wildlife Damage Fund	31,850	-0-
General Fund	Land and Water Conservation Fund	115,213	-0-
General Fund	Emergency Government Grants Fund	17,878	-0-
General Fund	Recreational Officer Fund	4,257	-0-
General Fund	Office Supplies Internal Service Fund	6,004	-0-
General Fund	Highway Enterprise Fund	218,950	-0-
General Fund	Sawyer County/LCO Transit	186,273	-0-
General Fund	State Aid Forestry	3,050	-0-
General Fund	Health and Human Services	<u>43,278</u>	<u>-0-</u>
Subtotal – Fund financial statements		\$ 728,226	<u>\$ -0-</u>
Less- Fund eliminations		<u>728,226</u>	
Total – Government Wide Statement of Net Assets		<u>\$ -0-</u>	

The principal purpose of these interfund receivables/payables is due to cash overdrafts in the payable funds.

For the statement of net assets, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (continued)

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
General Fund	Sheriff's Department Canteen	\$ 10,000	Purchase digital video recorder
General Fund	Public Safety Grant	20,902	Purchase digital video recorder
General Fund	Jail Assessment Fund	5,000	Purchase digital video recorder
General Fund	Resource Development Fund	44,041	Purchase digital video recorder
General Fund	Public Safety Grant	15,154	Transfer balance of 2011 fund balance
General Fund	County Parks	6,836	To close special revenue fund
General Fund	Emergency 911 Service	2,221	Transfer 2011 fund balance
General Fund	Vehicle Maintenance Garage Fund	19,135	Transfer remaining 2012 surplus
General Fund	Plat Book Fund	18,000	Apply to 2012 budget
General Fund	LCO/State Gaming Compact Fund	50,000	Apply to 2012 budget
General Fund	Highway Department Enterprise Fund	1,799,577	To cover costs of additions to Infrastructure
Recreational Officer Fund	General Fund	10,900	To cover 2011 deficit
Land and Water Conservation	General Fund	22,605	To cover 2011 deficit
Animal Shelter Fund	General Fund	5,979	To cover 2011 deficit
Animal Shelter Fund	Dog License Fund	9,800	Transfer excess license fees
Emergency 911 Service	General Fund	3,999	To close special revenue fund
Sawyer County/LCO Transit	Health and Human Services	37,767	Transfer funds for balance of 2012
Namekagon Transit Facilities	Health and Human Services	130,000	Transfer funds for capital facility building construction
Resource Develop- ment Fund	Birkebeiner Trail Usage	<u>3,912</u>	Transfer balance of funds to Resource Development
Subtotal- Fund Financial Statements		\$ 2,215,828	
Government Fund- Eliminations		<u>(416,251)</u>	
Net Transfer- Government-Wide Statement of Activities		<u>\$ 1,799,577</u>	

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (continued)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Refunding Bonds	\$ -0-	\$ 2,095,000	\$ -0-	\$ 2,095,000	\$ 140,000
Bonds payable	2,240,000	-0-	2,240,000	-0-	-0-
State Trust Fund	33,940	-0-	33,940	-0-	-0-
State Trust Fund	475,000	-0-	475,000	-0-	-0-
Special Assessment	-0-	195,390	19,148	176,242	19,148
Total bonds, notes special assessments and capital leases	\$ 2,748,940	\$ 2,290,390	\$ 2,768,088	\$ 2,271,242	\$ 159,148
Vested compensated absences	1,102,487	907,586	909,278	1,100,795	909,000
Prior employee benefits	6,047	-0-	6,047	-0-	-0-
Total Governmental Activi- ties Long-Term Liabilities	\$ 3,857,474	\$ 3,197,976	\$ 3,683,413	\$ 3,372,037	\$ 1,068,148

Payments on bonds and notes are made by the debt service fund. Vacation, sick pay, comp time, and prior employee benefits are paid from the appropriate fund.

The interest paid on long-term obligations during the year aggregated \$81,789.

OTHER DEBT INFORMATION

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the County. General obligation debt at December 31, 2012 is comprised of the following individual issues:

Description	Issue Date	Interest Rates	Dates of Maturity	Balance 12/31/12
Refunding				
Bonds Payable	February 9, 2012	1.90%-2.20%	April 1, 2013-2024	\$ 2,095,000
Special Assessment	January 1, 2012	4.0%	February 28, 2021	176,242
				<u>\$ 2,271,242</u> *

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

D. LONG-TERM OBLIGATIONS (continued)

The 2012 equalized valuation of the County as certified by the Wisconsin Department of Revenue is \$3,383,067,000. The legal debt limit and margin of indebtedness as of December 31, 2012 in accordance with Section 67.03(1)(A) of the Wisconsin Statutes follows:

Debt limit (5% of \$3,383,067,000)	\$ 169,153,350
Deduct long-term debt* applicable to debt margin	<u>2,271,242</u>
Margin of indebtedness	<u>\$ 166,882,108</u>

Aggregate cash flow requirements for the retirement of long-term bonds principal and interest as of December 31, 2012, are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 159,582	\$ 47,638	\$ 207,220
2014	159,582	44,281	203,863
2015	169,583	40,598	210,181
2016	179,583	36,715	216,298
2017	189,582	32,631	222,213
2018-2024	<u>1,413,330</u>	<u>106,121</u>	<u>1,519,451</u>
Totals	<u>\$ 2,271,242</u>	<u>\$ 307,984</u>	<u>\$ 2,579,226</u>

E. REFUNDING BONDS:

In February, 2012, the County authorized the issuance of \$2,095,000 General Obligation Law Enforcement Center Refunding Bonds dated February 9, 2012. The issuance of the bonds with an interest rate between 1.9% and 2.2% was for the purpose of advance refunding a portion of the outstanding principal on the following Law Enforcement Center General Obligation Bonds dated August 1, 2004.

Original Amount	\$ 3,000,000
Call Price	100%
Call Date	4/1/12
Maturities to be Refunded	2013-2024
Amount of Principal Refunded	2,110,000
Balance After Refunding	2,095,000

The net proceeds of \$2,146,565 (including bond premium of \$51,565) were put in a current refunding account to pay additional debt issuance costs of \$31,895 and refund the balance to the County of \$4,670. As a result, the refunded bonds are considered to be defeased and the liability for those bonds have been removed from the General Long-Term Obligations Account Group.

The cash flow requirements on the refunded bonds, prior to the advance refunding, was \$2,950,763 from 2012 through 2024. The cash flow requirements on debt service after the 2005 refunding bonds are \$2,573,215 from 2012 through 2024. The advance refunding resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$344,366 based on 1.583% annual yield.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

F. *SHORT-TERM DEBT*

The County had no short-term borrowing during the calendar year 2012.

G. *LEASE DISCLOSURES*

Lessee – Operating Leases

The county has no material operating leases with a remaining noncancellable term exceeding one year.

H. *GOVERNMENTAL ACTIVITIES NET POSITION*

Governmental activities net position reported on the government wide statement of net position at December 31, 2012 includes the following:

Invested in capital assets, net of related debt	
Construction in progress	\$ 370,020
Land	2,447,839
Other capital assets, net of accumulated depreciation	42,813,461
Less- Bonds and special assessments payable	(2,271,242)
Accrued interest on capital debt	<u>(16,240)</u>
Total Invested in Capital Assets	<u>\$ 43,343,838</u>
Restricted	
Debt service fund	\$ 25,216
Resource development fund (Environmental Impact Fees)	226,697
Veterans transportation fund	29,812
Other special revenue funds	<u>485,664</u>
Total restricted	<u>\$ 767,389</u>
Unrestricted	<u>\$ 6,890,897</u>
Total Governmental Activities Net Position	<u>\$ 51,002,124</u>

I. *BUSINESS TYPE ACTIVITIES NET POSITION*

Business type activities net position reported on the government-wide statement of net position at December 31, 2012 include the following:

Invested in capital assets, net of related debt	
Land	\$ 15,187
Other capital assets, net of accumulated depreciation	3,134,717
Less: Related debt	<u>-0-</u>
Total Invested in Capital Assets	<u>\$ 3,149,904</u>
Restricted	<u>\$ -0-</u>
Unrestricted	<u>\$ 357,712</u>
Total Business-Type Activities Net Position	<u>\$ 3,507,616</u>

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE IV – OTHER INFORMATION

A. EMPLOYEE'S RETIREMENT SYSTEM

All eligible Sawyer County employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee 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 (440 hours for teachers and school district educational support employees) 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 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. Note: Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

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, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement. Contribution rates for 2012 are:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	5.9%	5.9%
Executives & Elected Officials	7.05%	7.05%
Protective with Social Security	5.9%	9.0%
Protective without Social Security	5.9%	11.3%

The payroll for Sawyer County employees covered by the WRS for the year ended December 31, 2012 was \$7,695,756; the employer's total payroll was \$7,798,285. The total required contribution for the year ended December 31, 2012 was \$959,072, which consisted of \$502,735, or 6.5% of payroll from the employer and \$456,337, or 5.9% of payroll from employees. Total contributions for the years ending December 31, 2011 and 2010 were \$939,929 and \$873,124, respectively, equal to the required contributions for each year.

Employees who retire at or after 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. A final average earnings is the average of the employee's three highest years earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. 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 became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS

December 31, 2012

NOTE IV – OTHER INFORMATION (continued)

A. EMPLOYEE'S RETIREMENT SYSTEM (continued)

The WRS also provides death and disability benefits for employees. Eligibility for and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes.

B. *POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS*

In addition to the pension benefits described previously, the County provides health insurance coverage to certain employees who retire before the age of 65 and have been approved to receive this benefit by the County Board. The cost of providing these benefits for the 2012 year is \$6,047. At the beginning of the year, there were (2) participants, and at the end of the year there were no participants. The total long-term liability recognized as of December 31, 2012 for this benefit was \$ -0-.

See Note ID.6 for compensated absences discussion.

C. *RISK MANAGEMENT*

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

The County's liability insurance and auto physical damage coverage is provided by Wisconsin County Mutual Insurance Company. This policy is assessable; therefore, to the extent actual losses and loss adjustment expenses vary from recorded amounts, policyholders may be required to make additional premium payments at such times as any excess of deficiency of losses and loss adjustment expenses is known. To date, no additional assessments have been made. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. The financial statements do not reflect any additional required reserves for estimated losses that have incurred, but may be paid in the future by the County as an additional assessment.

The County self-insures unemployment compensation obligations as permitted under Wisconsin statutes. Losses and claims are accrued as incurred. Annual expenditures and related liability for claims are recorded in the general fund.

SAWYER COUNTY, WISCONSIN
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2012

NOTE IV – OTHER INFORMATION (continued)

D. COMMITMENTS AND CONTINGENCIES

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the county's attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the county's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Funding for the operating budget of the county comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the county. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. The State of Wisconsin is currently experiencing budget problems, and is considering numerous alternatives including reducing aid to local governments. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the County.

E. DEFERRED COMPENSATION

The County maintains an Internal Revenue Service Code Section 457 Deferred Compensation Plan for certain employees. Amounts are withheld from participating employees and deposited in accounts under the direction of the employee. These assets are invested, held and disbursed by authorized investment firms for the participating employees. Current participating investment firms are: 1) Wisconsin Deferred Compensation Program; 2) Security Benefit; and 3) The Equitable Company. The County maintains a fiduciary responsibility to see that plan assets are being invested for the benefit of the participating employees and not being used for any other purpose. These assets are not included in the County's financial statements. Also, some employees are contributing to Roth individual retirement accounts that are being invested and held in the name of the individual participant employee.

F. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 24, 2013, the date on which the financial statements were available to be issued.

SAWYER COUNTY, WISCONSIN

GENERAL FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash and temporary investments	\$ 3,934,219	\$ 2,891,124
Petty cash	933	933
Other investments, at cost	68,106	64,252
Sundry tax items due from district	20,681	18,428
Sundry accounts receivable	347,164	269,822
Due from other funds	628,226	1,284,850
Due from other governmental units	326,012	342,470
Tax certificates held by County	1,579,975	1,834,009
Tax deeds held by County	176,036	162,401
Delinquent forest crop and managed forest land certificates	27,001	21,367
Prepaid expenses	508,840	245,859
Notes receivable	125,000	150,000
	<u> </u>	<u> </u>
Total assets	<u>\$ 7,742,193</u>	<u>\$ 7,285,515</u>
<u>LIABILITIES AND OTHER CREDITS</u>		
Liabilities:		
Vouchers payable	\$ 261,842	\$ 210,918
Accrued salaries and wages	156,200	143,323
Accrued payroll taxes and other payroll liabilities	653,919	604,257
Deferred revenue	162,643	174,607
Due state	80,499	69,272
Due districts	285,245	308,882
	<u> </u>	<u> </u>
Total liabilities	<u>\$ 1,600,348</u>	<u>\$ 1,511,259</u>
County Equity:		
General fund-		
Nonspendable	\$ 508,840	\$ 245,859
Committed	439,121	211,140
Unassigned	5,193,884	5,317,257
	<u> </u>	<u> </u>
Total County equity	<u>\$ 6,141,845</u>	<u>\$ 5,774,256</u>
	<u> </u>	<u> </u>
Total liabilities, other credits and equity	<u>\$ 7,742,193</u>	<u>\$ 7,285,515</u>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2011

	Budget	Actual	Variance Favorable (Unfavorable)	2011 Actual
REVENUES				
General Revenues				
Taxes	\$ 6,522,107	\$ 6,751,336	\$ 229,229	\$ 6,483,789
Intergovernmental revenues	768,109	734,106	(34,003)	780,843
Regulation and compliance revenues	98,000	97,163	(837)	91,073
Public charges for services	2,953,641	3,018,845	65,204	2,795,783
Intergovernmental charges for services	51,200	65,641	14,441	59,582
Other general revenues	400	53,739	53,339	7,486
Total general revenues	\$ 10,393,457	\$ 10,720,830	\$ 327,373	\$ 10,218,556
Commercial Revenues	103,500	102,517	(983)	358,480
Total Revenues	\$ 10,496,957	\$ 10,823,347	\$ 326,390	\$ 10,577,036
EXPENDITURES				
Operation and Maintenance				
General government	\$ 3,294,056	\$ 3,100,391	\$ 193,665	\$ 3,089,210
Public safety	5,341,570	5,300,180	41,390	5,030,681
Public works	83,066	87,699	(4,633)	69,550
Health and human services	637,583	626,489	11,094	608,207
Culture, recreation and education	461,362	452,984	8,378	453,901
Conservation and development	803,023	802,084	939	767,556
Capital Outlay	2,079,103	2,081,386	(2,283)	2,352,184
Total expenditures	\$ 12,699,763	\$ 12,451,213	\$ 248,550	\$ 12,371,289
Excess of Revenues Over (Under) Expenditures	\$ (2,202,806)	\$ (1,627,866)	\$ 574,940	\$ (1,794,253)
Other Financing Sources (Uses)				
Transfers in	\$ 1,969,553	\$ 1,990,865	\$ 21,312	\$ 2,639,478
Transfers (out)	(39,484)	(43,483)	(3,999)	(519,625)
Sale of fixed assets	45,000	48,073	3,073	48,504
Total other financing sources (uses)	\$ 1,975,069	\$ 1,995,455	\$ 20,386	\$ 2,168,357
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (227,737)	\$ 367,589	\$ 595,326	\$ 374,104

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENTS OF CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
BALANCE, BEGINNING OF YEAR	\$ 5,774,256	\$ 5,400,152
ADD- Excess of revenues over (under) expenditures	<u>367,589</u>	<u>374,104</u>
BALANCE, END OF YEAR	<u>\$ 6,141,845</u>	<u>\$ 5,774,256</u>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
GENERAL REVENUES			
Taxes			
Real and personal property			
General property	\$ 4,715,676	\$ 4,715,676	\$ -
Forest crop	5,600	4,761	(839)
Managed forest land program	78,000	40,632	(37,368)
Sales and Uses			
County sales tax	1,332,831	1,473,191	140,360
Real estate transfer	40,000	64,078	24,078
Other			
Lottery credit settlement	-	159	159
Interest on taxes	280,000	362,367	82,367
Penalties on taxes	70,000	90,472	20,472
Total taxes	\$ 6,522,107	\$ 6,751,336	\$ 229,229
Intergovernmental			
Federal aids and grants			
Campground patrol	\$ 3,000	\$ 2,320	\$ (680)
Federal aid in lieu of taxes	5,000	6,435	1,435
Bulletproof Vest Partnership Program	2,000	-	(2,000)
State shared taxes	175,313	178,298	2,985
State aids			
Law enforcement training	9,000	7,960	(1,040)
Law enforcement services aid	-	14,115	14,115
CEASE grant - cannibus/alcohol patrol	-	1,865	1,865
Other law enforcement grants	-	932	932
Probation and parole aid	32,000	20,237	(11,763)
Child support program	340,240	338,162	(2,078)
Septic tank system aid	19,633	19,633	-
Forestry	2,234	2,236	2
County Forest aids	53,000	54,646	1,646
Lakes management grant	-	-	-
Aids in lieu of taxes passed thru municipalities	10,000	12,647	2,647
Emergency government	41,556	-	(41,556)
Circuit Court support aid	52,275	52,275	-
Guardian ad litem	16,000	15,681	(319)
Tax exempt computers	6,858	6,664	(194)
Total intergovernmental	\$ 768,109	\$ 734,106	\$ (34,003)
Total revenues forwarded	\$ 7,290,216	\$ 7,485,442	\$ 195,226

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Positive (Negative)
Total revenues brought forward	\$ 7,290,216	\$ 7,485,442	\$ 195,226
Regulation and compliance			
Law and ordinance violations			
Fines for County	\$ 98,000	\$ 97,163	\$ (837)
Public Charges for Services			
General government			
Coroner	\$ 11,000	\$ 11,300	\$ 300
Clerk	10,500	12,557	2,057
Treasurer (tax deed collection and advertising)	10,850	15,859	5,009
Data processing	500	1,300	800
Circuit court	120,000	138,099	18,099
Restitution surcharge	2,000	1,905	(95)
Court appointed attorney	35,000	31,118	(3,882)
GAL revenue	18,000	8,820	(9,180)
Register in probate	20,000	22,823	2,823
Parent education	2,000	3,395	1,395
Register of deeds	115,000	168,736	53,736
Sale of maps and plats	2,700	2,376	(324)
Surveyor - certified map review fees	7,000	9,038	2,038
Forestry	-	1,131	1,131
Transmission line impact fees	51,767	51,767	-
Public safety			
Sheriff	62,000	49,499	(12,501)
Transport restitution	3,000	1,534	(1,466)
Ambulance	750,000	849,400	99,400
Board of prisoners	112,000	126,471	14,471
Booking fees	3,500	3,236	(264)
Electronic monitoring revenue	-	-	-
DARE Account	-	286	286
Public works			
Airport	32,500	24,570	(7,930)
Health and human services			
Child support revenues	15	13	(2)
Veterans service office	9,000	8,630	(370)
Conservation and development			
County forest	1,400,000	1,303,676	(96,324)
Zoning	165,309	157,547	(7,762)
Mining reclamation	8,000	8,875	875
Extension office	2,000	4,884	2,884
Total public charges for services	\$ 2,953,641	\$ 3,018,845	\$ 65,204
Total revenues forwarded	\$ 10,341,857	\$ 10,601,450	\$ 259,593

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Positive (Negative)
Total revenues brought forward	\$ 10,341,857	\$ 10,601,450	\$ 259,593
Intergovernmental Charges for Services			
Truancy Officer Aid	\$ 34,200	\$ 34,200	\$ -
Reimbursement wages	17,000	16,123	(877)
Drug enforcement	-	15,318	15,318
Total intergovernmental charges for service	\$ 51,200	\$ 65,641	\$ 14,441
Other General			
Miscellaneous	\$ 400	\$ 53,739	\$ 53,339
Total other general	\$ 400	\$ 53,739	\$ 53,339
Total general revenues	\$ 10,393,457	\$ 10,720,830	\$ 327,373
COMMERCIAL			
Interest			
General	\$ 65,500	\$ 26,016	\$ (39,484)
Rental Income	\$ 8,000	\$ 16,569	\$ 8,569
Property Sales			
Profit on tax deed sales	\$ 30,000	\$ 59,932	\$ 29,932
Total commercial revenues	\$ 103,500	\$ 102,517	\$ (983)
Total revenues	\$ 10,496,957	\$ 10,823,347	\$ 326,390
Other Financing Sources			
Sale of fixed assets	\$ 45,000	\$ 48,073	\$ 3,073
Transfers in	1,969,553	1,990,865	21,312
Total other financing sources	\$ 2,014,553	\$ 2,038,938	\$ 24,385
Total revenues and other financing sources	\$ 12,511,510	\$ 12,862,285	\$ 350,775

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget	Actual	Variance Positive (Negative)
General			
Operating and Maintenance			
General Government			
Legislative			
County Board	\$ 94,226	\$ 94,226	\$ -
Judicial			
Circuit court	586,220	579,558	6,662
Guardian ad litem	25,000	31,766	(6,766)
Family court commissioner	17,058	16,269	789
Law library	3,705	3,601	104
Coroner	37,572	33,253	4,319
General administration			
County Clerk	277,789	264,183	13,606
Election	29,400	43,006	(13,606)
Human Resources	75,280	76,630	(1,350)
Labor negotiations	15,000	10,217	4,783
Information technology	180,067	174,513	5,554
Miscellaneous	-	520	(520)
Financial Administration			
County Treasurer	209,991	207,992	1,999
Tax deed - abstractor	12,600	14,599	(1,999)
Independent auditing and accounting	55,000	50,790	4,210
Cost allocation audit	3,500	1,167	2,333
Financial system	21,966	21,966	-
Legal			
District Attorney	152,697	152,697	-
Corporate and other legal counsel	30,000	20,270	9,730
Property records and control			
Register of Deeds	225,252	222,141	3,111
Land records	285,223	276,208	9,015
County surveyor	237,414	223,349	14,065
Buildings and plant			
Courthouse	462,816	341,860	120,956
Courthouse copier lease	5,000	3,634	1,366
Other general government			
Property and liability insurance	150,000	138,785	11,215
Worker's compensation insurance	95,280	95,280	-
Unemployment compensation	5,000	1,660	3,340
Courthouse/Sheriff (800) Telephone	1,000	251	749
Total general government	\$ 3,294,056	\$ 3,100,391	\$ 193,665
Total expenditures forwarded	\$ 3,294,056	\$ 3,100,391	\$ 193,665

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	\$ 3,294,056	\$ 3,100,391	\$ 193,665
Operating and Maintenance (Continued)			
Public Safety			
Sheriff department	\$ 2,062,553	\$ 2,005,440	\$ 57,113
Sheriff auto expense	136,250	140,232	(3,982)
DARE Program	-	2,543	(2,543)
Drug enforcement	-	15,953	(15,953)
Dive Team	6,000	3,524	2,476
County jail	1,903,547	1,962,258	(58,711)
Dispatchers	473,912	474,322	(410)
Ambulance service	704,641	651,946	52,695
Emergency government	49,526	43,034	6,492
EPCRA Emergency Planning	5,141	928	4,213
Total public safety	<u>\$ 5,341,570</u>	<u>\$ 5,300,180</u>	<u>\$ 41,390</u>
Health and Human Services			
Human services			
Child support program	\$ 399,350	\$ 387,133	\$ 12,217
Aging Unit	73,268	73,268	-
Veterans			
Veterans' relief	-	1,366	(1,366)
Veterans' service office	159,965	160,222	(257)
Care of veterans' graves	5,000	4,500	500
Total health and human services	<u>\$ 637,583</u>	<u>\$ 626,489</u>	<u>\$ 11,094</u>
Culture, Recreation and Education			
Culture			
Library	\$ 257,403	\$ 257,403	\$ -
Fairs and exhibits	26,250	26,250	-
Historical society	5,000	5,000	-
Recreation			
County parks	167	167	-
Education			
University extension program	172,501	164,123	8,378
Payments to education facilities	41	41	-
Total culture, recreation and education	<u>\$ 461,362</u>	<u>\$ 452,984</u>	<u>\$ 8,378</u>
Total expenditures forwarded	<u>\$ 9,734,571</u>	<u>\$ 9,480,044</u>	<u>\$ 254,527</u>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	\$ 9,734,571	\$ 9,480,044	\$ 254,527
Operating and Maintenance (Continued)			
Public works			
Other transportation facilities			
Airport	\$ 83,066	\$ 87,699	\$ (4,633)
Conservation and Development			
Natural resources			
Forestry	\$ 317,324	\$ 316,286	\$ 1,038
Septic tank systems	19,633	19,633	-
Hazardous waste project	10,087	10,449	(362)
County planning			
Regional planning commission	34,615	34,615	-
Zoning	374,564	375,351	(787)
County advertising	45,000	45,000	-
Economic development			
Indianhead Community Action Agency	1,800	750	1,050
Total conservation and development	\$ 803,023	\$ 802,084	\$ 939
Total operation and maintenance	\$ 10,620,660	\$ 10,369,827	\$ 250,833
Capital Outlay			
General government			
Courthouse	\$ 1,800	\$ 10,977	\$ (9,177)
Total general government	\$ 1,800	\$ 10,977	\$ (9,177)
Total expenditures forwarded	\$ 10,622,460	\$ 10,380,804	\$ 241,656

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	<u>\$ 10,622,460</u>	<u>\$ 10,380,804</u>	<u>\$ 241,656</u>
Capital Outlay (Continued)			
Public Safety			
Sheriff vehicles	\$ 115,457	\$ 114,580	\$ 877
County jail	<u>139,136</u>	<u>139,136</u>	<u>-</u>
Total public safety	<u>\$ 254,593</u>	<u>\$ 253,716</u>	<u>\$ 877</u>
Public Works			
Highway - Infrastructure	\$ 1,799,577	\$ 1,799,577	\$ -
Airport	<u>4,633</u>	<u>-</u>	<u>4,633</u>
Total public works	<u>\$ 1,804,210</u>	<u>\$ 1,799,577</u>	<u>\$ 4,633</u>
Conservation and Development			
Zoning	<u>\$ 18,500</u>	<u>\$ 17,116</u>	<u>\$ 1,384</u>
Total conservation and development	<u>\$ 18,500</u>	<u>\$ 17,116</u>	<u>\$ 1,384</u>
Total capital outlay	<u>\$ 2,079,103</u>	<u>\$ 2,081,386</u>	<u>\$ (2,283)</u>
Total expenditures	<u>\$ 12,699,763</u>	<u>\$ 12,451,213</u>	<u>\$ 248,550</u>
Other Financing Uses			
Transfers out	<u>\$ 39,484</u>	<u>\$ 43,483</u>	<u>\$ (3,999)</u>
Total financing uses	<u>\$ 39,484</u>	<u>\$ 43,483</u>	<u>\$ (3,999)</u>
Total expenditures and other financing uses	<u><u>\$ 12,739,247</u></u>	<u><u>\$ 12,494,696</u></u>	<u><u>\$ 244,551</u></u>

SAWYER COUNTY, WISCONSIN

HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash balance	\$ -	\$ 521,319
Petty cash	150	150
Accounts receivable	447,794	732,147
Due from other funds	100,000	-
Deferred expenditures	<u>2,667</u>	<u>145,378</u>
Total assets	<u>\$ 550,611</u>	<u>\$ 1,398,994</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 284,162	\$ 489,149
Deferred revenue	9,450	194,187
Due to General Fund	<u>43,278</u>	<u>-</u>
Total liabilities	<u>\$ 336,890</u>	<u>\$ 683,336</u>
Fund Balance:		
Nonspendable	\$ 2,667	\$ 145,378
Assigned	<u>211,054</u>	<u>570,280</u>
Total Fund Balance	<u>\$ 213,721</u>	<u>\$ 715,658</u>
Total liabilities and fund balance	<u>\$ 550,611</u>	<u>\$ 1,398,994</u>

SAWYER COUNTY, WISCONSIN

HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
REVENUES		
County appropriation	\$ 1,973,585	\$ 2,094,462
State aid	3,914,678	4,714,437
Client fees and other public charges	1,487,449	1,382,307
Total revenues	\$ 7,375,712	\$ 8,191,206
EXPENDITURES		
Operating expenditures		
Salaries and related expenditures	\$ 2,595,521	\$ 2,602,184
Board Per Diems	14,043	10,582
Worker's compensation	34,239	32,293
Travel, meals and lodging	32,405	32,103
Staff training	2,570	2,676
Telephone	19,974	19,119
Postage	7,866	10,042
Office supplies and expense	11,841	13,673
Computer and network support	81,398	34,880
Advertising	13,562	7,499
Maintenance and repairs	469	417
Printing	3,916	3,076
Dues, fees, and licenses	3,438	5,069
Health supplies	16,499	14,088
Liability insurance	48,482	56,864
Rent and utilities	300	275
Medical consultations	3,746	4,136
Psychiatric consultations	21,075	36,763
Professional fees	9,607	20,530
Publications/subscriptions	1,131	4,897
Education material	-	1,093
Purchased services	4,155,744	4,937,995
Miscellaneous operating supplies	960	454
Principal on long-term debt	19,148	-
Interest on long-term debt	940	-
Capital outlay - youth aids building	389,827	388,538
Capital outlay - other	416,571	280,748
Total expenditures	\$ 7,905,272	\$ 8,519,994
Excess of revenues (under) expenditures	\$ (529,560)	\$ (328,788)
OTHER FINANCING SOURCES (USES)		
Long-term debt proceeds	\$ 195,390	\$ 475,000
Transfer (out)	(167,767)	(19,603)
Total other financing sources (uses)	\$ 27,623	\$ 455,397
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ (501,937)	\$ 126,609
FUND BALANCE, BEGINNING OF YEAR	715,658	589,049
FUND BALANCE, END OF YEAR	\$ 213,721	\$ 715,658

SAWYER COUNTY, WISCONSIN
RESOURCE DEVELOPMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 1,636,741	\$ 1,743,406
Total assets	<u>\$ 1,636,741</u>	<u>\$ 1,743,406</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 740	\$ 5,000
Total liabilities	<u>\$ 740</u>	<u>\$ 5,000</u>
Fund Balance	<u>\$ 1,636,001</u>	<u>\$ 1,738,406</u>
Total liabilities and fund balance	<u>\$ 1,636,741</u>	<u>\$ 1,743,406</u>

SAWYER COUNTY, WISCONSIN

RESOURCE DEVELOPMENT SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
REVENUES		
County appropriation	\$ 450	\$ 5,000
Public charges-		
Non-motorized trail revenue	25	125
Sale of gravel	<u>3,985</u>	<u>28,000</u>
Total revenues	<u>\$ 4,460</u>	<u>\$ 33,125</u>
EXPENDITURES		
Forestry expenditures	\$ 500	\$ 1,713
Snowmobile trails	5,000	5,000
Bike and pedestrian trail system	19,644	-
Dam maintenance	21,092	4,400
Water level maintenance	-	1,665
Hunting camp removals	10,500	-
Boat landing project	5,000	-
A Lure of Lights project	5,000	-
Capital Outlay-		
Equipment	<u>-</u>	<u>9,955</u>
Total expenditures	<u>\$ 66,736</u>	<u>\$ 22,733</u>
Excess of revenues over (under) expenditures	<u>\$ (62,276)</u>	<u>\$ 10,392</u>
OTHER FINANCING SOURCES (USES)		
Transfer (out)	\$ (44,041)	\$ -
Transfer in	<u>3,912</u>	<u>308,104</u>
Total other financing sources (uses)	<u>\$ (40,129)</u>	<u>\$ 308,104</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (102,405)	\$ 318,496
FUND BALANCE, BEGINNING OF YEAR	<u>1,738,406</u>	<u>1,419,910</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 1,636,001</u></u>	<u><u>\$ 1,738,406</u></u>

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2012

	Special Revenue									
	COP Risk Revenue	Sawyer Co LCO Transit	Sheriff Department Donations	Veteran's Service Grant	Tribal Law Enforcement	Sheriff's Department Canteen	Public Safety Grants	Animal Shelter Fund	Wildlife Damage	Wildlife Habitat Grant
ASSETS										
Cash	\$ 5,744	\$ -	\$ 21,853	\$ 15,191	\$ 20,034	\$ 20,666	\$ 8,999	\$ -	\$ -	\$ 37,798
Accounts receivable	-	255,255	-	-	-	3,281	-	80	45,660	-
Prepaid expenditures	-	100,000	-	60	-	-	-	-	-	-
Total Assets	\$ 5,744	\$ 355,255	\$ 21,853	\$ 15,251	\$ 20,034	\$ 23,947	\$ 8,999	\$ 80	\$ 45,660	\$ 37,798
LIABILITIES AND FUND BALANCES										
Liabilities										
Vouchers payable	\$ -	\$ 45,715	\$ 563	\$ 820	\$ -	\$ 6,259	\$ -	\$ 639	\$ 13,499	\$ -
Due to state	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	286,273	-	-	-	-	-	1,473	31,850	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ 331,988	\$ 563	\$ 820	\$ -	\$ 6,259	\$ -	\$ 2,112	\$ 45,349	\$ -
Fund Balances										
Nonspendable	\$ -	\$ 23,267	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	5,744	-	21,290	14,371	20,034	-	8,999	-	311	37,798
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	17,688	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(2,032)	-	-
Total Fund Balances	\$ 5,744	\$ 23,267	\$ 21,290	\$ 14,431	\$ 20,034	\$ 17,688	\$ 8,999	\$ (2,032)	\$ 311	\$ 37,798
Total Liabilities and Fund Balances	\$ 5,744	\$ 355,255	\$ 21,853	\$ 15,251	\$ 20,034	\$ 23,947	\$ 8,999	\$ 80	\$ 45,660	\$ 37,798

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2012

	Special Revenue							
	County Parks	ATV/Snow- mobile Grant Projects	Land & Water Conservation	Redaction Fund	Sawyer Count./LCO/ State Grant	State Aid Forestry	Birkebeiner Trail Usage	
ASSETS								
Cash	\$ -	\$ 16,762	\$ -	\$ 77,550	\$ 50,000	\$ -	\$ -	\$ 116,086
Accounts receivable	-	76,117	77,712	-	-	-	-	-
Prepaid expenditures	-	9,219	9,240	-	-	-	-	-
Total Assets	\$ -	\$ 102,098	\$ 86,952	\$ 77,550	\$ 50,000	\$ -	\$ -	\$ 116,086
LIABILITIES AND FUND BALANCES								
Liabilities								
Vouchers payable	\$ -	\$ -	\$ 2,497	\$ -	\$ -	\$ -	\$ -	\$ -
Due to state	-	-	-	-	-	-	-	1,068
Due to other funds	-	-	115,213	-	-	3,050	-	-
Deferred revenue	-	21,355	4,364	-	-	-	-	-
Total Liabilities	\$ -	\$ 21,355	\$ 122,074	\$ -	\$ -	\$ 3,050	\$ -	\$ 1,068
Fund Balances								
Nonspendable	\$ -	\$ 9,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	71,524	-	77,550	-	-	-	115,018
Committed	-	-	-	-	50,000	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(35,122)	-	-	(3,050)	-	-
Total Fund Balances	-	\$ 80,743	\$ (35,122)	\$ 77,550	\$ 50,000	\$ (3,050)	-	\$ 115,018
Total Liabilities and Fund Balances	-	\$ 102,098	\$ 86,952	\$ 77,550	\$ 50,000	\$ -	-	\$ 116,086

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2012

	Special Revenue									
	Land Information Grant	Jail Assessment	Court Mediation	Drug Court Donations Fund	Emergency Government Grants	Emergency Ambulance Assistance	Emergency 911 System	Recreational Officer	Plat Book	Vehicle Maintenance Garage
ASSETS										
Cash	\$ 9,737	\$ 2,482	\$ 65,975	\$ 6,717	\$ -	\$ 8,146	\$ 160	\$ -	\$ 23,331	\$ 7,345
Accounts receivable	-	1,552	165	-	16,400	-	-	6,800	-	1,013
Prepaid expenditures	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 9,737	\$ 4,034	\$ 66,140	\$ 6,717	\$ 16,400	\$ 8,146	\$ 160	\$ 6,800	\$ 23,331	\$ 8,358
LIABILITIES AND FUND BALANCES										
Liabilities										
Vouchers payable	\$ -	\$ 349	\$ 75	\$ -	\$ -	\$ -	\$ 160	\$ -	\$ -	\$ 8,358
Due to state	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	17,878	-	-	4,257	-	-
Deferred revenues	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ 349	\$ 75	\$ -	\$ 17,878	\$ -	\$ 160	\$ 4,257	\$ -	\$ 8,358
Fund Balances										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	9,737	3,685	66,065	6,717	-	8,146	-	-	-	-
Committed	-	-	-	-	-	-	-	-	18,000	-
Assigned	-	-	-	-	-	-	-	2,543	5,331	-
Unassigned	-	-	-	-	(1,478)	-	-	-	-	-
Total Fund Balances	\$ 9,737	\$ 3,685	\$ 66,065	\$ 6,717	\$ (1,478)	\$ 8,146	\$ -	\$ 2,543	\$ 23,331	\$ -
Total Liabilities and Fund Balances	\$ 9,737	\$ 4,034	\$ 66,140	\$ 6,717	\$ 16,400	\$ 8,146	\$ 160	\$ 6,800	\$ 23,331	\$ 8,358

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2012

	Special Revenue				Capital Projects				Debt Service Fund	Total Nonmajor Funds
	Car Pool Vehicles Fund	Dog License Fund	CDBG Housing Grant	CDBG Housing Rehabilitation	Ambulance Purchase	Veterans Transportation	Airport Improvement Project	Namekagon Transit Facilities		
ASSETS										
Cash	\$ 3,580	\$ 951	\$ 2,378	\$ 15,529	\$ 60,670	\$ 29,812	\$ 6,874	\$ 130,000	\$ 25,216	\$ 789,586
Accounts receivable	-	107	-	-	-	-	-	141,031	-	625,173
Prepaid expenditures	-	-	-	-	-	-	-	-	-	118,519
Total Assets	\$ 3,580	\$ 1,058	\$ 2,378	\$ 15,529	\$ 60,670	\$ 29,812	\$ 6,874	\$ 271,031	\$ 25,216	\$ 1,533,278
LIABILITIES AND FUND BALANCES										
Liabilities										
Vouchers payable	\$ -	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,722	\$ -	\$ 227,821
Due to state	-	-	-	-	-	-	-	-	-	1,068
Due to other funds	-	-	-	-	-	-	-	-	-	459,994
Deferred revenue	-	125	-	-	-	-	-	-	-	25,844
Total Liabilities	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,722	\$ -	\$ 714,727
Fund Balances										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,546
Restricted	-	768	2,378	15,529	-	29,812	-	-	25,216	540,692
Committed	-	-	-	-	60,670	-	-	-	-	128,670
Assigned	3,580	-	-	-	-	-	6,874	122,309	-	158,325
Unassigned	-	-	-	-	-	-	-	-	-	(41,682)
Total Fund Balances	\$ 3,580	\$ 768	\$ 2,378	\$ 15,529	\$ 60,670	\$ 29,812	\$ 6,874	\$ 122,309	\$ 25,216	\$ 818,551
Total Liabilities and Fund Balances	\$ 3,580	\$ 1,058	\$ 2,378	\$ 15,529	\$ 60,670	\$ 29,812	\$ 6,874	\$ 271,031	\$ 25,216	\$ 1,533,278

SAWYER COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012

	Special Revenue									
	COP Risk Revenue	Sawyer Co LCO Transit	Sheriff Department Donations	Veteran's Service Grant	Tribal Law Enforcement	Sheriff's Department Canteen	Public Safety Grants	Animal Shelter Fund	Wildlife Damage	Wildlife Habitat Grant
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,048	\$ -	\$ -
Intergovernmental	-	344,226	-	8,550	55,460	-	624,827	-	45,660	5,760
Regulation and compliance revenues	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	197,435	-	-	-	56,235	-	2,025	-	-
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-	-
Other general revenues	-	-	33,659	-	-	-	-	-	-	-
Commercial revenues	3	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 3	\$ 541,661	\$ 33,659	\$ 8,550	\$ 55,460	\$ 56,235	\$ 624,827	\$ 57,073	\$ 45,660	\$ 5,760
EXPENDITURES										
Current										
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	12,369	-	43,897	26,501	-	-	-	-
Health and human services	-	556,161	-	7,339	-	-	-	68,905	-	-
Culture, recreation, and education	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	34,526	1,051
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Public safety	-	-	-	-	-	16,499	615,828	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-	-
Culture, recreation and education	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	11,134	-
Total Expenditures	\$ -	\$ 556,161	\$ 12,369	\$ 7,339	\$ 43,897	\$ 43,000	\$ 615,828	\$ 68,905	\$ 45,660	\$ 1,051
Excess (deficiency) of revenues over expenditures	\$ 3	\$ (14,500)	\$ 21,290	\$ 1,211	\$ 11,563	\$ 13,235	\$ 8,999	\$ (11,832)	\$ -	\$ 4,709
OTHER FINANCING SOURCES (USES)										
Proceeds of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-
Payment of principal on refinanced debt	-	-	-	-	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	37,767	-	-	-	-	-	15,779	-	-
Transfers (out)	-	-	-	-	-	(10,000)	(36,056)	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 37,767	\$ -	\$ -	\$ -	\$ (10,000)	\$ (36,056)	\$ 15,779	\$ -	\$ -
Net change in fund balances	\$ 3	\$ 23,267	\$ 21,290	\$ 1,211	\$ 11,563	\$ 3,235	\$ (27,057)	\$ 3,947	\$ -	\$ 4,709
FUND BALANCES (DEFICIT)-Beginning of Year	5,741	-	-	13,220	8,471	14,453	36,056	(5,979)	311	33,089
FUND BALANCES (DEFICIT)-End of Year	\$ 5,744	\$ 23,267	\$ 21,290	\$ 14,431	\$ 20,034	\$ 17,688	\$ 8,999	\$ (2,032)	\$ 311	\$ 37,798

SAWYER COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012

	Special Revenue							
	County Parks	ATV/Snow- mobile Grant Projects	Land & Water Conservation	Redaction Fund	Sawyer County/LCO/ State Grant	State Aid Forestry	Birkebeiner Trail Usage	Land Records
REVENUES								
Taxes	\$ 4,374	\$ -	\$ 59,248	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	310,952	168,680	-	50,000	29,610	-	-
Regulation and compliance revenues	-	-	-	-	-	-	-	-
Public charges for services	-	-	5,433	31,640	-	-	33,873	49,624
Intergovernmental charges for services	-	-	-	-	-	-	-	-
Other general revenues	550	-	-	-	-	-	-	-
Commercial revenues	-	-	-	-	-	-	-	-
Total Revenues	\$ 4,924	\$ 310,952	\$ 233,361	\$ 31,640	\$ 50,000	\$ 29,610	\$ 33,873	\$ 49,624
EXPENDITURES								
Current								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,394
Public safety	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-
Culture, recreation, and education	2,747	147,956	-	-	-	-	33,700	-
Conservation and development	-	-	213,400	-	-	32,660	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-
Culture, recreation, and education	-	86,052	-	-	-	-	-	-
Conservation and development	-	-	55,083	-	-	-	-	-
Total Expenditures	\$ 2,747	\$ 234,008	\$ 268,483	\$ -	\$ -	\$ 32,660	\$ 33,700	\$ 19,394
Excess (deficiency) of revenues over expenditures	\$ 2,177	\$ 76,944	\$ (35,122)	\$ 31,640	\$ 50,000	\$ (3,050)	\$ 173	\$ 30,230
OTHER FINANCING SOURCES (USES)								
Proceeds of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on issuance of refunding bonds	-	-	-	-	-	-	-	-
Payment of principal on refinanced debt	-	-	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-
Transfers in	-	-	22,605	-	-	-	-	-
Transfers (out)	(6,836)	-	-	-	(50,000)	-	(3,912)	-
Total Other Financing Sources (Uses)	\$ (6,836)	\$ -	\$ 22,605	\$ -	\$ (50,000)	\$ -	\$ (3,912)	\$ -
Net change in fund balances	\$ (4,659)	\$ 76,944	\$ (12,517)	\$ 31,640	\$ -	\$ (3,050)	\$ (3,739)	\$ 30,230
FUND BALANCES (DEFICIT)-Beginning of Year	4,659	3,799	(22,605)	45,910	50,000	-	3,739	84,788
FUND BALANCES (DEFICIT)-End of Year	\$ -	\$ 80,743	\$ (35,122)	\$ 77,550	\$ 50,000	\$ (3,050)	\$ -	\$ 115,018

SAWYER COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012

	Special Revenue									
	Land Information Grant	Jail Assessment	Court Mediation	Drug Court Donations Fund	Emergency Government Grants	Emergency Ambulance Assistance	Emergency 911 Service	Recreational Officer	Plat Book	Vehicle Maintenance Garage
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,700	\$ 20,204	\$ -	\$ 162,087
Intergovernmental	13,760	-	-	-	20,200	-	-	38,890	-	-
Regulation and compliance revenues	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	20,019	3,500	-	-	-	14,518	10,350	12,029	-
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-	-
Other general revenues	-	-	-	-	-	-	-	-	-	-
Commercial revenues	69	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 13,829	\$ 20,019	\$ 3,500	\$ -	\$ 20,200	\$ -	\$ 24,218	\$ 69,444	\$ 12,029	\$ 162,087
EXPENDITURES										
Current										
General government	\$ 16,844	\$ -	\$ 1,822	\$ 2,993	\$ -	\$ -	\$ -	\$ -	\$ 6,100	\$ 7,186
Public safety	-	-	-	-	-	-	28,217	66,901	-	105,524
Health and human services	-	-	-	-	-	-	-	-	-	7,486
Culture, recreation, and education	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	22,756
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Public safety	-	23,493	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-	-
Culture, recreation and education	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 16,844	\$ 23,493	\$ 1,822	\$ 2,993	\$ -	\$ -	\$ 28,217	\$ 66,901	\$ 6,100	\$ 142,952
Excess (deficiency) of revenues over expenditures	\$ (3,015)	\$ (3,474)	\$ 1,678	\$ (2,993)	\$ 20,200	\$ -	\$ (3,999)	\$ 2,543	\$ 5,929	\$ 19,135
OTHER FINANCING SOURCES (USES)										
Proceeds of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on issuance of refunding bonds	-	-	-	-	-	-	-	-	-	-
Payment of principal on refinanced debt	-	-	-	-	-	-	-	-	-	-
Sale of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	3,999	10,900	-	-
Transfers (out)	-	(5,000)	-	-	-	-	(2,221)	-	(18,000)	(19,135)
Total Other Financing Sources (Uses)	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ 1,778	\$ 10,900	\$ (18,000)	\$ (19,135)
Net change in fund balances	\$ (3,015)	\$ (8,474)	\$ 1,678	\$ (2,993)	\$ 20,200	\$ -	\$ (2,221)	\$ 13,443	\$ (12,071)	\$ -
FUND BALANCES (DEFICIT)-Beginning of Year	12,752	12,159	64,387	9,710	(21,678)	8,146	2,221	(10,900)	35,402	-
FUND BALANCES (DEFICIT) - End of Year	\$ 9,737	\$ 3,685	\$ 66,065	\$ 6,717	\$ (1,478)	\$ 8,146	\$ -	\$ 2,543	\$ 23,331	\$ -

SAWYER COUNTY, WISCONSIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2012

	Special Revenue				Capital Projects				Debt Service Fund	Total Nonmajor Funds
	Car Pool Vehicles Fund	Dog License Fund	CDBG Housing Grant	CDBG Housing Rehabilitation	Ambulance Purchase	Veterans Transportation	Airport Improvement Project	Namekagon Transit Facilities		
REVENUES										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ 223,696	\$ 589,357
Intergovernmental	-	-	-	326,441	-	10,877	-	141,031	-	2,194,924
Regulation and compliance revenues	-	10,456	-	-	-	-	-	-	-	10,456
Public charges for services	-	-	-	-	-	-	-	-	-	436,681
Intergovernmental charges for services	9,479	-	-	-	-	-	-	-	-	9,479
Other general revenues	-	-	-	14,659	-	-	-	-	-	48,868
Commercial revenues	-	-	19	-	-	-	-	-	2	93
Total Revenues	\$ 9,479	\$ 10,456	\$ 19	\$ 341,100	\$ 55,000	\$ 10,877	\$ -	\$ 141,031	\$ 223,698	\$ 3,289,858
EXPENDITURES										
Current										
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,339
Public safety	-	-	-	-	-	-	-	-	-	283,409
Health and human services	-	804	-	-	-	-	-	-	-	640,695
Culture, recreation, and education	-	-	-	-	-	-	-	-	-	184,403
Conservation and development	-	-	-	325,571	-	-	-	-	-	629,964
Debt service	-	-	-	-	-	-	-	-	753,441	753,441
Capital Outlay										
Public safety	-	-	-	-	-	-	-	-	-	655,820
Public works	-	-	-	-	-	-	265,500	-	-	265,500
Health and human services	26,291	-	-	-	-	-	-	148,722	-	175,013
Culture, recreation and education	-	-	-	-	-	-	-	-	-	86,052
Conservation and development	-	-	-	-	-	-	-	-	-	66,217
Total Expenditures	\$ 26,291	\$ 804	\$ -	\$ 325,571	\$ -	\$ -	\$ 265,500	\$ 148,722	\$ 753,441	\$ 3,794,853
Excess (deficiency) of revenues over expenditures	\$ (16,812)	\$ 9,652	\$ 19	\$ 15,529	\$ 55,000	\$ 10,877	\$ (265,500)	\$ (7,691)	\$ (529,743)	\$ (504,995)
OTHER FINANCING SOURCES (USES)										
Proceeds of long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,095,000	\$ 2,095,000
Premium on issuance of refunding bonds	-	-	-	-	-	-	-	-	51,565	51,565
Payment of principal on refinanced debt	-	-	-	-	-	-	-	-	(2,110,000)	(2,110,000)
Sale of fixed assets	-	-	-	-	-	4,525	-	-	-	4,525
Transfers in	-	-	-	-	-	-	-	130,000	-	221,050
Transfers (out)	-	(9,800)	-	-	-	-	-	-	-	(160,960)
Total Other Financing Sources (Uses)	\$ -	\$ (9,800)	\$ -	\$ -	\$ -	\$ 4,525	\$ -	\$ 130,000	\$ 36,565	\$ 101,180
Net change in fund balances	\$ (16,812)	\$ (148)	\$ 19	\$ 15,529	\$ 55,000	\$ 15,402	\$ (265,500)	\$ 122,309	\$ (493,178)	\$ (403,815)
FUND BALANCES (DEFICIT)-Beginning of Year	20,392	916	2,359	-	5,670	14,410	272,374	-	518,394	1,222,366
FUND BALANCES (DEFICIT) - End of Year	\$ 3,580	\$ 768	\$ 2,378	\$ 15,529	\$ 60,670	\$ 29,812	\$ 6,874	\$ 122,309	\$ 25,216	\$ 818,551

SAWYER COUNTY, WISCONSIN

COP RISK RESERVE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 5,744	\$ 5,741
Total assets	<u>\$ 5,744</u>	<u>\$ 5,741</u>
<u>FUND BALANCE</u>		
Fund balance	\$ 5,744	\$ 5,741
Total fund balance	<u>\$ 5,744</u>	<u>\$ 5,741</u>

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Interest Income	\$ 3	\$ 4
Total revenues	<u>\$ 3</u>	<u>\$ 4</u>
<u>EXPENDITURES</u>		
COP Risk Expenditures	\$ -	\$ -
Excess of revenues over expenditures	\$ 3	\$ 4
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in (out)	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 3	\$ 4
FUND BALANCE, BEGINNING OF YEAR	<u>5,741</u>	<u>5,737</u>
FUND BALANCE, END OF YEAR	<u>\$ 5,744</u>	<u>\$ 5,741</u>

SAWYER COUNTY, WISCONSIN

SAWYER CO / LCO TRANSPORTATION CO. SPECIAL REVENUE FUND

BALANCE SHEET - DECEMBER 31, 2012

ASSETS

Accounts receivable	\$	255,255
Deferred expenditures		<u>100,000</u>
Total assets	\$	<u><u>355,255</u></u>

LIABILITIES AND FUND BALANCE

Vouchers payable	\$	45,715
Due to other fund		100,000
Due to General Fund		<u>186,273</u>
Total liabilities	\$	<u><u>331,988</u></u>
Fund Balance	\$	<u><u>23,267</u></u>
Total liabilities and fund balance	\$	<u><u>355,255</u></u>

SAWYER COUNTY, WISCONSIN

SAWYER CO / LCO TRANSPORTATION CO. SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 2012

REVENUES	
County appropriation	\$ -
State aid	344,226
Client fees and other public charges	<u>197,435</u>
Total revenues	<u>\$ 541,661</u>
EXPENDITURES	
Operating expenditures	
Salaries and related expenditures	\$ 327,297
Worker's compensation	36,376
Travel, meals and lodging	2,020
Staff training	630
Telephone	2,511
Postage	210
Office supplies and expense	3,496
Advertising	3,396
Maintenance and repairs	22,305
Liability insurance	20,790
Rent and utilities	4,074
Purchased transport	30,468
Professional fees	20,697
Fuel	80,442
Miscellaneous operating supplies	<u>1,449</u>
Total expenditures	<u>\$ 556,161</u>
Excess of revenues (under) expenditures	<u>\$ (14,500)</u>
OTHER FINANCING SOURCES (USES)	
Transfer in	<u>\$ 37,767</u>
Total other financing sources (uses)	<u>\$ 37,767</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 23,267
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 23,267</u>

SAWYER COUNTY, WISCONSIN
 SHERIFF DEPT DONATION SPECIAL REVENUE FUND
 BALANCE SHEET - DECEMBER 31, 2012

<u>ASSETS</u>	
Cash	\$ 21,853
Total assets	\$ 21,853
<u>LIABILITIES AND FUND BALANCE</u>	
Vouchers payable	\$ 563
Total liabilities	\$ 563
Fund Balance	\$ 21,290
Total liabilities and fund balance	\$ 21,853

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 2012

<u>REVENUES</u>	
Donations received	\$ 33,659
Total revenues	\$ 33,659
<u>EXPENDITURES</u>	
Project lifesaver	\$ 710
Canine expenditures	11,659
Total expenditures	\$ 12,369
Excess of revenues over (under) expenditures	\$ 21,290
FUND BALANCE, BEGINNING OF YEAR	-
FUND BALANCE, END OF YEAR	\$ 21,290

SAWYER COUNTY, WISCONSIN

VETERAN'S SERVICE GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 15,191	\$ 13,220
Deferred expenditures	60	-
Total assets	<u>\$ 15,251</u>	<u>\$ 13,220</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 820	\$ -
Total liabilities	\$ 820	\$ -
Fund balance	\$ 14,431	\$ 13,220
Total liabilities and fund balance	<u>\$ 15,251</u>	<u>\$ 13,220</u>

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
State aid	\$ 8,550	\$ 8,500
Total revenues	\$ 8,550	\$ 8,500
<u>EXPENDITURES</u>		
Veteran's Grant operating and maintenance expenditures	\$ 7,339	\$ 4,295
Veteran's Grant- capital outlay	-	840
Total expenditures	\$ 7,339	\$ 5,135
Excess of revenues over (under) expenditures	\$ 1,211	\$ 3,365
FUND BALANCE, BEGINNING OF YEAR	<u>13,220</u>	<u>9,855</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,431</u>	<u>\$ 13,220</u>

SAWYER COUNTY, WISCONSIN
TRIBAL LAW ENFORCEMENT SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 20,034	\$ 8,471
Total assets	<u>\$ 20,034</u>	<u>\$ 8,471</u>
 <u>FUND BALANCE</u>		
Fund Balance	\$ 20,034	\$ 8,471
Total fund balance	<u>\$ 20,034</u>	<u>\$ 8,471</u>

SAWYER COUNTY, WISCONSIN

TRIBAL LAW ENFORCEMENT SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
County appropriation	\$ -	\$ 17,801
State aid	55,460	66,673
	<u>55,460</u>	<u>84,474</u>
Total revenues	\$ 55,460	\$ 84,474
<u>EXPENDITURES</u>		
Salaries and wages	\$ 31,071	\$ 50,026
Fringe benefits	11,326	30,590
Employee education and training	-	250
Repairs and maintenance- vehicles	-	1,750
Supplies and fuel	-	3,163
Insurance	1,500	1,500
	<u>43,897</u>	<u>87,279</u>
Total expenditures	\$ 43,897	\$ 87,279
Excess of revenue over (under) expenditures	\$ 11,563	\$ (2,805)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	-	-
	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 11,563	\$ (2,805)
FUND BALANCE, BEGINNING OF YEAR	<u>8,471</u>	<u>11,276</u>
FUND BALANCE, END OF YEAR	<u>\$ 20,034</u>	<u>\$ 8,471</u>

SAWYER COUNTY, WISCONSIN

SHERIFF'S DEPARTMENT CANTEEN SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 20,666	\$ 12,867
Accounts receivable	3,281	4,005
Total assets	<u>\$ 23,947</u>	<u>\$ 16,872</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 6,259	\$ 2,419
Total liabilities	<u>\$ 6,259</u>	<u>\$ 2,419</u>
Fund Balance	<u>\$ 17,688</u>	<u>\$ 14,453</u>
Total liabilities and fund balance	<u>\$ 23,947</u>	<u>\$ 16,872</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Canteen revenues	\$ 56,235	\$ 37,523
<u>EXPENDITURES</u>		
Canteen operating expenditures	\$ 7,288	\$ 8,150
Operating expenditures - Jail	19,213	15,675
Capital outlay- equipment/remodeling	16,499	8,666
Total expenditures	<u>\$ 43,000</u>	<u>\$ 32,491</u>
Excess of revenues over (under) expenditures	<u>\$ 13,235</u>	<u>\$ 5,032</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	<u>\$ (10,000)</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ (10,000)</u>	<u>\$ -</u>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ 3,235	\$ 5,032
FUND BALANCE, BEGINNING OF YEAR	<u>14,453</u>	<u>9,421</u>
FUND BALANCE, END OF YEAR	<u>\$ 17,688</u>	<u>\$ 14,453</u>

SAWYER COUNTY, WISCONSIN
PUBLIC SAFETY GRANTS SPECIAL REVENUE FUND
BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$ 8,999	\$ -
Accounts receivable	-	766,910
Prepaid expenditures	-	69,675
	\$ 8,999	\$ 836,585
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ 22,193
Due to other funds	-	778,336
	\$ -	\$ 800,529
Fund Balance	\$ 8,999	\$ 36,056
	\$ 8,999	\$ 836,585

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Intergovernmental grants	\$ 624,827	\$ 959,947
<u>EXPENDITURES</u>		
Capital outlay- computers, radios and tower equipment	\$ 615,828	\$ 1,013,947
Excess of revenues over (under) expenditures	\$ 8,999	\$ (54,000)
OTHER FINANCING SOURCES (USES)		
Transfer in (out)	(36,056)	90,056
	\$ (27,057)	\$ 36,056
FUND BALANCE, BEGINNING OF YEAR	36,056	-
FUND BALANCE, END OF YEAR	\$ 8,999	\$ 36,056

SAWYER COUNTY, WISCONSIN

ANIMAL SHELTER SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Account receivable	\$ 80	\$ -
Total assets	<u>\$ 80</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 639	\$ 454
Due to other funds	<u>1,473</u>	<u>5,525</u>
Total liabilities	<u>\$ 2,112</u>	<u>\$ 5,979</u>
Fund Balance	<u>\$ (2,032)</u>	<u>\$ (5,979)</u>
Total liabilities and fund balance	<u>\$ 80</u>	<u>\$ -</u>

SAWYER COUNTY, WISCONSIN

ANIMAL SHELTER SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
County appropriation	\$ 55,048	\$ 45,622
Public charges for services	2,025	4,085
Total revenues	<u>\$ 57,073</u>	<u>\$ 49,707</u>
<u>EXPENDITURES</u>		
Operation and Maintenance-		
Wages and fringe benefits	\$ 63,447	\$ 60,232
Utilities	3,307	2,660
Vehicle and equipment- maintenance/fuel	620	654
Supplies	1,084	1,284
Veterinarian/rabies clinic	59	114
Office/administrative	353	400
Employee education and training	35	142
Total expenditures	<u>\$ 68,905</u>	<u>\$ 65,486</u>
Excess of revenues over (under) expenditures	<u>\$ (11,832)</u>	<u>\$ (15,779)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	\$ 15,779	\$ 9,800
Transfers (out)	-	(22,686)
Total other financing sources (uses)	<u>\$ 15,779</u>	<u>\$ (12,886)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 3,947	\$ (28,665)
FUND BALANCE, BEGINNING OF YEAR	<u>(5,979)</u>	<u>22,686</u>
FUND BALANCE, END OF YEAR	<u><u>\$ (2,032)</u></u>	<u><u>\$ (5,979)</u></u>

SAWYER COUNTY, WISCONSIN

WILDLIFE DAMAGE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Accounts receivable	\$ 45,660	\$ 38,805
Total assets	<u>\$ 45,660</u>	<u>\$ 38,805</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 13,499	\$ 7,345
Due to other funds	<u>31,850</u>	<u>31,149</u>
Total liabilities	<u>\$ 45,349</u>	<u>\$ 38,494</u>
Fund Balance	<u>\$ 311</u>	<u>\$ 311</u>
Total liabilities and fund balance	<u>\$ 45,660</u>	<u>\$ 38,805</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
DNR- Wildlife Damage claims	\$ 45,660	\$ 38,805
Total revenues	<u>\$ 45,660</u>	<u>\$ 38,805</u>
<u>EXPENDITURES</u>		
Administration, supplies and vehicle expense	\$ 9,776	\$ 7,439
Temporary fencing	640	485
Venison processing- food pantry	2,365	2,145
Bear control	21,745	23,536
Capital Outlay- equipment	<u>11,134</u>	<u>5,200</u>
Total expenditures	<u>\$ 45,660</u>	<u>\$ 38,805</u>
Excess of revenues over (under) expenditures	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	<u>311</u>	<u>311</u>
FUND BALANCE, END OF YEAR	<u>\$ 311</u>	<u>\$ 311</u>

SAWYER COUNTY, WISCONSIN

WILDLIFE HABITAT GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 37,798	\$ 33,089
Total assets	<u>\$ 37,798</u>	<u>\$ 33,089</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 37,798	\$ 33,089
Total fund balance	<u>\$ 37,798</u>	<u>\$ 33,089</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
State Aid- Wildlife Habitat Grant	\$ 5,760	\$ 5,760
<u>EXPENDITURES</u>		
Wages and fringe benefits	\$ -	\$ 2,100
Trail maintenance- other	1,051	33
Total Expenditures	<u>\$ 1,051</u>	<u>\$ 2,133</u>
Excess of revenues over (under) expenditures	\$ 4,709	\$ 3,627
FUND BALANCE, BEGINNING OF YEAR	<u>33,089</u>	<u>29,462</u>
FUND BALANCE, END OF YEAR	<u>\$ 37,798</u>	<u>\$ 33,089</u>

SAWYER COUNTY, WISCONSIN

COUNTY PARKS PROJECTS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	<u>\$ -</u>	<u>\$ 4,773</u>
Total assets	<u>\$ -</u>	<u>\$ 4,773</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	<u>\$ -</u>	<u>\$ 114</u>
Total liabilities	<u>\$ -</u>	<u>\$ 114</u>
Fund Balance	<u>\$ -</u>	<u>\$ 4,659</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 4,773</u>

SAWYER COUNTY, WISCONSIN

COUNTY PARKS PROJECTS SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
County appropriation	\$ 4,374	\$ 7,000
Contributions	550	800
	<u>4,924</u>	<u>7,800</u>
Total revenues	\$ 4,924	\$ 7,800
<u>EXPENDITURES</u>		
Operation and maintenance- Fish Hatchery Park	\$ 2,503	\$ 2,683
Operation and maintenance- Nelson Lake Wayside	244	319
Operation and maintenance- Eagle's Landing	-	139
	<u>2,747</u>	<u>3,141</u>
Total expenditures	\$ 2,747	\$ 3,141
Excess of revenues over (under) expenditures	\$ 2,177	\$ 4,659
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers (out)	<u>(6,836)</u>	<u>(10,530)</u>
Excess of revenues and other financing sources over (under) expenditures and other uses	\$ (4,659)	\$ (5,871)
FUND BALANCE, BEGINNING OF YEAR	<u>4,659</u>	<u>10,530</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 4,659</u>

SAWYER COUNTY, WISCONSIN

ATV/SNOWMOBILE GRANT PROJECTS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 16,762	\$ 40,740
Accounts receivable	76,117	-
Prepaid expenditures	<u>9,219</u>	<u>60,268</u>
Total assets	<u>\$ 102,098</u>	<u>\$ 101,008</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ 45,078
Deferred revenues	<u>21,355</u>	<u>52,131</u>
Total liabilities	\$ 21,355	\$ 97,209
Fund Balance	<u>80,743</u>	<u>3,799</u>
Total liabilities and fund balance	<u>\$ 102,098</u>	<u>\$ 101,008</u>

SAWYER COUNTY, WISCONSIN

ATV/SNOWMOBILE GRANT PROJECTS SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
State Aid- Snowmobile projects	\$ 107,512	\$ 111,814
State Aid- ATV projects	147,366	96,148
State Aid- Recreational Trails Act	<u>56,074</u>	<u>-</u>
Total revenues	<u>\$ 310,952</u>	<u>\$ 207,962</u>
<u>EXPENDITURES</u>		
Snowmobile Trail Maintenance	\$ 99,248	\$ 98,056
ATVs Trail Maintenance	48,708	45,784
Snowmobile- Trail/Bridge Improvements	1,604	2,746
ATV- Trail Rehabilitation	27,495	108,738
ATV- Bridge Construction	879	2,746
Recreational Trail Rehabilitation	<u>56,074</u>	<u>-</u>
Total expenditures	<u>\$ 234,008</u>	<u>\$ 258,070</u>
Excess of revenues over (under) expenditures	\$ 76,944	\$ (50,108)
FUND BALANCE, BEGINNING OF YEAR	<u>3,799</u>	<u>53,907</u>
FUND BALANCE, END OF YEAR	<u>\$ 80,743</u>	<u>\$ 3,799</u>

SAWYER COUNTY, WISCONSIN

LAND AND WATER CONSERVATION SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Accounts receivable	\$ 77,712	\$ 176,530
Prepaid expenditures	<u>9,240</u>	<u>350</u>
Total assets	<u>\$ 86,952</u>	<u>\$ 176,880</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 2,497	\$ 2,423
Due to other funds	115,213	178,990
Deferred revenues	<u>4,364</u>	<u>18,072</u>
Total liabilities	<u>\$ 122,074</u>	<u>\$ 199,485</u>
Fund Balance	<u>\$ (35,122)</u>	<u>\$ (22,605)</u>
Total liabilities and fund balance	<u>\$ 86,952</u>	<u>\$ 176,880</u>

SAWYER COUNTY, WISCONSIN

LAND AND WATER CONSERVATION SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
<u>REVENUES</u>		
County appropriation	\$ 59,248	\$ 67,609
County staff and support	76,357	109,152
State Aid- Land and Water Resource Management	24,250	17,411
State Aid- Nutrient Management	-	4,600
State Aid- Aquatic Invasion Species	-	15,204
State Aid- Lake Management Grant	50,000	-
State Aid- AIS Coordinator	18,073	73,566
Tree Program- sales and planter rental	5,433	5,401
Miscellaneous revenues	-	20
	<u>\$ 233,361</u>	<u>\$ 292,963</u>
<u>EXPENDITURES</u>		
Salaries and benefits	\$ 142,184	\$ 189,941
Operations and programs	24,250	22,011
Aquatic Invasive Species Control	27,473	94,009
Tree planting expense	4,977	2,534
Office supplies and expense	2,831	2,933
Postage	330	605
Membership dues and publications	1,925	4,636
Telephone	672	947
Vehicle and travel expense	2,657	3,117
Education and training	910	1,013
Dam maintenance	5,191	-
Capital Outlay - Canal Restoration	55,083	-
	<u>\$ 268,483</u>	<u>\$ 321,746</u>
Excess of revenues over (under) expenditures	<u>\$ (35,122)</u>	<u>\$ (28,783)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	\$ 22,605	\$ -
Total other financing sources (uses)	<u>\$ 22,605</u>	<u>\$ -</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (12,517)</u>	<u>\$ (28,783)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>(22,605)</u>	<u>6,178</u>
FUND BALANCE, END OF YEAR	<u>\$ (35,122)</u>	<u>\$ (22,605)</u>

SAWYER COUNTY, WISCONSIN
STATE AID FORESTRY SPECIAL REVENUE FUND
COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to General Fund	\$ 3,050	\$ -
Total liabilities	<u>\$ 3,050</u>	<u>\$ -</u>
Fund Balance	<u>\$ (3,050)</u>	<u>\$ -</u>
Total fund balance	<u>\$ -</u>	<u>\$ -</u>

SAWYER COUNTY, WISCONSIN

STATE AID FORESTRY SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
Revenue from state- Forest Administration Grant	\$ 29,610	\$ 29,595
Total revenues	<u>\$ 29,610</u>	<u>\$ 29,595</u>
<u>EXPENDITURES</u>		
Salaries and wages	\$ 26,173	\$ 25,789
Employee benefits	3,558	3,755
Membership dues	<u>2,929</u>	<u>1,985</u>
Total expenditures	<u>\$ 32,660</u>	<u>\$ 31,529</u>
Excess of revenues over (under) expenditures	\$ (3,050)	\$ (1,934)
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>1,934</u>
FUND BALANCE, END OF YEAR	<u><u>\$ (3,050)</u></u>	<u><u>\$ -</u></u>

SAWYER COUNTY, WISCONSIN

BIRKEBEINER TRAIL USAGE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 3,739
Total assets	<u>\$ -</u>	<u>\$ 3,739</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ -	\$ 3,739
Total fund balance	<u>\$ -</u>	<u>\$ 3,739</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Birkebeiner Trail usage	<u>\$ 33,873</u>	<u>\$ 27,732</u>
<u>EXPENDITURES</u>		
Birkebeiner Trail maintenance/utilities	<u>\$ 33,700</u>	<u>\$ 29,000</u>
Total expenditures	<u>\$ 33,700</u>	<u>\$ 29,000</u>
Excess of revenues over (under) expenditures	<u>\$ 173</u>	<u>\$ (1,268)</u>
OTHER FINANCING SOURCES (USES)		
Transfer in (out)	<u>\$ (3,912)</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ (3,912)</u>	<u>\$ -</u>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ (3,739)	\$ (1,268)
FUND BALANCE, BEGINNING OF YEAR	<u>3,739</u>	<u>5,007</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 3,739</u>

SAWYER COUNTY, WISCONSIN

LAND RECORDS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 116,086	\$ 85,896
Total assets	<u>\$ 116,086</u>	<u>\$ 85,896</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due State	\$ 1,068	\$ 1,108
Total liabilities	<u>\$ 1,068</u>	<u>\$ 1,108</u>
Fund Balance	<u>\$ 115,018</u>	<u>\$ 84,788</u>
Total liabilities and fund balance	<u>\$ 116,086</u>	<u>\$ 85,896</u>

SAWYER COUNTY, WISCONSIN

LAND RECORDS SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
Land Records Fees	\$ 49,624	\$ 44,760
Total revenues	<u>\$ 49,624</u>	<u>\$ 44,760</u>
<u>EXPENDITURES</u>		
Operation and Maintenance		
Land Records- Parcel Mapping	\$ 19,394	\$ 28,063
Internet Access	<u>-</u>	<u>4,230</u>
Total expenditures	<u>\$ 19,394</u>	<u>\$ 32,293</u>
Excess of revenues over (under) expenditures	\$ 30,230	\$ 12,467
FUND BALANCE, BEGINNING OF YEAR	<u>84,788</u>	<u>72,321</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 115,018</u></u>	<u><u>\$ 84,788</u></u>

SAWYER COUNTY, WISCONSIN

LAND INFORMATION GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	<u>\$ 9,737</u>	<u>\$ 18,317</u>
Total assets	<u>\$ 9,737</u>	<u>\$ 18,317</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	<u>\$ -</u>	<u>\$ 5,565</u>
Total liabilities	<u>\$ -</u>	<u>\$ 5,565</u>
Fund Balance	<u>\$ 9,737</u>	<u>\$ 12,752</u>
Total liabilities and fund balance	<u>\$ 9,737</u>	<u>\$ 18,317</u>

SAWYER COUNTY, WISCONSIN

LAND INFORMATION GRANT SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUE</u>		
State Grant	\$ 13,760	\$ 12,331
Interest income	69	245
	<u>13,829</u>	<u>12,576</u>
Total revenue	\$ 13,829	\$ 12,576
<u>EXPENDITURES</u>		
Operation and Maintenance		
Land Records - Parcel Mapping	\$ 16,844	\$ 5,525
Continuing Education Conferences and Training	-	295
	<u>16,844</u>	<u>5,820</u>
Total expenditures	\$ 16,844	\$ 5,820
Excess of revenues over (under) expenditures	\$ (3,015)	\$ 6,756
FUND BALANCE, BEGINNING OF YEAR	<u>12,752</u>	<u>5,996</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 9,737</u></u>	<u><u>\$ 12,752</u></u>

SAWYER COUNTY, WISCONSIN

JAIL ASSESSMENT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 2,482	\$ 14,875
Accounts receivable	<u>1,552</u>	<u>1,382</u>
Total assets	<u>\$ 4,034</u>	<u>\$ 16,257</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	<u>\$ 349</u>	<u>\$ 4,098</u>
Total liabilities	<u>\$ 349</u>	<u>\$ 4,098</u>
Fund Balance	<u>\$ 3,685</u>	<u>\$ 12,159</u>
Total liabilities and fund balance	<u>\$ 4,034</u>	<u>\$ 16,257</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Jail assessment fees	<u>\$ 20,019</u>	<u>\$ 17,941</u>
<u>EXPENDITURES</u>		
Capital Outlay- Building Improvements and Equipment	<u>\$ 23,493</u>	<u>\$ 15,978</u>
Excess of revenues over (under) expenditures	<u>\$ (3,474)</u>	<u>\$ 1,963</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in (out)	<u>\$ (5,000)</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ (5,000)</u>	<u>\$ -</u>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ (8,474)	\$ 1,963
FUND BALANCE, BEGINNING OF YEAR	<u>12,159</u>	<u>10,196</u>
FUND BALANCE, END OF YEAR	<u>\$ 3,685</u>	<u>\$ 12,159</u>

SAWYER COUNTY, WISCONSIN

COURT MEDIATION SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 65,975	\$ 64,467
Accounts receivable	165	120
Total assets	<u>\$ 66,140</u>	<u>\$ 64,587</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 75	\$ 200
Total liabilities	<u>\$ 75</u>	<u>\$ 200</u>
Fund Balance	<u>\$ 66,065</u>	<u>\$ 64,387</u>
Total liabilities and fund balance	<u>\$ 66,140</u>	<u>\$ 64,587</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Court Mediation fees	\$ 1,820	\$ 1,775
Marriage license mediation fees	1,680	1,700
Total revenues	<u>\$ 3,500</u>	<u>\$ 3,475</u>
<u>EXPENDITURES</u>		
Court Mediation expenditures	\$ 1,822	\$ 2,292
Excess of revenues over expenditures	\$ 1,678	\$ 1,183
FUND BALANCE, BEGINNING OF YEAR	<u>64,387</u>	<u>63,204</u>
FUND BALANCE, END OF YEAR	<u>\$ 66,065</u>	<u>\$ 64,387</u>

SAWYER COUNTY, WISCONSIN

DRUG COURT DONATIONS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 6,717	\$ 9,710
Total assets	<u>\$ 6,717</u>	<u>\$ 9,710</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ -
Total liabilities	\$ -	\$ -
Fund Balance	\$ 6,717	\$ 9,710
Total liabilities and fund balance	<u>\$ 6,717</u>	<u>\$ 9,710</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Drug Court Donations	\$ -	\$ -
Total revenues	\$ -	\$ -
<u>EXPENDITURES</u>		
Drug Court Expenditures	\$ 2,993	\$ 290
Excess of revenues over (under) expenditures	\$ (2,993)	\$ (290)
FUND BALANCE, BEGINNING OF YEAR	<u>9,710</u>	<u>10,000</u>
FUND BALANCE, END OF YEAR	<u>\$ 6,717</u>	<u>\$ 9,710</u>

SAWYER COUNTY, WISCONSIN

EMERGENCY GOVERNMENT GRANTS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ -	\$ -
Accounts receivable	16,400	75,411
Total assets	<u>\$ 16,400</u>	<u>\$ 75,411</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to other funds	\$ 17,878	\$ 97,089
Total liabilities	<u>\$ 17,878</u>	<u>\$ 97,089</u>
Fund Balance	<u>\$ (1,478)</u>	<u>\$ (21,678)</u>
Total liabilities and fund balance	<u>\$ 16,400</u>	<u>\$ 75,411</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

REVENUES

Emergency Government Grants:		
Federal Homeland Security Grant	\$ -	\$ 75,411
Municipal Contributions - radio reimbursements	20,200	-
Total revenues	<u>\$ 20,200</u>	<u>\$ 75,411</u>

EXPENDITURES

Capital Outlay- Mutual Aid radio equipment	\$ -	\$ 97,089
Capital Outlay- Emergency equipment	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 97,089</u>
Excess of revenues over (under) expenditures	\$ 20,200	\$ (21,678)
FUND BALANCE, BEGINNING OF YEAR	<u>(21,678)</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ (1,478)</u>	<u>\$ (21,678)</u>

SAWYER COUNTY, WISCONSIN

EMERGENCY AMBULANCE ASSISTANCE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 8,146	\$ 8,146
Total assets	<u>\$ 8,146</u>	<u>\$ 8,146</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 8,146	\$ 8,146
Total fund balance	<u>\$ 8,146</u>	<u>\$ 8,146</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
State aid	\$ -	\$ 6,344
<u>EXPENDITURES</u>		
Public Safety		
Capital Outlay- Equipment	\$ -	\$ -
Total expenditures	\$ -	\$ -
Excess of revenues over (under) expenditures	\$ -	\$ 6,344
FUND BALANCE, BEGINNING OF YEAR	<u>8,146</u>	<u>1,802</u>
FUND BALANCE, END OF YEAR	<u>\$ 8,146</u>	<u>\$ 8,146</u>

SAWYER COUNTY, WISCONSIN
 EMERGENCY 911 SYSTEM SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$ 160	\$ 6,903
Total assets	\$ 160	\$ 6,903
<u>LIABILITIES AND FUND BALANCE</u>		
Voucher's payable	\$ 160	\$ 4,682
Total liabilities	\$ 160	\$ 4,682
Fund balance	\$ -	\$ 2,221
Total liabilities and fund balance	\$ 160	\$ 6,903

SAWYER COUNTY, WISCONSIN

EMERGENCY 911 SYSTEM SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
County Appropriation	\$ 9,700	\$ 16,851
User Fees	14,518	11,875
Total revenues	<u>\$ 24,218</u>	<u>\$ 28,726</u>
<u>EXPENDITURES</u>		
Operation and Maintenance-		
Contract labor- sign installation	\$ 13,122	\$ 13,987
911 Address maintenance	593	4,173
Telephone	1,779	1,706
Wireless 911 fees	11,723	11,723
Other costs	1,000	155
Total expenditures	<u>\$ 28,217</u>	<u>\$ 31,744</u>
Excess of revenues over (under) expenditures	<u>\$ (3,999)</u>	<u>\$ (3,018)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	\$ 3,999	\$ -
Transfer (out)	(2,221)	(36,056)
Total other financing sources (uses)	<u>\$ 1,778</u>	<u>\$ (36,056)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (2,221)</u>	<u>\$ (39,074)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>2,221</u>	<u>41,295</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 2,221</u>

SAWYER COUNTY, WISCONSIN

RECREATIONAL OFFICER SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Accounts receivable	\$ 6,800	\$ 2,583
Total assets	<u>\$ 6,800</u>	<u>\$ 2,583</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to general fund	\$ 4,257	\$ 13,483
Total liabilities	\$ 4,257	\$ 13,483
Fund Balance	\$ 2,543	\$ (10,900)
Total liabilities and fund balance	<u>\$ 6,800</u>	<u>\$ 2,583</u>

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
County appropriation	\$ 20,204	\$ 21,704
State aid	38,890	38,728
Public charges- 911 signs	10,350	-
Total revenues	<u>\$ 69,444</u>	<u>\$ 60,432</u>
<u>EXPENDITURES</u>		
Salaries and wages	\$ 49,013	\$ 49,767
Fringe benefits	17,141	20,734
Repairs and maintenance	156	139
Supplies	591	692
Total expenditures	<u>\$ 66,901</u>	<u>\$ 71,332</u>
Excess of revenues over (under) expenditures	\$ 2,543	\$ (10,900)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	10,900	-
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 13,443	\$ (10,900)
FUND BALANCE, BEGINNING OF YEAR	<u>(10,900)</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,543</u>	<u>\$ (10,900)</u>

SAWYER COUNTY, WISCONSIN

PLAT BOOK SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 23,331	\$ 35,402
Total assets	<u>\$ 23,331</u>	<u>\$ 35,402</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ -
Total liabilities	\$ -	\$ -
Fund Balance	\$ 23,331	\$ 35,402
Total liabilities and fund balance	<u>\$ 23,331</u>	<u>\$ 35,402</u>

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Public charges	\$ 12,029	\$ 20,455
Total revenues	<u>\$ 12,029</u>	<u>\$ 20,455</u>
<u>EXPENDITURES</u>		
Plat Book - Cost of Production	\$ 6,100	\$ 12,000
Total expenditures	<u>\$ 6,100</u>	<u>\$ 12,000</u>
Excess of revenues over (under) expenditures	\$ 5,929	\$ 8,455
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	<u>(18,000)</u>	<u>(36,000)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (12,071)	\$ (27,545)
FUND BALANCE, BEGINNING OF YEAR	<u>35,402</u>	<u>62,947</u>
FUND BALANCE, END OF YEAR	<u>\$ 23,331</u>	<u>\$ 35,402</u>

SAWYER COUNTY, WISCONSIN

DOG LICENSE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 951	\$ 1,174
Accounts receivable	107	-
Total assets	<u>\$ 1,058</u>	<u>\$ 1,174</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 165	\$ 137
Deferred reveune	125	121
Total liabilities	<u>\$ 290</u>	<u>\$ 258</u>
Fund Balance	<u>\$ 768</u>	<u>\$ 916</u>
Total liabilities and fund balance	<u>\$ 1,058</u>	<u>\$ 1,174</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
License collections	<u>\$ 10,456</u>	<u>\$ 10,246</u>
Total revenues	<u>\$ 10,456</u>	<u>\$ 10,246</u>
<u>EXPENDITURES</u>		
Fees paid	\$ 28	\$ 32
Notices	208	209
Other	568	151
Total expenditures	<u>\$ 804</u>	<u>\$ 392</u>
Excess of revenues over (under) expenditures	\$ 9,652	\$ 9,854
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	<u>(9,800)</u>	<u>(9,800)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (148)	\$ 54
FUND BALANCE, BEGINNING OF YEAR	<u>916</u>	<u>862</u>
FUND BALANCE, END OF YEAR	<u>\$ 768</u>	<u>\$ 916</u>

SAWYER COUNTY, WISCONSIN

CDBG HOUSING GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 2,378	\$ 2,359
Total assets	<u>\$ 2,378</u>	<u>\$ 2,359</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 2,378	\$ 2,359
Total fund balance	<u>\$ 2,378</u>	<u>\$ 2,359</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Interest income	\$ 19	\$ 24
Total revenues	<u>\$ 19</u>	<u>\$ 24</u>
<u>EXPENDITURES</u>		
CDBG Grant program payments	\$ -	\$ -
CDBG Administrative expenditures	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess of revenues over (under) expenditures	\$ 19	\$ 24
FUND BALANCE, BEGINNING OF YEAR	<u>2,359</u>	<u>2,335</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,378</u>	<u>\$ 2,359</u>

SAWYER COUNTY, WISCONSIN

CDBG HOUSING REHABILITATION GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 15,529	\$ -
Prepaid expenditures	-	177,144
Total assets	<u>\$ 15,529</u>	<u>\$ 177,144</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ -
Due to other funds	-	177,144
Total liabilities	<u>\$ -</u>	<u>\$ 177,144</u>
Fund Balance	<u>\$ 15,529</u>	<u>\$ -</u>
Total liabilities and fund balance	<u>\$ 15,529</u>	<u>\$ 177,144</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
CDBG Grant Funds	\$ 326,441	\$ 160,816
Revolving loan paybacks	14,659	-
Total revenues	<u>\$ 341,100</u>	<u>\$ 160,816</u>
<u>EXPENDITURES</u>		
CDBG Rehabilitation expenditures	\$ 323,327	\$ 142,399
CDBG Administrative expenditures	2,244	18,417
Total expenditures	<u>\$ 325,571</u>	<u>\$ 160,816</u>
Excess of revenues over (under) expenditures	\$ 15,529	\$ -
FUND BALANCE, BEGINNING OF YEAR	-	-
FUND BALANCE, END OF YEAR	<u>\$ 15,529</u>	<u>\$ -</u>

SAWYER COUNTY, WISCONSIN
 REDACTION SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$ 77,550	\$ 45,910
Total assets	\$ 77,550	\$ 45,910
<u>FUND BALANCE</u>		
Fund Balance	\$ 77,550	\$ 45,910
Total fund balance	\$ 77,550	\$ 45,910

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Redaction fees	\$ 31,640	\$ 28,610
<u>EXPENDITURES</u>		
Redaction expenditures	\$ -	\$ -
Excess of revenues over (under) expenditures	\$ 31,640	\$ 28,610
FUND BALANCE, BEGINNING OF YEAR	45,910	17,300
FUND BALANCE, END OF YEAR	\$ 77,550	\$ 45,910

SAWYER COUNTY, WISCONSIN

SAWYER COUNTY/LCO/STATE GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 50,000	\$ -
Accounts receivable	-	50,000
Total assets	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 50,000	\$ 50,000
Total fund balance	<u>\$ 50,000</u>	<u>\$ 50,000</u>

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Local Aid- LCO Tribal Government	\$ 50,000	\$ 50,000
<u>EXPENDITURES</u>		
Program Expenditures	\$ -	\$ -
Excess of revenues over (under) expenditures	\$ 50,000	\$ 50,000
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	\$ (50,000)	\$ (100,000)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ (50,000)
FUND BALANCE, BEGINNING OF YEAR	<u>50,000</u>	<u>100,000</u>
FUND BALANCE, END OF YEAR	<u>\$ 50,000</u>	<u>\$ 50,000</u>

SAWYER COUNTY, WISCONSIN
 CAR POOL VEHICLES SPECIAL REVENUE FUND
 COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$ 3,580	\$ 20,392
Total assets	\$ 3,580	\$ 20,392
<u>FUND BALANCE</u>		
Fund Balance	\$ 3,580	\$ 20,392
Total fund balance	\$ 3,580	\$ 20,392

STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

<u>REVENUES</u>		
Intergovernmental charges for services		
Car pool revenue	\$ 9,479	\$ 15,422
<u>EXPENDITURES</u>		
Capital Outlay- vehicle purchase	\$ 26,291	\$ -
Excess of revenues over (under) expenditures	\$ (16,812)	\$ 15,422
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (16,812)	\$ 15,422
FUND BALANCE, BEGINNING OF YEAR	20,392	4,970
FUND BALANCE, END OF YEAR	\$ 3,580	\$ 20,392

SAWYER COUNTY, WISCONSIN

VEHICLE MAINTENANCE GARAGE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>		
Cash	\$ 7,345	\$ 58,623
Accounts receivable	<u>1,013</u>	<u>44</u>
Total assets	<u>\$ 8,358</u>	<u>\$ 58,667</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	<u>\$ 8,358</u>	<u>\$ 58,667</u>
Total liabilities	<u>\$ 8,358</u>	<u>\$ 58,667</u>
Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Total liabilities fund balance	<u>\$ 8,358</u>	<u>\$ 58,667</u>

SAWYER COUNTY, WISCONSIN

VEHICLE MAINTENANCE GARAGE SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
<u>REVENUES</u>		
County Appropriation	\$ 162,087	\$ 162,302
Total revenues	<u>\$ 162,087</u>	<u>\$ 162,302</u>
<u>EXPENDITURES</u>		
General Government		
Courthouse building	\$ 3,650	\$ 4,034
County surveyor	3,536	3,532
Public Safety		
Sheriff	86,275	79,322
Ambulance	17,937	24,661
Emergency government	1,312	-
Health and Human Services		
Human Services	5,889	7,011
Veterans	1,597	3,211
Conservation and Development		
Forestry	14,501	12,097
Land and Water	7,571	4,698
Zoning	684	3,754
Total expenditures	<u>\$ 142,952</u>	<u>\$ 142,320</u>
Excess of revenues over expenditures	<u>\$ 19,135</u>	<u>\$ 19,982</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	\$ -	\$ 1,800
Transfer (out)	(19,135)	(59,957)
Total financing sources (uses)	<u>\$ (19,135)</u>	<u>\$ (58,157)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ (38,175)
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>38,175</u>
FUND BALANCE, END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

SAWYER COUNTY, WISCONSIN
 CAPITAL PROJECTS FUNDS - NONMAJOR FUNDS
 COMBINED BALANCE SHEET

December 31, 2012

	<u>Fund 410</u>	<u>Fund 411</u>	<u>Fund 425</u>	<u>Fund 426</u>	
	Ambulance Purchase	Veterans Transportation	Airport Improvement Project	Namekagon Transit Facilities	<u>Total</u>
<u>ASSETS</u>					
Cash and investments	\$ 60,670	\$ 29,812	\$ 6,874	\$ 130,000	\$ 227,356
Accounts receivable	-	-	-	141,031	141,031
Total assets	<u>\$ 60,670</u>	<u>\$ 29,812</u>	<u>\$ 6,874</u>	<u>\$ 271,031</u>	<u>\$ 368,387</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 148,722	\$ 148,722
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,722</u>	<u>\$ 148,722</u>
Fund balance	<u>\$ 60,670</u>	<u>\$ 29,812</u>	<u>\$ 6,874</u>	<u>\$ 122,309</u>	<u>\$ 219,665</u>
Total liabilities and fund balance	<u>\$ 60,670</u>	<u>\$ 29,812</u>	<u>\$ 6,874</u>	<u>\$ 271,031</u>	<u>\$ 368,387</u>

SAWYER COUNTY, WISCONSIN
 CAPITAL PROJECTS FUNDS - NONMAJOR FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 December 31, 2012

	<u>Fund 410</u>	<u>Fund 411</u>	<u>Fund 425</u>	<u>Fund 426</u>	
	Ambulance Purchase	Veterans Transportation	Airport Improvement Project	Namekagon Transit Facilities	Total
REVENUES:					
County Appropriation	\$ 55,000	\$ -	\$ -	\$ -	\$ 55,000
Intergovernmental revenues	-	10,877	-	141,031	151,908
Total revenues	\$ 55,000	\$ 10,877	\$ -	\$ 141,031	\$ 206,908
EXPENDITURES:					
Capital Outlay	\$ -	\$ -	\$ 265,500	\$ 148,722	\$ 414,222
Total expenditures	\$ -	\$ -	\$ 265,500	\$ 148,722	\$ 414,222
Excess of Revenues Over (Under) Expenditures	\$ 55,000	\$ 10,877	\$ (265,500)	\$ (7,691)	\$ (207,314)
Other Financing Sources (Uses)					
Transfer in (out)	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Sale of fixed assets	-	4,525	-	-	4,525
Total other financing sources (uses)	\$ -	\$ 4,525	\$ -	\$ 130,000	\$ 134,525
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 55,000	\$ 15,402	\$ (265,500)	\$ 122,309	\$ (72,789)
FUND BALANCE, Beginning of Year	5,670	14,410	272,374	-	292,454
FUND BALANCE, End of Year	<u>\$ 60,670</u>	<u>\$ 29,812</u>	<u>\$ 6,874</u>	<u>\$ 122,309</u>	<u>\$ 219,665</u>

SAWYER COUNTY, WISCONSIN

DEBT SERVICE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2012 AND 2011

	2012	2011
<u>ASSETS</u>		
Cash	\$ 25,216	\$ 518,394
Total assets	<u>\$ 25,216</u>	<u>\$ 518,394</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 25,216	\$ 518,394
Total fund balance	<u>\$ 25,216</u>	<u>\$ 518,394</u>
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011		
<u>REVENUES</u>		
County appropriation	\$ 223,696	\$ 224,192
Interest income	2	2
Total revenues	<u>\$ 223,698</u>	<u>\$ 224,194</u>
<u>EXPENDITURES</u>		
Principal on long-term bonds	\$ 130,000	\$ 125,000
Principal on long-term notes	508,940	16,174
Interest on long-term bonds	75,022	98,830
Interest on long-term notes	6,767	1,629
Other loan fees	32,712	363
Total expenditures	<u>\$ 753,441</u>	<u>\$ 241,996</u>
Excess of revenues over (under) expenditures	<u>\$ (529,743)</u>	<u>\$ (17,802)</u>
OTHER FINANCING SOURCES (USES)		
Transfer in	\$ -	\$ 533,510
Face value of refunding bonds	2,095,000	-
Premium on issuance of refunding bonds	51,565	-
Payment of principal on refinanced debt	<u>(2,110,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 36,565</u>	<u>\$ 533,510</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (493,178)</u>	<u>\$ 515,708</u>
FUND BALANCE, BEGINNING OF YEAR	<u>518,394</u>	<u>2,686</u>
FUND BALANCE, END OF YEAR	<u>\$ 25,216</u>	<u>\$ 518,394</u>

SAWYER COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION
 FIDUCIARY FUNDS
 December 31, 2012

	Hunting Camp Removal Fund	Human Services Client Accounts	Clerk of Courts	Jail Inmate Trust Account	Timber Sales Deposits	Silent Sports Recreation Study	Winter Depot Project	Totals
ASSETS								
Cash and investments	\$ 2,527	\$ 26,570	\$ 219,852	\$ 15,411	\$ 75,747	\$ 3,750	\$ -	\$ 343,857
Other receivable	-	-	-	-	-	-	1,651	1,651
Total Assets	\$ 2,527	\$ 26,570	\$ 219,852	\$ 15,411	\$ 75,747	\$ 3,750	\$ 1,651	\$ 345,508
LIABILITIES								
Funds held in trust	\$ 2,527	\$ 26,570	\$ 219,852	\$ 15,411	\$ -	\$ -	\$ -	\$ 264,360
Timber sales deposits	-	-	-	-	55,939	-	-	55,939
Other payables	-	-	-	-	19,808	3,750	1,651	25,209
Total Liabilities	\$ 2,527	\$ 26,570	\$ 219,852	\$ 15,411	\$ 75,747	\$ 3,750	\$ 1,651	\$ 345,508
NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SAWYER COUNTY, WISCONSIN

CLERK OF COURTS

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance Beginning of Year	Receipts	Disbursements	Balance End of Year
COUNTY COURT				
Other clerk fees	\$ 375	\$ 7,290	\$ 7,283	\$ 382
Mail fees	31	843	802	72
Circuit court fees payable	6,245	90,798	90,527	6,516
Fines and forfeitures:				
State- traffic	5,179	94,590	91,557	8,212
State- other	3,865	51,233	49,861	5,237
County	3,147	42,716	43,152	2,711
City	1,565	32,218	31,737	2,046
Penalty assessments	4,762	72,954	71,506	6,210
DNR assessment payable	784	4,812	5,206	390
DNR restitution payable	10	389	399	-
Trust funds	110,004	1,012,517	982,148	140,373
Crime victim surcharge- Part A	1,230	19,906	19,913	1,223
State 969.13 Bail forfeiture	1,739	38,390	38,647	1,482
Jury fees	324	1,620	1,944	-
State traffic #348	805	8,384	8,334	855
Driver Improvement surcharge	3,704	66,072	64,808	4,968
Mediation fees	210	3,990	4,060	140
Small claims- County share	184	4,524	4,330	378
Weapons assessment	30	99	129	-
Jail assessment	1,382	20,500	20,332	1,550
Occupational driver's license fees	-	120	120	-
Justice Information fee	3,468	53,067	52,861	3,674
Family counseling service fee	120	1,975	1,930	165
Drug abuse surcharge	479	3,667	3,649	497
Drug offender diversion surcharge	10	340	320	30
Ignition interlock device surcharge	128	2,918	2,781	265
Victim/Witness surcharge	17	670	598	89
Blood test	1	9	8	2
Restitution administrative charge	-	108	108	-
Restitution surcharge	295	1,741	1,751	285
Domestic abuse assessment	-	509	402	107
Attorney's fee due County	2,486	34,146	32,623	4,009
CCAP- fee payable	1,198	17,896	17,891	1,203
CCC payable - State	-	17	17	-
CCC payable - County	10	60	50	20
Zoning	29	1,659	1,400	288
Miscellaneous- traffic	-	515,324	515,324	-
Interest on Judgments	2,355	40,858	40,358	2,855
Totals carried forward	\$ 156,171	\$ 2,248,929	\$ 2,208,866	\$ 196,234

SAWYER COUNTY, WISCONSIN

CLERK OF COURTS

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Balance Beginning of Year	Receipts	Disbursements	Balance End of Year
Totals brought forward	\$ 156,171	\$ 2,248,929	\$ 2,208,866	\$ 196,234
Dare contributions	\$ 15	\$ 28	\$ 43	\$ -
Sawyer Sherriff Dare contributions	-	68	68	-
Court support service fees	12,550	179,769	180,788	11,531
Passport fee - County	425	6,650	6,525	550
Crime victim surcharge- Part B	624	7,899	7,848	675
Application fee- IV-D	30	305	325	10
Guardian ad litem fee- County	2,011	9,689	10,818	882
Guardian ad litem fee- Probate	492	11,757	11,078	1,171
Transmittal fee	15	172	165	22
Municipal fee - County	380	5,435	5,440	375
Copy fee - County	190	4,376	4,185	381
Search fee - County	15	155	170	-
Crime lab and drug assessment	1,810	27,227	27,025	2,012
DNA analysis surcharge	-	2,394	2,274	120
Environmental assessment	-	36	22	14
Snowmobile registration surcharge	-	30	30	-
Truck driver education assessment	23	295	286	32
Service by District Attorney	75	623	662	36
Juvenile delinquency victim	20	302	320	2
Fax fee- County	8	85	79	14
Medical Reimbursement - County	22	208	230	-
Town of Winter forfeitures	-	-	5	(5)
Town of Hayward - Forfeitures	198	11,730	11,172	756
Town of Edgewater Forfeitures	-	-	5	(5)
Excess Municipal/County -348	34	3,110	3,144	-
County animal control forfeiture	31	1,969	1,826	174
Wildlife violator compact schg	55	472	491	36
Wild animal assessment	289	4,025	3,992	322
Sherriff service fee - county	-	55	55	-
Payment plan fee	535	9,108	8,973	670
Probate copy fee - county	31	702	710	23
Probate claims fee	9	162	159	12
Witness fee - due DA	-	12	12	-
Other probate fees	-	351	351	-
Investigating agency reimbursement	-	31	31	-
Attorney fee trust-escrow	2,465	6,734	5,889	3,310
Receivable convenience fee	-	206	206	-
Juvenile legal fees County	-	93	75	18
Probate fees 2/3 State 1/2 County	714	28,086	28,320	480
	<u>\$ 179,237</u>	<u>\$ 2,573,278</u>	<u>\$ 2,532,663</u>	<u>\$ 219,852</u>

SAWYER COUNTY, WISCONSIN

Tax Certificates Owned by County: \$1,579,975

Transactions in this account during 2012 are summarized as follows:

Balance, January 1, 2012		\$	1,834,009
Add-2012 Sale of 2011 Delinquent Taxes			958,777
Less-			
Redemptions	\$ 1,198,395		
Certificates transferred to tax deed	14,416		
Illegal Certificates Cancelled	-		
			(1,212,811)
Balance, December 31, 2012		\$	1,579,975

The December 31, 2012 balance consists of tax certificates outstanding, for the following years:

Tax Year	Amount
2011	\$ 777,920
2010	469,112
2009	230,438
2008	91,247
2007	3,335
2006	5,578
2005	1,705
2004	33
2003	32
2002	575
	\$ 1,579,975

Forest Crop Tax Certificates Owned by County: \$10,069

As of December 31, 2012, there were \$10,069 of Forest Crop Tax certificates owned by the County.

Managed Forest Land Certificates Owned by County: \$16,932

As of December 31, 2012, there were \$16,932 of Managed Forest Land certificates owned by the County.

Tax Deeds Held by County: \$176,036

There were tax certificates totaling \$14,416 transferred to tax deeded land in 2012. The gross sales of tax deed land in 2012 was \$62,262. These properties had delinquent tax costs of \$780 and \$1,550 of other costs and adjustments. The balance of tax deeded lands is supported by detailed records of property descriptions, with their cost to Sawyer County recorded.

SAWYER COUNTY, WISCONSIN

Payroll Taxes and other Accrued Liabilities: \$653,919

The following balance in the various related payroll tax and other accrued liabilities was turned over to the appropriate agencies in January, 2013.

Payroll taxes	\$ 98,007
Retirement	135,947
Health insurance	2,384
HRA benefit plan	326,359
Flex compensation plan	71,617
Day care/medical/flex plan	11,240
Other benefits payable	<u>8,365</u>
	<u><u>\$ 653,919</u></u>

Due State: \$80,499

Sawyer County acts as the agent for the State of Wisconsin in the collection of certain funds. Some are turned over to the State on a monthly or quarterly basis and some on an annual basis. The following individual accounts detail the above balance:

Probate fees for State	\$ 4,675
Penal fines for State	44,656
Dog license fees for State	346
Marriage license fees for State	2,100
Sales tax	695
Real estate transfer fees	16,860
Birth certificate fees	525
Mining reclamation	3,180
Septic tank permits	5,800
Other fees	<u>1,662</u>
	<u><u>\$ 80,499</u></u>

Due Districts: \$285,245

National Forest Income	\$ 145,300
Ten percent severance tax	<u>139,945</u>
	<u><u>\$ 285,245</u></u>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

2011 TAX ROLL

State taxes		\$	607,688
Other state special charges			-
Illegal taxes charged back to districts			171
County appropriation:			
General fund	\$	4,715,676	
Highway fund		2,560,996	
Health and Human Services fund		1,973,585	
Recreational Officer		20,204	
County Parks Projects fund		4,374	
Resource Development fund		450	
Land and Water Conservation fund		59,248	
Animal Shelter fund		55,048	
Emergency 911 System fund		9,700	
Vehicle Maintenance Garage fund		162,087	
Capital Project- Ambulance Purchase fund		55,000	
Debt Service fund		<u>223,696</u>	9,840,064
County property taxes charged back			1,330
District's equity in returned taxes			<u>12,505,807</u>
		\$	<u><u>22,955,060</u></u>
Settlement:			
Cash received at tax settlement	\$	6,296,669	
Cash received before tax sale (collections and state credits)		15,459,625	
District's share of postponed property taxes collected by District		24,681	
Lottery credit applied		215,309	
State tax credit adjustments		(1)	
October 2012, sale for certificate		<u>958,777</u>	
	\$	<u><u>22,955,060</u></u>	

SAWYER COUNTY
HAYWARD, WISCONSIN

Federal and State Single Audit
Year Ended December 31, 2012

INDEPENDENT AUDITOR'S REPORT

SAWYER COUNTY, WISCONSIN

FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2012

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Anderson·Hager·Moe

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In Memoriam
Gerald R. Anderson
1948-2007

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION- UNQUALIFIED OPINION ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY OMB CIRCULAR A-133

The Board of Supervisors
Sawyer County
Hayward, Wisconsin 54843

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sawyer County, Wisconsin ("County") as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated September 24, 2013 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The accompanying schedules of expenditures of federal and state awards are presented for purposes of additional analysis as required by OMB Circular A-133, and the State Single Audit Guidelines, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 of America. In our opinion, the schedules of expenditures of federal awards and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.


September 24, 2013

SAWYER COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Administering Agency/Pass Thru Agency/Award Description	Federal CFDA Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>		
Passed through Department of Health Services-State		
Social Services Block Grant		
Basic County Allocation	93.667	\$ 82,354
WIMCR Correction	93.667	(1,775)
Basic County Allocation	93.667	<u>38,958</u>
Subtotal Social Services Block Grant		<u>\$ 119,537</u>
Medicaid Cluster		
TPA CLTS DD other	93.778	\$ 24,955
TPA CLTS MH other	93.778	4,092
TPA CLTS PD other	93.778	14,519
CLTS DD other	93.778	3,206
CLTS MH other	93.778	780
CLTS PD other	93.778	1,571
Cons Contracts MCH	93.778	619
WIMCR	93.778	26,513
IM Available Alloc.	93.778	<u>118,945</u>
Subtotal Medicaid Cluster		<u>\$ 195,200</u>
Foster Care - Title IV-E		
Basic County Allocation	93.658	\$ 14,327
CW Adam Walsh Foster/Adoptive Parent	93.658	<u>20</u>
Subtotal Foster Care Title IV-E		<u>\$ 14,347</u>
TANF Cluster (Temporary Assistance for Needy Families)		
Basic county Allocation	93.558	\$ 42,031
WIMCR Correction	93.558	(906)
IM Available Allocation	93.558	2,772
Fraud Prevention & Investigation	93.558	1,599
Kinship Benefit	93.558	24,250
Kinship Assessments	93.558	2,015
Basic County Allocation	93.558	<u>27,230</u>
Subtotal TANF Cluster		<u>\$ 98,991</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	<u>\$ 50,066</u>
Block Grants for Community Mental Health Services	93.958	<u>\$ 8,146</u>
Promoting Safe & Stable Families	93.556	<u>\$ 36,050</u>
Maternal and Child Health Services Block Grant to the States		
Cons Contracts MCH	93.994	\$ 8,430
Reproductive Health	93.994	<u>15,794</u>
Subtotal Maternal and Child Health Services Block Grant to the States		<u>\$ 24,224</u>
Child Welfare Services-Basic County Allocation	93.645	<u>\$ 88,096</u>
Substance Abuse and Mental Health Services	93.243	<u>\$ 87,488</u>
Preventive Health and Health Services - Cons Contracts PHHS	93.991	<u>\$ 795</u>
Children's Health Insurance Program - IM Available Allocation	93.767	<u>\$ 16,050</u>
Total Federal Financial Assistance forwarded		<u>\$ 738,990</u>

The accompanying notes are an integral part of this schedule.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Administering Agency/Pass Thru Agency/Award Description	Federal CFDA Number	Federal Expenditures
Total Federal Financial Assistance brought forward		\$ 738,990
<u>U.S. Department of Health and Human Services (Continued)</u>		
Passed through Department of Health Services-State (Continued)		
Chafee Foster Care Independence Program	93.674	\$ 14,782
Public Health Emergency Preparedness		
BIOT FOCUS A PLANNING	93.069	\$ 23,248
BIOT FOCUS A PLANNING	93.069	6,922
Subtotal Public Health Emergency Preparedness		\$ 30,170
Immunization Cluster:		
Immunization Grants - Cons Contracts Imm	93.268	\$ 8,324
Subtotal Passed Through Department of Health Services - State		\$ 792,266
Passed through Department of Children and Families - State		
Child Support-		
MSL Incentives	93.563	\$ 6,328
CS Regular Expenditures	93.563	259,829
CS Enforcement	93.563	(3,622)
CS Qualifying Non IV-D Activities	93.563	695
CS Medical Support GPR Earned	93.563	276
CS Performance Incentive	93.563	52,030
FPLS Fees	93.563	(534)
Subtotal Child Support		\$ 315,002
CCDF Cluster (Child Care and Development Fund)		
Childcare Certification	93.596	\$ 18,143
Childcare Administration and Program Operations	93.596	57,104
Subtotal CCDF Cluster		\$ 75,247
Foster Care - Title IV-E - eWISACWIS fiscal interface	93.658	\$ 3,183
Subtotal Passed Through Department of Children and Families - State		\$ 393,432
Total Federal Financial Assistance forwarded		\$ 1,185,698

The accompanying notes are an integral part of this schedule.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Administering Agency/Pass Thru Agency/Award Description	Federal CFDA Number	Federal Expenditures
Total Federal Financial Assistance brought forward		\$ 1,185,698
<u>U.S. Department of Health and Human Services (Continued)</u>		
Passed Through Department of Corrections-State		
Foster Care-Title IV-E	93.658	\$ 3,220
Child Welfare Service	93.645	2,013
Subtotal Passed Through Department of Corrections - State		\$ 5,233
Passed Through Department of Administration		
Low Income Home Energy Assistance	93.568	\$ 28,344
Subtotal Passed Through Department of Administration - State		\$ 28,344
Passed Through Bayfield County		
Social Services Block Grant	93.667	\$ 974
Medical Assistance Program	93.778	136,644
Subtotal Passed Through Bayfield County		\$ 137,618
Total U.S. Department of Health and Human Services		\$ 1,356,893
<u>U.S. Department of Agriculture</u>		
Passed through Department of Health Service-State		
Special Supplemental Nutrition Program for Women, Infants & Children		
WIC Total Grants	10.557	\$ 94,915
WIC Infrastructure	10.557	4,783
WIC Peer Counseling	10.557	10,708
Subtotal Special Supplemental Nutrition Program for Women, Infants & Children		\$ 110,406
SNAP Cluster (State Administrative Matching Grants for Supplemental Nutrition Assistance Program)		
IM Avail Alloc	10.561	\$ 85,772
FSET Admin 100% Fed Suppl	10.561	454
FSET Transp GPR/Fed Base	10.561	1,745
Subtotal SNAP Cluster		\$ 87,971
WIC Farmers Market Grant	10.572	\$ 134
Subtotal Passed Through Department of Health Services - State		\$ 198,511
Passed through Department of Natural Resources-State		
Forest Service Schools and Roads Cluster:		
Schools and Roads - National Forest Income	10.665	\$ 167,252
Schools and Roads - Payments in Lieu of Taxes	10.665	6,435
Subtotal Forest Service Schools and Roads Cluster - passed through Department of Natural Resources		\$ 173,687
Total U.S. Department of Agriculture		\$ 372,198
Total Federal Financial Assistance Forwarded		\$ 1,729,091

The accompanying notes are an integral part of this schedule.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Administering Agency/Pass Thru Agency/Award Description	Federal CFDA Number	Federal Expenditures
Total Federal Financial Assistance brought forward		\$ 1,729,091
<u>U.S. Department of Education</u>		
Early Intevention Services (IDEA) Cluster:		
Passed Through Department of Health Services - State Special Education - Grants for Infants and Families - Birth to Three Incentive	84.181	\$ 17,082
Total U.S. Department of Education		\$ 17,082
<u>U.S. Department of Justice</u>		
Passed Through Wisconsin Department of Justice Crime Victim Assistance (VOCA)	16.575	\$ 44,583
Subtotal passed through Department of Justice		\$ 44,583
Passed Through Department of Administration - Office of Justice Assistance ARRA - Edward Byrne Memorial Justice Assistance Grant Federal Award Number: 2009-SB-B9-2150	16.803	\$ 168,884
Subtotal passed through Department of Administration		\$ 168,884
Total U.S. Department of Justice		\$ 213,467
<u>U.S. Department of Homeland Security</u>		
Passed through WI Department of Administration - Office of Justice Assistance Homeland Security Grant Program	97.067	\$ -
Homeland Security Grant Program (wiscom)	97.067	312,092
Subtotal passed through WI Department of Administration - Office of Justice Assistance		\$ 312,092
Total U.S. Department of Homeland Security		\$ 312,092
<u>U.S. Department of Housing and Urban Development</u>		
Passed through Department of Commerce-State Comm. Develop Block Grant (CDBG - State Admin. Small Cities Program Clust	14.228	\$ 326,441
Total U.S. Department of Housing and Urban Development		\$ 326,441
<u>U.S. Department of Transportation</u>		
Passed through Department of Transportation-State		
Transit Aids-Public Trans. For Non-Urban Areas (5311 Grant)	20.509	\$ 720,514
Transit Aids-Public Trans. For Non-Urban Areas (5311 Capital WI-18-9042)	20.509	4,667
Transit Aids-Public Trans. For Non-Urban Areas (5311 Capital WI-18-9023)	20.509	262,054
Transit Aids-Public Trans. For Non-Urban Areas (5311 Grant conferences)	20.509	698
ARRA - Transit Aids Capital Assistance nonurbanized Area Formula Program (I Grant Number WI-86-X001	20.509	74,309
Subtotal Transit Aids		\$ 1,062,242
New Freedom Program - (Transit Services Programs Cluster)	20.521	\$ 78,169
Highway Safety Cluster:		
State & Community Highway Safety (Intensive Supervision Program)	20.600	\$ 43,297
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	2,817
Occupant Protection Incentive Grants - Seat Belt Enforcement	20.602	11,298
Child Safety & Child Booster Seat Incentive Grant	20.613	3,946
Subtotal Highway Safety Cluster		\$ 61,358
Total U.S. Department of Transportation		\$ 1,201,769
Total Federal Financial Expenditures		\$ 3,799,942

The accompanying notes are an integral part of this schedule.

SAWYER COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2012

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements January 1, 2012	Receipts		Expenditures		Accrued (Deferred) Reimbursements December 31, 2012	
			Grant Reimburse- ments	Local Share	Grant Share	Local Share		
<u>Department of Health Services</u>								
Adult Protective Services 2012	435.312	\$ -	\$ 22,724	\$ 1,191	\$ 22,724	\$ 1,191	\$ -	
COP 2012	435.367	-	15,139	-	15,139	-	-	
Income Maintenance Allocation 2012	435.283	-	76,568	-	76,568	-	-	
Alzheimers Family Support 2012	435.381	-	5,550	104	5,550	104	-	
Certified Mental Health Program 2012	435.517	-	14,091	-	14,091	-	-	
Basic County Allocation 2012	435.561	-	618,213	643,826	618,213	643,826	-	
WIMCR Correction 2012	435.561	-	(13,323)	-	(13,323)	-	-	
Family Support Program 2012	435.577	-	37,087	-	37,087	-	-	
State / County Match 2012	435.681	-	77,876	662,041	77,876	662,041	-	
IMD-OBRA Relocations 2012	435.571	-	11,991	8,913	11,991	8,913	-	
Birth to Three Initiative 2012	435.550	-	16,723	59,413	16,723	59,413	-	
FSET Transp GPR 2012	435.233	-	1,745	-	1,745	-	-	
TPA CLTS DD Other GPR 2012	435.835	-	16,817	-	16,817	-	-	
CLTS DD OTH CWA Admi GPR 2012	435.835	-	1,557	1,643	1,557	1,643	-	

SAWYER COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2012

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued	Receipts		Expenditures		Accrued
		(Deferred) Reimbursements January 1, 2012	Grant Reimburse- ments	Local Share	Grant Share	Local Share	(Deferred) Reimbursements December 31, 2012
TPA CLTS MH Other GPR 2012	435.841	\$ -	\$ 2,758	\$ -	\$ 2,758	\$ -	\$ -
CLTS MH OTH CWA Admin GPR 2012	435.841	-	391	382	391	382	-
TPA CLTS PD Other GPR 2012	435.847	-	9,785	-	9,785	-	-
CLTS PD OTH CWA Admin GPR 2012	435.847	-	1,568	-	1,568	-	-
Coordinated Services Team Counties 2013 2012	435.81007	(4,691)	2,910	9	7,601	9	-
Coordinated Services Team Counties 2014 2012	435.81099	-	48,469	-	47,577	-	(892)
WIC Farmers Market Grant 2012	435.154720	-	715	1,255	715	1,255	-
WWWP-GPR ss.255.06(2) 2012	435.157000	-	15,994	3,400	15,994	3,400	-
Cons Contracts Child LD 2012	435.157720	-	3,194	542	3,194	542	-
Cons Contracts MCH 2012	435.159320	-	619	-	619	-	-
Reproductive Health 2012	435.159321	-	11,008	48,213	11,008	48,213	-
Gambling Awareness 2012	435.533100	49	49	-	-	-	-
Elder Abuse Service 2012	435.560490	4,000	15,033	2,314	17,033	2,314	6,000
Aging & Disability Resource Center (through Bayfield Coun 2012	435.560100						
		38,238	158,596	106	151,251	106	30,893
Total Department of Health Services		\$ 37,596	\$ 1,173,847	\$ 1,433,352	\$ 1,172,252	\$ 1,433,352	\$ 36,001

SAWYER COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2012

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements January 1, 2012	Receipts		Expenditures		Accrued (Deferred) Reimbursements December 31, 2012	
			Grant Reimburse- ments	Local Share	Grant Share	Local Share		
<u>Department of Children and Families</u>								
CW Adam Walsh Foster/Adoptive Parent	437-3324	\$ -	\$ 55	\$ -	\$ 55	\$ -	\$ -	
Basic County Allocation	437-3561	-	140,824	-	140,824	-	-	
State / Couty Match	437-3681	-	25,010	233,435	25,010	233,435	-	
CW Domestic Abuse / Children's Service	437-5102	-	40,000	6,212	40,000	6,212	-	
CS State 2011 GPR/PR funding alloc	437-7502	-	23,160	110,773	23,160	110,773	-	
Total Department of Children and Families		\$ -	\$ 229,049	\$ 350,420	\$ 229,049	\$ 350,420	\$ -	
<u>Department of Corrections</u>								
Community Youth and Family Aids Program (Youth Aids)	410.313	\$ 81,964	\$ 286,577	\$ 279,111	\$ 196,045	\$ 279,111	\$ (8,568)	
Community Intervention Program (Capacity Building)	410.302	2,217	9,385	-	7,940	-	772	
Total Department of Corrections		\$ 84,181	\$ 295,962	\$ 279,111	\$ 203,985	\$ 279,111	\$ (7,796)	
<u>Department of Natural Resources</u>								
Wildlife Damage Claims	370.553	\$ 38,805	\$ 38,805	\$ -	\$ 45,660	\$ -	\$ 45,660	
Snowmobile Aid-Trail Areas	370.569 / .574 / .575	(3,799)	111,516	-	100,852	-	(14,463)	
All Terrain Vehicle Aid-Trail Areas	370.576 / 370.577	(52,131)	92,543	-	133,156	-	(11,518)	
Boating, ATV, and Snowmobile Enforcement	370.381 / .550 / .551 / .552	2,583	34,673	28,012	38,890	28,012	6,800	
Recreation Aids - Fish, Wildlife, and Forestry	370.564	(33,089)	5,760	-	1,051	-	(37,798)	
Resource Aids - Forest Croplands and Managed Land	370.566	-	54,647	-	54,647	-	-	
County Forest Administrator Grants	370.572	-	31,846	3,050	31,846	3,050	-	
Boating Project	370.573	-	4,364	-	-	-	(4,364)	
Lake Management Grant	370.663	8,894	8,894	-	-	-	-	
Capital Improvement Grant	370.500	-	50,000	5,083	50,000	5,083	-	
Aquatic Invasive Species Control Grant	370.678	(24,260)	67,378	32,962	91,638	32,962	-	
Total Department of Natural Resources		\$ (62,997)	\$ 500,426	\$ 69,107	\$ 547,740	\$ 69,107	\$ (15,683)	

SAWYER COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2012

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements January 1, 2012	Receipts		Expenditures		Accrued (Deferred) Reimbursements December 31, 2012
			Grant Reimburse- ments	Local Share	Grant Share	Local Share	
<u>Department of Transportation</u>							
Elderly and Disabled County Aid	395.101	\$ -	\$ 68,117	\$ 13,623	\$ 68,117	\$ 13,623	\$ -
Transit Operating Aids	395.104	61,210	234,378	520,138	260,420	520,138	87,252
Total Department of Transportation		\$ 61,210	\$ 302,495	\$ 533,761	\$ 328,537	\$ 533,761	\$ 87,252
<u>Department of Safety and Professional Services</u>							
Wisconsin Fund Private Sewage System	143.11	\$ -	\$ 19,633	\$ -	\$ 19,633	\$ -	\$ -
Total Department of Safety and Professional Services		\$ -	\$ 19,633	\$ -	\$ 19,633	\$ -	\$ -
<u>Department of Military Affairs</u>							
Emergency Management Planning Aid	465.337	\$ 2,529	\$ 2,529	\$ -	\$ -	\$ -	\$ -
Total Department of Military Affairs		\$ 2,529	\$ 2,529	\$ -	\$ -	\$ -	\$ -
<u>Department of Agriculture, Trade and Consumer Protection</u>							
County Staff and Support	115.15	\$ 109,152	\$ 109,152	\$ 315,950	\$ 76,357	\$ 315,950	\$ 76,357
Land and Water Resource Management Implementation Projects	115.40	-	24,250	-	24,250	-	-
Total Department of Agriculture, Trade and Consumer Protection		\$ 109,152	\$ 133,402	\$ 315,950	\$ 100,607	\$ 315,950	\$ 76,357

SAWYER COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2012

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements January 1, 2012	Receipts		Expenditures		Accrued (Deferred) Reimbursements December 31, 2012
			Grant Reimburse- ments	Local Share	Grant Share	Local Share	
<u>Department of Justice</u>							
County-Tribal Assistance	455.263	\$ -	\$ 55,460	\$ -	\$ 43,897	\$ -	\$ (11,563)
Total Department of Justice		\$ -	\$ 55,460	\$ -	\$ 43,897	\$ -	\$ (11,563)
<u>Department of Administration</u>							
Federal Public Benefits Grant (LIHEAP)	505.371	\$ 13,589	\$ 31,375	\$ -	\$ 21,705	\$ -	\$ 3,919
Traffic Stop Data Collection Grant	505.627	(54)	-	-	-	-	(54)
Land Information Board Grants	505.118	(12,752)	13,760	69	16,844	-	(9,737)
Total Department of Administration		\$ 783	\$ 45,135	\$ 69	\$ 38,549	\$ -	\$ (5,872)
Total State Financial Assistance		\$ 232,454	\$ 2,757,938	\$ 2,981,770	\$ 2,684,249	\$ 2,981,701	\$ 158,696

SAWYER COUNTY, WISCONSIN

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED DECEMBER 31, 2012

NOTE A – Basis of Presentation

The accompanying schedules of expenditures of federal and state awards (the Schedules) include the federal and state grant activity of Sawyer County, Wisconsin (“County”) under programs of the federal and state governments for the year ended December 31, 2012. The information in these Schedules is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State Single Audit Guidelines. Because the Schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – Summary of Significant Accounting Policies

The County uses the modified accrual method of accounting for preparation of the financial statements, including the Schedule of Expenditures of Federal/State Awards.

Pass-through entity identifying numbers are presented where available.

NOTE C – Food Assistance

For the year ended December 31, 2012, the following unaudited amounts were paid directly by the State of Wisconsin to residents of Sawyer County as recipients under the following Federal Financial Assistance Programs:

Food Stamps	<u>\$4,730,966</u>
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NOTE D – Health Care Facility

The County does not operate a nursing home or other health care provider facility.

NOTE E - Insurance

The amount of insurance coverage that is carried by the County is \$32,794,412 which covers buildings, equipment, and vehicles owned by the County.

NOTE F –Clusters

Medicaid Cluster federal expenditures total \$331,844. \$195,200 passed through Wisconsin Department of Health Services and \$136,644 passed through Bayfield County, Wisconsin.

SAWYER COUNTY, WISCONSIN

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

YEAR ENDED DECEMBER 31, 2012

NOTE G – Federal Award Expenditures passed through multiple departments

Social Services Block Grant (93.667) federal expenditures total \$120,511. \$119,537 passed through Wisconsin Department of Health Services and \$974 passed through Bayfield County, Wisconsin.

Child Welfare Service (93.645) federal expenditures total \$90,109. \$88,096 passed through Wisconsin Department of Health Services and \$2,013 passed through Wisconsin Department of Corrections.

Foster Care – Title IV-E (93.658) federal expenditures total \$20,750. \$14,347 passed through Wisconsin Department of Health Services, \$3,220 passed through Wisconsin Department of Corrections, and \$3,183 passed through Wisconsin Department of Children and Families.

Anderson·Hager·Moe

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In Memoriam
Gerald R. Anderson
1948-2007

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Supervisors
Sawyer County
Hayward, Wisconsin 54843

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Sawyer County, Wisconsin ("County"), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 24, 2013.

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 a 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 a 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. See items 12-1, 12-2, and 12-3.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 12-4, 12-5, and 12-6.

County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anderson Hogg + Moe S.C.

September 24, 2013

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

The Board of Supervisors
Sawyer County
Hayward, Wisconsin 54843

Report on Compliance for Each Major Federal Program

We have audited Sawyer County, Wisconsin's ("County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2012. The County's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal and major state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*. Those standards, OMB Circular A-133, and the *Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and major state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 or the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 12-4, 12-5, and 12-6. Our opinion on each major federal and major state program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal or major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or major state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 12-1, 12-2, and 12-3 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

This purpose of this report on internal control is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Anderson Hoag + Moe S.C.

September 24, 2013

SAWYER COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiencies identified that are not considered to be material weakness(es)? Yes None Reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified that are not considered to be material weakness(es)? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

Identification of major federal program

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.561	Food Stamp Program
14.228	Community Development Block Grant
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant
97.067	Homeland Security Grant Program
93.563	Child Support Enforcement
93.778	Medical Assistance Program
20.509	Formula Grants for other than Urbanized Areas

Dollar threshold used to distinguish between Type A and Type B Programs \$300,000

Auditee qualified as a low-risk auditee? Yes No

SAWYER COUNTY, WISCONSIN

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012**

State Awards

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiencies identified that are not considered to be material weakness(es)? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes No

Identification of major state programs

<u>State Number</u>	<u>Name of State Program or Cluster</u>
435.560100	Aging and Disability Resource Centers
435.561 / 437-3561	Basic County Allocation
435.681 / 437-3681	State / County Match
410.313	Community Youth and Family Aids Program
370.569 / 370.574 / 370.575	Snowmobile Aids
395.104	Transit Operating Aids
115.15	County Staff and Support

Dollar threshold used to distinguish between Type A and Type B Programs \$100,000

Section II - Financial Statement Findings

Significant Deficiencies

12-1 Significant Audit Adjustments

Criteria: Internal controls should be in place to provide reasonable assurance that account balances are adjusted at year end to correct significant misstatements.

Condition: Management had not adjusted all account balances to reflect appropriate year-end balances.

Context: Significant adjustments were found during testing of account balances.

Cause: Management expects assistance from auditors in drafting certain adjusting entries, such as depreciation, interest expense accruals, and infrastructure improvements.

Effect: Because of the significant adjustments proposed for year end adjustments, budgeting decisions are being made based on unadjusted balances.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2012

Significant Deficiencies (continued)

12-1 Significant Audit Adjustments (continued)

Recommendation: Procedures should be implemented to require management to record adjustments prior to the audit fieldwork, so as to make better budgeting decisions.

Views of responsible officials and planned corrective actions: Sawyer County recognizes management's responsibility for internal controls and adjustments.

12-2 Oversight of the Financial Reporting Process

Criteria: Internal controls should be in place to provide reasonable assurance that County management takes responsibility for the financial statements.

Condition: The County does not have a system on internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with GAAP.

Context: The County outsources the drafting of the financial statements to ensure they are prepared in conformity with GAAP.

Cause: County's management does not have the internal controls in place to ensure financial statements would be prepared in conformity with GAAP without outsourcing these services to experienced accountants.

Effect: Because of the outsourcing of drafting the financial statements, County management relies upon an accounting firm to draft the financial statements and related disclosures.

Recommendation: Procedures should be implemented to require County management to review the drafted financial statements with the accounting firm and take responsibility for the finalized financial statements.

Views of responsible officials and planned corrective actions: Sawyer County recognizes management's responsibility the financial statements despite being drafted by an accounting firm since Sawyer County's small size and limited staff in the clerk's office.

12-3 Purchase Order System

Criteria: A purchase order system should be installed to centralize materials and supplies purchases to take advantage of larger order discounts, improve inventory control, and minimize over-expending budget line items.

Condition: Materials and supplies purchases are not centralized.

Context: Analytical review of the County's budget to actual comparison revealed expenditures in excess of budget for various line items.

Cause: The County does not have a system in place to centralize purchasing to ensure materials and supplies purchases are not expended above budgeted amounts.

Effect: Because of the lack of control over the purchasing of materials and supplies, numerous departments purchase their own materials and supplies, lose out on volume discounts, are not as aware of budget constraints.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

12-3 Purchase Order System (continued)

Recommendation: Establish a central purchase order system to control the purchase of materials and supplies.

Views of responsible officials and planned corrective actions: Sawyer County tried a purchase order software program, but it did not work as expected. The County is striving to improve its accuracy in forecasting the revenues and expenditures for budgeting purposes, but when some departments are growing or shrinking, it is often difficult to anticipate the increase or decrease.

Section III - Federal and State Award Findings and Questioned Costs

- | | |
|--|----------------|
| 12-1 Significant Audit Adjustments | see section II |
| 12-2 Oversight of the Financial Reporting Process | see section II |
| 12-3 Purchase Order System | see section II |
| 12-4 Department of Health Services - Purchase of Service | |

The County has not received the four following provider agency audits:

	<u>CFDA No.</u>	<u>State ID</u>	<u>Questioned Costs</u>
1) Northland Community Services			
CARS #561 - Basic County Allocation	93.667; 93.558	435.561	\$ 1,008,004
2) Northland Counseling Emerg Mental Health			
CARS #561 - Basic County Allocation	93.667; 93.558	435.561	28,097
3) Northland Counseling Services			
CARS #81007 CST Counties 2013		435.81007	6,600
#81099 CST Counties 2014		435.81099	29,400
#569 Mental Health Block Grant	93.958		8,100
#561 Basic County Allocation	93.667; 93.558	435.561	290,284
#5102 CW Domestic Abuse Program		437-5102	15,840
4) Ventures Unlimited, Inc.			
CARS #561 - Basic County Allocation	93.667; 93.558	435.561	25,048
#367 - Community Options Program		435.367	8,756
Formula Grants for other than Urbanized Areas	20.509		5,106

Criteria: Department of Health Services State Single Audit Guidelines requires that audits of service providers not received by the County by the end of fieldwork and after the six month deadline be reported as a finding.

Condition: The four service providers listed above did not have audit reports turned into Sawyer County by the completion of fieldwork.

Context: The service provider population was 25 providers, each provider was reviewed to determine their need for an audit.

Cause: Service providers have not submitted a completed audit to the County by the end of fieldwork for the County's audit.

Effect: The cost of the service provider(s) may be disallowed.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED DECEMBER 31, 2012

Section III - Federal and State Award Findings and Questioned Costs (continued)

12-4 Department of Health Services - Purchase of Services (continued)

Recommendation: The County should be more proactive with their service providers by reviewing the payment history for each service provider to determine which will need audits turned in and send them reminders.

Views of responsible officials and planned corrective actions: The County agrees that reminders to the service providers may help get some of the audits turned into the County on time.

12-5 Department of Children and Families - Child Support Program

Criteria: Department of Children and Families State Single Audit Guidelines requires any variance between reported costs and reimbursements to the County's ledger be identified in the finding section of the audit report.

Condition: Several 2012 monthly expenditure reports submitted to the state for the Child Support department either over-reported or under-reported expenses.

Context: Comparison of submitted expenditure reports to monthly summary sheets showed different amounts.

Cause: Timing between when invoices were received by Child Support and subsequently paid and posted to the general ledger contributed to monthly expenditure reports and monthly expenditures in the general ledger to differ. The Child Support director reported expenditures on the accrual basis throughout the year. The general ledger was kept on the cash basis throughout the year until year end adjustments were recorded for the modified accrual basis.

Effect: The net of the 2012 over-reported and under-reported expenses was \$912 under-reporting of expenses. After the 66% reimbursement factor is applied, the county shorted itself \$602 of potential reimbursements.

Recommendation: Improve internal control by having more than one person involved in expenditure report submission. One individual should prepare the reports and another should verify for accuracy by reconciling to the general ledger.

Views of Responsible Officials and Planned Corrective Actions: The Child Support director agrees that a review of the expenditure reports prior to submission would reduce the chance of under or over reporting expenses.

12-6 Department of Transportation - Formula Grants for other than Urbanized Areas

Criteria: Expenditures for reimbursement are to be actual expenditures.

Condition: The 4th quarter Section 5311 Operating Assistance Quarterly Requisition and Certification report over-reported the expenditures for the quarter by \$161,443.

Context: Comparing submitted expenditure reports to quarterly summary sheets and other backup showed different expenditure amounts for the 4th quarter.

Cause: An excel formula error caused \$139,917 of expenditures to be added into the total expenditures twice. The remaining \$21,526 of the over-reported expenditures came from 3rd quarter expenditures being included on the 4th quarter report, due to the period of the internal report being for July to December instead of October to December.

SAWYER COUNTY, WISCONSIN

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

Effect: The 4th quarter expenditure report overstated expenditures by \$161,443. However, the County had expended enough throughout the year to fulfill its local share of expenditures according to the grant award when the 4th quarter expenditure report was recalculated during audit fieldwork to determine if the County received excess reimbursement.

Recommendation: Correct the excel formula error; reconcile the excel summary sheet back to the accounting records for each quarter prior to submitting expenditure reports for reimbursement. Also watch period dates to ensure the correct period expenditures are being reported for reimbursement.

Views of Responsible Officials and Planned Corrective Actions: The excel formula error has been corrected. The County has now put transit activities into a separate fund. This will help with reconciling expenditure reports to the accounting records prior to submission of quarterly expenditure reports for reimbursement. Greater care will be taken to watch the period dates to ensure expenditures being reported are from the proper date period.

Section IV - Other Issues

1. Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, reportable condition, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

Department of Health Services	Yes
Department of Children and Families	Yes
Department of Workforce Development	No
Department of Corrections	No
Department of Administration	No
Department of Agriculture	No
Department of Justice	No
Department of Military Affairs	No
Department of Education	No
Department of Transportation	Yes
Department of Natural Resources	No
Department of Commerce	No
Public Service Commission	No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

4. Name and Signature of partner

Michael J. Hager, CPA

5. Date of report

September 24, 2013

SAWYER COUNTY, WISCONSIN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS YEAR ENDED DECEMBER 31, 2012

Finding 11-1 Material audit adjustments

Condition: Management had not adjusted all account balances to reflect appropriate year-end balances.

Recommendation: Procedures should be implemented to require management to record adjustments prior to the audit fieldwork, so as to make better budgeting decisions.

Current Status: Sawyer County is still working on implementing procedures to identify and record adjustments prior to audit fieldwork. Sawyer County did hire an accounting manager in the spring of 2013.

Finding 11-2 Oversight of the financial reporting process

Condition: The County does not have a system on internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with GAAP.

Recommendation: Procedures should be implemented to require County management to review the drafted financial statements with the accounting firm and take responsibility for the finalized financial statements.

Current Status: Sawyer County is still working on implementing procedures for reviewing and approving the financial statements and related disclosures outsourced to experienced accountants to be drafted.

Finding 11-3 Purchase order system

Condition: Materials and supplies purchases are not centralized.

Recommendation: Establish a central purchase order system to control the purchase of materials and supplies.

Current Status: Sawyer County is still working on implementing a more centralized purchasing system to help reduce over expending some budgeted items. This is helping their budgeting also.

Finding 11-4 Purchase of Service

Department of Health Services

Condition: Four service providers listed in the Schedule of Findings and Questioned Costs did not have audit turned into Sawyer County by the completion of fieldwork.

Recommendation: The County should be more proactive with their service providers by reviewing the payment history for each service provider to determine which will need audits turned in and send them reminders.

Current Status: Each of the service providers listed in the 2011 Schedule of Findings and Questioned Costs have submitted audit reports to Sawyer County for 2011.

11-5 Child Support Program

Department of Children and Families

Condition: Several 2011 monthly expenditure reports submitted to the state for the Child Support department either over-reported or under-reported expenses.

Recommendation: More than one individual should be involved in the submission of the expenditure reports. One individual should prepare the reports and another should verify for accuracy.

Current Status: The summarization of expenditures for the monthly expenditure reports; the preparation of the monthly expenditure reports; and the submission of the monthly expenditure reports is still being performed by one individual.