

# **SAWYER COUNTY**

**HAYWARD, WISCONSIN**

**FINANCIAL STATEMENT AS OF DECEMBER 31, 2013**

**INDEPENDENT AUDITOR'S REPORT**

SAWYER COUNTY, WISCONSIN

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December 31, 2013

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# Anderson·Hager·Moe

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In Memoriam  
Gerald R. Anderson  
1948-2007

## 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States 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 from material misstatement.

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

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 Sawyer County, Wisconsin as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the major special revenue funds Health and Human Services and Resource Development 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 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 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 October 3, 2014, on our consideration of 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.



October 3, 2014

# SAWYER COUNTY, WISCONSIN

## MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2013

Our discussion and analysis of Sawyer County's financial performance provides an overview of the County's financial activities for the calendar year 2013. Please read it in conjunction with the County's statements following this section.

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### FINANCIAL HIGHLIGHTS

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Key financial highlights for the year ended December 31, 2013 include the following:

- \* During the fiscal year, the County's net position increased \$54.5 million to \$56.3 million. Net position related to governmental activities of the County increased 3 percent to \$52.6 million and net position of business type activities of the County increased by \$216 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 \$107,567 in profit and put this property back on the tax rolls.
- \* The County added \$1.6 million in capital assets, net of accumulated depreciation.

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### OVERVIEW OF THE FINANCIAL STATEMENTS

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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, 2013

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### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

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- 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, 2013

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

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Prior year comparative information is being presented in this analysis.

Net Position. The County's combined net position was \$56.3 million on December 31, 2013. Combined net position increased by \$1.8 million for 2013.

Table A-1  
Sawyer County's 2013 Net Position  
(in thousands of dollars)

	<u>Gov- ern- mental Activities</u>	<u>Busi- ness- Type Activities</u>	<u>2013 Total</u>	<u>Prior Year 2012 Total</u>
Current and other assets	\$ 10,325	\$ 907	\$ 11,232	\$ 11,546
Capital assets	<u>47,254</u>	<u>3,133</u>	<u>50,387</u>	<u>48,781</u>
<b>Total Assets</b>	<b>\$ 57,579</b>	<b>\$ 4,040</b>	<b>\$ 61,619</b>	<b>\$ 60,327</b>
Long-term liabilities	\$ 3,129	\$ -0-	\$ 3,129	\$ 3,372
Other liabilities	<u>1,840</u>	<u>316</u>	<u>2,156</u>	<u>2,372</u>
<b>Total Liabilities</b>	<b>\$ 4,969</b>	<b>\$ 316</b>	<b>\$ 5,285</b>	<b>\$ 5,744</b>
Deferred inflows	<u>53</u>	<u>-0-</u>	<u>53</u>	<u>73</u>
<b>Net Position</b>				
Invested in capital assets net of related debt	\$ 45,127	\$ 3,133	\$ 48,260	\$ 46,494
Restricted	773	-0-	773	767
Unrestricted	<u>6,657</u>	<u>591</u>	<u>7,248</u>	<u>7,249</u>
<b>Total Net Position – end of year</b>	<b>\$ 52,557</b>	<b>\$ 3,724</b>	<b>\$ 56,281</b>	<b>\$ 54,510</b>
Net Position – beginning of year	<u>51,002</u>	<u>3,508</u>	<u>54,510</u>	<u>53,812</u>
Change in Net Position	<u>1,555</u>	<u>216</u>	<u>1,771</u>	<u>698</u>
Percentage Change in Net Position	3%	6%	3%	1%

Net Position of the County's governmental activities increased 3 percent to \$52.6 million. The largest increase was in capital assets which increased over \$1.6 million.

The Net Position of the County's business-type activities increased by \$216 thousand, including an increase in unrestricted assets of \$233 thousand. The Highway Department operating revenue increased \$160 thousand, while operating expenses remained basically the same as the prior year, to contribute to the increase 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 2013 revenues total \$27.6 million and expenses total \$25.8 million resulting in increase in Net Position of \$1.8 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, 2013

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

Table A-2  
Change in Sawyer County's 2013 Net Position  
(in thousands of dollars)

	<u>Govern- Mental Activities</u>	<u>Business- Type Activities</u>	<u>2013 Total</u>	<u>Prior Year 2012 Total</u>
<b>Revenues</b>				
Program revenues				
Charges for services	\$ 5278	\$ 1,816	\$ 7,094	\$ 6,785
Intergovernmental	7,506	836	8,342	7,801
General revenues				
Property taxes	7,356	2,581	9,937	9,840
Other taxes	2,009	-0-	2,009	2,036
Investment income	25	-0-	25	26
Other	<u>180</u>	<u>-0-</u>	<u>180</u>	<u>223</u>
Total revenues	<u>\$ 22,354</u>	<u>\$ 5,233</u>	<u>\$ 27,587</u>	<u>\$ 26,711</u>
<b>Expenses</b>				
General government	\$ 3,222	\$ -0-	\$ 3,222	\$ 3,124
Public safety	6,211	-0-	6,211	6,197
Public works	91	3,628	3,719	3,696
Health and human services	8,364	-0-	8,364	8,389
Culture, Recreation and Education	622	-0-	622	664
Conservation and development	1,192	-0-	1,192	1,485
Interest on long-term debt	48	-0-	48	117
Unallocated depreciation	<u>2,361</u>	<u>-0-</u>	<u>2,361</u>	<u>2,295</u>
Total expenses	<u>\$ 22,111</u>	<u>\$ 3,628</u>	<u>\$ 25,739</u>	<u>\$ 25,967</u>
<b>Extraordinary/special items</b>				
Gain (loss) on sale of equipment	\$ (77)	\$ -0-	\$ (77)	\$ (46)
Transfers	<u>1,389</u>	<u>(1,389)</u>	<u>-0-</u>	<u>-0-</u>
Total extraordinary/ special item	<u>\$ 1,312</u>	<u>\$ (1,389)</u>	<u>\$ (77)</u>	<u>\$ (46)</u>
CHANGE IN NET POSITION	<u>\$ 1,555</u>	<u>\$ 216</u>	<u>\$ 1,771</u>	<u>\$ 698</u>
ENDING NET POSITION	<u>\$ 52,557</u>	<u>\$ 3,724</u>	<u>\$ 56,281</u>	<u>\$ 54,510</u>

# SAWYER COUNTY, WISCONSIN

## MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2013

### FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)

#### Government Activities

Revenues for the County's governmental activities, including transfers, total \$23.7 million which exceeded expenses by \$1.6 million. Property taxes and intergovernmental revenues accounted for more than half of the governmental activities revenue.

Governmental activities expenses total \$22.1 million. Health and human services accounted for the majority of expenses followed by public safety.

Table A-3 presents the total cost of 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 shows the financial burden placed on County taxpayers or indirect revenue sources by each of these activities.

- \* The cost of all governmental activities during 2013 was \$22.1 million.
- \* However, the amount paid through the County property tax was \$7.4 million. Some of the cost was paid by:
  - \* Those directly benefiting from the programs (\$5.3 million),
  - \* Operating and capital grants (\$7.5 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 2012 Net Cost of Services</u>
General government	\$ 3,222	\$ 2,270	\$ 2,168
Public safety	6,211	4,800	4,147
Public works	91	(537)	45
Health and human services	8,364	746	1,585
Culture, recreation and education	622	421	319
Conservation and development	<u>1,192</u>	<u>(782)</u>	<u>(316)</u>
Subtotal	\$ 19,702	\$ 6,918	\$ 7,948
Interest on long-term debt	48	48	117
Unallocated depreciation	<u>2,361</u>	<u>2,361</u>	<u>2,295</u>
Total	<u>\$ 22,111</u>	<u>\$ 9,327</u>	<u>\$ 10,360</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 \$1,816,374, operating grants \$779,240, capital grants \$56,405 and property taxes \$2,581,446 contributed towards the 2013 revenue.

**SAWYER COUNTY, WISCONSIN**

**MANAGEMENT DISCUSSION AND ANALYSIS**

December 31, 2013

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**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE (continued)**

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Table A-4  
Change in Business Type Activity 2013 Net Position  
(in thousands of dollars)

	Highway Department	
	2013	2012
Revenues		
Program revenues		
Charges for services	\$ 1,816	\$ 1,657
Operating Grants	779	807
Capital Grants	57	141
General revenues		
Property taxes	2,581	2,561
Total revenues	\$ 5,233	\$ 5,166
Expenses	\$ 3,628	\$ 3,627
Transfers	\$ (1,389)	\$ (1,799)
<b>CHANGE IN NET POSITION</b>	<b>\$ 216</b>	<b>\$ (260)</b>
<b>ENDING NET POSITION</b>	<b>\$ 3,724</b>	<b>\$ 3,508</b>

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**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

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As the County completed the year, its governmental funds reported a combined fund balance of \$8.5 million. The combined fund balance decreased by \$275 thousand from the previous year. The general fund had a decrease in fund balance of \$71 thousand due to certain revenues being less than expected (ambulance fees were over \$200,000 less than budget) 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, \$630 thousand is either nonspendable or committed for future use. The unassigned fund balance is 5.4 million which is within its minimum fund balance policy of 20 to 30 percent of County governmental expenditures of approximately \$27 to \$28 million.

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**GENERAL FUND BUDGETARY HIGHLIGHTS**

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The County has a separate budget for each operating department. Budget amendments were made during the year as needed. The general fund net decrease in fund balance of \$71 thousand was over \$348,000 better than projected balance based on the original budget for the 2013 year. 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 \$107,500 in profit and put this property back on the tax rolls.
- \* The County's sales tax revenue collections were higher than originally anticipated (\$92,828 over original budget).

# SAWYER COUNTY, WISCONSIN

## MANAGEMENT DISCUSSION AND ANALYSIS December 31, 2013

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### GENERAL FUND BUDGETARY HIGHLIGHTS (continued)

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The County's general fund ended the year with an unassigned fund balance of \$5,441,477. 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.

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### CAPITAL ASSETS AND DEBT ADMINISTRATION

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#### Capital Assets

The County had invested \$50.4 million (net of accumulated depreciation) at the end of 2013 in capital assets. (See table A-5). The largest investment was infrastructure. Additions\* of \$4.4 million and depreciation of \$2.8 million represent a net increase of \$1.6 million.

- \* The majority of additions occurred in governmental activities with the construction of new roads, land additions to the airport improvement project and the construction of the Namekagon Transit facility building.

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

	Governmental Activities		Business-type Activities		Total		Total Change	
	2012	2013	2012	2013	2012	2013	Dollar	Percent
Construction in Progress	\$ 370	\$ 232	\$ -0-	\$ -0-	\$ 370	\$ 232	\$ (138)	(37)%
Land	2,448	3,158	15	15	2,463	3,173	710	29%
Land improvements	308	302	4	4	312	306	(6)	(2)%
Buildings	6,683	8,351	205	187	6,888	8,538	1,650	24%
Equipment	2,111	1,838	2,926	2,927	5,037	4,765	(272)	(5)%
Vehicles	1,390	1,062	-0-	-0-	1,390	1,062	(328)	(24)%
Roads	28,035	28,168	-0-	-0-	28,035	28,168	133	0%
Dams	88	83	-0-	-0-	88	83	(5)	(6)%
Bridges	3,482	3,358	-0-	-0-	3,482	3,358	(124)	(4)%
Snowmobile ATV trails/ bridges	716	702	-0-	-0-	716	702	(14)	(2)%
<b>Total</b>	<b>\$ 45,631</b>	<b>\$ 47,254</b>	<b>\$ 3,150</b>	<b>\$ 3,133</b>	<b>\$ 48,781</b>	<b>\$ 50,387</b>	<b>\$ 1,606</b>	<b>3%</b>

# SAWYER COUNTY, WISCONSIN

## MANAGEMENT DISCUSSION AND ANALYSIS

December 31, 2013

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### CAPITAL ASSETS AND DEBT ADMINISTRATION

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#### Long-Term Debt

At year-end the County had \$3,128,960 in general obligation bonds and other long-term debt outstanding. This long-term debt of the County is summarized as follows:

	Governmental		Business-Type	
	Activities	Activities	2013 Total	2012 Total
Bonds Payable	\$ 1,955,000	\$ -0-	\$ 1,955,000	\$ 2,095,000
Special Assessment Loan	156,660	-0-	156,660	176,242
Subtotal-Bonds/Notes	\$ 2,111,660	\$ -0-	\$ 2,111,660	\$ 2,271,242
Vested Compensated Absences	1,017,300	-0-	1,017,300	1,100,795
Prior Employee Benefits	-0-	-0-	-0-	-0-
Total Long-Term Debt	<u>\$ 3,128,960</u>	<u>\$ -0-</u>	<u>\$ 3,128,960</u>	<u>\$ 3,372,037</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 incurred on the new Group Home building completed in 2012.

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### ECONOMIC FACTORS AND THE 2013 AND 2014 BUDGETS

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When setting the budget, the County projected that the economic downturn would still hinder any growth in revenues. The County was able to develop a budget for 2014 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 \$10,096,097, a 3.71 percent increase over the previous year. The County applied \$330,278 of unassigned surplus funds towards the tax levy to minimize the tax increase.
- The County's equalized value decreased by .29% which caused the mill rate to increase 1.89% to .002993037.
- The annual unemployment rate for the County of Sawyer for 2013 was 10.0%, which is higher than the annual rate of 9.8% for 2012. The annual state rate for 2013 was 6.7%, which is lower than the annual rate of 6.9% for 2012. The annual national rate decreased to 7.4% in 2013 as compared to 8.1% for 2012.

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### CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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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, 2013 AND 2012

	Governmental Activities	Business Type Activities	Totals 2013	Prior Year Totals 2012
<b>ASSETS</b>				
Cash and investments	\$ 6,939,138	\$ 190,876	\$ 7,130,014	\$ 6,489,539
Taxes receivable	1,464,958	-	1,464,958	1,606,975
Due from other governments	898,429	320,080	1,218,509	1,714,987
Other receivables (net)	455,240	-	455,240	504,865
Due to other funds	48,889	-	48,889	-
Deferred expenditures and inventories	405,504	395,843	801,347	1,104,915
Notes receivable	113,000	-	113,000	125,000
Unamortized loan costs	-	-	-	-
Capital Assets				
Nondepreciated capital assets	3,389,671	15,187	3,404,858	2,833,046
Other depreciated capital assets, net of depreciation	43,864,080	3,118,306	46,982,386	45,948,178
<b>Total Assets</b>	<b>\$ 57,578,909</b>	<b>\$ 4,040,292</b>	<b>\$ 61,619,201</b>	<b>\$ 60,327,505</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 616,075	\$ 242,608	\$ 858,683	\$ 1,118,707
Accrued liabilities	961,584	73,130	1,034,714	887,272
Due to other taxing units	233,337	-	233,337	366,812
Deferred credits	-	337	337	-
Long-term obligations-				
Due within one year:				
Bonds, notes and special assessments	159,582	-	159,582	159,148
Other	740,500	-	740,500	909,000
Due beyond one year:				
Bonds, notes and special assessments	1,952,078	-	1,952,078	2,112,094
Other	276,800	-	276,800	191,795
<b>Total Liabilities</b>	<b>\$ 4,939,956</b>	<b>\$ 316,075</b>	<b>\$ 5,256,031</b>	<b>\$ 5,744,828</b>
<b>DEFERRED INFLOWS</b>				
Deferred revenues	\$ 81,587	\$ -	\$ 81,587	\$ 72,937
<b>NET POSITION</b>				
Invested in capital assets, net of related debt	\$ 45,127,015	\$ 3,133,493	\$ 48,260,508	\$ 46,493,742
Restricted	773,116	-	773,116	767,389
Unrestricted	6,657,235	590,724	7,247,959	7,248,609
<b>Total Net Position</b>	<b>\$ 52,557,366</b>	<b>\$ 3,724,217</b>	<b>\$ 56,281,583</b>	<b>\$ 54,509,740</b>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENT OF ACTIVITIES  
For the Years Ended December 31, 2013 and 2012

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets			Prior Year Totals 2012
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business Type Activities	Totals 2013	
<b>Governmental Activities</b>								
General government	\$ 3,222,029	\$ 600,538	\$ 351,555	\$ -	\$ (2,269,936)	\$ -	\$ (2,269,936)	\$ (2,168,093)
Public safety	6,210,871	1,220,938	190,566	-	(4,799,367)	-	(4,799,367)	(4,147,347)
Public works	90,810	22,761	-	604,960	536,911	-	536,911	(44,384)
Health and human services	8,363,720	1,741,016	4,338,187	1,538,590	(745,927)	-	(745,927)	(1,584,501)
Culture, recreation and education	621,733	-	200,405	-	(421,328)	-	(421,328)	(319,002)
Conservation and development	1,192,345	1,692,603	282,034	-	782,292	-	782,292	315,838
Interest on long-term debt	48,437	-	-	-	(48,437)	-	(48,437)	(117,467)
Unallocated depreciation*	2,361,454	-	-	-	(2,361,454)	-	(2,361,454)	(2,294,753)
<b>Total Governmental Activities</b>	<b>\$ 22,111,399</b>	<b>\$ 5,277,856</b>	<b>\$ 5,362,747</b>	<b>\$ 2,143,550</b>	<b>\$ (9,327,246)</b>	<b>\$ -</b>	<b>\$ (9,327,246)</b>	<b>\$ (10,359,709)</b>
<b>Business Type Activities</b>								
Highway	\$ 3,628,114	\$ 1,816,374	\$ 779,240	\$ 56,405	\$ -	\$ (976,095)	\$ (976,095)	\$ (1,021,523)
<b>Total Business Type Activities</b>	<b>\$ 3,628,114</b>	<b>\$ 1,816,374</b>	<b>\$ 779,240</b>	<b>\$ 56,405</b>	<b>\$ -</b>	<b>\$ (976,095)</b>	<b>\$ (976,095)</b>	<b>\$ (1,021,523)</b>
<b>Total</b>	<b>\$ 25,739,513</b>	<b>\$ 7,094,230</b>	<b>\$ 6,141,987</b>	<b>\$ 2,199,955</b>	<b>\$ (9,327,246)</b>	<b>\$ (976,095)</b>	<b>\$ (10,303,341)</b>	<b>\$ (11,381,232)</b>
<b>General Revenues</b>								
Taxes								
Property taxes								
General purposes					\$ 7,175,482	\$ 2,581,446	\$ 9,756,928	\$ 9,616,368
Debt service					180,815	-	180,815	223,696
Other taxes					2,009,361	-	2,009,361	2,035,660
Investment income					24,949	-	24,949	26,018
Miscellaneous					179,884	-	179,884	223,504
<b>Total General Revenues</b>					<b>\$ 9,570,491</b>	<b>\$ 2,581,446</b>	<b>\$ 12,151,937</b>	<b>\$ 12,125,246</b>
<b>Extraordinary/Special Items</b>								
Gain (loss) on sale of fixed assets					\$ (76,753)	\$ -	\$ (76,753)	\$ (45,931)
Transfers					1,388,750	(1,388,750)	-	-
<b>Total Extraordinary/Special Items</b>					<b>\$ 1,311,997</b>	<b>\$ (1,388,750)</b>	<b>\$ (76,753)</b>	<b>\$ (45,931)</b>
<b>Change in Net Position</b>					<b>\$ 1,555,242</b>	<b>\$ 216,601</b>	<b>\$ 1,771,843</b>	<b>\$ 698,083</b>
<b>NET POSITION - BEGINNING OF YEAR</b>					<b>51,002,124</b>	<b>3,507,616</b>	<b>54,509,740</b>	<b>53,811,657</b>
<b>NET POSITION - END OF YEAR</b>					<b>\$ 52,557,366</b>	<b>\$ 3,724,217</b>	<b>\$ 56,281,583</b>	<b>\$ 54,509,740</b>

\*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, 2013 and 2012**

	General Fund	Health & Human Services	Resource Development	Other Governmental Funds	Total Governmental Funds	2013 Totals
<b><u>ASSETS</u></b>						
Cash and investments	\$ 4,517,332	\$ 150	\$ 1,505,815	\$ 915,841	\$ 6,939,138	\$ 6,429,735
Receivables:						
Delinquent taxes	1,665,750	-	-	-	1,665,750	1,783,012
Accounts receivable	274,757	71,213	18,379	90,891	455,240	504,865
Due from other funds	570,798	-	-	-	570,798	728,226
Due from other governmental units	264,905	261,365	-	371,033	897,303	1,261,959
Deferred expenditures	261,968	9,883	-	117,726	389,577	630,026
Notes receivable	113,000	-	-	-	113,000	125,000
<b>Total Assets</b>	<b>\$ 7,668,510</b>	<b>\$ 342,611</b>	<b>\$ 1,524,194</b>	<b>\$ 1,495,491</b>	<b>\$ 11,030,806</b>	<b>\$ 11,462,823</b>
<b><u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</u></b>						
Liabilities:						
Vouchers payable	\$ 259,488	\$ 253,347	\$ 10,167	\$ 91,898	\$ 614,900	\$ 774,565
Accrued liabilities	946,508	-	-	-	946,508	810,119
Due to state	69,625	-	-	748	70,373	81,567
Due to districts	162,964	-	-	-	162,964	285,245
Due to other funds	-	311,320	-	194,711	506,031	503,272
<b>Total Liabilities</b>	<b>\$ 1,438,585</b>	<b>\$ 564,667</b>	<b>\$ 10,167</b>	<b>\$ 287,357</b>	<b>\$ 2,300,776</b>	<b>\$ 2,454,768</b>
Deferred Inflows:						
Deferred revenues	\$ 159,011	\$ 14,141	\$ -	\$ 21,435	\$ 194,587	\$ 197,937
<b>Total Deferred Inflows</b>	<b>\$ 159,011</b>	<b>\$ 14,141</b>	<b>\$ -</b>	<b>\$ 21,435</b>	<b>\$ 194,587</b>	<b>\$ 197,937</b>
Fund Balances:						
Nonspendable	\$ 261,968	\$ 9,883	\$ -	\$ 100,383	\$ 372,234	\$ 544,053
Restricted	-	-	170,835	602,281	773,116	767,389
Committed	367,469	-	71,408	68,354	507,231	639,199
Assigned	-	-	1,271,784	444,300	1,716,084	1,707,275
Unassigned	5,441,477	(246,080)	-	(28,619)	5,166,778	5,152,202
<b>Total Fund Balances</b>	<b>\$ 6,070,914</b>	<b>\$ (236,197)</b>	<b>\$ 1,514,027</b>	<b>\$ 1,186,699</b>	<b>\$ 8,535,443</b>	<b>\$ 8,810,118</b>
<b>Total Liabilities and Balance</b>	<b>\$ 7,668,510</b>	<b>\$ 342,611</b>	<b>\$ 1,524,194</b>	<b>\$ 1,495,491</b>	<b>\$ 11,030,806</b>	<b>\$ 11,462,823</b>
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.					100,000	125,000
Note receivable on loan to governmental unit is reported as deferred revenue in the fund financial statement but is reported as a loan receivable on government-wide statement.					13,000	-
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.					47,253,751	45,631,320
Tax deed land on governmental funds that is included as capital assets on statement of net position					(200,792)	(176,037)
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds.					(3,144,036)	(3,388,277)
<b>Net Position of Governmental Funds</b>					<b>\$ 52,557,366</b>	<b>\$ 51,002,124</b>

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, 2013 and 2012

	General Fund	Health & Human Services	Resource Development	Other Governmental Funds	Total Governmental Funds	2012 Totals
<b>REVENUES</b>						
Taxes	\$ 6,957,340	\$ 1,824,180	\$ 5,500	\$ 578,638	\$ 9,365,658	\$ 9,314,728
Intergovernmental	739,484	2,900,644	20,435	3,218,177	6,878,740	6,843,708
Regulation and compliance revenues	89,360	-	-	18,356	107,716	107,619
Public charges for services	3,208,558	1,187,508	48,497	670,652	5,115,215	4,943,000
Intergovernmental charges for services	62,449	-	-	18,847	81,296	75,120
Other general revenue	24,993	-	25	31,393	56,411	102,607
Commercial revenues	144,515	-	-	132	144,647	106,595
<b>Total Revenues</b>	<b>\$ 11,226,699</b>	<b>\$ 5,912,332</b>	<b>\$ 74,457</b>	<b>\$ 4,536,195</b>	<b>\$ 21,749,683</b>	<b>\$ 21,493,377</b>
<b>EXPENDITURES</b>						
Current						
General government	\$ 3,181,681	\$ -	\$ -	\$ 112,301	\$ 3,293,982	\$ 3,154,730
Public safety	5,944,612	-	-	233,540	6,178,152	5,583,589
Public works	87,467	-	-	202	87,669	87,699
Health and human services	653,787	6,219,886	-	1,500,935	8,374,608	8,345,970
Culture, recreation and education	477,983	-	90,756	164,284	733,023	662,031
Conservation and development	838,922	-	1,000	301,631	1,141,553	1,474,140
Debt service	-	26,405	-	182,778	209,183	773,529
Capital outlay	1,603,738	14,495	50,362	1,777,142	3,445,737	4,136,386
<b>Total Expenditures</b>	<b>\$ 12,788,190</b>	<b>\$ 6,260,786</b>	<b>\$ 142,118</b>	<b>\$ 4,272,813</b>	<b>\$ 23,463,907</b>	<b>\$ 24,218,074</b>
Excess (deficiency) of revenues over expenditures	\$ (1,561,491)	\$ (348,454)	\$ (67,661)	\$ 263,382	\$ (1,714,224)	\$ (2,724,697)
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of fixed assets	\$ 45,693	\$ -	\$ -	\$ 5,105	\$ 50,798	\$ 52,598
Transfer in	1,485,070	-	-	233,748	1,718,818	2,215,827
Transfer (out)	(40,203)	(101,464)	(54,313)	(134,087)	(330,067)	(416,251)
Long-term debt proceeds	-	-	-	-	-	195,390
Issuance of refunding bonds	-	-	-	-	-	2,095,000
Premium on issuance of refunding bonds	-	-	-	-	-	51,565
Payment of principal on refinanced debt	-	-	-	-	-	(2,110,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,490,560</b>	<b>\$ (101,464)</b>	<b>\$ (54,313)</b>	<b>\$ 104,766</b>	<b>\$ 1,439,549</b>	<b>\$ 2,084,129</b>
Net change in fund balances	\$ (70,931)	\$ (449,918)	\$ (121,974)	\$ 368,148	\$ (274,675)	\$ (640,568)
FUND BALANCES- Beginning of Year	6,141,845	213,721	1,636,001	818,551	8,810,118	9,450,686
FUND BALANCES- End of Year	<u>\$ 6,070,914</u>	<u>\$ (236,197)</u>	<u>\$ 1,514,027</u>	<u>\$ 1,186,699</u>	<u>\$ 8,535,443</u>	<u>\$ 8,810,118</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, 2013**

Net change in fund balances - total governmental funds \$ (274,675)

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	\$ 3,456,721	
Depreciation is reported in the government -wide statements	<u>(2,361,454)</u>	1,095,267

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

Net book value of assets (cost minus accumulated depreciation)	(102,551)
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Value of land received for airport expansion project paid by federal/state funds	604,960
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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)
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Note receivable on loan to county fair in 2013 year, is reported as expenditure in the fund financial statements but is reported as an asset in the government-wide statements	13,000
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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.	159,582
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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	83,495
Change in the accrued interest liability (increase) decrease	<u>1,164</u>

<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u><u>\$ 1,555,242</u></u></b>
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SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 6,860,779	\$ 6,953,607	\$ 6,957,340	\$ 3,733
Intergovernmental	701,568	715,539	739,484	23,945
Regulation and compliance revenues	95,000	95,000	89,360	(5,640)
Public charges for services	3,306,882	3,461,536	3,208,558	(252,978)
Intergovernmental charges for services	71,200	71,200	62,449	(8,751)
Other general revenues	400	400	24,993	24,593
Commercial revenues	142,150	142,150	144,515	2,365
<b>Total Revenues</b>	<b>\$ 11,177,979</b>	<b>\$ 11,439,432</b>	<b>\$ 11,226,699</b>	<b>\$ (212,733)</b>
<b>EXPENDITURES</b>				
General government	\$ 3,373,478	\$ 3,474,321	\$ 3,230,573	\$ 243,748
Public safety	6,296,363	6,410,678	6,092,995	317,683
Public works	91,175	1,484,870	1,480,126	4,744
Health and human services	665,140	677,100	653,787	23,313
Culture, recreational and education	491,815	495,226	491,787	3,439
Conservation and development	816,134	846,113	838,922	7,191
<b>Total Expenditures</b>	<b>\$ 11,734,105</b>	<b>\$ 13,388,308</b>	<b>\$ 12,788,190</b>	<b>\$ 600,118</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (556,126)</b>	<b>\$ (1,948,876)</b>	<b>\$ (1,561,491)</b>	<b>\$ 387,385</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of fixed assets	\$ 45,000	\$ 45,000	\$ 45,693	\$ 693
Transfer in	92,000	1,480,750	1,485,070	4,320
Transfer (out)	-	(40,203)	(40,203)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 137,000</b>	<b>\$ 1,485,547</b>	<b>\$ 1,490,560</b>	<b>\$ 5,013</b>
<b>Net change in fund balances</b>	<b>\$ (419,126)</b>	<b>\$ (463,329)</b>	<b>\$ (70,931)</b>	<b>\$ 392,398</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>6,141,845</b>	<b>6,141,845</b>	<b>6,141,845</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 5,722,719</b>	<b>\$ 5,678,516</b>	<b>\$ 6,070,914</b>	<b>\$ 392,398</b>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE  
HEALTH AND HUMAN SERVICES  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 1,824,180	\$ 1,824,180	\$ 1,824,180	\$ -
Intergovernmental	2,749,091	2,799,091	2,900,644	101,553
Public charges for services	1,292,930	1,292,930	1,187,508	(105,422)
<b>Total Revenues</b>	<b>\$ 5,866,201</b>	<b>\$ 5,916,201</b>	<b>\$ 5,912,332</b>	<b>\$ (3,869)</b>
<b>EXPENDITURES</b>				
Health and human services	\$ 5,928,631	\$ 5,978,631	\$ 6,260,786	\$ (282,155)
<b>Total Expenditures</b>	<b>\$ 5,928,631</b>	<b>\$ 5,978,631</b>	<b>\$ 6,260,786</b>	<b>\$ (282,155)</b>
Excess of revenues over (under) expenditures	\$ (62,430)	\$ (62,430)	\$ (348,454)	\$ (286,024)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer (out)	\$ -	\$ (101,464)	\$ (101,464)	\$ -
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (101,464)</b>	<b>\$ (101,464)</b>	<b>\$ -</b>
Net change in fund balance	\$ (62,430)	\$ (163,894)	\$ (449,918)	\$ (286,024)
FUND BALANCE - BEGINNING OF YEAR	213,721	213,721	213,721	-
FUND BALANCE - END OF YEAR	<u>\$ 151,291</u>	<u>\$ 49,827</u>	<u>\$ (236,197)</u>	<u>\$ (286,024)</u>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

BUDGETARY COMPARISON SCHEDULE  
RESOURCE DEVELOPMENT

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 5,500	\$ 5,500	\$ 5,500	\$ -
Intergovernmental	-	-	20,435	20,435
Public charges for services	50	33,962	48,497	14,535
General Revenue	-	-	25	25
<b>Total Revenues</b>	<b>\$ 5,550</b>	<b>\$ 39,462</b>	<b>\$ 74,457</b>	<b>\$ 34,995</b>
<b>EXPENDITURES</b>				
Culture, recreation and education	\$ 50	\$ 30,050	\$ 141,118	\$ (111,068)
Conservation and development	26,200	26,200	1,000	25,200
<b>Total Expenditures</b>	<b>\$ 26,250</b>	<b>\$ 56,250</b>	<b>\$ 142,118</b>	<b>\$ (85,868)</b>
Excess of revenues over (under) expenditures	\$ (20,700)	\$ (16,788)	\$ (67,661)	\$ (50,873)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	\$ -	\$ -	\$ -	\$ -
Transfer (out)	-	(54,313)	(54,313)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (54,313)</b>	<b>\$ (54,313)</b>	<b>\$ -</b>
Net change in fund balance	\$ (20,700)	\$ (71,101)	\$ (121,974)	\$ (50,873)
FUND BALANCE - BEGINNING OF YEAR	1,636,001	1,636,001	1,636,001	-
FUND BALANCE - END OF YEAR	<u>\$ 1,615,301</u>	<u>\$ 1,564,900</u>	<u>\$ 1,514,027</u>	<u>\$ (50,873)</u>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENTS OF NET POSITION  
 PROPRIETARY FUNDS  
 December 31, 2013 and 2012

	Business-Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office Expense	Business-Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office Expense
	December 31, 2013		December 31, 2012	
<b>ASSETS</b>				
<b>CURRENT ASSETS:</b>				
Cash and investments	\$ 190,876	\$ -	\$ 59,804	\$ -
Due from other governmental units	320,080	1,126	451,538	1,490
Prepaid items	21,840	15,927	8,555	4,873
Inventories	374,003	-	461,461	-
<b>Total Current Assets</b>	<b>\$ 906,799</b>	<b>\$ 17,053</b>	<b>\$ 981,358</b>	<b>\$ 6,363</b>
<b>NON-CURRENT ASSETS:</b>				
Capital assets				
Land	\$ 15,187	\$ -	\$ 15,187	\$ -
Plant in service	7,407,277	13,251	7,267,458	13,251
Accumulated depreciation	(4,288,971)	(13,251)	(4,132,741)	(13,251)
<b>Total Non-Current Assets</b>	<b>\$ 3,133,493</b>	<b>\$ -</b>	<b>\$ 3,149,904</b>	<b>\$ -</b>
<b>Total Assets</b>	<b>\$ 4,040,292</b>	<b>\$ 17,053</b>	<b>\$ 4,131,262</b>	<b>\$ 6,363</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 242,608	\$ 1,175	\$ 343,783	\$ 359
Accrued expenses	73,130	-	60,913	-
Deferred credits	337	-	-	-
Due to other funds	-	15,878	218,950	6,004
<b>Total Current Liabilities</b>	<b>\$ 316,075</b>	<b>\$ 17,053</b>	<b>\$ 623,646</b>	<b>\$ 6,363</b>
<b>Total Liabilities</b>	<b>\$ 316,075</b>	<b>\$ 17,053</b>	<b>\$ 623,646</b>	<b>\$ 6,363</b>
<b>NET POSITION</b>				
<b>NET POSITION:</b>				
Invested in capital assets, net of related debt	\$ 3,133,493	\$ -	\$ 3,149,904	\$ -
Unrestricted	590,724	-	357,712	-
<b>TOTAL NET POSITION</b>	<b>\$ 3,724,217</b>	<b>\$ -</b>	<b>\$ 3,507,616</b>	<b>\$ -</b>

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, 2013 and 2012

	Business-type Activities- Enterprise Funds <u>Highway</u>	Governmental Activities - Internal Service Funds <u>Office Expense</u>	Business-type Activities- Enterprise Funds <u>Highway</u>	Governmental Activities - Internal Service Funds <u>Office Expense</u>
	<u>December 31, 2013</u>		<u>December 31, 2012</u>	
<b>OPERATING REVENUES</b>	<b>\$ 1,816,374</b>	<b>\$ 40,941</b>	<b>\$ 1,657,438</b>	<b>\$ 69,026</b>
<b>OPERATING EXPENSES</b>				
Personal services	\$ 1,730,161	\$ -	\$ 1,631,121	\$ -
Contractual services	39,308	-	101,028	-
Supplies	1,319,324	40,941	1,353,153	69,026
Depreciation	455,044	-	468,220	1,767
Other	84,277	-	73,758	-
<b>Total Operating Expenses</b>	<b>\$ 3,628,114</b>	<b>\$ 40,941</b>	<b>\$ 3,627,280</b>	<b>\$ 70,793</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,811,740)</b>	<b>\$ -</b>	<b>\$ (1,969,842)</b>	<b>\$ (1,767)</b>
<b>NON-OPERATING REVENUES</b>				
Operating grants and aids	\$ 779,240	\$ -	\$ 807,601	\$ -
Construction grants and aids	56,405	-	140,718	-
Tax levy	2,581,446	-	2,560,996	-
<b>Total Non-Operating Revenue</b>	<b>\$ 3,417,091</b>	<b>\$ -</b>	<b>\$ 3,509,315</b>	<b>\$ -</b>
<b>Net Income (Loss) Before Contributions and Transfers</b>	<b>\$ 1,605,351</b>	<b>\$ -</b>	<b>\$ 1,539,473</b>	<b>\$ (1,767)</b>
<b>TRANSFERS</b>	<b>(1,388,750)</b>	<b>-</b>	<b>(1,799,577)</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>\$ 216,601</b>	<b>\$ -</b>	<b>\$ (260,104)</b>	<b>\$ (1,767)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>3,507,616</b>	<b>-</b>	<b>3,767,720</b>	<b>1,767</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 3,724,217</b>	<b>\$ -</b>	<b>\$ 3,507,616</b>	<b>\$ -</b>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

STATEMENTS OF CASH FLOWS  
PROPRIETARY FUNDS

For the Years Ended December 31, 2013 and 2012

	Business- Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office Expense	Business- Type Activities- Enterprise Funds Highway	Governmental Activities-Internal Service Funds Office Expense
	December 31, 2013		December 31, 2012	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	\$ 1,947,832	\$ -	\$ 1,720,387	\$ -
Cash received from internal sales	-	41,305	-	68,611
Cash paid to suppliers for goods and services	(1,454,462)	(51,179)	(1,620,185)	(71,482)
Cash paid to employees for services	(1,733,056)	-	(1,678,205)	-
Net Cash Flows From Operating Activities	<u>\$ (1,239,686)</u>	<u>\$ (9,874)</u>	<u>\$ (1,578,003)</u>	<u>\$ (2,871)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating grants and aids/tax levy	\$ 3,360,686	\$ -	\$ 3,368,597	\$ -
Due to (from) other funds	(218,950)	9,874	218,950	2,871
Net Cash Flows From Noncapital Financing Activities	<u>\$ 3,141,736</u>	<u>\$ 9,874</u>	<u>\$ 3,587,547</u>	<u>\$ 2,871</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition and construction of capital assets	\$ (438,633)	\$ -	\$ (439,638)	\$ -
Transfer to other funds- infrastructure improvements	(1,388,750)	-	(1,799,577)	-
Proceeds from sale of capital assets	-	-	23,520	-
Construction grants and aids	56,405	-	140,718	-
Net Cash Flows From Capital and Related Financing Activities	<u>\$ (1,770,978)</u>	<u>\$ -</u>	<u>\$ (2,074,977)</u>	<u>\$ -</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 131,072	\$ -	\$ (65,433)	\$ -
Cash and Cash Equivalents - Beginning of Year	59,804	-	125,237	-
Cash and Cash Equivalents - End of Year	<u>\$ 190,876</u>	<u>\$ -</u>	<u>\$ 59,804</u>	<u>\$ -</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ (1,811,740)	\$ -	\$ (1,969,842)	\$ (1,767)
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities-				
Noncash items included in income:				
Depreciation	455,044	-	468,220	1,767
Change in assets and liabilities:				
Accounts receivable	131,458	364	62,949	(415)
Inventories	87,457	-	(96,377)	-
Prepaid and deferred expenses	(13,284)	(11,054)	653	(2,815)
Accounts payable	(101,175)	816	(3,250)	359
Other current liabilities	12,217	-	2,628	-
Deferred credits	337	-	(42,984)	-
Net Cash Flows from Operating Activities	<u>\$ (1,239,686)</u>	<u>\$ (9,874)</u>	<u>\$ (1,578,003)</u>	<u>\$ (2,871)</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, 2013 and 2012

	Agency Funds Totals	
	2013	2012
<b>ASSETS:</b>		
Cash and investments	\$ 351,874	\$ 343,857
Accounts receivable	49,142	1,651
Deferred expenditures	273	-
<b>Total Assets</b>	<b>\$ 401,289</b>	<b>\$ 345,508</b>
<b>LIABILITIES:</b>		
Funds held in trust	\$ 260,287	\$ 264,360
Timber sales deposits	80,853	55,939
Other payables	11,260	25,209
Due to other funds	48,889	-
<b>Total Liabilities</b>	<b>\$ 401,289</b>	<b>\$ 345,508</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying notes to the basic financial statements.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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. In the year 2014, the transit program was transferred to a separate entity outside of the County's primary operations. The balance of the following special revenue funds will be transferred to this new entity in 2014:

<u>Fund</u>	<u>Fund Balance</u> <u>12/31/13</u>
Sawyer County/LCO Transit	\$ 316,258
Namekagon Transit Capital Facility	<u>161,916</u>
Total	<u>\$ 478,174</u>

Information in the 2014 year indicates that an additional fuel tax refund of \$12,759 was received that will be in addition to this balance as of December 31, 2013. Also, in May 2014, the Namekagon Transit transferred \$30,249 from the capital facility fund to use in the purchase of buses. The County has agreed to lease the existing building and equipment to the Namekagon Transit for a nominal amount beginning January 1, 2014.

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.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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*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.

*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.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

*Fund Financial Statements (continued)*

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.

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 remaining governmental funds are aggregated and reported as 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 2013.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

*Fund Financial Statements (continued)*

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.

In the year 2013, the Veteran's Relief Fund was temporarily used and then closed by the end of the year. The County Board also closed the remaining fund balance of the Vehicle Maintenance Garage Fund to the General Fund.

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.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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*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.

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

*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.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

---

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

*Fund Financial Statements (continued)*

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.

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.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

*1. Deposits and Investments (continued)*

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.

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, 2013, the fair value of the county's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

See Note III.A. for further information.

*2. Receivables*

Revenues for 2013 include the 2012 tax levy, of which a substantial part was collected in 2013. 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 – 2013 tax roll is as follows:

Lien date and levy date	December 2012
Tax bills mailed	December 2012
Payment in full, or	January 31, 2013
First installment due	January 31, 2013
Second installment due	July 31, 2013

The apportionment for the 2013 tax levy is \$10,868,548 in County and State taxes and charges. This levy is not included in the County's records as of December 31, 2013, as it does not become available until January 1, 2014.

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 2012 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".

*3. Deferred expenditures and inventories*

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.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

*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 recognized as an expense in the period incurred per application of GASB #65, effective for statement beginning after December 31, 2012.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

*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, 2013 are determined on the basis of current salary rates and include salary related payments. The long-term liabilities are \$377,133 for vacation pay and \$626,927 for sick pay (accrued at 50% of earned sick leave) as of December 31, 2013.

The County also has a liability for unpaid compensation time which was recorded as part of vested compensated absences as of December 31, 2013 in the amount of \$13,240.

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.

*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.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

*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.

*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.

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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**NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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*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 2013-

	<u>Excess Expenditures</u>
Human Resources	\$ 116
Tax Deed- Abstractor	251
Health Insurance Consultant	4,533
DARE Program	3,382
Drug Enforcement	1,515
Emergency Government	29
Fairs and Exhibits	13,000

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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

B. EXCESS EXPENDITURES OVER APPROPRIATIONS (continued)

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

<u>Fund</u>	<u>Excess Expenditures</u>
Health and Human Services	\$ 282,155
Resource Development Fund	85,868
Court Mediation	1,958
Land Information Grant	3,122
Redaction Fund	18,677
Sheriff's Department Donations Fund	14,105
Public Safety Grants	8,999
Drug Court Donation Fund	4,015
CDBG Housing Rehabilitation Grant Fund	11,938
Dog License Fund	248
Debt Service Fund	1,963
Sawyer County/LCO/State Gaming Compact Fund	50,000
Capital Project – Ambulance Purchase	53,098
Capital Project - Namekagon Transit Facilities	1,590,855
Capital Project - Airport Improvement Fund	61,187

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, 2013, the following funds had deficit balances:

Health and Human Services	\$ 236,197
Land and Water Conservation Fund	22,715
State Aid Forestry Fund	431
Recreation Officer	<u>5,473</u>
Total	<u>\$ 264,816</u>

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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

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*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: deferred expenditures and inventories, 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, 2013 of \$5,441,477. 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 2013, 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, 2013

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

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*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.

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NOTE III – DETAILED NOTES ON ALL FUNDS

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*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.

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

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A. *DEPOSITS AND INVESTMENTS* (continued)

At December 31, 2013, the carrying amount of the County's deposits was \$7,407,817, and the bank balance was \$6,990,557. 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 \$4,473 in the State Treasurer's investment pool, which is insured against defaults in principal payments by Financial Security Assurance Incorporated.

At December 31, 2013 the County's Other Investments of \$68,465 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, 2013 cash and investment balance requirements of funds are as follows:

Per statement of net position – government-wide statement	\$ 7,130,014
Per statement of net position – fiduciary funds	<u>351,874</u>
Total	<u>\$ 7,481,888</u>

SAWYER COUNTY, WISCONSIN  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

As of December 31, 2013, 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	\$ 4,473	\$ -0-	\$ 4,473
Cooperative Patronage Stock	No maturity	<u>68,465</u>	<u>-0-</u>	<u>68,465</u>
Total Investments		<u>\$ 72,938</u>	<u>\$ -0-</u>	<u>\$ 72,938</u>
Cash in Bank				
Demand Deposits		\$ 112,261	\$ 237,236	\$ 349,497
Time Deposits		6,943,682	114,638	7,058,320
Petty Cash		<u>1,133</u>	<u>-0-</u>	<u>1,133</u>
Total Cash		<u>\$ 7,057,076</u>	<u>\$ 351,874</u>	<u>\$ 7,408,950</u>
Total Cash and Investments		<u>\$ 7,130,014</u>	<u>\$ 351,874</u>	<u>\$ 7,481,888</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, 2013

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 are reported as deferred inflows on the balance sheet and are as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Grant drawdowns prior to meeting all eligibility requirements	\$ -0-	\$ 47,912
Sale of land on land contract	-0-	100,000
Deferred payments on note receivable	-0-	13,000
Miscellaneous	<u>-0-</u>	<u>33,675</u>
 Total Deferred/Unearned Revenue for Governmental Funds	 <u>\$ -0-</u>	 <u>\$ 194,587</u>

B. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 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	\$ 370,020	\$ 115,953	\$ 254,390	\$ 231,583
Land- tax deed	176,037	42,267	17,512	200,792
Land- other	<u>2,271,802</u>	<u>685,494</u>	<u>-0-</u>	<u>2,957,296</u>
 Total capital assets not being depreciated	 <u>\$ 2,817,859</u>	 <u>\$ 843,714</u>	 <u>\$ 271,902</u>	 <u>\$ 3,389,671</u>
Other Capital Assets				
Land improvements	\$ 357,904	\$ 13,803	\$ 12,250	\$ 359,457
Buildings	7,717,410	1,771,730	-0-	9,489,140
Machinery and equipment	4,390,489	167,589	8,012	4,550,066
Vehicles	3,016,464	194,063	287,815	2,922,712
Roads	40,114,850	1,355,700	444,900	41,025,650
Dams	206,431	-0-	10,635	195,796
Bridges	6,238,700	-0-	-0-	6,238,700
Snowmobile and ATV trails/bridges	<u>840,408</u>	<u>29,790</u>	<u>-0-</u>	<u>870,198</u>
 Total other capital assets at historical cost	 <u>\$ 62,882,656</u>	 <u>\$ 3,532,675</u>	 <u>\$ 763,612</u>	 <u>\$ 65,651,719</u>

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

B. CAPITAL ASSETS (continued)

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities (cont.)				
Less: Accumulated depreciation for-				
Land improvements	\$ 50,031	\$ 17,231	\$ 9,845	\$ 57,417
Buildings	1,034,397	103,274	-0-	1,137,671
Machinery and equipment	2,280,023	437,981	6,212	2,711,792
Vehicles	1,626,025	408,901	173,949	1,860,977
Roads	12,079,700	1,222,900	444,900	12,857,700
Dams	118,218	2,861	8,104	112,975
Bridges	2,756,400	124,300	-0-	2,880,700
Snowmobile and ATV trails/bridges	124,401	44,006	-0-	168,407
Total Accumulated Depreciation	<u>\$ 20,069,195</u>	<u>\$ 2,361,454</u>	<u>\$ 643,010</u>	<u>\$ 21,787,639</u>
Net Other Capital Assets	<u>\$ 42,813,461</u>	<u>\$ 1,171,221</u>	<u>\$ 120,602</u>	<u>\$ 43,864,080</u>

Depreciation expense of \$2,361,454 was not allocated to the various functions.

	Beginning Balance	Additions	Deletions	Ending Balance
Business- Type Activities				
Capital assets not being depreciated:				
Land	\$ 15,187	\$ -0-	\$ -0-	\$ 15,187
Total capital assets not being depreciated	<u>\$ 15,187</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 15,187</u>
Other Capital Assets:				
Land improvements	\$ 9,969	\$ -0-	\$ -0-	\$ 9,969
Buildings	1,233,762	-0-	-0-	1,233,762
Machinery and equipment	6,023,727	504,444	364,625	6,163,546
Total other capital assets at historical cost	<u>\$ 7,267,458</u>	<u>\$ 504,444</u>	<u>\$ 364,625</u>	<u>\$ 7,407,277</u>
Less- accumulated depreciation:				
Land improvements	\$ 5,697	\$ 360	\$ -0-	\$ 6,057
Buildings	1,028,615	17,575	-0-	1,046,190
Machinery and equipment	3,098,429	437,109	298,814	3,236,724
Total accumulated depreciation	<u>\$ 4,132,741</u>	<u>\$ 455,044</u>	<u>\$ 298,814</u>	<u>\$ 4,288,971</u>
Net Other Capital Assets	<u>\$ 3,134,717</u>	<u>\$ 49,400</u>	<u>\$ 65,811</u>	<u>\$ 3,118,306</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Highway	\$ 455,044
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SAWYER COUNTY, WISCONSIN  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 December 31, 2013

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>
General Fund	Health and Human Services	\$ 311,320	\$ -0-
General Fund	Sustainable Forestry	3,127	-0-
General Fund	Wildlife Damage Fund	26,161	-0-
General Fund	Land and Water Conservation Fund	152,863	-0-
General Fund	Recreational Officer Fund	12,129	-0-
General Fund	Office Supplies Internal Service Fund	15,878	-0-
General Fund	State Aid Forestry	431	-0-
General Fund	Fiduciary Fund- Hunting Camp Removal Fund	273	
General Fund	Fiduciary Fund- Winter Depot Project	<u>48,616</u>	<u>-0-</u>
Subtotal – Fund financial statements		\$ 570,798	<u>\$ -0-</u>
Less- Fund eliminations		<u>521,909</u>	
Total – Government Wide Statement of Net Assets		<u>\$ 48,889</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, 2013

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NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

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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	Plat Book Fund	\$ 18,000	Apply to 2013 Budget
General Fund	LCO/State Gaming Compact Fund	50,000	Apply to 2013 Budget
General Fund	Veteran's Transportation Grant	4,000	Transfer Funds to pay Veteran's Transportation Drivers
General Fund	Vehicle Maintenance Garage Fund	6,320	Transfer remaining 2013 surplus
General Fund	Dog License Fund	18,000	Transfer excess license fees
General Fund	Highway Department Enterprise Fund	1,388,750	To cover costs of addition to Infrastructure
State Aid Forestry	General Fund	3,050	To cover 2012 deficit
Land and Water Conservation	General Fund	35,122	To cover 2012 deficit
Animal Shelter Fund	General Fund	2,032	To cover 2012 deficit
Health and Human Services	Sawyer County/LCO Transit	101,464	To transfer balance of 2012 Transit operating surplus
Sawyer County/LCO Transit	Capital Funds- Namekagon Transit Facilities	37,767	Transfer funds for capital project expenditures
Resource Development Fund	Capital Project- Airport Improvement Fund	54,313	Transfer funds to cover County shares of Airport Improvement Project
Subtotal- Fund Financial Statements		\$ 1,718,818	
Government Fund- Eliminations		<u>(330,068)</u>	
Net Transfer- Government-Wide Statement of Activities		<u>\$ 1,388,750</u>	

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Refunding Bonds	\$ 2,095,000	\$ -0-	\$ 140,000	\$ 1,955,000	\$ 140,000
Special Assessment	<u>176,242</u>	<u>-0-</u>	<u>19,582</u>	<u>156,660</u>	<u>19,582</u>
Total bonds, notes special assessments and capital leases	\$ 2,271,242	\$ -0-	\$ 159,582	\$ 2,111,660	\$ 159,582
Vested compensated absences	<u>1,100,795</u>	<u>987,548</u>	<u>1,071,043</u>	<u>1,017,300</u>	<u>740,500</u>
Total Governmental Activi- ties Long-Term Liabilities	<u>\$ 3,372,037</u>	<u>\$ 987,548</u>	<u>\$ 1,230,625</u>	<u>\$ 3,128,960</u>	<u>\$ 900,082</u>

Payments on bonds and notes are made by the debt service fund. The special assessment debt is paid by the Health and Human Services Fund and 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 \$47,638.

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, 2013 is comprised of the following individual issues:

Description	Issue Date	Interest Rates	Dates of Maturity	Balance 12/31/13
Refunding				
Bonds Payable	February 9, 2012	1.90%-2.20%	April 1, 2013-2024	\$ 1,955,000
Special Assessment	January 1, 2012	4.0%	February 28, 2021	<u>156,660</u>
				<u>\$ 2,111,660 *</u>

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

NOTE III – DETAILED NOTES ON ALL FUNDS (continued)

*D. LONG-TERM OBLIGATIONS (continued)*

The 2013 equalized valuation of the County as certified by the Wisconsin Department of Revenue is \$3,373,194,400. The legal debt limit and margin of indebtedness as of December 31, 2013 in accordance with Section 67.03(1)(A) of the Wisconsin Statutes follows:

Debt limit (5% of \$3,373,194,400)	\$ 168,659,720
Deduct long-term debt* applicable to debt margin	<u>2,111,660</u>
Margin of indebtedness	<u>\$ 166,548,060</u>

Aggregate cash flow requirements for the retirement of long-term bonds principal and interest as of December 31, 2013, are as follows:

Year Ended	Principal	Interest	Total
2014	\$ 159,582	\$ 44,281	\$ 203,863
2015	169,582	40,598	210,180
2016	179,583	36,715	216,298
2017	189,583	32,631	222,214
2018	199,583	28,348	227,931
2019-2024	<u>1,213,747</u>	<u>77,773</u>	<u>1,291,520</u>
Totals	<u>\$ 2,111,660</u>	<u>\$ 260,346</u>	<u>\$ 2,372,006</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, 2013

**NOTE III – DETAILED NOTES ON ALL FUNDS (continued)**

*F. SHORT-TERM DEBT*

The County had no short-term borrowing during the calendar year 2013.

*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, 2013 includes the following:

Invested in capital assets, net of related debt	
Construction in progress	\$ 231,583
Land	3,158,088
Other capital assets, net of accumulated depreciation	43,864,080
Less- Bonds and special assessments payable	(2,111,660)
Accrued interest on capital debt	<u>(15,076)</u>
Total Invested in Capital Assets	<u>\$ 45,127,015</u>
Restricted	
Debt service fund	\$ 23,254
Resource development fund (Environmental Impact Fees)	170,835
Veteran's transportation fund	37,710
Other special revenue funds	<u>541,317</u>
Total restricted	<u>\$ 773,116</u>
Unrestricted	<u>\$ 6,657,235</u>
Total Governmental Activities Net Position	<u>\$ 52,557,366</u>

*I. BUSINESS TYPE ACTIVITIES NET POSITION*

Business type activities net position reported on the government-wide statement of net position at December 31, 2013 include the following:

Invested in capital assets, net of related debt	
Land	\$ 15,187
Other capital assets, net of accumulated depreciation	3,118,306
Less: Related debt	<u>-0-</u>
Total Invested in Capital Assets	<u>\$ 3,133,493</u>
Restricted	<u>\$ -0-</u>
Unrestricted	<u>\$ 590,724</u>
Total Business-Type Activities Net Position	<u>\$ 3,724,217</u>

SAWYER COUNTY, WISCONSIN

NOTES TO THE BASIC FINANCIAL STATEMENTS  
December 31, 2013

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 employees in the General employment category, 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 2013 were:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	6.65%	6.65%
Executives & Elected Officials	7.00%	7.00%
Protective with Social Security	6.65%	9.75%
Protective without Social Security	6.65%	12.35%

The payroll for Sawyer County employees covered by the WRS for the year ended December 31, 2013 was \$7,824,178; the employer's total payroll was \$8,185,364. The total required contribution for the year ended December 31, 2013 was \$1,087,923, which consisted of \$566,882, or 7.2% of payroll from the employer and \$521,041, or 6.7% of payroll from employees. Total contributions for the years ending December 31, 2012 and 2011 were \$959,072 and \$939,929, 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 year's 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, 2013

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**NOTE IV – OTHER INFORMATION (continued)**

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**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.

The WRS issues an annual financial report that may be obtained in writing to:

Department of Employee Trust Funds  
P.O. Box 7931  
Madison, WI 53707-7931

**B. 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, 2013

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**NOTE IV – OTHER INFORMATION (continued)**

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**C. 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.

**D. 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.

**E. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 3, 2014, the date on which the financial statements were available to be issued.

SAWYER COUNTY, WISCONSIN

GENERAL FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash and temporary investments	\$ 4,447,934	\$ 3,934,219
Petty cash	933	933
Other investments, at cost	68,465	68,106
Sundry tax items due from district	25,316	20,681
Sundry accounts receivable	274,757	347,164
Due from other funds	570,798	628,226
Due from other governmental units	239,589	326,012
Tax certificates held by County	1,435,813	1,579,975
Tax deeds held by County	200,792	176,036
Delinquent forest crop and managed forest land certificates	29,145	27,001
Prepaid expenses	261,968	508,840
Notes receivable	113,000	125,000
	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 7,668,510</u>	<u>\$ 7,742,193</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 259,488	\$ 261,842
Accrued salaries and wages	230,208	156,200
Accrued payroll taxes and other payroll liabilities	716,300	653,919
Due state	69,625	80,499
Due districts	162,964	285,245
	<u>                    </u>	<u>                    </u>
Total liabilities	<u>\$ 1,438,585</u>	<u>\$ 1,437,705</u>
Deferred Inflows:		
Deferred revenue	<u>\$ 159,011</u>	<u>\$ 162,643</u>
	<u>                    </u>	<u>                    </u>
Total Deferred Inflows	<u>\$ 159,011</u>	<u>\$ 162,643</u>
Fund Balance:		
Nonspendable	\$ 261,968	\$ 508,840
Committed	367,469	439,121
Unassigned	5,441,477	5,193,884
	<u>                    </u>	<u>                    </u>
Total Fund Balance	<u>\$ 6,070,914</u>	<u>\$ 6,141,845</u>
	<u>                    </u>	<u>                    </u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 7,668,510</u>	<u>\$ 7,742,193</u>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013  
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 2012

	Budget	Actual	Variance Favorable (Unfavorable)	2012 Actual
<b>REVENUES</b>				
General Revenues				
Taxes	\$ 6,953,607	\$ 6,957,340	\$ 3,733	\$ 6,751,336
Intergovernmental revenues	715,539	739,484	23,945	734,106
Regulation and compliance revenues	95,000	89,360	(5,640)	97,163
Public charges for services	3,461,536	3,208,558	(252,978)	3,018,845
Intergovernmental charges for services	71,200	62,449	(8,751)	65,641
Other general revenues	400	24,993	24,593	53,739
<b>Total general revenues</b>	<b>\$ 11,297,282</b>	<b>\$ 11,082,184</b>	<b>\$ (215,098)</b>	<b>\$ 10,720,830</b>
Commercial Revenues	142,150	144,515	2,365	102,517
<b>Total Revenues</b>	<b>\$ 11,439,432</b>	<b>\$ 11,226,699</b>	<b>\$ (212,733)</b>	<b>\$ 10,823,347</b>
<b>EXPENDITURES</b>				
Operation and Maintenance				
General government	\$ 3,420,321	\$ 3,181,681	\$ 238,640	\$ 3,100,391
Public safety	6,265,678	5,944,612	321,066	5,300,180
Public works	86,747	87,467	(720)	87,699
Health and human services	677,100	653,787	23,313	626,489
Culture, recreation and education	487,410	477,983	9,427	452,984
Conservation and development	846,113	838,922	7,191	802,084
Capital Outlay	1,604,939	1,603,738	1,201	2,081,386
<b>Total expenditures</b>	<b>\$ 13,388,308</b>	<b>\$ 12,788,190</b>	<b>\$ 600,118</b>	<b>\$ 12,451,213</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ (1,948,876)</b>	<b>\$ (1,561,491)</b>	<b>\$ 387,385</b>	<b>\$ (1,627,866)</b>
Other Financing Sources (Uses)				
Transfers in	\$ 1,480,750	\$ 1,485,070	\$ 4,320	\$ 1,990,865
Transfers (out)	(40,203)	(40,203)	-	(43,483)
Sale of fixed assets	45,000	45,693	693	48,073
<b>Total other financing sources (uses)</b>	<b>\$ 1,485,547</b>	<b>\$ 1,490,560</b>	<b>\$ 5,013</b>	<b>\$ 1,995,455</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>\$ (463,329)</b>	<b>\$ (70,931)</b>	<b>\$ 392,398</b>	<b>\$ 367,589</b>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENTS OF CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

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	<u>2013</u>	<u>2012</u>
BALANCE, BEGINNING OF YEAR	\$ 6,141,845	\$ 5,774,256
ADD- Excess of revenues over (under) expenditures	<u>(70,931)</u>	<u>367,589</u>
BALANCE, END OF YEAR	<u>\$ 6,070,914</u>	<u>\$ 6,141,845</u>

## SAWYER COUNTY, WISCONSIN

## GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>GENERAL REVENUES</b>			
<b>Taxes</b>			
Real and personal property			
General property	\$ 4,947,979	\$ 4,947,979	\$ -
Forest crop	4,800	4,081	(719)
Managed forest land program	43,000	37,739	(5,261)
Sales and Uses			
County sales tax	1,492,828	1,492,828	-
Real estate transfer	40,000	76,144	36,144
Other			
Lottery credit settlement	-	61	61
Interest on taxes	350,000	318,810	(31,190)
Penalties on taxes	75,000	79,698	4,698
<b>Total taxes</b>	<b>\$ 6,953,607</b>	<b>\$ 6,957,340</b>	<b>\$ 3,733</b>
<b>Intergovernmental</b>			
Federal aids and grants			
Campground patrol	\$ 3,000	\$ 2,640	\$ (360)
Federal aid in lieu of taxes	6,000	2,844	(3,156)
Bulletproof Vest Partnership Program	2,000	2,100	100
State shared taxes	175,449	177,449	2,000
State aids			
Law enforcement training	9,000	8,725	(275)
Law enforcement services aid	7,000	5,008	(1,992)
Other law enforcement grants	-	1,251	1,251
Probation and parole aid	32,000	33,168	1,168
Child support program	287,967	311,073	23,106
Septic tank system aid	13,971	13,971	-
Forestry	2,236	-	(2,236)
County Forest aids	53,000	53,449	449
Aids in lieu of taxes passed thru municipalities	10,000	13,636	3,636
Emergency government	40,141	39,565	(576)
Circuit Court support aid	52,275	52,275	-
Guardian ad litem	15,000	15,052	52
Tax exempt computers	6,500	7,278	778
<b>Total intergovernmental</b>	<b>\$ 715,539</b>	<b>\$ 739,484</b>	<b>\$ 23,945</b>
<b>Total revenues forwarded</b>	<b>\$ 7,669,146</b>	<b>\$ 7,696,824</b>	<b>\$ 27,678</b>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budget	Actual	Variance Positive (Negative)
Total revenues brought forward	\$ 7,669,146	\$ 7,696,824	\$ 27,678
Regulation and compliance			
Law and ordinance violations			
Fines for County	\$ 95,000	\$ 89,360	\$ (5,640)
Public Charges for Services			
General government			
Coroner	\$ 11,000	\$ 17,800	\$ 6,800
Clerk	5,000	7,152	2,152
Treasurer (tax deed collection and advertising)	11,850	11,924	74
Data processing	500	645	145
Circuit court	149,000	142,172	(6,828)
Restitution surcharge	2,000	4,600	2,600
Court appointed attorney	41,000	21,769	(19,231)
GAL revenue	12,000	35,134	23,134
Register in probate	24,000	12,692	(11,308)
Parent education	3,000	2,672	(328)
Register of deeds	135,000	145,765	10,765
Sale of maps and plats	1,700	1,548	(152)
Surveyor - certified map review fees	9,000	11,855	2,855
Forestry	300	581	281
Transmission line impact fees	50,288	50,288	-
Dog pound	3,000	12,734	9,734
Public safety			
Sheriff	56,500	42,437	(14,063)
Transport restitution	3,000	-	(3,000)
Ambulance	1,113,450	901,925	(211,525)
Board of prisoners	123,000	104,960	(18,040)
Booking fees	3,500	2,497	(1,003)
DARE Account	-	284	284
Public works			
Airport	35,000	22,761	(12,239)
Health and human services			
Child support revenues	15	12	(3)
Veterans service office	11,200	10,270	(930)
Conservation and development			
County forest	1,454,654	1,462,798	8,144
Zoning	180,000	156,461	(23,539)
Land Records	-	5,225	5,225
County parks	12,429	7,436	(4,993)
Mining reclamation	9,150	9,470	320
Extension office	1,000	2,691	1,691
Total public charges for services	\$ 3,461,536	\$ 3,208,558	\$ (252,978)
Total revenues forwarded	\$ 11,225,682	\$ 10,994,742	\$ (230,940)

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL REVENUES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budget	Actual	Variance Positive (Negative)
Total revenues brought forward	\$ 11,225,682	\$ 10,994,742	\$ (230,940)
<b>Intergovernmental Charges for Services</b>			
Truancy Officer Aid	\$ 34,200	\$ 34,200	\$ -
Transit accounting services	20,000	20,000	-
Reimbursement wages	17,000	6,209	(10,791)
Drug enforcement	-	2,040	2,040
<b>Total intergovernmental charges     for services</b>	<b>\$ 71,200</b>	<b>\$ 62,449</b>	<b>\$ (8,751)</b>
<b>Other General</b>			
Miscellaneous	\$ 400	\$ 21,243	\$ 20,843
Donations	-	3,750	3,750
<b>Total other general</b>	<b>\$ 400</b>	<b>\$ 24,993</b>	<b>\$ 24,593</b>
<b>Total general revenues</b>	<b>\$ 11,297,282</b>	<b>\$ 11,082,184</b>	<b>\$ (215,098)</b>
<b>COMMERCIAL</b>			
<b>Interest</b>			
General	\$ 30,150	\$ 24,948	\$ (5,202)
<b>Rental Income</b>	\$ 12,000	\$ 12,000	\$ -
<b>Property Sales</b>			
Profit on tax deed sales	\$ 100,000	\$ 107,567	\$ 7,567
<b>Total commercial revenues</b>	<b>\$ 142,150</b>	<b>\$ 144,515</b>	<b>\$ 2,365</b>
<b>Total revenues</b>	<b>\$ 11,439,432</b>	<b>\$ 11,226,699</b>	<b>\$ (212,733)</b>
<b>Other Financing Sources</b>			
Sale of fixed assets	\$ 45,000	\$ 45,693	\$ 693
Transfers in	1,480,750	1,485,070	4,320
<b>Total other financing sources</b>	<b>\$ 1,525,750</b>	<b>\$ 1,530,763</b>	<b>\$ 5,013</b>
<b>Total revenues and other     financing sources</b>	<b>\$ 12,965,182</b>	<b>\$ 12,757,462</b>	<b>\$ (207,720)</b>

## SAWYER COUNTY, WISCONSIN

## GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Budget	Actual	Variance Positive (Negative)
General			
Operating and Maintenance			
General Government			
Legislative			
County Board	\$ 93,500	\$ 91,143	\$ 2,357
Judicial			
Circuit court	555,221	520,049	35,172
Guardian ad litem	51,735	51,735	-
Family court commissioner	18,000	18,000	-
Law library	4,815	4,814	1
Coroner	43,613	43,613	-
General administration			
Accounting	74,241	68,964	5,277
County Clerk	249,148	245,663	3,485
Election	11,730	11,729	1
Human Resources	112,174	112,290	(116)
Labor negotiations	11,510	11,510	-
Information technology	177,655	146,501	31,154
Financial Administration			
County Treasurer	222,677	214,229	8,448
Tax deed - abstractor	12,899	13,150	(251)
Independent auditing and accounting	49,751	49,751	-
Cost allocation audit	5,833	5,833	-
Financial system	40,515	37,349	3,166
Legal			
District Attorney	164,504	159,140	5,364
Corporate and other legal counsel	28,000	14,350	13,650
Property records and control			
Register of Deeds	237,223	209,189	28,034
Land records	292,288	241,135	51,153
County surveyor	242,989	226,212	16,777
Buildings and plant			
Courthouse	344,762	336,684	8,078
Courthouse copier lease	5,000	1,440	3,560
Other general government			
Health insurance consultant	-	4,533	(4,533)
Property and liability insurance	150,000	149,301	699
Worker's compensation insurance	217,938	193,182	24,756
Unemployment compensation	2,000	-	2,000
Courthouse/Sheriff (800) Telephone	600	192	408
Total general government	\$ 3,420,321	\$ 3,181,681	\$ 238,640
Total expenditures forwarded	\$ 3,420,321	\$ 3,181,681	\$ 238,640

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	\$ 3,420,321	\$ 3,181,681	\$ 238,640
Operating and Maintenance (Continued)			
Public Safety			
Sheriff department	\$ 2,153,991	\$ 2,091,401	\$ 62,590
Sheriff auto expense	154,750	140,186	14,564
DARE Program	-	3,382	(3,382)
Drug enforcement	-	1,515	(1,515)
Dive Team	3,858	3,857	1
County jail	1,933,125	1,825,069	108,056
Dispatchers	687,713	581,734	105,979
Ambulance service	1,218,357	1,196,770	21,587
Emergency government	84,043	84,072	(29)
EPCRA Emergency Planning	5,141	-	5,141
911 System	24,700	16,626	8,074
Total public safety	<u>\$ 6,265,678</u>	<u>\$ 5,944,612</u>	<u>\$ 321,066</u>
Health and Human Services			
Human services			
Child support program	\$ 325,405	\$ 325,404	\$ 1
Dog pound	78,699	74,179	4,520
Aging Unit	86,464	86,464	-
Veterans			
Veterans' relief	2,000	1,127	873
Veterans' service office	179,532	161,993	17,539
Care of veterans' graves	5,000	4,620	380
Total health and human services	<u>\$ 677,100</u>	<u>\$ 653,787</u>	<u>\$ 23,313</u>
Culture, Recreation and Education			
Culture			
Library	\$ 265,564	\$ 265,563	\$ 1
Fairs and exhibits	26,250	39,250	(13,000)
Historical society	5,000	5,000	-
Recreation			
County parks	8,731	2,743	5,988
Education			
University extension program	181,865	165,427	16,438
Total culture, recreation and education	<u>\$ 487,410</u>	<u>\$ 477,983</u>	<u>\$ 9,427</u>
Total expenditures forwarded	\$ 10,850,509	\$ 10,258,063	\$ 592,446

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	\$ 10,850,509	\$ 10,258,063	\$ 592,446
Operating and Maintenance (Continued)			
Public works			
Other transportation facilities			
Airport	\$ 86,747	\$ 87,467	\$ (720)
Conservation and Development			
Natural resources			
Forestry	\$ 336,003	\$ 329,614	\$ 6,389
Septic tank systems	13,971	13,971	-
Hazardous waste project	10,343	10,342	1
County planning			
Regional planning commission	34,615	34,615	-
Zoning	404,981	404,980	1
County advertising	45,000	45,000	-
Economic development			
Indianhead Community Action Agency	1,200	400	800
Total conservation and development	\$ 846,113	\$ 838,922	\$ 7,191
Total operation and maintenance	\$ 11,783,369	\$ 11,184,452	\$ 598,917
Capital Outlay			
General government			
Information technology	\$ 50,000	\$ 47,090	\$ 2,910
Courthouse	4,000	1,802	2,198
Total general government	\$ 54,000	\$ 48,892	\$ 5,108
Total expenditures forwarded	\$ 11,837,369	\$ 11,233,344	\$ 604,025

SAWYER COUNTY, WISCONSIN

GENERAL FUND

STATEMENT OF BUDGETED AND ACTUAL EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Total expenditures brought forward	\$ 11,837,369	\$ 11,233,344	\$ 604,025
Capital Outlay (Continued)			
Public Safety			
Sheriff vehicles	\$ 115,000	\$ 96,796	\$ 18,204
Ambulance	30,000	51,587	(21,587)
Total public safety	<u>\$ 145,000</u>	<u>\$ 148,383</u>	<u>\$ (3,383)</u>
Culture, Recreation and Education			
County parks	<u>\$ 7,816</u>	<u>\$ 13,804</u>	<u>\$ (5,988)</u>
Public Works			
Highway - Infrastructure	\$ 1,388,750	\$ 1,388,750	\$ -
Airport	9,373	3,909	5,464
Total public works	<u>\$ 1,398,123</u>	<u>\$ 1,392,659</u>	<u>\$ 5,464</u>
Total capital outlay	<u>\$ 1,604,939</u>	<u>\$ 1,603,738</u>	<u>\$ 1,201</u>
Total expenditures	<u>\$ 13,388,308</u>	<u>\$ 12,788,190</u>	<u>\$ 600,118</u>
Other Financing Uses			
Transfers out	<u>\$ 40,203</u>	<u>\$ 40,203</u>	<u>\$ -</u>
Total financing uses	<u>\$ 40,203</u>	<u>\$ 40,203</u>	<u>\$ -</u>
Total expenditures and other financing uses	<u><u>\$ 13,428,511</u></u>	<u><u>\$ 12,828,393</u></u>	<u><u>\$ 600,118</u></u>

SAWYER COUNTY, WISCONSIN

HEALTH AND HUMAN SERVICES SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Assets:		
Petty cash	\$ 150	\$ 150
Accounts receivable	332,578	447,794
Due from other funds	-	100,000
Deferred expenditures	<u>9,883</u>	<u>2,667</u>
Total assets	<u>\$ 342,611</u>	<u>\$ 550,611</u>
<u>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 253,347	\$ 284,162
Due to General Fund	<u>311,320</u>	<u>43,278</u>
Total liabilities	<u>\$ 564,667</u>	<u>\$ 327,440</u>
Deferred Inflows:		
Deferred revenue	<u>\$ 14,141</u>	<u>\$ 9,450</u>
Total deferred inflows	<u>\$ 14,141</u>	<u>\$ 9,450</u>
Fund Balance:		
Nonspendable	\$ 9,883	\$ 2,667
Assigned	-	211,054
Unassigned	<u>(246,080)</u>	<u>-</u>
Total Fund Balance	<u>\$ (236,197)</u>	<u>\$ 213,721</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 342,611</u>	<u>\$ 550,611</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, 2013 AND 2012

	2013	2012
<b>REVENUES</b>		
County appropriation	\$ 1,824,180	\$ 1,973,585
State aid	2,900,644	3,914,678
Client fees and other public charges	1,187,508	1,487,449
<b>Total revenues</b>	<b>\$ 5,912,332</b>	<b>\$ 7,375,712</b>
<b>EXPENDITURES</b>		
Operating expenditures		
Salaries and related expenditures	\$ 2,824,200	\$ 2,595,521
Board Per Diems	11,697	14,043
Worker's compensation	34,195	34,239
Travel, meals and lodging	24,775	32,405
Staff training	4,030	2,570
Telephone	19,810	19,974
Postage	7,409	7,866
Office supplies and expense	10,499	11,841
Computer and network support	28,498	81,398
Advertising	5,503	13,562
Maintenance and repairs	1,557	469
Printing	2,599	3,916
Dues, fees, and licenses	5,346	3,438
Health supplies	12,881	16,499
Liability insurance	40,246	48,482
Rent and utilities	375	300
Medical consultations	3,468	3,746
Psychiatric consultations	19,671	21,075
Professional fees	10,950	9,607
Publications/subscriptions	1,100	1,131
Purchased services	3,150,631	4,155,744
Miscellaneous operating supplies	446	960
Principal on long-term debt	19,582	19,148
Interest on long-term debt	6,823	940
Capital outlay - youth aids building	-	389,827
Capital outlay - other	14,495	416,571
<b>Total expenditures</b>	<b>\$ 6,260,786</b>	<b>\$ 7,905,272</b>
Excess of revenues (under) expenditures	\$ (348,454)	\$ (529,560)
<b>OTHER FINANCING SOURCES (USES)</b>		
Long-term debt proceeds	\$ -	\$ 195,390
Transfer (out)	(101,464)	(167,767)
<b>Total other financing sources (uses)</b>	<b>\$ (101,464)</b>	<b>\$ 27,623</b>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ (449,918)	\$ (501,937)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>213,721</b>	<b>715,658</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (236,197)</b>	<b>\$ 213,721</b>

SAWYER COUNTY, WISCONSIN  
 RESOURCE DEVELOPMENT SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 1,505,815	\$ 1,636,741
Accounts receivable	18,379	-
	\$ 1,524,194	\$ 1,636,741
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 10,167	\$ 740
Total liabilities	\$ 10,167	\$ 740
Fund Balance	\$ 1,514,027	\$ 1,636,001
Total liabilities and fund balance	\$ 1,524,194	\$ 1,636,741

SAWYER COUNTY, WISCONSIN

RESOURCE DEVELOPMENT SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b>REVENUES</b>		
County appropriation	\$ 5,500	\$ 450
State aid - bike and pedestrian trail grant	20,435	-
Public charges-		
Non-motorized trail revenue	25	25
Birkebeiner trail usage	48,472	-
Sale of gravel	-	3,985
Donations	25	-
	<u>74,457</u>	<u>4,460</u>
Total revenues	\$	\$
<b>EXPENDITURES</b>		
Forestry expenditures	\$ 500	\$ 500
Snowmobile trails	5,000	5,000
Bike and pedestrian trail system	53,615	19,644
Birkebeiner trail maintenance	26,641	-
Dam maintenance	500	21,092
Park projects	5,000	-
Hunting camp removals	-	10,500
Boat landing projects	500	5,000
A Lure of Lights project	-	5,000
Capital Outlay-		
Land acquisition	50,362	-
	<u>142,118</u>	<u>66,736</u>
Total expenditures	\$	\$
Excess of revenues over (under) expenditures	\$ (67,661)	\$ (62,276)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer (out)	\$ (54,313)	\$ (44,041)
Transfer in	-	3,912
	<u>(54,313)</u>	<u>(40,129)</u>
Total other financing sources (uses)	\$	\$
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (121,974)	\$ (102,405)
FUND BALANCE, BEGINNING OF YEAR	<u>1,636,001</u>	<u>1,738,406</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,514,027</u>	<u>\$ 1,636,001</u>

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2013

	Special Revenue								
	COP Risk Revenue	Sawyer Co LCO Transit	Sheriff Department Donations	Veterans Service Grant	Veterans Relief	Tribal Law Enforcement	Sheriff's Department Canteen	Public Safety Grants	Animal Shelter Fund
<b>ASSETS</b>									
Cash	\$ 5,747	\$ 2,623	\$ 11,692	\$ 16,930	\$ 1,112	\$ 59,836	\$ 36,710	\$ -	\$ -
Accounts receivable	-	283,335	-	-	-	-	12,301	-	-
Deferred expenditures	-	100,000	50	269	-	-	64	-	-
<b>Total Assets</b>	<b>\$ 5,747</b>	<b>\$ 385,958</b>	<b>\$ 11,742</b>	<b>\$ 17,199</b>	<b>\$ 1,112</b>	<b>\$ 59,836</b>	<b>\$ 49,075</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>									
<b>Liabilities</b>									
Vouchers payable	\$ -	\$ 69,700	\$ 1,128	\$ 80	\$ 1,112	\$ -	\$ 422	\$ -	\$ -
Due to state	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 69,700</b>	<b>\$ 1,128</b>	<b>\$ 80</b>	<b>\$ 1,112</b>	<b>\$ -</b>	<b>\$ 422</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Deferred Inflows</b>									
Deferred revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>									
Nonspendable	\$ -	\$ 100,000	\$ 50	\$ 269	\$ -	\$ -	\$ 64	\$ -	\$ -
Restricted	5,747	-	10,564	16,850	-	59,836	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	216,258	-	-	-	-	48,589	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 5,747</b>	<b>\$ 316,258</b>	<b>\$ 10,614</b>	<b>\$ 17,119</b>	<b>\$ -</b>	<b>\$ 59,836</b>	<b>\$ 48,653</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 5,747</b>	<b>\$ 385,958</b>	<b>\$ 11,742</b>	<b>\$ 17,199</b>	<b>\$ 1,112</b>	<b>\$ 59,836</b>	<b>\$ 49,075</b>	<b>\$ -</b>	<b>\$ -</b>

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2013

	Special Revenue								
	Wildlife Damage	Wildlife Habitat Grant	Sustainable Forestry	ATV/Snow- mobile Grant Projects	Land & Water Conservation	Redaction Fund	Sawyer County /LCO/State Gaming Compact	State Aid Forestry	Land Records
<b>ASSETS</b>									
Cash	\$ -	\$ 43,440	\$ -	\$ 108,565	\$ -	\$ 59,468	\$ 50,000	\$ -	\$ 126,403
Accounts receivable	28,012	-	-	-	116,388	-	-	-	-
Deferred expenditures	-	-	3,127	-	14,212	-	-	-	-
<b>Total Assets</b>	<b>\$ 28,012</b>	<b>\$ 43,440</b>	<b>\$ 3,127</b>	<b>\$ 108,565</b>	<b>\$ 130,600</b>	<b>\$ 59,468</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 126,403</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>									
<b>Liabilities</b>									
Vouchers payable	\$ 1,540	\$ -	\$ -	\$ -	\$ 452	\$ -	\$ -	\$ -	\$ 5,188
Due to state	-	-	-	-	-	-	-	-	748
Due to other funds	26,161	-	3,127	-	152,863	-	-	431	-
<b>Total Liabilities</b>	<b>\$ 27,701</b>	<b>\$ -</b>	<b>\$ 3,127</b>	<b>\$ -</b>	<b>\$ 153,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 431</b>	<b>\$ 5,936</b>
<b>Deferred Inflows</b>									
Deferred revenue	\$ -	\$ -	\$ -	\$ 21,355	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	311	43,440	-	87,210	-	59,468	-	-	120,467
Committed	-	-	-	-	-	-	50,000	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(22,715)	-	-	(431)	-
<b>Total Fund Balances</b>	<b>\$ 311</b>	<b>\$ 43,440</b>	<b>\$ -</b>	<b>\$ 87,210</b>	<b>\$ (22,715)</b>	<b>\$ 59,468</b>	<b>\$ 50,000</b>	<b>\$ (431)</b>	<b>\$ 120,467</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 28,012</b>	<b>\$ 43,440</b>	<b>\$ 3,127</b>	<b>\$ 108,565</b>	<b>\$ 130,600</b>	<b>\$ 59,468</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 126,403</b>

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2013

	Special Revenue								
	Land Information Grant	Jail Assessment	Court Mediation	Drug Court Donations Fund	Emergency Government Grants	Emergency Ambulance Assistance	Recreational Officer	Plat Book	Vehicle Maintenance Garage
<b>ASSETS</b>									
Cash	\$ 20,855	\$ 11,221	\$ 63,932	\$ 2,702	\$ 22	\$ 8,146	\$ -	\$ 10,782	\$ 5,496
Accounts receivable	-	841	60	-	1,500	-	7,019	-	-
Deferred expenditures	-	-	-	-	-	-	-	-	4
<b>Total Assets</b>	<b>\$ 20,855</b>	<b>\$ 12,062</b>	<b>\$ 63,992</b>	<b>\$ 2,702</b>	<b>\$ 1,522</b>	<b>\$ 8,146</b>	<b>\$ 7,019</b>	<b>\$ 10,782</b>	<b>\$ 5,500</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>									
<b>Liabilities</b>									
Vouchers payable	\$ -	\$ 90	\$ 3,390	\$ -	\$ -	\$ -	\$ 363	\$ -	\$ 5,500
Due to state	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	12,129	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 90</b>	<b>\$ 3,390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,492</b>	<b>\$ -</b>	<b>\$ 5,500</b>
<b>Deferred Inflows:</b>									
Deferred revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>									
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	20,855	11,972	60,602	2,702	1,522	8,146	-	-	-
Committed	-	-	-	-	-	-	-	10,782	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,473)	-	-
<b>Total Fund Balances</b>	<b>\$ 20,855</b>	<b>\$ 11,972</b>	<b>\$ 60,602</b>	<b>\$ 2,702</b>	<b>\$ 1,522</b>	<b>\$ 8,146</b>	<b>\$ (5,473)</b>	<b>\$ 10,782</b>	<b>\$ -</b>
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 20,855</b>	<b>\$ 12,062</b>	<b>\$ 63,992</b>	<b>\$ 2,702</b>	<b>\$ 1,522</b>	<b>\$ 8,146</b>	<b>\$ 7,019</b>	<b>\$ 10,782</b>	<b>\$ 5,500</b>

SAWYER COUNTY, WISCONSIN

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2013

	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		
<b>ASSETS</b>										
Cash	\$ 17,537	\$ 259	\$ 2,440	\$ 29,839	\$ 7,572	\$ 37,710	\$ -	\$ 151,548	\$ 23,254	\$ 915,841
Accounts receivable	-	697	-	-	-	-	-	11,771	-	461,924
Deferred expenditures	-	-	-	-	-	-	-	-	-	117,726
<b>Total Assets</b>	<b>\$ 17,537</b>	<b>\$ 956</b>	<b>\$ 2,440</b>	<b>\$ 29,839</b>	<b>\$ 7,572</b>	<b>\$ 37,710</b>	<b>\$ -</b>	<b>\$ 163,319</b>	<b>\$ 23,254</b>	<b>\$ 1,495,491</b>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>										
<b>Liabilities</b>										
Vouchers payable	\$ -	\$ -	\$ -	\$ 1,530	\$ -	\$ -	\$ -	\$ 1,403	\$ -	\$ 91,898
Due to state	-	-	-	-	-	-	-	-	-	748
Due to other funds	-	-	-	-	-	-	-	-	-	194,711
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,403</b>	<b>\$ -</b>	<b>\$ 287,357</b>
<b>Deferred Inflows:</b>										
Deferred revenues	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,435
<b>Fund Balances</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,383
Restricted	-	876	2,440	28,309	-	37,710	-	-	23,254	602,281
Committed	-	-	-	-	7,572	-	-	-	-	68,354
Assigned	17,537	-	-	-	-	-	-	161,916	-	444,300
Unassigned	-	-	-	-	-	-	-	-	-	(28,619)
<b>Total Fund Balances</b>	<b>\$ 17,537</b>	<b>\$ 876</b>	<b>\$ 2,440</b>	<b>\$ 28,309</b>	<b>\$ 7,572</b>	<b>\$ 37,710</b>	<b>\$ -</b>	<b>\$ 161,916</b>	<b>\$ 23,254</b>	<b>\$ 1,186,699</b>
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 17,537</b>	<b>\$ 956</b>	<b>\$ 2,440</b>	<b>\$ 29,839</b>	<b>\$ 7,572</b>	<b>\$ 37,710</b>	<b>\$ -</b>	<b>\$ 163,319</b>	<b>\$ 23,254</b>	<b>\$ 1,495,491</b>

SAWYER COUNTY, WISCONSIN

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

	Special Revenue									
	COP Risk Revenue	Sawyer Co LCO Transit	Sheriff Department Donations	Veterans Service Grant	Veterans Relief	Tribal Law Enforcement	Sherriffs Department Canteen	Public Safety Grants	Animal Shelter Fund	Wildlife Damage
<b>REVENUES</b>										
Taxes	\$ -	\$ 101,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,106,072	-	8,500	-	58,508	-	-	-	28,012
Regulation and compliance revenues	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	500,152	-	-	-	-	52,895	-	-	-
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-	-
Other general revenues	-	-	3,429	-	-	-	-	-	-	-
Commercial revenues	3	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3</b>	<b>\$ 1,707,224</b>	<b>\$ 3,429</b>	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ 58,508</b>	<b>\$ 52,895</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,012</b>
<b>EXPENDITURES</b>										
Current										
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	14,105	-	-	18,706	12,918	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and human services	-	1,477,930	-	4,645	-	-	-	-	-	-
Culture, recreation, and education	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	28,012
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Public safety	-	-	-	-	-	-	9,012	8,999	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	1,167	-	-	-	-	-	-
Culture, recreation and education	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,477,930</b>	<b>\$ 14,105</b>	<b>\$ 5,812</b>	<b>\$ -</b>	<b>\$ 18,706</b>	<b>\$ 21,930</b>	<b>\$ 8,999</b>	<b>\$ -</b>	<b>\$ 28,012</b>
Excess (deficiency) of revenues over expenditures	\$ 3	\$ 229,294	\$ (10,676)	\$ 2,688	\$ -	\$ 39,802	\$ 30,965	\$ (8,999)	\$ -	\$ -
<b>OTHER FINANCING SOURCES (USES)</b>										
Sale of fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	-	101,464	-	-	-	-	-	-	2,032	-
Transfers (out)	-	(37,767)	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 63,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,032</b>	<b>\$ -</b>
<b>Net change in fund balances</b>	<b>\$ 3</b>	<b>\$ 292,991</b>	<b>\$ (10,676)</b>	<b>\$ 2,688</b>	<b>\$ -</b>	<b>\$ 39,802</b>	<b>\$ 30,965</b>	<b>\$ (8,999)</b>	<b>\$ 2,032</b>	<b>\$ -</b>
<b>FUND BALANCES (DEFICIT)-Beginning of Year</b>	<b>5,744</b>	<b>23,267</b>	<b>21,290</b>	<b>14,431</b>	<b>-</b>	<b>20,034</b>	<b>17,688</b>	<b>8,999</b>	<b>(2,032)</b>	<b>311</b>
<b>FUND BALANCES (DEFICIT)-End of Year</b>	<b>\$ 5,747</b>	<b>\$ 316,258</b>	<b>\$ 10,614</b>	<b>\$ 17,119</b>	<b>\$ -</b>	<b>\$ 59,836</b>	<b>\$ 48,653</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 311</b>

SAWYER COUNTY, WISCONSIN

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

	Special Revenue									
	Wildlife Habitat Grant	Sustainable Forestry	ATV/Snow- mobile Grant Projects	Land & Water Conservation	Redaction Fund	Sawyer County/ LCO/State Gaming Compact	State Aid Forestry	Land Records	Land Information Grant	Jail Assessment
<b>REVENUES</b>										
Taxes	\$ -	\$ -	\$ -	\$ 32,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,722	-	179,970	148,689	-	50,000	32,191	-	14,174	-
Regulation and compliance revenues	-	-	-	-	-	-	-	-	-	-
Public charges for services	-	-	-	4,831	30,865	-	-	48,352	-	16,851
Intergovernmental charges for services	-	-	-	-	-	-	-	-	-	-
Other general revenues	-	-	-	3,246	-	-	-	-	-	-
Commercial revenues	-	-	-	-	-	-	-	-	66	-
<b>Total Revenues</b>	<b>\$ 5,722</b>	<b>\$ -</b>	<b>\$ 179,970</b>	<b>\$ 189,048</b>	<b>\$ 30,865</b>	<b>\$ 50,000</b>	<b>\$ 32,191</b>	<b>\$ 48,352</b>	<b>\$ 14,240</b>	<b>\$ 16,851</b>
<b>EXPENDITURES</b>										
Current										
General government	\$ -	\$ -	\$ -	\$ -	\$ 48,947	\$ -	\$ -	\$ 42,903	\$ 3,122	\$ -
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-	-
Culture, recreation, and education	-	-	164,284	-	-	-	-	-	-	-
Conservation and development	39	-	-	211,763	-	-	32,622	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Outlay										
Public safety	-	-	-	-	-	-	-	-	-	8,564
Public works	-	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-	-
Culture, recreation, and education	-	-	9,219	-	-	-	-	-	-	-
Conservation and development	41	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 80</b>	<b>\$ -</b>	<b>\$ 173,503</b>	<b>\$ 211,763</b>	<b>\$ 48,947</b>	<b>\$ -</b>	<b>\$ 32,622</b>	<b>\$ 42,903</b>	<b>\$ 3,122</b>	<b>\$ 8,564</b>
Excess (deficiency) of revenues over expenditures	\$ 5,642	\$ -	\$ 6,467	\$ (22,715)	\$ (18,082)	\$ 50,000	\$ (431)	\$ 5,449	\$ 11,118	\$ 8,287
<b>OTHER FINANCING SOURCES (USES)</b>										
Sale of fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	-	-	-	35,122	-	-	3,050	-	-	-
Transfers (out)	-	-	-	-	-	(50,000)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,122</b>	<b>\$ -</b>	<b>\$ (50,000)</b>	<b>\$ 3,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balances</b>	<b>\$ 5,642</b>	<b>\$ -</b>	<b>\$ 6,467</b>	<b>\$ 12,407</b>	<b>\$ (18,082)</b>	<b>\$ -</b>	<b>\$ 2,619</b>	<b>\$ 5,449</b>	<b>\$ 11,118</b>	<b>\$ 8,287</b>
<b>FUND BALANCES (DEFICIT)-Beginning of Year</b>	<b>37,798</b>	<b>-</b>	<b>80,743</b>	<b>(35,122)</b>	<b>77,550</b>	<b>50,000</b>	<b>(3,050)</b>	<b>115,018</b>	<b>9,737</b>	<b>3,685</b>
<b>FUND BALANCES (DEFICIT)-End of Year</b>	<b>\$ 43,440</b>	<b>\$ -</b>	<b>\$ 87,210</b>	<b>\$ (22,715)</b>	<b>\$ 59,468</b>	<b>\$ 50,000</b>	<b>\$ (431)</b>	<b>\$ 120,467</b>	<b>\$ 20,855</b>	<b>\$ 11,972</b>

SAWYER COUNTY, WISCONSIN

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

	Special Revenue								
	Court Mediation	Drug Court Donations Fund	Emergency Government Grants	Emergency Ambulance Assistance	Recrea- tional Officer	Plat Book	Vehicle Maintenance Garage	Car Pool Vehicles Fund	Dog License Fund
<b>REVENUES</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 21,911	\$ -	\$ 158,630	\$ -	\$ -
Intergovernmental	-	-	3,000	-	32,851	-	-	-	-
Regulation and compliance revenues	-	-	-	-	-	-	-	-	18,356
Public charges for services	3,275	-	-	-	6,300	7,131	-	-	-
Intergovernmental charges for services	-	-	-	-	-	-	4,890	13,957	-
Other general revenues	-	-	-	-	-	-	-	-	-
Commercial revenues	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,275</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 61,062</b>	<b>\$ 7,131</b>	<b>\$ 163,520</b>	<b>\$ 13,957</b>	<b>\$ 18,356</b>
<b>EXPENDITURES</b>									
Current									
General government	\$ 8,738	\$ 4,015	\$ -	\$ -	\$ -	\$ 1,680	\$ 2,896	\$ -	\$ -
Public safety	-	-	-	-	69,078	-	118,733	-	-
Public works	-	-	-	-	-	-	202	-	-
Health and human services	-	-	-	-	-	-	18,112	-	248
Culture, recreation, and education	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	17,257	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay									
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-
Culture, recreation, and education	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,738</b>	<b>\$ 4,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,078</b>	<b>\$ 1,680</b>	<b>\$ 157,200</b>	<b>\$ -</b>	<b>\$ 248</b>
Excess (deficiency) of revenues over expenditures	\$ (5,463)	\$ (4,015)	\$ 3,000	\$ -	\$ (8,016)	\$ 5,451	\$ 6,320	\$ 13,957	\$ 18,108
<b>OTHER FINANCING SOURCES (USES)</b>									
Sale of fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	(18,000)	(6,320)	-	(18,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (18,000)</b>	<b>\$ (6,320)</b>	<b>\$ -</b>	<b>\$ (18,000)</b>
<b>Net change in fund balances</b>	<b>\$ (5,463)</b>	<b>\$ (4,015)</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ (8,016)</b>	<b>\$ (12,549)</b>	<b>\$ -</b>	<b>\$ 13,957</b>	<b>\$ 108</b>
<b>FUND BALANCES (DEFICIT)-Beginning of Year</b>	<b>66,065</b>	<b>6,717</b>	<b>(1,478)</b>	<b>8,146</b>	<b>2,543</b>	<b>23,331</b>	<b>-</b>	<b>3,580</b>	<b>768</b>
<b>FUND BALANCES (DEFICIT) - End of Year</b>	<b>\$ 60,602</b>	<b>\$ 2,702</b>	<b>\$ 1,522</b>	<b>\$ 8,146</b>	<b>\$ (5,473)</b>	<b>\$ 10,782</b>	<b>\$ -</b>	<b>\$ 17,537</b>	<b>\$ 876</b>

SAWYER COUNTY, WISCONSIN

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

	Special Revenue		Capital Projects				Debt Service Fund	Total Nonmajor Funds
	CDBG Housing Grant	CDBG Housing Rehabilitation	Ambulance Purchase	Veterans Transportation	Airport Improvement Project	Namekagon Transit Facilities		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 49,000	\$ 180,815	\$ 578,638
Intergovernmental	-	-	-	11,898	-	1,538,590	-	3,218,177
Regulation and compliance revenues	-	-	-	-	-	-	-	18,356
Public charges for services	-	-	-	-	-	-	-	670,652
Intergovernmental charges for services	-	-	-	-	-	-	-	18,847
Other general revenues	-	24,718	-	-	-	-	-	31,393
Commercial revenues	62	-	-	-	-	-	1	132
<b>Total Revenues</b>	<b>\$ 62</b>	<b>\$ 24,718</b>	<b>\$ 35,000</b>	<b>\$ 11,898</b>	<b>\$ -</b>	<b>\$ 1,587,590</b>	<b>\$ 180,816</b>	<b>\$ 4,536,195</b>
<b>EXPENDITURES</b>								
Current								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,301
Public safety	-	-	-	-	-	-	-	233,540
Public works	-	-	-	-	-	-	-	202
Health and human services	-	-	-	-	-	-	-	1,500,935
Culture, recreation, and education	-	-	-	-	-	-	-	164,284
Conservation and development	-	11,938	-	-	-	-	-	301,631
Debt service	-	-	-	-	-	-	182,778	182,778
Capital Outlay								
Public safety	-	-	88,098	-	-	-	-	114,673
Public works	-	-	-	-	61,187	-	-	61,187
Health and human services	-	-	-	-	-	1,590,855	-	1,592,022
Culture, recreation, and education	-	-	-	-	-	-	-	9,219
Conservation and development	-	-	-	-	-	-	-	41
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 11,938</b>	<b>\$ 88,098</b>	<b>\$ -</b>	<b>\$ 61,187</b>	<b>\$ 1,590,855</b>	<b>\$ 182,778</b>	<b>\$ 4,272,813</b>
Excess (deficiency) of revenues over expenditures	\$ 62	\$ 12,780	\$ (53,098)	\$ 11,898	\$ (61,187)	\$ (3,265)	\$ (1,962)	\$ 263,382
<b>OTHER FINANCING SOURCES (USES)</b>								
Sale of fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,105	\$ -	\$ 5,105
Transfers in	-	-	-	-	54,313	37,767	-	233,748
Transfers (out)	-	-	-	(4,000)	-	-	-	(134,087)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,000)</b>	<b>\$ 54,313</b>	<b>\$ 42,872</b>	<b>\$ -</b>	<b>\$ 104,766</b>
<b>Net change in fund balances</b>	<b>\$ 62</b>	<b>\$ 12,780</b>	<b>\$ (53,098)</b>	<b>\$ 7,898</b>	<b>\$ (6,874)</b>	<b>\$ 39,607</b>	<b>\$ (1,962)</b>	<b>\$ 368,148</b>
<b>FUND BALANCES (DEFICIT)-Beginning of Year</b>	<b>2,378</b>	<b>15,529</b>	<b>60,670</b>	<b>29,812</b>	<b>6,874</b>	<b>122,309</b>	<b>25,216</b>	<b>818,551</b>
<b>FUND BALANCES (DEFICIT) - End of Year</b>	<b>\$ 2,440</b>	<b>\$ 28,309</b>	<b>\$ 7,572</b>	<b>\$ 37,710</b>	<b>\$ -</b>	<b>\$ 161,916</b>	<b>\$ 23,254</b>	<b>\$ 1,186,699</b>

SAWYER COUNTY, WISCONSIN  
COP RISK RESERVE SPECIAL REVENUE FUND  
COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 5,747	\$ 5,744
Total assets	\$ 5,747	\$ 5,744
<u>FUND BALANCE</u>		
Fund balance	\$ 5,747	\$ 5,744
Total fund balance	\$ 5,747	\$ 5,744

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Interest Income	\$ 3	\$ 3
Total revenues	\$ 3	\$ 3
<u>EXPENDITURES</u>		
COP Risk Expenditures	\$ -	\$ -
Excess of revenues over expenditures	\$ 3	\$ 3
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in (out)	-	-
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 3	\$ 3
FUND BALANCE, BEGINNING OF YEAR	5,744	5,741
FUND BALANCE, END OF YEAR	\$ 5,747	\$ 5,744

SAWYER COUNTY, WISCONSIN

SAWYER CO / LCO TRANSIT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 2,623	\$ -
Accounts receivable	283,335	255,255
Deferred expenditures	<u>100,000</u>	<u>100,000</u>
Total assets	<u>\$ 385,958</u>	<u>\$ 355,255</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 69,700	\$ 45,715
Due to other fund	-	100,000
Due to General Fund	<u>-</u>	<u>186,273</u>
Total liabilities	<u>\$ 69,700</u>	<u>\$ 331,988</u>
Fund Balance	<u>\$ 316,258</u>	<u>\$ 23,267</u>
Total liabilities and fund balance	<u>\$ 385,958</u>	<u>\$ 355,255</u>

SAWYER COUNTY, WISCONSIN  
SAWYER CO / LCO TRANSIT SPECIAL REVENUE FUND  
STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
<b>REVENUES</b>		
County appropriation	\$ 101,000	\$ -
Intergovernmental	1,106,072	344,226
Client fees and other public charges	500,152	197,435
<b>Total revenues</b>	<b>\$ 1,707,224</b>	<b>\$ 541,661</b>
<b>EXPENDITURES</b>		
Operating expenditures		
Salaries and related expenditures	\$ 868,038	\$ 327,297
Board Per Diems	1,150	-
Worker's compensation	29,491	36,376
Travel, meals and lodging	475	2,020
Staff training	5,550	630
Telephone	10,023	2,511
Postage	430	210
Office supplies and expense	15,789	3,496
Background checks	4,970	-
Advertising	12,544	3,396
Maintenance and repairs	157,767	22,305
Liability insurance	24,979	20,790
Rent and utilities	8,093	4,074
Purchased transport	75,468	30,468
Professional fees	32,849	20,697
Fuel	206,448	80,442
Miscellaneous operating supplies	23,866	1,449
<b>Total expenditures</b>	<b>\$ 1,477,930</b>	<b>\$ 556,161</b>
Excess of revenues (under) expenditures	\$ 229,294	\$ (14,500)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer in	\$ 101,464	\$ 37,767
Transfer out	(37,767)	-
<b>Total other financing sources (uses)</b>	<b>\$ 63,697</b>	<b>\$ 37,767</b>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 292,991	\$ 23,267
FUND BALANCE, BEGINNING OF YEAR	23,267	-
FUND BALANCE, END OF YEAR	<u>\$ 316,258</u>	<u>\$ 23,267</u>

SAWYER COUNTY, WISCONSIN  
 SHERIFF DEPARTMENT DONATION SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 11,692	\$ 21,853
Deferred expenditures	50	-
Total assets	\$ 11,742	\$ 21,853
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 1,128	\$ 563
Total liabilities	\$ 1,128	\$ 563
Fund Balance	\$ 10,614	\$ 21,290
Total liabilities and fund balance	\$ 11,742	\$ 21,853

STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Donations received	\$ 3,429	\$ 33,659
Total revenues	\$ 3,429	\$ 33,659
<u>EXPENDITURES</u>		
Project lifesaver	\$ 1,064	\$ 710
Canine expenditures	13,041	11,659
Total expenditures	\$ 14,105	\$ 12,369
Excess of revenues over (under) expenditures	\$ (10,676)	\$ 21,290
FUND BALANCE, BEGINNING OF YEAR	21,290	-
FUND BALANCE, END OF YEAR	\$ 10,614	\$ 21,290

SAWYER COUNTY, WISCONSIN

VETERAN'S SERVICE GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 16,930	\$ 15,191
Deferred expenditures	269	60
Total assets	<u>\$ 17,199</u>	<u>\$ 15,251</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 80	\$ 820
Total liabilities	<u>\$ 80</u>	<u>\$ 820</u>
Fund balance	<u>\$ 17,119</u>	<u>\$ 14,431</u>
Total liabilities and fund balance	<u>\$ 17,199</u>	<u>\$ 15,251</u>

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
State aid	\$ 8,500	\$ 8,550
Total revenues	<u>\$ 8,500</u>	<u>\$ 8,550</u>
<u>EXPENDITURES</u>		
Veteran's Grant operating and maintenance expenditures	\$ 4,645	\$ 7,339
Veteran's Grant- capital outlay	1,167	-
Total expenditures	<u>\$ 5,812</u>	<u>\$ 7,339</u>
Excess of revenues over (under) expenditures	\$ 2,688	\$ 1,211
FUND BALANCE, BEGINNING OF YEAR	<u>14,431</u>	<u>13,220</u>
FUND BALANCE, END OF YEAR	<u>\$ 17,119</u>	<u>\$ 14,431</u>

SAWYER COUNTY, WISCONSIN  
 VETERANS RELIEF SPECIAL REVENUE FUND  
 BALANCE SHEET - DECEMBER 31, 2013

ASSETS

Cash	\$ 1,112
Total assets	<u>\$ 1,112</u>

LIABILITIES AND FUND BALANCE

Vouchers payable	\$ 1,112
Total liabilities	<u>\$ 1,112</u>
Fund balance	<u>\$ -</u>
Total liabilities and fund balance	<u>\$ 1,112</u>

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

REVENUES

County appropriation	\$ -
Total revenues	<u>\$ -</u>

EXPENDITURES

Expenditures for veterans relief	\$ -
Total expenditures	<u>\$ -</u>
Excess of revenues over (under) expenditures	\$ -
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>

SAWYER COUNTY, WISCONSIN

TRIBAL LAW ENFORCEMENT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 59,836	\$ 20,034
Total assets	<u>\$ 59,836</u>	<u>\$ 20,034</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 59,836	\$ 20,034
Total fund balance	<u>\$ 59,836</u>	<u>\$ 20,034</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
State aid	\$ 58,508	\$ 55,460
Total revenues	<u>\$ 58,508</u>	<u>\$ 55,460</u>
<u>EXPENDITURES</u>		
Salaries and wages	\$ 15,098	\$ 31,071
Fringe benefits	2,108	11,326
Insurance	<u>1,500</u>	<u>1,500</u>
Total expenditures	<u>\$ 18,706</u>	<u>\$ 43,897</u>
Excess of revenue over (under) expenditures	\$ 39,802	\$ 11,563
<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	\$ 39,802	\$ 11,563
FUND BALANCE, BEGINNING OF YEAR	<u>20,034</u>	<u>8,471</u>
FUND BALANCE, END OF YEAR	<u>\$ 59,836</u>	<u>\$ 20,034</u>

SAWYER COUNTY, WISCONSIN

SHERIFF'S DEPARTMENT CANTEEN SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 36,710	\$ 20,666
Accounts receivable	12,301	3,281
Deferred expenditures	64	-
<b>Total assets</b>	<b><u>\$ 49,075</u></b>	<b><u>\$ 23,947</u></b>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 422	\$ 6,259
<b>Total liabilities</b>	<b><u>\$ 422</u></b>	<b><u>\$ 6,259</u></b>
Fund Balance	<u>\$ 48,653</u>	<u>\$ 17,688</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 49,075</u></b>	<b><u>\$ 23,947</u></b>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Canteen revenues	\$ 52,895	\$ 56,235
<u>EXPENDITURES</u>		
Canteen operating expenditures	\$ 6,944	\$ 7,288
Operating expenditures - Jail	5,974	19,213
Capital outlay- equipment/remodeling	9,012	16,499
<b>Total expenditures</b>	<b><u>\$ 21,930</u></b>	<b><u>\$ 43,000</u></b>
Excess of revenues over (under) expenditures	<u>\$ 30,965</u>	<u>\$ 13,235</u>
OTHER FINANCING SOURCES (USES)		
Transfer (out)	\$ -	\$ (10,000)
<b>Total other financing sources (uses)</b>	<b><u>\$ -</u></b>	<b><u>\$ (10,000)</u></b>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ 30,965	\$ 3,235
FUND BALANCE, BEGINNING OF YEAR	<u>17,688</u>	<u>14,453</u>
FUND BALANCE, END OF YEAR	<b><u>\$ 48,653</u></b>	<b><u>\$ 17,688</u></b>

SAWYER COUNTY, WISCONSIN

PUBLIC SAFETY GRANTS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ -	\$ 8,999
Accounts receivable	-	-
Prepaid expenditures	-	-
Total assets	<u>\$ -</u>	<u>\$ 8,999</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ -
Due to other funds	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
Fund Balance	<u>\$ -</u>	<u>\$ 8,999</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 8,999</u>

STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

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

SAWYER COUNTY, WISCONSIN

ANIMAL SHELTER SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Account receivable	\$ -	\$ 80
Total assets	<u>\$ -</u>	<u>\$ 80</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ 639
Due to other funds	-	1,473
Total liabilities	<u>\$ -</u>	<u>\$ 2,112</u>
Fund Balance	<u>\$ -</u>	<u>\$ (2,032)</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 80</u>

SAWYER COUNTY, WISCONSIN

ANIMAL SHELTER SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
County appropriation	\$ -	\$ 55,048
Public charges for services	-	2,025
	<u>-</u>	<u>57,073</u>
Total revenues	\$ -	\$ 57,073
<u>EXPENDITURES</u>		
Operation and Maintenance-		
Wages and fringe benefits	\$ -	\$ 63,447
Utilities	-	3,307
Vehicle and equipment- maintenance/fuel	-	620
Supplies	-	1,084
Veterinarian/rabies clinic	-	59
Office/administrative	-	353
Employee education and training	-	35
	<u>-</u>	<u>68,905</u>
Total expenditures	\$ -	\$ 68,905
Excess of revenues over (under) expenditures	\$ -	\$ (11,832)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	\$ 2,032	\$ 15,779
Transfers (out)	-	-
	<u>2,032</u>	<u>15,779</u>
Total other financing sources (uses)	\$ 2,032	\$ 15,779
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 2,032	\$ 3,947
FUND BALANCE, BEGINNING OF YEAR	<u>(2,032)</u>	<u>(5,979)</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ (2,032)</u>

SAWYER COUNTY, WISCONSIN

WILDLIFE DAMAGE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Accounts receivable	\$ 28,012	\$ 45,660
Total assets	<u>\$ 28,012</u>	<u>\$ 45,660</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 1,540	\$ 13,499
Due to other funds	26,161	31,850
Total liabilities	<u>\$ 27,701</u>	<u>\$ 45,349</u>
Fund Balance	<u>\$ 311</u>	<u>\$ 311</u>
Total liabilities and fund balance	<u>\$ 28,012</u>	<u>\$ 45,660</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
DNR- Wildlife Damage claims	\$ 28,012	\$ 45,660
Total revenues	<u>\$ 28,012</u>	<u>\$ 45,660</u>
<u>EXPENDITURES</u>		
Administration, supplies and vehicle expense	\$ 13,025	\$ 9,776
Temporary fencing	420	640
Venison processing- food pantry	1,540	2,365
Bear control	12,354	21,745
Other abatement	673	-
Capital Outlay- equipment	-	11,134
Total expenditures	<u>\$ 28,012</u>	<u>\$ 45,660</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, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 43,440	\$ 37,798
Total assets	\$ 43,440	\$ 37,798
<u>FUND BALANCE</u>		
Fund Balance	\$ 43,440	\$ 37,798
Total fund balance	\$ 43,440	\$ 37,798

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
State Aid- Wildlife Habitat Grant	\$ 5,722	\$ 5,760
<u>EXPENDITURES</u>		
Trail maintenance- other	\$ 39	\$ 1,051
Capital outlay	41	-
Total Expenditures	\$ 80	\$ 1,051
Excess of revenues over (under) expenditures	\$ 5,642	\$ 4,709
FUND BALANCE, BEGINNING OF YEAR	37,798	33,089
FUND BALANCE, END OF YEAR	\$ 43,440	\$ 37,798

SAWYER COUNTY, WISCONSIN  
 SUSTAINABLE FORESTRY GRANT SPECIAL REVENUE FUND  
 BALANCE SHEET - DECEMBER 31, 2013

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<u>ASSETS</u>	
Deferred expenditures	\$ 3,127
Total assets	\$ 3,127
<u>LIABILITIES AND FUND BALANCE</u>	
Vouchers payable	\$ 3,127
Total liabilities	\$ 3,127
Fund Balance	\$ -
Total liabilities and fund balance	\$ 3,127

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2013

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<u>REVENUES</u>	
State aid	\$ -
Total revenues	\$ -
<u>EXPENDITURES</u>	
Capital outlay- Elm Creek Project	\$ -
Total expenditures	\$ -
Excess of revenues over (under) expenditures	\$ -
FUND BALANCE, BEGINNING OF YEAR	-
FUND BALANCE, END OF YEAR	\$ -

SAWYER COUNTY, WISCONSIN

ATV/SNOWMOBILE GRANT PROJECTS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 108,565	\$ 16,762
Accounts receivable	-	76,117
Prepaid expenditures	-	9,219
	<u>          </u>	<u>          </u>
Total assets	<u>\$ 108,565</u>	<u>\$ 102,098</u>
 <u>DEFERRED INFLOWS AND FUND BALANCE</u>		
Deferred revenues	<u>\$ 21,355</u>	<u>\$ 21,355</u>
Total deferred inflows	<u>\$ 21,355</u>	<u>\$ 21,355</u>
Fund Balance	<u>87,210</u>	<u>80,743</u>
Total deferred inflows and fund balance	<u>\$ 108,565</u>	<u>\$ 102,098</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, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b><u>REVENUES</u></b>		
State Aid- Snowmobile projects	\$ 94,449	\$ 107,512
State Aid- ATV projects	80,915	147,366
State Aid- UTV projects	4,606	-
State Aid- Recreational Trails Act	-	56,074
	<hr/>	<hr/>
Total revenues	\$ 179,970	\$ 310,952
<b><u>EXPENDITURES</u></b>		
Snowmobile Trail Maintenance	\$ 88,395	\$ 99,248
ATVs Trail Maintenance	71,283	48,708
UTV- Trail maintenance	4,606	-
Snowmobile- Trail/Bridge Improvements	-	1,604
ATV- Trail Rehabilitation	9,219	27,495
ATV- Bridge Construction	-	879
Recreational Trail Rehabilitation	-	56,074
	<hr/>	<hr/>
Total expenditures	\$ 173,503	\$ 234,008
Excess of revenues over (under) expenditures	\$ 6,467	\$ 76,944
FUND BALANCE, BEGINNING OF YEAR	<hr/> 80,743	<hr/> 3,799
FUND BALANCE, END OF YEAR	<hr/> <u>\$ 87,210</u>	<hr/> <u>\$ 80,743</u>

SAWYER COUNTY, WISCONSIN

LAND AND WATER CONSERVATION SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Accounts receivable	\$ 116,388	\$ 77,712
Deferred expenditures	14,212	9,240
	<u>130,600</u>	<u>86,952</u>
Total assets	<u>\$ 130,600</u>	<u>\$ 86,952</u>
 <u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ 452	\$ 2,497
Due to other funds	152,863	115,213
	<u>153,315</u>	<u>117,710</u>
Total liabilities	<u>\$ 153,315</u>	<u>\$ 117,710</u>
Deferred Inflows:		
Deferred revenues	\$ -	\$ 4,364
	<u>(22,715)</u>	<u>(35,122)</u>
Fund Balance	<u>\$ (22,715)</u>	<u>\$ (35,122)</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 130,600</u>	<u>\$ 86,952</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, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b><u>REVENUES</u></b>		
County appropriation	\$ 32,282	\$ 59,248
County staff and support	82,785	76,357
State Aid- Land and Water Resource Management	16,698	24,250
State Aid- EWM Grant	10,603	-
State Aid- Aquatic Invasion Species	5,000	-
State Aid- Lake Management Grant	-	50,000
State Aid- AIS Coordinator	33,603	18,073
Property Owner Association- EWM Grant	3,246	-
Tree Program- sales and planter rental	4,831	5,433
	<u>\$ 189,048</u>	<u>\$ 233,361</u>
<b><u>EXPENDITURES</u></b>		
Salaries and benefits	\$ 118,833	\$ 142,184
Operations and programs	16,698	24,250
Aquatic Invasive Species Control	41,668	26,513
Eurasian Water Milfoil Control	12,889	960
Tree planting expense	4,810	4,977
Office supplies and expense	3,242	2,831
Postage	434	330
Membership dues and publications	3,221	1,925
Telephone	684	672
Vehicle and travel expense	1,658	2,657
Education and training	920	910
Dam maintenance	6,706	5,191
Capital Outlay - Canal Restoration	-	55,083
	<u>\$ 211,763</u>	<u>\$ 268,483</u>
Total expenditures	<u>\$ 211,763</u>	<u>\$ 268,483</u>
Excess of revenues over (under) expenditures	<u>\$ (22,715)</u>	<u>\$ (35,122)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer in	<u>\$ 35,122</u>	<u>\$ 22,605</u>
Total other financing sources (uses)	<u>\$ 35,122</u>	<u>\$ 22,605</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 12,407	\$ (12,517)
FUND BALANCE, BEGINNING OF YEAR	<u>(35,122)</u>	<u>(22,605)</u>
FUND BALANCE, END OF YEAR	<u>\$ (22,715)</u>	<u>\$ (35,122)</u>

SAWYER COUNTY, WISCONSIN

STATE AID FORESTRY SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

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	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	<u>\$ -</u>	<u>\$ -</u>
Total assets	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to General Fund	<u>\$ 431</u>	<u>\$ 3,050</u>
Total liabilities	<u>\$ 431</u>	<u>\$ 3,050</u>
Fund Balance	<u>\$ (431)</u>	<u>\$ (3,050)</u>
Total liabilities and fund balance	<u><u>\$ -</u></u>	<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, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
Revenue from state- Forest Administration Grant	\$ 32,191	\$ 29,610
Total revenues	<u>\$ 32,191</u>	<u>\$ 29,610</u>
<u>EXPENDITURES</u>		
Salaries and wages	\$ 25,973	\$ 26,173
Employee benefits	3,720	3,558
Membership dues	<u>2,929</u>	<u>2,929</u>
Total expenditures	<u>\$ 32,622</u>	<u>\$ 32,660</u>
Excess of revenues over (under) expenditures	<u>\$ (431)</u>	<u>\$ (3,050)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in (out)	<u>\$ 3,050</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ 3,050</u>	<u>\$ -</u>
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ 2,619	\$ (3,050)
FUND BALANCE, BEGINNING OF YEAR	<u>(3,050)</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ (431)</u>	<u>\$ (3,050)</u>

SAWYER COUNTY, WISCONSIN

LAND RECORDS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 126,403	\$ 116,086
Total assets	<u>\$ 126,403</u>	<u>\$ 116,086</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 5,188	\$ -
Due State	748	1,068
Total liabilities	<u>\$ 5,936</u>	<u>\$ 1,068</u>
Fund Balance	<u>\$ 120,467</u>	<u>\$ 115,018</u>
Total liabilities and fund balance	<u>\$ 126,403</u>	<u>\$ 116,086</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Land Records Fees	\$ 48,352	\$ 49,624
Total revenues	<u>\$ 48,352</u>	<u>\$ 49,624</u>
<u>EXPENDITURES</u>		
Operation and Maintenance		
Land Records- Parcel Mapping	\$ 42,903	\$ 19,394
Total expenditures	<u>\$ 42,903</u>	<u>\$ 19,394</u>
Excess of revenues over (under) expenditures	\$ 5,449	\$ 30,230
FUND BALANCE, BEGINNING OF YEAR	<u>115,018</u>	<u>84,788</u>
FUND BALANCE, END OF YEAR	<u>\$ 120,467</u>	<u>\$ 115,018</u>

SAWYER COUNTY, WISCONSIN

LAND INFORMATION GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 20,855	\$ 9,737
Total assets	<u>\$ 20,855</u>	<u>\$ 9,737</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ -
Total liabilities	\$ -	\$ -
Fund Balance	\$ 20,855	\$ 9,737
Total liabilities and fund balance	<u>\$ 20,855</u>	<u>\$ 9,737</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUE</u>		
State Grant	\$ 14,174	\$ 13,760
Interest income	66	69
Total revenue	<u>\$ 14,240</u>	<u>\$ 13,829</u>
<u>EXPENDITURES</u>		
Operation and Maintenance		
Land Records - Parcel Mapping	\$ 3,122	\$ 16,844
Total expenditures	<u>\$ 3,122</u>	<u>\$ 16,844</u>
Excess of revenues over (under) expenditures	\$ 11,118	\$ (3,015)
FUND BALANCE, BEGINNING OF YEAR	<u>9,737</u>	<u>12,752</u>
FUND BALANCE, END OF YEAR	<u>\$ 20,855</u>	<u>\$ 9,737</u>

SAWYER COUNTY, WISCONSIN

JAIL ASSESSMENT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 11,221	\$ 2,482
Accounts receivable	841	1,552
Total assets	<u>\$ 12,062</u>	<u>\$ 4,034</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 90	\$ 349
Total liabilities	\$ 90	\$ 349
Fund Balance	<u>\$ 11,972</u>	<u>\$ 3,685</u>
Total liabilities and fund balance	<u>\$ 12,062</u>	<u>\$ 4,034</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Jail assessment fees	\$ 16,851	\$ 20,019
<u>EXPENDITURES</u>		
Capital Outlay- Building Improvements and Equipment	\$ 8,564	\$ 23,493
Excess of revenues over (under) expenditures	\$ 8,287	\$ (3,474)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in (out)	\$ -	\$ (5,000)
Total other financing sources (uses)	\$ -	\$ (5,000)
Excess of revenues and other financing sources over (under) expenditures and other financing (uses)	\$ 8,287	\$ (8,474)
FUND BALANCE, BEGINNING OF YEAR	<u>3,685</u>	<u>12,159</u>
FUND BALANCE, END OF YEAR	<u>\$ 11,972</u>	<u>\$ 3,685</u>

SAWYER COUNTY, WISCONSIN

COURT MEDIATION SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 63,932	\$ 65,975
Accounts receivable	60	165
Total assets	<u>\$ 63,992</u>	<u>\$ 66,140</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 3,390	\$ 75
Total liabilities	<u>\$ 3,390</u>	<u>\$ 75</u>
Fund Balance	<u>\$ 60,602</u>	<u>\$ 66,065</u>
Total liabilities and fund balance	<u>\$ 63,992</u>	<u>\$ 66,140</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Court Mediation fees	\$ 1,595	\$ 1,820
Marriage license mediation fees	1,680	1,680
Total revenues	<u>\$ 3,275</u>	<u>\$ 3,500</u>
<u>EXPENDITURES</u>		
Court Mediation expenditures	\$ 8,738	\$ 1,822
Excess of revenues over (under) expenditures	\$ (5,463)	\$ 1,678
FUND BALANCE, BEGINNING OF YEAR	<u>66,065</u>	<u>64,387</u>
FUND BALANCE, END OF YEAR	<u>\$ 60,602</u>	<u>\$ 66,065</u>

SAWYER COUNTY, WISCONSIN

DRUG COURT DONATIONS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b><u>ASSETS</u></b>		
Cash	\$ 2,702	\$ 6,717
Total assets	<u>\$ 2,702</u>	<u>\$ 6,717</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Vouchers payable	\$ -	\$ -
Total liabilities	\$ -	\$ -
Fund Balance	\$ 2,702	\$ 6,717
Total liabilities and fund balance	<u>\$ 2,702</u>	<u>\$ 6,717</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<b><u>REVENUES</u></b>		
Drug Court Donations	\$ -	\$ -
Total revenues	\$ -	\$ -
<b><u>EXPENDITURES</u></b>		
Drug Court Expenditures	\$ 4,015	\$ 2,993
Excess of revenues over (under) expenditures	\$ (4,015)	\$ (2,993)
FUND BALANCE, BEGINNING OF YEAR	<u>6,717</u>	<u>9,710</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,702</u>	<u>\$ 6,717</u>

SAWYER COUNTY, WISCONSIN

EMERGENCY GOVERNMENT GRANTS SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 22	\$ -
Accounts receivable	1,500	16,400
Total assets	<u>\$ 1,522</u>	<u>\$ 16,400</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Due to other funds	\$ -	\$ 17,878
Total liabilities	\$ -	\$ 17,878
Fund Balance	\$ 1,522	\$ (1,478)
Total liabilities and fund balance	<u>\$ 1,522</u>	<u>\$ 16,400</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Municipal Contributions - radio reimbursements	\$ 3,000	\$ 20,200
Total revenues	<u>\$ 3,000</u>	<u>\$ 20,200</u>
<u>EXPENDITURES</u>		
Capital Outlay- Mutual Aid radio equipment	\$ -	\$ -
Capital Outlay- Emergency equipment	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess of revenues over expenditures	\$ 3,000	\$ 20,200
FUND BALANCE, BEGINNING OF YEAR	<u>(1,478)</u>	<u>(21,678)</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,522</u>	<u>\$ (1,478)</u>

SAWYER COUNTY, WISCONSIN

EMERGENCY AMBULANCE ASSISTANCE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</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, 2013 AND 2012

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

SAWYER COUNTY, WISCONSIN

RECREATIONAL OFFICER SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b><u>ASSETS</u></b>		
Accounts receivable	\$ 7,019	\$ 6,800
Total assets	<u>\$ 7,019</u>	<u>\$ 6,800</u>
<b><u>LIABILITIES AND FUND BALANCE</u></b>		
Vouchers payable	\$ 363	\$ -
Due to general fund	12,129	4,257
Total liabilities	<u>\$ 12,492</u>	<u>\$ 4,257</u>
Fund Balance	<u>\$ (5,473)</u>	<u>\$ 2,543</u>
Total liabilities and fund balance	<u>\$ 7,019</u>	<u>\$ 6,800</u>
<b>STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012</b>		
<b><u>REVENUES</u></b>		
County appropriation	\$ 21,911	\$ 20,204
State aid	32,851	38,890
Public charges- 911 signs	6,300	10,350
Total revenues	<u>\$ 61,062</u>	<u>\$ 69,444</u>
<b><u>EXPENDITURES</u></b>		
Salaries and wages	\$ 49,391	\$ 49,013
Fringe benefits	17,873	17,141
Repairs and maintenance	205	156
Supplies	1,609	591
Total expenditures	<u>\$ 69,078</u>	<u>\$ 66,901</u>
Excess of revenues over (under) expenditures	\$ (8,016)	\$ 2,543
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer in	<u>-</u>	<u>10,900</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (8,016)	\$ 13,443
FUND BALANCE, BEGINNING OF YEAR	<u>2,543</u>	<u>(10,900)</u>
FUND BALANCE, END OF YEAR	<u>\$ (5,473)</u>	<u>\$ 2,543</u>

SAWYER COUNTY, WISCONSIN  
 PLAT BOOK SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 10,782	\$ 23,331
Total assets	\$ 10,782	\$ 23,331
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ -	\$ -
Total liabilities	\$ -	\$ -
Fund Balance	\$ 10,782	\$ 23,331
Total liabilities and fund balance	\$ 10,782	\$ 23,331

STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Public charges	\$ 7,131	\$ 12,029
Total revenues	\$ 7,131	\$ 12,029
<u>EXPENDITURES</u>		
Plat Book - Cost of Production	\$ 1,680	\$ 6,100
Total expenditures	\$ 1,680	\$ 6,100
Excess of revenues over (under) expenditures	\$ 5,451	\$ 5,929
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	(18,000)	(18,000)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (12,549)	\$ (12,071)
FUND BALANCE, BEGINNING OF YEAR	23,331	35,402
FUND BALANCE, END OF YEAR	\$ 10,782	\$ 23,331

SAWYER COUNTY, WISCONSIN

DOG LICENSE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 259	\$ 951
Accounts receivable	697	107
Total assets	<u>\$ 956</u>	<u>\$ 1,058</u>
<u>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE</u>		
Liabilities:		
Vouchers payable	\$ -	\$ 165
Total liabilities	<u>\$ -</u>	<u>\$ 165</u>
Deferred Inflows:		
Deferred revenues	\$ 80	\$ 125
Fund Balance	<u>\$ 876</u>	<u>\$ 768</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 956</u>	<u>\$ 1,058</u>

SAWYER COUNTY, WISCONSIN

DOG LICENSE SPECIAL REVENUE FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
License collections	\$ 18,356	\$ 10,456
Total revenues	<u>\$ 18,356</u>	<u>\$ 10,456</u>
<u>EXPENDITURES</u>		
Fees paid	\$ -	\$ 28
Notices	92	208
Other	156	568
Total expenditures	<u>\$ 248</u>	<u>\$ 804</u>
Excess of revenues over (under) expenditures	\$ 18,108	\$ 9,652
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	<u>(18,000)</u>	<u>(9,800)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 108	\$ (148)
FUND BALANCE, BEGINNING OF YEAR	<u>768</u>	<u>916</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 876</u></u>	<u><u>\$ 768</u></u>

SAWYER COUNTY, WISCONSIN

CDBG HOUSING GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 2,440	\$ 2,378
Total assets	<u>\$ 2,440</u>	<u>\$ 2,378</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 2,440	\$ 2,378
Total fund balance	<u>\$ 2,440</u>	<u>\$ 2,378</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Interest income	\$ 62	\$ 19
Total revenues	<u>\$ 62</u>	<u>\$ 19</u>
<u>EXPENDITURES</u>		
CDBG Grant program payments	\$ -	\$ -
CDBG Administrative expenditures	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess of revenues over (under) expenditures	\$ 62	\$ 19
FUND BALANCE, BEGINNING OF YEAR	<u>2,378</u>	<u>2,359</u>
FUND BALANCE, END OF YEAR	<u>\$ 2,440</u>	<u>\$ 2,378</u>

SAWYER COUNTY, WISCONSIN

CDBG HOUSING REHABILITATION GRANT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 29,839	\$ 15,529
Total assets	<u>\$ 29,839</u>	<u>\$ 15,529</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	\$ 1,530	\$ -
Total liabilities	\$ 1,530	\$ -
Fund Balance	\$ 28,309	\$ 15,529
Total liabilities and fund balance	<u>\$ 29,839</u>	<u>\$ 15,529</u>

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
CDBG Grant Funds	\$ -	\$ 326,441
Revolving loan paybacks	24,718	14,659
Total revenues	<u>\$ 24,718</u>	<u>\$ 341,100</u>
<u>EXPENDITURES</u>		
CDBG Rehabilitation expenditures	\$ 10,408	\$ 323,327
CDBG Administrative expenditures	1,530	2,244
Total expenditures	<u>\$ 11,938</u>	<u>\$ 325,571</u>
Excess of revenues over (under) expenditures	\$ 12,780	\$ 15,529
FUND BALANCE, BEGINNING OF YEAR	<u>15,529</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 28,309</u>	<u>\$ 15,529</u>

SAWYER COUNTY, WISCONSIN  
 REDACTION SPECIAL REVENUE FUND  
 COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 59,468	\$ 77,550
Total assets	\$ 59,468	\$ 77,550
<u>FUND BALANCE</u>		
Fund Balance	\$ 59,468	\$ 77,550
Total fund balance	\$ 59,468	\$ 77,550

STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Redaction fees	\$ 30,865	\$ 31,640
<u>EXPENDITURES</u>		
Redaction expenditures	\$ 48,947	\$ -
Excess of revenues over (under) expenditures	\$ (18,082)	\$ 31,640
FUND BALANCE, BEGINNING OF YEAR	77,550	45,910
FUND BALANCE, END OF YEAR	\$ 59,468	\$ 77,550

SAWYER COUNTY, WISCONSIN

SAWYER COUNTY/LCO/STATE GAMING COMPACT SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 50,000	\$ 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, 2013 AND 2012

<u>REVENUES</u>		
Local Aid- LCO Tribal Government	\$ 50,000	\$ 50,000
<u>EXPENDITURES</u>		
Program Expenditures	\$ -	\$ -
Excess of revenues over expenditures	\$ 50,000	\$ 50,000
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer (out)	\$ (50,000)	\$ (50,000)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	<u>50,000</u>	<u>50,000</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, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 17,537	\$ 3,580
Total assets	\$ 17,537	\$ 3,580
<u>FUND BALANCE</u>		
Fund Balance	\$ 17,537	\$ 3,580
Total fund balance	\$ 17,537	\$ 3,580

STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

<u>REVENUES</u>		
Intergovernmental charges for services		
Car pool revenue	\$ 13,957	\$ 9,479
<u>EXPENDITURES</u>		
Capital Outlay- vehicle purchase	\$ -	\$ 26,291
Excess of revenues over (under) expenditures	\$ 13,957	\$ (16,812)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfer in	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ 13,957	\$ (16,812)
FUND BALANCE, BEGINNING OF YEAR	3,580	20,392
FUND BALANCE, END OF YEAR	\$ 17,537	\$ 3,580

SAWYER COUNTY, WISCONSIN

VEHICLE MAINTENANCE GARAGE SPECIAL REVENUE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

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	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Cash	\$ 5,496	\$ 7,345
Accounts receivable	-	1,013
Deferred expenditures	<u>4</u>	<u>-</u>
Total assets	<u>\$ 5,500</u>	<u>\$ 8,358</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Vouchers payable	<u>\$ 5,500</u>	<u>\$ 8,358</u>
Total liabilities	<u>\$ 5,500</u>	<u>\$ 8,358</u>
Fund Balance	<u>\$ -</u>	<u>\$ -</u>
Total liabilities fund balance	<u>\$ 5,500</u>	<u>\$ 8,358</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, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>REVENUES</u>		
County appropriation	\$ 158,630	\$ 162,087
Intergovernmental charges for services	4,890	-
Total revenues	<u>\$ 163,520</u>	<u>\$ 162,087</u>
<u>EXPENDITURES</u>		
General Government		
Courthouse building	\$ 783	\$ 3,650
County surveyor	2,113	3,536
Public Safety		
Sheriff	90,079	86,275
Ambulance	28,654	17,937
Emergency government	-	1,312
Health and Human Services		
Human Services	7,491	5,889
Aging Unit	445	-
Transit	7,004	-
Veterans	3,172	1,597
Public Works		
Airport	202	-
Conservation and Development		
Forestry	12,030	14,501
Land and Water	3,371	7,571
Zoning	1,856	684
Total expenditures	<u>\$ 157,200</u>	<u>\$ 142,952</u>
Excess of revenues over expenditures	<u>\$ 6,320</u>	<u>\$ 19,135</u>
OTHER FINANCING SOURCES (USES)		
Transfer (out)	<u>\$ (6,320)</u>	<u>\$ (19,135)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -
FUND BALANCE, BEGINNING OF YEAR	<u>-</u>	<u>-</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, 2013

	<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	\$ 7,572	\$ 37,710	\$ -	\$ 151,548	\$ 196,830
Accounts receivable	-	-	-	11,771	11,771
Total assets	<u>\$ 7,572</u>	<u>\$ 37,710</u>	<u>\$ -</u>	<u>\$ 163,319</u>	<u>\$ 208,601</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ 1,403	\$ 1,403
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,403</u>	<u>\$ 1,403</u>
Fund balance	<u>\$ 7,572</u>	<u>\$ 37,710</u>	<u>\$ -</u>	<u>\$ 161,916</u>	<u>\$ 207,198</u>
Total liabilities and fund balance	<u>\$ 7,572</u>	<u>\$ 37,710</u>	<u>\$ -</u>	<u>\$ 163,319</u>	<u>\$ 208,601</u>

SAWYER COUNTY, WISCONSIN  
 CAPITAL PROJECTS FUNDS - NONMAJOR FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 December 31, 2013

	Fund 410	Fund 411	Fund 425	Fund 426	
	Ambulance Purchase	Veterans Transportation	Airport Improvement Project	Namekagon Transit Facilities	Total
<b>REVENUES:</b>					
County Appropriation	\$ 35,000	\$ -	\$ -	\$ 49,000	\$ 84,000
Intergovernmental revenues	-	11,898	-	1,538,590	1,550,488
<b>Total revenues</b>	<b>\$ 35,000</b>	<b>\$ 11,898</b>	<b>\$ -</b>	<b>\$ 1,587,590</b>	<b>\$ 1,634,488</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 88,098	\$ -	\$ 61,187	\$ 1,590,855	\$ 1,740,140
<b>Total expenditures</b>	<b>\$ 88,098</b>	<b>\$ -</b>	<b>\$ 61,187</b>	<b>\$ 1,590,855</b>	<b>\$ 1,740,140</b>
Excess of Revenues Over (Under) Expenditures	\$ (53,098)	\$ 11,898	\$ (61,187)	\$ (3,265)	\$ (105,652)
<b>Other Financing Sources (Uses)</b>					
Transfer in (out)	\$ -	\$ (4,000)	\$ 54,313	\$ 37,767	\$ 88,080
Sale of fixed assets	-	-	-	5,105	5,105
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ (4,000)</b>	<b>\$ 54,313</b>	<b>\$ 42,872</b>	<b>\$ 93,185</b>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (53,098)	\$ 7,898	\$ (6,874)	\$ 39,607	\$ (12,467)
<b>FUND BALANCE, Beginning of Year</b>	<b>60,670</b>	<b>29,812</b>	<b>6,874</b>	<b>122,309</b>	<b>219,665</b>
<b>FUND BALANCE, End of Year</b>	<b>\$ 7,572</b>	<b>\$ 37,710</b>	<b>\$ -</b>	<b>\$ 161,916</b>	<b>\$ 207,198</b>

SAWYER COUNTY, WISCONSIN

DEBT SERVICE FUND

COMPARATIVE BALANCE SHEETS - DECEMBER 31, 2013 AND 2012

	2013	2012
<u>ASSETS</u>		
Cash	\$ 23,254	\$ 25,216
Total assets	<u>\$ 23,254</u>	<u>\$ 25,216</u>
<u>FUND BALANCE</u>		
Fund Balance	\$ 23,254	\$ 25,216
Total fund balance	<u>\$ 23,254</u>	<u>\$ 25,216</u>
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012		
<u>REVENUES</u>		
County appropriation	\$ 180,815	\$ 223,696
Interest income	1	2
Total revenues	<u>\$ 180,816</u>	<u>\$ 223,698</u>
<u>EXPENDITURES</u>		
Principal on long-term bonds	\$ 140,000	\$ 130,000
Principal on long-term notes	-	508,940
Interest on long-term bonds	40,815	75,022
Interest on long-term notes	-	6,767
Other loan fees	1,963	32,712
Total expenditures	<u>\$ 182,778</u>	<u>\$ 753,441</u>
Excess of revenues over (under) expenditures	<u>\$ (1,962)</u>	<u>\$ (529,743)</u>
OTHER FINANCING SOURCES (USES)		
Face value of refunding bonds	\$ -	\$ 2,095,000
Premium on issuance of refunding bonds	-	51,565
Payment of principal on refinanced debt	-	(2,110,000)
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ 36,565</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	\$ (1,962)	\$ (493,178)
FUND BALANCE, BEGINNING OF YEAR	<u>25,216</u>	<u>518,394</u>
FUND BALANCE, END OF YEAR	<u>\$ 23,254</u>	<u>\$ 25,216</u>

SAWYER COUNTY, WISCONSIN

COMBINING STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
December 31, 2013

	Hunting Camp Removal Fund	Human Services Client Accounts	Clerk of Courts	Jail Inmate Trust Account	Timber Sales Deposits	Winter Depot Project	Totals
<b>ASSETS</b>							
Cash and investments	\$ -	\$ 23,052	\$ 218,062	\$ 19,173	\$ 91,587	\$ -	\$ 351,874
Other receivable	-	-	-	-	-	49,142	49,142
Deferred expenditure	273	-	-	-	-	-	273
<b>Total Assets</b>	<b>\$ 273</b>	<b>\$ 23,052</b>	<b>\$ 218,062</b>	<b>\$ 19,173</b>	<b>\$ 91,587</b>	<b>\$ 49,142</b>	<b>\$ 401,289</b>
<b>LIABILITIES</b>							
Funds held in trust	\$ -	\$ 23,052	\$ 218,062	\$ 19,173	\$ -	\$ -	\$ 260,287
Timber sales deposits	-	-	-	-	80,853	-	80,853
Other payables	-	-	-	-	10,734	526	11,260
Due to other funds	273	-	-	-	-	48,616	48,889
<b>Total Liabilities</b>	<b>\$ 273</b>	<b>\$ 23,052</b>	<b>\$ 218,062</b>	<b>\$ 19,173</b>	<b>\$ 91,587</b>	<b>\$ 49,142</b>	<b>\$ 401,289</b>
<b>NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SAWYER COUNTY, WISCONSIN

## CLERK OF COURTS

STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance Beginning of Year	Receipts	Disbursements	Balance End of Year
COUNTY COURT				
Other clerk fees	\$ 382	\$ 5,653	\$ 5,720	\$ 315
Mail fees	72	779	759	92
Circuit court fees payable	6,516	87,643	88,029	6,130
Fines and forfeitures:				
State- traffic	8,212	83,336	86,560	4,988
State- other	5,237	41,819	44,216	2,840
County	2,711	38,335	38,345	2,701
City	2,046	24,212	25,531	727
Penalty assessments	6,210	59,798	62,905	3,103
DNR assessment payable	390	2,344	2,685	49
DNR restitution payable	-	185	185	-
Trust funds	140,373	1,306,193	1,283,436	163,130
Crime victim surcharge- Part A	1,223	16,320	16,670	873
State 969.13 Bail forfeiture	1,482	41,979	41,618	1,843
Jury fees	-	2,196	1,944	252
State traffic #348	855	9,347	9,283	919
Driver Improvement surcharge	4,968	72,627	73,359	4,236
Mediation fees	140	2,852	2,922	70
Small claims- County share	378	3,753	3,876	255
Weapons assessment	-	161	156	5
Jail assessment	1,550	16,082	16,792	840
Occupational driver's license fees	-	40	40	-
Justice Information fee	3,674	42,286	43,490	2,470
Family counseling service fee	165	1,640	1,745	60
Drug abuse surcharge	497	3,666	3,514	649
Drug offender diversion surcharge	30	305	300	35
Ignition interlock device surcharge	265	4,402	4,252	415
Victim/Witness surcharge Part C	89	1,112	1,118	83
Victim/Witness surcharge	-	376	225	151
Blood test	2	11	13	-
Restitution administrative charge	-	228	228	-
Restitution surcharge	285	5,297	5,325	257
Domestic abuse assessment	107	1,002	774	335
Attorney's fee due County	4,009	22,595	25,800	804
CCAP- fee payable	1,203	14,365	14,644	924
CCC payable - County	20	120	130	10
Zoning	288	500	788	-
Miscellaneous- traffic	-	329,095	329,095	-
Interest on Judgments	2,855	42,221	42,538	2,538
Totals carried forward	\$ 196,234	\$ 2,284,875	\$ 2,279,010	\$ 202,099

## SAWYER COUNTY, WISCONSIN

## CLERK OF COURTS

STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

	Balance Beginning of Year	Receipts	Disbursements	Balance End of Year
Totals brought forward	\$ 196,234	\$ 2,284,875	\$ 2,279,010	\$ 202,099
Dare contributions	\$ -	\$ 150	\$ 150	\$ -
Sawyer Sherriff Dare contributions	-	13	13	-
Court support service fees	11,531	141,544	144,356	8,719
Passport fee - County	550	6,575	6,750	375
Crime victim surcharge- Part B	675	7,016	7,329	362
Application fee- IV-D	10	270	280	-
Guardian ad litem fee- County	882	24,387	24,864	405
Guardian ad litem fee- Probate	1,171	13,699	14,122	748
Transmittal fee	22	45	67	-
Municipal fee - County	375	3,075	3,320	130
Copy fee - County	381	6,995	5,837	1,539
Search fee - County	-	65	65	-
Crime lab and drug assessment	2,012	21,711	22,544	1,179
DNA analysis surcharge	120	1,813	1,909	24
Environmental assessment	14	99	113	-
Truck driver education assessment	32	297	317	12
Service by District Attorney	36	888	885	39
Juvenile delinquency victim	2	72	50	24
Fax fee- County	14	72	75	11
Medical Reimbursement - County	-	74	74	-
Town of Sand Lake forfeitures	-	-	5	(5)
Town of Spider Lake forfeitures	-	520	505	15
Town of Winter forfeitures	(5)	-	-	(5)
Town of Hayward - Forfeitures	756	4,567	5,247	76
Town of Edgewater Forfeitures	(5)	860	880	(25)
County animal control forfeiture	174	1,254	1,366	62
Wildlife violator compact schg	36	212	247	1
Wild animal assessment	322	2,914	3,199	37
Sherriff service fee - county	-	193	193	-
Payment plan fee	670	6,970	7,250	390
Probate copy fee - county	23	664	660	27
Probate claims fee	12	132	126	18
Witness fee - due DA	-	8	8	-
Extradition Costs	-	1,729	1,329	400
Attorney fee trust-escrow	3,310	2,321	4,825	806
Receivable convenience fee	-	1,055	1,055	-
Juvenile legal fees County	18	171	171	18
Probate fees 2/3 State 1/2 County	480	25,222	25,121	581
	<u>\$ 219,852</u>	<u>\$ 2,562,527</u>	<u>\$ 2,564,317</u>	<u>\$ 218,062</u>

SAWYER COUNTY, WISCONSIN

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Tax Certificates Owned by County: \$1,435,813

Transactions in this account during 2013 are summarized as follows:

Balance, January 1, 2013		\$	1,579,975
Add-			
2013 Sale of 2012 Delinquent Taxes			949,439
Adjustments to tax certificates			1,068
Less-			
Redemptions	\$	1,050,533	
Certificates transferred to tax deed		42,268	
Illegal Certificates Cancelled		1,868	
		(1,094,669)	
Balance, December 31, 2013		\$	1,435,813

The December 31, 2013 balance consists of tax certificates outstanding, for the following years:

Tax Year	Amount
2012	\$ 759,926
2011	365,134
2010	208,041
2009	94,453
2008	1,553
2007	1,688
2006	4,155
2005	223
2004	33
2003	32
2002	575
	\$ 1,435,813

Forest Crop Tax Certificates Owned by County: \$12,083

As of December 31, 2013, there were \$12,083 of Forest Crop Tax certificates owned by the County.

Managed Forest Land Certificates Owned by County: \$17,062

As of December 31, 2013, there were \$17,062 of Managed Forest Land certificates owned by the County.

Tax Deeds Held by County: \$200,792

There were tax certificates totaling \$42,268 transferred to tax deeded land in 2013. The gross sales of tax deed land in 2013 was \$126,754. These properties had delinquent tax costs of \$17,512 and \$1,675 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

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Payroll Taxes and other Accrued Liabilities: \$716,300

The following balance in the various related payroll tax and other accrued liabilities was turned over to the appropriate agencies in January, 2014.

Payroll taxes	\$	124,243
Retirement		162,030
Health insurance		3,132
HRA benefit plan		355,235
Flex compensation plan		51,593
Day care/medical/flex plan		9,591
Other benefits payable		10,476
		<hr/>
	\$	716,300
		<hr/> <hr/>

Due State: \$69,625

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	\$	1,867
Penal fines for State		31,305
Dog license fees for State		541
Marriage license fees for State		2,100
Sales tax		781
Real estate transfer fees		19,816
Birth certificate fees		399
Mining reclamation		3,280
Septic tank permits		8,100
Other fees		1,436
		<hr/>
	\$	69,625
		<hr/> <hr/>

Due Districts: \$162,964

Ten percent severance tax	\$	162,964
		<hr/> <hr/>

SAWYER COUNTY, WISCONSIN

GENERAL FUND

2012 TAX ROLL

State taxes		\$	574,127
Other state special charges			342
Illegal taxes charged back to districts			218
County appropriation:			
General fund	\$	4,947,979	
Highway fund		2,581,446	
Health and Human Services fund		1,824,180	
Recreational Officer		21,911	
Resource Development fund		5,500	
Land and Water Conservation fund		32,282	
Sawyer County/LCO Transit		101,000	
Vehicle Maintenance Garage fund		158,630	
Capital Project- Ambulance Purchase fund		35,000	
Capital Project- Transit Facility		49,000	
Debt Service fund		180,815	9,937,743
County property taxes charged back			413
District's equity in returned taxes			12,239,249
			<u>\$ 22,752,092</u>
Settlement:			
Cash received at tax settlement	\$	6,450,284	
Cash received before tax sale (collections and state credits)		15,093,275	
District's share of postponed personal property taxes collected by District		24,048	
Lottery credit applied		235,048	
State tax credit adjustments		(2)	
October 2013, sale for certificate		949,439	
			<u>\$ 22,752,092</u>