

OZAUKEE COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For Year Ended
DECEMBER 31, 2013

Finance Department

Andrew Lamb
Director of Finance

OZAUKEE COUNTY, WISCONSIN
 Comprehensive Annual Financial Report
 December 31, 2013

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DEPARTMENT OF ADMINISTRATION
FINANCE DIVISION

Ozaukee County

THOMAS W MEAUX • County Administrator

June 25, 2014

To: The honorable members of the Ozaukee County
Board of Supervisors and the Citizens of
Ozaukee County, Wisconsin

A) COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

CAFR Overview

The comprehensive Annual Financial Report (CAFR) of Ozaukee County, Wisconsin (County) for the year ended December 31, 2013 is hereby submitted for your information. Responsibility for both the accuracy of the data and the completeness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data accurately presents the financial position and results of operations of the various funds and component units of Ozaukee County, Wisconsin in all material respects and completeness. All disclosures necessary to enable the reader to gain an understanding of Ozaukee County, Wisconsin activities have been included.

The CAFR is presented in three sections:

The unaudited **Introductory Section** includes this letter of transmittal, the County's organizational chart, and a list of principal elected and appointed officials. It is designed to give some basic background information to the reader.

The **Financial Section** includes the independent auditors' report on the basic financial statements, required supplementary information, and the combining and individual fund statements and schedules.

The unaudited **Statistical Section** includes selected financial and demographic information generally presented on a multi-year basis.

B) Governmental Structure and Profile

Ozaukee County is located in southeastern Wisconsin on the western Lake Michigan shoreline. It encompasses 232 square miles and consists of three cities, seven villages, and six towns with an estimated 2012 population of 86,395. Ozaukee County was formed by legislative act in 1853.

The County is governed by a non-partisan, twenty-six members, Board of Supervisors (the Board) elected by districts to two-year terms. A Chairperson, elected from its members, is responsible for conducting the proceedings of the Board at its meetings and appointing standing committee chairpersons. The Board determines County policy and exercises legislative control under authority vested by state statutes. There are five oversight committees made up of five Board members each that exercise oversight of County departments and an Executive Committee comprised of the five oversight chairs and Board chair. The Board meets twice per month, its committees meet at least monthly. The Board adopts the annual County budget at its first meeting in November of each year. The County has a County Administrator appointed by the Board. The County Administrator exercises administrative control over all County operations not specially vested in elected officials.

The County operates a correctional facility, an elderly nursing care complex with a 300 bed capacity providing independent living through full nursing care, an asphalt hot-mix plant, nine parks featuring camping and water access, 30 miles of interurban bike trail, a Lake Michigan water rescue boat, a fairgrounds with curling rink, and two golf courses. The services it provides include law enforcement and emergency response; human services; aging services; public health services; educational, cultural and recreational activities; planning and zoning services; construction and maintenance of highways; public transit; support for the state judicial system; and general governmental activities.

C) Factors Affecting the Local Economy

The County is located north of Milwaukee, WI. In 2013 the County was ranked the healthiest county in Wisconsin by the University of Wisconsin's Population Health Institute. It has the highest per capita income in Wisconsin owing to the large percentage population of college graduates, skilled trades, entrepreneurs, and professionals. According to the 2007-2011 US Census Bureau's American Community Survey the median household income is \$75,854 compared to the national average of \$51,371 in 2013 inflation adjusted dollars, the median home value is \$256,800 compared to the national average of \$174,600 and average annual unemployment rate is 3.8% compared to the averages for Wisconsin of 6% and national at 7.4%. Home ownership rate is 78.6% of housing stock. The population is mobile with 46% commuting out to other counties for work and 43% of local workforce commuting in. The area is a regional destination for tourism owing to its access to Lake Michigan and rural attractions. Schools are well funded with most students continuing in some post secondary education. The County's property tax mill rate as well as the taxes paid on the average home continues to be among the lowest, if not the lowest, in the state. Consumer spending, as represented by sales tax collections, continues to rebound in 2013 posting a 4% increase over last year's 5% increase in County sales tax revenue. Private investment in new business is recovering with the addition of a new Meijer's superstore. Service and retail sector employment increases continue to outpace manufacturing increases as a percentage of total employment. The prolonged national housing weakness was evident in the County but also is the sustained signs of recovery. Tax delinquencies are below last year in both dollar values at 15.8% and number of parcels at 30.5%. Delinquencies are now below 2007 levels. Housing starts in 2013 were slightly above the five-year average and selling prices on existing stock increased 11% according to The Milwaukee Journal/Sentinel.

D) County Policies affecting the current financial position

Ozaukee County is still cognizant of Great Recession that began in 2008. The County Board held property tax increases in the 2013 budget to less than one percent. The County Treasurer continues to work with delinquent taxpayers on a repayment schedule as numbers of properties and delinquent

dollars continue to decline. Ozaukee County boasts only three foreclosures in the past twenty years and all involved unusual circumstances. County administration chose to take a conservative approach to projected revenues by estimating a 2% increase over last year's sales tax. We believed that signals of an economic recovery are now well established but maintaining a conservative revenue position will give us more flexibility at year end. State reimbursement for state mandated programs and revenue sharing are holding steady. Most other revenues were estimated to remain stable either due to federal commitments to reimbursement or revenue streams that are historically static.

Our optimism for the beginning of a real estate recovery was rewarded and our fees for title transfer came in on budget at \$750,000. Surveys show housing sales prices have a double digit increase over last year. The county now suffers more from a lack of inventory than stagnant sales. Rising consumer confidence resulted in a 6% return in excess of budget for sales tax, and an almost 4% increase over last year. Constant monitoring and emphasis on budget ensured that overall expenditures were within budget.

Our enterprise funds came through for us this year. The past several years have experienced an overall loss with only our golf courses having consistent profits. This year our new Assisted Living addition, which opened in 2010, contributed a \$525,000 profit to the senior nursing complex. These profits lead to more than a \$750,000 gain for the entire senior nursing campus. Our Golf Courses had their worst performance in years due to weather but still managed a \$128,000 profit. Our Highway Department experienced losses in several of the last years. The County transferred \$1 million in 2013 to help erase the accumulated amount due the General Fund. Highway ended the year with an almost equal gain but that doesn't tell the whole story. The County is by far the largest client of the Highway enterprise fund and that cost center ended with almost \$900,000 in unspent funds. This was the result of doing an equal amount of work for federal DNR grants to improve river and stream habitat.

Three bargaining units decertified in 2012 through a voting process. Only one bargaining unit remains, the Sheriff's LAW unit. There was a 1% wage increases in the 2013 budget. Vacant positions during the year were left open longer, required greater advocacy to refill, or went unfilled. We enhanced our wellness program and increased member deductibles to eliminate any increase to our health insurance plan cost.

The County decided in 2013 to bond for \$6,885,000 to address deferred capital and maintenance. The Board believed the low interest rates and current need justified the action. The County was granted a Aaa credit rating by Moody's rating service. Currently the County has almost \$26 million in debt but will repay 40% within five years and 70% within ten. The County is currently considering bonding for \$10,000,000 in 2014 to repair and refurbish the senior care nursing home.

Our high water mark for General Fund Unassigned balances was 2007. Those reserves were subsequently drawn down during this extended recession. The County is still in excess of its self proscribed minimum for General Fund Unassigned balance of 20% of operating expenditures at over 27%. For a more detailed examination of fund balance and results of operations consult the Management Discussion and Analysis section in the Financial Section.

E) Financial Information

Wisconsin State Statute and Administrative Rule Tax 19 require the County to submit annual audited financial statements by July 31 of each year. Debt issuance covenants also require the County to prepare financial statements in conformity with Generally Accepted Accounting Principals (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). Major federal and state programs impose additional audit requirements.

Financial planning and control is maintained through the annual budget process. This year the County's tax levy rate was again among the lowest in the state at \$1.84 per \$1,000 assessed value for 2014. An additional 28 cents is also levied as a library assessment to County areas not served by a local library. All departments and agencies are required to submit a requested budget to the County Administrator in August. The County Administrator's budget is presented for review to the Executive Committee in late September. A legally required public hearing is held in early November and the County Board formally adopts the budget at its next meeting. The appropriated budget is adopted by cost category within departments. Budget to actual comparisons are provided in this report for each government fund where an appropriated annual budget has been adopted. Budget amendments during the year require approval by the County Board for transfers between departments (simple majority) or from fund reserves (2/3 majority). Transfers within a department may not require Board approval depending on the amount. The County has designed and implemented a comprehensive framework of internal controls to protect the assets from loss, theft, or misuse and to compile sufficient, reliable data for the presentation of financial statements. Since internal controls are designed not to outweigh the benefits, the framework has been designed to provide reasonable but not absolute assurance.

Cash temporarily idle during the year is invested with the objectives of safeguarding assets, maintaining liquidity for cash flow requirements, and return on investment. All investments must be insured and/or collateralized. Investments are generally within money market accounts, certificates of deposit, repurchase agreements, the State of Wisconsin Investment Pool, and US government agency obligations. The average return on investments was about .5% for 2013.

The Board and Executive Committee monitor all borrowing plans of the County. All new indebtedness requires a three-fourths majority of members elect of the Board. Wisconsin state statute limits general obligation borrowing to an amount equivalent to 5% of the equalized valuation of taxable property. At December 31, 2013, the County had almost 95% of the limit available. Equalized value for all property within the County was \$10.226 billion. The statutory debt limit was over \$511 million and total County debt was \$25,770,000. Of the total debt, \$8.7 million (34%) was the responsibility of the enterprise funds.

The County is authorized to self-insure its workers compensation program. That average cost for the past three years has been about \$250,000 annually for claims and administrative fees. All other insurance is covered by commercial insurance. The County participates in the Wisconsin County Mutual Insurance for the provision of general liability, errors and omissions, police professional and automobile coverage. The health insurance coverage is through the Wisconsin Counties Association. Management believes this distribution of risk will be adequate to protect the County and meet claims as they come due. All insurance is funded and accounted for in the department cost centers.

The County maintains a five-year Capital Improvement Plan to identify and fund capital projects. A non-lapsing Capital Reserve Fund with a proposed balance of \$1 million was established to supplement tax

levy for desired capital projects. The 2013 budget designated 90% to address debt payments and projects. Results of 2013 operations to the fund will leave the balance at about \$800,000. The Board took action in March of 2014 to transfer all 2013 Sales Tax revenue in excess of budget to this fund, \$385,000.

Ozaukee County maintains fund balances in all its governmental funds. The General Fund is the largest with several Special Revenue Funds having smaller balances. The County's Policies and Procedures manual requires that the General Fund maintain an Undesignated Fund Balance of at least 20% of the budgeted operating General Fund expenditures and a minimum combined undesignated fund balance of the General Fund, and select Special Revenue Funds (Human Services, Public Health, Aging, and Transit) equal to 12% of their combined budgeted operating expenditures. The exact percentage is determined annually by the Finance Committee to provide stability to the County as a whole. Unassigned funds (available for use) and assigned funds (management's intended use) are accounted for separately from committed (self-imposed legal restriction) and restricted funds (imposed by an outside party).

F) Other Information

The accounting firm of Schenk SC was engaged to conduct an audit of the basic financial statements and to issue a report on internal controls. The goal of the independent audit was to provide reasonable assurance that the financial statements of Ozaukee County are free of material misrepresentation. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principals used and any significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concludes, based on the audit, that there was a reasonable basis for rendering an unqualified opinion that Ozaukee County's financial statements for the fiscal year ended December 31, 2013 are fairly presented in conformity with GAAP and GASB. The independent auditors' report is presented as the first component of the financial section of the CAFR.

The County is required to undergo a federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require not only a report on the fair presentation of the financial statements but also on the internal controls and compliance with the legal requirements pertaining to internal controls and the administration of federal and state awards. The single audit report is available through the Department of Administration – Finance division or its website.

GAAP and GASB require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A is designed to compliment this letter of transmittal and should be read in conjunction with it. Ozaukee County's MD&A can be found immediately following the report of the independent auditor.

Ozaukee County has received the Certificate of Achievement for Excellence in Financial Reporting for the past five consecutive years and the Certificate of Recognition for Budget Preparation for the last three consecutive years.

Acknowledgements

The preparation of this report would not have been possible without the dedicated service of the entire staff of the Department of Administration – Finance Division, various departments, and especially the County Administrator and Board of Supervisors for their support and commitment to maintaining the highest standards of professionalism in the management of Ozaukee County.

Respectfully submitted,

A handwritten signature in cursive script that reads "Andrew J Lamb".

Andrew J Lamb, CPA, CIA
Finance Director, Ozaukee County



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

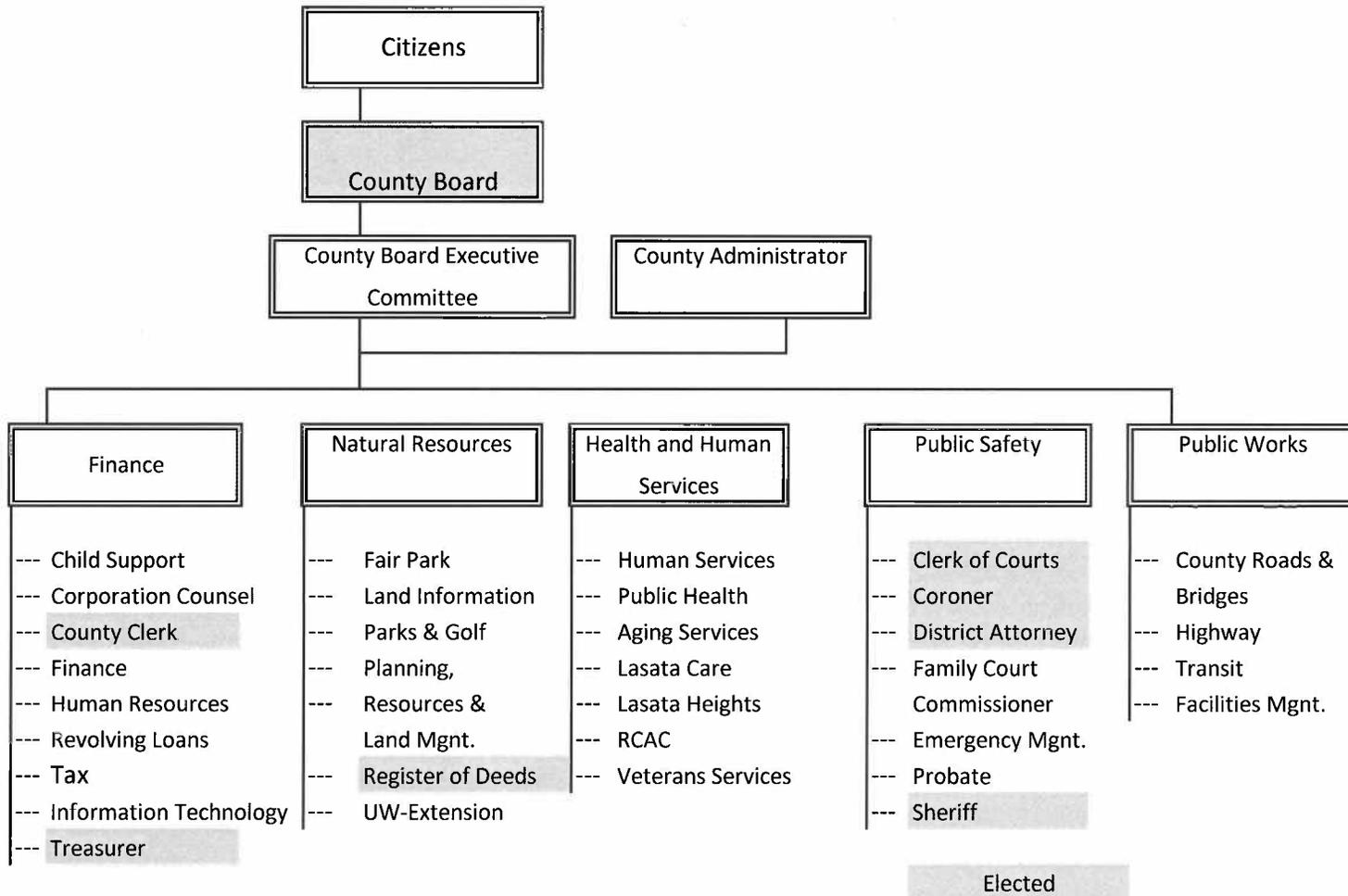
Ozaukee County
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

OZAUKEE COUNTY
ORGANIZATIONAL CHART





OZAUKEE COUNTY, WISCONSIN

COUNTY BOARD OF SUPERVISORS & STANDING COMMITTEES OF THE COUNTY BOARD

Chairperson..... Lee Schlenvogt
 Vice-Chairperson..... Kathlyn T. Geracie
 Second Vice-Chairperson..... Daniel P Becker

County Administrator..... Thomas W. Meaux

Finance Committee

Daniel P Becker - Chairperson*
 Richard C Nelson - Vice-Chairperson
 Jacob Curtis
 Gustav W. Wirth, Jr
 James H Uselding

Public Safety Committee

Nancy Szatkowski - Chairperson*
 Robert A Brooks - Vice-Chairperson
 Paul Melotik
 Gerald E. Walker
 Joseph A. Dean

Health & Human Services Committee

Cynthia G. Bock - Chairperson*
 Karl V. Hertz - Vice-Chairperson
 Thomas H Richart
 Richard H Bauzenberger
 Irena Macek

Public Works Committee

Kathlyn T. Geracie - Chairperson*
 Thomas E. Winker - Vice-Chairperson
 Daniel R. Buntrock
 LeRoy C Haeuser
 Barbara J. Jobs

Natural Resources

Donald G Dohrwardt - Chairperson*
 Jennifer K. Rothstein - Vice-Chairperson
 Glenn F. Stumpf
 John J. Slater
 Donald Korinek

Executive Committee

Lee Schlenvogt - Chairperson
 Kathlyn T Geracie - Vice-Chairperson
 Daniel P Becker
 Nancy Szatkowski
 Donald G Dohrwardt
 Cynthia G. Bock

** Chairperson of each standing committee also serves on the Executive Committee*

Ozaukee County, Wisconsin
List of Principal Officials
December 31, 2013

County Administrator: Thomas W. Meaux

Department Heads

ADRC
Michelle Pike

CLERK OF COURTS (elected)
Mary Lou Mueller

CORONER (elected)
John Holicek

CORPORATION COUNSEL
Rhonda Gorden

COUNTY CLERK (elected)
Julianne Winkelhorst

DISTRICT ATTORNEY (elected)
Adam Gerol

EMERGENCY MANAGEMENT
Mark Owen

FINANCE
Andrew Lamb

HIGHWAY , TRANSIT, AND FACILITIES
Robert Dreblow

HUMAN RESOURCES
Jason Dzwiniel

HUMAN SERVICES
Michael Lappen

LASATA CARE AND FACILITIES
Ralph Luedtke

PARK COMMISSIONER
Andrew Struck

PLANNING, RESOURCES, AND
LAND MANAGEMENT
Andrew Holschbach

PUBLIC HEALTH
Kirsten Johnson

REGISTER OF DEEDS (elected)
Ronald Voigt

SHERIFF (elected)
Maury Straub

INFORMATION TECHNOLOGIES
Jason Dzwiniel

TREASURER (elected)
Karen Makoutz

UNIVERSITY EXTENSION
Daniel O'Neil

VETERANS' SERVICES
Kevin Johnson



INDEPENDENT AUDITORS' REPORT

To the County Board
Ozaukee County, Wisconsin

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 Ozaukee County, Wisconsin ("the County") as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County 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 human services and county roads and bridges special revenue funds for the year then ended in conformity 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 on pages 17 through 30 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial information listed in the table of contents as supplementary information and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is 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 supplementary information, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Schenck SC

Certified Public Accountants
Green Bay, Wisconsin
June 11, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS



FINANCE DEPARTMENT

P.O. BOX 994
Port Washington, Wisconsin 53074-0994
Phone: (262) 284-8240 Fax: (262) 284-8287
E-mail: finance@co.ozaukee.wi.us

Management's Discussion and Analysis December 31, 2013

The management of Ozaukee County, Wisconsin (the County) offers readers of the County's basic financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2013. We encourage readers to consider the information presented here in conjunction with additional information provided in this report.

FINANCIAL HIGHLIGHTS COUNTY WIDE

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows at December 31, 2013, by \$73,354,894 (net position). Unrestricted net position used to meet ongoing obligations to citizens and creditors represented \$13,134,469 of the total.
- During 2013 results of governmental activities increased net position by \$381,530 and business-type activities increased net position by \$1,870,021 per GASB 34 reporting (pgs 32-33).
- As of December 31, 2013, the fund balance for the governmental funds totaled \$20,925,111; and proprietary fund net position totaled \$16,807,541 excluding internal service fund net position of \$19,924.
- The unassigned fund balance for the general fund was \$5,671,954 as of December 31, 2013. This represents 26.3% of the total general fund expenditures.
- The County's total net general obligation debt increased by \$5,685,000 (28.3%) in 2013.

OVERVIEW AND USE OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprised of three components: 1) **government-wide** financial statements, 2) **fund** financial statements, 3) **notes** to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide financial statements (pages 31-33) are designed to provide readers with a broad overview of the County's finances, using the accrual basis of accounting, in a "bottom line" format similar to private sector reporting.

The *statement of net position* presents information on all of the County's assets, liabilities and deferred outflows/inflows of resources with the difference reported as *net position*. Net position is presented in five categories. The categories listed below are presented in order of liquidity:

- *Nonspendable* – Assets that never can be spent, such as inventory.
- *Restricted* – Assets legally restricted by outside parties, such as bondholders, grantors, or enabling legislation.
- *Committed* – Self-imposed local legislation limiting the use of reserves.
- *Assigned* – Self-imposed rules governing intent but not legislated.
- *Unassigned* – Assets that are in a spendable form that are not restricted, committed, or assigned.

Increasing or decreasing trends in net position may represent an indicator of the County's improving or deteriorating financial position.

The *statement of activities* presents information showing how the County's net position changed during the reported year. Both the gross and net cost of various activities (including governmental and business-type) and their funding sources are summarized. All changes in net position are matched to the event in the fiscal period in which it occurs regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some events that will result in future cash flows. (e.g., uncollected taxes and earned but unused employee benefits).

Both of these government-wide financial statements distinguish functions of Ozaukee County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from functions that are intended to recover all or a material portion of their costs through user fees and charges (*business type activities*). The governmental activities of the County include general government, public safety, transportation, health and human services, conservation and development, culture and recreation. The business-type activities include golf courses, a continuum of care senior campus, and a highway construction/maintenance operation.

FUND FINANCIAL STATEMENTS:

A *fund* is a grouping of related accounts that is used to maintain control over resources segregated for specific activities or objectives. The County, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. This traditional presentation focuses on the sources and uses of liquid resources and represents the basis for developing the County's financial plan (the budget). All of the County's funds can be divided into three categories: governmental, proprietary and fiduciary.

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

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

The County maintains 21 active individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenue, expenditures, and changes in fund balances for the General Fund and the Human Services and County Roads and Bridges special revenue funds, all of which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor government funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund, special revenue funds, debt service fund, and capital projects fund. A budgetary comparison statement has been provided for the general fund and for each individual major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 34-42 of this report.

Proprietary funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its golf courses, highway, and continuum of care senior campus. This consists of Lasata Care Center nursing home, Lasata Heights Apartments, and the Lasata Crossing's Residential Care Apartment Complex (RCAC). Internal service funds are used to accumulate and allocate funds internally among the County's various functions. The County uses an internal service fund to account for its Information Technology, computer and network maintenance function. Because this service predominantly benefits government rather than business type functions, it is included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the nursing home, golf courses and highway, which are considered to be major funds. Data from the other enterprise funds are combined in a single, aggregated presentation in the proprietary fund financial statement.

The basic proprietary fund financial statements can be found on pages 43-46 of this report.

Fiduciary funds: Fiduciary and Agency funds are used to account for resources held for the benefit of parties outside the government. Fiduciary and agency funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary and agency funds is much like that used for proprietary funds.

The basic agency fund financial statements can be found on page 47 of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 48-72 of this report.

Other Information: The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 73-105 of this report.

The 2011 biennial state budget enacted in Act 32 limits local governmental units to increases in the property tax levy for budget years 2012 and 2013. This was extended for the 2014 calendar budget. The restriction allows for only an annual increase equal to the taxes generated from net new construction. Three exceptions are attached to the Act, (1) passage of a referendum to exceed these imposed limits, (2) fund services transferred from (positive) or to (negative) another governmental unit, and (3) the cost of any new debt issued passed by a 75% majority of elected officials. Although the focus of the control is the operating levy, the debt levy is indirectly controlled. Ozaukee County's existing ordinances already require the 75% approval criteria for new debt. Ozaukee County's net new construction limit was .84% for the 2014 budget. Factoring in new debt resulted in another 4.13% increase. The appropriated budget called for a 3.81% increase. The county's basic mill rate increased to \$1.94/\$1,000 from \$1.84/\$1,000 equalized value. Additional taxes are levied on non-library areas. The County's tax levy still remains among the lowest of all Wisconsin counties.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The discussion and analysis requires focus on the current-year results in comparison with the prior year and discussion on any positive or negative variance.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Ozaukee County, assets and deferred outflows exceed liabilities and deferred inflows by \$73,354,894 at the close of the most recent fiscal year.

By far the largest portion of the County's net position (78%) reflects its net investment in capital assets (e.g. land, buildings, improvements, infrastructure, machinery, etc.) at historic cost, less any outstanding related debt used to acquire those assets. The County uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Ozaukee County, WI
Condensed Statements of Net Position
December 31, 2013 and 2012

	Government Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and Other Assets	\$ 53,390,699	\$44,411,339	\$3,437,247	\$1,666,171	\$56,827,946	\$46,077,510
Capital Assets	52,689,641	51,659,859	24,413,351	24,908,101	77,102,992	\$76,567,960
Total Assets	106,080,340	96,071,198	27,850,598	26,574,272	133,930,938	\$122,645,470
Deferred Outflows of Resources	154,076	174,619	-	-	154,076	174,619
Current Liabilities	9,878,251	7,498,996	684,434	601,906	10,562,685	8,100,902
Long-term Obligations	19,760,033	13,413,033	10,358,623	10,788,891	30,118,656	24,201,924
Total Liabilities	29,638,284	20,912,029	11,043,057	11,390,797	40,681,341	32,302,826
Deferred Inflows of Resources	20,048,779	19,167,965	-	245,955	20,048,779	19,413,920
Net position:						
Net Investment in Capital						
Assets	41,733,739	41,189,859	15,198,351	15,293,101	56,932,090	\$56,482,960
Restricted	3,288,335	3,600,277	-	-	3,288,335	\$3,600,277
Unrestricted	11,525,279	11,375,687	1,609,190	(355,581)	13,134,469	\$11,020,106
Total Net Position	\$56,547,353	\$56,165,823	\$16,807,541	\$14,937,520	\$73,354,894	\$71,103,343

The County's unrestricted net position of \$13,134,469 may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net position; both for the County as a whole, as well as for its separate governmental and business-type activities.

Ozaukee County, WI						
Statement of Activities and Change in Net Position						
December 31, 2013 and 2012						
	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenue:						
Program Revenue:						
Charges for services	\$ 5,731,598	\$ 7,576,792	\$ 28,760,610	\$ 27,879,882	\$ 34,492,208	\$ 35,456,674
Operating grants and contributions	11,004,910	12,787,190	1,406,208	1,597,468	12,411,118	14,384,658
Capital grants and contributions	1,894,843	1,307,499	-	-	1,894,843	1,307,499
General Revenue:						
Property tax	19,102,597	19,154,359	245,955	-	19,348,552	19,154,359
Sales and other taxes	7,487,260	7,202,740	-	-	7,487,260	7,202,740
Federal/State grants not restricted	1,698,501	155,000	-	-	1,698,501	155,000
Investment income	695,026	249,028	572	35	695,598	249,063
Miscellaneous	78,580	1,269,958	-	-	78,580	1,269,958
Gain on capital assets	-	-	-	-	-	-
Total Revenue	47,693,315	49,702,566	30,413,345	29,477,385	78,106,660	79,179,951
Expenses:						
General government	9,653,422	9,115,344	-	-	9,653,422	9,115,344
Public safety	11,604,168	12,549,843	-	-	11,604,168	12,549,843
Health and human services	13,512,986	14,300,564	-	-	13,512,986	14,300,564
Public works	7,053,748	7,461,149	-	-	7,053,748	7,461,149
Culture and recreation	1,114,073	1,814,331	-	-	1,114,073	1,814,331
Conservation and development	2,825,157	3,244,606	-	-	2,825,157	3,244,606
Interest on debt	486,016	556,346	-	-	486,016	556,346
Nursing Home	-	-	14,717,834	15,597,171	14,717,834	15,597,171
Highway	-	-	10,764,605	9,042,591	10,764,605	9,042,591
Independent Living Facility	-	-	543,209	566,453	543,209	566,453
Golf course	-	-	1,487,363	1,781,589	1,487,363	1,781,589
Lasata RCAC	-	-	2,092,527	2,095,996	2,092,527	2,095,996
Total Expense Before Transfers	46,249,571	49,042,183	29,605,538	29,083,800	75,855,108	78,125,983
Increase in Net Position	1,443,744	660,383	807,807	393,585	2,251,552	1,053,968
Transfers	(1,062,214)	-	1,062,214	-	-	-
Increase in Net Position	381,530	660,383	1,870,021	393,585	2,251,551	1,053,968
Net Position January 1	56,165,823	55,505,440	14,937,520	14,579,033	71,103,343	70,084,473
Change in accounting princip	-	-	-	(35,098)	-	(35,098)
Net Position December 31	\$ 56,547,353	\$ 56,165,823	\$ 16,807,541	\$ 14,937,520	\$ 73,354,894	\$ 71,103,343

Governmental Funds

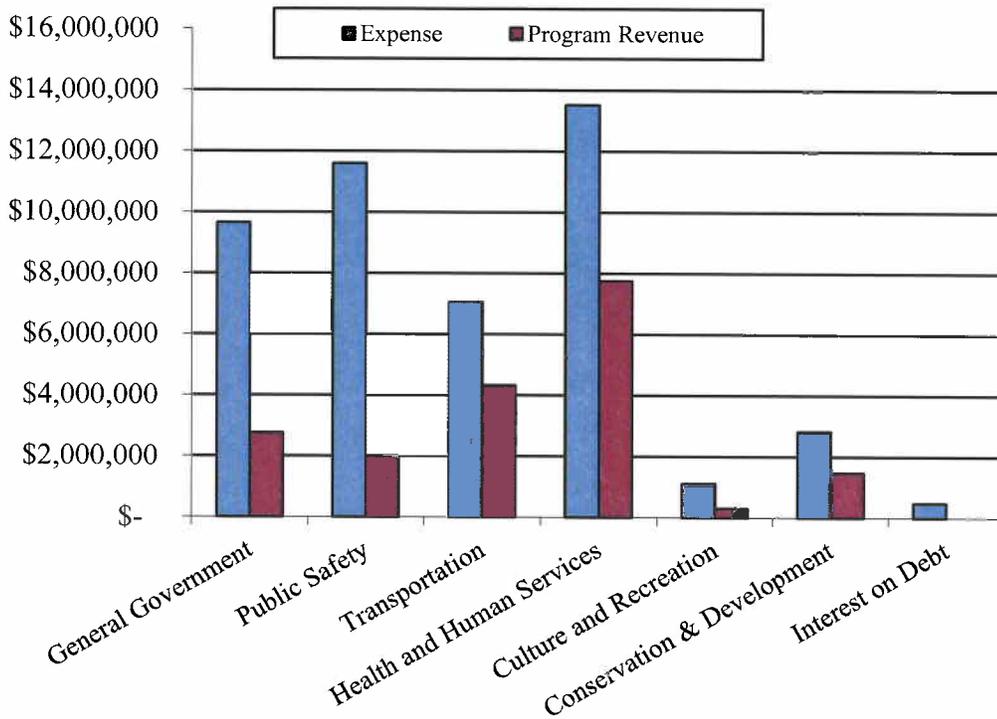
Governmental funds increased the County's net position by \$6,239,017 (pg 36) during the current year. The driver of this increase in fund balance was the result of long term debt issued for general capital projects (\$6,885,000). It will fund the following projects: repair county roads, building improvements in the administration building along with projects at the justice center and fairgrounds.

Details of significant changes are listed below.

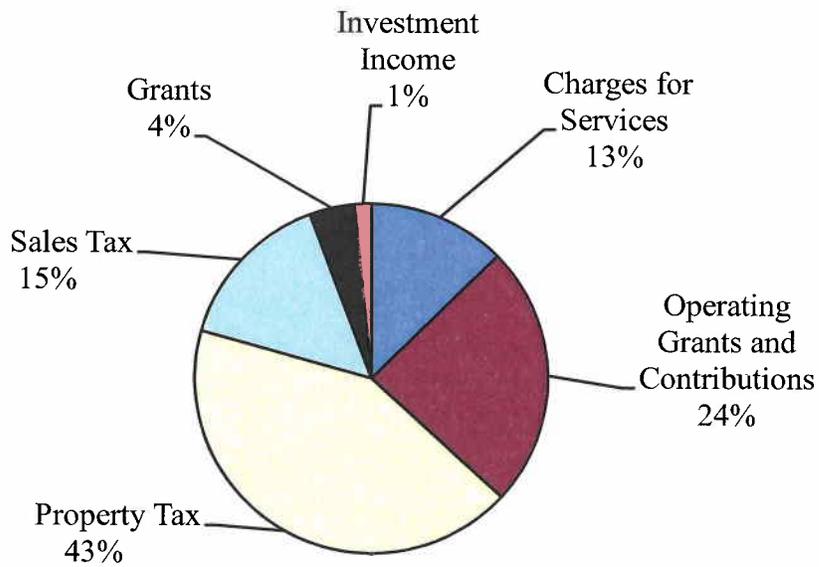
Key elements of change are as follows:

- General Fund operations provided a net negative change in fund balance of \$479,854:
 - The County Board transferred \$1 million to the Highway internal service fund to alleviate an amount owed to the General Fund from several years of operating deficits.
- State Shared Taxes was \$260,014 under budget as a result of the state shifting a similar amount to state aid for counties with a located utility. This is recorded as revenue in our non-lapsing Capital Reserve Fund.
- Sales Tax revenue exceeded budget by \$386,393 (6%). A recovering economy and conservative budgeting both played a role.
- Court security expenses were over budget by \$65,344 and Sheriff's patrol was over budget by \$120,671. This resulted from overtime to compensate for a larger than average staff turnover.
- The Human Services (HS) Department (a major fund) posted an operating gain of \$544,914. In 2013 HS received \$519,178 more in state reimbursement than budgeted. The state revenue was the result of our new director making staff changes that allowed for more reimbursement.
- Our County Roads and Bridges department posted an operating surplus of \$1,054,074. All of this department's expenses are the result of charges from the Highway internal service fund reimbursement for work. Less snow plowing and Highway choosing to work on federally funded capital projects grants contributed to less than budgeted work on County road maintenance.
- Revolving Loans, an economic development initiative, received \$105,131 more back than it loaned.
- Transit had a \$160,019 positive variance due to a decrease in capital outlay.
- Debt service fund had a \$148,732 positive change in fund balance because budgeted transfers in were greater than total expenditures.
- Other positive or negative variances were considered immaterial for this report.

Expense and Program Revenue - Governmental Activities



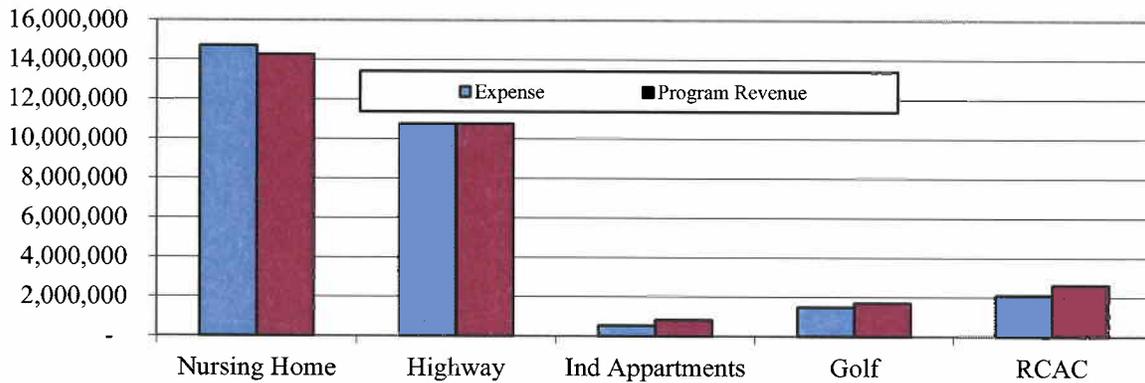
Revenues by Source - Governmental Activities



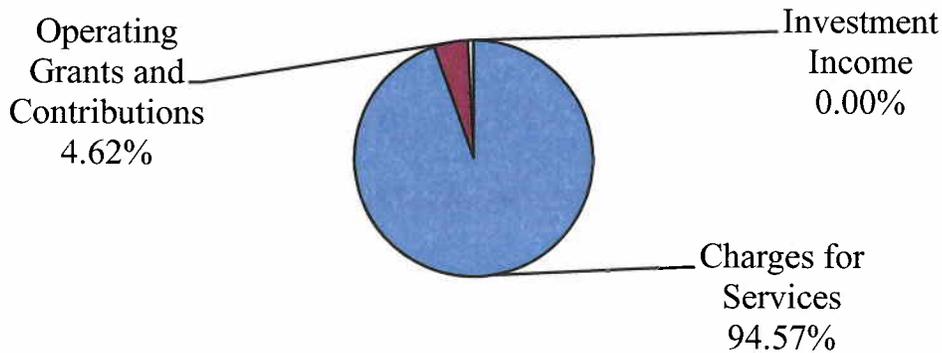
Business-type Activities

Business-type activities increased the County’s net position by \$1,870,021. Key elements of this change are as follows:

- The Highway Department recorded a gain of \$993,426. The Highway Department’s received a \$1,000,000 transfer in from the general fund to alleviate prior years’ underfunding.
- The Golf Courses had a fifth straight year of profit at \$128,188 after six consecutive annual losses. Operation and maintenance expenses went down by \$254,611.
- The Lasata Campus, which offers a continuum of care for seniors from independent living through full nursing care, had a combined increase in net position of \$748,407. The assisted living component first opened in 2010 had been expected to breakeven during 2014 but was ahead of schedule and had an operating profit of \$525,417 in 2013.



Revenues by Source - Business-type Activities



Financial Analysis of the Ozaukee County's Funds:

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

Governmental Funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$20,925,111 an increase of \$6,239,017. The unassigned fund balance of \$5,671,954 is available for spending at the County's discretion. The remainder of the fund balance is categorized as follows:

- Non-spendable for delinquent property taxes (\$1,410,714) and prepaid items (\$716,154)
- Restricted in the amount of \$6,490,988 as a result of external restrictions or enabling legislation.
- Committed by the County Board for specific purposes in the amount of \$6,484,076.
- Assigned by the Finance Committee for specific purposes in the amount of \$151,225.

The General Fund is the main operating fund of the County. At the end of the current year the assigned and unassigned fund balance of the general fund was \$6,115,384 and the total fund balance was \$8,083,534. As a measure of the funds liquidity, it may be useful to compare both assigned and unassigned fund balances and total fund balance to the total fund's expenditures. Liquid fund balance represents 28.3% of the total fund expenditures, while total fund balance represents 37.4% of that same amount.

The County's unrestricted General Fund balance decreased by \$479,854 during the current year. The key factor in this change was the transfer of \$1 million dollars to the Highway internal service fund.

The County's Policy and Procedures manual mandates a General Fund Unassigned Fund balance at a minimum of 20% of General Fund expenditures. Additionally, it requires a minimum of the combined reserves for the General, Human Services, Public Health, Aging, and Transit Funds equal to 12% of their total expenditures. We believe these minimum requirements help to enhance and maintain our bond rating. At the end of 2013, these minimum fund balances requirements were equal to 28% and 21% respectively of the 2014 budget. This percentage is only slightly down from the pre-recession highs of 29% and 22%.

Proprietary Funds: The County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net position of all the Proprietary operations at the end of the year amounted to \$1,609,190. This positive position was the result of net operating surpluses for our nursing care campus, golf courses, and highway operations. Factors concerning the operational results of this fund have already been discussed in the discussion of the County's business-type activities.

Capital Reserve Fund: In 2004 the County established a Capital Reserve Fund to provide a funding source for desired capital projects. Over the years any sales tax collected in excess of budget and any new revenue sources were designated for this fund. The goal was to maintain a \$1M balance. That goal was achieved in 2007. Since that time economic conditions have stressed those goals. At the end of 2013 the balance was essentially brought back to its stated goal with a balance of \$807,006 by decreasing the budget reliance for operations. (Page 82)

General Fund Budgetary Highlights.

Differences between the original budget and the final amended budget amounted to a \$313,409 increase in revenues. This was the result of various grants for labor, equipment, and supplies. Differences between original and final budget for expenditures was due to additional expenses for new grants, carryovers from the previous year, or internal transfers within the General Fund approved by the County Board.

Variance to Final Budget

The \$219,098 (1.0%) difference between the final budget and actual revenues was primarily due to Sales Tax revenue exceeding budget.

Capital Asset and Debt Administration

Capital Assets: The County's investment in capital assets for its governmental and business-type activities as of the end of the current year amounts to \$77,102,998 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and improvements, machinery and equipment, vehicles, boat, and public domain infrastructure (highways and bridges).

Ozaukee County's Capital Assets (net of accumulated depreciation)						
	Governmental Activities		Business Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$12,066,911	\$12,058,438	\$263,754	\$292,848	\$12,330,665	\$12,351,286
Land Improvements	764,649	771,380	1,590,164	1,369,965	2,354,813	\$2,141,345
Build. & Improvements	13,892,197	14,099,682	15,352,904	16,010,624	29,245,101	\$30,110,306
Machinery & Equip	4,184,362	4,803,176	6,983,835	7,006,752	11,168,197	\$11,809,928
Infrastructure	21,671,576	17,596,212	-	-	21,671,576	\$17,596,212
Work In Progress	109,946	2,330,971	222,700	227,912	332,646	\$2,558,883
Total	\$52,689,641	\$51,659,859	\$24,413,357	\$24,908,101	\$77,102,998	\$76,567,960

Major capital asset events during 2013 included the following:

- Building Improvements at Lasata Care Center \$250,000.
- Miscellaneous Machinery & Equipment at Highway \$650,000,
- Roadway network improvements/repairs \$4,000,000,

Additional information on the County's capital assets can be found in Note C.4 of the notes to the financial statements on pages 62-63 of this report.

Long-term Debt: At the end of the current year the County had total general obligation debt outstanding of \$25,770,000. All this debt is backed by the full faith and credit of the County.

Ozaukee County's Outstanding Debt General Obligation Debt						
	Governmental Activities		Business Activities		Totals	
	2013	2012	2013	2012	2013	2012
General obligation debt						
Bonds and notes	\$16,555,000	\$10,470,000	\$9,215,000	\$9,615,000	\$25,770,000	\$20,085,000

The County maintains a Aaa bond rating from Moody's Investor Service for long-term debt. This rating was first conferred upon the County in 2009.

State statute limits the amount of general obligation debt the County may issue to five percent (5%) of its total equalized property valuation. The current debt limit for the County is \$511,322,805, which is significantly in excess of the County's \$25,770,000 outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note C.6 on pages 65-66 of this report.

Economic Factors and Next Year's Budget Rates

The County's annual unemployment rate for April 2014 of 4.6% rates favorably to the state and nation. The economic outlook is fairly stable when considering the macro economic situation. The County's high proportion of skilled, professional and entrepreneurial people in the general population mitigates much volatility.

- The increase in the County's equalized property tax base provided by real growth is estimated at \$83 million (0.8%) for 2014. Devaluation of all existing property equalized value was \$168M (1.66%). Net cumulative devaluation of existing property and new construction from 2007 until 2013 on an equalized basis is 9.6%. Equalized values are based on recorded historic home sales and may not be indicative of actual current market conditions.
- The housing market has tight inventory supporting some increase in sale price but the new construction market remains soft.
- Proceeds from County sales and use tax are expected to increase compared to the 2013 budget. The actual experience in 2013 demonstrated strengthening consumer confidence. The volume of taxable merchandise sold was higher than prior to the recession even when inflation is factored. All budgeted sales and use tax revenue are used to directly reduce the annual property tax levy.

- County wage rates are budgeted to increase 1% in 2014 and Group Health insurance is not expected to increase after the county implemented plan and deductible changes. All non-protected employees will contribute 7% up from 6.6% to their defined benefit retirement plan and all new hire protected employees will contribute the same. The County matches these contributions.
- Three of the four unions negotiating with the County decertified in 2012 leaving only the Sheriff's LAW bargaining unit remaining in 2014.
- The County expects to retain its Aaa bond rating and is expected to bond for \$10 million to renovate our nursing home.

All of these factors were considered in preparing the 2014 County fiscal year budget.

Requests for Information

The financial report is designed to provide a general overview of Ozaukee County's finances for all those with an interest in the government's finances. Additional information on items provided in this report can be requested in writing addressed to the Ozaukee County Finance Director, 121 W. Main Street, Port Washington, WI 53074 or viewed on the County website www.co.ozaukee.wi.us under the Finance Department.

OZAUKEE COUNTY, WISCONSIN
Statement of Net Position
December 31, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 23,283,267	\$ 100,860	\$ 23,384,127
Receivables			
Taxes	21,784,271	-	21,784,271
Delinquent taxes	1,637,964	-	1,637,964
Delinquent special assessments	55,679	-	55,679
Accounts	510,320	1,001,090	1,511,410
Loans	2,602,320	-	2,602,320
Internal balances	154,449	(154,449)	-
Due from other governments	2,587,709	885,888	3,473,597
Inventories and prepaid items	774,720	1,603,858	2,378,578
Capital assets not being depreciated			
Land	12,066,911	263,754	12,330,665
Construction In progress	109,946	222,700	332,646
Capital assets being depreciated			
Land improvements	2,011,458	4,448,130	6,459,588
Buildings and building improvements	31,482,587	29,776,818	61,259,405
Machinery and equipment	18,593,579	19,653,603	38,247,182
Infrastructure	42,023,885	-	42,023,885
Less: Accumulated depreciation	(53,598,725)	(29,951,654)	(83,550,379)
TOTAL ASSETS	106,080,340	27,850,598	133,930,938
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	154,076	-	154,076
LIABILITIES			
Accounts payable	2,763,097	92,189	2,855,286
Accrued liabilities	2,060,483	137,223	2,197,706
Accrued interest payable	205,825	-	205,825
Due to other governments	2,627,318	380	2,627,698
Unearned revenues	372,829	454,642	827,471
Custodial and special deposits	1,848,699	-	1,848,699
Long term obligations			
Due within one year	1,767,629	499,453	2,267,082
Due in more than one year	17,992,404	9,859,170	27,851,574
TOTAL LIABILITIES	29,638,284	11,043,057	40,681,341
DEFERRED INFLOWS OF RESOURCES			
Property taxes	20,048,779	-	20,048,779
NET POSITION			
Net Investment in capital assets	41,733,739	15,198,351	56,932,090
Restricted			
Revolving loans receivable	2,921,147	-	2,921,147
Veteran's memorial	22,480	-	22,480
Forfeitures	86,285	-	86,285
Land information	90,269	-	90,269
Jail commissary	105,793	-	105,793
Caregiver coalition	3,137	-	3,137
Criminal justice collaborative council	23,260	-	23,260
Ozaukee County senior conference	12,391	-	12,391
Debt service	23,573	-	23,573
Unrestricted	11,525,279	1,609,190	13,134,469
TOTAL NET POSITION	\$ 56,547,353	\$ 16,807,541	\$ 73,354,894

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

OZAUKEE COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 9,653,422	\$ 1,962,522	\$ 791,365	\$ 10,719
Public safety	11,604,168	1,800,240	218,729	-
Public works	7,053,748	720,356	2,823,210	778,747
Health and human services	13,512,987	924,500	6,822,025	-
Culture and recreation	1,114,073	226,117	76,658	-
Conservation and development	2,825,157	97,863	272,923	1,105,377
Interest and fiscal charges	486,016	-	-	-
Total Governmental Activities	<u>46,249,571</u>	<u>5,731,598</u>	<u>11,004,910</u>	<u>1,894,843</u>
Business-type Activities				
Nursing Home	14,717,834	12,856,694	1,406,208	-
Highway	10,764,605	10,751,607	-	-
Independent Living Facility	543,209	831,028	-	-
Golf	1,487,363	1,703,337	-	-
Lasata RCAC	2,092,527	2,617,944	-	-
Total Business-type Activities	<u>29,605,538</u>	<u>28,760,610</u>	<u>1,406,208</u>	<u>-</u>
Total Primary Government	<u>\$ 75,855,109</u>	<u>\$ 34,492,208</u>	<u>\$ 12,411,118</u>	<u>\$ 1,894,843</u>

General revenues
Property taxes
Sales taxes
Other taxes
Federal and state grants and contributions
not restricted to specific functions
Interest and investment earnings
Miscellaneous
Transfers
Total general revenues and transfers

Change in net position

Net position - January 1

Net position - December 31

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

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total

\$ (6,888,816)	\$ -	\$ (6,888,816)
(9,585,199)	-	(9,585,199)
(2,731,435)	-	(2,731,435)
(5,766,462)	-	(5,766,462)
(811,298)	-	(811,298)
(1,348,994)	-	(1,348,994)
(486,016)	-	(486,016)
<u>(27,618,220)</u>	<u>-</u>	<u>(27,618,220)</u>

-	(454,932)	(454,932)
-	(12,998)	(12,998)
-	287,819	287,819
-	215,974	215,974
-	525,417	525,417
<u>-</u>	<u>561,280</u>	<u>561,280</u>

<u>(27,618,220)</u>	<u>561,280</u>	<u>(27,056,940)</u>
---------------------	----------------	---------------------

19,102,597	245,955	19,348,552
6,796,393	-	6,796,393
690,867	-	690,867
1,698,501	-	1,698,501
695,026	572	695,598
78,580	-	78,580
(1,062,214)	1,062,214	-
<u>27,999,750</u>	<u>1,308,741</u>	<u>29,308,491</u>

381,530	1,870,021	2,251,551
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<u>56,165,823</u>	<u>14,937,520</u>	<u>71,103,343</u>
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<u>\$ 56,547,353</u>	<u>\$ 16,807,541</u>	<u>\$ 73,354,894</u>
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OZAUKEE COUNTY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2013

	General	Human Services	County Roads and Bridges	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 22,981,110	\$ 400	\$ -	\$ 301,757	\$ 23,283,267
Receivables					
Taxes	11,316,679	4,619,209	3,531,607	2,316,776	21,784,271
Delinquent taxes	1,637,964	-	-	-	1,637,964
Delinquent special assessments	55,679	-	-	-	55,679
Accounts	290,576	73,985	-	145,757	510,318
Loans	-	-	-	2,602,320	2,602,320
Due from other funds	3,045,383	1,907,835	2,477,611	8,129,574	15,560,403
Due from other governments	1,691,724	250,324	-	645,661	2,587,709
Prepaid items	716,101	-	-	53	716,154
TOTAL ASSETS	\$ 41,735,216	\$ 6,851,753	\$ 6,009,218	\$ 14,141,898	\$ 68,738,085
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 2,736,698	\$ 21,460	\$ -	\$ 4,939	\$ 2,763,097
Accrued liabilities	2,060,483	-	-	-	2,060,483
Due to other governments	1,878,197	748,820	-	-	2,627,017
Due to other funds	15,195,503	-	-	244,879	15,440,382
Unearned revenues	298,264	57,066	-	11,213	366,543
Custodial and special deposits	1,845,696	3,003	-	-	1,848,699
Total Liabilities	24,014,841	830,349	-	261,031	25,106,221
Deferred Inflows of Resources					
Property taxes	9,581,187	4,619,209	3,531,607	2,316,776	20,048,779
Loans receivable	-	-	-	2,602,320	2,602,320
Special assessments	55,654	-	-	-	55,654
Total Deferred Inflows of Resources	9,636,841	4,619,209	3,531,607	4,919,096	22,706,753
Fund Balances					
Nonspendable for					
Prepaid items	716,101	-	-	53	716,154
Delinquent property tax	1,410,714	-	-	-	1,410,714
Restricted					
Committed	108,765	-	-	6,382,223	6,490,988
Assigned	24,775	1,402,195	2,477,611	2,579,495	6,484,076
Unassigned	151,225	-	-	-	151,225
Unassigned	5,671,954	-	-	-	5,671,954
Total Fund Balances	8,083,534	1,402,195	2,477,611	8,961,771	20,925,111
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 41,735,216	\$ 6,851,753	\$ 6,009,218	\$ 14,141,898	\$ 68,738,085

(Continued)

OZAUKEE COUNTY, WISCONSIN

Balance Sheet (Continued)

Governmental Funds

December 31, 2013

Reconciliation to the Statement of Net Position

Total Fund Balance as shown from previous page	\$ 20,925,111
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	52,689,641
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds	
Loans receivable	2,602,320
Special assessments	55,654
Some deferred outflows used in governmental activities are not financial resources and therefore, are not reported in the funds.	
Deferred charge on refunding	154,076
Some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.	
General obligation debt	(16,555,000)
Compensated absences (excluding internal service fund balances which are included below)	(2,630,708)
Unamortized bond premium	(507,840)
Accrued interest payable	(205,825)
An internal service fund is used by management to charge the costs of information technology to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	<u>19,924</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position (see page 31)	<u><u>\$ 56,547,353</u></u>

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

OZAUKEE COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	General	Human Services	County Roads and Bridges	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 16,413,404	\$ 4,789,562	\$ 3,842,895	\$ 1,543,996	\$ 26,589,857
Intergovernmental	1,686,118	5,318,391	1,770,333	5,701,337	14,476,179
Public charges for services	1,842,180	700,425	-	1,339,182	3,881,787
Intergovernmental charges for service	314,742	-	-	34,010	348,752
Interdepartmental charges for service	427,157	924	-	31,782	459,863
Fines and forfeits	229,967	-	-	3,795	233,762
Licenses and permits	125,047	-	-	-	125,047
Investment income	124,625	-	-	570,401	695,026
Miscellaneous	660,247	6,629	-	216,166	883,042
Total Revenues	21,823,487	10,815,931	5,613,228	9,440,669	47,693,315
Expenditures					
Current					
General government	8,202,802	-	-	260,210	8,463,012
Public safety	10,750,632	-	-	57,818	10,808,450
Public works	134,661	-	5,698,314	2,876,740	8,709,715
Health and human services	612,082	10,271,017	-	2,586,433	13,469,532
Culture and recreation	890,456	-	-	217,445	1,107,901
Conservation and development	623,908	-	-	1,758,893	2,382,801
Debt service					
Principal	-	-	-	800,000	800,000
Interest and fiscal charges	-	-	-	405,730	405,730
Capital outlay	388,001	-	-	936,129	1,324,130
Total Expenditures	21,602,542	10,271,017	5,698,314	9,899,398	47,471,271
Excess of Revenues Over (Under)					
Expenditures	220,945	544,914	(85,086)	(458,729)	222,044
Other Financing Sources (Uses)					
Long-term debt issued	-	-	-	6,885,000	6,885,000
Premium on long term debt	-	-	-	194,187	194,187
Transfers in	1,038,628	-	1,139,160	1,292,735	3,470,523
Transfers out	(1,739,427)	-	-	(2,793,310)	(4,532,737)
Total Other Financing Sources (Uses)	(700,799)	-	1,139,160	5,578,612	6,016,973
Net Change in Fund Balances	(479,854)	544,914	1,054,074	5,119,883	6,239,017
Fund Balances - Beginning of Year	8,563,388	857,281	1,423,537	3,841,888	14,686,094
Fund Balances - End of Year	\$ 8,083,534	\$ 1,402,195	\$ 2,477,611	\$ 8,961,771	\$ 20,925,111

(Continued)

OZAUKEE COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2013

Reconciliation to the Statement of Activities

Net Change in Fund Balance from previous page	\$ 6,239,017
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay 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.	
Capital assets reported as expenditures in governmental fund statements	\$ 4,279,463
Depreciation expense reported in the statement of activities	(3,223,511)
Loss on disposal of assets	(26,170)
Amount in which capital outlay is greater than depreciation expense	1,029,782
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.	
The amount of long-term debt principal payments in the current year is:	800,000
Debt that is reported in the governmental funds as a source of financing. In the statement of net position, however debt constitutes a long-term liability. The amount of debt reported in the governmental fund statement is:	
	(6,885,000)
Certain employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits decreased by:	
	(109,474)
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues:	
	(112,944)
Bond premiums are reported in the governmental funds as a revenue. In the statement of activities, these revenues are amortized over the life of the bonds.	
Bond premium amortization exceeded revenue by:	(140,986)
The deferred charge on refunding is reported in the governmental fund as an expenditure. In the Statement of Activities, this cost is amortized over the life of the bonds.	
	(20,543)
Governmental funds report loans to outside entities as expenditures, however in the statement of net position the loans are reported as increases to receivables.	
Repayment of loan principal is a revenue in the governmental funds, but the repayment reduces the receivable in the statement of net position. The amount by which new loans exceeded principal payments is:	
	(468,900)
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds - special assessments	
	55,654
An internal service fund is used by management to charge the costs of information technology programs to individual funds. The net expense of the internal service fund is reported with governmental activities. Net of amounts above:	
Change in net position	(5,076)
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 32 and 33)	\$ 381,530

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

OZAUKEE COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

General Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 15,943,687	\$ 15,943,687	\$ 16,413,404	\$ 469,717
Intergovernmental	1,700,812	1,953,921	1,686,118	(267,803)
Public charges for services	1,766,740	1,766,740	1,842,180	75,440
Intergovernmental charges for service	398,000	398,000	314,742	(83,258)
Interdepartmental charges for service	462,217	462,217	427,157	(35,060)
Fines and forfeits	260,000	260,000	229,967	(30,033)
Licenses and permits	99,305	99,305	125,047	25,742
Investment income	179,050	179,050	124,625	(54,425)
Miscellaneous	481,169	541,469	660,247	118,778
Total Revenues	21,290,980	21,604,389	21,823,487	219,098
Expenditures				
Current				
General government	8,182,483	8,352,783	8,202,802	149,981
Public safety	10,659,131	10,698,309	10,750,632	(52,323)
Public works	130,856	130,856	134,661	(3,805)
Health and human services	604,988	608,773	612,082	(3,309)
Culture and recreation	875,556	1,100,766	890,456	210,310
Conservation and development	562,734	639,255	623,908	15,347
Capital outlay	299,475	504,762	388,001	116,761
Total Expenditures	21,315,223	22,035,504	21,602,542	432,962
Excess of Revenues Over (Under) Expenditures	(24,243)	(431,115)	220,945	652,060
Other Financing Sources (Uses)				
Transfers in	265,166	708,628	1,038,628	330,000
Transfers out	-	(1,593,462)	(1,739,427)	(145,965)
Total Other Financing Sources (Uses)	265,166	(884,834)	(700,799)	184,035
Net Change in Fund Balance	240,923	(1,315,949)	(479,854)	836,095
Fund Balance - Beginning of Year	9,029,123	8,770,376	8,563,388	(206,988)
Fund Balance - End of Year	\$ 9,270,046	\$ 7,454,427	\$ 8,083,534	\$ 629,107

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

OZAUKEE COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

Human Services

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property Tax	\$ 4,789,562	\$ 4,789,562	\$ 4,789,562	\$ -
Intergovernmental				
Inter County Grant	-	-	7,813	7,813
State Aid	4,520,673	4,698,673	5,217,851	519,178
State Aid - MA Waiver	198,585	198,585	92,727	(105,858)
Total Intergovernmental	4,719,258	4,897,258	5,318,391	421,133
Public Charges for Services				
Case Management Reimbursement	14,000	14,000	11,501	(2,499)
Client Fees - Alcohol	-	-	511	511
Client Fees - Mental Health	13,400	13,400	9,137	(4,263)
Cost Share Parents	30,000	30,000	21,310	(8,690)
Counseling Center Fees PP	34,426	34,426	19,739	(14,687)
Counseling Center Fees PP-Med Mgmt	104,418	104,418	54,456	(49,962)
Counseling Center Fees PP OutPatient	34,850	34,850	66,354	31,504
Day Care Certification Fees	200	200	280	80
Driver Improvement Surcharge	77,666	77,666	86,633	8,967
Family Care	34,376	34,376	35,382	1,006
Foster Home Refunds	74,500	74,500	81,294	6,794
IDP Assessments	92,500	92,500	70,003	(22,497)
Kinship Refunds	-	-	177	177
MA Comm Support	156,114	156,114	187,815	31,701
MA Comm Support/Rev Adj	-	-	(20,296)	(20,296)
MA Personal Care	9,472	9,472	6,781	(2,691)
Medical Refunds	-	-	6,364	6,364
Parental Fees	-	-	(4,989)	(4,989)
Parental Fees/Rev Adj	-	-	(1,227)	(1,227)
Photocopy Revenue	2,000	2,000	1,454	(546)
Residential Care Refunds	35,000	35,000	28,723	(6,277)
Residential Income PP	34,225	34,225	25,148	(9,077)
Residential Income SSI	8,000	8,000	7,152	(848)
Supervision Fees	6,000	6,000	6,723	723
Total Public Charges for Services	761,147	761,147	700,425	(60,722)
Interdepartmental Charges for Service				
Homemaker Services	-	-	924	924
Total Interdepartmental Charges for Service	-	-	924	924

(Continued)

OZAUKEE COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

Budget and Actual

Human Services

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues (Continued)				
Miscellaneous				
AFDC Agency Incentive	-	-	2	2
Discounts	-	-	36	36
Donations	-	-	100	100
FS Agency incentive	-	-	1,377	1,377
MA Agent incentive	-	-	1,432	1,432
Prior Year Revenue	-	-	(4,791)	(4,791)
Other Revenue	-	-	8,473	8,473
Total Miscellaneous	-	-	6,629	6,629
Total Revenues	10,269,967	10,447,967	10,815,931	367,964
Expenditures				
Current				
Health and Human Services				
Administration	1,079,689	1,079,689	1,199,015	(119,326)
Safe & Stable Families	56,650	56,650	52,358	4,292
Sub Care RCC GH FC	985,500	985,500	673,430	312,070
Youth Aids RCC GH FC	474,069	474,069	491,704	(17,635)
Youth Independent Living	20,000	20,000	23,735	(3,735)
Youth Aids Community	512,327	512,327	486,421	25,906
Youth Aids AODA	10,991	10,991	11,588	(597)
Kinship Care Base Benefits	58,460	58,460	57,699	761
Kinship Care Assessments	4,088	4,088	4,425	(337)
Foster Care Administration	1,200	1,200	985	215
Basic County Allocate Children	1,236,232	1,236,232	1,234,546	1,686
Community Intervention Program	20,000	20,000	10,271	9,729
Youth Aid Correctional	168,755	168,755	201,037	(32,282)
Coordinated Services Team	-	-	46,949	(46,949)
Community Options Program	15,000	15,000	5,800	9,200
Basic County Allocation Adults	81,372	81,372	58,799	22,573
MA Personal Care	41,830	41,830	27,735	14,095
Elder Abuse Grant	18,968	18,968	-	18,968
Family Care	84,255	84,255	83,488	767
Developmental Disabilities BCA	1,322,330	1,322,330	1,002,257	320,073
Birth To Three	605,370	605,370	520,508	84,862
Family Support Program	56,810	56,810	26,752	30,058
CLTS Local Match	74,585	74,585	4,253	70,332
CLTS State Match	-	-	300,690	(300,690)

(Continued)

OZAUKEE COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)

Budget and Actual

Human Services

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
Expenditures (Continued)				
Current (continued)				
Health and Human Services (continued)				
Income Maintenance Admin Allocation	757,969	935,969	730,201	205,768
Intoxicated Driver Program	-	-	31,018	(31,018)
LIHEAP Crisis Client Services	6,800	6,800	15,231	(8,431)
LIHEAP Operations	1,609	1,609	36,632	(35,023)
LIHEAP Outreach	-	-	6,870	(6,870)
Family Enrichment Center	25,260	25,260	22,646	2,614
Child Care Program Operation	95,455	95,455	103,749	(8,294)
Affordable Care Act Implementation	-	-	31,977	(31,977)
Mental Health BCA	1,354,100	1,354,100	1,862,988	(508,888)
Community Support Program	584,147	584,147	397,444	186,703
Mental Health Block Grant	20,941	20,941	21,120	(179)
Alcohol BCA	545,205	545,205	445,062	100,143
APS/Elder Abuse	-	-	41,634	(41,634)
Total Expenditures	<u>10,319,967</u>	<u>10,497,967</u>	<u>10,271,017</u>	<u>226,950</u>
Excess of Revenues Over (Under) Expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>544,914</u>	<u>594,914</u>
Other Financing Sources				
Transfers In	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balance	-	-	544,914	544,914
Fund Balance - Beginning of Year	<u>857,281</u>	<u>857,281</u>	<u>857,281</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 857,281</u>	<u>\$ 857,281</u>	<u>\$ 1,402,195</u>	<u>\$ 544,914</u>

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

OZAUKEE COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual

County Roads and Bridges Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 3,842,895	\$ 3,842,895	\$ 3,842,895	\$ -
Intergovernmental	1,193,948	1,653,948	1,770,333	116,385
Interdepartmental charges for service	90,000	90,000	-	(90,000)
Total Revenues	5,126,843	5,586,843	5,613,228	26,385
Expenditures				
Current				
Public works	5,126,843	6,263,727	5,698,314	565,413
Excess of Revenues Over (Under) Expenditures	-	(676,884)	(85,086)	591,798
Other Financing Sources				
Transfers in	-	676,884	1,139,160	462,276
Net Change in Fund Balance	-	-	1,054,074	1,054,074
Fund Balance - Beginning of Year	1,423,537	1,423,537	1,423,537	-
Fund Balance - End of Year	\$ 1,423,537	\$ 1,423,537	\$ 2,477,611	\$ 1,054,074

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

OZAUKEE COUNTY, WISCONSIN

Statement of Net Position

Proprietary Funds

December 31, 2013

	Lasata Care Center	Highway	Lasata RCAC	Golf Course Nonmajor Proprietary Fund	Lasata Heights Nonmajor Proprietary Fund	Total	Government Activities Internal Service Fund
ASSETS							
Current Assets							
Cash and investments	\$ 58,069	\$ 200	\$ 38,263	\$ 4,078	\$ 250	\$ 100,860	\$ -
Receivables							
Property taxes	-	-	-	-	-	-	-
Accounts	964,679	-	32,336	4,075	-	1,001,090	-
Due from other funds	-	-	1,237,788	472,710	935,113	2,645,611	34,872
Due from other governments	-	885,888	-	-	-	885,888	-
Inventories	41,775	1,540,059	5,141	12,810	2,072	1,601,857	58,568
Prepaid items	2,001	-	-	-	-	2,001	-
Total Current Assets	1,066,524	2,426,147	1,313,528	493,673	937,435	6,237,307	93,440
Capital Assets							
Land	31,137	92,722	-	139,000	895	263,754	-
Land improvements	438,831	999,388	469,193	2,402,527	138,191	4,448,130	-
Building and building improvements	8,181,052	5,551,547	8,703,598	2,650,720	4,689,901	29,776,818	-
Machinery and equipment	1,413,752	14,529,968	426,736	3,161,383	121,764	19,653,603	1,474,726
Construction in progress	-	206,720	-	-	15,980	222,700	-
Accumulated depreciation	(6,920,542)	(12,754,381)	(1,296,351)	(6,050,963)	(2,929,417)	(29,951,654)	(1,474,726)
Total Capital Assets	3,144,230	8,625,964	8,303,176	2,302,667	2,037,314	24,413,351	-
TOTAL ASSETS	4,210,754	11,052,111	9,616,704	2,796,340	2,974,749	30,650,658	93,440
LIABILITIES							
Current Liabilities							
Accounts payable	-	92,189	-	-	-	92,189	-
Other accrued liabilities	-	-	137,223	-	-	137,223	-
Due to other funds	1,756,613	1,043,447	-	-	-	2,800,060	444
Due to other governments	-	-	-	380	-	380	301
Unearned revenues	-	73,708	275,679	23,755	81,500	454,642	6,286
Current portion of unamortized premium	-	-	4,586	-	-	4,586	-
Compensated absences	-	69,867	-	-	-	69,867	-
Current portion of bonds payable	-	-	425,000	-	-	425,000	-
Total Current Liabilities	1,756,613	1,279,211	842,488	24,135	81,500	3,983,947	7,031
Noncurrent Liabilities							
Compensated absences	476,521	388,663	5,056	110,706	24,778	1,005,724	66,485
Noncurrent portion of bonds payable	-	-	8,790,000	-	-	8,790,000	-
Unamortized premium	-	-	63,446	-	-	63,446	-
Total Noncurrent Liabilities	476,521	388,663	8,858,502	110,706	24,778	9,859,170	66,485
TOTAL LIABILITIES	2,233,134	1,667,874	9,700,990	134,841	106,278	13,843,117	73,516
NET POSITION							
Net investment in capital assets	3,144,230	8,625,964	(911,824)	2,302,667	2,037,314	15,198,351	-
Unrestricted (deficit)	(1,166,610)	758,273	827,538	358,832	831,157	1,609,190	19,924
TOTAL NET POSITION (DEFICIT)	\$ 1,977,620	\$ 9,384,237	\$ (84,286)	\$ 2,661,499	\$ 2,868,471	\$ 16,807,541	\$ 19,924

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

OZAUKEE COUNTY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Lasata Care Center	Highway	Lasata RCAC	Golf Course Nonmajor Proprietary Fund	Lasata Heights Nonmajor Proprietary Fund	Total	Government Activities Internal Service Fund
Operating Revenues							
Charges for services	\$ 12,782,962	\$ 10,684,625	\$ 2,616,624	\$ 1,690,330	\$ 825,667	\$ 28,600,208	\$ 531
Other	73,732	57,633	1,320	13,007	5,361	151,053	1,060,874
Total Operating Revenues	12,856,694	10,742,258	2,617,944	1,703,337	831,028	28,751,261	1,061,405
Operating Expenses							
Administration	1,464,688	271,310	207,183	72,777	117,852	2,133,810	1,066,481
Operation and maintenance	12,912,472	9,592,314	1,095,598	1,144,285	284,192	25,028,861	-
Depreciation	340,674	900,981	377,330	270,301	141,165	2,030,451	-
Total Operating Expenses	14,717,834	10,764,605	1,680,111	1,487,363	543,209	29,193,122	1,066,481
Operating Income (Loss)	(1,861,140)	(22,347)	937,833	215,974	287,819	(441,861)	(5,076)
Nonoperating Revenues (Expenses)							
Gain (loss) on disposal of property and equipment	-	9,349	-	-	-	9,349	-
State grants and aid	1,399,784	6,424	-	-	-	1,406,208	-
Amortization	-	-	4,587	-	-	4,587	-
Interest and fiscal charges	-	-	(417,003)	-	-	(417,003)	-
Investment income	572	-	-	-	-	572	-
Property taxes	245,955	-	-	-	-	245,955	-
Total Nonoperating Revenues (Expenses)	1,646,311	15,773	(412,416)	-	-	1,249,668	-
Income (Loss) Before Transfers	(214,829)	(6,574)	525,417	215,974	287,819	807,807	(5,076)
Transfers in	205,000	1,000,000	-	-	-	1,205,000	-
Transfers out	(55,000)	-	-	(87,786)	-	(142,786)	-
Change in net position	(64,829)	993,426	525,417	128,188	287,819	1,870,021	(5,076)
Net Position (Deficit) - Beginning of Year	2,042,449	8,390,811	(609,703)	2,533,311	2,580,652	14,937,520	25,000
Net Position (Deficit) - End of Year	\$ 1,977,620	\$ 9,384,237	\$ (84,286)	\$ 2,661,499	\$ 2,868,471	\$ 16,807,541	\$ 19,924

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

OZAUKEE COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

	Lasata Care Center	Highway	Lasata RCAC	Golf Course Nonmajor Proprietary Fund	Lasata Heights Nonmajor Proprietary Fund	Total	Governmental Activities Internal Service Fund
Cash Flows from Operating Activity							
Cash received from user charges	\$ 12,928,633	\$ 10,742,258	\$ 2,652,925	\$ 2,010,157	\$ 824,528	\$ 29,158,501	\$ 1,068,498
Cash paid to suppliers	(4,052,901)	(6,979,246)	(505,468)	(567,911)	(175,789)	(12,281,315)	(650,400)
Cash paid to employees	(10,320,243)	(3,211,195)	(796,583)	(704,076)	(227,792)	(15,259,889)	(410,514)
Net Cash Provided (Used) by Operating Activities	<u>(1,444,511)</u>	<u>551,817</u>	<u>1,350,874</u>	<u>738,170</u>	<u>420,947</u>	<u>1,617,297</u>	<u>7,584</u>
Cash Flows from Noncapital Financing Activities							
Property tax	245,955	-	-	-	-	245,955	-
State grants and aid	1,399,784	-	-	-	-	1,399,784	-
Transfers In	205,000	1,000,000	-	-	-	1,205,000	-
Transfers out	(55,000)	-	-	(87,786)	-	(142,786)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,795,739</u>	<u>1,000,000</u>	<u>-</u>	<u>(87,786)</u>	<u>-</u>	<u>2,707,953</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities							
Acquisition of capital assets	(193,787)	(701,602)	(84,780)	(187,956)	(22,501)	(1,190,626)	-
Proceeds on disposal of property and equipment	-	9,349	-	-	-	9,349	-
Principal paid on long-term debt	-	-	(400,000)	-	-	(400,000)	-
Interest paid on long-term debt	-	-	(419,667)	-	-	(419,667)	-
Net Cash Used by Capital and Related Financing Activities	<u>(193,787)</u>	<u>(692,253)</u>	<u>(904,447)</u>	<u>(187,956)</u>	<u>(22,501)</u>	<u>(2,000,944)</u>	<u>-</u>
Cash Flows from Investing Activities							
Interest income	572	-	-	-	-	572	-
Increase in Cash and Cash Equivalents	<u>158,013</u>	<u>859,564</u>	<u>446,427</u>	<u>462,428</u>	<u>398,446</u>	<u>2,324,878</u>	<u>7,584</u>
Net Cash Temporarily Transferred (to) from General Fund	<u>(146,214)</u>	<u>(866,678)</u>	<u>(460,746)</u>	<u>(467,157)</u>	<u>(398,446)</u>	<u>(2,339,241)</u>	<u>(7,584)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	11,799	(7,114)	(14,319)	(4,729)	-	(14,363)	-
Cash and Cash Equivalents - January 1	<u>46,270</u>	<u>7,314</u>	<u>52,582</u>	<u>8,807</u>	<u>250</u>	<u>115,223</u>	<u>-</u>
Cash and Cash Equivalents - December 31	<u>\$ 58,069</u>	<u>\$ 200</u>	<u>\$ 38,263</u>	<u>\$ 4,078</u>	<u>\$ 250</u>	<u>\$ 100,860</u>	<u>\$ -</u>

(Continued)

OZAUKEE COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

Lasata Care Center	Highway	Lasata RCAC	Golf Course	Lasata Heights Nonmajor Proprietary Fund	Total	Governmental Activities Internal Service Fund
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Reconciliation of Operating Income (Loss)
to Net Cash Provided (Used) by

Operating Activities:

Operating income (loss)	\$ (1,861,140)	\$ (22,347)	\$ 937,833	\$ 215,974	\$ 287,819	\$ (441,861)	\$ (5,076)
Adjustments to reconcile operating income (loss) to net cash provided (used by) operating activities:							
Depreciation	340,673	888,710	377,330	270,301	141,165	2,018,179	-
Changes in assets and liabilities							
Accounts receivable	71,939	-	(16,460)	304,105	-	359,584	807
Inventories	5,138	(329,558)	(1,760)	(4,408)	(12)	(330,600)	(6,274)
Prepaid items	(2)	-	2,969	-	-	2,967	-
Accounts payable	-	-	-	317	-	317	301
Accrued liabilities	(1,119)	15,012	(479)	(50,834)	(1,525)	(38,945)	11,540
Unearned revenue	-	-	51,441	2,715	(6,500)	47,656	6,286
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,444,511)</u>	<u>\$ 551,817</u>	<u>\$ 1,350,874</u>	<u>\$ 738,170</u>	<u>\$ 420,947</u>	<u>\$ 1,617,297</u>	<u>\$ 7,584</u>

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

OZAUKEE COUNTY, WISCONSIN
Statement of Net Position
Fiduciary Funds
December 31, 2013

	Agency Fund
ASSETS	
Cash and investments	\$ 967,646
Accounts receivable	22,823
	<u>\$ 990,469</u>
LIABILITIES	
Agency deposits	<u>\$ 990,469</u>

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

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Ozaukee County, Wisconsin ("the County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

1. Reporting Entity

Ozaukee County is a municipal corporation governed by an elected 26 member board. In accordance with GAAP, the basic financial statements are required to include the County (the primary government) and any separate component units that have a significant operational or financial relationship with the County. The component unit discussed below is included in the reporting entity due to the significance of the County's financial accountability with it.

2. Individual Component Unit Disclosures

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 (a) it is able to impose its will on that organization, or (b) 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. The City has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statement No. 61.

3. Related Organizations

Ozaukee County Economic Development Corporation (OCEDC)

OCEDC is a legally separate organization established to advance the business, prosperity and economy of Ozaukee County. It is funded by contributions from the County, County municipalities, and various businesses. The County's accountability for this organization does not extend beyond making the contribution. Therefore, this organization is not included in the County's reporting entity.

Eastern Shores Library System

Eastern Shores Library System provides library services to the residents of the County. The County Board is responsible for appointing six of the fifteen members to the Eastern Shores Library System Board, but the County's accountability for this organization does not extend beyond making the appointments. Therefore, this organization is not included in the County's reporting entity.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services.

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

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

GENERAL FUND

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

SPECIAL REVENUE FUNDS

HUMAN SERVICES

This fund accounts for all financial resources related to Community Programs and Social Services. The fund's primary revenues are state and federal aids.

COUNTY ROADS AND BRIDGES

This fund accounts for the County's use of tax dollars and state aid to construct and maintain the County highway and bridge system. The primary revenues are tax dollars and state aid.

The County reports the following major enterprise funds:

LASATA CARE CENTER

This fund accounts for all financial resources of the County's nursing home facility.

HIGHWAY

This fund accounts for all financial resources of the County's highway maintenance operation.

LASATA RESIDENTIAL CARE APARTMENT COMPLEX

This fund accounts for all financial resources of the operations of the Residential Care Apartment Complex.

Additionally, the government reports the following fund types:

Internal service funds account for technology resources services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

The County accounts for assets held for individuals by various departments and funds held for other governmental agencies in agency funds. The majority of the funds held by the County as an agent are bond deposits with the clerk of courts. The bond deposits can be retained by the County if the defendant fails to comply with the terms of the bond, be returned to the defendant or can be used in cases where restitution is ordered by the judge. The other individually significant balance is for the jail inmate accounts. Inmates deposit funds with the County and can use the funds to purchase items from the commissary. The remaining agency deposits are relatively small and represent deposits from beneficiaries of various county entitlement programs.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus and Basis of Accounting

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

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

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the County's highway functions and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of 3 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County for both governmental and business-type activities are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	Years
Land improvements	15
Buildings and building improvements	20 - 30
Machinery and equipment	3 - 10
Infrastructure	25 - 50

g. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

h. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. The County also has additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from loans receivables and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Long-term Obligations

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

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

j. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by action of the County Board. Fund balance amounts are committed through a formal action (ordinance, resolution, motion) of the County Board. These constraints can only be removed by the County Board using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of the County Finance Committee. The County Board has authorized the County's Finance Committee to approve assignment of fund balance with oversight approval of the Executive Committee. These constraints can only be removed by the Finance Committee using the same action that was used to create them.
- Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The County uses the following order of fund balance spend-down: 1-Restricted, 2-Committed, 3-Assigned, and 4-Unassigned based on its adopted policy.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - Amount of net position that are subject to restrictions that are imposed 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.
- Unrestricted net position - Net position that are neither classified as restricted nor as invested in capital assets, net of related debt.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- a. During October, County management submits to the Administrative Committee of the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
- b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general, special revenue, debt service and capital project funds. Budget is defined as the originally approved budget plus or minus approved amendments. A budget amendment requires a simple majority of those present. To take money or move from a fund balance it will require a 2/3 vote of board members. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget. All funds in 2013 had approved budgets except the following:

Special Revenue Funds
 Caregiver Coalition
 Criminal Justice Collaborative Council
Capital Project Funds
 Bicycle trail
 Technology
 Tendick Park
 Lion's Den
 Support Services

- c. During the year, formal budgetary integration is employed as a management control device for the general, special revenue, debt service and capital projects funds. Management control for the capital projects funds is also achieved through project authorizations included in debt issue resolutions.
- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the County. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board.
- e. Encumbrance accounting is not used by the County to record commitments related to unperformed contracts for goods or services.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2013.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2013 as follows:

The above excess expenditures were funded using favorable revenue variances and available fund balance in the governmental funds.

Fund	Excess Expenditures
General Fund	
General Government	
County Administrator	\$ 166
Regional Services	3,327
General Accounting	12,882
Purchasing	54,451
External Audit	4,822
Department Support HS	2,388
Property and Liability Insurance	39,703
General Fund Miscellaneous	9,868
Budget/Grant/Project Mgmt	3,938
Radio Services	18,778
IT Study Implementation	104,467
Legislative Support	12,374
State Special Charges	246
Register of Deeds	1,602
Advocates House	49,467
Victim Witness Program	1,711
Public Safety	
Patrol	120,671
Criminal Investigation	81,771
Special Enforcement Grant	27,115
Court Security	65,344
EPCRA SARA	8,791
Public Works	
Sanitation Inspector	3,805
Health and Human Services	
Child Support	20,383
Culture and Recreation	
Parks-Administration	5,455
H H Peters Youth Camp	4,013
MeeKwon Park	44,926
Snowmobile Trails	150
Tendick Park	166
Waubedonia Park	4,972
Conservation and Development	
Land Conservation	2,543
Zoning	368
Nonmetallic Mining	45
Capital Outlay	
Vehicles	15,585

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

Fund	Excess Expenditures
Special Revenue Funds	
Human Services	
Administration	\$ 119,326
Youth Aids RCC GH FC	17,635
Youth Independent Living	3,735
Youth Aids AODA	597
Kinship Care Assessments	337
Youth Aid Correctional	32,282
Coordinated Services Team	46,949
CLTS State Match	300,690
Intoxicated Driver Program	31,018
LIHEAP Crisis Client Services	8,431
LIHEAP Operations	35,023
LIHEAP Outreach	6,870
Child Care Program Operation	8,294
Affordable Care Act Implementation	31,977
Mental Health BCA	508,888
Mental Health Block Grant	179
APS/Elder Abuse	41,634
Aging	
Health and Human Services	
Administration	4,792
Congregate Meals Sites	6,677
Adult Services	10,221
Aging and Disability Resource Center	
Health and Human Services	44,052
Public Health	
Health and Human Service	
Administration	59,959
CDC Cancer Program	74
Bioterrorism	4,398
Immunization	1,224
Maternal and Child Health	1,834
Land Information	
Conservation & Development	16,670
Revolving Loans	
Conservation and Development	254,911
Caregiver Coalition	
Health and Human Services	1,860
Criminal Justice Collaborative Council	
Health and Human Services	1,925
Ozaukee County Senior Center	
Health and Human Services	2,801

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE B - STEWARDSHIP AND COMPLIANCE (Continued)

Fund	Excess Expenditures
Debt Service Fund	
Principal	\$ 15,000
Interest & fiscal charges	30,455
Bicycle Trail Fund	
Public Works	94
General Capital Projects Fund	
Capital Outlay	190,820
Capital Reserve Capital Projects Fund County Administrator Fund	
Capital Outlay	16,356
Support Services Fund	
General Government	260,210
Capital outlay	481,583

The above excess expenditures were funded using favorable revenue variances and available fund balance in the governmental funds.

3. Deficit Fund Equity

The following funds had deficit fund equity as of December 31, 2013:

Fund	Deficit Fund Equity
Enterprise Fund	
Lasata RCAC	\$ 84,286

The County anticipates funding the above deficits from future revenues of the fund.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The County maintains various cash and investments accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the County's cash and investments totaled \$24,351,773 December 31, 2013 as summarized below:

Petty cash funds	\$ 15,668
Deposits with financial institutions	19,398,326
Investments	4,937,779
	\$ 24,351,773

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 23,384,127
Fiduciary Fund Statement of Net Position	
Agency fund	967,646
	\$ 24,351,773

Deposits and investments of the County are subject to various risks. Presented on the following pages is a discussion of the specific risks and the County's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. All financial institutions acting as a depository for the County must enter into a "depository agreement" requiring the depository to pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the County (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$ 400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available; therefore the County funds are collateralized on all accounts above \$250,000.

As of December 31, 2013, none of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire amount was collateralized with securities held by a third party in the name of the County.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County does not have an additional credit risk policy. Presented below is the actual rating as of yearend for each investment type.

Investment Type	Amount	Exempt From Disclosure	AA	Not Rated
Money market fund	269,045	\$ -	\$ -	\$ 269,045
U.S. treasury bonds	632,988	632,988	-	-
Federal agency securities	3,411,798	-	3,411,798	-
Local government investment pool	623,948	-	-	623,948
Totals	\$ 4,937,779	\$ 632,988	\$ 3,411,798	\$ 892,993

Concentration of Credit Risk

The investment policy of the County limits the amount that can be invested in any one insurer to that institutions ability to collateralize or to pledge securities in the County's name. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

Issuer	Investment Type	Reported Amount	Percent of Total Investments
Federal National Mortgage Association	U.S. Instrumentality	\$ 964,612	20%
Federal Home Loan Mortgage Corporation	U.S. Instrumentality	1,090,736	22%
Government National Mortgage Association	U.S. Instrumentality	495,276	10%
Small Business Administration Bonds	U.S. Instrumentality	581,978	12%
Local Government Investment Pool	U.S. Instrumentality	623,948	13%

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County does have a formal investment policy.

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Money market fund	\$ 269,045	\$ 269,045	\$ -	\$ -	\$ -
U.S. treasury bonds	632,988	412,461	220,527	-	-
Federal agency securities	3,411,798	33,291	5,255	696,666	2,676,586
Wisconsin local government investment pool	623,948	623,948	-	-	-
Totals	\$ 4,937,779	\$ 1,338,745	\$ 225,782	\$ 696,666	\$ 2,676,586

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	\$ 2,796,499

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$623,948 at year-end. 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 carrying value.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

2. Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred revenue at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by July 31 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund on August 20 in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes recorded on December 31, 2013 for collection in 2014 are for the following:

State apportionment	\$ 1,735,492
County apportionment	20,048,779
Total	<u>\$ 21,784,271</u>

The above County apportionment of \$20,048,779 is for financing 2014 operations and will be transferred in 2014 from deferred inflows of revenue to current revenues of the County's governmental and proprietary funds.

3. Delinquent Property Taxes-General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

On December 31, 2013 the County's general fund showed an investment in delinquent taxes as follows:

Tax certificates	<u>\$ 1,637,964</u>
------------------	---------------------

An aging of the total delinquent taxes of on December 31, 2013 follows:

Year Acquired	Tax Certificates
2009 and prior	\$ 105,228
2010	23,870
2011	180,245
2012	455,813
2013	872,808
Total	<u>\$ 1,637,964</u>

Of the total \$1,637,964 for delinquent taxes, \$227,250 was collected by the County within 60 days after December 31, 2013. The remaining unpaid balance of \$1,410,714 is recorded as nonspendable fund balance for the general fund.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 12,058,438	\$ 8,473	\$ -	\$ 12,066,911
Construction in progress	2,330,971	382,943	2,603,968	109,946
Total capital assets, not being depreciated	<u>14,389,409</u>	<u>391,416</u>	<u>2,603,968</u>	<u>12,176,857</u>
Capital assets, being depreciated:				
Land improvements	1,938,092	73,366	-	2,011,458
Buildings and building improvements	31,088,027	597,658	203,098	31,482,587
Machinery and equipment	20,193,441	604,473	2,204,335	18,593,579
Infrastructure	36,807,367	5,216,518	-	42,023,885
Subtotals	<u>90,026,927</u>	<u>6,492,015</u>	<u>2,407,433</u>	<u>94,111,509</u>
Less accumulated depreciation for:				
Land improvements	1,167,937	78,872	-	1,246,809
Buildings and building improvements	16,987,120	801,290	198,020	17,590,390
Machinery and equipment	15,390,265	1,202,195	2,183,243	14,409,217
Infrastructure	19,211,155	1,141,154	-	20,352,309
Subtotals	<u>52,756,477</u>	<u>3,223,511</u>	<u>2,381,263</u>	<u>53,598,725</u>
Total capital assets, being depreciated, net	<u>37,270,450</u>	<u>3,268,504</u>	<u>26,170</u>	<u>40,512,784</u>
Governmental activities capital assets, net	<u>\$ 51,659,859</u>	<u>\$ 3,659,920</u>	<u>\$ 2,630,138</u>	52,689,641
Less related long-term debt outstanding (less debt proceeds on hand of \$5,599,098)				<u>10,955,902</u>
Net investment in capital assets				<u>\$ 41,733,739</u>

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 292,848	\$ -	\$ 29,094	\$ 263,754
Construction in progress	227,912	222,700	227,912	222,700
Total capital assets, not being depreciated	<u>520,760</u>	<u>222,700</u>	<u>257,006</u>	<u>486,454</u>
Capital assets, being depreciated:				
Land improvements	4,112,811	335,319	-	4,448,130
Buildings and building improvements	29,543,888	232,930	-	29,776,818
Machinery and equipment	19,238,448	1,099,162	684,007	19,653,603
Subtotals	<u>52,895,147</u>	<u>1,667,411</u>	<u>684,007</u>	<u>53,878,551</u>
Less accumulated depreciation for:				
Land improvements	2,742,848	115,119	-	2,857,967
Buildings and building improvements	13,533,264	890,651	-	14,423,915
Machinery and equipment	12,231,691	1,024,681	586,600	12,669,772
Subtotals	<u>28,507,803</u>	<u>2,030,451</u>	<u>586,600</u>	<u>29,951,654</u>
Total capital assets, being depreciated, net	<u>24,387,344</u>	<u>(363,040)</u>	<u>97,407</u>	<u>23,926,897</u>
Business-type activities capital assets, net	<u>\$ 24,908,104</u>	<u>\$ (140,340)</u>	<u>\$ 354,413</u>	24,413,351
Less related long-term debt outstanding				<u>9,215,000</u>
Net investment in capital assets				<u>\$ 15,198,351</u>

Depreciation expense was charged to functions of the County as follows:

Governmental activities	
General government	\$ 562,533
Public safety	940,352
Transportation	21,982
Health and human services	1,436,605
Culture and recreation	261,457
Conservation and development	582
Total depreciation expense - governmental activities	<u>\$ 3,223,511</u>
Business-type activities	
Nursing home	\$ 340,674
Highway department	900,981
Independent living facility	141,165
Golf courses	270,301
Residential Care Apartment Complex	377,330
Total depreciation expense - business-type activities	<u>\$ 2,030,451</u>

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

5. Interfund Receivable, Payables and Transfers

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2013 are detailed below:

	Interfund Receivables	Interfund Payables
General Fund	\$ 3,045,383	\$ 15,195,503
Special Revenue Funds		
Human services	1,907,835	-
County roads and bridges	2,477,611	-
Aging services	70,645	-
ADRC	-	80,919
Public health	231,442	-
Land information	90,269	-
Revolving loans	17,585	-
Jail commissary	105,793	-
Transit - bus operations	-	163,960
Cargiver Coalition	3,137	-
Jail assessment	357,286	-
Ozaukee County Senior Conference	12,391	-
Criminal Justice Collaborative Council	23,260	-
Ozaukee County Fairgrounds	82,513	-
Debt Service Fund	229,398	-
Capital Project Funds		
General capital projects	5,599,098	-
Capital reserve	781,408	-
Support services	335,248	-
Water projects	190,101	-
Enterprise Funds		
Lasata care center	-	1,756,613
Highway	-	1,043,447
Golf courses	472,710	-
Lasata Heights	935,113	-
Lasata RCAC	1,237,788	-
Internal Service Funds		
Information services	34,872	444
Totals	<u>\$ 18,240,886</u>	<u>\$ 18,240,886</u>

The County uses interfund receivables and payables to balance each fund for receipts and disbursement recorded by the general fund on behalf of each fund. The County's operating cash accounts are in the general fund and all transactions affecting each fund is entered through the general fund cash accounts resulting in an interfund receivable or payable depending on the transaction type. All balances are expected to be repaid in one year.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2013 were as follows:

General Fund	Transfer to:					Total
	County Roads and Bridges	Nonmajor Governmental Funds	Lasata Care Center	Highway		
Transfers from:						
General fund	\$ -	\$ -	\$ 534,427	\$ 205,000	\$ 1,000,000	\$ 1,739,427
Nonmajor governmental funds	1,038,628	1,139,160	615,522	-	-	2,793,310
Lasata Care Center	-	-	55,000	-	-	55,000
Nonmajor proprietary funds	-	-	87,786	-	-	87,786
Totals	\$1,038,628	\$ 1,139,160	\$ 1,292,735	\$ 205,000	\$ 1,000,000	\$ 4,675,523

Transfers made from human services and non-major funds to the general fund were to reimburse the general fund for expenditures paid by the general fund. Transfers to the County road and bridge fund were authorized to provide additional funds for road projects. Transfers from the general fund to nonmajor governmental funds were generally made to provide additional funding for authorized capital outlay projects. The remaining transfers from were to transfer the excess of revenues over expenses in accordance with the budget.

6. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2013:

	Outstanding 1/1/13	Issued	Retired	Outstanding 12/31/13	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 10,470,000	\$ 6,885,000	\$ 800,000	\$ 16,555,000	\$ 1,435,000
Bond premium	366,854	194,187	53,201	507,840	62,910
Compensated absences	2,576,179	2,697,192	2,576,178	2,697,193	269,719
Governmental activities					
Long-term obligations	\$ 13,413,033	\$ 9,776,379	\$ 3,429,379	\$ 19,760,033	\$ 1,767,629
Business-type activities:					
General Obligation Debt					
Bonds	\$ 9,615,000	\$ -	\$ 400,000	\$ 9,215,000	\$ 425,000
Bond premium	72,615	-	4,584	68,031	4,586
Compensated absences	1,101,276	1,075,592	1,101,276	1,075,592	69,867
Business-type activities					
Long-term obligations	\$ 10,788,891	\$ 1,075,592	\$ 1,505,860	\$ 10,358,623	\$ 499,453

Total interest paid during the year on long-term debt totaled \$751,377.

Compensated Absences

Compensated absences are liquidated in the employees originating fund and department as used or upon termination of employment. In the past five years, 54% has been paid by the General Fund, 33% by Special Revenue funds and 13% by the Enterprise Funds.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

Bonds

\$6,885,000 issued 7/2/2013: \$605,000 to \$770,000 due annually through 2023; interest 2% to 3%	\$ 6,885,000
\$2,415,000 issued 5/23/2012; \$15,000 to \$375,000 due annually through 2030; interest 2% to 3%	2,400,000
\$4,600,000 issued 8/24/11; \$165,000 to \$330,000 due annually through 2031; interest 2% to 4%	4,265,000
\$3,740,000 issued 11/23/2010; \$350,000 to \$430,000 due annually through 2021; interest 2% to 4%	2,715,000
\$10,000,000 issued 12/4/08; \$385,000 to \$850,000 due annually through 2028; interest 4% to 5%	9,215,000
\$4,345,000 issued 5/15/2006; \$290,000 due in 2014; interest 4% to 4.5%	290,000
	<u>290,000</u>

Total Outstanding General Obligation Debt \$ 25,770,000

Annual principal and interest maturities of the outstanding general obligation debt of \$25,770,000 on December 31, 2013 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 1,435,000	\$ 468,447	\$ 425,000	\$ 401,045	\$ 1,860,000	\$ 869,492
2015	1,490,000	412,861	445,000	379,295	1,935,000	792,156
2016	1,530,000	377,186	470,000	356,420	2,000,000	733,606
2017	1,560,000	340,661	490,000	332,420	2,050,000	673,081
2018	1,605,000	299,511	515,000	307,295	2,120,000	606,806
2019-2023	6,665,000	814,269	3,010,000	1,176,134	9,675,000	1,990,403
2024-2028	1,325,000	301,697	3,860,000	444,466	5,185,000	746,163
2029-2031	945,000	26,100	-	-	945,000	26,100
	<u>\$ 16,555,000</u>	<u>\$ 3,040,732</u>	<u>\$ 9,215,000</u>	<u>\$ 3,397,075</u>	<u>\$ 25,770,000</u>	<u>\$ 6,437,807</u>

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2013 was:

Equalized valuation of the County	\$ 10,226,456,100
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	511,322,805
Total outstanding general obligation debt applicable to debt limitation	\$ 25,770,000
Less: Amounts available for financing general obligation debt Debt service fund	<u>229,398</u>
Net outstanding general obligation debt applicable to debt limitation	25,540,602
Legal Margin for New Debt	<u><u>\$ 485,782,203</u></u>

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Fund Equity

In the financial statements, the spendable governmental fund balances are classified in the following categories:

Restricted Fund Balances

Portions of governmental fund balances are restricted for specific purposes by constraints imposed by external providers. At December 31, 2013, restricted fund balances consisted of the following:

General Fund	
Veteran's memorial	\$ 22,480
Federal forfeitures	82,539
State forfeitures	3,746
	108,765
Special Revenue Funds	
Land information	90,269
Revolving loans	318,877
Jail commissary	105,793
Caregiver coalition	3,137
Criminal justice collaborative council	23,260
Ozaukee County senior conference	12,391
	553,727
Debt Service	229,398
Capital Projects Funds	
General capital projects	5,599,098
Total Restricted Fund Balances	\$ 6,490,988

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

COMMITTED FUND BALANCES

Portions of governmental fund balances have been committed to specific purposes by the County Board. These amounts cannot be used for any other purpose unless the County Board approves the change. At December 31, 2013, committed fund balances consisted of the following:

General Fund	
Eastern Shores Library	<u>\$ 24,775</u>
Special Revenue Funds	
Human services	1,402,195
County roads and bridges	2,477,611
Aging services	173,520
Public health	251,747
Transit-bus operations	304,206
Jail assessment	357,286
Ozaukee County Fairgrounds	82,738
	<u>5,049,303</u>
Capital Projects Funds	
Capital reserve- county administrator	807,006
Support services	335,248
Water projects	267,744
	<u>1,409,998</u>
Total Committed Fund Balances	<u>\$ 6,484,076</u>

ASSIGNED FUND BALANCES

Portions of governmental fund balances have been assigned to specific purposes by the Finance Committee. These amounts cannot be used for any other purpose unless the Finance Committee approves the change. At December 31, 2013, assigned fund balances consisted of the following:

General Fund	
Wisconsin coastal programs	\$ 609
WCA insurance	73,796
CEASE	600
DARE	105
SWAT	18,994
Tree programs	53,445
Prairie seed program	2,634
Rain barrels	943
Contingency Fin S/W	99
Total Assigned Fund Balances	<u>\$ 151,225</u>

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

8. Minimum Fund Balance Policy

The County has adopted the following fund balance policy:

In order to maintain sufficient cash reserves for working capital and emergency expenditures and to protect the County's Aaa bond rating, Ozaukee County has adopted the following minimum general fund balance policy: Ozaukee County will maintain a minimum unassigned general fund balance of 10% of the previous year's general fund gross expenditure budget and at least 12% combined unassigned funds of the general fund and select special revenue funds (Transit, Human Services, Public Health and Aging) of the prior year's combined expenditures.

Budgeted 2013 General Fund Expenditures	\$ 22,035,504
Minimum Total Unassigned Fund Balance	10%
20% of total budgeted General Fund Expenditures	<u>\$ 2,203,550</u>
2013 General Fund and Special Revenue Fund Expenditures	\$ 36,676,060
Minimum Total Unassigned Fund Balance	12%
12% of 2013 General Fund and Special Revenue Fund Expenditures	<u>\$ 4,401,127</u>

The General Fund unassigned fund balance on December 31, 2013 totaled \$5,671,954.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE D - OTHER INFORMATION

1. Retirement Commitments

All eligible 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 1200 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. 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 category, including Teachers, and Executives and Elected Officials. Required contributions for protective employees 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 are as follows:

	2013	
	<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 County employees covered by the WRS for the year ended December 31, 2013 was \$26,383,764; the employer's total payroll was \$27,127,645. The total required contribution for the year ended December 31, 2013 was \$3,613,127, which consisted of \$1,857,589 or 7.04% of covered payroll from the employer, and \$1,755,538 or 6.65% of covered payroll from employees. Total contributions for the years ended December 31, 2012 and 2011 were \$3,384,070 and \$2,223,970, 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.

The WRS also provides death and disability benefits for employees. Eligibility 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 by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

2. Risk Management

The County is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. A description of the County's risk management is presented below:

- a. **Property and Liability Insurance** - The County is a member of the Wisconsin County Mutual Insurance Company (WCMIC). WCMIC was created by several governmental units within the State of Wisconsin to provide liability insurance services to its members. The County pays premiums to WCMIC for its liability insurance coverage. The actuary for CMIC determines charges to its members for the expected losses and loss adjustment expenses on which premiums are based. Premium charges for WCMIC are recorded as expenditures or expenses in various funds of the County. A separate financial report is issued annually by WCMIC.
- b. **Other Insurance** - The County also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are also recorded as expenditures or expenses in various funds of the County.

Claims and settlements related to the commercial insurance policies have not exceeded the coverage limits in the past three years.

3. Operating Lease with Milwaukee Curlers Association, Inc.

Ozaukee County and the Milwaukee Curlers Association, Inc. entered into a twenty (20) year triple net lease in 2012 for a new multipurpose County facility with the option of an additional twenty (20) year renewal. The Curlers will have exclusive use of the building from October through March of the year in exchange for a \$52,995 annual payment and all costs associated with occupancy. The tenant has no provision for assignment or sublease.

Both parties have an obligation to escrow an annual amount for building maintenance and improvement. The escrow amount is \$5,000 for the first five (5) years, \$7,500 for the second five (5) years, \$15,000 for the third five (5) years, \$20,000 for the fourth five (5) years, and \$25,000 for the balance of the term. The County will be responsible for administering the funds and approving all repairs. The lessee's contribution is nonredeemable.

4. Contingencies

- a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under OMB Circular A-133 has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
- b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Corporation Counsel 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.

OZAUKEE COUNTY, WISCONSIN
Notes to Basic Financial Statement
December 31, 2013

NOTE D - OTHER INFORMATION (Continued)

5. Property Tax Levy Limit

Wisconsin state statute, Act 32, limits property tax levies for all Wisconsin cities, villages, town, counties and school districts. For 2013 budget year, the increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1 equalized value as a result of new construction less improvements removed but not less than zero percent. Two exceptions allow for a greater increase. The first allows for the passage of a special referendum and the second is to cover any cost of a transfer of service between the County and a local government. An exception can also be made for debt service if it meets special qualifiers. The actual increase for the County for the 2013 budget was .95%. This was above net new construction, .82%.

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	\$ 8,924,737	\$ 8,924,737	\$ 8,924,737	\$ -
Other taxes	-	-	1,407	1,407
County Sales	6,410,000	6,410,000	6,796,393	386,393
Managed Forest Land	250	250	310	60
Interest Delinquent	400,000	400,000	439,397	39,397
Penalty Delinquent	200,000	200,000	226,009	26,009
Use Value	3,500	3,500	19,986	16,486
Payment In Lieu of	5,200	5,200	5,165	(35)
Total Taxes	15,943,687	15,943,687	16,413,404	469,717
Intergovernmental				
Conservation Aid	5,244	5,244	980	(4,264)
Conservation Aid-Wildlife Admin & Abate	19,170	19,170	11,369	(7,801)
Conservation Aid-WDATCP Staff Support	134,756	139,446	150,520	11,074
Conservation Aid-WDATCP Land Owner	65,000	111,000	110,054	(946)
Court Support	215,643	215,643	226,235	10,592
DATCP Farmland Preservation	-	15,000	15,000	-
DWD Child Support	396,323	396,323	446,071	49,748
EMPG	49,747	49,747	58,171	8,424
Federal Aid Environmental Quality	26,796	26,796	24,750	(2,046)
Federal Aid WCMP Oz Coastal Resource Plan	-	28,241	-	(28,241)
Guardian Ad Litem	43,248	43,248	44,603	1,355
Interpreter Service	2,000	2,000	3,408	1,408
Other State Aid	3,890	3,890	5,809	1,919
Police Instruction	500	500	16,180	15,680
Probation and Parole	35,000	35,000	41,469	6,469
Snowmobile Trail Grant	-	-	39,500	39,500
State Aid	5,000	5,000	-	(5,000)
State Aid- Conservation	-	-	-	-
State Aid - EPCRA Equipment	8,000	8,000	9,560	1,560
State Aid - EPCRA Planning	18,975	18,975	17,332	(1,643)
State Aid - WDNR Snowmobile Maint Grant	27,520	27,520	-	(27,520)
State Aid - Haz-Mat Preparedness Grant	-	644	29,333	28,689
State Aid - Homeland Security Grant	-	13,471	13,207	(264)
State Aid-WDNR Ozaukee Interurban Trail	-	120,000	-	(120,000)
State Aid - Training Grant	-	25,063	29,689	4,626
State Aid - Transportation	5,000	5,000	5,000	-
State Aid - Victim Witness	55,000	55,000	63,425	8,425
State Reimbursement Personal Property	65,000	65,000	65,262	262
State Shared Taxes	505,000	505,000	244,986	(260,014)
State Aid-Veterans Affair Grant	13,000	13,000	13,000	-
Veterans Service Trans Grant	1,000	1,000	1,205	205
Total Intergovernmental	1,700,812	1,953,921	1,686,118	(267,803)

(Continued)

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Public Charges For Services				
Bail Forfeiture Revenue	20,000	20,000	11,149	(8,851)
Civil Fees	68,750	68,750	51,235	(17,515)
Clerk of Court Fees Civil	60,000	60,000	50,292	(9,708)
Clerk of Court Fees Municipal	-	-	125	125
Clerk of Court Fees CDCF&PPF	19,000	19,000	20,289	1,289
Coroner Fees	70,000	70,000	92,209	22,209
Corporation Counsel Fees	500	500	750	250
Family Court Counseling Fees	7,000	7,000	6,760	(240)
Federal Forfeiture Revenue	-	-	7,078	7,078
File Fees Juvenile Legal	300	300	1,495	1,195
File Fees Tr/Cr	80,000	80,000	73,812	(6,188)
Foreclosure	5,500	5,500	7,425	1,925
Garnishments	100	100	105	5
Genetic Testing Reimbursement	2,500	2,500	2,289	(211)
Guardian Ad Litem Reimbursement	130,000	130,000	180,379	50,379
Huber Prisoner Room and Board	260,250	260,250	255,218	(5,032)
Indigent Def Council Fees	40,000	40,000	34,415	(5,585)
Jury Fee	6,000	6,000	7,594	1,594
Land Division Review Fees	550	550	-	(550)
Maintenance List	1,200	1,200	1,055	(145)
Meal Reimbursement	13,750	13,750	16,180	2,430
Mediation Fees	7,200	7,200	3,251	(3,949)
Non Huber Prisoner Room & Board	68,250	68,250	86,893	18,643
Nonmetallic Fees	3,410	3,410	1,145	(2,265)
Office Supplies	60	60	3	(57)
Other Public Charges	6,550	6,550	11,207	4,657
Park Admission Fees	11,250	11,250	35,107	23,857
Photocopy Revenue	700	700	534	(166)
POWTS Plan Review Fees	18,000	18,000	25,030	7,030
Print Services	400	400	72	(328)
Probate Fees	40,000	40,000	44,725	4,725
Program Fees	600	600	-	(600)
Psych Exam Reimbursement	2,000	2,000	4,125	2,125
Publications and Materials	200	200	45	(155)
Register of Deeds Fees	750,000	750,000	749,700	(300)
Restitution	13,500	13,500	10,798	(2,702)
Sanitation Fees	5,000	5,000	3,100	(1,900)
Sanitation Maintenance Fee	1,600	1,600	3,150	1,550
Special Deputy Fees	200	200	214	14
State Forfeiture Revenue	-	-	1,959	1,959
Tire Collection Fees	800	800	884	84
Transportation Fees	-	-	880	880
Treasurer Fees	3,750	3,750	3,037	(713)
Tree Revenue	40,850	40,850	26,997	(13,853)
Vital Statistics Reimbursement	20	20	-	(20)
Warrants	6,000	6,000	8,515	2,515
Witness Fees	-	-	20	20
Zoning Fees	1,000	1,000	935	(65)
Total Public Charges for Services	1,766,740	1,766,740	1,842,180	75,440

(Continued)

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Intergovernmental Charges for Service				
Adult Prisoner Boarding	326,000	326,000	253,154	(72,846)
DNA Samples	2,000	2,000	1,000	(1,000)
Election Reimbursement	25,000	25,000	22,344	(2,656)
Inmate Prescriptions	20,000	20,000	18,700	(1,300)
Shooting Range Fees	5,000	5,000	4,300	(700)
Support Services-Mequon	-	-	716	716
Support Services-Port Washington	-	-	470	470
Support Services-Saukville	-	-	180	180
Support Services-Thiensville	-	-	3,803	3,803
Transportation Reimbursement	20,000	20,000	10,075	(9,925)
Total Intergovernmental Charges for Service	398,000	398,000	314,742	(83,258)
Interdepartmental Charges for Service				
Child Support	54,000	54,000	53,550	(450)
Indirect Charges	225,000	225,000	200,000	(25,000)
Janitorial Rent	53,217	53,217	59,443	6,226
Labor For All Depts	1,500	1,500	-	(1,500)
Office Supplies	17,000	17,000	15,135	(1,865)
Photocopies	15,000	15,000	14,448	(552)
Postage	86,000	86,000	77,950	(8,050)
Printing	9,000	9,000	4,936	(4,064)
Sheriffs Department Service	1,500	1,500	1,695	195
Total Interdepartmental Charges for Service	462,217	462,217	427,157	(35,060)
Fines and Forfeits				
County Ordinance Fines	110,000	110,000	84,368	(25,632)
County Share State Fines	150,000	150,000	145,599	(4,401)
Total Fines and Forfeits	260,000	260,000	229,967	(30,033)
License and Permits				
Domestic Partnership	-	-	375	375
Marriage License	27,000	27,000	31,115	4,115
Nonmetallic Permits	805	805	1,375	570
Sanitation Permits	56,500	56,500	76,800	20,300
Zoning Permits	15,000	15,000	15,382	382
Total License and Permits	99,305	99,305	125,047	25,742
Investment Income				
Change in Fair Value DANA	43,000	43,000	(2,143)	(45,143)
Interest Memorial Trust	50	50	66	16
Interest on Investments	47,000	47,000	58,483	11,483
Interest Revenue Investments	2,000	2,000	2,537	537
Interest Revenue Judgements	86,000	86,000	65,594	(20,406)
Interest WCA Insurance	1,000	1,000	88	(912)
Total Investment Income	179,050	179,050	124,625	(54,425)

(Continued)

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Miscellaneous				
General Accounting	-	-	44,160	44,160
Discounts Taken	6,500	6,500	238	(6,262)
Fund For Lake Michigan	19,200	19,200	-	(19,200)
Gain Loss Fixed Assets Disposal	19,000	19,000	22,236	3,236
Grants From Organizations	-	7,500	7,500	-
Insurance Refunds	-	-	21,160	21,160
Other Revenue	215,089	267,889	346,278	78,389
POWTS Software Revenue	3,000	3,000	-	(3,000)
Profit on Tax Deeds	10,000	10,000	9,716	(284)
Rental of County Property	77,175	77,175	72,768	(4,407)
Telephone Commissions	130,005	130,005	136,489	6,484
Vending Commissions	600	600	447	(153)
Wage Assignment Fees	600	600	803	203
Recovery of Bad Debt	-	-	(1,548)	(1,548)
Total Miscellaneous	481,169	541,469	660,247	118,778
Total Revenues	21,290,980	21,604,389	21,823,487	219,098
Other Financing Sources				
Transfers In	265,166	708,628	1,038,628	330,000
Total Revenues and Other Financing Sources	<u>\$ 21,556,146</u>	<u>\$ 22,313,017</u>	<u>\$ 22,862,115</u>	<u>\$ 549,098</u>

OZAUKEE COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Expenditures				
General Government				
County administrator	\$ 203,488	\$ 203,488	\$ 203,654	\$ (166)
Regional Services	858,768	858,768	862,095	(3,327)
Shelter Care Adovactes	23,625	23,625	23,625	-
Financial Software	49,791	57,291	27,904	29,387
General accounting	201,196	201,196	214,078	(12,882)
Payroll	160,148	160,148	135,960	24,188
Purchasing	66,034	66,034	120,485	(54,451)
Internal Audit	46,985	46,985	45,572	1,413
External Audit	25,500	25,500	30,322	(4,822)
Department Support HWY	170,021	170,021	165,013	5,008
Department Support HS	186,699	186,699	189,087	(2,388)
Department Services-Other	111,164	111,164	61,631	49,533
Human resources	246,485	246,485	219,259	27,226
Property and liability insurance	210,757	210,757	250,460	(39,703)
Corporation Counsel	221,527	221,527	170,053	51,474
General Fund Miscellaneous	51,630	51,630	61,498	(9,868)
Budget/Grant /Project Mgmt	159,959	159,959	163,897	(3,938)
Radio Services	436,627	451,627	470,405	(18,778)
IT Study Implementation	-	-	104,467	(104,467)
County Board	164,037	164,037	154,239	9,798
Legislative Support	88,537	88,537	100,911	(12,374)
County clerk	49,337	49,337	45,279	4,058
Elections	123,334	123,334	117,366	5,968
Central services	240,986	240,986	197,724	43,262
State Special Charges	1,200	1,200	1,446	(246)
Register of deeds	398,314	398,314	399,916	(1,602)
Web Development	9,714	9,714	9,196	518
County Treasurer	217,782	217,782	211,379	6,403
Property Taxes	12,425	12,425	8,875	3,550
Tax Deed	10,000	10,000	7,133	2,867
Assessment of Property	181,014	181,014	178,371	2,643
Coroner	135,783	135,783	116,637	19,146
Administration Center	509,800	509,800	485,174	24,626
Justice center	660,687	755,687	677,863	77,824
Advocates house	-	-	49,467	(49,467)
Clerk of courts	1,462,023	1,462,023	1,443,039	18,984
District attorney	383,796	436,596	374,301	62,295
Victim Witness Program	103,310	103,310	105,021	(1,711)
Total General Government	8,182,483	8,352,783	8,202,802	149,981

(Continued)

OZAUKEE COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Public Safety				
Sheriff Administration	928,993	928,993	856,896	72,097
Patrol	2,201,970	2,201,970	2,322,641	(120,671)
Criminal Investigation	563,454	563,454	645,225	(81,771)
Drug Task Force	373,325	373,325	363,348	9,977
Support Service	1,426,018	1,426,018	1,400,800	25,218
Special Enforcement Grant	-	-	27,115	(27,115)
Sheriff Fleet Management	251,408	251,408	217,365	34,043
Jail	4,128,941	4,128,941	4,066,771	62,170
Court Security	502,798	502,798	568,142	(65,344)
Emergency Management	184,373	184,373	149,807	34,566
Water Safety Patrol	30,073	30,073	16,775	13,298
EPCRA SARA	67,778	106,956	115,747	(8,791)
Total Public Safety	10,659,131	10,698,309	10,750,632	(52,323)
Public works				
Sanitation inspector	130,856	130,856	134,661	(3,805)
Total Public Works	130,856	130,856	134,661	(3,805)
Health and Human Services				
Veterans relief	2,500	6,285	1,435	4,850
Veterans services	153,113	153,113	140,889	12,224
Child support	449,375	449,375	469,758	(20,383)
Total Health and Human Services	604,988	608,773	612,082	(3,309)
Culture and Recreation				
Cultural and Recreation Grants	45,500	45,500	45,500	-
UW Extension	230,851	233,320	188,649	44,671
Youth service	2,750	2,750	2,644	106
Parks - Administration	197,802	197,802	203,257	(5,455)
Harborview Park	4,000	4,000	2,500	1,500
Covered Bridge Park	15,071	15,071	9,090	5,981
Ehlers Park	12,500	12,500	8,308	4,192
Hawthorne Hills Park	10,983	10,983	7,519	3,464
HH Peters Youth Camp	17,333	17,333	21,346	(4,013)
Interurban Recreation Trail	20,000	172,000	30,406	141,594
Lions Den Park	21,431	21,431	19,823	1,608
Mee Kwon Park	24,192	24,192	69,118	(44,926)
Shady Lane Park	11,800	11,800	10,952	848
Snowmobile Trails	27,520	27,520	27,670	(150)
Tendick Park	27,603	27,603	27,769	(166)
Virmond Park	41,948	49,448	28,837	20,611
Waubedonia Park	55,766	55,766	60,738	(4,972)
Planning	108,506	171,747	126,330	45,417
Total Culture and Recreation	875,556	1,100,766	890,456	210,310

(Continued)

OZAUKEE COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget to Actual
General Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Conservation and Development				
Land Conservation	350,608	427,129	429,672	(2,543)
Gypsy Moth Suppression	5,948	5,948	5,732	216
Wildlife Admin and Abatement	19,049	19,049	10,984	8,065
Tree & Prairie Seed Program	45,490	45,490	35,468	10,022
Zoning	139,186	139,186	139,554	(368)
Nonmetallic Mining	2,453	2,453	2,498	(45)
Total Conservation and Development	<u>562,734</u>	<u>639,255</u>	<u>623,908</u>	<u>15,347</u>
Capital Outlay				
Data Processing Equipment	6,500	6,500	-	6,500
Other Moveable Equipment	115,975	115,975	48,435	67,540
Vehicles	137,000	137,000	152,585	(15,585)
Building Improvements	40,000	245,287	186,981	58,306
Total Capital Outlay	<u>299,475</u>	<u>504,762</u>	<u>388,001</u>	<u>116,761</u>
Total Expenditures	<u>21,315,223</u>	<u>22,035,504</u>	<u>21,602,542</u>	<u>432,962</u>
Other Financing Uses				
Transfers out	-	1,593,462	1,739,427	(145,965)
Total Expenditures and Other Financing Uses	<u>\$ 21,315,223</u>	<u>\$ 23,628,966</u>	<u>\$ 23,341,969</u>	<u>\$ 286,997</u>

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Aging Services - To account for the Older Americans Act and Elderly Transportation programs operated by the County. Financing is provided by federal and state grants and property taxes.

ADRC - To account for the operations of the ADRC(Aging Disability Resource Center) program. Financing is provided by a combination of federal and state grants and charges for services.

Public Health - To account for the operations of the public health department. Financing is provided by a combination of federal and state grants, property taxes and charges for services.

Land Information - To account for specific grants associated with modernizing land records system.

Revolving Loans - To account for the receipt and disbursement of an economic revolving loan block grant.

Jail Commissary - To account for profits from inmate commissary sales.

Transit - Bus Operations - To account for operations of the Ozaukee Express Bus program. Financing is provided by federal and state aids.

Jail Assessment - To account for the operations of the Jail Assessment activity.

Ozaukee County Senior Conference - To account for the operations of the Ozaukee County Senior Conference Center.

Ozaukee County Fairgrounds - To account for the operations of the fairgrounds.

Criminal Justice Collaborative Council - To account for the operations of the Criminal Justice Collaborative Council.

Caregiver Coalition - To account for the Coalition of Caregivers.

DEBT SERVICE FUND

To account for the accumulation of resources used for the payment of general obligation bonds and notes issued by the County.

CAPITAL PROJECTS FUNDS

To account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds. During 2013 the County used capital project funds for the following projects:

Bicycle Trail
General Capital Projects
Capital Reserve
Support Services
Water Projects

OZAUKEE COUNTY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

Special Revenue Funds							
Aging Services	ADRC	Public Health	Land Information	Revolving Loans	Jail Commissary	Transit-Bus Operations	
ASSETS							
Cash and investments	\$ 40	\$ -	\$ 200	\$ -	\$ 301,292	\$ -	\$ -
Receivables							
Taxes	85,023	-	627,660	-	-	3,851	718,954
Accounts	5,915	85,858	14,856	-	-	-	1,000
Loans	-	-	-	-	2,602,320	-	-
Due from other funds	70,645	-	231,442	90,269	17,585	105,793	-
Due from other governments	96,920	-	16,462	-	-	-	467,166
Prepaid items	-	-	-	-	-	53	-
TOTAL ASSETS	\$ 258,543	\$ 85,858	\$ 890,620	\$ 90,269	\$ 2,921,197	\$ 109,697	\$ 1,187,120
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 4,939	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	80,919	-	-	-	-	163,960
Unearned revenues	-	-	11,213	-	-	-	-
Total Liabilities	-	85,858	11,213	-	-	-	163,960
Deferred Inflows of Resources							
Property taxes	85,023	-	627,660	-	-	3,851	718,954
Loans receivable	-	-	-	-	2,602,320	-	-
Total Deferred Inflows of Resources	85,023	-	627,660	-	2,602,320	3,851	718,954
Fund Balances							
Nonspendable	-	-	-	-	-	53	-
Restricted	-	-	-	90,269	318,877	105,793	-
Committed	173,520	-	251,747	-	-	-	304,206
Total Fund Balances	173,520	-	251,747	90,269	318,877	105,846	304,206
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 258,543	\$ 85,858	\$ 890,620	\$ 90,269	\$ 2,921,197	\$ 109,697	\$ 1,187,120

(Continued)

OZAUKEE COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue Funds (Continued)					Debt Service
	Jail Assessment	Ozaukee Cty Senior Conference	Ozaukee Cty Fairgrounds	Criminal Justice Collaborative Council	Caregiver Coalition	
ASSETS						
Cash and investments	\$ -	\$ -	\$ 225	\$ -	\$ -	\$ -
Receivables						
Taxes	-	-	66,388	-	-	814,900
Accounts	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Due from other funds	357,286	12,391	82,513	23,260	3,137	229,398
Due from other governments	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 357,286</u>	<u>\$ 12,391</u>	<u>\$ 149,126</u>	<u>\$ 23,260</u>	<u>\$ 3,137</u>	<u>\$ 1,044,298</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources						
Property taxes	-	-	66,388	-	-	814,900
Loans receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>66,388</u>	<u>-</u>	<u>-</u>	<u>814,900</u>
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	-	12,391	-	23,260	3,137	229,398
Committed	357,286	-	82,738	-	-	-
Total Fund Balances	<u>357,286</u>	<u>12,391</u>	<u>82,738</u>	<u>23,260</u>	<u>3,137</u>	<u>229,398</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 357,286</u>	<u>\$ 12,391</u>	<u>\$ 149,126</u>	<u>\$ 23,260</u>	<u>\$ 3,137</u>	<u>\$ 1,044,298</u>

(Continued)

OZAUKEE COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Capital Projects Funds					Total Nonmajor Governmental Funds
	Bicycle Trail	General Capital Projects	Capital Reserve Cty Administrator	Support Services	Water Projects	
ASSETS						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,757
Receivables						
Taxes	-	-	-	-	-	2,316,776
Accounts	-	-	25,598	-	12,530	145,757
Loans	-	-	-	-	-	2,602,320
Due from other funds	-	5,599,098	781,408	335,248	190,101	8,129,574
Due from other governments	-	-	-	-	65,113	645,661
Prepaid items	-	-	-	-	-	53
TOTAL ASSETS	\$ -	\$ 5,599,098	\$ 807,006	\$ 335,248	\$ 267,744	\$ 14,141,898
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,939
Due to other funds	-	-	-	-	-	244,879
Unearned revenues	-	-	-	-	-	11,213
Total Liabilities	-	-	-	-	-	261,031
Deferred Inflows of Resources						
Property taxes	-	-	-	-	-	2,316,776
Loans receivable	-	-	-	-	-	2,602,320
Total Deferred Inflows of Resources	-	-	-	-	-	4,919,096
Fund Balances						
Nonspendable	-	-	-	-	-	53
Restricted	-	5,599,098	-	-	-	6,382,223
Committed	-	-	807,006	335,248	267,744	2,579,495
Total Fund Balances	-	5,599,098	807,006	335,248	267,744	8,961,771
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ -	\$ 5,599,098	\$ 807,006	\$ 335,248	\$ 267,744	\$ 14,141,898

OZAUKEE COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Special Revenue Funds						
	Aging Services	ADRC	Public Health	Land Information	Revolving Loans	Jail Commissary	Transit-Bus Operations
Revenues							
Taxes	\$ 80,661	\$ -	\$ 651,697	\$ -	\$ -	\$ -	\$ 727,333
Intergovernmental	353,874	846,530	308,633	300	-	-	1,831,625
Public charges for services	133,559	-	67,038	152,846	-	-	716,555
Intergovernmental charges for service	-	-	34,010	-	-	-	-
Interdepartmental charges for service	21,419	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,795
Investment income	-	-	-	-	545,822	-	-
Miscellaneous	2,722	5,310	10,258	7	-	44,102	4,727
Total Revenues	592,235	851,840	1,071,636	153,153	545,822	44,102	3,284,035
Expenditures							
Current							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	57,818	-
Public works	-	-	-	-	-	-	2,876,646
Health and human services	588,983	887,562	1,089,502	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Conservation and development	-	-	-	215,939	440,691	-	-
Debt service							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	247,370
Total Expenditures	588,983	887,562	1,089,502	215,939	440,691	57,818	3,124,016
Excess of Revenue Over (Under)							
Expenditures	3,252	(35,722)	(17,866)	(62,786)	105,131	(13,716)	160,019
Other Financing Sources (Uses)							
Long term debt issued	-	-	-	-	-	-	-
Premium on long term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total Other Financing (Sources) Uses	-	-	-	-	-	-	-
Net Change in Fund Balances	3,252	(35,722)	(17,866)	(62,786)	105,131	(13,716)	160,019
Fund Balances (Deficits) -							
Beginning of Year	170,268	35,722	269,613	153,055	213,746	119,562	144,187
Fund Balances - End of Year	\$ 173,520	\$ -	\$ 251,747	\$ 90,269	\$ 318,877	\$ 105,846	\$ 304,206

(Continued)

OZAUKEE COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Special Revenue Funds (Continued)					Debt Service
	Jail Assessment	Ozaukee Cty Senior Conference	Ozaukee Cty Fairgrounds	Criminal Justice Collaborative Council	Caregiver Coalition	
Revenues						
Taxes	\$ -	\$ -	\$ 69,305	\$ -	\$ -	\$ 15,000
Intergovernmental	-	-	-	-	478	-
Public charges for services	107,586	14,525	145,803	-	920	-
Intergovernmental charges for service	-	-	-	-	-	-
Interdepartmental charges for service	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	3,500	25	135	3,033	-
Total Revenues	107,586	18,025	215,133	135	4,431	15,000
Expenditures						
Current						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and human services	-	15,851	-	1,925	2,610	-
Culture and recreation	-	-	217,445	-	-	-
Conservation and development	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	800,000
Interest and fiscal charges	-	-	-	-	-	405,730
Capital outlay	-	-	-	-	-	-
Total Expenditures	-	15,851	217,445	1,925	2,610	1,205,730
Excess of Revenue Over (Under)						
Expenditures	107,586	2,174	(2,312)	(1,790)	1,821	(1,190,730)
Other Financing Sources (Uses)						
Long term debt issued	-	-	-	-	-	-
Premium on long term debt	-	-	-	-	-	194,187
Transfers in	-	-	50,000	-	-	1,145,275
Transfers out	(158,875)	-	-	-	-	-
Total Other Financing (Sources) Uses	(158,875)	-	50,000	-	-	1,339,462
Net Change in Fund Balances	(51,289)	2,174	47,688	(1,790)	1,821	148,732
Fund Balances (Deficits) -						
Beginning of Year	408,575	10,217	35,050	25,050	1,316	80,666
Fund Balances - End of Year	\$ 357,286	\$ 12,391	\$ 82,738	\$ 23,260	\$ 3,137	\$ 229,398

OZAUKEE COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Capital Projects Fund					Total Nonmajor Governmental Funds
	Bicycle Trail	General Capital Projects	Capital Reserve Cty Administrator	Support Services	Water Projects	
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,996
Intergovernmental	-	-	1,388,253	-	971,644	5,701,337
Public charges for services	-	-	-	-	350	1,339,182
Intergovernmental charges for service	-	-	-	-	-	34,010
Interdepartmental charges for service	-	-	10,363	-	-	31,782
Fines and forfeits	-	-	-	-	-	3,795
Investment income	-	19,078	-	5,501	-	570,401
Miscellaneous	-	25,000	-	72,395	44,952	216,166
Total Revenues	-	44,078	1,398,616	77,896	1,016,946	9,440,669
Expenditures						
Current						
General government	-	-	-	260,210	-	260,210
Public safety	-	-	-	-	-	57,818
Public works	94	-	-	-	-	2,876,740
Health and human services	-	-	-	-	-	2,586,433
Culture and recreation	-	-	-	-	-	217,445
Conservation and development	-	-	-	-	1,102,263	1,758,893
Debt service						
Principal	-	-	-	-	-	800,000
Interest and fiscal charges	-	-	-	-	-	405,730
Capital outlay	-	190,820	16,356	481,583	-	936,129
Total Expenditures	94	190,820	16,356	741,793	1,102,263	9,899,398
Excess of Revenue Over (Under)						
Expenditures	(94)	(146,742)	1,382,260	(663,897)	(85,317)	(458,729)
Other Financing Sources (Uses)						
Long term debt issued	-	6,885,000	-	-	-	6,885,000
Premium on long term debt	-	-	-	-	-	194,187
Transfers in	87,786	-	-	-	9,674	1,292,735
Transfers out	-	(1,139,160)	(1,495,275)	-	-	(2,793,310)
Total Other Financing (Sources) Uses	87,786	5,745,840	(1,495,275)	-	9,674	5,578,612
Net Change in Fund Balances	87,692	5,599,098	(113,015)	(663,897)	(75,643)	5,119,883
Fund Balances (Deficits) -						
Beginning of Year	(87,692)	-	920,021	999,145	343,387	3,841,888
Fund Balances - End of Year	\$ -	\$ 5,599,098	\$ 807,006	\$ 335,248	\$ 267,744	\$ 8,961,771

(Continued)

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Aging Services Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 80,661	\$ 80,661	\$ 80,661	\$ -
Intergovernmental	316,968	316,968	353,874	36,906
Public charges for services	133,000	133,000	133,559	559
Interdepartmental charges for service	16,000	16,000	21,419	5,419
Miscellaneous	2,500	2,500	2,722	222
Total Revenues	549,129	549,129	592,235	43,106
Expenditures				
Current				
Health and Human Services				
Administration	39,320	39,320	44,112	(4,792)
Congregate meal sites	221,653	221,653	228,330	(6,677)
Home delivered meals - mgmt	191,487	191,487	172,396	19,091
Elderly benefit assistance	63,121	63,121	62,013	1,108
Adult services	55,850	55,850	66,071	(10,221)
Information and assistance	17,698	17,698	16,061	1,637
Total Expenditures	589,129	589,129	588,983	146
Excess Revenues Over (Under) Expenditures	(40,000)	(40,000)	3,252	43,252
Other Financing Sources				
Transfers in	40,000	40,000	-	(40,000)
Net Change in Fund Balance	-	-	3,252	3,252
Fund Balance - Beginning of Year	218,167	218,167	170,268	(47,899)
Fund Balance - End of Year	\$ 218,167	\$ 218,167	\$ 173,520	\$ (44,647)

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

ADRC Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 849,238	\$ 849,238	\$ 846,530	\$ (2,708)
Miscellaneous	-	-	5,310	5,310
Total Revenues	<u>849,238</u>	<u>849,238</u>	<u>851,840</u>	<u>2,602</u>
Expenditures				
Current				
Health and Human Services	<u>843,510</u>	<u>843,510</u>	<u>887,562</u>	<u>(44,052)</u>
Net Change in Fund Balance	5,728	5,728	(35,722)	(41,450)
Fund Balance - Beginning of Year	<u>35,722</u>	<u>35,722</u>	<u>35,722</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 41,450</u>	<u>\$ 41,450</u>	<u>\$ -</u>	<u>\$ (41,450)</u>

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Public Health Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 651,697	\$ 651,697	\$ 651,697	\$ -
Intergovernmental	315,339	322,239	308,633	(13,606)
Public charges for services	65,680	65,680	67,038	1,358
Intergovernmental charges for service	34,710	34,710	34,010	(700)
Interdepartmental charges for service	3,000	3,000	-	(3,000)
Miscellaneous	1,000	1,000	10,258	9,258
Total Revenues	1,071,426	1,078,326	1,071,636	(6,690)
Expenditures				
Current				
Health and Human Services				
Administration	424,176	424,176	484,135	(59,959)
CDC cancer program	16,182	16,182	16,256	(74)
Lead	2,990	2,990	2,967	23
Prevention	4,416	7,816	6,283	1,533
Bioterrorism	73,005	73,005	77,403	(4,398)
DNR beach testing	16,059	16,059	15,000	1,059
Immunization	12,813	16,711	17,935	(1,224)
Maternal and child health	20,835	20,835	22,669	(1,834)
WIC program	112,976	112,976	102,924	10,052
Tobacco	50,000	53,500	53,500	-
Communicable disease	387,970	387,970	290,430	97,540
Total Expenditures	1,121,422	1,132,220	1,089,502	42,718
Excess of Revenue Under Expenditures	(49,996)	(53,894)	(17,866)	36,028
Other Financing Sources				
Transfers in	50,000	50,000	-	(50,000)
Net Change In Fund Balance	4	(3,894)	(17,866)	(13,972)
Fund Balance - Beginning of Year	269,613	269,613	269,613	-
Fund Balance - End of Year	\$ 269,617	\$ 265,719	\$ 251,747	\$ (13,972)

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Land Information Special Revenue Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 300	\$ 300	\$ 300	\$ -
Public charges for services	181,020	181,020	152,846	(28,174)
Miscellaneous	-	-	7	7
Total Revenues	<u>181,320</u>	<u>181,320</u>	<u>153,153</u>	<u>(28,167)</u>
Expenditures				
Current				
Conservation and development	<u>153,294</u>	<u>199,269</u>	<u>215,939</u>	<u>(16,670)</u>
Excess of Revenue Over (Under) Expenditures	<u>28,026</u>	<u>(17,949)</u>	<u>(62,786)</u>	<u>(44,837)</u>
Other Financing Sources				
Transfers in	<u>-</u>	<u>45,975</u>	<u>-</u>	<u>(45,975)</u>
Net Change in Fund Balance	28,026	28,026	(62,786)	(90,812)
Fund Balance - Beginning of Year	<u>119,455</u>	<u>119,455</u>	<u>153,055</u>	<u>33,600</u>
Fund Balance - End of Year	<u>\$ 147,481</u>	<u>\$ 147,481</u>	<u>\$ 90,269</u>	<u>\$ (57,212)</u>

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Revolving Loans Special Revenue Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ -	\$ 322,239	\$ -	\$ (322,239)
Investment income	217,019	217,019	545,822	328,803
Total Revenues	<u>217,019</u>	<u>539,258</u>	<u>545,822</u>	<u>6,564</u>
Expenditures				
Current				
Conservation and development - revolving loans	185,780	185,780	440,691	(254,911)
Net Change in Fund Balance	31,239	353,478	105,131	(248,347)
Fund Balance - Beginning of Year	<u>213,746</u>	<u>213,746</u>	<u>213,746</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 244,985</u>	<u>\$ 567,224</u>	<u>\$ 318,877</u>	<u>\$ (248,347)</u>

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Jail Commissary Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ 66,308	\$ 66,308	\$ 44,102	\$ (22,206)
Expenditures				
Current				
Public safety	66,308	66,308	57,818	8,490
Net Change in Fund Balance	-	-	(13,716)	(13,716)
Fund Balance - Beginning of Year	119,562	119,562	119,562	-
Fund Balance - End of Year	\$ 119,562	\$ 119,562	\$ 105,846	\$ (13,716)

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Transit - Bus Operations Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 727,333	\$ 727,333	\$ 727,333	\$ -
Intergovernmental	1,830,516	1,830,516	1,831,625	1,109
Public charges for services	701,100	701,100	716,555	15,455
Fines and forfeits	2,000	2,000	3,795	1,795
Miscellaneous	11,250	11,250	4,727	(6,523)
Total Revenues	3,272,199	3,272,199	3,284,035	11,836
Expenditures				
Current				
Public works				
Shared ride operations	1,757,242	1,757,242	1,697,503	59,739
Bus operations	1,219,957	1,219,957	1,179,143	40,814
Capital outlay	295,000	295,000	247,370	47,630
Total Expenditures	3,272,199	3,272,199	3,124,016	148,183
Net Change in Fund Balance	-	-	160,019	160,019
Fund Balance - Beginning of Year	144,187	144,187	144,187	-
Fund Balance - End of Year	\$ 144,187	\$ 144,187	\$ 304,206	\$ 160,019

OZAUKEE COUNTY, WISCONSIN
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget to Actual
 Jail Assessment Special Revenue Fund
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Public charges for services	\$ 109,250	\$ 109,250	\$ 107,586	\$ (1,664)
Expenditures				
Total Expenditures	-	-	-	-
Excess of Revenues Over Expenditures	109,250	109,250	107,586	(1,664)
Other Financing Uses				
Transfers out	-	-	(158,875)	(158,875)
Net Change in Fund Balance	109,250	109,250	(51,289)	(160,539)
Fund Balance - Beginning of Year	408,575	408,575	408,575	-
Fund Balance - End of Year	\$ 517,825	\$ 517,825	\$ 357,286	\$ (160,539)

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Ozaukee County Senior Conference Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Public charges for services	\$ 13,050	\$ 13,050	\$ 14,525	\$ 1,475
Miscellaneous	-	-	3,500	3,500
Total Revenues	13,050	13,050	18,025	4,975
Expenditures				
Current				
Health and human services	13,050	13,050	15,851	(2,801)
Net Change in Fund Balance	-	-	2,174	2,174
Fund Balance - Beginning of Year	10,217	10,217	10,217	-
Fund Balance - End of Year	\$ 10,217	\$ 10,217	\$ 12,391	\$ 2,174

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Ozaukee County Fairgrounds Special Revenue Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 69,305	\$ 69,305	\$ 69,305	\$ -
Public charges for services	107,700	107,700	145,803	38,103
Miscellaneous	-	-	25	25
Total Revenues	<u>177,005</u>	<u>177,005</u>	<u>215,133</u>	<u>38,128</u>
Expenditures				
Current				
Culture and Recreation	<u>227,005</u>	<u>227,005</u>	<u>217,445</u>	<u>9,560</u>
Excess of Revenues Under Expenditures	(50,000)	(50,000)	(2,312)	47,688
Other Financing Sources				
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	47,688	47,688
Fund Balance - Beginning of Year	<u>35,050</u>	<u>35,050</u>	<u>35,050</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 35,050</u>	<u>\$ 35,050</u>	<u>\$ 82,738</u>	<u>\$ 47,688</u>

OZAUKEE COUNTY, WISCONSIN
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget to Actual
 Criminal Justice Collaborative Council Special Revenue Fund
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Miscellaneous	\$ -	\$ -	\$ 135	\$ 135
Expenditures				
Current				
Health and human services	-	-	1,925	(1,925)
Net Change in Fund Balance	-	-	(1,790)	(1,790)
Fund Balance - Beginning of Year	25,050	25,050	25,050	-
Fund Balance - End of Year	\$ 25,050	\$ 25,050	\$ 23,260	\$ (1,790)

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Caregiver Coalition Special Revenue Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 478	\$ 478
Public charges for services	750	750	920	170
Miscellaneous	-	-	3,033	3,033
Total Revenues	<u>750</u>	<u>750</u>	<u>4,431</u>	<u>3,681</u>
Expenditures				
Current				
Health and human services	<u>750</u>	<u>750</u>	<u>2,610</u>	<u>(1,860)</u>
Net Change in Fund Balance	-	-	1,821	1,821
Fund Balance - Beginning of Year	<u>1,316</u>	<u>1,316</u>	<u>1,316</u>	-
Fund Balance - End of Year	<u>\$ 1,316</u>	<u>\$ 1,316</u>	<u>\$ 3,137</u>	<u>\$ 1,821</u>

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Debt Service Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Expenditures				
Debt Service				
Principal	785,000	785,000	800,000	(15,000)
Interest & fiscal charges	375,275	375,275	405,730	(30,455)
Total Expenditures	1,160,275	1,160,275	1,205,730	(45,455)
Excess of Revenues Under Expenditures	(1,145,275)	(1,145,275)	(1,190,730)	(45,455)
Other Financing Sources				
Premium on long-term debt	-	-	194,187	194,187
Transfers in	1,145,275	1,145,275	1,145,275	-
Total Other Financing Sources	1,145,275	1,145,275	1,339,462	194,187
Net Change in Fund Balance	-	-	148,732	148,732
Fund Balance - Beginning of Year	80,666	80,666	80,666	-
Fund Balance - End of Year	\$ 80,666	\$ 80,666	\$ 229,398	\$ 148,732

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Bicycle Trail Capital Projects Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interdepartmental charges for service	\$ -	\$ -	\$ -	\$ -
Expenditures				
Public works	-	-	94	(94)
Excess of Revenues Under Expenditures	-	-	(94)	(94)
Other Financing Sources				
Transfers in	-	-	87,786	87,786
Net Change in Fund Balance	-	-	87,692	87,692
Fund Balance (Deficit) - Beginning of Year	(87,692)	(87,692)	(87,692)	-
Fund Balance (Deficit) - End of Year	\$ (87,692)	\$ (87,692)	\$ -	\$ 87,692

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

General Capital Projects Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	\$ -	\$ 19,078	\$ 19,078
Miscellaneous	-	-	25,000	25,000
Total Revenues	-	-	44,078	44,078
Expenditures				
Capital outlay	-	-	190,820	(190,820)
Excess of Revenues Under Expenditures	-	-	(146,742)	(146,742)
Other Financing Sources (Uses)				
Long-term debt issued	-	-	6,885,000	6,885,000
Transfers out	-	-	(1,139,160)	(1,139,160)
Total Other Financing Sources (Uses)	-	-	5,745,840	5,745,840
Net Change in Fund Balance	-	-	5,599,098	5,599,098
Fund Balance - Beginning of Year	-	-	-	-
Fund Balance - End of Year	\$ -	\$ -	\$ 5,599,098	\$ 5,599,098

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Capital Reserve Capital Projects Fund County Administrator

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,506,930	\$ 1,506,930	\$ 1,388,253	\$ (118,677)
Interdepartmental charges for service	-	-	10,363	10,363
Total Revenues	<u>1,506,930</u>	<u>1,506,930</u>	<u>1,398,616</u>	<u>(108,314)</u>
Expenditures				
Capital outlay	-	-	16,356	(16,356)
Excess of Revenues Over Expenditures	<u>1,506,930</u>	<u>1,506,930</u>	<u>1,382,260</u>	<u>(124,670)</u>
Other Financing Uses				
Transfers out	<u>(1,495,275)</u>	<u>(1,495,275)</u>	<u>(1,495,275)</u>	<u>-</u>
Net Change in Fund Balance	11,655	11,655	(113,015)	(124,670)
Fund Balance - Beginning of Year	<u>920,021</u>	<u>920,021</u>	<u>920,021</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 931,676</u>	<u>\$ 931,676</u>	<u>\$ 807,006</u>	<u>\$ (124,670)</u>

OZAUKEE COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Support Services Capital Projects Fund
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ -	\$ -	\$ 5,501	\$ 5,501
Miscellaneous	-	-	72,395	72,395
Total Revenues	-	-	<u>77,896</u>	<u>77,896</u>
Expenditures				
General government	-	-	260,210	(260,210)
Capital outlay	-	-	481,583	(481,583)
Total Expenditures	-	-	<u>741,793</u>	<u>(741,793)</u>
Net Change in Fund Balance	-	-	(663,897)	(663,897)
Fund Balance - Beginning of Year	<u>999,145</u>	<u>999,145</u>	<u>999,145</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 999,145</u>	<u>\$ 999,145</u>	<u>\$ 335,248</u>	<u>\$ (663,897)</u>

OZAUKEE COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Water Projects Capital Projects Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,480,511	\$ 1,548,355	\$ 971,644	\$ (576,711)
Public charges for services	3,621	3,621	350	(3,271)
Miscellaneous	-	230,361	44,952	(185,409)
Total Revenues	<u>1,484,132</u>	<u>1,782,337</u>	<u>1,016,946</u>	<u>(765,391)</u>
Expenditures				
Conservation and development	<u>1,401,603</u>	<u>1,699,808</u>	<u>1,102,263</u>	<u>597,545</u>
Excess of Revenues Over (Under) Expenditures	<u>82,529</u>	<u>82,529</u>	<u>(85,317)</u>	<u>(167,846)</u>
Other Financing Sources				
Transfers in	<u>-</u>	<u>-</u>	<u>9,674</u>	<u>9,674</u>
Net Change in Fund Balance	82,529	82,529	(75,643)	(158,172)
Fund Balance - Beginning of Year	<u>343,387</u>	<u>343,387</u>	<u>343,387</u>	<u>-</u>
Fund Balance - End of Year	<u>\$ 425,916</u>	<u>\$ 425,916</u>	<u>\$ 267,744</u>	<u>\$ (158,172)</u>

OZAUKEE COUNTY, WISCONSIN
Schedule of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Sheriff Department Miscellaneous				
Assets				
Cash and investments	\$ 11,937	\$ -	\$ 4,000	\$ 7,937
Liabilities				
Deposits	\$ 11,937	\$ -	\$ 4,000	\$ 7,937
HHS for CSP Beneficiaries				
Assets				
Cash and investments	\$ 13,292	\$ 17,209	\$ -	\$ 30,501
Liabilities				
Deposits	\$ 13,292	\$ 17,209	\$ -	\$ 30,501
Clerk of Courts				
Assets				
Cash and investments	\$ 685,159	\$ 118,232	\$ -	\$ 803,391
Liabilities				
Deposits	\$ 685,159	\$ 118,232	\$ -	\$ 803,391
Jail Inmate's Account				
Assets				
Cash and investments	\$ 43,534	\$ -	\$ 10,172	\$ 33,362
Liabilities				
Deposits	\$ 43,534	\$ -	\$ 10,172	\$ 33,362
Aging Nutrition Program				
Assets				
Cash and investments	\$ 596	\$ 42	\$ -	\$ 638
Liabilities				
Deposits	\$ 596	\$ 42	\$ -	\$ 638
District Attorney Trust Accounts				
Assets				
Cash and investments	\$ 181	\$ 300	\$ -	\$ 481
Liabilities				
Deposits	\$ 181	\$ 300	\$ -	\$ 481
Employee Reimbursement Account				
Assets				
Cash and investments	\$ 44,646	\$ 6,885	\$ -	\$ 51,531
Liabilities				
Deposits	\$ 44,646	\$ 6,885	\$ -	\$ 51,531
Community for SS/SSI				
Assets				
Cash and investments	\$ 2,178	\$ -	\$ 1,373	\$ 805
Liabilities				
Deposits	\$ 2,178	\$ -	\$ 1,373	\$ 805
Employee Fund				
Assets				
Cash and investments	\$ 526	\$ 201	\$ -	\$ 727

(Continued)

OZAUKEE COUNTY, WISCONSIN
Schedule of Changes in Assets and Liabilities (Continued)
Agency Funds
For the Year Ended December 31, 2013

	Balance January 1, 2013	Additions	Deductions	Balance December 31, 2013
Liabilities				
Deposits	\$ 526	\$ 201	\$ -	\$ 727
Lasata Resident Savings				
Assets				
Cash and investments	\$ 17,269	\$ 1,450	\$ -	\$ 18,719
Liabilities				
Deposits	\$ 17,269	\$ 1,450	\$ -	\$ 18,719
Clerk of Courts				
Assets				
Cash and investments	\$ 2,493	\$ -	\$ 802	\$ 1,691
Liabilities				
Deposits	\$ 2,493	\$ -	\$ 802	\$ 1,691
Golf Course Petty Cash				
Assets				
Cash and investments	\$ 9,328	\$ -	\$ 4,250	\$ 5,078
Liabilities				
Deposits	\$ 9,328	\$ -	\$ 4,250	\$ 5,078
Highway Petty Cash				
Assets				
Cash and investments	\$ 190	\$ -	\$ -	\$ 190
Liabilities				
Deposits	\$ 190	\$ -	\$ -	\$ 190
HHS Client Services				
Assets				
Cash and investments	\$ 11,556	\$ 5	\$ -	\$ 11,561
Liabilities				
Deposits	\$ 11,556	\$ 5	\$ -	\$ 11,561
Lasata Petty Cash				
Assets				
Cash and investments	\$ 777	\$ 257	\$ -	\$ 1,034
Liabilities				
Deposits	\$ 777	\$ 257	\$ -	\$ 1,034
Other				
Assets				
Accounts receivable	\$ 23,003	\$ -	\$ 180	\$ 22,823
Liabilities				
Deposits	\$ 23,003	\$ -	\$ 180	\$ 22,823
Total				
Assets				
Cash and investments	\$ 843,662	\$ 144,581	\$ 20,597	\$ 967,646
Accounts receivable	23,003	-	180	22,823
	<u>\$ 866,665</u>	<u>\$ 144,581</u>	<u>\$ 20,777</u>	<u>\$ 990,469</u>
Liabilities				
Deposits	<u>\$ 866,665</u>	<u>\$ 144,581</u>	<u>\$ 20,777</u>	<u>\$ 990,469</u>

TABLE I

OZAUKEE COUNTY, WISCONSIN
 Net Position by Component
 Last Ten Fiscal Years

	<u>2004</u>		<u>2005</u>		<u>2006</u>		<u>2007</u>		<u>2008</u>
Governmental activities									
Net investment in capital assets	\$ 52,712,725	\$	50,860,052	\$	37,129,051	\$	38,269,091	\$	38,497,480
Restricted	110,044		-		1,039,593		974,003		1,203,485
Unrestricted	7,322,777		8,464,969		8,568,749		7,865,153		6,986,451
Total governmental activities net position	<u>60,145,546</u>	\$	<u>59,325,021</u>	\$	<u>46,737,393</u>	\$	<u>47,108,247</u>	\$	<u>46,687,416</u>
Business-type activities									
Net investment in capital assets	\$ 12,559,611	\$	13,181,117	\$	13,543,718	\$	13,738,713	\$	14,426,633
Restricted	-		-		-		-		-
Unrestricted	3,625,193		4,033,182		3,447,302		2,163,744		1,430,566
Total business-type activities net position	<u>16,184,804</u>	\$	<u>17,214,299</u>	\$	<u>16,991,020</u>	\$	<u>15,902,457</u>	\$	<u>15,857,199</u>
Primary government									
Net investment in capital assets	\$ 65,272,336	\$	64,041,169	\$	50,672,769	\$	52,007,804	\$	52,924,113
Restricted	110,044		-		1,039,593		974,003		1,203,485
Unrestricted	10,947,970		12,498,151		12,016,051		10,028,897		8,417,017
Total primary government net position	<u>\$ 76,330,350</u>	\$	<u>\$ 76,539,320</u>	\$	<u>\$ 63,728,413</u>	\$	<u>\$ 63,010,704</u>	\$	<u>\$ 62,544,615</u>
	<u>2009</u>		<u>2010</u>		<u>2011</u>		<u>2012</u>		<u>2013</u>
Governmental activities									
Net investment in capital assets	\$ 39,339,228	\$	38,243,871	\$	41,231,956	\$	41,189,859	\$	41,733,739
Restricted	1,162,862		1,199,218		3,529,029		3,600,277		3,288,335
Unrestricted	6,198,758		10,849,620		10,744,455		11,375,687		11,525,279
Total governmental activities net position	<u>\$ 46,700,848</u>	\$	<u>\$ 50,292,709</u>	\$	<u>\$ 55,505,440</u>	\$	<u>\$ 56,165,823</u>	\$	<u>\$ 56,547,353</u>
Business-type activities									
Net investment in capital assets	\$ 15,193,880	\$	16,076,200	\$	15,658,353	\$	15,293,101	\$	15,198,351
Restricted	-		-		-		-		-
Unrestricted	890,878		(967,967)		(1,079,320)		(355,581)		1,609,190
Total business-type activities net position	<u>\$ 16,084,758</u>	\$	<u>\$ 15,108,233</u>	\$	<u>\$ 14,579,033</u>	\$	<u>\$ 14,937,520</u>	\$	<u>\$ 16,807,541</u>
Primary government									
Net investment in capital assets	\$ 54,533,108	\$	54,320,071	\$	56,890,309	\$	56,482,960	\$	56,932,090
Restricted	1,162,862		1,199,218		3,529,029		3,600,277		3,288,335
Unrestricted	7,089,636		9,881,653		9,665,135		11,020,106		13,134,469
Total primary government net position	<u>\$ 62,785,606</u>	\$	<u>\$ 65,400,942</u>	\$	<u>\$ 70,084,473</u>	\$	<u>\$ 71,103,343</u>	\$	<u>\$ 73,354,894</u>

TABLE II
OZAUKEE COUNTY, WISCONSIN

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities:										
General government	\$ 7,388,869	\$ 8,160,904	\$ 7,832,126	\$ 8,812,637	\$ 8,052,506	\$ 8,403,334	\$ 9,163,462	\$ 9,591,995	\$ 9,115,344	\$ 9,653,422
Public safety	10,907,999	11,949,638	11,419,080	11,762,204	12,136,093	12,097,692	12,671,263	10,150,542	12,549,843	11,604,168
Health and human services	21,052,130	22,130,882	24,047,450	24,940,849	20,868,100	16,557,976	16,021,959	14,619,815	14,300,564	13,512,987
Public works	5,489,624	6,482,401	6,342,417	6,540,507	7,239,957	6,610,644	5,025,141	6,167,878	7,461,149	7,053,748
Culture and recreation	1,189,250	599,892	667,539	609,664	851,251	2,221,352	898,839	1,637,261	1,814,331	1,114,073
Conservation and development	1,488,418	1,489,627	1,011,673	1,139,836	693,059	1,382,718	3,037,653	4,247,756	3,244,606	2,825,157
Interest on debt	64,135	113,315	312,149	365,129	516,574	770,396	293,688	261,855	556,346	486,016
Total governmental activities expenses	\$ 47,580,425	\$ 50,926,659	\$ 51,632,434	\$ 54,170,826	\$ 50,357,540	\$ 48,044,112	\$ 47,112,005	\$ 46,677,102	\$ 49,042,183	\$ 46,249,571
Business-type Activities:										
Nursing Home	13,280,636	13,525,660	13,766,267	13,906,213	15,097,303	15,025,035	15,053,645	15,825,034	15,597,171	14,717,834
Highway department	7,108,921	7,307,186	8,530,210	10,493,900	9,701,780	8,650,834	10,707,954	9,642,701	9,042,591	10,764,605
Independent living facility	439,455	442,686	439,459	461,636	469,442	494,897	505,458	544,172	566,453	543,209
Golf course	1,735,055	1,731,885	1,793,055	1,851,405	1,710,705	1,677,171	1,616,404	1,627,866	1,781,589	1,487,363
Lasata RCAC	-	-	-	-	36,667	448,431	1,271,821	2,082,956	2,095,996	2,092,527
Total business-type activities expenses	22,564,067	23,007,417	24,528,991	26,713,154	27,015,897	26,296,368	29,155,282	29,722,729	29,083,800	29,605,538
Total primary government expenses	\$ 70,144,492	\$ 73,934,076	\$ 76,161,425	\$ 80,883,980	\$ 77,373,437	\$ 74,340,480	\$ 76,267,287	\$ 76,399,831	\$ 78,125,983	\$ 75,855,109
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 2,681,811	\$ 2,269,877	\$ 2,183,493	\$ 2,185,992	\$ 2,059,715	\$ 2,248,982	\$ 2,269,784	\$ 2,264,647	\$ 2,330,937	\$ 1,962,522
Public safety	2,856,018	2,984,744	2,430,798	2,727,600	2,899,563	2,652,199	2,719,752	2,143,699	932,003	1,800,240
Health and human services	2,791,167	2,847,812	3,054,892	2,765,033	1,751,680	2,354,740	2,366,890	1,237,234	900,295	924,500
Transportation	643,673	366,112	432,337	583,237	501,588	451,747	495,383	526,240	709,562	720,356
Culture and recreation	207,756	82,584	81,147	77,112	65,868	70,440	81,479	67,885	27,840	226,117
Conservation and development	225,993	362,903	363,627	306,049	245,553	246,913	274,763	1,805,454	2,676,155	97,863
Operating grants and contributions	15,978,349	17,265,941	18,402,586	18,662,121	15,767,246	12,906,082	13,834,525	11,812,035	12,787,190	11,004,910
Capital grants and contributions	-	-	-	-	200,000	100,000	-	3,737,100	1,307,499	1,894,843
Total governmental activities program revenues	25,384,767	26,179,973	26,948,880	27,307,144	23,491,213	21,031,103	22,042,576	23,594,294	21,671,481	18,631,351

(continued)

TABLE II
OZAUKEE COUNTY, WISCONSIN
 Changes in Net Position
 Last Ten Fiscal Years

	Fiscal Year									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Program Revenues (continued)										
Business-type activities:										
Charges for services:										
Nursing Home	12,103,639	12,029,993	12,265,409	12,014,866	12,792,170	12,576,189	13,667,893	14,225,342	13,476,800	12,856,694
Highway department	6,689,346	6,873,674	7,916,940	10,094,899	9,145,791	8,679,656	9,857,524	9,091,481	9,032,623	10,751,607
Independent living facility	717,556	715,850	714,787	725,484	757,300	761,827	792,077	816,572	851,154	831,028
Golf course	1,510,949	1,674,761	1,546,851	1,564,363	1,533,144	1,808,235	1,806,577	1,672,521	2,158,177	1,703,337
Lasata RCAC	-	-	-	-	1,083	9,445	543,968	1,889,283	2,361,128	2,617,944
Operating grants and contributions	1,359,765	1,653,583	1,052,239	1,204,045	2,076,891	1,923,013	1,453,523	1,491,128	1,597,468	1,406,208
Total business-type activities program revenues	22,381,255	22,947,861	23,496,226	25,603,657	26,306,379	25,758,365	28,121,562	29,186,327	29,477,350	30,166,818
Total primary government program revenues	\$ 47,766,022	\$ 49,127,834	\$ 50,445,106	\$ 52,910,801	\$ 49,797,592	\$ 46,789,468	\$ 50,164,138	\$ 52,780,621	\$ 51,148,831	\$ 48,798,169
Net (Expense) Revenue										
Government activities	\$ (22,195,658)	\$ (24,746,686)	\$ (24,683,554)	\$ (26,863,682)	\$ (26,866,327)	\$ (27,013,009)	\$ (25,069,429)	\$ (23,082,808)	\$ (27,370,702)	\$ (27,618,220)
Business-type activities	(182,812)	(59,556)	(1,032,765)	(1,109,497)	(709,518)	(538,003)	(1,033,720)	(236,402)	393,550	561,280
Total primary government net expense	\$ (22,378,470)	\$ (24,806,242)	\$ (25,716,319)	\$ (27,973,179)	\$ (27,575,845)	\$ (27,551,012)	\$ (26,103,149)	\$ (23,319,210)	\$ (26,977,152)	\$ (27,056,940)
General Revenues and Other Changes in										
Government activities:										
Taxes										
Property taxes	\$ 14,721,303	\$ 15,322,553	\$ 15,743,149	\$ 17,248,859	\$ 17,441,473	\$ 18,285,905	\$ 18,773,090	\$ 18,526,837	\$ 19,154,359	\$ 19,102,597
Property taxes for debt service	-	265,000	490,918	756,924	592,767	316,191	239,191	4,543	-	-
Sales and other taxes	6,079,722	6,484,164	6,525,218	6,649,658	6,831,989	6,451,111	6,767,698	6,939,281	7,202,740	7,487,260
Unrestricted grants and contributions	-	430,953	1,123,595	1,117,364	1,112,756	1,796,255	1,754,818	1,750,335	155,000	1,698,501
Investment earnings	548,697	684,162	1,271,922	1,373,768	825,844	616,915	333,743	490,552	249,028	695,026
Gain on sale of capital assets	-	-	32,636	33,077	-	21,610	-	29,895	-	-
Miscellaneous	-	539,329	181,217	54,886	50,667	149,065	94,413	254,096	1,269,958	78,580
Transfers	104,819	200,000	500,000	-	(410,000)	(610,611)	-	300,000	-	(1,062,214)
Total Governmental Activities	\$ 21,454,541	\$ 23,926,161	\$ 25,868,655	\$ 27,234,536	\$ 26,445,496	\$ 27,026,441	\$ 27,962,953	\$ 28,295,539	\$ 28,031,085	\$ 27,999,750

(continued)

TABLE II
OZAUKEE COUNTY, WISCONSIN

Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Program Revenues (continued)										
Business-type Activities:										
Property taxes	1,689,881	1,272,989	1,291,402	-	228,252	-	-	-	-	245,955
Investment earnings	11,015	6,320	9,092	7,291	23,508	154,860	57,195	7,202	35	572
Gain on sale of capital assets	2,187	9,742	8,992	13,643	2,500	91	-	-	-	-
Transfers	(104,819)	(200,000)	(500,000)	-	410,000	610,611	-	(300,000)	-	1,062,214
Total Business-type Activities	1,598,264	1,089,051	809,486	20,934	664,260	765,562	57,195	(292,798)	35	1,308,741
Total Primary Government	\$ 23,052,805	\$ 25,015,212	\$ 26,678,141	\$ 27,255,470	\$ 27,109,756	\$ 27,792,003	\$ 28,020,148	\$ 28,002,741	\$ 28,031,120	\$ 29,308,491
 Change in Net Position										
Governmental Activities	\$ (741,117)	\$ (820,525)	\$ 1,185,101	\$ 370,854	\$ (420,831)	\$ 13,432	\$ 2,893,524	\$ 5,212,731	\$ 660,383	\$ 381,530
Business-type Activities	1,415,452	1,029,495	(223,279)	(1,088,563)	(45,258)	227,559	(976,525)	(529,200)	393,585	1,870,021
Total Primary Government	\$ 674,335	\$ 208,970	\$ 961,822	\$ (717,709)	\$ (466,089)	\$ 240,991	\$ 1,916,999	\$ 4,683,531	\$ 1,053,968	\$ 2,251,551

TABLE III
OZAUKEE COUNTY, WISCONSIN
 Net Changes in Fund Balance, Governmental Funds
 Last Ten Fiscal Years

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	\$ 21,219,868	\$ 22,071,717	\$ 22,760,544	\$ 24,656,845	\$ 24,868,454	\$ 25,055,353	\$ 25,783,342	\$ 25,475,899	\$ 26,357,099	\$ 26,589,857
Intergovernmental	16,114,730	17,692,424	19,511,278	19,773,055	17,091,577	14,754,338	15,339,788	17,941,835	16,653,912	14,476,179
Charges for services	4,828,800	4,787,254	5,138,899	4,623,911	4,037,154	4,614,829	4,596,780	3,488,150	3,697,948	3,881,787
Intergovernmental charges for services	1,692,780	1,961,617	1,364,334	1,771,051	1,868,609	1,891,992	1,940,103	1,532,264	476,042	348,752
Interdepartmental charges for services	930,402	919,864	826,470	816,181	614,906	468,965	497,417	491,558	474,300	459,863
Fines and forfeits	326,477	348,112	340,745	338,254	321,361	302,734	324,159	244,335	232,000	233,762
Licenses and permits	169,029	129,004	155,135	130,914	100,007	93,072	95,057	109,807	112,576	125,047
Principal of loans	249,990	-	-	-	-	-	-	-	-	-
Interest on investments	385,864	663,319	1,316,861	1,339,365	825,796	616,915	334,448	289,817	249,028	695,026
Interest on loans	13,703	20,843	35,638	31,811	37,819	106,904	76,113	218,295	179,618	-
Other	903,706	1,368,816	1,096,238	1,094,473	696,240	770,794	988,903	1,867,959	1,270,043	883,042
Total revenues	46,835,349	49,962,970	52,546,142	54,575,860	50,461,923	48,675,896	49,976,110	51,659,923	49,702,566	47,693,315
Expenditures										
General government	6,915,122	7,028,109	7,176,784	7,604,248	7,695,266	7,662,860	8,397,684	8,638,333	8,679,778	8,463,012
Public safety	10,354,105	10,594,461	10,562,507	11,089,981	11,310,427	11,454,634	11,660,118	11,741,275	11,601,500	10,808,450
Health and human services	20,950,378	22,581,980	23,970,411	24,705,588	20,785,136	16,539,097	16,047,228	14,597,950	14,516,178	13,469,532
Public works	4,129,766	5,356,573	6,749,074	8,227,958	7,028,851	7,046,135	7,218,195	7,471,141	7,130,560	8,709,715
Culture and recreation	1,072,392	621,297	669,492	633,962	728,818	821,438	810,366	793,218	881,712	1,107,901
Conservation and development	1,487,058	1,306,397	1,083,950	1,632,975	948,035	1,382,718	3,037,362	4,247,178	3,218,877	2,382,801
Debt service										
Principal	148,000	160,000	100,000	3,123,667	676,747	2,616,586	768,508	3,331,492	765,000	800,000
Interest and fiscal charges	64,135	113,315	200,142	351,754	319,819	306,231	294,172	318,663	406,614	405,730
Capital outlay	1,796,782	1,278,778	1,998,822	3,833,821	2,060,807	2,797,611	1,862,774	3,718,157	6,673,690	1,324,130
Total Expenditures	46,917,738	49,040,910	52,511,182	61,203,954	51,553,906	50,627,310	50,096,407	54,857,406	53,873,909	47,471,271
Excess (deficit) of revenues over expenditures	(82,389)	922,060	34,960	(6,628,094)	(1,091,983)	(1,951,414)	(120,297)	(3,197,483)	(4,171,343)	222,044
Other Financing Sources (Uses)										
Long-term debt issued	-	780,000	4,345,000	2,300,000	-	2,250,000	4,740,000	4,600,000	2,415,000	6,885,000
Payment to escrow agent	-	-	-	-	-	-	-	-	(2,584,890)	-
Bond premium	-	-	-	-	-	-	219,395	-	-	194,187
Transfers in	1,717,327	1,741,146	700,770	859,945	2,859,423	3,974,396	7,314,565	4,076,800	2,037,766	3,470,523
Transfers out	(1,608,349)	(1,541,146)	(200,770)	(859,945)	(3,269,423)	(4,585,007)	(7,314,565)	(3,776,800)	(2,037,766)	(4,532,737)
Total other financing sources (uses)	108,978	980,000	4,845,000	2,300,000	(410,000)	1,639,389	4,959,395	4,900,000	(169,890)	6,016,973
Net change in fund balances	\$ 26,589	\$ 1,902,060	\$ 4,879,960	\$ (4,328,094)	\$ (1,501,983)	\$ (312,025)	\$ 4,839,098	\$ 1,702,517	\$ (4,341,233)	\$ 6,239,017
Debt service as a percentage of noncapital expenditures	0.5%	0.6%	0.6%	5.7%	2.0%	6.5%	2.4%	7.7%	1.7%	2.9%

TABLE IV

OZAUKEE COUNTY, WISCONSIN
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Reserved for										
Prepaid items	\$ 140,694	\$ 310,216	\$ 223,471	\$ 34,000	\$ 143,984	\$ 115,224	\$ 182,382	\$ -	\$ -	\$ -
Delinquent property taxes	944,173	888,278	898,744	1,077,531	1,428,634	1,845,980	2,145,990	-	-	-
Unreserved										
Designated	604,064	452,612	602,220	615,000	358,655	333,923	-	-	-	-
Undesignated, reported in General Fund	5,371,361	6,263,992	7,395,426	7,706,305	7,746,357	6,541,191	7,126,761	-	-	-
Nonspendable										
Prepaid Items	-	-	-	-	-	-	-	591,798	677,932	716,101
Delinquent Property Taxes	-	-	-	-	-	-	-	1,908,228	1,764,175	1,410,714
Restricted for General Fund	-	-	-	-	-	-	-	113,283	123,496	108,765
Committed for General Fund	-	-	-	-	-	-	-	8,125	8,125	24,775
Assigned for General Fund	-	-	-	-	-	-	-	398,988	139,198	151,225
Unassigned for General Fund	-	-	-	-	-	-	-	6,446,582	5,850,462	5,671,954
Total General Fund	\$ 7,060,292	\$ 7,915,098	\$ 9,119,861	\$ 9,432,836	\$ 9,677,630	\$ 8,836,318	\$ 9,455,133	\$ 9,467,004	\$ 8,563,388	\$ 8,083,534
Department of Human Services Special Revenue Fund										
Restricted										
Prepaid items	\$ 2,923	\$ 14,295	\$ 42,463	\$ 60,589	\$ 15,641	\$ 11,208	\$ 12,812	\$ -	\$ -	\$ -
Unreserved										
Designated	657,775	1,287,132	241,537	9,000	-	357,078	297,900	-	-	-
Undesignated Special Revenue Fund	-	(14,920)	333,307	204,544	(223,012)	-	-	-	-	-
Nonspendable										
Prepaid Items	-	-	-	-	-	-	-	2,821	5,182	-
Committed for Human Services	-	-	-	-	-	-	-	878,181	852,099	1,402,195
Total Dept of Human Services Special Revenue Fund	\$ 660,698	\$ 1,286,507	\$ 617,307	\$ 274,133	\$ (207,371)	\$ 368,286	\$ 310,712	\$ 881,002	\$ 857,281	\$ 1,402,195
All Other Governmental Funds										
Reserved For										
Prepaid items	\$ 110,044	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ 641	\$ -	\$ -	\$ -
Unreserved										
Designated for All Other Governmental Funds	4,014,760	4,837,399	9,068,785	5,002,573	3,913,704	3,876,515	2,385,511	-	-	-
Undesignated reported in Special Revenue Fund	-	(56,236)	(56,242)	(276,215)	(452,619)	(56,249)	1,754,411	-	-	-
Undesignated reported in Debt Service Fund	-	(8,315)	-	-	-	-	-	-	-	-
Undesignated reported in Capital Projects Fund	-	(226,599)	(121,897)	(133,607)	(133,607)	(539,251)	23,338	-	-	-
Nonsendable										
Prepaid Items	-	-	-	-	-	-	-	1,286	52	53
Restricted For										
Special Revenue Funds	-	-	-	-	-	-	-	469,379	405,561	6,382,223
Committed For										
Special Revenue Funds	-	-	-	-	-	-	-	7,650,498	4,947,504	5,057,106
Unassigned										
Special Revenue Funds	-	-	-	-	-	-	-	(196,053)	(87,692)	-
Total all other governmental funds	\$ 4,124,804	\$ 4,546,249	\$ 8,890,646	\$ 4,592,751	\$ 3,327,478	\$ 3,281,108	\$ 7,558,965	\$ 7,925,110	\$ 5,265,425	\$ 11,439,382

TABLE V
OZAUKEE COUNTY, WISCONSIN

GOVERNMENT WIDE REVENUES BY SOURCE*
LAST TEN FISCAL YEARS

FISCAL YEAR	OPERATING REVENUES			PROPERTY TAXES	SALES TAXES	GRANTS NOT SPECIFIC FUNCTION	INVESTMENT EARNINGS	GAIN ON SALE OF CAPITAL ASSETS	Misc.	TOTAL
	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS							
2004	30,427,908	17,338,114	-	16,411,184	6,079,722	-	559,712	2,187	-	70,818,827
2005	30,208,310	18,919,524	-	17,271,229	6,073,477	430,953	690,482	9,742	539,329	74,143,046
2006	30,990,281	19,454,825	-	17,525,469	6,038,667	1,123,595	1,281,014	41,628	181,217	76,636,696
2007	32,966,615	19,864,463	-	18,005,783	6,093,338	1,117,364	1,378,453	31,775	58,178	79,515,969
2008	31,843,038	18,044,137	-	18,034,240	6,281,891	1,112,756	849,352	27,882	50,667	76,243,963
2009	31,860,373	14,829,095	100,000	18,602,096	5,883,390	1,796,255	771,775	21,701	149,065	74,013,750
2010	34,876,090	15,288,048	-	19,012,281	6,767,698	1,754,818	390,938	-	94,413	78,184,286
2011	35,740,358	13,303,163	3,737,100	18,531,380	6,939,281	1,750,355	497,754	29,895	554,096	81,083,382
2012	35,456,374	14,384,658	1,307,499	19,154,359	6,543,022	155,000	249,028	-	1,929,676	79,179,616
2013	34,492,208	12,411,118	1,894,843	19,348,552	6,796,393	1,698,501	695,598	-	769,447	78,106,660

TABLE VI
OZAUKEE COUNTY, WISCONSIN

GENERAL REVENUE BY SOURCE (1)
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL TAXES	INTERGOVERNMENTAL REVENUES	CHARGES FOR SERVICES	FINES FORFEITS AND PENALTIES	LICENSES AND PERMITS	INTEREST REVENUE	OTHER REVENUES	TOTAL
2004	22,909,775	15,998,203	23,886,496	326,477	177,799	660,572	2,383,123	66,342,445
2005	23,344,706	17,362,684	24,438,242	348,112	137,394	843,989	3,935,755	70,410,882
2006	24,051,946	18,558,683	23,851,776	340,745	165,145	1,518,455	2,175,816	70,662,566
2007	24,656,844	18,941,273	24,684,587	338,254	136,004	1,427,602	4,688,766	74,873,330
2008	24,868,454	15,942,332	27,950,908	321,361	100,007	830,234	4,396,954	74,410,250
2009	25,055,353	13,225,397	24,924,580	302,734	93,072	878,679	5,160,385	69,640,200
2010	25,783,342	14,125,375	33,306,312	324,159	95,057	466,086	2,097,189	76,197,520
2011	25,475,903	15,167,079	32,671,941	244,335	109,087	490,550	2,451,644	76,610,539
2012	26,357,099	12,619,668	31,986,540	232,000	112,576	249,028	2,485,532	74,042,443
2013	26,835,812	12,116,282	32,642,397	233,762	125,047	695,026	2,749,750	75,398,076

(1) This summary includes revenue of the General Fund, Special Revenue Funds, Debt Service Fund, and operating and non-operating revenues of the Enterprise and Internal Service Funds. It excludes Capital Projects, Agency Funds, and interfund transfers.

**TABLE VII
OZAUKEE COUNTY, WISCONSIN**

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

TAX BUDGET YEAR	TOTAL TAX LEVY	CURRENT TAX YEAR DELINQUENT	CURRENT TAX YEAR COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTED	TOTAL TAX COLLECTIONS	RATIO OF ALL YEARS COLLECTION	ALL YEARS OUTSTANDING DELINQUENT TAXES (1)	RATIO OF DELINQUENT TAXES TO TOTAL TAX LEVY (1)
2004	159,831,947	979,071	158,852,876	99.39%	1,124,493	159,977,369	99.36%	801,625	0.50%
2005	163,640,669	1,165,983	162,474,686	99.29%	1,146,539	163,621,225	99.37%	888,278	0.54%
2006	175,465,680	1,143,143	174,622,537	99.52%	1,023,756	175,646,293	99.51%	898,743	0.51%
2007	177,997,443	1,676,182	176,321,261	99.06%	1,435,780	177,757,041	99.22%	1,077,531	0.61%
2008	186,118,203	1,944,028	184,174,175	98.96%	1,616,175	185,790,350	99.08%	1,428,634	0.77%
2009	191,499,606	2,346,153	189,153,453	98.77%	1,872,034	191,025,487	98.86%	1,845,980	0.96%
2010	196,994,489	2,504,176	194,487,313	98.73%	2,108,871	196,596,184	98.69%	2,145,990	1.09%
2011	198,317,819	2,096,649	196,221,170	98.94%	2,337,914	198,559,084	98.82%	1,908,228	0.96%
2012	196,190,902	1,668,353	194,522,549	99.15%	2,081,390	196,603,939	99.02%	1,764,175	0.90%
2013	198,798,400	1,458,930	197,339,470	99.27%	1,769,206	199,108,676	99.39%	1,410,714	0.71%

(1) Results available as of date of audit (February), all other columns represented as of 12/31

Total tax collections solely for Ozaukee County were:

2004	16,315,836	2008	18,072,562	2012	18,990,770
2005	16,740,832	2009	18,373,290	2013	19,205,911
2006	17,441,347	2010	18,771,987		
2007	17,836,529	2011	18,838,781		

TABLE VIII
OZAUKEE COUNTY, WISCONSIN
PROPERTY TAX RATE
OPERATING AND DEBT LEVY (1)
LAST TEN FISCAL YEARS

TAX YEAR ENDED DECEMBER 31	COUNTY LEVY			EQUALIZED VALUATION (2)	COUNTY TAX RATES (1)
	NON DEBT SERVICE	DEBT SERVICE	TOTAL		
2004	16,412,419	-	16,412,419	9,048,598,800	1.94
2005	16,595,542	265,000	16,860,542	9,698,555,200	1.83
2006	17,034,551	490,918	17,525,469	10,456,971,900	1.78
2007	16,615,152	1,391,324	18,006,476	11,150,793,000	1.69
2008	17,263,726	998,766	18,262,492	11,214,460,600	1.61
2009	17,484,538	996,191	18,480,729	11,209,930,400	1.63
2010	17,992,881	1,019,400	19,012,281	11,016,945,200	1.68
2011	18,115,073	923,664	19,038,737	10,621,925,500	1.74
2012	18,020,009	1,133,200	19,153,209	10,530,359,400	1.77
2013	18,813,504	1,160,275	19,973,779	10,226,456,100	1.84

1. The tax rates are expressed as dollars per \$1,000 equalized valuation. Prior to 2005 all debt was attributed to the proprietary funds and paid with operating profits.

2. Excluding personal property and the following tax incremental district values for tax years:

2004	199,624,500	2009	319,354,000
2005	202,930,200	2010	315,847,700
2006	205,836,175	2011	324,591,000
2007	235,956,900	2012	161,820,900
2008	228,986,522	2013	157,025,500

TABLE IX
OZAUKEE COUNTY, WISCONSIN

State, Municipal, Utility, and School District Underlying Tax - 10 Yr, Equalized Rate

TAX DISTRICT	SCHOOL	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	DISTRICT										
Belgium, Town	1945 NO	13.0986	14.3626	13.9628	16.6451	10.8147	12.6988	15.1718	14.4952	14.9518	16.1973
	1029CG	13.0363	12.5513	12.5799	15.2187	9.7375	11.9018	13.2440	12.9089	13.1432	13.6316
	4641RL	11.5465	10.8851	11.4869	14.2811	8.1441	11.3539	13.0407	12.5583	12.8094	13.2855
Cedarburg, Town	1015C	14.3709	14.6409	14.2221	14.8809	14.7548	14.3527	15.1421	14.4051	14.7825	15.5380
	2217G	15.5295	14.7623	14.8708	15.8405	15.0018	14.8854	15.4740	15.3308	16.3323	17.4379
Fredonia, Town	1945NO	14.8928	15.3643	14.9057	14.9872	11.4163	13.2300	15.2135	14.8702	15.3560	16.9593
	4641RL	13.2171	11.7920	12.3985	12.9125	8.7366	11.8829	13.0822	12.9333	13.2135	14.0475
Grafton, Town	1015C	12.9154	13.2733	13.2309	13.2385	11.1720	14.1010	14.8457	14.075	14.6895	15.3450
	2217G	13.9729	13.4361	13.8423	14.1026	14.1421	14.6339	15.1774	15.0261	16.2434	17.2403
	4515PW	13.5758	13.0821	12.9853	12.9999	12.9785	13.0978	13.8669	13.8909	14.8449	15.0887
Port Washington, T. Saukville, Town	4515PW	14.6082	14.4574	13.8730	13.4996	10.6617	13.7015	14.2966	14.2777	14.895	15.1649
	1945NO	12.0432	12.5344	12.7294	12.5494	12.5067	13.0397	15.0596	14.6388	15.2681	15.5287
	4515PW	12.8847	12.0097	12.4824	12.5494	11.5859	12.9019	13.6468	13.5439	14.3801	13.6919
Bayside, Village*	1890FP	20.5908	19.3713	18.9269	29.9433	17.2668	21.2555	22.2708	22.7069	19.6897	19.7918
Belgium, Village	2177N	16.8696	15.8706	15.5064	24.5320	14.1464	17.4142	18.2460	18.6033	16.1314	16.4173
	1029CG	16.8821	15.6374	15.4546	15.6115	12.9620	15.4570	16.3328	13.5254	16.7978	17.5688
Fredonia, Village	1945NO	17.6474	19.3905	18.3557	18.5992	14.7369	16.3162	18.2991	17.8854	18.5740	19.9514
Grafton, Village	1015C	18.0148	18.2607	15.3297	15.6220	16.4083	18.2800	19.1056	18.3752	19.1589	20.0257
	2217G	19.1298	18.3753	15.8542	16.3719	16.3653	18.8127	19.4376	19.327	20.7036	21.9237
Newburg, Village	1945NO	17.0504	17.5538	16.3555	16.1046	17.3734	16.9614	18.7608	18.7864	18.9402	22.0422
Saukville, Village	1945NO	19.2697	19.9043	15.1516	15.5366	16.6759	17.0752	19.5010	19.2721	20.0378	21.6143
	4515PW	20.1843	19.3294	15.0315	15.6905	15.4240	16.9374	18.1040	18.1678	19.0450	19.6515
	2217G	20.6209	19.7109	13.2184	16.6340	16.4138	18.4733	19.4145	19.3031	20.4363	21.8079
Thiensville, Village	3479MT	19.3358	19.9351	19.8357	19.8705	20.2497	18.2222	18.8075	18.8041	19.7069	19.9539
Cedarburg, City	1015C	19.8875	16.1143	16.0373	16.1382	18.3041	18.2434	19.0036	18.3785	18.9168	19.9244
	3479MT	18.8396	16.0849	15.7841	15.3058	15.7292	17.0722	17.5798	17.5085	18.2771	18.7636
Mequon, City	1015C	15.2795	15.1743	14.4459	15.5213	15.1987	15.1135	15.8112	15.0165	15.6225	16.3006
	3479MT	16.4000	17.0622	16.1471	14.2700	14.2571	15.7936	16.2889	16.1713	15.8332	17.0304
Port Washington, City	4515PW	17.9293	16.8583	15.9525	16.5560	16.2641	16.5870	17.2597	17.0761	17.9069	18.2832

* Includes a Utility taxing district

Rate Per \$1,000 of assessed valuation net of Wisconsin school tax credit

Source: Bureau of Property Tax, Wisconsin Department of Revenue

TABLE X
OZAUKEE COUNTY, WISCONSIN
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Equalized Valued	\$ 9,390,562	\$ 10,079,844	\$ 10,603,430	\$ 11,139,704	\$ 11,214,461	\$ 11,209,930	\$ 11,016,945	\$ 10,621,926	\$ 10,345,569	\$ 10,226,456
Legal Debt Limit (5%)	469,528	503,992	530,172	556,985	560,723	560,497	550,847	531,096	517,278	511,323
Amount of Debt Applicable to Limitation										
General Obligation Bonds:										
Governmental	-	-	4,345	4,190	3,965	3,730	7,225	11,220	10,470	16,555
Proprietary	2,465	2,585	1,850	1,515	11,165	10,800	10,410	10,000	9,615	9,215
General Obligation Notes:										
Governmental	2,982	3,182	3,502	2,833	2,382	2,250	2,726	-	-	-
Proprietary	820	420	-	-	-	-	-	-	-	-
Unfunded Pension Liability	-	-	-	-	-	-	-	-	-	-
Total General Obligation Debt	6,267	6,187	9,697	8,538	17,512	16,780	20,361	21,220	20,085	25,770
Less: Amount Available for financing general obligation debt										
Debt Service Fund Reserves										
Net Outstanding	110	-	225	442	39	509	3309	99	81	229
GO Debt Applicable to Debt Limitation	\$ 6,157	\$ 6,187	\$ 9,472	\$ 8,096	\$ 17,473	\$ 16,271	\$ 17,052	\$ 21,121	\$ 20,004	\$ 25,541
Percent of Debt to Legal Limit										
Legal Margin for New Debt	1.31%	1.23%	1.79%	1.45%	3.12%	2.90%	3.10%	3.98%	3.87%	5.00%
Percentage of legal margin remaining	\$ 463,371	\$ 497,805	\$ 520,700	\$ 548,889	\$ 543,250	\$ 544,226	\$ 533,795	\$ 509,975	\$ 497,274	\$ 485,782
	98.69%	98.77%	98.21%	98.55%	96.88%	97.10%	96.90%	96.02%	96.13%	95.00%

All dollar amounts are represented

Wisconsin State Statute 67.03 limits total debt be no greater than 5% of the equalized real property of the county.

TABLE XI
OZAUKEE COUNTY, WISCONSIN
RATIO OF NET GENERAL OBLIGATION DEBT
TO EQUALIZED VALUE AND NET GENERAL OBLIGATION DEBT PER CAPITA
LAST TEN FISCAL YEARS
ALL GENERAL OBLIGATION DEBT IS COMPRISED OF BONDS, NO NOTES PAYABLE

Bond rating Aaa

FISCAL YEAR	POPULATION (1)	PER CAPITA PERSONAL INCOME	EQUALIZED VALUATION (2)	GENERAL GOV. DEBT	PROPRIETARY DEBT PAYABLE FROM REVENUES (3)	LESS DEBT SERVICE FUND	RATIO OF GOV DEBT TO EQUALIZED VALUE	GOV. DEBT PER CAPITA	GOV. DEBT % OF INCOME	PROP. DEBT PER CAPITA	PROP. DEBT % OF INCOME
2004	85,658	34,184	9,390,562,200	2,982,000	3,285,000	110,044	0.031%	33.53	0.10%	38.35	0.11%
2005	85,787	34,881	10,079,843,800	3,602,000	2,585,000	-	0.036%	41.99	0.12%	30.13	0.09%
2006	86,389	35,593	10,456,971,900	7,847,000	1,850,000	225,453	0.073%	88.22	0.25%	21.41	0.06%
2007	86,697	36,305	11,139,703,800	7,023,333	1,515,000	441,956	0.059%	75.91	0.21%	17.47	0.05%
2008	85,874	38,895	11,214,460,600	5,861,586	11,650,000	39,755	0.052%	67.80	0.17%	135.66	0.35%
2009	85,452	38,074	11,053,112,400	5,980,000	10,800,000	509,158	0.049%	64.02	0.17%	126.39	0.33%
2010	85,554	39,441	10,642,346,700	9,951,492	10,410,000	376,657	0.090%	111.92	0.28%	121.68	0.31%
2011	86,395	39,778	10,246,339,400	11,220,000	10,000,000	99,252	0.109%	128.72	0.32%	115.75	0.29%
2012	86,823	41,272	10,183,748,800	10,470,000	9,615,000	80,666	0.102%	119.66	0.29%	110.74	0.27%
2013	87,054	42,180	10,226,456,100	16,555,000	9,215,000	229,398	0.160%	187.53	0.44%	105.85	0.25%

(1) Source: US Census Bureau

(2) Includes the following tax incremental district values:

2004	199,624,500	2008	228,986,522
2005	202,930,200	2009	319,354,000
2006	205,836,175	2010	315,847,700
2007	\$ 235,956,900	2011	\$ 324,591,000
		2012	161,820,900
		2013	157,025,500

(3) Includes Lasata Campus and Mee-Kwon golf course.

TABLE XII
OZAUKEE COUNTY, WISCONSIN
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
 GENERAL DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES (1)
 LAST TEN FISCAL YEARS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE EXPENDITURES	TOTAL GENERAL GOVERNMENT EXPENDITURES (2)	RATIO OF DEBT SERVICE TO GENERAL GOVERNMENT EXPENDITURES
2004	148,000	64,109	212,109	45,055,228	0.47%
2005	160,000	120,515	280,515	46,375,436	0.60%
2006	100,000	157,150	257,150	50,540,483	0.51%
2007	401,667	351,754	753,421	53,078,169	1.42%
2008	676,747	319,819	996,566	50,801,922	1.96%
2009	1,054,960	678,832	1,733,792	47,421,697	3.66%
2010	768,508	732,017	1,500,525	50,794,858	2.95%
2011*	3,328,398	783,214	4,111,612	50,131,802	8.20%
2012	1,165,000	795,731	1,960,731	50,873,910	3.85%
2013	800,000	405,730	1,205,730	46,486,426	2.59%

(1) General obligation debt reported in the proprietary funds has been excluded

(2) This summary includes expenditures of the General Fund, Special Revenue Funds, Internal Service, and Debt Service Funds. It excludes Enterprise, Capital, Trust and Agency Funds

2011* Including \$2,726,492 defeasance from 2010 refinancing.

TABLE XIII
OZAUKEE COUNTY, WISCONSIN

COMPUTATION OF DIRECT, OVERLAPPING AND UNDERLYING DEBT
December 31, 2013

	NUMBER OF TAXING ENTITIES	AMOUNT OF DEBT NET OF SINKING FUNDS	APPLICABLE TO OZAUKEE COUNTY	
			PERCENT*	AMOUNT
Ozaukee County:				
Total General Obligation Debt				\$ 25,770,000
Less: Amount available in Debt Service Fund				229,398
Less Debt from Proprietary Funds				9,215,000
Net General Obligation Debt				16,325,602
OVERLAPPING DEBT:				
Milwaukee Area Technical College	1	115,370,000	10.50%	12,113,850
Lakeshore Technical College	1	25,255,000	4.00%	1,010,200
Total Overlapping Debt	2	90,115,000	14.56%	13,124,050
UNDERLYING DEBT:				
Cities	3	56,235,162	100.00%	56,235,162
Villages	7	73,009,071	100.00%	73,009,071.47
Towns	6	2,865,713	100.00%	2,865,713
School Districts	8	55,055,000	94.00%	51,751,700.00
Sanitary Districts	2	849,182,000	1.00%	8,491,820
Total Underlying Debt	26	1,036,346,946		192,353,466
TOTAL DIRECT GENERAL OBLIGATION, OVERLAPPING AND UNDERLYING DEBT				\$ 221,803,118

* Overlap percentage is based upon the number Ozaukee County residents served as a percentage of total population served.

TABLE XIV
OZAUKEE COUNTY, WISCONSIN

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (1)	PER CAPITA INCOME (2)	TOTAL PERSONAL INCOME	SCHOOL ENROLLMENT (3)	UNEMPLOYMENT RATE (4)
2004	85,160	34,184	2,911,109,440	16,003	3.6%
2005	85,787	34,881	2,992,336,347	16,103	4.1%
2006	86,389	35,593	3,074,843,677	15,995	4.1%
2007	86,697	36,305	3,147,534,585	17,026	3.2%
2008	85,874	38,895	3,340,069,230	15,893	3.7%
2009	85,452	38,074	3,253,499,448	15,944	7.4%
2010	85,554	39,441	3,374,335,314	15,643	6.7%
2011	86,395	36,267	3,133,287,465	15,266	6.2%
2012	86,823	41,272	3,583,358,856	15,316	5.5%
2013	87,054	42,180	3,671,937,720	16,113	4.9%

DATA SOURCE

- (1) US Census
- (2) US Department of Commerce Bureau of Economic Analysis, Census Bureau
- (3) Wisconsin Department of Public Instruction
- (4) US Department of Labor, Bureau of Labor Statistics

**TABLE XV
OZAUKEE COUNTY, WISCONSIN**

**ASSESSED AND EQUALIZED VALUES OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

BUDGET YEAR	TAX YEAR	REAL ESTATE VALUE	PERSONAL PROPERTY VALUE	TOTAL EQUALIZED VALUE (1)	EQUALIZED VALUE PERCENT CHANGE	ASSESSED VALUATION (2)	RATIO OF ASSESSED VALUATION TO EQUALIZED VALUE	Tax Rate (3)
2004	2005	9,038,155,000	152,782,700	9,190,937,700	8.72	8,518,089,670	92.68	1.86
2005	2006	9,734,525,500	145,693,800	9,880,219,300	7.50	8,839,362,664	89.47	1.81
2006	2007	10,456,971,900	146,458,100	10,603,430,000	7.32	9,306,957,901	87.77	1.72
2007	2008	11,139,703,800	147,777,500	11,287,481,300	6.45	9,389,203,527	83.18	1.62
2008	2009	11,054,066,100	155,864,300	11,214,460,600	-0.65	9,952,150,920	88.74	1.63
2009	2010	11,053,112,400	145,657,900	11,198,770,300	-0.14	10,602,601,647	94.68	1.68
2010	2011	10,642,346,700	159,271,200	10,801,617,900	-3.68	10,645,728,500	98.56	1.74
2011	2012	10,562,187,100	144,290,400	10,706,477,500	-4.53	10,816,657,142	101.03	1.77
2012	2013	10,191,843,500	153,726,200	10,345,569,700	-7.75	10,857,876,590	104.95	2.12
2013	2014	10,066,203,800	160,252,300	10,226,456,100	-8.68	10,937,958,184	106.96	2.12

Property taxes are applied against the equalized value.

(1) Equalized value represents the most recent physical reassessment adjusted by any annual property appreciation to bring it to current estimated market value. Does include tax incremental districts.

(2) Assessed valuation represents the most recent physical reassessment. The state of Wisconsin encourages a reassessment when the assessed valuation falls below 70% of the equalized valuation.

(3) Per \$1,000 of equalized real estate value. Operating levy \$1.84 countywide, does not include \$.28 for shared library to non-library communities for shared library services.

TABLE XVI
OZAUKEE COUNTY, WISCONSIN
EQUALIZED PROPERTY VALUE AND NEW CONSTRUCTION
LAST TEN FISCAL YEARS
(Dollars in Thousands)

FISCAL YEAR	New construction (1)				Equalized Property Values (2)					Tax Rate (3)
	COMMERCIAL	RESIDENTIAL	MANUFAC-TURING	TOTAL	COMMERCIAL	RESIDENTIAL	MANUFAC-TURING	AGRICULTURE, FORREST, & OTHER	TOTAL	
2004	51,185,900	189,954,200	5,517,600	246,657,700	1,173,374,600	7,439,983,600	289,564,700	135,232,100	9,038,155,000	1.83
2005	40,875,800	170,729,100	7,360,200	218,965,100	1,229,263,500	8,066,694,200	293,081,400	145,486,400	9,734,525,500	1.78
2006	22,833,300	238,233,000	1,657,500	262,723,800	1,280,868,500	8,716,442,700	294,995,900	164,664,800	10,456,971,900	1.69
2007	47,945,800	236,953,600	1,025,400	285,924,800	1,407,096,100	9,286,329,200	274,456,600	171,821,900	11,139,703,800	1.61
2008	45,586,300	137,609,100	4,146,300	187,341,700	1,495,355,100	9,266,786,900	277,090,800	175,227,800	11,214,460,600	1.63
2009	33,560,000	100,889,200	2,364,800	136,814,000	1,554,312,800	9,080,926,000	255,585,800	162,287,800	11,053,112,400	1.68
2010	22,555,200	62,220,500	3,545,300	88,321,000	1,551,970,300	8,700,126,800	241,100,800	149,148,800	10,642,346,700	1.74
2011	33,078,500	40,381,000	602,500	74,062,000	1,543,000,800	8,614,281,200	239,092,400	149,241,900	10,545,616,300	1.77
2012	17,478,100	48,058,900	793,300	66,330,300	1,496,285,300	8,313,428,900	232,765,700	149,363,600	10,191,843,500	1.77
2013	22,122,000	57,855,400	2,485,300	82,462,700	1,459,917,400	8,230,625,600	235,854,300	300,058,800	10,226,456,100	1.77

(1) Wisconsin Department of Revenue, Bureau of Equalization. This table excludes tax exempt property values. Equalized value is the assessed value adjusted by the current prevailing market price for similar property.

(2) The value of tax exempt property is unavailable for all years. Property Values include real estate only, personal property values are excluded and untaxed by the County.

(3) Per \$1,000 of equalized value. Operating levy \$1.74 countywide, does not include \$.28 to non-library communities for shared library services.

Wisconsin County Tax Levy Rankings 2012

County	(1) Average Home Value	County	(2) Total Levy Rate	County	Tax on Avg. Home	Sales Tax .05%
WAUKESHA	262,200	OZAUKEE	1.77	ONEIDA	342.62	Yes
OZAUKEE	255,600	VILAS	1.92	VILAS	371.22	Yes
DANE	230,800	WAUKESHA	1.97	IRON	421.87	Yes
WASHINGTON	228,000	ONEIDA	2.00	OZAUKEE	434.47	Yes
ST CROIX	225,700	DANE	2.54	MARINETTE	436.66	Yes
PIERCE	200,200	SAWYER	2.67	GRANT	440.46	Yes
WALWORTH	198,000	WASHINGTON	2.86	SAWYER	447.84	Yes
VILAS	194,900	BURNETT	2.99	BURNETT	465.28	Yes
DOOR	189,500	BAYFIELD	3.10	CHIPPEWA	470.84	Yes
JEFFERSON	182,500	CHIPPEWA	3.28	BAYFIELD	493.32	Yes
KENOSHA	182,400	RACINE	3.29	WAUKESHA	505.17	NONE
COLUMBIA	177,500	DOOR	3.43	EAU CLAIRE	514.11	Yes
RACINE	175,700	WALWORTH	3.52	ASHLAND	514.65	Yes
ONEIDA	172,800	EAU CLAIRE	3.52	RUSK	523.22	Yes
POLK	170,300	ST CROIX	3.53	LA CROSSE	523.91	Yes
SAWYER	168,200	LA CROSSE	3.62	DOUGLAS	528.69	Yes
SAUK	166,400	GRANT	3.78	WOOD	534.25	Yes
MILWAUKEE	165,700	JEFFERSON	3.95	FOREST	559.88	Yes
BURNETT	159,100	MARINETTE	3.98	RACINE	564.74	NONE
CALUMET	158,700	WASHBURN	4.02	LANGLADE	570.09	Yes
BAYFIELD	157,300	IRON	4.10	PRICE	571.87	Yes
BROWN	156,100	KENOSHA	4.25	DANE	575.66	Yes
DODGE	155,900	DOUGLAS	4.26	WASHBURN	596.10	Yes
IOWA	155,500	SAUK	4.27	BARRON	599.35	Yes
OUTAGAMIE	153,500	BROWN	4.29	MENOMINEE	603.85	NONE
DUNN	152,700	COLUMBIA	4.37	SHAWANO	616.90	Yes
SHEBOYGAN	151,100	CALUMET	4.41	JUNEAU	640.23	Yes
GREEN	150,300	OUTAGAMIE	4.44	WASHINGTON	640.71	Yes
LA CROSSE	148,700	MILWAUKEE	4.45	DOOR	649.76	Yes
WASHBURN	148,400	BARRON	4.62	MANITOWOC	653.66	NONE
EAU CLAIRE	147,200	WOOD	4.70	VERNON	657.95	Yes
CHIPPEWA	146,300	POLK	4.74	OUTAGAMIE	664.17	NONE
OCONTO	146,300	PORTAGE	4.74	CALUMET	664.41	NONE
KEWAUNEE	144,400	OCONTO	4.74	PORTAGE	667.98	Yes
PORTAGE	143,100	FOREST	4.77	OCONTO	676.06	Yes
FOND DU LAC	143,000	RUSK	4.88	BROWN	676.65	NONE
MARQUETTE	141,000	SHAWANO	5.01	WALWORTH	678.56	Yes
WINNEBAGO	140,500	SHEBOYGAN	5.10	SAUK	687.27	Yes
MARATHON	139,500	ASHLAND	5.13	MARATHON	699.22	Yes
PEPIN	138,500	MARATHON	5.15	JEFFERSON	701.54	Yes
ROCK	138,000	PIERCE	5.18	MONROE	703.03	Yes
GREEN LAKE	137,500	VERNON	5.22	LINCOLN	710.82	Yes
WAUPACA	137,100	MANITOWOC	5.29	MILWAUKEE	725.40	Yes
WAUSHARA	136,600	LANGLADE	5.29	FLORENCE	726.72	Yes
BARRON	134,500	GREEN	5.36	RICHLAND	734.59	Yes
TREMPEALEAU	132,800	FOND DU LAC	5.37	TREMPEALEAU	734.87	Yes
VERNON	131,700	PRICE	5.37	GREEN LAKE	738.94	Yes
LINCOLN	131,300	IOWA	5.44	FOND DU LAC	742.60	Yes
ADAMS	130,700	GREEN LAKE	5.53	BUFFALO	745.27	Yes
BUFFALO	130,600	JUNEAU	5.56	CRAWFORD	745.94	Yes
DOUGLAS	130,200	DODGE	5.62	SHEBOYGAN	754.36	NONE
MONROE	126,800	LINCOLN	5.65	COLUMBIA	757.07	Yes
SHAWANO	125,100	TREMPEALEAU	5.66	CLARK	758.92	Yes
MANITOWOC	124,000	WINNEBAGO	5.76	JACKSON	765.96	Yes
RICHLAND	123,000	MONROE	5.79	KENOSHA	768.47	Yes
JACKSON	121,400	WAUPACA	5.80	WAUPACA	776.42	Yes
TAYLOR	120,100	BUFFALO	5.94	GREEN	780.26	Yes
FLORENCE	123,700	WAUSHARA	5.98	ST CROIX	792.95	Yes
GRANT	118,300	ROCK	6.00	WAUSHARA	798.63	Yes
FOREST	117,900	RICHLAND	6.16	POLK	800.88	Yes
LAFAYETTE	117,700	FLORENCE	6.32	WINNEBAGO	801.48	NONE
WOOD	116,500	JACKSON	6.48	ROCK	810.23	Yes
CRAWFORD	113,900	MARQUETTE	6.50	LAFAYETTE	821.02	Yes
JUNEAU	112,500	CRAWFORD	6.68	IOWA	835.45	Yes
PRICE	111,500	PEPIN	6.83	DODGE	863.50	Yes
CLARK	110,900	DUNN	6.88	TAYLOR	881.15	Yes
RUSK	110,200	CLARK	6.99	MARQUETTE	893.55	Yes
MARINETTE	109,700	LAFAYETTE	7.16	ADAMS	907.61	Yes
LANGLADE	107,500	ADAMS	7.23	PEPIN	942.51	Yes
IRON	106,700	KEWAUNEE	7.48	DUNN	1,020.05	Yes
ASHLAND	103,000	TAYLOR	7.51	KEWAUNEE	1,037.92	NONE
MENOMINEE	92,600	MENOMINEE	8.13	PIERCE	1,051.90	Yes

(1) Home Value based on 2010 US Census Bureau

(2) Levy Rate based on 2011 Wisconsin Department of Revenue (Operational & Debt)

	Average	Ozaukee
Debt Levy as Percentage of Total	9.6%	7.5%

Averages	
Avg. Tax	\$ 673.80
Oz under avg.	\$ 239.33
% under Avg.	55.1%

Ozaukee County without Sales Tax			Rank
Rate	\$	2.37	4
Average Home Property Tax	\$	589.98	23
Annual equivalent purchases subject to sales taxable	\$	31,102	

TABLE XIX
OZAUKEE COUNTY, WISCONSIN
TEN PRINCIPAL INDUSTRIES AND COMMERCIAL ENTITIES
DECEMBER 31, 2013 AND THREE YEARS AGO

EMPLOYER	2013	NUMBER OF EMPLOYEES	Percentage of Total County Employment
Columbia St Mary's Group	1	950	1.99%
Concordia University Wisconsin Inc	2	850	1.78%
Rockwell Automation Inc	3	800	1.67%
County of Ozaukee	4	725	1.52%
Charter Mfg Co Inc	5	625	1.31%
Kleen Test Products	6	575	1.20%
Mequon-Thiensville Public School	7	550	1.20%
Aurora Advanced Healthcare Inc	8	525	1.10%
Cedarburg School District	9	475	0.99%
Pace Industries LLC	10	400	0.84%

EMPLOYER	2012	NUMBER OF EMPLOYEES	Percentage of Total County Employment
Columbia St Mary's Group	1	950	1.99%
Concordia University Wisconsin Inc	2	850	1.78%
Rockwell Automation Inc	3	800	1.67%
County of Ozaukee	4	725	1.52%
Charter Mfg Co Inc	5	625	1.31%
Kleen Test Products	6	575	1.20%
Mequon-Thiensville Public School	7	550	1.20%
Aurora Advanced Healthcare Inc	8	525	1.10%
Cedarburg School District	9	475	0.99%
Pace Industries LLC	10	400	0.84%

EMPLOYER	2011	NUMBER OF EMPLOYEES	Percentage of Total County Employment
Columbia St Mary's Group	1	950	1.99%
Concordia University Wisconsin Inc	2	850	1.78%
Rockwell Automation Inc	3	800	1.67%
County of Ozaukee	4	750	1.57%
Charter Mfg Co Inc	5	625	1.31%
Kleen Test Products	6	575	1.20%
Mequon-Thiensville Public School	7	550	1.20%
Aurora Advanced Healthcare Inc	8	525	1.10%
Cedarburg School District	9	475	0.99%
Pace Industries LLC	10	400	0.84%

EMPLOYER	2010	NUMBER OF EMPLOYEES	Percentage of Total County Employment
Columbia St Mary's Group	1	950	1.99%
Concordia University Wisconsin Inc	2	850	1.78%
Rockwell Automation Inc	3	800	1.67%
County of Ozaukee	4	750	1.57%
Charter Mfg Co Inc	5	625	1.31%
Kleen Test Products	6	575	1.20%
Mequon-Thiensville Public School	7	550	1.15%
Aurora Advanced Healthcare Inc	8	525	1.10%
Cedarburg School District	9	475	0.99%
Pace Industries LLC	10	400	0.84%

Source: Southeastern Wisconsin Regional Planning Commission, Multi-jurisdictional Comprehensive Plan and individual employers
Space constraints and the relative stability of employers ranking make more than 4 years data not cost beneficial.

**TABLE XVIII
OZAUKEE COUNTY, WISCONSIN**

**TEN PRINCIPAL TAXPAYERS
DECEMBER 31, 2013 AND ONE YEAR AGO**

NAME	Rank	2013		Rank	2012	
		ASSESSED VALUE	PERCENTAGE OF TOTAL ASSESSED VALUE		ASSESSED VALUE	PERCENTAGE OF TOTAL ASSESSED VALUE
CENTRO BRADLEY SPE 1LLC	1	\$30,633,000	20.81%	1	\$30,633,000	19.75%
FFII WI MEQUON LLC	2	\$18,677,700	12.69%			
HTA-WISCONSIN MOB 2 LLC	3	18,257,100	12.40%	3	18,257,100	11.77%
ST. MARY'S HOSPITAL OF MILWAUKEE	4	12,982,300	8.82%	5	14,649,200	9.44%
INLAND AMERICA, LLC	5	12,627,900	8.58%	4	15,424,300	9.94%
COSTCO WHOLESALE CORP	6	12,137,700	8.25%	7	12,137,700	7.83%
CENTERPOINT PROPERTIES TRUST	7	11,774,700	8.00%	8	11,774,700	7.59%
GRAFTON LLC	8	10,971,200	7.45%			
CHARTER MFG COMPANY INC	9	9,918,000	6.74%	9	10,582,600	6.82%
BLUME MFG COMPANY INC	10	9,230,500	6.27%			
KTR WIS II LLC	2		0.00%	2	\$18,503,700	11.93%
AMC Holding LLC	6		0.00%	6	12,671,300	8.17%
SCHMIDT MEQUON, LLC	10		0.00%	10	10,475,800	6.75%
TOTALS		\$ 147,210,100	100.00%		155,109,400	100.0%

**TABLE XX
OZAUKEE COUNTY, WISCONSIN**

**MISCELLANEOUS STATISTICS
December 31, 2013**

DATE OF INCORPORATION	1853	HOSPITALS		
FORM OF GOVERNMENT		Non-County Operated	2	
County Board	26 members	RECREATION		
County Administrator	Non-elected	County Operated:		
AREA	234 Sq. Miles	Number of Parks	9	
MILES OF ROADS		Acres of Parks	922	
STATE	42.45	Golf Courses	2	
COUNTY	152.21	Miles of Bicycle/Snowmobile Trails	38	
LOCAL	681.63	Non-County Owned		
OTHER	41.52	Number of Parks	126	
	<u>917.81</u>	Acres of Parks	2,045	
		Golf Courses, private	8	
		Miles of Bicycle/Snowmobile Trails	136	
		Marinas	1	
		Miles of Shoreline	25	
COUNTY EMPLOYEES	FT	PT/Temp		
General Government	50	41	SCHOOLS - (Public & Private)	
Health Care/Human services	212	199	Elementary	25
Public Works	48	25	Junior High	6
Public Safety	106	53	Senior High	6
TOTAL	<u>416</u>	<u>318</u>	Higher Education	3
			Total	40
			Number of Students Enrolled	16,113
PUBLIC SAFETY			LIBRARIES	
Number of County Police Departments	1		Local Government operated	5
Number of Sworn Officers	74	9	UTILITIES	
Number of County Water Rescue Teams	1		Municipal and private	
Number of County HazMat Teams	1		Water Facilities, municipal	5
Number of Local Police Departments	7		Sanitary Sewer Facilities	5
Number of Sworn Officers	276		Electric, private	2
Number of Local Fire Departments	9			
Number of Sworn Officers	700			
Rescue Squads/Ambulances	8			
Moody's bond rating:	Aaa			

OZAUKEE COUNTY, WISCONSIN
FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION
 Last Ten Fiscal Years

<u>FUNCTION</u>	<u>Full-time Equivalent Employee Positions During Year</u>							
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Cultural & Recreation	47	46	45	43	41	40	44	46
General Government	43	41	40	39	39	44	44	44
Health & Human Services	312	310	306	311	309	313	306	319
Public Safety	147	143	143	143	147	145	143	143
Public Works & Transportation	69	68	66	66	63	63	63	62
TOTAL	618	608	600	602	599	605	600	614
Percent Change	-13.75	-1.62	-1.32	0.29	-0.45	1.00	-0.83	2.33

Full Time Equivalent Positions

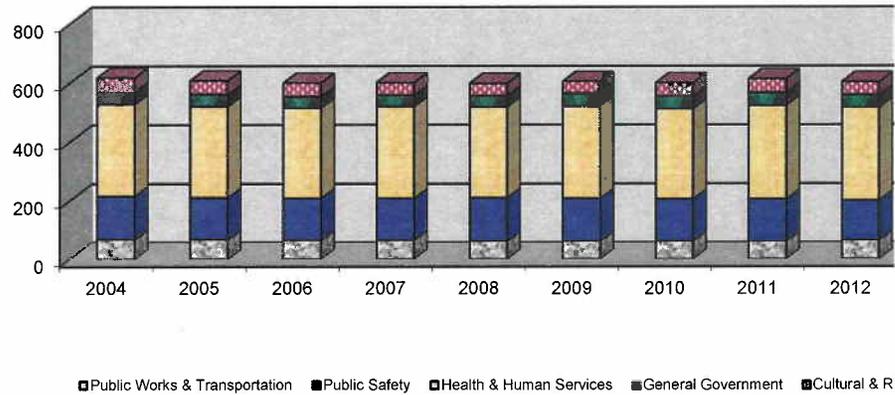


TABLE XXII
Ozaukee County Operating Indicators

Aging	20,500 Meals served	30,000 Meals delivered	5,980 Contacts
Child Support	90% of cases have paternity established 80% of child support collected in month due and 80% of arrears collected during year		
Clerk of Courts	Cases		
	Criminal	1,157	Protective placements 14
	Traffic	4609	Search Warrants 45
	Family	359	Wills Filed 142
	Juvenile	111	
	Probate	177	
Coroner	36 autopsied deaths, 490 deaths investigated, 1020 total deaths		
Corporation Counsel	516 cases opened, \$47,290 in collections		
County Clerk	392 Marriage/domestic partner licenses issued, 483 passports, 170,075 ballots ordered		
District Attorney	1,725 subpoenas filed and 184 served, 30 jury trials, 3,309 victim rights exercised		
Emergency Mgmt.	35 Water Safety Rescue Boat responses and 16 Hazmat responses		
Finance	19,017 payroll checks issued, 18,529 invoices processed, \$64,000 in discounts, Aaa bond rating		
Golf Courses	78,271 rounds of golf on the 2 County courses, exceeding 5 yr avg. by 6,000 rounds for second year.		
Parks	520 weekend or weekday reservations for camping or facility rental, 96 mi.s of snowmobile trails		
Highway	32,751 tons of bituminous mix produced, 44,464 tons of gravel mined		
		County	Interstate
	Miles of roads serviced	154	27
		State	Town
		64	203
	County roads Overall Condition Index (OCI) rating 72 (very good)		
Human Services		Involuntary	Child
	Birth to Three	hospitalizations	ADRC
	282	189	7,060
	Clients		453
			106
			20,500
			696
Lasata Care Center	209 bed facility with 97.4% occupancy rate, full care facility		
Lasata Crossing	Assisted living facility, 60 beds, 98% occupancy		
Lasata Apartments	60 rooms with 57 occupied, independent living arrangement		
Library System	79,542 Bookmobile loans, 348,000 interlibrary loans		
Planning Resource and Land Management	111 state sanitary permits and 445 inspections of private onsite wastewater treatment, 40 acres of buffer installed, 29,575 trees sold, 140 farmers participating in the Farmland Preservation Program 500 citizen participants in planning meetings, 8 land division reviewed, 3 storm water projects		
Public Health	267 private wells tested, 1,200 vaccines administered, 294 beach testings, 267 tests of municipal water systems, 65 prenatal visits, 240 lead screenings		
Register of Deeds	21,440 property documents recorded		
Treasurer	41,800 tax bills sent, \$12,060,000 invested year end, \$16,819,834 cash balance		
Sheriff	Cases	Auto Accidents	Weapons found
	35,466	748	748
		911 calls	Arrests
		17,462	121
			Avg. daily jail Population
			224
Transit	90,751 taxi and 117,536 bus rides		
UW Extension	6,700 volunteer hours, 12 4-H clubs and 30 projects,		
Veterans Services	480 veterans/surviving families serviced, 135 new files 220 veterans transported for hospital visits		

TABLE XXIII
OZAUKEE COUNTY, WISCONSIN

Capital Asset Statistics by Function/Program*
Last Ten Calendar Years

<u>Function / Program</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Government:										
Administration Center	1	1	1	1	1	1	1	1	1	1
Old County Jail	1	1	1	1	0	0	0	0	0	0
Historical Building	1	1	1	1	1	1	1	1	1	1
Tower Mequon	1	1	1	1	1	1	1	1	1	1
Tower Belgium	1	1	1	1	1	1	1	1	1	1
Fairgrounds Bldgs.	16	16	16	16	15	15	15	14	15	15
Public Safety:										
Justice Center	1	1	1	1	1	1	1	1	1	1
Patrol Units	23	23	23	31	26	26	27	27	27	27
Search and Rescue Boat	1	1	1	1	1	1	1	1	1	1
Public Works:										
Highway Office & Maint Shop	2	2	2	2	2	2	2	2	2	2
Highway Dept. Satellite Shops	3	3	3	3	3	3	3	2	2	2
Salt Domes	2	2	2	2	2	2	2	2	2	2
Salt Sheds	2	2	2	2	2	2	2	2	2	2
Sand Sheds	3	3	3	3	3	3	3	3	3	3
Gravel Pits	4	4	4	4	4	4	4	4	4	5
Asphalt Plant	1	1	1	1	1	1	1	1	1	1
Bridges	18	18	18	18	18	18	18	18	18	18
Traffic Signals	5	5	5	5	5	5	5	5	5	5
Shared Ride Taxi's	26	26	28	25	22	27	27	22	22	24
Buses	5	5	5	5	5	5	5	5	5	5
Culture, Recreation & Education:										
County Parks-Building	16	17	17	17	17	17	17	17	17	17
Ice Center	1	1	1	1	1	0	0	0	0	0
Enterprise:										
Nursing Home	1	1	1	1	1	1	1	1	1	1
Assisted Living Apts.							1	1	1	1
Independent Living Apts.	1	1	1	1	1	1	1	1	1	1
Golf Courses	2	2	2	2	2	2	2	2	2	2

* Information is from the Fixed Asset accounting system of Ozaukee County.

TABLE XXIV
OZAUKEE COUNTY, WISCONSIN
Jail Inmate Population - 12 month totals

	2004	2005	2006	2007	2008	2009	2010	2011	2012
Adults									
County									
Male	46,011	40,730	44,768	46,294	45,750	43,882	43,169	39,921	40,007
Female	5,250	6,812	6,670	7,765	8,451	8,666	8,918	10,562	10,983
Total	51,261	47,542	51,438	54,059	54,201	52,548	52,087	50,483	50,990
Boarders									
Male	26,288	29,311	19,879	26,519	29,256	29,064	29,451	22,466	4,770
Female	785	973	495	141	-	177	305	293	673
Total	27,073	30,284	20,374	26,660	29,256	29,241	29,756	22,759	5,443
Male	72,299	70,041	64,647	72,813	75,006	72,946	72,620	62,387	44,777
Female	6,035	7,785	7,165	7,906	8,451	8,843	9,223	10,855	11,656
Total	78,334	77,826	71,812	80,719	83,457	81,789	81,843	73,242	56,433
Juvenile									
County									
Male	713	-	-	-	-	-	-	-	-
Female	232	-	-	-	-	-	-	-	-
Total	945	-							
Boarders									
Total	78,334	77,826	71,812	80,719	83,457	81,789	81,843	73,242	56,433
Percent									
County	65.44%	61.09%	71.63%	66.97%	64.94%	64.25%	63.64%	68.93%	90.35%
Boarders	34.56%	38.91%	28.37%	33.03%	35.06%	35.75%	36.36%	31.07%	9.65%
Adult	98.81%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Juvenile	1.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

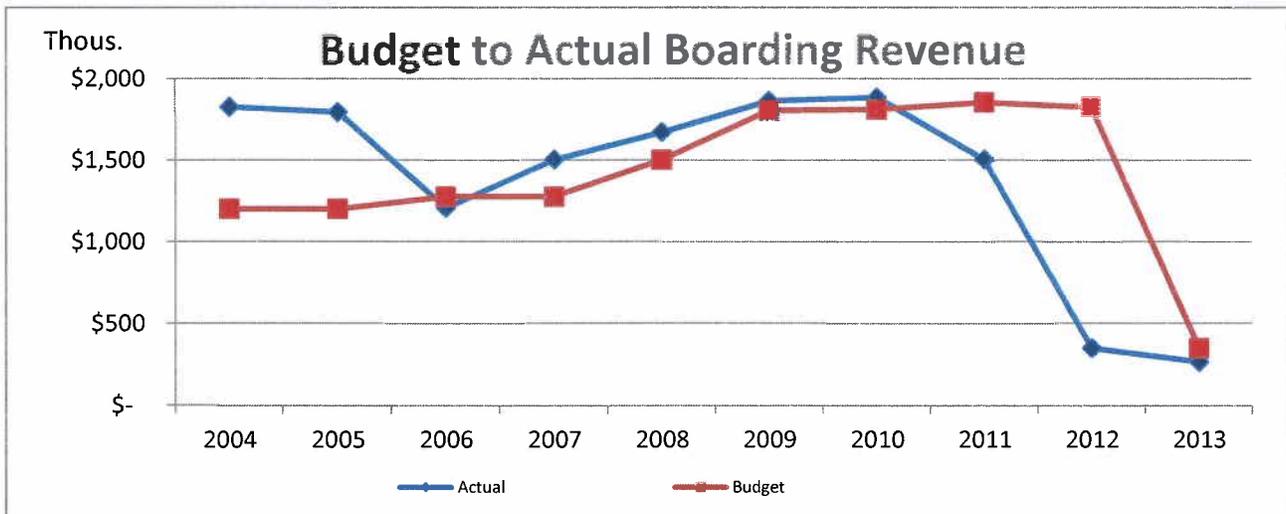


TABLE XXV
OZAUKEE COUNTY, WISCONSIN

SURETY BONDS OF PRINCIPAL OFFICIALS
DECEMBER 31, 2013

Title	2013 Annual Salary	Bond Amount
Clerk of Circuit Court	\$ 74,651	\$ 200,000
County Clerk	69,742	5,000
Register of Deeds	77,834	55,000
Sheriff	100,381	5,000
Treasurer	72,634	500,000

All officials and classified employees of Ozaukee County are additionally bonded under a Public Employees Honesty Blanket Bond in the amount of \$500,000.

TABLE XXVI

OZAUKEE COUNTY
Ozaukee County Delinquent Tax History

TAX YEAR	SALE YEAR	COUNTY LEVY	TAX SALE	% OF LEVY UNCOLLECTED	END OF YEAR TAX CERTIFICATE ROLL BALANCE
1978	1979	3,150,993	292,033	9.26%	382,485
1979	1980	3,807,239	414,684	10.89%	543,920
1980	1981	4,417,224	692,393	15.67%	839,427
1981	1982	4,949,268	936,513	18.92%	1,155,448
1982	1983	5,269,724	864,803	16.10%	1,217,072
1983	1984	5,368,971	984,512	18.33%	1,386,498
1984	1985	5,920,611	832,755	14.06%	1,240,866
1985	1986	6,195,765	808,534	13.05%	1,198,362
1986	1987	7,054,754	717,372	10.17%	1,154,125
1987	1988	7,348,990	805,094	10.95%	1,012,240
1988	1989	8,367,162	819,013	9.79%	1,039,443
1989	1990	10,861,347	1,169,366	10.77%	1,177,679
1990	1991	9,418,792	1,722,343	18.29%	1,540,559
1991	1992	10,520,857	1,650,686	15.69%	1,535,316
1992	1993	11,200,215	1,393,249	12.44%	1,726,702
1993	1994	11,543,672	1,067,071	9.24%	1,121,178
1994	1995	11,494,997	1,000,339	8.70%	1,119,349
1995	1996	10,462,170	1,020,075	9.75%	1,080,172
1996	1997	11,521,540	867,114	7.53%	804,203
1997	1998	14,358,229	862,555	6.01%	737,182
1998	1999	13,603,980	779,002	5.73%	773,520
1999	2000	9,380,528	845,933	9.02%	744,025
2000	2001	12,914,745	971,259	7.52%	944,172
2001	2002	15,343,197	1,154,219	7.52%	1,025,141
2002	2003	15,307,317	1,181,734	7.72%	1,168,521
2003	2004	16,415,973	979,071	5.96%	1,023,099
2004	2005	16,860,542	1,165,983	6.92%	1,042,543
2005	2006	17,525,469	1,143,143	6.63%	1,161,931
2006	2007	18,005,783	1,676,182	7.79%	1,402,333
2007	2008	18,262,492	1,944,028	9.47%	1,730,186
2008	2009	18,282,692	2,346,153	12.06%	2,204,305
2009	2010	18,503,938	2,507,176	14.07%	2,603,542
2010	2011	18,503,938	2,096,649	12.77%	2,362,277
2011	2012	18,635,695	1,668,353	10.46%	1,949,240
2012	2013	18,813,504	1,735,491	8.71%	1,637,964

Reported as of December 31 of each year.

TABLE XXVII
OZAUKEE COUNTY, WISCONSIN
Government Accounting Standards Board STMT # 45
Other Post Employment Benefits (OPEBs)

PENSION:

Ozaukee County employees are enrolled in the Wisconsin Retirement System (WRS). WRS is an independent, state sponsored, defined benefits plan that provides for both the County and employee to contribute a percentage of wage. In 2013 the County and employees each contributed 6.65% of gross wages to the system. the system is currently over 97% funded.

Both normal and disability retirement are covered under this plan. The county has no further liability upon retirement.

INSURANCE:

The county does not offer any County paid post retirement insurance.

Employees are allowed to save a portion of unused sick time to be applied toward health related insurance payments upon retirement according to the various negotiated contracts. The percentage of conversion ranges from zero to 100%. The recognized liability for this benefit is \$2.3 million.

This benefit is segregated and recognized at termination. There is no beneficiary provision.

The County allows all full time retired employees and spouse to participate in a separate insurance plan at their own expense until they reach 65 years of age. The County currently has 19 retired employees and 10 spouses contributing to their health insurance in this plan. We consider the actuarial impact immaterial for reporting purposes.

OTHER:

The County has no other post employment benefits.

STATISTICAL ANALYSIS

OBJECTIVE: To provide a narrative explanation of the following statistical financial data in a concise reader-friendly format.

Financial Trends:

The statistical section of the CAFR can be one of the most interesting segments for a longer overview of operations. Especially, when a seismic event occurs like the great recession. Ozaukee County, like almost every financial entity in the world, has suffered since 2008 as a result of the depressed business cycle. A closer look reveals some interesting statistics. Years' 2004 through 2005 net position need to be disregarded due to an accounting change in infrastructure valuation required under GASB 34. Our initial valuation was proven to be overstated after four years of operational experience and subsequently lowered. The timeline still has relevance because 2006 is prior to the economic meltdown. I believe relationships to 2007 are the most important since this was the last year before the equity crash.

Investment in both governmental and business activities actually increased from 2007. This was the result of low interest rates and federal incentives and grants. In the past six years we have invested in some deferred capital projects and assets that either return a revenue stream or lower our costs using federal programs and low interest borrowing. During that period our governmental debt has gone from less than \$3M to more than \$16M yet the associated interest has only increased less than 50%.

Governmental expenditures and revenues decreased by \$7.9M and \$8.7M respectively for activities from 2007 to 2013. The variance was primarily due to the state of Wisconsin outsourcing services and revenues for programs affecting children up to eighteen. Enterprise fund activity expenses increased almost \$2.9M during that time but they have gone from losing money to realizing a combined profit of \$1,870,067 in 2013 due to much larger increases in revenues. The primary reasons are the addition of an assisted living component to our senior nursing campus, better management and favorable weather at our golf courses, and a \$1M transfer to our highway department.

Unassigned fund balances are about the same for governmental activities in 2013 compared to 2007. Now they are no longer concentrated in the General Fund but some are divested into Human Services. Enterprise Retained Earnings are substantially down for business activities. The conscious decision to use reserves to finance enterprise fund capital that would increase revenues and cash flows was the primary reason. The \$1M transfer from the General Fund to Highway was a decision to acknowledge that practice.

Revenue Capacity:

Ozaukee County is a wealthy county with family income well above the state and national average. It has the second highest property values of the state's 72 counties but it also is among the lowest in tax rate. When one compares the median priced home for each county levied at the mill rate it becomes apparent Ozaukee County has, in most years, the least taxes on the median priced home of any WI county. The tax on a \$256,000 home is \$434 while the most expensive county's tax is \$1,052 on a \$200,000 median priced home.

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Sales tax increased over 4% last year on top of a 5% increase last year. The level of goods sold is now higher than 2007 even when factoring for inflation. We expect this upward trend to continue.

Since 2007 our property tax rate has gone from \$1.69 to \$1.84 per thousand dollars of equalized value. The property tax has gone from \$17,704,271 to \$19,153,207 in 2013. The increase of \$1,448,936 is equal to an 8% increase over 6 years. Most of that increase has gone to debt service.

The state passed legislation in 2011 limiting property tax increases to taxes provided by net new construction. There are some exceptions to the limit including passed referendum, transfer of services between governmental bodies, new debt (there are qualifiers), and some others.

Debt Capacity:

The County has state legislative authority to incur debt up to 5% of the County's equalized value. In 2013 equalized value was \$10,226,456,100, the legal debt limit is \$511,322,800, and the County's debt was \$25,770,000. We had \$229,400 in the fund reserve and our amount applicable to the limit was \$497,274,151 (96%). The County has utilized borrowing more over the last seven years due to low debt rates and a change in philosophy. The Board and management are investing more into areas that provide revenue and cash flow. Our senior nursing campus received \$10M to build an assisted living facility. The objective was to provide additional revenues to allow the campus to remain off the tax levy. We intend to borrow again in 2014 for the nursing care facility to mitigate future expenses. We have invested in our Highway hot mix plant, vacant land purchases containing gravel, and vehicles to keep costs down and generate more state reimbursement revenue. We initiated a public/private partnership in 2012 to build a multipurpose facility on our fairgrounds with the Milwaukee Curlers Association containing a 50 year renewable lease allowing the County revenue opportunities. Under state levy limitation legislation all new debt approved by 75% of board members elect is exempt from levy limit restrictions. Our internal policy is the same.

Future borrowing will consist of an issue in 2014 for up to \$10M for renovations to the senior care center.

The County has an internal policy limiting debt. Total debt for governmental purposes will not exceed the tax levy and debt carrying costs will not exceed 20% of the annual levy. Any enterprise debt expected to provide additional revenue to cover debt service within six years is exempt.

Demographic and Economic Data

Ozaukee County is a wealthy county where half its residents work outside the county. We have manufacturing, agriculture, education, health care, and retail businesses. Charter Steel and Allen Edmonds are two large manufacturing employers. Getting detailed staffing information is difficult. Charter Steel is frequently in the local papers reporting on new contracts. Allen Edmonds is a high-end shoe manufacturer with a global presence. It recently opened a second facility in Milwaukee and is running close to full capacity in Ozaukee County. Agriculture still has a significant presence but urban encroachment has had an effect. Retail has been growing rapidly. Concordia University is a higher education institution that is experiencing rapid growth, adding a pharmacy and veterinary school to their curriculum. There are two modern hospitals in the County. This may be a case of overbuilding and competition could prove fatal to one. Time will tell. The Village of Grafton, which is centrally located, has placed several new retail districts with large box stores. Other communities have witnessed their

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success and are beginning to mimic. The County is also a local draw for tourism dollars. The rural atmosphere, boutique shops, Lake Michigan access, interurban recreational trail, and local events are big attractions for day trips out of the Milwaukee urban area.

Population has experienced slow but steady growth and is now about 87,000 people. Demographics skew to an older population. Residential property historically retains its value but the past 5-6 years has seen about a 10% loss of fair market value.

Since 2007 per capita income has raised \$4,967 (13.7%) according to the US Census Bureau. Unemployment in 2007 was 3.2%. It peaked in 2009 at 7.9% and is currently at 3.8%.

Operating Information:

The County employs about 650 people in full and part time positions. It hires seasonal labor, mostly youth, for its golf courses, internships, highway, and parks. We operate a 24/7 senior care facility and Sheriff/jail operation. We have two golf courses, judicial system, interurban bus and taxi service, and 23 governmental departments. Until 2012 labor was represented by four different unions but in 2012 three decertified by popular vote. Relationships between labor and management are cordial, open and effective. Employees are enrolled in the Wisconsin Retirement System that is currently 98% funded and contribute one half (6.5%) to the cost. Employees receive no material post retirement benefits. Our Highway operates its own hot mix plant and gravel mining operations. Snow clearance is a priority for our mobile civilian workforce and businesses due to our northern location. We are responsible for snow removal and road repairs for state, local, County, and some private entities. In the past 10 years we have had zero days where roads were not clear of snow for travel. Recently budget constraints have forced us to defer more road repairs than normal creating losses for Highway so in 2013 we borrowed for the first time to address deferred projects. We have reduced the workforce through attrition, realigned staff for changing needs and are attempting to hire more temporary workers or out-sourcing to keep staff costs down.