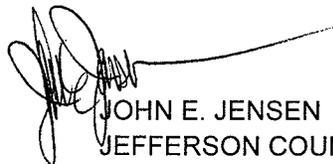


**GENERAL FINANCIAL CONDITION
JEFFERSON COUNTY WISCONSIN
March 1, 2012**

Available Cash on Hand		
February 1, 2012	\$	764,018.68
February Receipts	\$	<u>11,280,923.34</u>
 Total Cash	\$	 12,044,942.02
Disbursements		
General - February 2012	\$	9,227,298.34
Payroll - February 2012	\$	<u>1,133,105.71</u>
 Total Disbursements	\$	 <u>10,360,404.05</u>
 Total Available Cash	\$	 1,684,537.97
 Cash on Hand (in bank) Mar. 1, 2012	\$	2,511,908.82
Less Outstanding Checks	\$	<u>827,370.85</u>
 Total Available Cash	\$	 1,684,537.97
 AIM Government & Agency Portfolio	\$	 3,991,244.66
 Local Government Investment Pool - General	\$	 23,269,911.42
 Institutional Capital Management	\$	 15,917,245.40
 Local Government Investment Pool -Clerk of Courts	\$	 25,863.96
 Local Government Investment Pool -Farmland Preservation	\$	 252,101.94
 Local Government Investment Pool -Parks/Liddle	\$	 <u>112,218.99</u>
	\$	43,568,586.37
 2012 Interest - Super N.O.W. Account	\$	686.08
2012 Interest - L.G.I.P. - General Funds	\$	3,542.57
2012 Interest - ICM	\$	60,004.04
2012 Interest - AIM	\$	132.04
2012 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	24.87
2012 Interest - L.G.I.P. - Farmland Preservation	\$	55.87
2012 Interest - L.G.I.P. - Clerk of Courts	\$	<u>5.73</u>
Total 2012 Interest	\$	64,451.20



JOHN E. JENSEN
JEFFERSON COUNTY TREASURER

Carla J. Robinson
Clerk of Circuit Court
Register in Probate
Jefferson County, Wisconsin

March 8, 2012

County Board Supervisors
Jefferson County Courthouse
Jefferson, WI 53549

RE: Non-lapsing funds – carry over request

Supervisors

I am unsure of my availability to attend the March 13, 2012 County Board meeting, therefore I would like to give you an overview of my request to carry forth non-lapsing funds.

My request, as I'm sure you've reviewed, is to use excess funds to do several updating projects most of which are on my 5-year capital plan. By using excess available funds now to accomplish these items the need to allocate tax dollars in the future would be diminished.

Office maintenance projects: replace the 20 year old worn, rippled carpeting and paint

- The carpeting in the front office area is a tripping hazard due to the rippling. All of the carpeting is worn and stained.
- The office walls in the front and back office areas have not been painted since the building project was completed more than 20 years ago – there are areas that have been patched – but not painted over; and areas that need to be patched.
- The edges of the front counter on both the public side and employee side have let loose and are chipped in some areas while other areas are held in place by tape. While a whole new front counter would be nice – the cost is great. Therefore I've requested to just have the front of the counter and edges re-faced.
- Recovering chairs. The fabric on the chairs in the front lobby area and in the lobby areas of each of the courtrooms are worn and dirty. These chairs are structurally sound and can be recovered for less than ½ the cost of replacement.

Replacement of desks/cabinets:

- The two desks that serve the reception area of the office are set back away from the front counter – this requires reception staff to get up – go to the counter every time someone comes in. Offices such as the District Attorney's Office and Child support have their reception desk(s) incorporated into their reception

Jefferson County Courthouse – Room 115
320 S. Main Street
Jefferson, WI 53549
Telephone: (920)674-7150 • FAX: (920)674-7425

counter area – that is what we would like to do. This would create great efficiencies in that reception staff would be able to immediately address the public while using their assigned computers for looking up information allowing the other counter computers to be used by departmental staff assisting others at the counter. In order to accomplish this new desks are necessary.

- By moving the reception desks forward it opens up an area against the middle dividing wall for additional storage components and much needed counter space. By changing the layout of the front office, the computer wiring that is currently covered by a ½ round piece of PVC piping that staff must step over, will be re-routed and the tripping hazard removed.
- New desks for back office. The majority of the desks within our office are located in the “back office” area. The current desks are cubicle in fashion – sharing common components. Again, these desks are more than 20 years old, and are showing their age with drawers that stick, trim pieces that are missing, etc. In order to replace the carpeting these desks will need to be completely disassembled. I am advised by Maintenance Manager Mark Miller that the desks, once disassembled, do not re-assemble well.

Additionally – these desks were put in place when there wasn't cross-trained staff. Under current management, staff are assigned in units of one lead deputy clerk and approximately four staff persons. These units work to cross train so that we do not rely on one person to have all the knowledge for processing a particular type of document/case. The current desks do not allow for re-arranging to accommodate this work style. In order to have all staff within a particular unit able to converse/work together a new desk lay-out is in order.

Front lobby.

- By updating the front lobby area with a slat wall for literature that we provide to the public it will create an organized, clean area. We are also looking to have a counter area to have pro se assistance materials available for review by the public – such information is provided to give procedural information to those persons filing their own divorce action or small claims action. Currently we have two older tables in our lobby – which are not effective for housing reference materials because there are typically members of the public seated at those tables filling out documents, or waiting for someone to come out of court, etc.

Sincerely



Carla J. Robinson

Pc: Gary Petre

Jefferson County, Wisconsin



FINANCIAL STATEMENTS (UNAUDITED) DECEMBER 31, 2011

(Preliminary MD&A not included)

Comments (3/13/12) – These amounts are not final. The entries for infrastructure (i.e. roads, bridges, culverts) are not available yet. The amounts make the assumption that all year-end resolutions to be voted upon tonight are adopted as proposed. Excluding the infrastructure entries, this very preliminary financial statement packet should give the reader a reasonable approximation of balances as of December 31, 2011.)

**Jefferson County, Wisconsin
Statement of Net Assets
December 31, 2011**

	Current Year			Prior Year			Increase	Inc (Dec)
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total		
Assets								
Cash and cash equivalents	8,993,685.86	3,692,021.54	12,685,707.40	11,188,475.63	2,784,079.71	13,972,555.34	(1,286,848)	-9.2%
<i>Interdepartmental negative cash receivable</i>	8,116.25	-	8,116.25	201,307.58	-	201,307.58	(193,191)	-96.0%
Investments	15,749,562.84	-	15,749,562.84	12,530,981.83	-	12,530,981.83	3,218,581	25.7%
Receivables (net) for taxes	37,880,110.50	6,171,980.00	44,052,090.50	37,119,821.92	5,350,198.00	42,470,019.92	1,582,071	3.7%
Receivables (net) for accounts	6,367,480.65	517,866.30	6,885,346.95	6,042,718.67	789,037.88	6,831,756.55	53,590	0.8%
Reserve for bad debts	(20,000.00)	-	(20,000.00)	-	-	-	(20,000)	
Inventories	6,127.65	1,239,305.75	1,245,433.40	2,730.31	1,363,767.03	1,366,497.34	(121,064)	-8.9%
Prepaid items	850,413.24	58,216.32	908,629.56	898,153.15	68,259.15	966,412.30	(57,783)	-6.0%
Investment in WMMIC	822,008.00	-	822,008.00	822,008.00	-	822,008.00	-	0.0%
Restricted cash and cash equivalents	1,294,302.57	-	1,294,302.57	1,487,909.38	-	1,487,909.38	(193,607)	-13.0%
Capital assets, net of accumulated depreciation	78,771,134.47	7,835,277.32	86,606,411.79	75,912,088.33	7,561,267.40	83,473,355.73	3,133,056	3.8%
Total Assets	150,722,942.03	19,514,667.23	170,237,609.26	146,206,194.80	17,916,609.17	164,122,803.97	6,114,805	3.7%
Liabilities								
Accounts payable	3,365,089.66	194,697.16	3,559,786.82	4,701,507.73	187,128.14	4,888,635.87	(1,328,849)	-27.2%
<i>Interdepartmental negative cash payable</i>	8,116.25	-	8,116.25	201,307.58	-	201,307.58	(193,191)	-96.0%
Delinquent special assessments Due to Other Governments	7,827,294.06	-	7,827,294.06	7,096,012.21	-	7,096,012.21	731,282	10.3%
Accrued liabilities	1,632,104.83	160,568.91	1,792,673.74	1,565,597.00	177,574.27	1,743,171.27	49,502	2.8%
Accrued interest payable	226.35	-	226.35	3,641.80	-	3,641.80	(3,415)	-93.8%
Unearned revenues, current year property tax levy	20,706,416.18	6,171,980.00	26,878,396.18	21,357,645.00	5,350,198.00	26,707,843.00	170,553	0.6%
Unearned revenues, other	32,653.20	-	32,653.20	207,823.68	-	207,823.68	(175,170)	-84.3%
Liabilities payable from restricted assets	1,183,332.12	-	1,183,332.12	1,283,635.92	-	1,283,635.92	(100,304)	-7.8%
Long term liabilities								
Accrued compensated absenses, current portion	2,763,466.62	375,591.49	3,139,058.11	2,924,496.97	491,281.12	3,415,778.09	(276,720)	-8.1%
Accrued compensated absenses, non-current portion	1,015,902.96	155,737.86	1,171,640.82	850,089.58	63,290.29	913,379.87	258,261	28.3%
General obligation debt, current portion	108,936.40	-	108,936.40	329,638.45	-	329,638.45	(220,702)	-67.0%
General obligation debt, non-current portion	54,468.20	-	54,468.20	200,574.50	-	200,574.50	(146,106)	-72.8%
Total Liabilities	38,698,006.83	7,058,575.42	45,756,582.25	40,721,970.42	6,269,471.82	46,991,442.24	(1,234,860)	-2.6%
Net Assets								
Invested in capital assets, net of related debt	78,607,729.87	7,835,277.32	86,443,007.19	75,381,875.38	7,561,267.40	82,943,142.78	3,499,864	4.2%
Restricted net assets	1,858,454.27	113,466.08	1,971,920.35	3,286,245.38	91,674.06	3,377,919.44	(1,405,999)	-41.6%
Unrestricted net assets	31,558,751.06	4,507,348.41	36,066,099.47	26,816,103.62	3,994,195.89	30,810,299.51	5,255,800	17.1%
Total Net Assets	112,024,935.20	12,456,091.81	124,481,027.01	105,484,224.38	11,647,137.35	117,131,361.73	7,349,665	6.3%

Unaudited

**Jefferson County, Wisconsin
Statement of Activities
For the Year Ended December 31, 2011**

Functions/Programs	Expenses	Program Revenues						Net (Expense) Revenue and Changes in Net Assets -- Current Year			Prior Year Net (Expense) Revenue and Changes in Net Assets	Variance	
		Grants In Aid		Licenses Permits	Fines Forfeitures	Public Charges	Intergov't Charges	Misc Revenues	Governmental Activities	Business Type Activities			Total
		Operating	Capital										
Governmental Type Activities:													
General Government	7,506,096.20	495,085.61	-	20,321.40	145,693.11	1,145,521.68	82,311.62	46,454.07	(5,570,708.71)	(5,570,708.71)	(5,625,771.70)	-1.0%	
Public Safety	13,429,429.83	380,956.90	2,122,731.15	-	323,943.64	716,597.91	213,204.11	134,652.10	(9,537,344.02)	(9,537,344.02)	(6,589,968.05)	44.7%	
Public Works	113,911.82	31,413.00	-	-	-	81,258.43	20,000.00	28,373.29	47,132.90	47,132.90	(1,468,672.65)	-103.2%	
Health and Human Services	22,188,874.13	9,530,036.30	-	-	1,093.99	4,376,995.38	53,331.56	208,487.98	(8,018,928.92)	(8,018,928.92)	(8,800,706.03)	-8.9%	
Culture, Recreation, and Education	3,906,569.66	68,568.24	272,000.00	-	-	569,529.45	3,976.28	1,002,821.10	(1,989,674.59)	(1,989,674.59)	(2,449,252.18)	-18.8%	
Conservation and Development	1,917,656.69	962,789.51	232,072.80	162,118.49	-	108,235.39	48,171.60	175,000.00	(229,268.90)	(229,268.90)	(748,341.99)	-69.4%	
Interest on Debt	3,922.91	-	-	-	-	-	-	-	(3,922.91)	(3,922.91)	(28,411.18)	-86.2%	
Total Governmental Activities	49,066,461.24	11,468,849.56	2,626,803.95	182,439.89	470,730.74	6,998,138.24	420,995.17	1,595,788.54	(25,302,715.15)	(25,302,715.15)	(25,711,123.78)	-1.6%	
Business Type Activities													
Countryside Home	-	-	-	-	-	-	-	-	-	-	(1,792,081.00)	-100.0%	
Highway Department	9,943,275.48	1,729,568.94	-	15,885.00	-	8,854.80	3,528,414.01	54,402.19	(4,606,150.54)	(4,606,150.54)	196,267.33	-2446.9%	
Total Business Activities	9,943,275.48	1,729,568.94	-	15,885.00	-	8,854.80	3,528,414.01	54,402.19	(4,606,150.54)	(4,606,150.54)	(1,595,813.67)		
Total Primary Government	59,009,736.72	13,198,418.50	2,626,803.95	198,324.89	470,730.74	7,006,993.04	3,949,409.18	1,650,190.73		(29,908,865.69)	(27,306,937.45)	9.5%	

Unaudited

General Revenues												
Property taxes, levied for general purposes	23,533,963.87	5,350,198.00	28,884,161.87	26,732,513.19	8.0%							
Property taxes, levied for debt service	346,469.00	-	346,469.00	269,481.00	28.6%							
Sales tax	4,993,803.74	-	4,993,803.74	4,911,356.23	1.7%							
Other taxes	194,130.20	-	194,130.20	192,947.03	0.6%							
General state aid	2,545,627.01	-	2,545,627.01	2,551,153.34	-0.2%							
Investment earnings	294,339.15	-	294,339.15	312,280.57	-5.7%							
Gain on sale of capital assets (Hwy 26 bypass appeal)	-	-	-	316,638.33	-100.0%							
Loss on sale of capital assets (Countryside Home)	-	-	-	(1,269,883.78)	-100.0%							
Total General Revenues	31,908,332.97	5,350,198.00	37,258,530.97	34,016,485.91	9.5%							
Transfers												
	(64,907.00)	64,907.00	-	0.00								
Change in Net Assets												
	6,540,710.82	808,954.46	7,349,665.28	6,709,548.46	9.5%							
Net Assets, beginning balance												
	105,484,224.38	11,647,137.35	117,131,361.73	110,421,813.27	6.1%							
Net Assets, ending balance												
	112,024,935.20	12,456,091.81	124,481,027.01	117,131,361.73	6.3%							

**Jefferson County, Wisconsin
Balance Sheet--Governmental Funds
December 31, 2011**

<u>Assets</u>	General Fund	Health	Human Services	Debt Service	MIS	Trust & Agency	Total	Prior Year	Variance
Cash and cash equivalents	2,984,446.05	289,517.22	3,500.00	0.00	-	5,716,222.59	8,993,685.86	11,188,475.63	-19.6%
Investments	15,749,562.84	-	-	-	-	-	15,749,562.84	12,530,981.83	25.7%
Property Tax Receivables									
Current Year Tax Levy	12,925,793.40	970,621.00	7,647,032.00	109,744.00	-	-	21,653,190.40	22,488,521.52	-3.7%
Delinquent Property Taxes	16,226,920.10	-	-	-	-	-	16,226,920.10	14,631,300.40	10.9%
Accounts Receivable									
Due from Other Government Units	2,713,626.49	143,964.74	1,033,674.77	-	-	6.00	3,891,272.00	3,673,005.47	5.9%
General Accounts Receivable	1,483,372.05	203,927.51	653,581.59	-	-	135,327.50	2,476,208.65	2,369,713.20	4.5%
Reserve for bad debts	(20,000.00)	-	-	-	-	-	(20,000.00)	-	-
Due from Other Funds	8,116.25	-	-	-	-	-	8,116.25	201,307.58	-96.0%
Inventories	6,127.65	-	-	-	-	-	6,127.65	2,730.31	124.4%
Prepaid Expenditures	680,637.71	17,524.90	152,250.63	-	-	-	850,413.24	898,153.15	-5.3%
Investment in WMMIC	822,008.00	-	-	-	-	-	822,008.00	822,008.00	0.0%
Restricted Cash and Cash Equivalents	592,062.50	-	702,240.07	-	-	-	1,294,302.57	1,487,909.38	-13.0%
Total Assets	54,172,673.04	1,625,555.37	10,192,279.06	109,744.00	-	5,851,556.09	71,951,807.56	70,294,106.47	2.4%
Liabilities									
Current liabilities									
Accounts Payable	3,848,228.14	74,970.05	2,126,317.25	-	-	94,618.33	6,144,133.77	5,985,143.64	2.7%
Excess special assessments	2,070,356.30	-	-	-	-	5,756,937.76	7,827,294.06	7,096,012.21	10.3%
Accrued Liabilities	1,592,955.87	23,746.66	15,402.30	-	-	-	1,632,104.83	1,565,597.00	4.2%
Due to Other Funds	-	-	8,116.25	-	-	-	8,116.25	201,307.58	-96.0%
Deferred Revenues									
Current Year Property Tax Levy	12,314,031.32	970,621.00	7,647,032.00	109,744.00	-	-	21,041,428.32	21,357,645.00	-1.5%
Delinquent Property Taxes	2,784,645.42	-	-	-	-	-	2,784,645.42	2,611,028.43	6.6%
Deferred Revenue	82,554.98	-	5,967.09	-	-	-	88,522.07	640,121.08	-86.2%
Total liabilities	22,692,772.03	1,069,337.71	9,802,834.89	109,744.00	-	5,851,556.09	39,526,244.72	39,456,854.94	0.2%
Fund Balances									
Non-spendable	6,131,192.80	17,524.90	152,250.63	-	-	-	6,300,968.33	5,825,143.22	8.2%
Spendable, restricted	1,302,627.84	538,692.76	17,133.67	-	-	-	1,858,454.27	3,286,245.38	-43.4%
Spendable, committed	2,719,373.56	-	220,059.87	-	-	-	2,939,433.43	2,507,014.42	17.2%
Spendable, assigned	18,353,331.55	-	-	-	-	-	18,353,331.55	18,729,655.60	-2.0%
Spendable, unassigned	2,973,375.26	-	-	-	-	-	2,973,375.26	489,192.91	507.8%
Total Fund Balances	31,479,901.01	556,217.66	389,444.17	-	-	-	32,425,562.84	30,837,251.53	5.2%
Total Liabilities and Fund Balance	54,172,673.04	1,625,555.37	10,192,279.06	109,744.00	-	5,851,556.09	71,951,807.56	70,294,106.47	2.4%

Reconciliation of Total Assets as per Statement of Net Assets

Total fund balances as per balance sheet	32,425,562.84	30,837,251.53
Capital assets used in governmental funds are not financial resources and therefore not reported in the funds	78,771,134.47	75,912,088.33
Long term debt is not due and payable in the current period and therefore is not reported in the funds	(163,404.60)	(530,212.95)
Accrued interest is not due and payable in the current period and therefore is not reported in the funds	(226.35)	(3,641.80)
Other long-term assets that are not available to pay current period expenditures and are therefore deferred in the funds	4,771,238.42	3,043,325.82
Compensated absences are not due and payable in the current period and therefore are not reported in the funds	(3,779,369.58)	(3,774,586.55)
Total Assets as per Statement of Net Assets	112,024,935.20	105,484,224.38

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General Fund	Health	Human Services	Debt Service	MIS	Total	Prior Year	Variance
Revenues								
Property Taxes	13,085,849.08	897,561.00	7,975,355.00	346,469.00		22,305,234.08	18,677,503.23	19.4%
Sales Tax	4,993,803.74					4,993,803.74	4,911,356.23	1.7%
Intergovernment Revenues	8,021,090.46	502,525.98	8,115,762.28			16,639,378.72	19,195,511.25	-13.3%
Licenses and Permits	182,439.89					182,439.89	185,968.00	-1.9%
Fines and Forfeitures	420,165.71				30,134.00	450,299.71	438,181.24	2.8%
Public Charges for Services	2,629,971.93	1,447,096.03	2,980,196.74		4,622.76	7,061,887.46	6,294,535.64	12.2%
Inter-governmental Charges	621,613.02	17,319.00	36,012.56		1,179.85	676,124.43	642,950.21	5.2%
Inter-departmental charges		83,676.85	85,729.00		998,861.02	1,168,266.87		#DIV/0!
Miscellaneous Revenues	1,785,523.27	1,640.27	98,714.15		4,250.00	1,890,127.69	1,286,927.88	46.9%
Total Revenues	31,740,457.10	2,949,819.13	19,291,769.73	346,469.00	1,039,047.63	55,367,562.59	51,632,933.68	7.2%
Expenditures								
General Government	7,037,415.25				(77,015.07)	6,960,400.18	6,660,921.12	4.5%
Public Safety	13,048,159.68					13,048,159.68	12,818,837.79	1.8%
Health and Human Services	1,467,268.68	2,462,919.27	18,091,135.54			22,021,323.49	22,688,367.35	-2.9%
Public Works	100,445.30					100,445.30	76,563.27	31.2%
Culture, Recreation, and Education	3,438,449.39					3,438,449.39	3,247,597.69	5.9%
Conservation and Development	1,986,840.95					1,986,840.95	1,808,805.79	9.8%
Capital Outlay	4,420,282.16	15,872.00	97,339.87		82,817.68	4,616,311.71	6,701,930.00	-31.1%
Inter-departmental expenditures		83,676.85	85,729.00		998,861.02	1,168,266.87		#DIV/0!
Debt Service								
Principal				366,808.35		366,808.35	238,015.29	54.1%
Interest				7,338.36		7,338.36	31,466.39	-76.7%
Total Expenditures	31,498,861.41	2,562,468.12	18,274,204.41	374,146.71	1,004,663.63	53,714,344.28	54,272,504.69	-1.0%
Revenues Over (Under) Expenditures	241,595.69	387,351.01	1,017,565.32	(27,677.71)	34,384.00	1,653,218.31	(2,639,571.01)	-162.6%
Other Financing Sources (Uses)								
Proceeds on sale of capital assets							316,638.33	-100.0%
Transfer In	884,048.00			27,677.53		911,725.53	7,644,082.06	-88.1%
General Fund / MIS Fund transfers	34,384.00				(34,384.00)			
Transfer Out	(92,584.53)		(884,048.00)			(976,632.53)	(100,964.64)	867.3%
Total Other Financing Sources (Uses)	825,847.47	-	(884,048.00)	27,677.53	(34,384.00)	(64,907.00)	7,859,755.75	-100.8%
Change in fund balances	1,067,443.16	387,351.01	133,517.32	(0.18)	(0.00)	1,588,311.31	5,220,184.74	-69.6%
Fund balances, beginning of year	30,412,457.85	168,866.65	255,926.85	0.18	0.00	30,837,251.53	25,617,066.79	20.4%
Fund balances, end of year	31,479,901.01	556,217.66	389,444.17	0.00	(0.00)	32,425,562.84	30,837,251.53	5.2%

Unaudited

Jefferson County, Wisconsin
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
December 31, 2011

Unaudited

	Current Year (2011)	Prior Year (2010)
Net changes in Fund Balances -- Total Governmental Funds	1,588,311.31	5,220,184.74
<p>Amounts reported for governmental activities in the Statement of Activities are different because governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and report as depreciation expense.</p>		
Capital outlay reported in governmental statements	4,616,311.71	6,701,930.00
Capital outlay not capitalized		
Infrastructure transferred from Highway Department	0.00	3,746,524.91
Depreciation expense reported in the Statement of Activities	(1,525,033.28)	(2,833,158.25)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds	1,727,912.60	339,072.63
<p>The issuance of long-term debt provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of government funds. Neither transaction, however, has any effect on net assets. In the current year, these amounts consist of:</p>		
Long-term debt principal retirement	366,808.35	238,015.29
Long-term debt proceeds		
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, but in the Statement of Activities interest is reported as it accrues.	3,415.45	3,055.21
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.	(4,783.03)	(161,168.11)
In governmental funds the entire proceeds, if any, from the disposal of capital assets is reported as Other Financing Sources. In the Statement of Activities, only the gain (or loss) on the disposal is reported.		
Loss on disposal reported on the Statement of Activities	(232,232.29)	(540,745.18)
Statement rounding effect		(0.24)
Change in Net Assets for governmental activities	6,540,710.82	12,713,711.00

**Jefferson County, Wisconsin
Statement of Net Assets
December 31, 2011**

	<u>Current Year</u> Highway Department	<u>Prior Year</u> Highway Department	Increase (Decrease)	Inc (Dec)
Assets				
Cash and cash equivalents	3,692,021.54	2,784,079.71	907,942	32.6%
<i>Interdepartmental negative cash receivable</i>	-	-	-	
Investments	-	-	-	
Receivables (net) for taxes	6,171,980.00	5,350,198.00	821,782	15.4%
Receivables (net) for accounts	517,866.30	789,037.88	(271,172)	-34.4%
Reserve for bad debts	-	-	-	
Inventories	1,239,305.75	1,363,767.03	(124,461)	-9.1%
Prepaid items	58,216.32	68,259.15	(10,043)	-14.7%
Investment in WMMIC	-	-	-	
Restricted cash and cash equivalents	-	-	-	
Capital assets, net of accumulated depreciation	<u>7,835,277.32</u>	<u>7,561,267.40</u>	<u>274,010</u>	<u>3.6%</u>
Total Assets	<u>19,514,667.23</u>	<u>17,916,609.17</u>	<u>1,598,058</u>	<u>8.9%</u>
Liabilities				
Accounts payable	194,697.16	187,128.14	7,569	4.0%
<i>Interdepartmental negative cash payable</i>	-	-	-	
Delinquent special assessments due to other governments	-	-	-	
Accrued liabilities	160,568.91	177,574.27	(17,005)	-9.6%
Accrued interest payable	-	-	-	
Unearned revenues, current year property tax levy	6,171,980.00	5,350,198.00	821,782	15.4%
Unearned revenues, other	-	-	-	
Liabilities payable from restricted assets	-	-	-	
Long term liabilities	-	-	-	
Accrued compensated absenses, current portion	375,591.49	491,281.12	(115,690)	-23.5%
Accrued compensated absenses, non-current portion	155,737.86	63,290.29	92,448	146.1%
General obligation debt, current portion	-	-	-	
General obligation debt, non-current portion	-	-	-	
Total Liabilities	<u>7,058,575.42</u>	<u>6,269,471.82</u>	<u>789,104</u>	<u>12.6%</u>
Net Assets				
Invested in capital assets, net of related debt	7,835,277.32	7,561,267.40	274,010	3.6%
Restricted net assets	113,466.08	91,674.06	21,792	23.8%
Unrestricted net assets	<u>4,507,348.41</u>	<u>3,994,195.89</u>	<u>513,153</u>	<u>12.8%</u>
Total Net Assets	<u>12,456,091.81</u>	<u>11,647,137.35</u>	<u>808,954</u>	<u>6.9%</u>

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Current Year			Prior Year			Hwy Variance
	Countryside	Highway	Total	Countryside	Highway	Total	
Operating Revenues							
Charges for Services	-	3,553,153.81	3,553,153.81	4,215,033.29	4,094,779.01	8,309,812.30	-13.2%
Miscellaneous Revenues	-	54,402.19	54,402.19	10,163.03	36,805.88	46,968.91	47.8%
Total operating revenues	-	3,607,556.00	3,607,556.00	4,225,196.32	4,131,584.89	8,356,781.21	-12.7%
Operating expenses							
Operation and Maintenance	-	9,148,466.12	9,148,466.12	5,959,824.50	8,909,203.72	14,869,028.22	2.7%
Depreciation	-	846,184.93	846,184.93	197,652.57	855,156.07	1,052,808.64	-1.0%
Total operating expenses	-	9,994,651.05	9,994,651.05	6,157,477.07	9,764,359.79	15,921,836.86	2.4%
Operating income (loss)	-	(6,387,095.05)	(6,387,095.05)	(1,932,280.75)	(5,632,774.90)	(7,565,055.65)	13.4%
Nonoperating revenues (expenses)							
Property Taxes	-	5,350,198.00	5,350,198.00	4,133,484.00	4,017,693.00	8,151,177.00	33.2%
Intergovernment Grants	-	1,729,568.94	1,729,568.94	429,407.00	1,986,453.26	2,415,860.26	-12.9%
Other non-operating expenses	-	-	-	(209,251.00)	-	(209,251.00)	#DIV/0!
Interest expense	-	-	-	(79,956.25)	-	(79,956.25)	#DIV/0!
Sale related expenses	-	-	-	-	-	-	#DIV/0!
Gain (loss) on disposal of assets	-	51,375.57	51,375.57	-	96,064.06	96,064.06	-46.5%
Net income (loss) before transfers	-	744,047.46	744,047.46	2,341,403.00	467,435.42	2,808,838.42	59.2%
Extraordinary Item							
Loss on Sale of Countryside	-	-	-	(1,269,883.78)	-	(1,269,883.78)	#DIV/0!
Transfer In	-	64,907.00	64,907.00	-	586.48	586.48	10967.2%
Transfer Out	-	-	-	(7,543,703.90)	-	(7,543,703.90)	#DIV/0!
Change in Net Assets	-	808,954.46	808,954.46	(6,472,184.68)	468,021.90	(6,004,162.78)	72.8%
Net Assets, beginning of year	-	11,647,137.35	11,647,137.35	6,472,184.68	11,179,115.45	14,644,201.74	4.2%
Net Assets, end of year	0.00	12,456,091.81	12,456,091.81	0.00	11,647,137.35	11,647,137.35	6.9%

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund (Fund 100)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Revenues					
Property Taxes	726,120.00	12,864,380.00	13,085,849.08	221,469.08	1.7%
Sales Tax	4,809,260.00	4,809,260.00	4,993,803.74	184,543.74	3.8%
Intergovernment Revenues	10,488,332.00	10,488,332.00	8,021,090.46	(2,467,241.54)	-23.5%
Licenses and Permits	184,035.00	184,035.00	182,439.89	(1,595.11)	-0.9%
Fines and Forfeitures	572,900.00	572,900.00	420,165.71	(152,734.29)	-26.7%
Public Charges for Services	2,427,279.00	2,427,279.00	2,629,971.93	202,692.93	8.4%
Inter-governmental Charges	507,207.00	507,207.00	621,613.02	114,406.02	22.6%
<i>Inter-departmental charges</i>	-	-	-	-	
Miscellaneous Revenues	1,406,607.00	1,581,607.00	1,785,523.27	203,916.27	12.9%
Total Revenues	21,121,740.00	33,435,000.00	31,740,457.10	(1,694,542.90)	-5.1%
Expenditures					
General Government	7,734,020.00	7,753,367.09	7,037,415.25	(715,951.84)	-9.2%
Public Safety	13,705,394.00	13,844,705.00	13,048,159.68	(796,545.32)	-5.8%
Health and Human Services	1,465,098.00	1,510,776.86	1,467,268.68	(43,508.18)	-2.9%
Public Works	241,617.00	241,617.00	100,445.30	(141,171.70)	-58.4%
Culture, Recreation, and Education	3,468,451.00	3,496,210.83	3,438,449.39	(57,761.44)	-1.7%
Conservation and Development	3,332,706.00	3,517,939.00	1,986,840.95	(1,531,098.05)	-43.5%
Capital Outlay	6,436,023.00	6,436,023.00	4,420,282.16	(2,015,740.84)	-31.3%
<i>Inter-departmental expenditures</i>	-	-	-	-	
Debt Service					
Principal					
Interest					
Total Expenditures	36,383,309.00	36,800,638.78	31,498,861.41	(5,301,777.37)	-14.4%
Revenues Over (Under) Expenditures	(15,261,569.00)	(3,365,638.78)	241,595.69	3,607,234.47	-107.2%
Other Financing Sources (Uses)					
Proceeds on sale of capital assets	-	-	-	-	#DIV/0!
Transfer In	-	884,048.00	884,048.00	-	0.0%
General Fund / MIS Fund transfers	-	-	34,384.00	34,384.00	#DIV/0!
Transfer Out	-	(92,584.53)	(92,584.53)	-	0.0%
Budgetary only accounts	3,123,309.00	3,393,316.31	-	(3,393,316.31)	-100.0%
Total Other Financing Sources (Uses)	3,123,309.00	4,184,779.78	825,847.47	(3,358,932.31)	
Change in fund balances			1,067,443.16		
Fund balances, beginning of year			30,412,457.85		
Fund balances, end of year			31,479,901.01		

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Health Department (Fund 240)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Revenues					
Property Taxes	-	897,561.00	897,561.00	-	0.0%
Sales Tax				-	
Intergovernment Revenues	438,647.00	438,647.00	502,525.98	63,878.98	14.6%
Licenses and Permits				-	
Fines and Forfeitures				-	
Public Charges for Services	1,284,561.00	1,284,561.00	1,447,096.03	162,535.03	12.7%
Inter-governmental Charges	-	-	17,319.00	17,319.00	
<i>Inter-departmental charges</i>	<i>82,391.00</i>	<i>82,391.00</i>	<i>83,676.85</i>	<i>1,285.85</i>	1.6%
Miscellaneous Revenues	100.00	100.00	1,640.27	1,540.27	1540.3%
Total Revenues	1,805,699.00	2,703,260.00	2,949,819.13	246,559.13	9.1%
Expenditures					
General Government				-	
Public Safety				-	
Health and Human Services	2,628,797.00	2,628,797.00	2,462,919.27	(165,877.73)	-6.3%
Public Works				-	
Culture, Recreation, and Education				-	
Conservation and Development				-	
Capital Outlay	-	-	15,872.00	15,872.00	
<i>Inter-departmental expenditures</i>	<i>82,391.00</i>	<i>82,391.00</i>	<i>83,676.85</i>	<i>1,285.85</i>	1.6%
Debt Service				-	
Principal				-	
Interest				-	
Total Expenditures	2,711,188.00	2,711,188.00	2,562,468.12	(148,719.88)	-5.5%
Revenues Over (Under) Expenditures	(905,489.00)	(7,928.00)	387,351.01	395,279.01	-4985.9%
Other Financing Sources (Uses)					
Proceeds on sale of capital assets				-	
Transfer In				-	
General Fund / MIS Fund transfers				-	
Transfer Out				-	
Budgetary only accounts	7,928.00	(141,845.97)	-	141,845.97	-100.0%
Total Other Financing Sources (Uses)	7,928.00	(141,845.97)	-	141,845.97	
Change in fund balances			387,351.01		
Fund balances, beginning of year			168,866.65		
Fund balances, end of year			556,217.66		

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Human Services (Fund 250)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Revenues					
Property Taxes	-	7,975,355.00	7,975,355.00	-	0.0%
Sales Tax				-	
Intergovernment Revenues	7,951,535.00	7,911,444.10	8,115,762.28	204,318.18	2.6%
Licenses and Permits				-	
Fines and Forfeitures				-	
Public Charges for Services	3,006,958.00	3,006,958.00	2,980,196.74	(26,761.26)	-0.9%
Inter-governmental Charges	23,218.00	23,218.00	36,012.56	12,794.56	55.1%
<i>Inter-departmental charges</i>	<i>85,729.00</i>	<i>85,729.00</i>	<i>85,729.00</i>	-	0.0%
Miscellaneous Revenues	105,050.00	105,050.00	98,714.15	(6,335.85)	-6.0%
Total Revenues	11,172,490.00	19,107,754.10	19,291,769.73	184,015.63	1.0%
Expenditures					
General Government				-	
Public Safety				-	
Health and Human Services	19,002,573.00	19,002,573.00	18,091,135.54	(911,437.46)	-4.8%
Public Works				-	
Culture, Recreation, and Education				-	
Conservation and Development				-	
Capital Outlay	83,757.00	83,757.00	97,339.87	13,582.87	16.2%
<i>Inter-departmental expenditures</i>	<i>85,729.00</i>	<i>85,729.00</i>	<i>85,729.00</i>	-	0.0%
Debt Service				-	
Principal				-	
Interest				-	
Total Expenditures	19,172,059.00	19,172,059.00	18,274,204.41	(897,854.59)	-4.7%
Revenues Over (Under) Expenditures	(7,999,569.00)	(64,304.90)	1,017,565.32	1,081,870.22	-1682.4%
Other Financing Sources (Uses)					
Proceeds on sale of capital assets				-	
Transfer In				-	
General Fund / MIS Fund transfers				-	
Transfer Out	-	(884,048.00)	(884,048.00)	-	0.0%
Budgetary only accounts	24,214.00	(31,915.44)	-	31,915.44	-100.0%
Total Other Financing Sources (Uses)	24,214.00	(915,963.44)	(884,048.00)	31,915.44	
Change in fund balances			133,517.32		
Fund balances, beginning of year			255,926.85		
Fund balances, end of year			389,444.17		

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Debt Services (Fund 300)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Revenues					
Property Taxes	-	346,469.00	346,469.00	-	0.0%
Sales Tax				-	
Intergovernment Revenues				-	
Licenses and Permits				-	
Fines and Forfeitures				-	
Public Charges for Services				-	
Inter-governmental Charges				-	
<i>Inter-departmental charges</i>				-	
Miscellaneous Revenues				-	
Total Revenues	-	346,469.00	346,469.00	-	0.0%
Expenditures					
General Government				-	
Public Safety				-	
Health and Human Services				-	
Public Works				-	
Culture, Recreation, and Education				-	
Conservation and Development				-	
Capital Outlay				-	
<i>Inter-departmental expenditures</i>				-	
Debt Service				-	
Principal	332,964.00	366,808.00	366,808.35	0.35	0.0%
Interest	13,505.00	7,338.53	7,338.36	(0.17)	0.0%
Total Expenditures	346,469.00	374,146.53	374,146.71	0.18	0.0%
Revenues Over (Under) Expenditures	(346,469.00)	(27,677.53)	(27,677.71)	(0.18)	0.0%
Other Financing Sources (Uses)					
Proceeds on sale of capital assets				-	
Transfer In	-	27,677.53	27,677.53	-	0.0%
General Fund / MIS Fund transfers				-	
Transfer Out				-	
Budgetary only accounts	-	(0.18)		0.18	-100.0%
Total Other Financing Sources (Uses)	-	27,677.35	27,677.53	0.18	
Change in fund balances			(0.18)		
Fund balances, beginning of year			0.18		
Fund balances, end of year			0.00		

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
MIS Department (Fund 750)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Revenues					
Property Taxes				-	
Sales Tax				-	
Intergovernment Revenues				-	
Licenses and Permits				-	
Fines and Forfeitures	-	-	30,134.00	30,134.00	
Public Charges for Services	1,300.00	1,300.00	4,622.76	3,322.76	255.6%
Inter-governmental Charges	900.00	900.00	1,179.85	279.85	31.1%
<i>Inter-departmental charges</i>	1,095,874.00	1,064,514.00	998,861.02	(65,652.98)	-6.2%
Miscellaneous Revenues	-	-	4,250.00	4,250.00	
Total Revenues	1,098,074.00	1,066,714.00	1,039,047.63	(27,666.37)	-2.6%
Expenditures					
General Government	(21,134.00)	2,760.62	(77,015.07)	(79,775.69)	-2889.8%
Public Safety				-	
Health and Human Services				-	
Public Works				-	
Culture, Recreation, and Education				-	
Conservation and Development				-	
Capital Outlay	106,000.00	106,000.00	82,817.68	(23,182.32)	-21.9%
<i>Inter-departmental expenditures</i>	1,095,874.00	1,064,514.00	998,861.02	(65,652.98)	-6.2%
Debt Service				-	
Principal				-	
Interest				-	
Total Expenditures	1,180,740.00	1,173,274.62	1,004,663.63	(168,610.99)	-14.4%
Revenues Over (Under) Expenditures	(82,666.00)	(106,560.62)	34,384.00	140,944.62	-132.3%
Other Financing Sources (Uses)					
Proceeds on sale of capital assets				-	
Transfer In				-	
General Fund / MIS Fund transfers	82,666.00	82,666.00	(34,384.00)	(117,050.00)	-141.6%
Transfer Out				-	
Budgetary only accounts	-	(88,569.95)	-	88,569.95	-100.0%
Total Other Financing Sources (Uses)	82,666.00	(5,903.95)	(34,384.00)	(28,480.05)	
Change in fund balances			(0.00)		
Fund balances, beginning of year			0.00		
Fund balances, end of year			(0.00)		

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund (Fund 100) and MIS Department (Fund 750)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Revenues					
Property Taxes	726,120.00	12,864,380.00	13,085,849.08	221,469.08	1.7%
Sales Tax	4,809,260.00	4,809,260.00	4,993,803.74	184,543.74	3.8%
Intergovernment Revenues	10,488,332.00	10,488,332.00	8,021,090.46	(2,467,241.54)	-23.5%
Licenses and Permits	184,035.00	184,035.00	182,439.89	(1,595.11)	-0.9%
Fines and Forfeitures	572,900.00	572,900.00	450,299.71	(122,600.29)	-21.4%
Public Charges for Services	2,428,579.00	2,428,579.00	2,634,594.69	206,015.69	8.5%
Inter-governmental Charges	508,107.00	508,107.00	622,792.87	114,685.87	22.6%
<i>Inter-departmental charges</i>	1,095,874.00	1,064,514.00	998,861.02	(65,652.98)	
Miscellaneous Revenues	1,406,607.00	1,581,607.00	1,789,773.27	208,166.27	13.2%
Total Revenues	22,219,814.00	34,501,714.00	32,779,504.73	(1,722,209.27)	-5.0%
Expenditures					
General Government	7,712,886.00	7,756,127.71	6,960,400.18	(795,727.53)	-10.3%
Public Safety	13,705,394.00	13,844,705.00	13,048,159.68	(796,545.32)	-5.8%
Health and Human Services	1,465,098.00	1,510,776.86	1,467,268.68	(43,508.18)	-2.9%
Public Works	241,617.00	241,617.00	100,445.30	(141,171.70)	-58.4%
Culture, Recreation, and Education	3,468,451.00	3,496,210.83	3,438,449.39	(57,761.44)	-1.7%
Conservation and Development	3,332,706.00	3,517,939.00	1,986,840.95	(1,531,098.05)	-43.5%
Capital Outlay	6,542,023.00	6,542,023.00	4,503,099.84	(2,038,923.16)	-31.2%
<i>Inter-departmental expenditures</i>	1,095,874.00	1,064,514.00	998,861.02	(65,652.98)	-6.2%
Debt Service	-	-	-	-	
Principal	-	-	-	-	
Interest	-	-	-	-	
Total Expenditures	37,564,049.00	37,973,913.40	32,503,525.04	(5,470,388.36)	-14.4%
Revenues Over (Under) Expenditures	(15,344,235.00)	(3,472,199.40)	275,979.69	3,748,179.09	-107.9%
Other Financing Sources (Uses)					
Proceeds on sale of capital assets	-	-	-	-	#DIV/0!
Transfer In	-	884,048.00	884,048.00	-	0.0%
General Fund / MIS Fund transfers	82,666.00	82,666.00	-	(82,666.00)	-100.0%
Transfer Out	-	(92,584.53)	(92,584.53)	-	0.0%
Budgetary only accounts	3,123,309.00	3,304,746.36	-	(3,304,746.36)	-100.0%
Total Other Financing Sources (Uses)	3,205,975.00	4,178,875.83	791,463.47	(3,387,412.36)	
Change in fund balances			1,067,443.16		
Fund balances, beginning of year			30,412,457.85		
Fund balances, end of year			31,479,901.01		

Unaudited

Jefferson County, Wisconsin
Statement of Revenues, Expenditures, and Changes in Net Assets
Highway Department (Fund 700)
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual Amounts	Variance with Final	
	Original	Final		Pos (Neg)	Percent
Operating Revenues					
Charges for Services	3,654,102.00	3,654,102.00	3,553,153.81	(100,948)	-2.8%
Miscellaneous Revenues	16,978.00	16,978.00	54,402.19	37,424	220.4%
Total operating revenues	3,671,080.00	3,671,080.00	3,607,556.00	(63,524)	-1.7%
Operating expenses					
Operation and Maintenance	10,024,666.00	10,024,666.00	9,148,466.12	876,200	8.7%
Depreciation	729,654.00	729,654.00	846,184.93	(116,531)	-16.0%
Total operating expenses	10,754,320.00	10,754,320.00	9,994,651.05	759,669	7.1%
Operating income (loss)	(7,083,240.00)	(7,083,240.00)	(6,387,095.05)	(696,145)	9.8%
Nonoperating revenues (expenses)					
Property Taxes	-	5,350,198.00	5,350,198.00	-	0.0%
Intergovernment Grants	1,733,042.00	1,733,042.00	1,729,568.94	(3,473)	-0.2%
Interest expense	-	-	-	-	
Gain (loss) on disposal of assets	-	-	51,375.57	(51,376)	
Net income (loss) before transfers	(5,350,198.00)	-	744,047.46	(744,047)	#DIV/0!
Transfer In	-	64,907.00	64,907.00	-	
Transfer Out				-	
Change in Net Assets	(5,350,198.00)	64,907.00	808,954.46	(744,047)	-1146.3%
Net Assets, beginning of year			11,647,137.35		
Net Assets, end of year			12,456,091.81		

Unaudited

Jefferson County
Departmental Surplus (Deficit) Recap
For the Year Ended December 31, 2011

13-Mar-12 Updated

Dept	Department	General Ledger Surplus (Deficit)	Budgetary Only Accounts	Estimated Additional Activity	Actual Non-Lapsing Request	Actual Surplus (Deficit)	Deficit Transfer		Amended Surplus (Deficit)	Tax Levy 2011	Actual Surplus (Deficit)
							Contingency Fund	General Fund			
000	General Revenues	(3,126,976.00)	3,345,783.00			218,807.00	(150,617.00)		68,190.00	(7,732,468.00)	2.8%
001	County Board	352,416.00			(302,135.00)	50,281.00			50,281.00	466,410.00	10.8%
002	Economic Development	88,562.00			(88,562.00)	0.00			0.00	0.00	
004	Human Resources	26,672.00			(18,357.00)	8,315.00			8,315.00	331,109.00	2.5%
008	County Administrator	3,686.00				3,686.00			3,686.00	237,612.00	1.6%
010	Register of Deeds	155,151.00			(79,909.00)	75,242.00			75,242.00	(130,151.00)	57.8%
012	County Clerk	217,356.00			(211,225.00)	6,131.00			6,131.00	168,231.00	3.6%
013	Land Information	96,225.00			(91,016.00)	5,209.00			5,209.00	371,677.00	1.4%
014	County Treasurer	174,710.00				174,710.00			174,710.00	(696,243.00)	25.1%
016	District Attorney	75,270.00				75,270.00			75,270.00	720,569.00	10.4%
017	Corporation Counsel	22,680.00			(1,000.00)	21,680.00			21,680.00	344,904.00	6.3%
018	Parks	280,642.00			(267,864.12)	12,777.88			12,777.88	788,789.00	1.6%
019	Central Services	46,401.00			(45,000.00)	1,401.00			1,401.00	789,364.00	0.2%
020	Sheriff	1,295,029.00		(360,905.00)	(1,048,435.00)	(114,311.00)	114,311.00		0.00	11,835,093.00	-1.0%
023	Child Support	65,456.00				65,456.00			65,456.00	125,799.00	52.0%
024	Clerk of Courts	78,889.00			(55,167.80)	23,721.20			23,721.20	1,657,542.00	1.4%
025	Coroner	20,076.00				20,076.00			20,076.00	96,758.00	20.7%
026	Finance	4,717.00				4,717.00			4,717.00	387,473.00	1.2%
027	Emergency Management	0.00		360,905.00	(360,905.00)	0.00			0.00	77,764.00	0.0%
053	Veterans Services	16,701.00			(16,701.00)	0.00			0.00	162,245.00	0.0%
068	UW Extension	70,733.00			(26,384.15)	44,348.85			44,348.85	312,237.00	14.2%
069	Fair Park	(35,806.00)			(500.00)	(36,306.00)	36,306.00		0.00	161,683.00	-22.5%
070	Land Conservation	57,335.00			(29,271.25)	28,063.75			28,063.75	285,153.00	9.8%
071	Zoning	261,194.00			(213,719.00)	47,475.00			47,475.00	374,192.00	12.7%
099	Library System	1,086.00				1,086.00			1,086.00	1,002,518.00	0.1%
General Fund Totals		248,205.00	3,345,783.00	0.00	(2,856,151.32)	737,836.68	0.00	0.00	737,836.68	12,138,260.00	6.1%

Fund	Fund	Beginning Fund Balance 1-Jan-11	Current Activity	Estimated Additional Activity	Ending Fund Balance 31-Dec-11	Percentage Change
100	General Fund	30,412,457.85	1,067,443.16	0.00	31,479,901.01	3.4%
240	Health Department	168,866.65	387,351.01		556,217.66	69.6%
250	Human Services	255,926.85	133,517.32		389,444.17	34.3%
300	Debt Services	0.18	(0.18)		0.00	#DIV/0!
700	Highway Department	11,647,137.35	808,954.46		12,456,091.81	6.5%
750	MIS Fund	0.00			0.00	#DIV/0!
Subtotal		42,484,388.88	2,397,265.77	0.00	44,881,654.65	5.3%
900	Fixed Assets	25,934,687.42	2,859,046.14		28,793,733.56	9.9%
950	Gov't Type Conversion	48,712,285.43	2,093,353.37		50,805,638.80	4.1%
Total		117,131,361.73	7,349,665.28	0.00	124,481,027.01	5.9%

Ending fund balance 12/31/11	44,881,654.65
Less beginning fund balance	(42,484,388.88)
Subtotal	2,397,265.77
Less health insurance surplus	(518,930.00)
Plus employer retirement deficit	79,685.00
Less employee retirement surplus	(491,352.00)
Increase due to operations	1,466,668.77

Spreadsheet values as of 13-Mar-12

Total increase in fund balances	2,397,265.77
Tax levy for 2011	26,707,843.00
Increase as a percent of tax levy	9.0%

Spend \$500,000 each year for ten years on solar photovoltaic cells with a 10 year return on investment installed in the Spring. 90% of power comes in the 9 months of Spring to Fall.

You're currently spending \$500,000 a year from WE Energies.

Electricity from

Year	WE Energies	Panels
1	\$450,000	\$50,000
2	\$400,000	\$100,000
3	\$350,000	\$150,000
4	\$300,000	\$200,000
5	\$250,000	\$250,000
6	\$200,000	\$300,000
7	\$150,000	\$350,000
8	\$100,000	\$400,000
9	\$50,000	\$450,000
10	\$0	\$500,000
11	\$0	\$500,000

Cost to tax payers

Year		
1	\$5.62	\$6
2	\$5.00	\$6
3	\$4.37	\$6
4	\$3.75	\$6
5	\$3.12	\$6
6	\$2.50	\$6
7	\$1.87	\$6
8	\$1.25	\$6
9	\$0.62	\$6
10	\$0	\$6
11	\$0	\$0
Total	\$28, 10	\$60

The pay off to the tax payers is half the pay off for the panels.