



2013 Financial Highlights  
Presented to City of Waukesha



## Fund Financial Statements

### 2013 Governmental Funds

	General	Debt Service	Debt Service TIF Funds	Nonmajor Governmental Funds	Total	Internal Service Funds
Revenues and other sources	\$ 59,164,552	17,766,043	7,260,409	15,327,255	99,518,259	13,906,191
Expenditures and other uses	59,098,421	17,785,970	8,972,375	12,224,962	98,081,728	12,192,239
<b>Excess revenues (expenditures)</b>	66,131	(19,927)	(1,711,966)	3,102,293	1,436,531	1,713,952
<b>Fund balance:</b>						
Beginning of year	12,391,839	290,287	(971,024)	9,154,197	20,865,299	5,939,214
End of year	\$ 12,457,970	270,360	(2,682,990)	12,256,490	22,301,830	7,653,166
Nonspendable	\$ 2,629,982	\$ -	\$ -	\$ 266,173	\$ 2,896,155	
Restricted	-	270,360	-	7,279,207	7,549,567	
Committed	-	-	-	4,711,110	4,711,110	
Assigned	14,408	-	-	-	14,408	
Unassigned (deficit)	9,813,580	-	(2,682,990)	-	7,130,590	
Total fund balance	\$ 12,457,970	270,360	(2,682,990)	12,256,490	22,301,830	



**BAKER TILLY**

## Business Type Activities Financial Statements

	Wastewater	Parking	Prairie Home Cemetery
Revenues, transfers in and capital contributions	\$ 10,049,171	969,158	719,565
Expenses and transfers out	10,531,031	845,450	719,826
<b>Change in net position</b>	(481,860)	123,708	(261)
<b>Net Position</b>			
Beginning of year	59,653,644	4,200,535	155,627
<b>End of year</b>	\$ 59,171,784	4,324,243	155,366



# BAKER TILLY

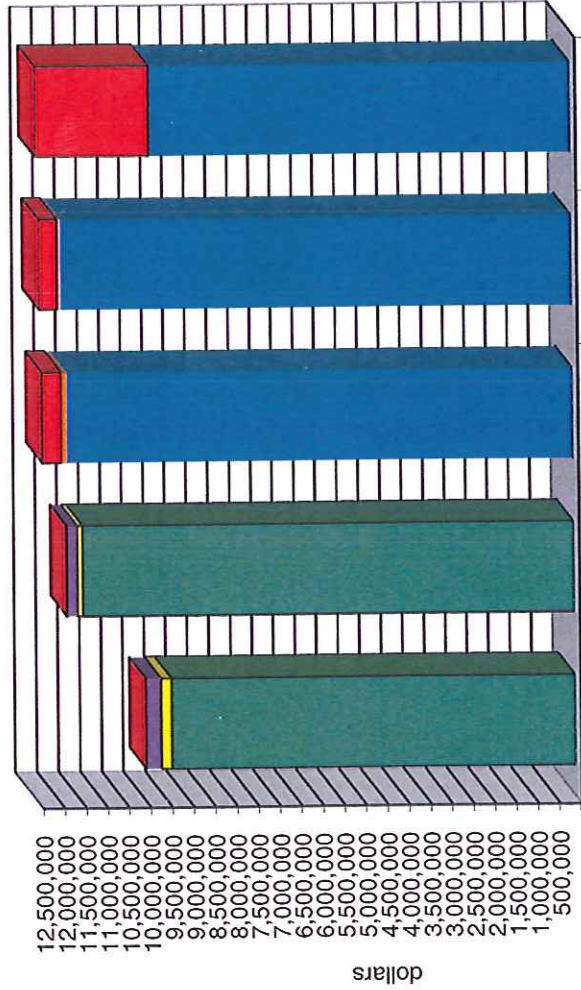
## **Communication to Those Charged with Governance and Management**

- Material Weakness - Internal Control over Financial Reporting
- Two Way Communication Regarding Your Audit
- Other Comments and Recommendations
- Informational Points
- Required Communications with Those Charged with Governance
- Summary of Uncorrected Financial Statement Misstatements
- Management Representation Letters



**BAKER TILLY**

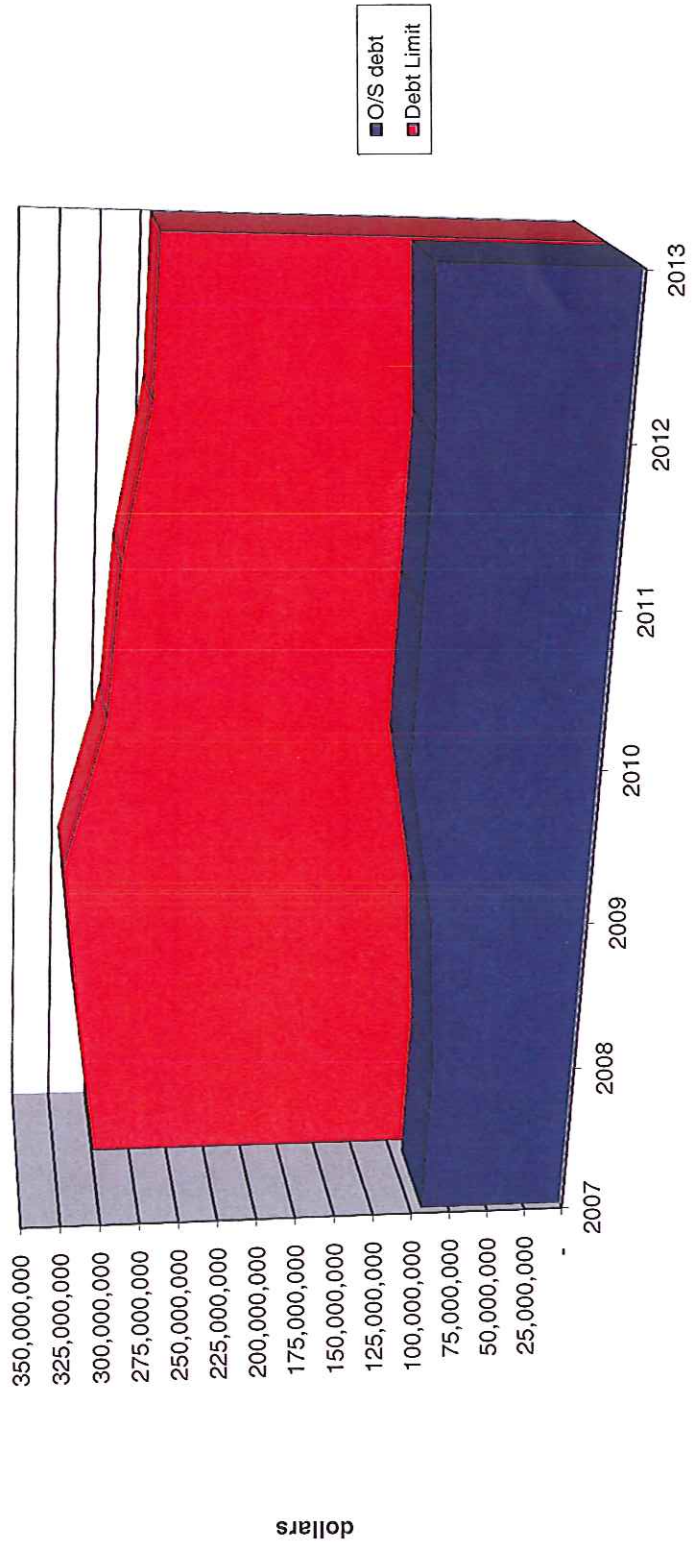
# General Fund Equity



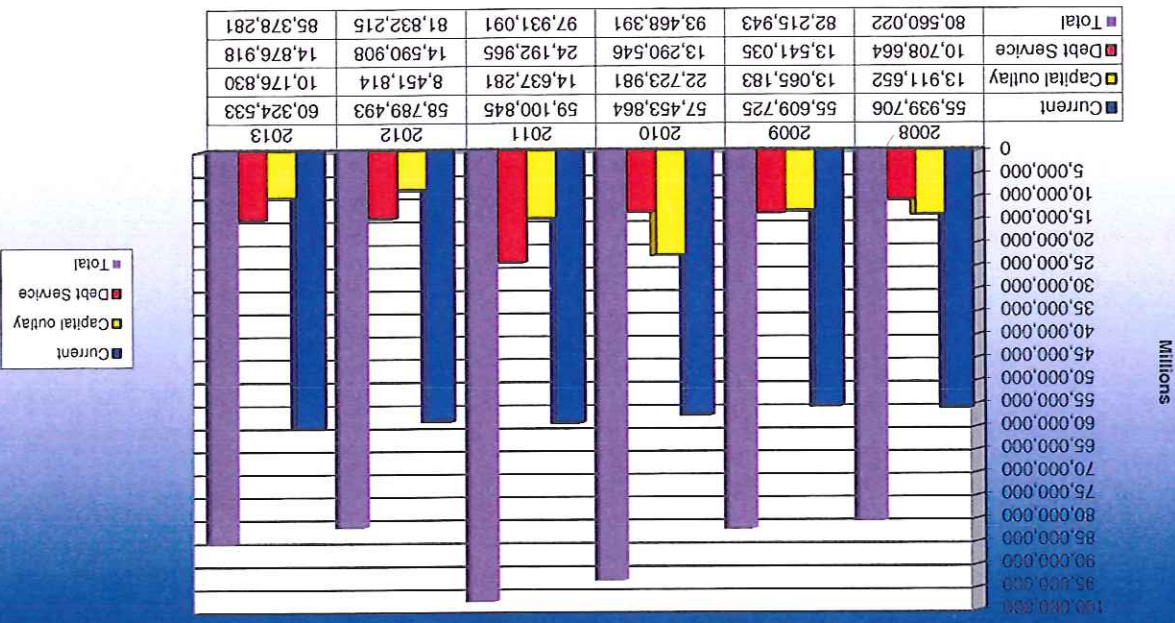
■ Nonspendable
■ Assigned
■ Unassigned
■ Reserved
■ Unreserved - designated
■ Unreserved - undesignated

	2009	2010	2011	2012	2013
Nonspendable	-	-	440,815	416,440	2,629,982
Assigned	-	-	128,569	66,561	14,408
Unassigned	-	-	11,771,664	11,908,838	9,813,580
Reserved	361,226	254,282	-	-	-
Unreserved - designated	229,530	107,107	-	-	-
Unreserved - undesignated	9,387,584	11,432,163	-	-	-

# Outstanding GO Debt and Debt Limit



### City of Waukesha Total Expenditures - Governmental Funds



### City of Waukesha Total Revenues - Governmental Funds

