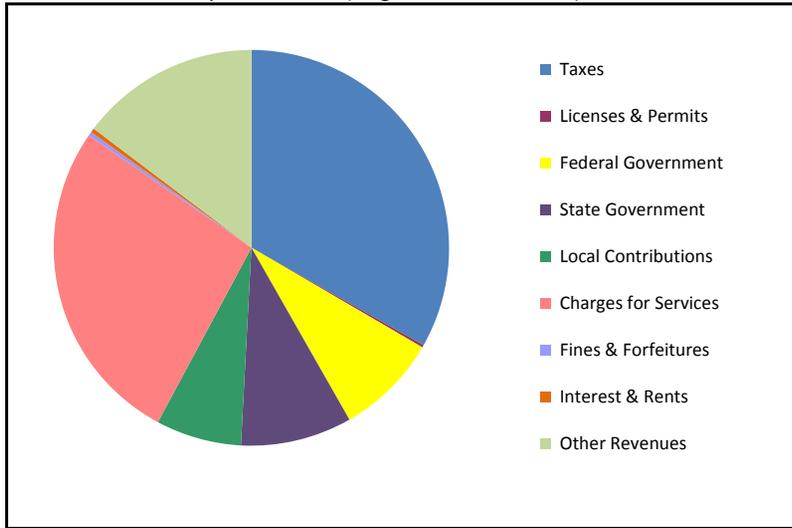


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Chippewa County - Chippewa

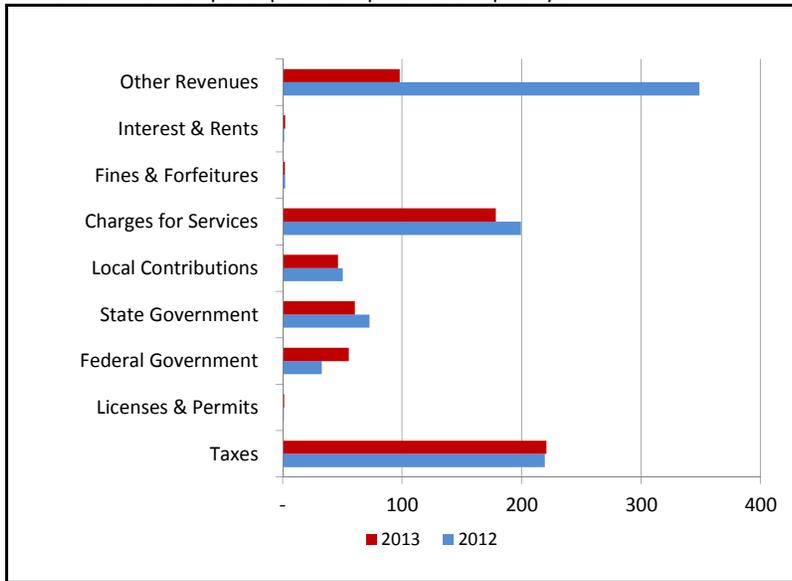
1. Where our money comes from (all governmental funds)



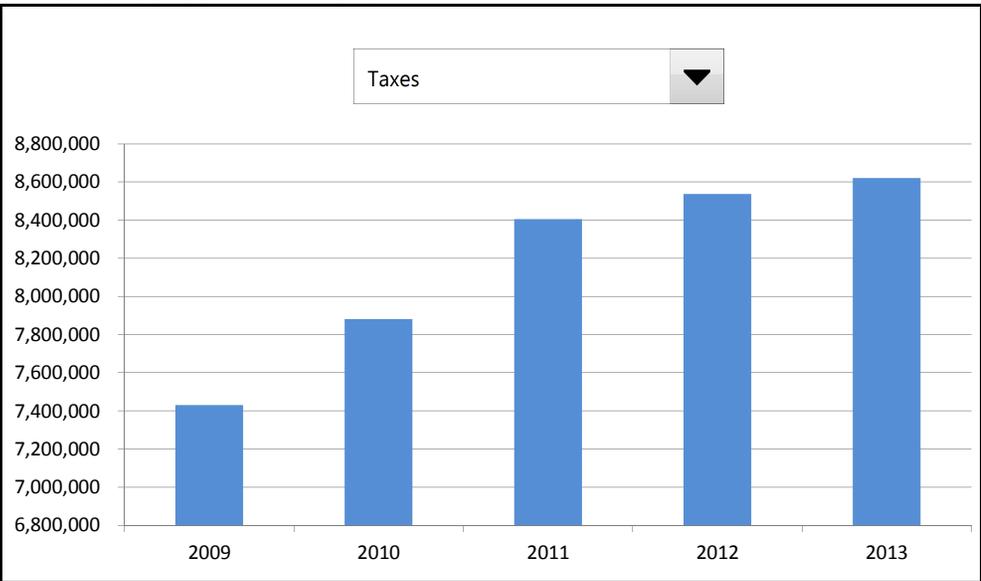
2. Compared to the prior year

	2012	2013	Change
Taxes	\$ 8,537,702	\$ 8,620,733	0.97%
Licenses & Permits	43,071	52,362	21.57%
Federal Government	1,277,766	2,169,143	69.76%
State Government	2,836,121	2,360,663	-16.76%
Local Contributions	1,962,285	1,816,295	-7.44%
Charges for Services	7,767,644	6,962,825	-10.36%
Fines & Forfeitures	90,215	80,666	-10.58%
Interest & Rents	55,706	86,937	56.06%
Other Revenues	13,578,324	3,823,217	-71.84%
Total Revenues	\$ 36,148,834	\$ 25,972,841	-28.15%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources

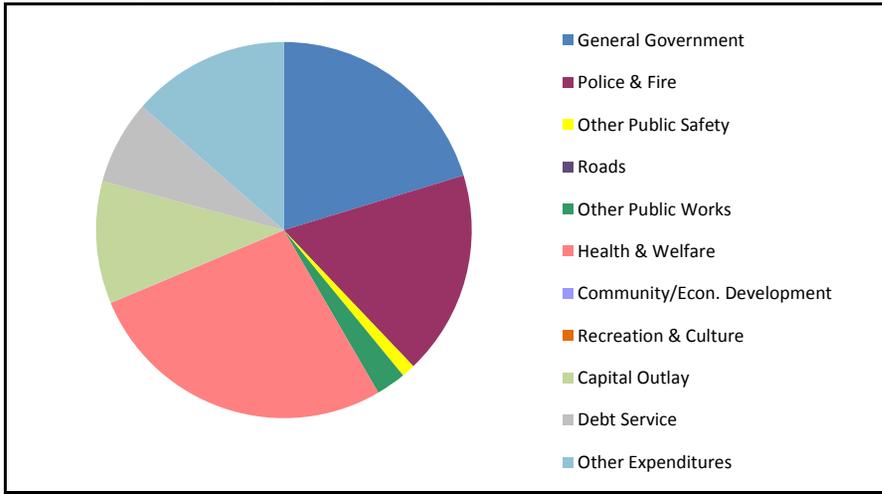


Commentary:

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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Chippewa County - Chippewa

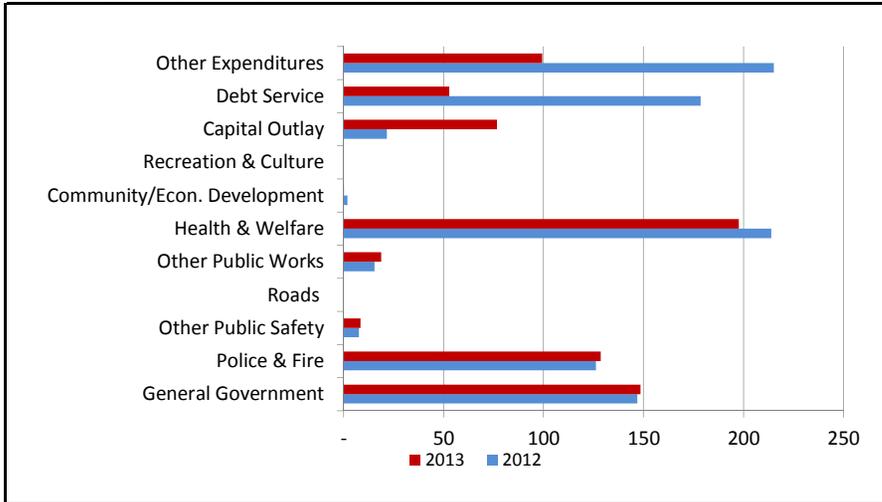
1. Where we spend our money (all governmental funds)



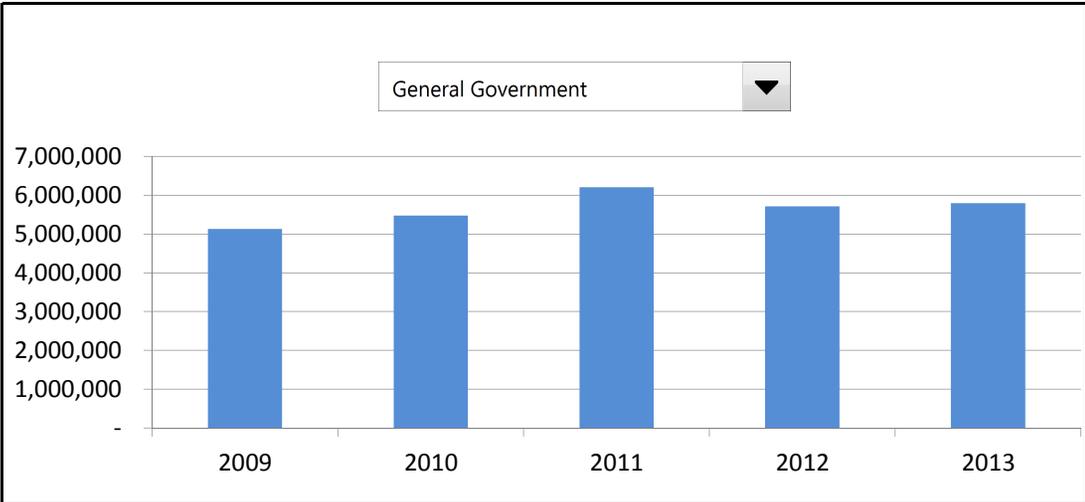
2. Compared to the prior year

	2012	2013	Change
General Government	\$ 5,715,352	\$ 5,793,286	1.36%
Police & Fire	4,913,740	5,016,875	2.10%
Other Public Safety	300,843	330,983	10.02%
Roads	-	-	N/A
Other Public Works	601,201	732,901	21.91%
Health & Welfare	8,324,160	7,712,665	-7.35%
Community/Econ. Development	74,389	8,706	-88.30%
Recreation & Culture	-	-	N/A
Capital Outlay	845,358	2,997,044	254.53%
Debt Service	6,949,181	2,061,539	-70.33%
Other Expenditures	8,376,582	3,878,970	-53.69%
Total Expenditures	\$ 36,100,806	\$ 28,532,969	-20.96%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

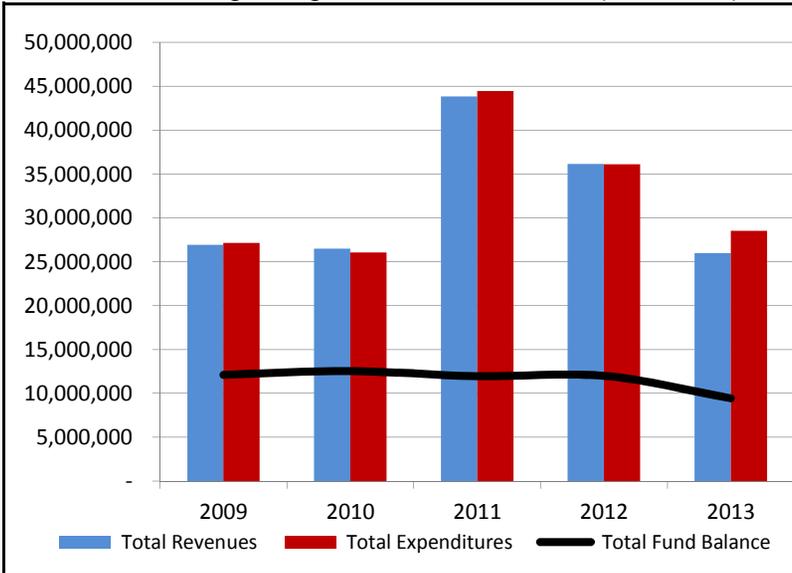


Commentary:

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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Chippewa County - Chippewa

1. How have we managed our governmental fund resources (fund balance)

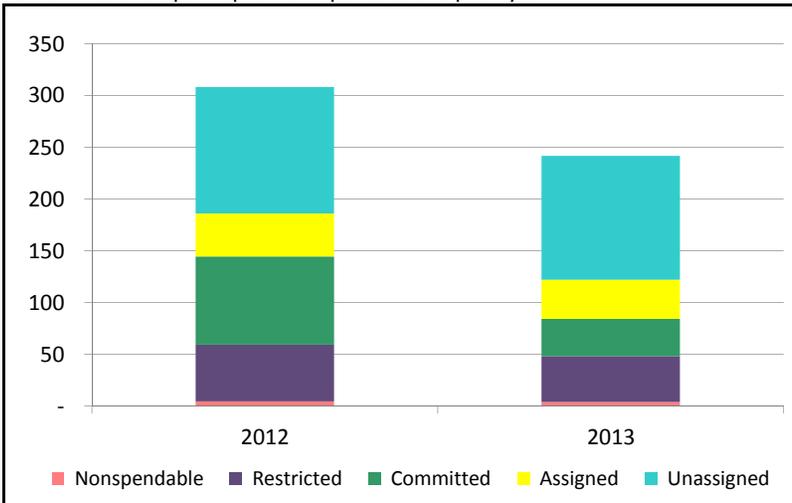


2. Compared to the prior year

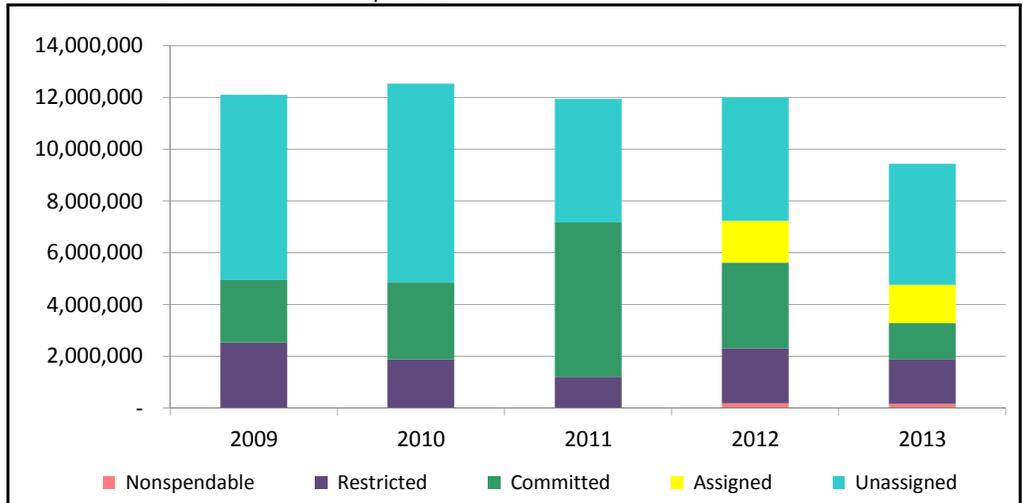
Statement Balance	2012	2013	Change
Revenues	\$ 36,148,834	\$ 25,972,841	-28.15%
Expenditures	36,100,806	28,532,969	-20.96%
Surplus (Shortfall)	\$ 48,028	\$ (2,560,128)	-5430.49%

Fund balance	2012	2013	Change
Nonspendable	\$ 173,607	\$ 156,424	-9.90%
Restricted	2,133,908	1,729,592	-18.95%
Committed	3,316,059	1,393,897	-57.97%
Assigned	1,609,838	1,483,198	-7.87%
Unassigned	4,763,569	4,673,741	-1.89%
Total Fund Balance	\$ 11,996,981	\$ 9,436,852	-21.34%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components

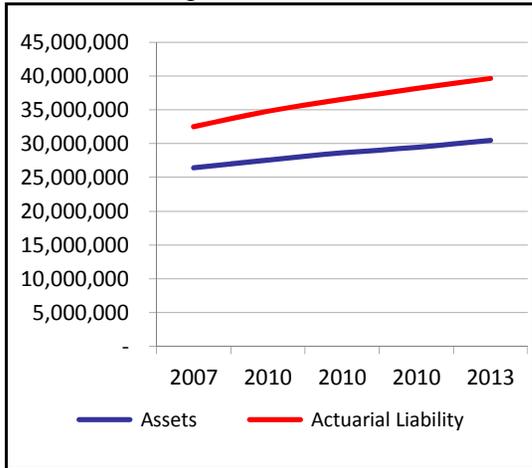


Commentary:

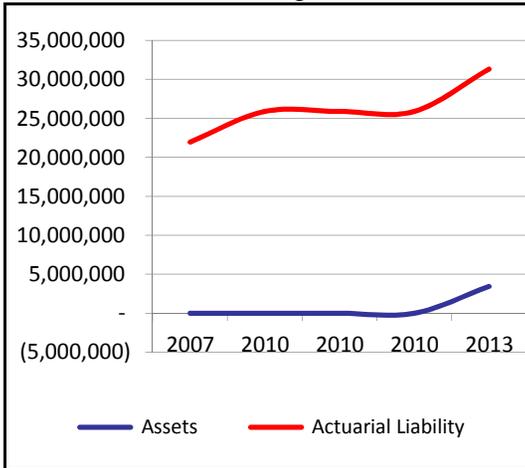
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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Chippewa County - Chippewa

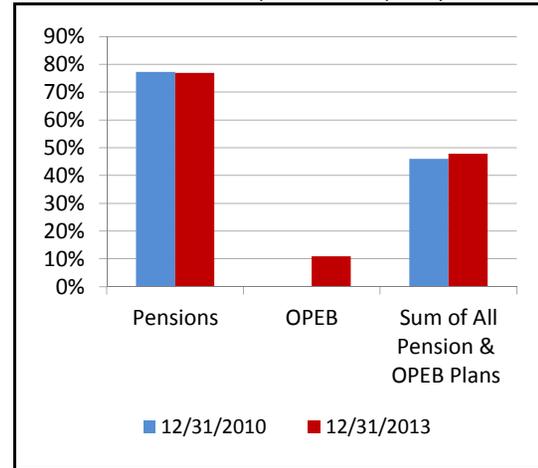
1. Pension funding status



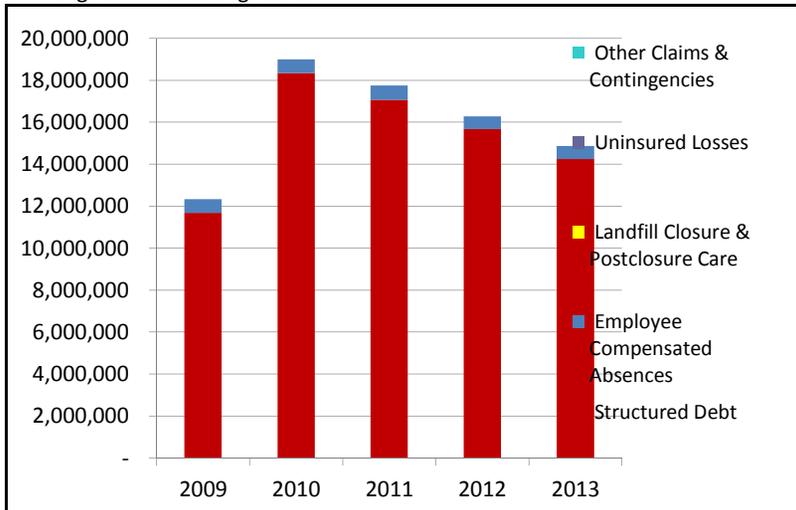
2. Retiree Health care funding status



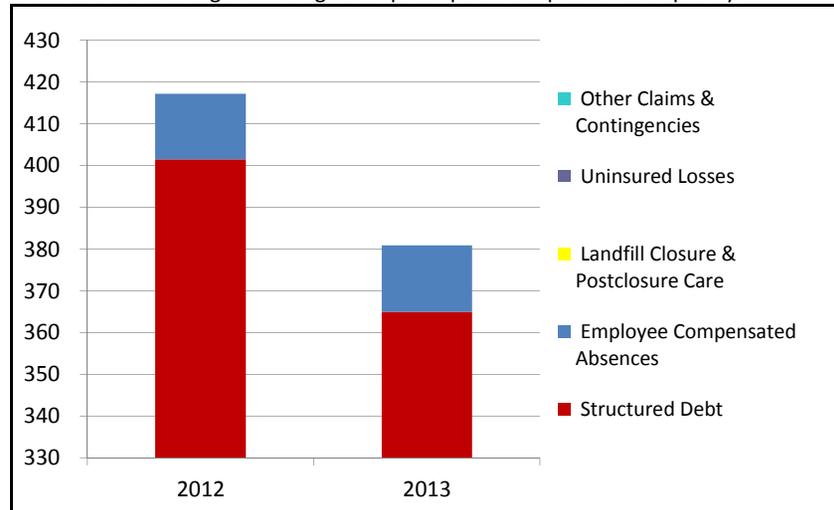
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

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