

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**



**YEAR ENDED DECEMBER 31, 2017**

**WASHINGTON COUNTY, WISCONSIN**  
**Comprehensive Annual Financial Report**  
**For The Year Ended**  
**December 31, 2017**

**Prepared by:**  
**Finance Department**

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**WASHINGTON COUNTY, WISCONSIN**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**

**Table of Contents**

	<u><b>Page No.</b></u>
<b>Introductory Section</b>	
Letter of Transmittal from Finance Director	3 - 5
GFOA Certificate of Achievement for Excellence in Financial Reporting	7
Organization Chart	8
List of Principal Officials	9 - 10
<b>Financial Section</b>	
Independent Auditors' Report	13 - 14
Management's Discussion and Analysis (Required Supplementary Information)	17 - 28
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	31
Statement of Activities	32
Fund Financial Statements	
Balance Sheet - Governmental Funds	33
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	34
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	35
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities	36
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – General Fund	37
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – County Roads and Bridges Special Revenue Fund	38
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Human Services Special Revenue Fund	39
Statement of Net Position – Proprietary Funds	40
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	41
Statement of Cash Flows – Proprietary Funds	42
Statement of Fiduciary Net Position – Fiduciary Fund	43
Notes to the Financial Statements	44 – 78

**WASHINGTON COUNTY, WISCONSIN**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**

**Table of Contents**

	<u><b>Page No.</b></u>
<b>Required Supplementary Information</b>	
Schedule of Proportionate Share of Net Pension Liability (Asset) – Wisconsin Retirement System	81
Schedule of Contributions – Wisconsin Retirement System	82
Schedule of Changes in the Total OPEB Liability and Related Ratios – OPEB Plan	83
Notes to Required Supplementary Information	84
<b>Supplementary Information</b>	
Statement of Changes in Assets and Liabilities – Agency Fund	89
Combining Balance Sheet – Non-Major Governmental Funds	93
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds	94
Combining Balance Sheet – Non-Major Special Revenue Funds	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Special Revenue Funds	96
Combining Balance Sheet – Non-Major Capital Projects Funds	97
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Capital Projects Funds	98
Aging and Disability Resource Center – Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	99
Child Support – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	100
Land Conservation – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	101
Transit – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	102
Wisconsin Fund Program – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	103
Land Records – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	104
Jail Assessment – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	105

WASHINGTON COUNTY, WISCONSIN

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2017

Table of Contents

	<u>Page No.</u>
<b>Supplementary Information (continued)</b>	
Jail Commissary – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	106
Drug Forfeiture – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	107
DARE Program – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	108
Economic Development – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	109
Revolving Loan Program – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	110
Debt Service – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	111
Capital Improvements – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	112
Information Services – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	113
Sheriff's Department and Jail – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	114
UWWC – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	115
Sheriff's Radio System – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	116
Park Development – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	117
Fair Park Capital Improvements – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	118
Equipment Replacement – Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	119
Combining Statement of Net Position – Internal Service Funds	123
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds	124
Combining Statement of Cash Flows – Internal Service Funds	125
Schedule of Revenues and Other Financing Sources – Budget and Actual – General Fund	129 - 131

**WASHINGTON COUNTY, WISCONSIN**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2017**

**Table of Contents**

	<b><u>Page No.</u></b>
<b>Supplementary Information (continued)</b>	
Schedule of Expenditures and Other Financing Uses – Budget and Actual – General Fund	132 – 133
<b>Statistical Section</b>	
Net Position by Component – Last Ten Fiscal Years	137
Changes in Net Position – Last Ten Fiscal Years	138 - 139
Fund Balances, Governmental Funds – Last Ten Fiscal Years	140
Changes in Fund Balance, Governmental Funds – Last Ten Fiscal Years	141
Assessed Value and Actual Value of Taxable Property – Last Ten Fiscal Years	142
Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years	143 - 144
Principal Property Tax Payers – Current Year and Nine Years Ago	145
Property Tax Levies and Collections – Last Ten Fiscal Years	146
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	147
Legal Debt Margin Information – Last Ten Fiscal Years	148
Computation of Direct, Overlapping and Underlying Debt	149
Demographic and Economic Statistics – Last Ten Calendar Years	150
Principal Employers – Current Year and Nine Years Ago	151
Various Statistics – Ten Year Trend	152
Operating Indicators by Program/Function – Seven Year Trend	153

# **INTRODUCTORY SECTION**



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FINANCE DEPARTMENT  
MARGARET M. HAMERS  
FINANCE DIRECTOR

June 28, 2018

To the County Board of Supervisors and the Citizens of Washington County:

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Washington County for the fiscal year ended December 31, 2017. To satisfy requirements of state law, grant requirements, debt covenants, and County ordinance, this report has been prepared by the County's Finance Department in conformity with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Washington County management is responsible for the completeness and fairness of the information, including disclosures, presented in this report. We believe the information presented is accurate, complete, and reliable in all material respects, and that it fairly presents the County's financial position and results of operations. To provide a reasonable basis for making these representations, management of the County has established a comprehensive framework of internal control. Because the cost of internal controls should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

A firm of licensed certified public accountants, Baker Tilly Virchow Krause, LLP, has performed an independent audit of, and issued an unmodified opinion on, the County's financial statements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors' report is presented as the first component of the financial section of this report.

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 the independent auditor to report not only on the fair presentation of the financial statements, but also on the internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. The auditors' report related specifically to the single audit is not included in this document, but is issued under separate cover. This separate report can be obtained from the Finance Department or on the County's website (<http://www.co.washington.wi.us>).

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

## **Profile of the Government**

Washington County operates under a County Administrator who is appointed by the governing body and responsible for the administrative functions of the County. The governing body of the County is comprised of twenty-six (26) non-partisan County Board Supervisors, each serving two-year terms and elected by a majority of voters from their respective district. From its members, the Board elects a Chairman responsible for conducting the proceedings of the Board at its meetings. The County Board is responsible for, among other things, passing ordinances and resolutions, exercising legislative control, adopting the budget, and appointing committees.

Washington County provides a full range of services, including law enforcement and county jail (Sheriff's Office), nursing home care, highway and other infrastructure construction and maintenance, health and human services, support for the State's judicial system, educational and recreational activities and events, and conservation and development activities.

The County is required to adopt a budget in conformance with Chapter 65.90 of the Wisconsin State Statutes. Adoption of the budget for the ensuing year takes place at the November County Board meeting. The County Board holds required public hearings on the proposed budget prior to adoption. The budget must list all existing indebtedness of the County and include anticipated revenues from all sources during the ensuing year, and must list all proposed appropriations for each department, activity, and reserve account during the ensuing year. The budget must show actual revenues and expenditures for the prior year and not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year. Budget-to-actual comparisons are provided in the other supplementary information section of this report for each fund for which an appropriated annual budget has been adopted.

## **Factors Affecting Financial Conditions**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Washington County operates.

**Local economy.** Washington County, created in 1836, serves a population of approximately 133,000 and is located in southeastern Wisconsin, in the northwestern corner of the Milwaukee region. The County encompasses an area of 436 square miles and consists of two cities, six villages, and twelve towns. Since 2000, the population of the County has grown more than twice as fast as the state's growth rate. Along with a rapidly growing population, the County's unemployment rate has decreased from 3.3% in 2016 to 2.8% in 2017.

The County is located along two US Highway corridors which makes it an ideal location for many manufacturing industries such as machine tooling, metal fabrication, printing and publishing, agribusiness, and trucking. Washington County is home to many well-known consumer product businesses, including Quad/Graphics (commercial lithographic printing), West Bend Mutual Insurance (direct property and casualty insurers), Broan-Nutone (electric housewares and household fans), Signicast (steel investment foundries), Serigraph (commercial screen printing), Regal Ware (cookware manufacturing), and Gehl Foods (food product manufacturing).

**Long-term financial planning.** To plan for the future, Washington County engages in a strategic planning process which focuses on prioritizing programs and issues impacting county government. In 2016, the Board identified a set of long term goals to implement over the next two years. These goals were developed in conjunction with the County's priority based budgeting which has been factored into decision-making and budget processes since 2016.

As part of long range planning, the County develops a five-year capital improvement plan. The plan identifies major capital improvement projects and the methods to finance them. The most recent document approved in April 2018 identifies \$58.9 million of projects over the five years of 2019-2023. County sales tax collections are projected to fund \$36.5 million and the balance will be funded by other funding sources including fund balances and debt issues.

**Major Initiatives.** The 2018 budget includes plans for the following:

- Several road projects encompassing approximately 4.5 miles including county highways P, NN/Z, M, and MY.
- Audio visual system upgrades to the County justice center including court rooms.
- Pay plan changes including a 2% cost of living increase and budgeted dollars targeted to study the county's pay plan. Additionally, the County was able to hold health insurance costs flat for employees. These initiatives are a continued effort to remain competitive and attract a high-quality workforce.
- Funds for a study and/or implementation of shared services, collaboration, or consolidation possibilities.
- Implementation of the Parks Fiscal Sustainability Plan, which is designed to eventually make the county parks independent from the county property tax levy.

### **Relevant Financial Policies**

**Fund Balance:** The County has adopted a Fund Balance Policy whereby it states that working capital retained in the General Fund unassigned fund balance should be between 8% and 15% for expenditure of the General, Human Services, ADRC and Child Support Funds. Undesignated fund balance is at 19% of designated expenditures. This "working capital" will be used to help cover revenue shortfalls or unanticipated expenditures and will be available to stabilize the tax rate and provide liquidity. This balance will allow the County to maintain a prudent level of financial reserves to guard against potential service disruptions. This policy has enabled the County to maintain strong fund balances which contribute to its continued Aaa rating by Moody's.

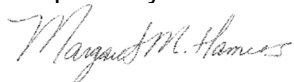
### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual financial report for the fiscal year ended December 31, 2016. In order to be awarded a Certificate of Achievement, the county must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. The County has received this award for fifteen consecutive years and I believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements. We are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department and other County departments. I would like to express my appreciation to all County staff who assisted and contributed to the preparation of this report, specifically the Assistant Finance Directors David Owens, Kathie Wild, and Aaron Daul.

Credit must also be given to the County Administrator and the County Board of Supervisors for their unflinching support for maintaining the highest standards of professionalism in the management of Washington County.

Respectfully submitted,



Margaret M. Hamers  
Finance Director

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Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Washington County  
Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

# COUNTY BOARD

## EXECUTIVE COMMITTEE

(Budget & CIP)

7 Members: Chair, Vice-Chair,  
5 Standing Committee Chairs

Economic Development & Tourism

County Board  
Office

Administration

County Attorney

## ADMINISTRATIVE COMMITTEE

County Clerk  
Human Resources  
Facilities  
Information Services  
Finance  
Treasurer  
Register of Deeds  
Ag. & Indust. Society  
Historical Society  
Library

AIS Board Rep.  
Historical Soc. Bd Rep.  
Mid-WI Fed. Libr. Sys. Bd.  
UWWC (C-West Bend Rep)  
Tax Deeds

## HEALTH, AGING, AND LONG TERM CARE COMMITTEE

Health  
Veterans Service  
ADRC  
Samaritan

Aging Commission  
ADRC Board  
Board of Health (Ozaukee)  
Nutrition Adv. Council  
Nursing Home Board of Trustees  
Veterans Services Commission

## HUMAN SERVICES COMMITTEE

Human Services  
Child Support

Behavioral Health Task  
Force

## PUBLIC SAFETY COMMITTEE

Emergency Mgmt.  
Medical Examiner  
Sheriff  
Clerk of Courts  
District Attorney

Civil Service Commission  
Emergency Mgmt. Committee  
Local Emerg. Planning Comm.  
Radio Committee  
Security and Facilities Comm.  
Sheriff's Grievance Committee  
Traffic Safety Commission

## PUBLIC WORKS COMMITTEE

Highway  
Transit  
Planning & Parks  
UW-Extension

Board of Adjustment  
Comm. On Ag. Ext. &  
Conservation  
EWRRC  
Highway Committee  
Land Conservation Comm.  
Land Information Council  
Parks Commission

### **Other Boards, Committees, and Commissions (Unassigned to Specific Standing Committees)**

EDWC Board of Directors  
Jt. Review Tax Increment  
SEWI Prof. Baseball Dist. Bd.

Ethics Board  
Landmarks Commission  
SEWRPC

HOME Consortium  
Personnel Jurisd. Reps.  
W-O-W Workforce Dev. Bd.

Inland Lakes  
Sgt. At Arms

**WASHINGTON COUNTY, WISCONSIN**  
**List of Principal Officials**  
**December 31, 2017**

**Department Heads**

**Administration**  
Joshua Schoemann

**Clerk of Courts**  
Theresa Russell

**Human Services**  
Julie Driscoll

**Medical Examiner**  
Robert Schafer

**County Attorney**  
Brad Stern

**County Clerk**  
Ashley Reichert

**County Treasurer**  
Jane Merten

**District Attorney**  
Mark Bensen

**Finance Director**  
Margaret Hamers

**Health**  
Kirsten Johnson

**Highway**  
Scott Schmidt

**Human Resources**  
Todd Scott

**Aging & Disability  
Resource Center**  
Tammy Anderson

**Planning & Parks/Central  
Services**  
Jamie Ludovic

**Register of Deeds**  
Sharon Martin

**Samaritan Health Center**  
Mari Borek

**Sheriff**  
Dale Schmidt

**University Extension**  
Cindy Sarkady

**Veteran's Service**  
Kurt Rusch



WASHINGTON COUNTY, WISCONSIN  
List of Principal Officials  
December 31, 2017

County Board of Supervisors

Chairperson .....Rick Gundrum  
First Vice-Chairperson ..... Mark McCune  
Second Vice-Chairperson..... Donald Kriefall

**Executive  
Committee**

Rick Gundrum  
Mark McCune  
Donald Kriefall  
Timothy Michalak  
Kristine Deiss  
John Bulawa

**Administration Committee**

Timothy Michalak  
Raymond Heidtke  
Michael Otten  
Peter Sorce  
Jeffrey Geib

**Human Services Committee**

Kristine Deiss  
Christopher Bossert  
Dawn Eyre  
Joseph Gonnering

**Health, Aging, & Long  
Term Care Committee**

Michael Bassill  
Robert Hartwig  
Roger Kist  
Thomas Niebler  
Gerald Schulz

**Public Safety Committee**

Donald Kriefall  
Rock Brandner  
Denis Kelling  
Brian Krebs  
Marilyn Merten

**Public Works Committee**

John Bulawa  
Michael Miller  
Michael Parsons  
Daniel Goetz  
Jeffrey Schleif

## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

To the Members of the County Board  
Washington County  
West Bend, 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 Washington County, Wisconsin, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Washington 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 over financial reporting relevant to Washington 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 Washington 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 Washington County, Wisconsin, as of December 31, 2017 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the county roads and bridges and human services special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Members of the County Board  
Washington County

***Emphasis of Matter***

As discussed in Note A, Washington County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective January 1, 2017. Our opinions are not modified with respect to this matter.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

***Other Reporting Required by Government Auditing Standards***

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

*Baker Tilly Voichau Krause, LLP*

Milwaukee, Wisconsin  
June 28, 2018

# **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

As management of Washington County, we offer readers this narrative overview and analysis of the County's financial performance during the fiscal year ended December 31, 2017. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section.

**Financial Highlights**

- The County's assets and deferred outflows exceeded liabilities and deferred inflows of resources at the close of 2017 by \$177.8 million (*net position*). Of this amount \$50.2 million is classified as *unrestricted net position*, \$2.9 million is restricted for specific purposes (*restricted net position*), and \$124.7 million is net investment in capital assets.
- The County's total net position increased by \$1.2 million as a result of reduced expenses in several areas (explained further in later sections).
- On December 31, 2017, the County's governmental funds reported combined fund balances of \$34.5 million, an increase of \$1 million. Approximately \$29.3 million, or 85% of the combined fund balance, is available for spending at the County's discretion (*committed, assigned, and unassigned fund balance*) which is comparable to the prior year.
- The County's property tax rate decreased by \$0.02 to \$2.58 per \$1,000 of property value for the 2017 budget year and total outstanding debt decreased by \$1.2 million.
- County Sales Tax collections increased \$0.3 million from the prior year and was \$0.6 million over budgeted amounts for the 2017 year. This increase was the result of additional taxable sales in the County and did not result from a rate change (which is statutorily set).
- The general fund balance currently exceeds the fund balance policy established by the County. This is the result of: 1) unanticipated revenues in the Human Services Department which reduced the need for tax levy in that fund and 2) an unfinished capital project in the general fund that resulted in unexpended funds. A portion of this excess is anticipated to be used in 2018 per the established fund balance policy.

**Overview of the Financial Statements**

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

**Government-wide financial statements** are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues



**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused paid time off).

Both of these government-wide financial statements (pages 31-32) distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government, public safety, public works, health and human services, culture and recreation, and conservation and development. The business-type activities of the County include a healthcare center, an assisted living facility, a golf course, and highway operations.

**Fund financial statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary 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 (on pages 33-39) focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful 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 County'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.

Washington County maintains 24 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General, County Roads and Bridges, and Human Services funds which are considered to be major funds. Data from the other 21 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the supplemental information section of this report.

The County adopts an annual budget for all its governmental funds. As part of the basic financial statements, budgetary comparison statements have been provided for the General fund and for each individual, major special revenue fund to demonstrate compliance with the budget. Budgetary comparisons for other funds with adopted budgets have been included in other supplementary financial information.

**Proprietary funds** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

County uses enterprise funds to account for its healthcare center, assisted living facility, golf course, and highway operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds for its various insurance activities, information services, central reproduction services, and central fueling services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements (on pages 40-42) provide the same type of information as the business-type activities in the government-wide financial statements, only in more detail. The Samaritan Health Center, Fields of Washington County, Family Park Golf Course, and Highway are considered to be major funds of the County. The County's six (6) internal service funds are combined into a single aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the supplemental information section of this report.

**Fiduciary funds** account for resources held for the benefit of parties outside the government. They 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 funds is much like that used for proprietary funds.

The County's fiduciary funds consist of agency funds which are used to account for monies received, held, and disbursed on behalf of other governmental agencies. The fiduciary fund financial statement can be found on page 43.

**Notes to the financial statements** 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 financial statements can be found on pages 44-78.

**Required supplementary information** (pages 81-84) provides information on the County's proportionate share of and contributions to the Wisconsin Retirement System pension and the County's other post-employment benefits (OPEB).

**Supplementary information** is presented immediately following the required supplementary information (pages 89-133) and includes the nonmajor governmental funds and internal service funds combining statements referred to earlier and other detailed schedules.

### **Government-wide Financial Analysis**

As noted earlier, over time net position can serve as a useful indicator of a government's financial position. In the case of Washington County, assets and deferred outflows exceed liabilities and deferred inflows by \$177.8 million at the close of the most recent fiscal year.

The largest portion of the County's net position (70%) reflects its investment in capital assets (e.g. land, improvements, buildings, machinery and equipment, and infrastructure, net of depreciation), less the outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to 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

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

since the capital assets themselves cannot be used to liquidate these liabilities. Additionally, the depreciation of capital assets is an expense for proprietary funds and therefore available to be reimbursed through the user fees of those funds.

Restricted net position (\$2.9 million or 1.6%) represents resources that are subject to external constraints (grant terms, laws or regulations, etc.). Unrestricted net position (\$50.2 million or 28.3%) represents the remaining amount of net position and may be used to meet the County's ongoing obligations. Further details on net position can be found in the Statement of Net Position on page 31.

<b>Washington County's Net Position</b> (Amounts Expressed in \$000's)						
	Governmental Activities		Business-Type Activities		Totals	
	2016	2017	2016	2017	2016	2017
Current and other assets	\$ 83,366	\$ 85,694	\$ 3,815	\$ 4,201	\$ 87,181	\$ 89,895
Non current assets	3,741	5,408	-	-	3,741	5,408
Capital assets	106,685	106,913	26,304	25,912	132,989	132,825
<b>Total assets</b>	<b>193,792</b>	<b>198,015</b>	<b>30,119</b>	<b>30,113</b>	<b>223,911</b>	<b>228,128</b>
Deferred outflows of resources	19,148	12,946	5,579	4,097	24,727	17,043
Long-term liabilities	8,332	6,391	8,689	7,602	17,021	13,993
Other liabilities	8,147	7,813	1,331	1,710	9,478	9,523
<b>Total Liabilities</b>	<b>16,479</b>	<b>14,204</b>	<b>10,020</b>	<b>9,312</b>	<b>26,499</b>	<b>23,516</b>
Deferred inflows of resources	43,628	41,980	1,941	1,891	45,569	43,871
<b>Net position</b>						
Net investment in capital assets	103,858	104,821	19,788	19,860	123,646	124,681
Restricted	3,303	2,789	68	72	3,371	2,861
Unrestricted	45,672	47,167	3,881	3,075	49,553	50,242
<b>Total net position</b>	<b>\$ 152,833</b>	<b>\$ 154,777</b>	<b>\$ 23,737</b>	<b>\$ 23,007</b>	<b>\$ 176,570</b>	<b>\$ 177,784</b>

As shown in the following table, the County's net position increased by \$1.2 million during the year. This increase was a result of expenditures being less than budgeted for various reasons and some of the unspent funds have been carried into 2018 for project completions. It should be noted that the prior year decrease was a result of additional pension expenses recognized in 2016 based on the County's share of the state's pension plan.

The County early implemented GASB Statement No. 75 effective January 1, 2017 which impacts how the County reports postemployment benefits other than pensions (OPEB) and resulted in a cumulative effect of change in accounting principle. The accounting change is explained in Note A.2 and the OPEB is explained in further detail in Note D.2 of the Notes to the Financial Statements.

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

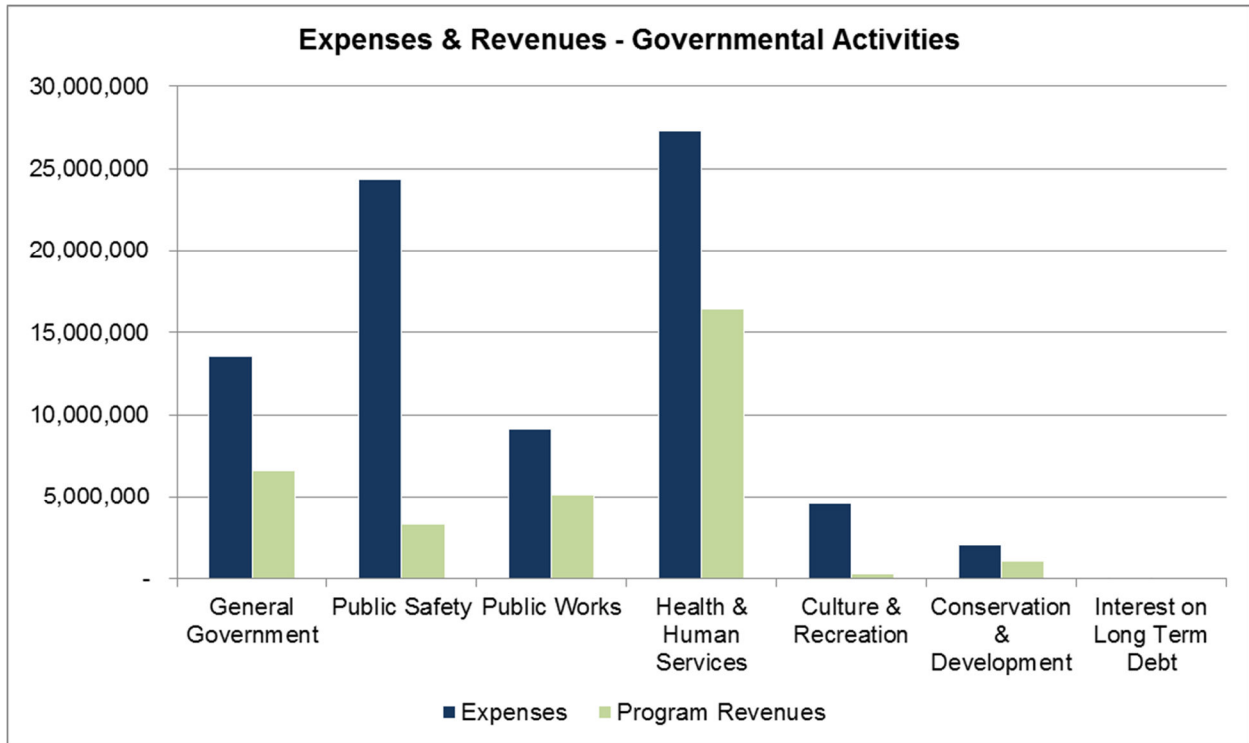
<b>Washington County's Change in Net Position</b>						
(Amounts Expressed in \$000's)						
	Governmental Activities		Business-Type Activities		Totals	
	2016	2017	2016	2017	2016	2017
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 11,349	\$ 12,106	\$ 24,220	\$ 24,371	\$ 35,569	\$ 36,477
Operating grants and contributions	18,095	18,599	1,234	1,264	19,329	19,863
Capital grants and contributions	3,182	2,176	-	-	3,182	2,176
General revenues:						
Property taxes	35,177	36,381	-	-	35,177	36,381
Other taxes	11,739	12,064	-	-	11,739	12,064
State grants and other contributions not restricted	918	911	-	-	918	911
Unrestricted interest and investment earnings	964	1,143	11	-	975	1,143
Other	30	30	2	23	32	53
<b>Total revenues</b>	<b>81,454</b>	<b>83,410</b>	<b>25,467</b>	<b>25,658</b>	<b>106,921</b>	<b>109,068</b>
<b>Expenses:</b>						
General government	13,529	13,525	-	-	13,529	13,525
Public safety	22,926	24,387	-	-	22,926	24,387
Public works	11,439	9,115	-	-	11,439	9,115
Health and human services	27,283	27,283	-	-	27,283	27,283
Culture and recreation	5,144	4,585	-	-	5,144	4,585
Conservation and development	2,178	2,055	-	-	2,178	2,055
Interest on long-term debt	59	43	-	-	59	43
Samaritan Health Center	-	-	12,273	12,378	12,273	12,378
Fields of Washington County	-	-	2,205	2,310	2,205	2,310
Family Park Golf Course	-	-	1,169	1,196	1,169	1,196
Highway	-	-	10,490	10,404	10,490	10,404
<b>Total expenses</b>	<b>82,558</b>	<b>80,993</b>	<b>26,137</b>	<b>26,288</b>	<b>108,695</b>	<b>107,281</b>
<b>Change in net position before transfers and special items</b>	<b>(1,104)</b>	<b>2,417</b>	<b>(670)</b>	<b>(630)</b>	<b>(1,774)</b>	<b>1,787</b>
Transfers	-	100	-	(100)	-	-
Cumulative effect of accounting change	-	(573)	-	-	-	(573)
<b>Change in net position</b>	<b>(1,104)</b>	<b>1,944</b>	<b>(670)</b>	<b>(730)</b>	<b>(1,774)</b>	<b>1,214</b>
<b>Net Position, beginning</b>	<b>153,937</b>	<b>152,833</b>	<b>24,407</b>	<b>23,737</b>	<b>178,344</b>	<b>176,570</b>
<b>Net Position, ending</b>	<b>\$ 152,833</b>	<b>\$ 154,777</b>	<b>\$ 23,737</b>	<b>\$ 23,007</b>	<b>\$ 176,570</b>	<b>\$ 177,784</b>

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

**Governmental Activities**

Governmental activities expenses exceeded program revenues by \$48.1 million. When general revenues (which includes items such as property and sales taxes, unrestricted grants and contributions, and unrestricted interest earnings) are included, total revenues exceed expenses by \$1.9 million.

The following graph illustrates the expenses and program revenues (excluding general revenues) for each functional activity.

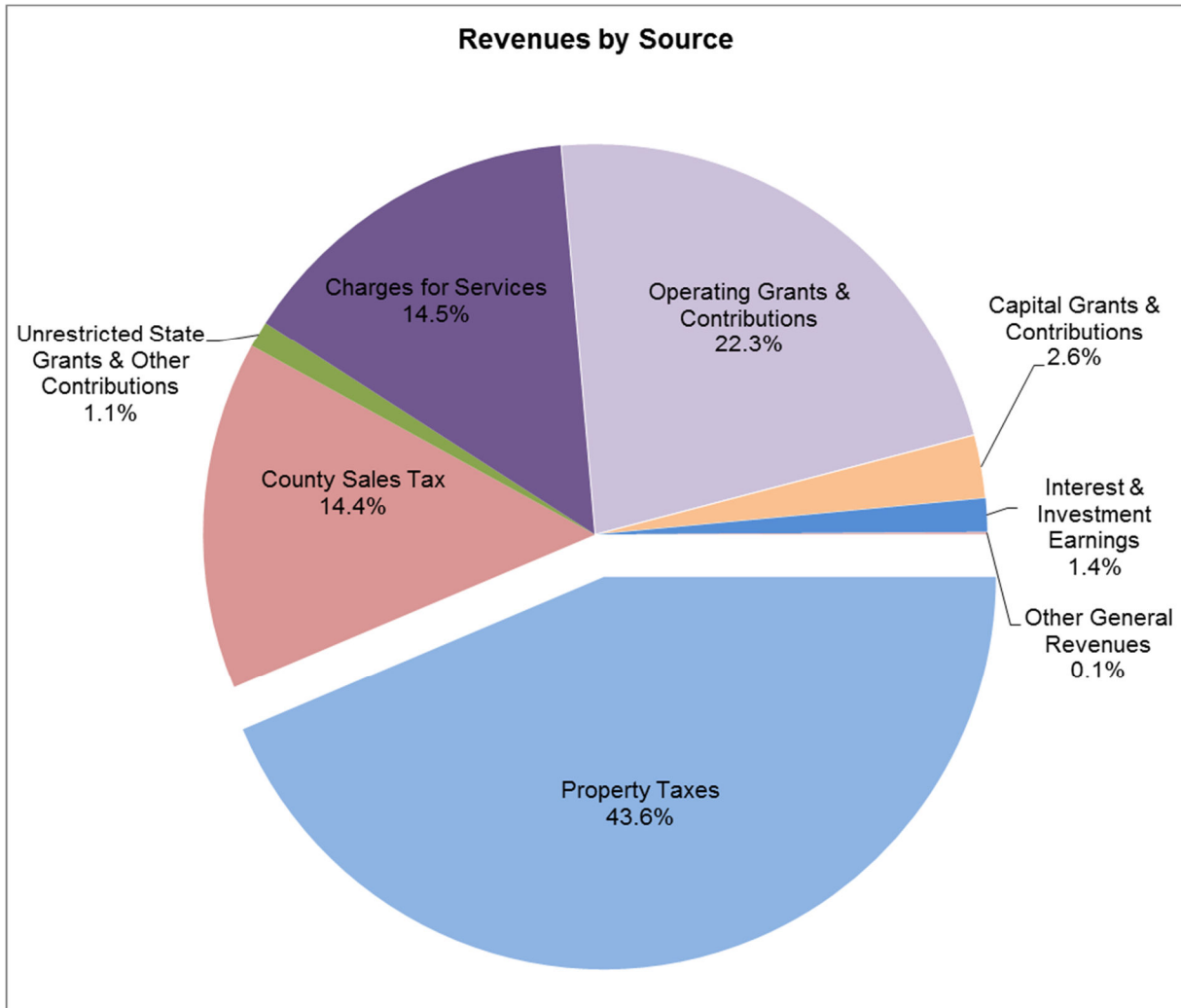


The County's expenses for governmental activities decreased by \$1.6 million, or 1.9%. The majority of the decrease is within the public works function due to the fluctuating nature of the County's planned road construction projects. While public works expenses decreased by \$2.3 million, public safety expenses increased by \$0.6 million due to increased overtime costs in the Sheriff's department.

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

Program revenues for the County's governmental activities were \$32.9 million for 2017, representing a minimal increase of \$0.3 million, or 0.8%, over fiscal year 2016. There were no significant program revenue changes between 2016 and 2017.

Sources of revenue for 2016 as a percentage of total revenues are shown in the following graph. Property taxes constitute the largest revenue source and remains consistent with the prior year.

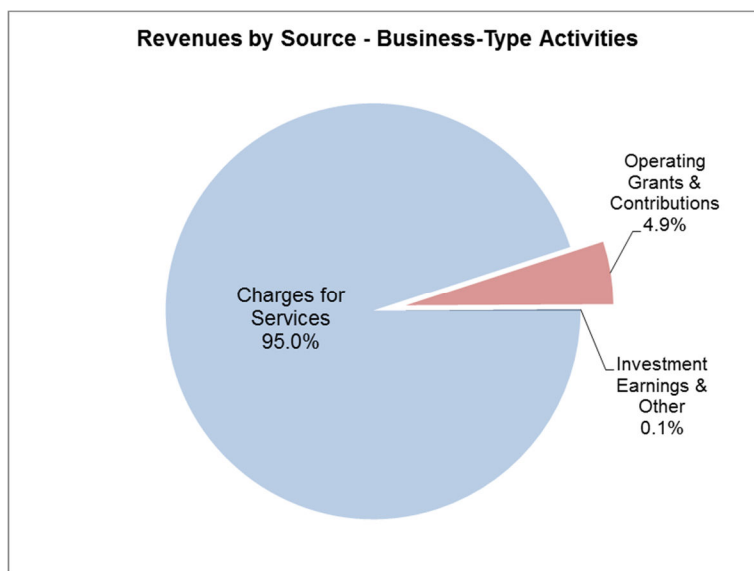
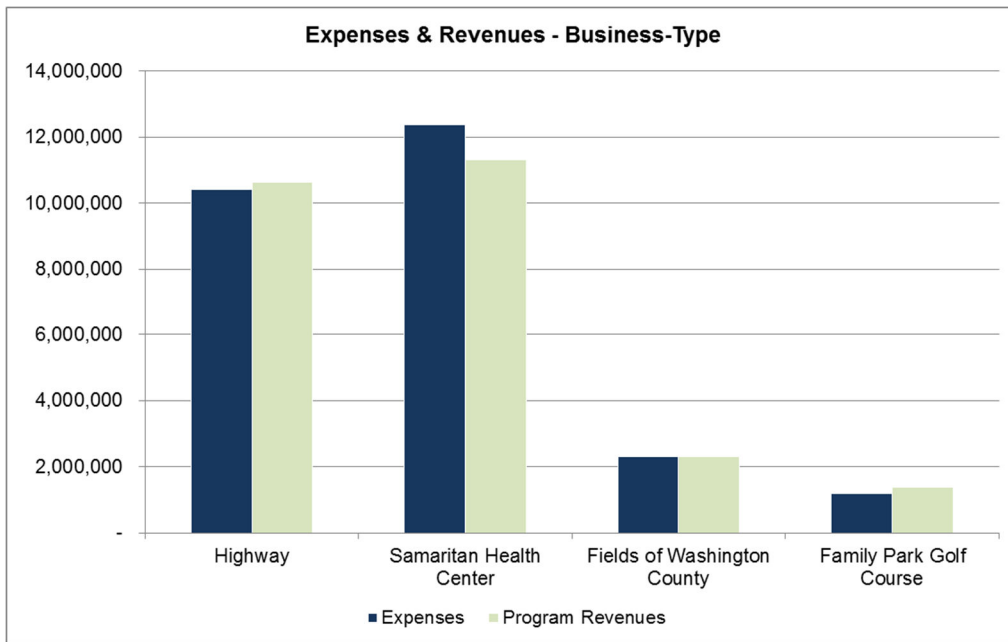


**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

**Business-type Activities**

Business-type activities decreased the County's net position by \$0.7 million. This decrease was a result of increased staffing expenses in the Samaritan Health Center and Fields assisted living facility.

The following graphs illustrate the expenses and program revenues, which does not include transfers, for each area and revenues by sources in the business-type activities. Charges for services continues to be the major revenue source for business-type activities.



**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

**Financial Analysis of the 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 Washington 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 financing requirements. In particular, *committed, assigned, and unassigned fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$34.5 million, an increase of \$1 million from the prior year. Approximately, 46% of this amount, \$15.7 million, is *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *nonspendable, restricted, committed, or assigned* to indicate that it is not available for new spending because it has already been committed for inventory and prepaid items, non-current receivables, delinquent property taxes, budget carryovers, debt service, or other purposes. Fund balances are summarized in note C.9 of the Notes to the Financial Statements.

**General Fund.** The general fund is the chief operating fund of the County. At year end, total fund balance of the General Fund was \$21 million, of which 74%, or \$16 million, was unassigned. Committed and assigned fund balance was \$3 million, or 14% of total fund balance. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers. Unassigned fund balance represents 39.8% of total general fund expenditures, transfers out, and other uses, while total fund balance represents 53.7% of that same amount.

The County's General Fund balance increased by \$2.6 million from the prior year. This increase was \$3.7 million more than originally budgeted due to various reasons outlined in the General Fund Budgetary Highlights below.

**County Roads and Bridges.** The County Roads and Bridges fund accounts for construction and maintenance of County roads and bridges through financing provided by state aids, sales taxes, and property taxes. The fund has a total fund balance of \$1.9 million which is comparable to the prior year and assigned for specific purposes.

**Human Services.** The Human Services special revenue fund accounts for the revenues and expenditures associated with the Human Services Department. This is one of the largest departments within the County and receives a wide variety of intergovernmental revenues and property taxes. The Human Services fund balance of \$0.3 million is comparable to prior years and is mostly assigned for specific purposes (an immaterial amount is nonspendable for prepaid expenses).

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

The unrestricted net position of the Samaritan fund decreased due to increases in the cost of care provided and relatively stagnant revenues.



**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

**General Fund Budgetary Highlights**

Differences between the original budget and the final amended budget resulted in a \$1.9 million increase in appropriations. Carryovers from the prior fiscal year accounted for \$1.5 million of the increase. The remaining \$0.4 million increase was due to an approved \$0.3 million use of fund balance for window replacement at the Old Courthouse and \$0.1 million of various small budget adjustments.

Actual revenues of the general fund were \$1.1 million over the final amended budget. Public Charges for Services exceeded budget by \$0.7 million in relation to \$0.5 million of fees from the County's hosting of the US Golf Open and additional real estate transfer fees of \$0.2 million. Other miscellaneous revenues exceeded budget as a result of \$0.3 million of additional court fee collections from the state's tax intercept program.

Actual expenditures of the general fund were \$1.6 million under the final amended budget.

- \$0.8 million of funds carried over to the next year for: delayed and ongoing capital projects (\$0.4 million), ongoing grant programs (\$0.2 million), and other various reasons including restricted use of donations (\$0.2 million).
- \$0.2 million of personnel savings due to efforts to reduce staffing levels and normal employee turnover.
- Continued efforts across all departments to restrain spending resulted in various savings of \$0.6 million including reduced repair and maintenance costs, reduced technology purchases and consulting, and other reductions.

The General Fund budgetary comparison is presented on page 37 of this report.

**Capital Asset and Debt Administration**

**Capital assets.** Washington County's investment in capital assets for its governmental and business-type activities as of December 31, 2017, amounted to \$133 million (net of accumulated depreciation), and is comparable to the prior year. This investment in capital assets includes land, improvements, buildings, machinery and equipment, public domain infrastructure (highways and bridges), and construction in progress.

Major capital asset events in the current fiscal year included the following:

- Several County highway projects totaling approximately \$3.7 million including highways C and D and a bridge on Highway M.
- Sheriff radio and 911 technology improvement projects \$1.5 million and ongoing squad replacements of \$0.36 million.
- Audiovisual equipment upgrades in County courtrooms of \$0.35 million.
- County Park improvements (\$0.2 million) including shelter improvements and equipment replacement.

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

**Washington County's Net Capital Assets**  
(Amounts Expressed in \$000's)

	Governmental activities		Business-type activities		Totals	
	2016	2017	2016	2017	2016	2017
Land and improvements	\$ 15,011	\$ 14,726	\$ 3,297	\$ 3,359	\$ 18,308	\$ 18,085
Buildings	40,289	38,267	18,215	17,307	58,504	55,574
Machinery and equipment	12,173	11,077	4,742	5,246	16,915	16,323
Infrastructure	37,287	38,517	-	-	37,287	38,517
Construction in progress	1,925	4,326	50	-	1,975	4,326
<b>Total</b>	<b>\$ 106,685</b>	<b>\$ 106,913</b>	<b>\$ 26,304</b>	<b>\$ 25,912</b>	<b>\$ 132,989</b>	<b>\$ 132,825</b>

Additional information on the County's capital assets can be found in Note C.5 in the Notes to the Financial Statements.

**Long-term debt.** At the end of the current fiscal year, Washington County had \$8.265 million of general obligation debt outstanding. Under current state statutes, the County's general obligation debt issues are subject to a legal limitation of 5% of equalized value of taxable property in the County. As of December 31, 2017 the County's total amount applicable to the debt margin (outstanding debt plus debt premium less debt service fund balance) is \$8.2 million, which is significantly below the legal limit of \$730.7 million. The County maintains a Aaa rating from Moody's Investors Services on general obligation debt.

The net debt per capita decreased from the prior year from \$73 to \$63 at year end due to decreased outstanding debt (population remained consistent with the prior year). During 2017, the County's net debt decreased by \$1.2 million due to normally scheduled debt payments.

Additional information on the County's long-term debt can be found in Note C.8 of the Notes to the Financial Statements.

**WASHINGTON COUNTY, WISCONSIN**  
**Management's Discussion and Analysis (Unaudited)**  
**December 31, 2017**

**Economic Factors and Next Year's Budgets and Rates**

The State of Wisconsin's continued tax levy limits impact the County and its ability to generate new revenues at the same rate as expenditure increases. The following economic factors currently affect Washington County and were considered in developing the 2018 budget.

- The County has continued to decrease its tax rate for the fifth consecutive year in 2018 (down to \$2.49). This decreased rate still accounts for an increase in tax revenues in 2018 of \$0.7 million which is being used to cover increased operations and debt services.
- The County's property tax base continues to grow with equalized values increasing the past two years – 4.6% in 2017 and 5.3% in 2018. Levy limits restrict tax revenue growth to net new construction which is less than total equalized value growth. The net new construction was 1.54% for the 2018 tax levy.
- Interest rates are expected to continue increasing through the 2018 fiscal year, but will remain lower than pre-recession rates. Gains seen from increased rates however are expected to be negated by decreased interest from delinquent taxes. With economic growth, fewer tax bills are left unpaid and therefore do not accumulate penalties and interest for late payment as previously seen.
- County expenditures are expected to increase for employee costs due to a 2% cost of living increase for most employees. However, the County was able to keep health insurance costs stable based on favorable claims history and prior plan changes.
- The County continues to implement new strategies to manage the challenges of limited revenue growth including priority based budgeting. The 2018 budget includes initiatives related to bringing the County's expenses in line with strategic priorities including reduced spending in non-priority areas through program elimination, staff reduction, and other efforts such as implementation of a parks fiscal sustainability plan.

**Requests for Information**

This financial report is designed to provide a general overview of Washington County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Washington County Finance Director, 432 E Washington Street, West Bend, WI 53095.

General information relating to Washington County, Wisconsin can also be found at the County's website, <http://www.co.washington.wi.us>.

# **BASIC FINANCIAL STATEMENTS**

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WASHINGTON COUNTY, WISCONSIN

Statement of Net Position  
December 31, 2017

	<b>Governmental</b>		<b>Business-type</b>		<b>Total</b>
	<b>Activities</b>		<b>Activities</b>		
<b>Assets and Deferred Outflows of Resources</b>					
<b>Assets</b>					
Cash and investments	\$ 39,694,085	\$	2,450	\$	39,696,535
Receivables (net of allowances for uncollectibles)	45,178,153		2,688,252		47,866,405
Internal balances	(383,012)		383,012		---
Inventories	199,127		1,089,625		1,288,752
Prepaid items	995,719		3,891		999,610
Restricted assets					
Cash and investments	9,898		33,844		43,742
Noncurrent receivables					
Due within one year	854,891		---		854,891
Due in more than one year	4,552,734		---		4,552,734
Capital assets, nondepreciable					
Land	10,977,619		754,377		11,731,996
Construction in progress	4,326,035		---		4,326,035
Capital assets, depreciable					
Land improvements	13,856,213		5,903,792		19,760,005
Buildings	84,260,193		32,587,320		116,847,513
Machinery and equipment	25,213,709		13,875,253		39,088,962
Infrastructure	83,175,723		---		83,175,723
Less: Accumulated depreciation	(114,895,979)		(27,209,236)		(142,105,215)
<b>Total assets</b>	<u>198,015,108</u>		<u>30,112,580</u>		<u>228,127,688</u>
<b>Deferred Outflows of Resources</b>					
Loss on advance refunding	---		352,266		352,266
Pension	12,945,999		3,744,468		16,690,467
<b>Total deferred outflows of resources</b>	<u>12,945,999</u>		<u>4,096,734</u>		<u>17,042,733</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 210,961,107</u>	\$	<u>34,209,314</u>	\$	<u>245,170,421</u>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>					
<b>Liabilities</b>					
Accounts payable and other current liabilities	\$ 6,119,856	\$	1,075,370	\$	7,195,226
Accrued liabilities	917,265		408,630		1,325,895
Agency deposits	547,299		65,269		612,568
Unearned revenue	229,075		161,219		390,294
Long-term obligations					
Due within one year	2,003,134		940,050		2,943,184
Due in more than one year	2,161,084		6,179,528		8,340,612
Net pension liability	1,675,876		481,969		2,157,845
Total OPEB liability	550,831		---		550,831
<b>Total liabilities</b>	<u>14,204,420</u>		<u>9,312,035</u>		<u>23,516,455</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for subsequent year	36,709,394		375,000		37,084,394
Pension	5,270,485		1,515,749		6,786,234
<b>Total deferred inflows of resources</b>	<u>41,979,879</u>		<u>1,890,749</u>		<u>43,870,628</u>
<b>Net Position</b>					
Net investment in capital assets	104,820,772		19,860,332		124,681,104
Restricted for					
Debt service	261,989		---		261,989
Land records modernization	745,528		---		745,528
Jail improvements or services	1,491,669		---		1,491,669
Economic development - nonexpendable	83,617		---		83,617
Other purposes	206,351		71,680		278,031
Unrestricted	47,166,882		3,074,518		50,241,400
<b>Total net position</b>	<u>154,776,808</u>		<u>23,006,530</u>		<u>177,783,338</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u>\$ 210,961,107</u>	\$	<u>34,209,314</u>	\$	<u>245,170,421</u>

The accompanying notes to financial statements are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Activities  
For the Year Ended December 31, 2017

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental Activities</b>							
General government	\$ 13,525,331	\$ 6,011,194	\$ 580,100	\$ ---	\$ (6,934,037)	\$ ---	\$ (6,934,037)
Public safety	24,387,262	2,726,098	620,700	---	(21,040,464)	---	(21,040,464)
Public works	9,114,860	689,280	2,287,131	2,175,933	(3,962,516)	---	(3,962,516)
Health and human services	27,282,849	1,833,875	14,591,520	---	(10,857,454)	---	(10,857,454)
Culture and recreation	4,584,759	259,795	50,257	---	(4,274,707)	---	(4,274,707)
Conservation and development	2,055,037	586,237	469,118	---	(999,682)	---	(999,682)
Interest on long-term debt	42,738	---	---	---	(42,738)	---	(42,738)
<b>Total governmental activities</b>	<u>80,992,836</u>	<u>12,106,479</u>	<u>18,598,826</u>	<u>2,175,933</u>	<u>(48,111,598)</u>	<u>---</u>	<u>(48,111,598)</u>
<b>Business-type Activities</b>							
Highway	10,403,651	10,626,828	---	---	---	223,177	223,177
Samaritan Health Center	12,378,297	10,051,184	1,264,300	---	---	(1,062,813)	(1,062,813)
Fields of Washington County	2,309,758	2,310,054	---	---	---	296	296
Family Park Golf Course	1,195,887	1,382,940	---	---	---	187,053	187,053
<b>Total business-type activities</b>	<u>26,287,593</u>	<u>24,371,006</u>	<u>1,264,300</u>	<u>---</u>	<u>---</u>	<u>(652,287)</u>	<u>(652,287)</u>
<b>Total</b>	<u>\$ 107,280,429</u>	<u>\$ 36,477,485</u>	<u>\$ 19,863,126</u>	<u>\$ 2,175,933</u>	<u>(48,111,598)</u>	<u>(652,287)</u>	<u>(48,763,885)</u>
<b>General Revenues</b>							
Property taxes					36,380,850	---	36,380,850
County sales taxes					12,003,486	---	12,003,486
Other taxes					60,679	369	61,048
State grants and other contributions not restricted to specific functions					910,844	---	910,844
Interest and penalties on taxes					677,943	---	677,943
Unrestricted investment earnings					464,774	309	465,083
Gain on sale of capital assets					30,008	20,998	51,006
Transfers					100,000	(100,000)	---
<b>Total general revenues</b>					<u>50,628,584</u>	<u>(78,324)</u>	<u>50,550,260</u>
<b>Change in net position</b>					2,516,986	(730,611)	1,786,375
Net position, beginning of year, as originally stated					152,832,574	23,737,141	176,569,715
Cumulative effect of change in accounting principle					(572,752)	---	(572,752)
Net position, beginning of year, restated					<u>152,259,822</u>	<u>23,737,141</u>	<u>175,996,963</u>
<b>Net position, end of year</b>					<u>\$ 154,776,808</u>	<u>\$ 23,006,530</u>	<u>\$ 177,783,338</u>

The accompanying notes to financial statements are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Balance Sheet  
Governmental Funds  
December 31, 2017

	General	County Roads and Bridges	Human Services	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 39,693,860	\$ ---	\$ 225	\$ ---	\$ 39,694,085
Receivables (net of allowances)					
Accounts	1,298,333	---	238,354	73,768	1,610,455
Due from other governments	2,807,498	932	902,621	1,246,038	4,957,089
Property taxes	22,930,419	1,387,504	10,815,238	1,411,915	36,545,076
Delinquent property taxes	1,443,666	---	---	---	1,443,666
Loans	---	---	950	5,406,676	5,407,626
Restricted cash and investments	---	---	9,898	---	9,898
Inventories	140,559	---	---	---	140,559
Prepaid items	390,879	---	152	5,660	396,691
Due from other funds	2,102,083	1,913,604	770,226	11,736,432	16,522,345
Advances to other funds	740,000	---	---	---	740,000
<b>Total assets</b>	<b>\$ 71,547,297</b>	<b>\$ 3,302,040</b>	<b>\$ 12,737,664</b>	<b>\$ 19,880,489</b>	<b>\$ 107,467,490</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,935,690	\$ 402	\$ 1,160,654	\$ 1,276,978	\$ 4,373,724
Accrued liabilities	649,890	---	189,152	46,609	885,651
Due to other funds	23,102,544	---	---	965,529	24,068,073
Unearned revenues	98,089	---	130,986	---	229,075
Agency deposits	537,672	---	9,628	---	547,300
<b>Total liabilities</b>	<b>26,323,885</b>	<b>402</b>	<b>1,490,420</b>	<b>2,289,116</b>	<b>30,103,823</b>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for subsequent year	22,930,419	1,387,504	10,815,238	1,411,915	36,545,076
Fines	162,150	---	44,666	47,099	253,915
Loans	---	---	---	5,406,676	5,406,676
Interest	544,524	---	---	---	544,524
Other	---	---	106,281	---	106,281
<b>Total deferred inflows of resources</b>	<b>23,637,093</b>	<b>1,387,504</b>	<b>10,966,185</b>	<b>6,865,690</b>	<b>42,856,472</b>
<b>Fund Balances (Deficits)</b>					
Nonspendable	2,377,556	---	152	---	2,377,708
Restricted	174,226	10,096	8,064	2,596,768	2,789,154
Committed	1,660,859	---	---	8,120,345	9,781,204
Assigned	1,381,368	1,904,038	272,843	251,498	3,809,747
Unassigned	15,992,310	---	---	(242,928)	15,749,382
<b>Total fund balances (deficits)</b>	<b>21,586,319</b>	<b>1,914,134</b>	<b>281,059</b>	<b>10,725,683</b>	<b>34,507,195</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 71,547,297</b>	<b>\$ 3,302,040</b>	<b>\$ 12,737,664</b>	<b>\$ 19,880,489</b>	<b>\$ 107,467,490</b>

The accompanying notes to financial statements are an integral part of these statements.



**WASHINGTON COUNTY, WISCONSIN**

**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position  
December 31, 2017**

Fund balances of governmental funds	\$	34,507,195
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements		106,055,609
Internal service funds are used by management to charge the costs of workers' compensation insurance, information technology, printing, fuel charges, property insurance, and health insurance. The assets, liabilities, and deferred inflows of the internal service funds are included in governmental activities in the statement of net position.		6,129,157
Deferred pension outflows related to governmental funds are actuarially determined and do not meet the criteria for being recorded in the fund financial statements		12,722,285
Net pension liabilities and deferred pension inflows related to governmental funds are actuarially determined and do not meet the criteria for being recorded in the fund financial statements		(6,826,514)
Some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds. The details of the difference are as follows:		
General obligation debt payable	\$	(2,075,000)
Debt premium		(17,741)
Compensated absences		(2,013,223)
Accrued interest on long-term obligations		(16,356)
Total		(4,122,320)
Certain revenues have been earned but not currently available to pay for current-period expenditures and therefore are deferred in the funds		
Fines		253,915
Interest		544,524
Other		106,281
Loans made by the County are long-term and are not available to pay for current period expenditures		5,406,676
Net position of governmental activities as reported on the statement of net position	\$	154,776,808

The accompanying notes to financial statements  
are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017

	General	County Roads and Bridges	Human Services	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 27,884,830	\$ 4,181,946	\$ 10,545,813	\$ 5,817,952	\$ 48,430,541
Intergovernmental	2,520,719	1,992,939	11,597,267	5,625,771	21,736,696
Public charges for services	3,766,920	---	624,322	1,193,947	5,585,189
Intergovernmental charges for services	945,658	12,804	41,580	---	1,000,042
Interdepartmental charges for services	2,606,871	---	---	328	2,607,199
Fines, forfeitures and penalties	476,636	---	137,991	---	614,627
Licenses and permits	241,719	---	---	---	241,719
Investment income	1,092,623	---	---	2,842	1,095,465
Other revenue	981,724	2,992	729,042	1,380,268	3,094,026
<b>Total revenues</b>	<u>40,517,700</u>	<u>6,190,681</u>	<u>23,676,015</u>	<u>14,021,108</u>	<u>84,405,504</u>
<b>Expenditures</b>					
Current					
General government	10,879,545	---	---	---	10,879,545
Public safety	22,101,538	---	---	33,833	22,135,371
Public works	---	6,147,786	---	3,435,718	9,583,504
Health and human services	1,285,381	---	21,761,382	3,970,527	27,017,290
Culture and recreation	3,525,548	---	---	---	3,525,548
Conservation and development	1,390,030	---	---	3,171,493	4,561,523
Debt service					
Principal	---	---	---	725,000	725,000
Interest and fiscal charges	---	---	---	57,501	57,501
Capital outlay	612,542	---	19,737	4,398,624	5,030,903
<b>Total expenditures</b>	<u>39,794,584</u>	<u>6,147,786</u>	<u>21,781,119</u>	<u>15,792,696</u>	<u>83,516,185</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>723,116</u>	<u>42,895</u>	<u>1,894,896</u>	<u>(1,771,588)</u>	<u>889,319</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	2,294,849	---	---	414,498	2,709,347
Transfers out	(414,498)	---	(1,927,185)	(267,664)	(2,609,347)
<b>Total other financing sources (uses)</b>	<u>1,880,351</u>	<u>---</u>	<u>(1,927,185)</u>	<u>146,834</u>	<u>100,000</u>
<b>Net Change in Fund Balance</b>	<u>2,603,467</u>	<u>42,895</u>	<u>(32,289)</u>	<u>(1,624,754)</u>	<u>989,319</u>
<b>Fund Balance</b>					
Beginning of year	<u>18,982,852</u>	<u>1,871,239</u>	<u>313,348</u>	<u>12,350,437</u>	<u>33,517,876</u>
<b>End of year</b>	<u>\$ 21,586,319</u>	<u>\$ 1,914,134</u>	<u>\$ 281,059</u>	<u>\$ 10,725,683</u>	<u>\$ 34,507,195</u>

The accompanying notes to financial statements  
are an integral part of these statements.

**WASHINGTON COUNTY, WISCONSIN**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in  
Fund Balances - Governmental Funds to the Statement of Activities  
Year Ended December 31, 2017**

Net change in fund balances of governmental funds	\$	989,319
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets are allocated to expense over their estimated useful lives and reported as depreciation expense.</p>		
Capital assets expenditures reported in governmental fund statements	\$	7,230,083
Depreciation expense reported in the statement of activities		<u>(7,302,664)</u>
Amount by which capital outlay was less than depreciation expense in the current period		(72,581)
<p>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 increased by:</p>		
		(19,522)
<p>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.</p>		
		725,000
<p>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.</p>		
		5,622
<p>Governmental funds report the effect of issuance costs, premiums, and discounts when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Amortization costs in excess of issuance costs less premiums in the current year is:</p>		
		9,142
<p>The net revenue of certain activities of internal service funds is reported with governmental activities.</p>		
		1,755,799
<p>The County administers an economic revolving loan fund. Governmental funds report loans issued as an expenditure and principal repayments as a revenue, but these transactions do not affect the statement of activities.</p>		
		1,722,336
<p>The County receives payments from the City of West Bend for the City's share of general obligation debt used to finance additions to the University of Wisconsin, Washington County campus. These payments are recognized as revenue in the governmental fund statements because they increase financial resources. The principal is not recognized as revenue in the statement of activities.</p>		
		(55,000)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Deferred interest		(46,238)
Deferred fine revenue		1,086
<p>Certain receivables recognized as revenues in the statement of activities in past period(s) but were not recognized as revenues in the funds because they did not provide current financial resources were written off in the current year</p>		
		(79,856)
<p>Net pension asset/liability and deferred pension inflows/outflows related to governmental activities are only recorded in the government-wide financial statements on a full accrual basis and not in the fund financial statement which are on a modified accrual basis of accounting</p>		
		(2,418,121)
Change in net position of governmental activities as reported on the Statement of Activities	\$	2,516,986

The accompanying notes to financial statements  
are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
General Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 27,834,925	\$ 27,834,925	\$ 27,884,830	\$ 49,905
Intergovernmental	2,306,322	2,699,311	2,520,719	(178,592)
Public charges for services	3,424,815	3,006,597	3,766,920	760,323
Intergovernmental charges for services	448,484	987,484	945,658	(41,826)
Interdepartmental charges for services	2,695,595	2,695,595	2,606,871	(88,724)
Fines, forfeitures and penalties	401,500	401,500	476,636	75,136
Licenses and permits	220,690	220,690	241,719	21,029
Investment income	1,060,564	1,064,164	1,092,623	28,459
Other revenue	475,331	528,575	981,724	453,149
<b>Total revenues</b>	<u>38,868,226</u>	<u>39,438,841</u>	<u>40,517,700</u>	<u>1,078,859</u>
<b>Expenditures</b>				
Current				
General government	11,346,106	11,608,762	10,879,545	729,217
Public safety	21,701,502	21,781,204	22,101,538	(320,334)
Health and human services	1,304,784	1,381,231	1,285,381	95,850
Culture and recreation	3,744,859	3,743,779	3,525,548	218,231
Conservation and development	1,310,424	1,894,341	1,390,030	504,311
Capital outlay	95,700	1,023,108	612,542	410,566
<b>Total expenditures</b>	<u>39,503,375</u>	<u>41,432,425</u>	<u>39,794,584</u>	<u>1,637,841</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(635,149)</u>	<u>(1,993,584)</u>	<u>723,116</u>	<u>2,716,700</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	100,000	100,000	2,294,849	2,194,849
Transfers out	<u>(566,000)</u>	<u>(1,009,081)</u>	<u>(414,498)</u>	<u>594,583</u>
<b>Total other financing sources (uses)</b>	<u>(466,000)</u>	<u>(909,081)</u>	<u>1,880,351</u>	<u>2,789,432</u>
<b>Net Change in Fund Balance</b>	<u>(1,101,149)</u>	<u>(2,902,665)</u>	<u>2,603,467</u>	<u>5,506,132</u>
<b>Fund Balance</b>				
Beginning of year	<u>18,982,852</u>	<u>18,982,852</u>	<u>18,982,852</u>	<u>---</u>
<b>End of year</b>	<u>\$ 17,881,703</u>	<u>\$ 16,080,187</u>	<u>\$ 21,586,319</u>	<u>\$ 5,506,132</u>

The accompanying notes to financial statements  
are an integral part of these statements.

WASHINGTON 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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 1,181,946	\$ 1,181,946	\$ 1,181,946	\$ ---
County sales tax	3,000,000	3,000,000	3,000,000	---
Intergovernmental grants	2,487,000	2,487,000	1,992,939	(494,061)
Intergovernmental charges for services	---	---	12,804	12,804
Other revenue	---	---	2,992	2,992
<b>Total revenues</b>	<u>6,668,946</u>	<u>6,668,946</u>	<u>6,190,681</u>	<u>(478,265)</u>
<b>Expenditures</b>				
Current				
Public works	<u>7,001,138</u>	<u>7,001,138</u>	<u>6,147,786</u>	<u>853,352</u>
<b>Total expenditures</b>	<u>7,001,138</u>	<u>7,001,138</u>	<u>6,147,786</u>	<u>853,352</u>
<b>Net Change in Fund Balance</b>	(332,192)	(332,192)	42,895	375,087
<b>Fund Balance</b>				
Beginning of year	<u>1,871,239</u>	<u>1,871,239</u>	<u>1,871,239</u>	<u>---</u>
<b>End of year</b>	<u>\$ 1,539,047</u>	<u>\$ 1,539,047</u>	<u>\$ 1,914,134</u>	<u>\$ 375,087</u>

The accompanying notes to financial statements are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Human Services Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 10,545,813	\$ 10,545,813	\$ 10,545,813	\$ ---
Intergovernmental grants	11,499,192	11,559,192	11,597,267	38,075
Public charges for services	469,504	469,504	624,322	154,818
Intergovernmental charges for services	8,000	8,000	41,580	33,580
Fines, forfeitures and penalties	148,000	148,000	137,991	(10,009)
Other revenue	404,840	348,113	729,042	380,929
<b>Total revenues</b>	<u>23,075,349</u>	<u>23,078,622</u>	<u>23,676,015</u>	<u>597,393</u>
<b>Expenditures</b>				
Current				
Health and human services	23,062,849	23,349,008	21,761,382	1,587,626
Capital outlay	12,500	42,473	19,737	22,736
<b>Total expenditures</b>	<u>23,075,349</u>	<u>23,391,481</u>	<u>21,781,119</u>	<u>1,610,362</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>---</u>	<u>(312,859)</u>	<u>1,894,896</u>	<u>2,207,755</u>
<b>Other Financing Uses</b>				
Transfers out	---	---	(1,927,185)	(1,927,185)
<b>Total other financing uses</b>	<u>---</u>	<u>---</u>	<u>(1,927,185)</u>	<u>(1,927,185)</u>
<b>Net Change in Fund Balance</b>	<u>---</u>	<u>(312,859)</u>	<u>(32,289)</u>	<u>280,570</u>
<b>Fund Balance</b>				
Beginning of year	<u>313,348</u>	<u>313,348</u>	<u>313,348</u>	<u>---</u>
<b>End of year</b>	<u>\$ 313,348</u>	<u>\$ 489</u>	<u>\$ 281,059</u>	<u>\$ 280,570</u>

The accompanying notes to financial statements are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Fund Net Position  
Proprietary Funds  
December 31, 2017

	Business-type Activities - Enterprise Funds					Total	Governmental Activities Internal Service Funds
	Highway	Samaritan Health Center	Fields of Washington County	Family Park Golf Course	Nonmajor - Parks		
<b>Assets and Deferred Outflows of Resources</b>							
<b>Current assets</b>							
Cash and investments	\$ 200	\$ 400	\$ ---	\$ 1,850	\$ ---	\$ 2,450	\$ ---
Receivables (net of allowance for uncollectibles)							
Accounts	6,623	2,997	---	782	---	10,402	407,369
Due from governments	1,052,249	---	---	---	---	1,052,249	50,179
Patient accounts	---	932,907	317,693	---	---	1,250,600	---
Property taxes	---	---	---	---	375,000	375,000	164,318
Restricted cash and investments	---	33,844	---	---	---	33,844	---
Inventories	1,006,864	42,936	---	39,826	---	1,089,626	58,568
Prepaid items	---	781	---	3,110	---	3,891	599,028
Due from other funds	---	---	474,854	79,315	---	554,169	8,128,113
<b>Total current assets</b>	<b>2,065,936</b>	<b>1,013,865</b>	<b>792,547</b>	<b>124,883</b>	<b>375,000</b>	<b>4,372,231</b>	<b>9,407,575</b>
<b>Noncurrent assets</b>							
Capital assets							
Land	8,347	24,081	170,446	551,503	---	754,377	---
Land improvements	741,476	146,661	68,811	4,946,844	---	5,903,792	25,841
Buildings	11,187,182	16,911,951	3,347,926	1,140,261	---	32,587,320	459,603
Machinery and equipment	12,244,142	1,222,248	61,966	346,897	---	13,875,253	3,069,392
Accumulated depreciation	(11,942,222)	(10,570,619)	(1,042,869)	(3,653,726)	---	(27,209,236)	(2,712,483)
Construction in progress	---	---	---	---	---	---	15,552
Total capital assets (net of accumulated depreciation)	12,238,925	7,734,322	2,606,480	3,331,779	---	25,911,506	857,905
<b>Total noncurrent assets</b>	<b>12,238,925</b>	<b>7,734,322</b>	<b>2,606,480</b>	<b>3,331,779</b>	<b>---</b>	<b>25,911,506</b>	<b>857,905</b>
<b>Total assets</b>	<b>14,304,861</b>	<b>8,748,187</b>	<b>3,399,027</b>	<b>3,456,662</b>	<b>375,000</b>	<b>30,283,737</b>	<b>10,265,480</b>
<b>Deferred Outflows of Resources</b>							
Loss on advance refunding	---	352,266	---	---	---	352,266	---
Pension	1,119,808	2,214,955	297,869	111,837	---	3,744,469	223,714
<b>Total deferred outflows of resources</b>	<b>1,119,808</b>	<b>2,567,221</b>	<b>297,869</b>	<b>111,837</b>	<b>---</b>	<b>4,096,735</b>	<b>223,714</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 15,424,669</b>	<b>\$ 11,315,408</b>	<b>\$ 3,696,896</b>	<b>\$ 3,568,499</b>	<b>\$ 375,000</b>	<b>\$ 34,380,472</b>	<b>\$ 10,489,194</b>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>							
<b>Current liabilities</b>							
Accounts and claims payable	\$ 758,143	\$ 284,187	\$ 20,813	\$ 12,229	\$ ---	\$ 1,075,372	\$ 1,746,135
Accrued liabilities	108,742	202,616	34,840	6,795	---	352,993	15,258
Accrued interest	---	45,066	10,571	---	---	55,637	---
Agency deposits	31,425	33,844	---	---	---	65,269	---
Unearned revenue	66,740	---	74,177	20,302	---	161,219	---
Due to other funds	380,045	646,532	---	---	---	1,026,577	109,977
Advance from other funds	---	---	740,000	---	---	740,000	---
Current maturities of general obligation debt	---	516,573	---	---	---	516,573	---
Compensated absences	192,576	183,594	26,108	21,200	---	423,478	32,857
<b>Total current liabilities</b>	<b>1,537,671</b>	<b>1,912,412</b>	<b>906,509</b>	<b>60,526</b>	<b>---</b>	<b>4,417,118</b>	<b>1,904,227</b>
<b>Noncurrent liabilities</b>							
General obligation debt	---	5,886,866	---	---	---	5,886,866	---
Compensated absences	141,505	121,626	15,678	13,852	---	292,661	25,395
Net pension liability	143,548	286,305	37,816	14,300	---	481,969	28,915
Total OPEB liability	---	---	---	---	---	---	550,831
<b>Total noncurrent liabilities</b>	<b>285,053</b>	<b>6,294,797</b>	<b>53,494</b>	<b>28,152</b>	<b>---</b>	<b>6,661,496</b>	<b>605,141</b>
<b>Total liabilities</b>	<b>1,822,724</b>	<b>8,207,209</b>	<b>960,003</b>	<b>88,678</b>	<b>---</b>	<b>11,078,614</b>	<b>2,509,368</b>
<b>Deferred Inflows of Resources</b>							
Property taxes levied for subsequent year	---	---	---	---	375,000	375,000	164,318
Pension	451,446	900,403	118,927	44,973	---	1,515,749	90,932
<b>Total deferred inflows of resources</b>	<b>451,446</b>	<b>900,403</b>	<b>118,927</b>	<b>44,973</b>	<b>375,000</b>	<b>1,890,749</b>	<b>255,250</b>
<b>Net Position</b>							
Net investment in capital assets	12,238,924	1,683,149	2,606,480	3,331,779	---	19,860,332	857,905
Restricted for							
Other	---	71,679	---	---	---	71,679	---
Unrestricted	911,575	452,968	11,486	103,069	---	1,479,098	6,866,671
<b>Total net position</b>	<b>13,150,499</b>	<b>2,207,796</b>	<b>2,617,966</b>	<b>3,434,848</b>	<b>---</b>	<b>21,411,109</b>	<b>7,724,576</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 15,424,669</b>	<b>\$ 11,315,408</b>	<b>\$ 3,696,896</b>	<b>\$ 3,568,499</b>	<b>\$ 375,000</b>	<b>\$ 34,380,472</b>	<b>\$ 10,489,194</b>
<b>Net position of business-type activities per Statement of Net Position - Proprietary Funds</b>						\$ 21,411,109	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						1,595,420	
<b>Net position of business-type activities per Statement of Net Position</b>						<b>\$ 23,006,529</b>	

The accompanying notes to financial statements are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds				Total	Governmental
	Highway	Samaritan Health Center	Fields of Washington County	Family Park Golf Course		Activities Internal Service Funds
<b>Operating Revenues</b>						
Charges for services	\$ 10,360,692	\$ 9,990,532	\$ 2,309,934	\$ 1,376,366	\$ 24,037,524	\$ 13,886,847
Other	266,136	60,651	119	6,574	333,480	23,020
<b>Total operating revenue</b>	<u>10,626,828</u>	<u>10,051,183</u>	<u>2,310,053</u>	<u>1,382,940</u>	<u>24,371,004</u>	<u>13,909,867</u>
<b>Operating Expenses</b>						
Administration	488,367	1,281,378	---	61,365	1,831,110	---
Operation and maintenance	9,150,475	10,750,374	2,223,196	986,862	23,110,907	2,960,461
Insurance payments and claims	---	---	---	---	---	8,439,670
Depreciation	920,203	542,814	94,494	160,687	1,718,198	285,313
<b>Total operating expenses</b>	<u>10,559,045</u>	<u>12,574,566</u>	<u>2,317,690</u>	<u>1,208,914</u>	<u>26,660,215</u>	<u>11,685,444</u>
<b>Operating income (loss)</b>	<u>67,783</u>	<u>(2,523,383)</u>	<u>(7,637)</u>	<u>174,026</u>	<u>(2,289,211)</u>	<u>2,224,423</u>
<b>Nonoperating Revenues (Expenses)</b>						
Property tax	---	---	---	---	---	70,000
Other taxes	---	---	---	369	369	---
Intergovernmental	---	---	---	---	---	819
Gain on sale of capital assets	20,998	---	---	---	20,998	---
Supplemental payment program	---	1,264,300	---	---	1,264,300	---
Investment income	---	---	309	---	309	13,101
Interest and fiscal charges	---	(147,610)	(32,310)	---	(179,920)	---
<b>Total nonoperating revenues (expenses)</b>	<u>20,998</u>	<u>1,116,690</u>	<u>(32,001)</u>	<u>369</u>	<u>1,106,056</u>	<u>83,920</u>
<b>Income (Loss) Before Transfers</b>	<u>88,781</u>	<u>(1,406,693)</u>	<u>(39,638)</u>	<u>174,395</u>	<u>(1,183,155)</u>	<u>2,308,343</u>
<b>Transfers</b>						
Transfers out	---	---	---	(100,000)	(100,000)	---
<b>Total transfers</b>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>---</u>
<b>Changes in Net Position</b>	<u>88,781</u>	<u>(1,406,693)</u>	<u>(39,638)</u>	<u>74,395</u>	<u>(1,283,155)</u>	<u>2,308,343</u>
<b>Net Position</b>						
Beginning of year - as originally stated	13,061,718	3,614,489	2,657,604	3,360,453	22,694,264	5,988,985
Cumulative effect of change in accounting principle	---	---	---	---	---	(572,752)
Beginning of year - restated	<u>13,061,718</u>	<u>3,614,489</u>	<u>2,657,604</u>	<u>3,360,453</u>	<u>22,694,264</u>	<u>5,416,233</u>
<b>End of year</b>	<u>\$ 13,150,499</u>	<u>\$ 2,207,796</u>	<u>\$ 2,617,966</u>	<u>\$ 3,434,848</u>	<u>\$ 21,411,109</u>	<u>\$ 7,724,576</u>

**Reconciliation to the Statement of Activities**

Change in Net Position	\$ (1,283,155)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	552,544
Change in Net Position per Statement of Activities	\$ <u>(730,611)</u>

The accompanying notes to financial statements are an integral part of these statements.



WASHINGTON COUNTY, WISCONSIN

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2017

	Business-type Activities - Enterprise Funds					Governmental
	Highway	Samaritan Health Center	Fields of Washington County	Family Park Golf Course	Total	Activities Internal Service Funds
<b>Cash Flows from Operating Activities</b>						
Receipts from customers and users	\$ 4,880,071	\$ 9,667,875	\$ 2,219,449	\$ 1,386,476	\$ 18,153,871	\$ 57,392
Receipts from interfund services provided	5,875,128	934,759	---	---	6,809,887	13,799,733
Payments to suppliers	(5,411,251)	(4,133,683)	(1,149,195)	(591,434)	(11,285,563)	(10,734,091)
Payments to employees	(3,766,997)	(7,578,731)	(1,024,021)	(447,411)	(12,817,160)	(767,598)
<b>Net cash provided (used) by operating activities</b>	<u>1,576,951</u>	<u>(1,109,780)</u>	<u>46,233</u>	<u>347,631</u>	<u>861,035</u>	<u>2,355,436</u>
<b>Cash Flows from Noncapital Financing Activities</b>						
Property taxes	---	---	---	---	---	70,000
Other taxes	---	---	---	369	369	---
Intergovernmental grants	---	1,264,300	---	---	1,264,300	819
Internal activity - change in cash held by General Fund	(368,693)	461,216	61,960	(164,744)	(10,261)	(1,852,725)
Transfers out	---	---	---	(100,000)	(100,000)	---
<b>Net cash provided (used) by noncapital financing activities</b>	<u>(368,693)</u>	<u>1,725,516</u>	<u>61,960</u>	<u>(264,375)</u>	<u>1,154,408</u>	<u>(1,781,906)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Acquisition of capital assets	(1,303,714)	(13,000)	---	(83,256)	(1,399,970)	(586,631)
Proceeds from disposal of capital assets	95,456	---	---	---	95,456	---
Retirement of long-term advance from general fund to finance capital asset acquisitions	---	---	(75,000)	---	(75,000)	---
Principal paid on capital debt	---	(475,000)	---	---	(475,000)	---
Interest paid on capital debt	---	(142,830)	(33,502)	---	(176,332)	---
<b>Net cash used by capital and related financing activities</b>	<u>(1,208,258)</u>	<u>(630,830)</u>	<u>(108,502)</u>	<u>(83,256)</u>	<u>(2,030,846)</u>	<u>(586,631)</u>
<b>Cash Flows from Investing Activities</b>						
Interest received	---	---	309	---	309	13,101
<b>Net Change in Cash and Cash Equivalents</b>	<u>---</u>	<u>(15,094)</u>	<u>---</u>	<u>---</u>	<u>(15,094)</u>	<u>---</u>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>200</u>	<u>49,338</u>	<u>---</u>	<u>1,850</u>	<u>51,388</u>	<u>---</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 200</u>	<u>\$ 34,244</u>	<u>\$ ---</u>	<u>\$ 1,850</u>	<u>\$ 36,294</u>	<u>\$ ---</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position</b>						
Cash and cash equivalents - unrestricted	\$ 200	\$ 400	\$ ---	\$ 1,850	\$ 2,450	\$ ---
Cash and cash equivalents - restricted	---	33,844	---	---	33,844	---
<b>Total cash and cash equivalents</b>	<u>\$ 200</u>	<u>\$ 34,244</u>	<u>\$ ---</u>	<u>\$ 1,850</u>	<u>\$ 36,294</u>	<u>\$ ---</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>						
Operating income (loss)	\$ 67,783	\$ (2,523,383)	\$ (7,637)	\$ 174,026	\$ (2,289,211)	\$ 2,224,423
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities						
Depreciation	920,203	542,814	94,494	160,687	1,718,198	285,313
Change in pension related assets and deferred outflows	406,201	904,941	103,481	32,836	1,447,459	97,050
Change in pension related liabilities and deferred inflows	(241,558)	(540,900)	(64,071)	(19,604)	(866,133)	(58,754)
Change in OPEB related liabilities	---	---	---	---	---	(21,921)
Changes in assets and liabilities						
Accounts receivable	(6,623)	(2,086)	---	1,214	(7,495)	214,907
Due from governments	131,485	---	---	---	131,485	(48,142)
Patient accounts	---	568,631	(91,551)	---	477,080	---
Inventories	21,178	234	---	(16,216)	5,196	11,694
Prepaid items	4,135	4,026	---	(2,748)	5,413	(390,271)
Accounts and claims payable	369,819	91,582	362	6,146	467,909	50,288
Accrued liabilities	24,470	(94,682)	(3,649)	860	(73,001)	(208)
Unearned revenue	7,534	---	947	2,322	10,803	---
Agency deposits	(4,025)	(15,094)	---	---	(19,119)	---
Compensated absences	(123,651)	(45,863)	13,857	8,108	(147,549)	(8,943)
<b>Net cash provided (used) by operating activities</b>	<u>\$ 1,576,951</u>	<u>\$ (1,109,780)</u>	<u>\$ 46,233</u>	<u>\$ 347,631</u>	<u>\$ 861,035</u>	<u>\$ 2,355,436</u>

The accompanying notes to financial statements are an integral part of these statements.

WASHINGTON COUNTY, WISCONSIN

Statement of Fiduciary Net Position  
Fiduciary Fund  
December 31, 2017

**Assets**

Cash and investments	\$ 1,186,912
Special assessments	<u>259,542</u>
<b>Total assets</b>	<u><u>\$ 1,446,454</u></u>

**Liabilities**

Agency deposits	\$ 1,186,912
Special assessments	<u>259,542</u>
<b>Total liabilities</b>	<u><u>\$ 1,446,454</u></u>

The accompanying notes to financial statements  
are an integral part of these statements.

# WASHINGTON COUNTY, WISCONSIN

## Notes to the Financial Statements

December 31, 2017

### Note A – Summary of Significant Accounting Policies

The basic financial statements of Washington County, Wisconsin (County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental 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 in these notes to the financial statements.

#### 1. Financial Reporting Entity

Washington County is a municipal corporation under the laws of the State of Wisconsin and is governed by an elected twenty-six (26) member board. In accordance with GAAP, the basic financial statements are required to include the County (the primary government) and its component units.

Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The County 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. 14, as amended by GASB Statements No. 39 and No. 61.

#### 2. 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 nonfiduciary activities of the County. *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*.

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.

In June 2015, the GASB issued two new standards addressing accounting and financial reporting for post-employment benefits other than pensions (OPEB). GASB Statement No. 74, Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans, addresses reporting by OPEB plans whereas GASB Statement No. 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. In 2017, the County adopted GASB No. 75, which recognizes its total OPEB liability on the face of the financial statements. GASB No. 75 requires financial statements to record a beginning total OPEB liability balance in the year it is adopted. This is shown as a cumulative effect of change in accounting principle in the Statement of Activities, the Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds, and the Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds. GASB Statement No. 74 had no effect on the County's financial statements.

# WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2017

## Note A – Summary of Significant Accounting Policies (continued)

### 2. Government-Wide and Fund Financial Statements (continued)

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

County Roads and Bridges - This fund accounts for the construction and maintenance of County roads and bridges. Financing is provided by state aids, sales tax and property taxes.

Human Services – This fund accounts for the programs operated by the County's Human Services. Financing is provided by federal and state grants and property taxes.

The County reports the following major enterprise funds:

#### Enterprise Funds

Highway – This fund accounts for road and bridge construction and maintenance services provided to the County and other governments and individuals by the County Highway Department.

Samaritan Health Center – This fund accounts for the operations and maintenance of a nursing facility.

Fields of Washington County – This fund accounts for operations and maintenance of an assisted living facility and a community based residential facility (CBRF).

Family Park Golf Course – This fund accounts for the operations and maintenance of a County golf course.

Additionally, the government reports the following fund types:

*Internal service funds* account for insurance, information services, reproduction, and fueling 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 an *agency fund*. The County maintains an agency fund to account for deposits held by County departments on behalf of individuals and delinquent special assessments to be collected on behalf of other governmental agencies.

### 3. 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 funds. 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.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note A – Summary of Significant Accounting Policies (continued)**

**3. Measurement Focus and Basis of Accounting (continued)**

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. Agency funds do not have a measurement focus, but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Property taxes, sales taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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 and other enterprise 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.

**4. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Balance**

- **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 with maturity dates of less than one year are stated at amortized cost, which approximates fair value. Investments with maturity dates exceeding one year are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. 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 from date of acquisition are considered to be cash equivalents.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note A – Summary of Significant Accounting Policies (continued)**

**4. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Balance (continued)**

- **Accounts Receivable** - Accounts receivable have been shown net of allowance for uncollectible accounts of \$3,671,615.
- **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. Transactions between funds that are representative of borrowing arrangements outstanding at the end of the year are classified as “advances to other funds” and “advances from other funds”. Interfund receivables for the governmental funds reported as “advances from other funds” are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation. 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.
- **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 balances in the respective funds to indicate that they do not represent spendable available financial resources.
- **Prepaid Items** - Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items using the consumption method. Prepaid items of governmental funds in the fund financial statements are offset by nonspendable balances in the respective funds to indicate that they do not represent spendable available financial resources.
- **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 1 year. Infrastructure assets have a cost of \$50,000 or higher and an estimated useful life in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of acquisition. 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. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	<b>Governmental Activities</b>	<b>Years</b>	<b>Business-type Activities</b>
Land improvements	5 – 40		25 – 100
Buildings	10 – 50		10 – 50
Machinery and equipment	3 – 10		3 - 10
Infrastructure	2 – 25		N/A

# WASHINGTON COUNTY, WISCONSIN

## Notes to the Financial Statements

December 31, 2017

### Note A – Summary of Significant Accounting Policies (continued)

#### 4. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Balance (continued)

- **Compensated Absences** - It is the County's policy to permit employees to accumulate earned paid time-off (PTO) benefits in accordance with county ordinance. This policy was put in place on June 30, 2014. Prior to that time, the County's policy was to permit employees to accumulate earned but unused vacation and sick leave benefits. At the time the County changed policies, any unused sick leave benefits were placed in individual sick leave banks for each employee. As individual sick leave banks are used, they are not replenished. All PTO is accrued when incurred in the government-wide and proprietary fund financial statements along with any remaining liability attributable to sick leave banks. 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.
- **Deferred Outflows 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 and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category, loss on advance refunding and pension, reported in the government-wide statement of net position and the statement of net position – proprietary funds. A loss on advance 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 life of the refunded or refunding debt. Deferred outflows of resources related to pension is described in detail in Note D.
- **Deferred Inflows of Resources** - 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 two items that qualify for reporting in this category, property taxes and pension. Property taxes will be recognized as an inflow of resources in the subsequent year for which it was levied. Deferred inflows of resources related to pension is described in detail in Note D. The County also has an additional type of item, which arises only under 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 accounts, interest, and loans receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.
- **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, as well as losses on advance refundings, are deferred and amortized over the life of the bonds. Issuance costs are expensed as incurred. Bonds payable are reported net of the applicable bond premium or discount. 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.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note A – Summary of Significant Accounting Policies (continued)**

**4. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Balance (continued)**

- **Fund Equity** - Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. 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 a formal resolution of the County Board. These constraints can only be removed or changed by the County Board through a formal resolution.
  - Assigned fund balance – Amounts that are constrained for specific purposes by resolution of the County Board. The County Board has authorized the Finance Committee to make recommendations on the assignment of fund balances. Requests to assign fund balances are made by County management based on criteria approved by the Finance Committee. Acceptable requests include: 1) unused funds for projects or programs that span multiple calendar years, 2) unused funds for projects or programs planned for one year, but not completed until the following year, or 3) projects with unspent borrowed money. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
  - Unassigned fund balance – Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The County considers restricted amounts to be spent first when restricted, committed, assigned and unassigned fund balances are available unless there are legal documents or contracts that prohibit doing this, such as grant agreements requiring dollar for dollar spending. Additionally, the County will first use committed, then assigned and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

- **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 and capital related deferred outflows of resources, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
  - Restricted net position – Amount of net position that is 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 is neither classified as restricted nor as net investment in capital assets.



## WASHINGTON COUNTY, WISCONSIN

### Notes to the Financial Statements

December 31, 2017

#### Note A – Summary of Significant Accounting Policies (continued)

##### 4. Assets, Liabilities, Deferred Inflows/Outflows and Net Position or Fund Balance (continued)

- **Pensions** – For purposes of measuring the net pension asset or liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

##### 5. Use of Estimates

The preparation of basic 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 basic 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. Prior to September 30, County departments submit their annual budget requests to the Executive Committee of the County Board for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- b. 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.
- c. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the governmental and proprietary funds. Budget is defined as the originally approved budget plus or minus approved amendments. 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.
- d. During the year, formal budgetary integration is employed as a management control device for the governmental and proprietary funds.

A comparison of budget and actual is included in the accompanying financial statements for all governmental fund types. In order to keep this report from becoming unduly complex, the County has chosen not to present budget to actual data demonstrating compliance at the legal level of control for the enterprise and internal service funds in this document.

- e. The budget is prepared by fund, function, and budget center. The legal level of budgetary control is the cost center level. A cost center can be a department or activity. Management can make transfers within a cost center without the approval of the County Board. Transfers between cost centers or budget amendments requiring the use of fund balance require initial approval by management and are subsequently authorized by the County Board.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note B – Stewardship and Compliance (continued)**

**1. Budgets and Budgetary Accounting (continued)**

- f. Encumbrance accounting is not used by the County to record commitments related to unperformed contracts for goods or services.
- g. During the year, the County increased total special revenue funds appropriations by \$956,713 and increased capital project funds appropriations by \$2,878,675.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

**2. Excess of Expenditures Over Budget Appropriations**

The following governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2017 as follows:

<u>Funds</u>	<u>Function</u>	<u>Excess Expenditures</u>
Nonmajor Governmental Funds		
Special Revenue Funds		
DARE Program	Public safety	\$ 104
Economic Development	Conservation and development	1,015,429
Revolving Loan Program	Conservation and development	614,750
Jail Commissary Fund	Public safety	33,729
Capital Projects Funds		
Information Services	Capital outlay	242,928

The above excess expenditures were funded using favorable revenue variances, available fund balances, or by funds temporarily advanced by the General Fund in anticipation of approved 2018 budgeted funds.

**3. Deficit Fund Equity**

The following capital project fund had a fund equity deficit as of December 31, 2017:

<u>Fund</u>	<u>Deficit Fund Balance</u>
Nonmajor Governmental Fund	
Capital Projects Fund	
Information Systems	\$ 242,928

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C – Detailed Notes on All Funds**

**1. Cash and Investments**

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds.

The County is authorized by Wisconsin Statute 66.0603 to invest in the following instruments:

- a. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this state if the time deposits mature in not more than three years.
- b. Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
- c. Bonds or securities of any county, city, drainage district, technical college district, local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, village, town, or school district of this state, and bonds issued by the University of Wisconsin Hospitals and Clinics Authority or Wisconsin Aerospace Authority.
- d. Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.
- e. The Local Government Pooled Investment Fund.
- f. Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- g. Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (1) bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government, (2) bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government, and (3) repurchase agreements that are fully collateralized by these bonds or securities.

The carrying amount of the County's cash and investments totaled \$40,927,189 on December 31, 2017 as summarized below:

Petty cash funds	\$	7,155
Deposits with financial institutions		7,039,756
Local Government Investment Pools		22,671,153
Investments		11,209,125
	\$	<u>40,927,189</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position		
Cash and investments	\$	39,696,535
Restricted cash and investments		43,742
Fiduciary fund statement of net position		
Agency fund		1,186,912
	\$	<u>40,927,189</u>

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

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C – Detailed Notes on All Funds (continued)**

**1. Cash and Investments (continued)**

**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 an outside party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The County does not have an additional custodial credit risk policy.

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 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.

As of December 31, 2017, \$6,130,398 of the County's deposits with financial institutions was in excess of federal and state depository insurance limits and uncollateralized (or collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name).

**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 year-end for each investment type as assigned by Moody's Investors Service. If Moody's did not provide a rating but a rating from Standard and Poor's Ratings Service is available, that rating is provided.

<u>Investment Type</u>	<u>Amount</u>	<u>Aaa/AAA</u>	<u>Aa/AA</u>	<u>A,A</u>	<u>Not Rated</u>
U.S. Treasury	\$ 847,713	\$ 847,713	\$ ---	\$ ---	\$ ---
U.S. gov't agency	1,559,163	1,559,163	---	---	---
Municipal	3,161,689	796,164	2,265,616	99,909	---
Money market					
mutual fund	106,343	106,343	---	---	---
Financial institution	498,484	---	349,659	148,825	---
Industrial/commercial	2,029,742	752,940	745,612	531,190	---
Asset backed	1,094,696	1,094,696	---	---	---
Mortgage backed	1,911,295	1,911,295	---	---	---
Totals	\$ <u>11,209,125</u>	\$ <u>7,068,314</u>	\$ <u>3,360,887</u>	<u>779,924</u>	\$ <u>---</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C - Detailed Notes on All Funds (continued)**

**1. Cash and Investments (continued)**

**Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to having a large amount of investments in a single issuer. Diversifying the investment portfolio will also minimize this risk. Investments in any one issuer institution or issuer that represented 5% or more of total County investments are as follows:

<u>Institution/Issuer</u>	<u>Investment Type</u>		<u>Fair Value at Year End</u>
Wisconsin Local Government Investment Pool	Pooled short-term investments	\$	8,651,626
Federal Home Loan Mortgage Corporation	U.S. instrumentality		2,048,469
Wisconsin Investment Series Cooperative	Pooled short-term investments		14,019,527

**Interest Rate Risk**

Interest rate risk is the risk that *changes in market interest rates* will adversely affect the fair value of an investment. In general, the longer the time until an investment matures, the greater the sensitivity of its fair value to changes in market interest rates. Washington County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County will minimize declines in the fair value of securities in the portfolio due to changes in market interest rates by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter term (one year or less) securities, government agency, or similar investment pools.
- Purchasing long-term investments that mature within 5 years.
- Laddering investments to meet cash flow needs.

Information about the sensitivity of the fair values 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:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity</u>			
		<u>12 Months or Less</u>	<u>13 to 24 Months</u>	<u>25 to 60 Months</u>	<u>&gt; 60 Months</u>
U.S. Treasury	\$ 847,713	\$ ---	\$ ---	\$ 505,588	\$ 342,125
U.S. Government agency	1,559,163	---	---	1,559,163	---
Municipal	3,161,689	534,382	2,089,245	489,449	48,613
Money market mutual fund	106,343	106,343	---	---	---
Financial institution	498,484	200,074	198,856	99,554	---
Industrial	2,029,742	99,927	258,114	1,426,470	245,231
Asset backed	1,094,696	348,952	250,259	148,761	346,724
Mortgage backed	1,911,295	---	124,064	1,446,879	340,352
Totals	\$ <u>11,209,125</u>	\$ <u>1,289,678</u>	\$ <u>2,920,538</u>	\$ <u>5,675,864</u>	\$ <u>1,323,045</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C - Detailed Notes on All Funds (continued)**

**1. Cash and Investments (continued)**

**Fair Value Measurements**

In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, the County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant observable inputs. Level 3 inputs are significant unobservable inputs.

The County has the following fair value measurements as of December 31, 2017:

<u>Investments</u>	<b>Fair Value Measurements Using:</b>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
US Treasury securities	\$ 847,713	\$ ---	\$ ---
US Agency securities	---	1,559,163	---
US Agency collateralized mortgage obligations (CMO)	---	95,139	---
US Agency mortgage backed securities (MBS)	---	1,816,156	---
Asset backed securities	---	1,094,696	---
Negotiable certificates of deposit	---	---	---
Corporate bonds	---	2,528,226	---
Money market mutual funds	---	106,343	---
Municipal bonds	---	3,161,689	---
Wisconsin Local Government Investment Pool	---	---	8,651,626
Wisconsin Investment Series Cooperative	---	---	14,019,527
Total	\$ <u>847,713</u>	\$ <u>10,361,412</u>	\$ <u>22,671,153</u>

**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):

<u>Highly Sensitive Investments</u>	<b>Fair Value at</b>
	<u>Year End</u>
Mortgage backed securities	\$ 1,387,978

**Investment in Wisconsin Local Government Investment Pool**

The County has investments in the Wisconsin local government investment pool of \$8,651,626 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, 2017, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2017

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 inflows of resources 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 September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes recorded on December 31, 2017 for collection in 2018 are for the following:

County apportionment		37,084,394
Total	\$	<u>37,084,394</u>

The above County apportionment includes the County levy of \$35,341,777 for financing 2018 operations and will be transferred in 2018 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds. The County apportionment also includes \$100,000 in Town bridge aid and \$1,642,617 for library support. These funds are also recognized as revenue to the County but may only be used for those specific purposes.

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, 2017, the County's general fund showed an investment of \$1,443,666 in delinquent tax certificates. An aging of the delinquent tax certificates follows:

<u>Year Acquired</u>		
2007	\$	2,779
2008		6,262
2009		18,037
2010		16,279
2011		15,528
2012		18,126
2013		33,981
2014		87,238
2015		201,661
2016		345,658
2017		698,117
	\$	<u>1,443,666</u>

Of the total of \$1,443,666 for delinquent tax certificates, \$343,209 was collected by the County within 60 days after December 31, 2017. The remaining unpaid balance of \$1,100,457 is recorded as nonspendable balance in the general fund.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C - Detailed Notes on All Funds (continued)**

**4. Restricted Assets**

Restricted assets on December 31, 2017 totaled \$43,742 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
Governmental Activities		
Human Services		
COP risk reserve	\$ 9,898	Community Options Program (COP) funds to be used in the COP program.
Business-type Activities		
Samaritan Health Center		
Resident trust	33,844	Cash deposited by residents for their own use
Total	<u>\$ 43,742</u>	

**5. Capital Assets**

Capital asset activity for the year ended December 31, 2017 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
Capital assets, non-depreciable:				
Land	\$ 10,835,477	\$ 142,142	\$ ---	\$ 10,977,619
Construction in progress	1,925,389	3,249,085	848,439	4,326,035
Total capital assets	<u>12,760,866</u>	<u>3,391,227</u>	<u>848,439</u>	<u>15,303,654</u>
Non depreciable	<u>12,760,866</u>	<u>3,391,227</u>	<u>848,439</u>	<u>15,303,654</u>
Capital assets, depreciable:				
Land improvements	13,865,305	9,250	18,342	13,856,213
Buildings	83,724,109	569,196	33,112	84,260,193
Machinery and equipment	25,128,451	914,188	828,930	25,213,709
Infrastructure	79,659,814	3,801,627	285,718	83,175,723
Subtotals	<u>202,377,679</u>	<u>5,294,261</u>	<u>1,166,102</u>	<u>206,505,838</u>
Less accumulated depreciation:				
Land improvements	9,690,448	434,600	18,342	10,106,706
Buildings	43,435,087	2,590,472	33,112	45,992,447
Machinery and equipment	12,955,227	2,011,139	828,930	14,137,436
Infrastructure	42,373,004	2,572,104	285,718	44,659,390
Subtotals	<u>108,453,766</u>	<u>7,608,315</u>	<u>1,166,102</u>	<u>114,895,979</u>
Total capital assets, depreciable, net	<u>93,923,913</u>	<u>(2,314,054)</u>	<u>---</u>	<u>91,609,859</u>
Governmental activities, capital assets, net	<u>\$ 106,684,779</u>	<u>\$ 1,077,173</u>	<u>\$ 848,439</u>	<u>\$ 106,913,513</u>



**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C – Detailed Notes on All Funds (continued)**

**5. Capital Assets (continued)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Capital assets, non-depreciable:				
Land	\$ 754,377	\$ ---	\$ ---	\$ 754,377
Construction in progress	50,348	---	50,348	---
Total capital assets non depreciable	<u>804,725</u>	<u>---</u>	<u>50,348</u>	<u>754,377</u>
Capital assets, depreciable:				
Land improvements	5,698,577	205,215	---	5,903,792
Buildings	32,587,320	---	---	32,587,320
Machinery and equipment	13,026,432	1,245,103	396,282	13,875,253
Subtotals	<u>51,312,329</u>	<u>1,450,318</u>	<u>396,282</u>	<u>52,366,365</u>
Less accumulated depreciation:				
Land improvements	3,156,951	142,042	---	3,298,993
Buildings	14,372,351	908,262	---	15,280,613
Machinery and equipment	8,283,561	667,894	321,825	8,629,630
Subtotals	<u>25,812,863</u>	<u>1,718,198</u>	<u>321,825</u>	<u>27,209,236</u>
Total capital assets, depreciable, net	<u>25,499,466</u>	<u>(267,880)</u>	<u>74,457</u>	<u>25,157,129</u>
Business-type activities, capital assets, net	\$ <u>26,304,191</u>	\$ <u>(267,880)</u>	\$ <u>124,805</u>	\$ <u>25,911,506</u>

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

**Governmental activities**

General government	\$ 1,387,976
Public safety	2,013,340
Public works	2,825,453
Health and human services	21,913
Culture and recreation	1,069,659
Conservation and development	4,661
Capital assets held by County's internal service fund are charged to various functions based on their usage of the assets	285,313
Total depreciation expense – governmental activities	\$ <u>7,608,315</u>

**Business-type activities**

Highway	\$ 920,203
Samaritan Health Center	542,814
Fields of Washington County	94,494
Family Park golf course	160,687
Total depreciation expense – business-type activities	\$ <u>1,718,198</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**Note C - Detailed Notes on All Funds (continued)**

**6. 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, 2017 are detailed below:

	<b>Cash Held by General Fund for Other Funds</b>		<b>Temporary Cash Advances</b>
General Fund	\$ (23,102,544)	\$	2,102,083
County Roads and Bridges Fund	1,913,604		---
Human Services Fund	770,226		---
Nonmajor Governmental Funds			
Special Revenue Funds	6,475,051		(764,735)
Capital Project Funds	4,999,392		(200,794)
Debt Service Fund	261,989		---
Enterprise Funds			
Highway	---		(380,045)
Samaritan Health Center	---		(646,532)
Fields of Washington County	474,854		---
Family Park Golf Course	79,315		---
Internal Service Funds	8,128,113		(109,977)
Total	<u>---</u>		<u>---</u>
Consolidation of Internal Service Funds in government-wide financial statements			
Enterprise Funds			
Highway	---		448,989
Samaritan Health Center	---		980,552
Fields of Washington County	---		111,491
Family Park Golf Course	---		54,388
Internal Service Funds	---		(1,595,420)
Total	<u>---</u>		<u>---</u>
Total Interfund Cash Advance			
Receivables/Payables (Net)		\$	20,272,287
Elimination of governmental balances due to/from General Fund			(13,466,558)
Elimination of internal service funds balances due to/from General Fund			<u>(6,422,717)</u>
Internal Balances – Government-Wide Financial Statements		\$	<u>(383,012)</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C – Detailed Notes on All Funds (continued)**

**6. Interfund Receivable, Payables, and Transfers (continued)**

A long-term advance was made by the general fund to the Fields of Washington County enterprise fund to provide funds to retire debt obligations incurred by the fund to fund capital asset purchases. The long-term advance is due annually through 2025 with no interest being charged as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 80,000
2019	85,000
2020	85,000
2021	90,000
2022	95,000
2023	100,000
2024	100,000
2025	105,000
Total	\$ <u>740,000</u>

Transfers for the year ended December 31, 2017 were as follows:

<u>Transfer to:</u>	<u>Transfer from:</u>				
	<u>General</u>	<u>Human Services</u>	<u>Nonmajor Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
General	\$ ---	\$ 1,927,185	\$ 267,664	\$ 100,000	\$ 2,294,849
Nonmajor Governmental Funds	414,498	---	---	---	414,498
	<u>\$ 414,498</u>	<u>\$ 1,927,185</u>	<u>\$ 267,664</u>	<u>\$ 100,000</u>	<u>\$ 2,709,347</u>
Less: Elimination of transfers between similar governmental funds					<u>(2,609,347)</u>
Transfer between governmental and business-type activities—Statement of Activities					<u>\$ 100,000</u>

Transfers totaled \$2,709,347 and were made for the following purposes:

General Fund balance appropriated for special revenue funds	\$ 70,268
General Fund balance appropriated for capital projects funds	344,230
Special revenue funds surplus amounts transferred to General Fund	2,141,817
Residual balances in capital project funds transferred to General Fund	53,032
Surplus enterprise fund balances appropriated for General Fund	100,000
	<u>\$ 2,709,347</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**7. Deferred Inflows and Unearned Revenues**

Governmental activities, governmental funds, and proprietary funds defer revenue recognition in connection with resources that have been received, but not yet earned. Governmental funds also report deferred inflows in connection with receivables for resources that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred inflows and unearned revenue were as follows:

	<b><u>Unearned Revenue</u></b>
Governmental Activities	
Revenues collected in advance and grants received prior to meeting all eligibility Requirements	
General Fund	\$ 98,089
Special revenue funds	
Human Services	<u>130,986</u>
Subtotal – Governmental activities	<u>229,075</u>
Business-type Activities	
Revenues received prior to meeting all eligibility requirements	
Highway	66,740
Fields of Washington County	74,177
Family Park Golf Course	<u>20,302</u>
Subtotal – Business-type activities	<u>161,219</u>
Total	\$ <u>390,294</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**7. Deferred Inflows and Unearned Revenues (continued)**

	<u>Deferred Inflows of Resources</u>		<u>Total</u>
	<u>Unavailable</u>	<u>Unearned</u>	
Governmental Activities			
Subsequent year tax levy receivable			
General Fund	\$ ---	\$ 22,930,419	\$ 22,930,419
Special revenue funds			
County Roads and Bridges	---	1,387,504	1,387,504
Human Services	---	10,815,238	10,815,238
Aging & Disability Resource Center	---	209,995	209,995
Child Support	---	285,635	285,635
Transit	---	653,521	653,521
Debt Service Fund	---	262,764	262,764
Loans receivable			
Special Revenue Funds			
Economic Development	4,375,813	---	4,375,813
Revolving Loan Program	970,863	---	970,863
Debt Service Fund	60,000	---	60,000
Accounts and interest receivable			
General Fund	706,674	---	706,674
Special Revenue Funds			
Human Services	150,947	---	150,947
Jail Assessment	47,099	---	47,099
Subtotal – Governmental fund	<u>6,311,396</u>	<u>36,545,076</u>	<u>42,856,472</u>
Internal Service Funds			
Subsequent year tax levy receivable			
Information Services	---	94,318	94,318
Central Reproduction	---	70,000	70,000
Total Governmental Activities	<u>\$ 6,311,396</u>	<u>\$ 36,709,394</u>	<u>\$ 43,020,790</u>

The loans receivable of \$4,375,813 represents loans made to local businesses that were originally financed from allocated sales tax revenue. Repayment of principal and interest on the loan is recorded as revenue in the development loan program fund and is used to finance additional development loans.

The loans receivable of \$970,863 represents loans made to local businesses that were originally financed from economic development grants received by the County from the Wisconsin Department of Development. Repayment of principal and interest on the loan is recorded as revenue in the development loan program fund and is used to finance additional development loans.

The loans receivable of \$60,000 represents amounts due from the City of West Bend for their share of general obligation debt issues used to finance additions to the University of Wisconsin, Washington County campus. The final principal payment of \$60,000 is due in 2018.

The Central Fuel, Information Services, and Central Reproduction Funds also show deferred pension inflows of \$2,573, \$102,977, and \$18,891, respectively. These amounts are these respective funds' proportionate share of the County's proportionate share of deferred inflows related to pension benefits recorded by the Wisconsin Retirement System. Detailed information on the County's pension related liability, deferred outflows, and deferred inflows can be found in Note D. They are not included in the table above because the County has no control over them.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**8. Long-term Obligations**

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2017:

	<b>Outstanding</b>			<b>Outstanding</b>	<b>Due</b>
	<b>12/31/16</b>	<b>Issued</b>	<b>Retired</b>	<b>12/31/17</b>	<b>Within</b>
					<b>One Year</b>
<b>Governmental activities:</b>					
General obligation debt					
Bonds	\$ 1,960,000	\$ ---	\$ 445,000	\$ 1,505,000	\$ 480,000
Notes	840,000	---	270,000	570,000	280,000
Total general obligation debt	<u>2,800,000</u>	---	<u>725,000</u>	<u>2,075,000</u>	<u>760,000</u>
Debt premiums	26,883	---	9,142	17,741	9,142
Compensated absences	2,064,344	1,775,523	1,768,390	2,071,477	1,233,992
Total governmental activities long-term obligations	<u>\$ 4,891,227</u>	<u>\$ 1,775,523</u>	<u>\$ 2,502,532</u>	<u>\$ 4,164,218</u>	<u>\$ 2,003,134</u>
<b>Business-type activities:</b>					
General obligation debt					
Bonds	\$ 6,665,000	\$ ---	\$ 475,000	\$ 6,190,000	\$ 495,000
Total general obligation debt	<u>6,665,000</u>	---	<u>475,000</u>	<u>6,190,000</u>	<u>495,000</u>
Debt premiums/discounts	238,221	---	24,783	213,438	21,573
Compensated absences	863,689	607,800	755,349	716,140	423,477
Total business-type activities long-term obligations	<u>\$ 7,766,910</u>	<u>\$ 607,800</u>	<u>\$ 1,255,132</u>	<u>\$ 7,119,578</u>	<u>\$ 940,050</u>

Total interest expense during the year on long-term debt totaled \$237,421.

**General Obligation Debt**

The County has issued general obligation debt to provide funds for the acquisition and construction of major capital facilities. General obligation debt has been issued for both governmental and proprietary fund activities. General obligation debt is reported in the proprietary funds if it is expected to be repaid from proprietary fund revenues.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**8. Long-term Obligations (continued)**

General obligation debt service requirements are direct obligations and pledge the full faith and credit of the County. General obligation debt outstanding on December 31, 2017 totaled \$8,265,000 and was comprised of the following issues:

**Bonds**

\$9,665,000 issued 7/29/08; \$455,000 to \$495,000 due annually through 2018; interest 4.250%	\$	495,000
\$3,290,000 issued 8/30/12; \$125,000 to \$460,000 due annually through 2021; interest 1.100% to 2.000%		1,445,000
\$5,865,000 issued 8/6/15; \$50,000 to \$650,000 due annually through 2028; interest 2.000% to 3.000%		<u>5,755,000</u>
Total bonds		<u>7,695,000</u>

**Notes**

\$4,930,000 issued 4/1/09; \$260,000 to \$290,000 due annually through 2019; interest 3.375% to 4.000%		<u>570,000</u>
Total notes		<u>570,000</u>
Total outstanding general obligation debt	\$	<u>8,265,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$8,265,000 on December 31, 2017 are detailed below:

<u>Year Ended</u> <u>December 31</u>	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 760,000	\$ 39,360	\$ 495,000	\$ 157,069	\$ 1,255,000	\$ 196,429
2019	730,000	20,330	505,000	142,175	1,235,000	162,505
2020	460,000	6,755	515,000	131,975	975,000	138,730
2021	125,000	1,250	525,000	121,575	650,000	122,825
2022	---	---	540,000	110,925	540,000	110,925
2023-2027	---	---	2,960,000	323,662	2,960,000	323,662
2028	---	---	650,000	9,750	650,000	9,750
	<u>\$ 2,075,000</u>	<u>\$ 67,695</u>	<u>\$ 6,190,000</u>	<u>\$ 997,131</u>	<u>\$ 8,265,000</u>	<u>\$ 1,064,826</u>

For governmental activities, compensated absences are generally funded by the general fund.

**Legal Margin for New Debt**

The County's legal margin for creation of additional general obligation debt on December 31, 2017 was \$722,483,214 as follows:

Equalized valuation of the County	\$	14,614,348,100
Statutory limitation percentage		<u>x 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin statutes		730,717,405
Total outstanding general obligation debt applicable to debt limitation *	\$	8,496,180
Less: Amounts available for financing general obligation debt Debt Service Fund		<u>(261,989)</u>
Net outstanding general obligation debt applicable to debt limitation		<u>8,234,191</u>
Legal margin of new debt	\$	<u>722,483,214</u>

\* Includes \$231,180 in related unamortized bond premiums and discounts

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Fund Equity**

The net position of governmental and business-type activities reported on the government-wide statement of net position, as of December 31, 2017, include the following:

	<b>Governmental Activities</b>	<b>Business-type Activities</b>
Net investment in capital assets		
Land and land improvements	\$ 14,727,126	\$ 3,359,176
Buildings	38,267,746	17,306,707
Machinery and equipment	11,076,274	5,245,623
Infrastructure	38,516,333	---
Construction in progress	4,326,034	---
Less: Related long-term debt outstanding	(2,075,000)	(6,190,000)
Less: Debt premium	(17,741)	(213,439)
Add: Loss on advance refunding	---	352,265
Total net investment in capital assets	<u>104,820,772</u>	<u>19,860,332</u>
Restricted	2,789,154	71,680
Unrestricted	47,166,882	3,074,518
Total net position	<u>\$ 154,776,808</u>	<u>\$ 23,006,530</u>



**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Fund Equity (continued)**

**Fund Statements**

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

	<b>Major Funds</b>				<b>Total</b>
	<b>General Fund</b>	<b>County Roads &amp; Bridges</b>	<b>Human Services</b>	<b>Other Funds</b>	
Fund balances (deficits):					
Nonspendable:					
Delinquent property taxes	\$ 1,100,457	\$ ---	\$ ---	\$ ---	\$ 1,100,457
Inventories	140,559	---	---	---	140,559
Prepaid items	396,540	---	152	---	396,692
Advances to other funds	740,000	---	---	---	740,000
Total nonspendable	<u>2,377,556</u>	<u>---</u>	<u>152</u>	<u>---</u>	<u>2,378,708</u>
Restricted for:					
Donations	69,878	---	---	---	69,878
Library dedicated levy	8,057	---	---	---	8,057
Client specific services	---	---	8,064	---	8,064
Land records modernization	---	---	---	745,528	745,528
Jail assessment	---	---	---	1,491,669	1,491,669
Drug forfeiture	---	---	---	2,323	2,323
DARE program	---	---	---	5,542	5,542
Debt retirement	---	---	---	261,989	261,989
Tree program	75,730	---	---	---	75,730
Economic development	---	---	---	83,617	83,617
Town bridge aids	---	10,096	---	---	10,096
Other	20,561	---	---	6,100	26,661
Total restricted	<u>174,226</u>	<u>10,096</u>	<u>8,064</u>	<u>2,596,768</u>	<u>2,789,154</u>
Committed to:					
Capital projects	1,410,859	---	---	4,171,333	5,582,192
Economic development	---	---	---	3,937,537	3,937,537
Schmidt Road transfer	250,000	---	---	---	250,000
Equipment replacement	---	---	---	11,475	11,475
Total committed	<u>1,660,859</u>	<u>---</u>	<u>---</u>	<u>8,120,345</u>	<u>9,781,204</u>
Assigned to:					
Damage mitigation	78,700	---	---	---	78,700
Public works	---	1,904,038	---	---	1,904,038
Transit	---	---	---	12,200	12,200
Subsequent year budget	924,000	---	---	---	924,000
Administration	35,464	---	---	---	35,464
Finance	27,974	---	---	---	27,974
Human Services	---	---	272,843	---	272,843
County Clerk	57,313	---	---	---	57,313
Human Resources	73,008	---	---	---	73,008
Planning and Parks	89,326	---	---	---	89,326
Jail commissary	---	---	---	239,298	239,298
Other	95,583	---	---	---	95,583
Total assigned	<u>1,381,368</u>	<u>1,904,038</u>	<u>272,843</u>	<u>251,498</u>	<u>3,809,747</u>
Unassigned:	<u>15,992,310</u>	<u>---</u>	<u>---</u>	<u>(242,928)</u>	<u>15,749,382</u>
	<u>\$ 21,586,319</u>	<u>\$ 1,914,134</u>	<u>\$ 281,059</u>	<u>\$ 10,725,683</u>	<u>\$ 34,507,195</u>

## WASHINGTON COUNTY, WISCONSIN

### Notes to the Financial Statements

December 31, 2017

#### NOTE D - OTHER INFORMATION

##### 1. Pension Plan

###### a. Plan Description

The Wisconsin Retirement System (“WRS”) is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the Wisconsin Legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (“ETF”). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. 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 and expected to be employed for at least one year from employee’s date of hire are eligible to participate in the WRS.

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 creditable service to be vested.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant’s three highest years’ earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

###### b. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the “floor”) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**1. Pension Plan (continued)**

**b. Post-Retirement Adjustments (continued)**

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
2007	3.0	10
2008	6.6	---
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)

**c. Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, 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.

During the reporting period, the WRS recognized \$2,420,822 in contributions from the County.

Contribution rates for 2017 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

**d. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

At December 31, 2017, the County reported a liability of \$2,157,845 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the County's proportion was 0.26179847%, which was a decrease of 0.00690589% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the County recognized pension expense of \$5,636,864.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**1. Pension Plan (continued)**

**d. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)**

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 822,787	\$ 6,786,234
Changes in assumptions	2,256,110	---
Net differences between projected and actual earnings on pension plan investments	10,741,066	---
Changes in proportion and differences between employer contributions and proportionate share contributions	273,937	---
Employer contributions subsequent to the measurement date	2,596,567	---
<b>Total</b>	<b>\$ <u>16,690,467</u></b>	<b>\$ <u>6,786,234</u></b>

\$2,596,567 reported as deferred outflows related to pension resulting from County's contributions subsequent to the measurement date will be recognized as a reduction of the WRS net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<b>Year</b>		
2018	\$	2,945,888
2019		2,945,888
2020		2,024,800
2021		(613,913)
2022		5,003
	\$	<u>7,307,666</u>

**e. Actuarial Assumption**

The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Asset/Liability:	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-Retirement Adjustments:*	2.1%

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**1. Pension Plan (continued)**

**e. Actuarial Assumption (continued)**

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment returns, actuarial experience, and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012-2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

**Long-term expected Return on Plan Assets**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Target Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Core Fund Asset Class				
Global Equities	50	45	8.3	5.4
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
Total Core Fund	110	120	7.4	4.5
Variable Fund Asset Class				
US Equities	70	70	7.6	4.7
International Equities	30	30	8.5	5.6
Total Variable Fund	100	100	7.9	5.0

*New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%*

*Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.*

**WASHINGTON COUNTY, WISCONSIN**  
Notes to the Financial Statements  
December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**1. Pension Plan (continued)**

**e. Actuarial Assumption (continued)**

**Single Discount Rate**

A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate**

The following presents the County's proportionate share of the net pension liability(asset) calculated using the discount rate of 7.20%, as well as what the County's proportionate share of the net pension liability(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	<b>1 % Decrease to Discount Rate (6.20%)</b>	<b>Current Discount Rate (7.20%)</b>	<b>1% Increase to Discount Rate (8.20%)</b>
County's proportionate share of the net pension liability(asset)	\$ 28,387,827	\$ 2,157,844	\$ (18,040,431)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available at <http://etf.wi.gov/publications/cafr.htm>.

**Payable to the WRS**

As of December 31, 2017, the County had \$385,593 in outstanding payables for contributions to the pension plan for the year ended December 31, 2017.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**2. Postemployment Benefits Other than Pensions (OPEB)**

**a. General Information About the OPEB Plan**

**Plan Description**

The County's defined OPEB plan is an implicit rate subsidy for eligible retirees who elect to purchase the health insurance which is available to active employees of the County who are eligible to participate in the health insurance plan. The County provides OPEB to qualified retirees under County Ordinance 7.05(17). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

**Eligibility and Benefits Provided**

The County provides healthcare insurance benefits for retirees subject to the following conditions:

- 100% of entire premium is to be paid by the retiree.
- To purchase coverage, retirees classified as non-protective employees must have 25 years of continuous service and be 60 years old.
- To purchase coverage, retirees classified as protective employees must have 20 years of continuous service and be 54 years old, or 25 years of continuous service and be 53 years old.
- Once retiree reaches the age of 65, they may no longer purchase County health insurance.
- Retirees must be enrolled in the County's health insurance plan at the time of retirement to continue in the plan.
- Once a retired employee leaves the County's health insurance plan, they are not eligible for reinstatement.
- Eligibility for this plan will terminate with the death of the eligible employee.
- If the retired employee receives health insurance benefits from any other employer, they are no longer eligible to participate in the plan.
- Participating retirees will receive health insurance benefits at the same levels and with the same requirements as active employees.

**Employees Covered by the Benefit Terms**

At December 31, 2016, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	14
Active plan members	<u>468</u>
	<u>482</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**2. Postemployment Benefits Other than Pensions (OPEB) (continued)**

**b. Total OPEB Liability**

The County's total OPEB liability of \$550,831 was measured as of December 31, 2016, and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Discount rate	3.75%
Healthcare cost trend rates	0% for the first 2 years, then 6.5% decreasing by 0.10% per year down to 5.0%, and level thereafter
Retirees' share of benefit-related costs	100%

Mortality rates were based on the Wisconsin 2012 Mortality Table.

The actuarial assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study for the period 2012-2014.

**c. Changes in the Total OPEB Liability**

	<b>Total OPEB Liability</b>
<b>Balances at 12/31/16</b>	\$ <u>572,752</u>
<b>Changes for the year:</b>	
Service cost	27,908
Interest	20,679
Changes of benefit terms	---
Differences between expected and actual experience	---
Changes in assumptions or other inputs	---
Benefit payments	<u>(70,508)</u>
<b>Net changes</b>	<u>(21,921)</u>
<b>Balances at 12/31/17</b>	\$ <u><u>550,831</u></u>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage –point lower (2.75%) or 1-percentage–point higher (4.75%) than the current discount rate:

	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<b>(2.75%)</b>	<b>(3.75%)</b>	<b>(4.75%)</b>
Total OPEB liability	\$ <u>596,718</u>	\$ <u>550,831</u>	\$ <u>508,539</u>



**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**2. Postemployment Benefits Other than Pensions (OPEB) (continued)**

**c. Changes in the Total OPEB Liability (continued)**

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (-1.0%, then 5.5% decreasing to 4.0%) or 1-percentage-point higher (1.0%, then 7.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	<b>1% Decrease (-1.0% for 2 years, then 5.5% decreasing to 4.0%)</b>	<b>Healthcare Cost Trend Rates (0% for 2 years, then 6.5% decreasing to 5.0%)</b>	<b>1% Increase (1.0% for 2 years, then 7.5% decreasing to 6.0%)</b>
Total OPEB liability	\$ <u>494,904</u>	\$ <u>550,831</u>	\$ <u>617,273</u>

**d. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2017, the County recognized OPEB expense of \$(21,921). At December 31, 2017, the County reported no deferred outflows of resources and no deferred inflows of resources related to OPEB.

**3. 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 these risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. There has been no significant reduction in insurance coverage during the past year. In addition, settled claims from these risks have not exceeded insurance coverage for the past three years. A description of the County's risk management programs are presented below:

**Property and Liability Insurance**

During 1989, the County became 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 WCMIC 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.

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.

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (continued)**

**3. Risk Management (continued)**

**Health Insurance**

County employees, retirees, and employee dependents are eligible for medical benefits from a health insurance internal service fund. Funding is provided by charges to County departments, employees, and retirees. The program is supplemented by stop loss protection, which limits the County's annual liability. Fund expenses consist of payments to a third-party administrator for medical claims, stop loss insurance premiums, and administrative fees. The claims liability of \$998,104 reported in the fund at December 31, 2017, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. On December 31, 2017, the health insurance internal service fund has available \$3,364,585 for future unreported claims for health costs. Changes in the fund's claims liability amount for 2016 and 2017 follows:

		<b>Liability</b>		<b>Current Year</b>		<b>Claims</b>		<b>Liability</b>
		<b>January 1</b>		<b>Claims and</b>		<b>Payments</b>		<b>December 31</b>
		<b>Estimates</b>		<b>Changes in</b>				
2016	\$	1,754,414	\$	6,235,084	\$	6,889,094	\$	1,100,404
2017		1,100,404		5,816,229		5,918,529		998,104

**Workers Compensation**

The County has established a workers compensation internal service fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's annual liability. Fund expenses consist of payments of insurance premiums and amounts paid for deductibles. Accrual of claim liabilities are accounted for in the same manner as discussed previously for the health insurance internal service fund. The claims liability of \$359,754 reported in the fund at December 31, 2017, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. On December 31, 2017, the workers compensation internal service fund has available \$2,444,592 for future unreported claims for workers compensation awards. Changes in the fund's claims liability amount for 2016 and 2017 follows:

		<b>Liability</b>		<b>Current Year</b>		<b>Claims</b>		<b>Liability</b>
		<b>January 1</b>		<b>Claims and</b>		<b>Payments</b>		<b>December 31</b>
		<b>Estimates</b>		<b>Changes in</b>				
2016	\$	554,402	\$	98,684	\$	388,508	\$	264,578
2017		264,578		363,125		267,949		359,754

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (Continued)**

**3. Risk Management (continued)**

**Property Insurance**

The County has established a property and liability insurance internal service fund to finance premiums and deductibles for property and liability insurance. The program is funded by charges to County departments. Fund expenses and the accrual of claim liabilities are accounted for in the same manner as discussed previously for the health insurance internal service fund. The claims liability of \$86,707 reported in the fund at December 31, 2017, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the basic financial statements indicates that it is probable that a liability has been incurred at the date of the basic financial statements and the amount of the loss can be reasonably estimated. On December 31, 2017, the property insurance internal service fund has available \$196,747 for future unreported claims. Changes in the fund's claims liability amount for 2016 and 2017 follows:

		<u>Liability</u>		<u>Current Year</u>		<u>Claims</u>		<u>Liability</u>
		<u>January 1</u>		<u>Claims and</u>		<u>Payments</u>		<u>December 31</u>
				<u>Estimates</u>				
2016	\$	32,279	\$	217,031	\$	171,109	\$	78,201
2017		78,201		165,147		156,641		86,707

**4. Property Tax Levy Limit**

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. 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 net new construction. Under the statutes, the County may claim unused allowable levy going back as far as 2014 or 5 years, whichever is later. The actual limit for the County for the 2017 budget was 3.610%, with 1.737% being current and 1.873% being unused from the previous two years. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

**5. Joint Ventures**

The County and the City of West Bend jointly own the buildings of the University of Wisconsin, Washington County Campus. The County is responsible for the cost of maintaining the buildings. The buildings owned by Washington County are part of the County's capital assets on the statement of net position. The debt outstanding on the purchase of the assets is included in the County's long-term liabilities on the statement of net position. Summary financial information of the joint operations is not available.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2017

NOTE D - OTHER INFORMATION (Continued)

6. 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 the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration 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. Medicare and Medicaid cost reports of the Samaritan Health Center Enterprise Fund have been submitted to the appropriate authorities. These reports are subject to audit by representatives of these programs, which may result in increases or decreases in funding.
- c. 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 the County Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.
- d. Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

7. Outstanding Construction Commitments

The County has the following contractual commitments relating to capital improvement projects and highway maintenance as of December 31, 2017:

<u>Projects</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
County Trunk Highway P	\$ 58,324	\$ 17,421
County Trunk Highway Z/NN	99,348	95,013
County Trunk Highway D	---	56,086
County Trunk Highway M Bridge	17,982	17,982
County Trunk Highway C	1,536,984	235,974
County Trunk Highway K	---	160,766
Vendor Reserve Salt	---	65,380
Highway trucks	---	234,847
Sheriff's Radio System	3,748,742	1,057,430
Courtroom A/V Project	647,490	148,694
Total	\$ <u>6,108,870</u>	\$ <u>2,089,593</u>

**WASHINGTON COUNTY, WISCONSIN**

Notes to the Financial Statements

December 31, 2017

**NOTE D - OTHER INFORMATION (Continued)**

**8. Cumulative Effect of Change in Accounting Principle**

The County has adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which revised and established new financial reporting requirements for governments that provide their employees with postemployment benefits other than pensions (OPEB). The new standards recognize OPEB costs as employment services are provided, rather than when the benefits are funded. The cumulative effect of this change results in a restated beginning balance in the Health Insurance Fund and the Statement of Activities.

In the Health Insurance Fund, the beginning net position, originally stated as \$2,450,912, is restated as \$1,878,160. In the Statement of Activities, the beginning net position of governmental activities, originally stated as \$152,832,574, is restated as \$152,259,822. The cumulative effect of this change in both instances is \$(572,752).

**9. Upcoming Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 83 – Certain Asset Retirement Obligations
- Statement No. 84 – Fiduciary Activities
- Statement No. 85 – Omnibus 2017
- Statement No. 86 – Certain Debt Extinguishment Issues
- Statement No. 87 – Leases
- Statement No. 88 – Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements

When they become effective, application of these standards may restate portions of these financial statements.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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**WASHINGTON COUNTY, WISCONSIN**

**Schedule of Proportionate Share of the Net Pension Liability (Asset)  
Wisconsin Retirement System  
Last 10 Fiscal Years\***

	<u><b>2017</b></u>		<u><b>2016</b></u>		<u><b>2015</b></u>
Proportion of the net pension liability (asset)	0.26179847%		0.26870436%		0.27641573%
Proportionate share of the net pension liability (asset)	\$ 2,157,844	\$	4,366,394	\$	(6,789,527)
Covered-employee payroll	\$ 34,457,251	\$	34,597,446	\$	35,859,016
Plan fiduciary net position as a percentage of the total pension liability	99.12%		98.20%		102.74%

\* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. Subsequent years' Schedule of Proportionate Share of the Net Pension Liability(Asset) will report information from 2015 through the current year until a total of 10 years are reported.

See Notes to Required Supplementary Information



**WASHINGTON COUNTY, WISCONSIN**

**Schedule of Contributions  
Wisconsin Retirement System  
Last 10 Fiscal Years\***

	<u><b>2017</b></u>		<u><b>2016</b></u>		<u><b>2015</b></u>
Contractually required contributions	\$ 2,596,567	\$	2,420,822	\$	2,492,827
Contributions in relation to the contractually required contributions	\$ 2,596,567	\$	2,420,822	\$	2,492,827
Contribution deficiency (excess)	\$ ---	\$	---	\$	---
Covered-employee payroll	\$ 34,803,279	\$	34,457,251	\$	34,597,446
Contributions as a percentage of covered-employee payroll	7.46%		7.03%		7.21%

\* The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. Subsequent years' Schedule of Contributions will report information from 2015 through the current year until a total of 10 years are reported.

See Notes to Required Supplementary Information

WASHINGTON COUNTY, WISCONSIN

Schedule of Changes in Total OPEB Liability and Related Ratios  
Last 10 Fiscal Years \*

	<u>2017</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 27,908
Interest	20,679
Changes of benefit terms	---
Differences between expected and actual experience	---
Changes in assumptions or other inputs	---
Benefit payments	(70,508)
Net change in total OPEB liability	<u>(21,921)</u>
<b>Total OPEB liability - Beginning</b>	572,752
<b>Total OPEB liability - Ending</b>	<u>\$ 550,831</u>
<b>Covered employee payroll</b>	\$ 25,913,839
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	2.13%

\* The amounts presented for each fiscal year were determined as of the calendar year-end of the prior year. Subsequent years' Schedule of Changes in Total OPEB Liability and Related Ratios will report 2017 through the current year until a total of 10 years are reported.

**WASHINGTON COUNTY, WISCONSIN**  
Notes to Required Supplementary Information  
December 31, 2017

**Note A – Wisconsin Retirement System**

There were no changes in benefit terms or assumptions for any participating employer in WRS.

**Note B – Retiree Health Insurance Plan**

There were no changes in benefit terms or assumptions in the County's retiree health insurance plan.

## **SUPPLEMENTARY INFORMATION**

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## **Fiduciary Funds**

### **Agency Fund**

The County accounts for assets held for individuals by various departments and funds held for other governmental agencies in an *agency fund*. The County maintains an agency fund to account for deposits held by County departments on behalf of individuals and delinquent special assessments held for other governmental agencies.

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**WASHINGTON COUNTY, WISCONSIN**

**Statement of Changes in Assets and Liabilities - Agency Funds  
For the Year Ended December 31, 2017**

	<u>Balance 1/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2017</u>
<b>Assets</b>				
Cash and investments	\$ 1,004,096	\$ 966,323	\$ 783,507	\$ 1,186,912
Special assessments	256,757	113,779	110,994	259,542
<b>Total assets</b>	<u>\$ 1,260,853</u>	<u>\$ 1,080,102</u>	<u>\$ 894,501</u>	<u>\$ 1,446,454</u>
<b>Liabilities</b>				
Agency deposits	\$ 1,004,096	\$ 966,323	\$ 783,507	\$ 1,186,912
Special assessments	256,757	113,779	110,994	259,542
<b>Total liabilities</b>	<u>\$ 1,260,853</u>	<u>\$ 1,080,102</u>	<u>\$ 894,501</u>	<u>\$ 1,446,454</u>



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## **Non-Major Governmental Funds**

### **Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific resources (other than major capital projects or expendable trust) that are legally restricted to expenditures for specific purposes. The County utilizes Special Revenue Funds to record financial transactions pertaining to the following activities:

Aging and Disability Resource Center - This fund is used to account for the Older Americans Act. Financing is provided by federal and state grants and property taxes.

Child Support - This fund is used to account for programs operated by the County's Child Support office. Financing is provided by federal and state grants and property taxes.

Land Conservation - This fund is used to account for the administration of the non-point source pollution programs operated by the County's Land Conservation Department. Financing is provided by state grants.

Transit – This fund is used to account for transportation programs operated by the County. Financing is provided by federal and state grants and property taxes.

Wisconsin Fund Program - This fund is used to account for the private sewerage system replacement program administered by the County's Land Use and Parks Department. Financing is provided by state grants.

Land Records – This fund is used to account for efforts towards land records modernization and land information on the internet. Financing is provided by fees collected pursuant to Wisconsin State Statute 59.72(5) (b) 3.

Jail Assessment - This fund is used to account for the collection and disbursement of jail assessment fees received by the County.

Jail Commissary - This fund is used to account for the purchase and sale of supplies to jail inmates.

Drug Forfeiture - This fund is used to account for the collection and disbursement of drug forfeiture funds received by the County.

DARE Program - This fund is used for donations received by the DARE Program.

Economic Development – This fund is used to account for the repayment of loans made to local businesses from allocated sales tax revenue. Additional loans and grants are made to other businesses in the County as previous loans are repaid.

Revolving Loan Program - This fund is used to account for the repayment of loans made to local businesses from federal grants received by the County. Additional loans are made to other businesses in the County as previous loans are repaid.

## **Non-Major Governmental Funds (continued)**

### **Debt Service Fund**

To account for the accumulation of resources for and the payment of, general long-term debt principal, interest and related costs other than general obligation debt financed from proprietary funds. Financing for the debt service fund is generally provided from general property taxes and interest income.

### **Capital Projects Funds**

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The County utilizes capital projects funds to record financial transactions pertaining to the following activities:

Capital Improvements – This fund is used to account for various improvements throughout the County.

Information Services – This fund is used to account for certain information technology projects.

Sheriff's Department and Jail Projects – This fund is used to account for various projects within the Sheriff's Department and the jail.

UWWC – This fund is used to account for various projects at the UW – Washington County campus.

Sheriff's Radio System – This fund is used to account for the construction of and significant upgrades to the Sheriff's Department radio system.

Park Development - This fund is used to account for costs associated with park acquisition and improvement. Financing was originally provided by a private donation.

Fair Park Capital Improvements - This fund is used to account for capital improvements of the County fairgrounds.

Equipment Replacement – This fund is used to account for capital purchases of equipment including Sheriff's and Parks vehicles.

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet  
Non-Major Governmental Funds  
December 31, 2017

	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total
<b>Assets</b>				
Receivables (net of allowances)				
Accounts	\$ ---	\$ 73,768	\$ ---	\$ 73,768
Due from other governments	---	1,246,038	---	1,246,038
Property taxes	262,764	1,149,151	---	1,411,915
Loans	60,000	5,346,676	---	5,406,676
Prepaid items	---	5,660	---	5,660
Due from other funds	261,989	6,475,051	4,999,392	11,736,432
<b>Total assets</b>	<b>\$ 584,753</b>	<b>\$ 14,296,344</b>	<b>\$ 4,999,392</b>	<b>\$ 19,880,489</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ ---	\$ 418,260	\$ 858,718	\$ 1,276,978
Accrued liabilities	---	46,609	---	46,609
Due to other funds	---	764,735	200,794	965,529
<b>Total liabilities</b>	<b>---</b>	<b>1,229,604</b>	<b>1,059,512</b>	<b>2,289,116</b>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for subsequent year	262,764	1,149,151	---	1,411,915
Fines	---	47,099	---	47,099
Loans	60,000	5,346,676	---	5,406,676
<b>Total deferred inflows of resources</b>	<b>322,764</b>	<b>6,542,926</b>	<b>---</b>	<b>6,865,690</b>
<b>Fund Balances (Deficits)</b>				
Restricted	261,989	2,334,779	---	2,596,768
Committed	---	3,937,537	4,182,808	8,120,345
Assigned	---	251,498	---	251,498
Unassigned	---	---	(242,928)	(242,928)
<b>Total fund balances (deficits)</b>	<b>261,989</b>	<b>6,523,814</b>	<b>3,939,880</b>	<b>10,725,683</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 584,753</b>	<b>\$ 14,296,344</b>	<b>\$ 4,999,392</b>	<b>\$ 19,880,489</b>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Non-Major Governmental Funds  
 For the Year Ended December 31, 2017

	Debt Service	Special Revenue Funds	Capital Projects Funds	Total
<b>Revenues</b>				
Taxes				
Property taxes	\$ 191,245	\$ 1,339,221	\$ ---	\$ 1,530,466
County sales tax	214,048	1,902,438	2,171,000	4,287,486
Intergovernmental	58,719	5,550,056	16,996	5,625,771
Public charges for services	291,470	902,477	---	1,193,947
Interdepartmental charges	---	328	---	328
Investment income	---	2,842	---	2,842
Other revenue	---	1,351,530	28,738	1,380,268
<b>Total revenues</b>	<u>755,482</u>	<u>11,048,892</u>	<u>2,216,734</u>	<u>14,021,108</u>
<b>Expenditures</b>				
Current				
Public safety	---	33,833	---	33,833
Public works	---	3,435,718	---	3,435,718
Health and human services	---	3,970,527	---	3,970,527
Conservation and development	---	3,171,493	---	3,171,493
Debt service				
Principal	725,000	---	---	725,000
Interest and fiscal charges	57,501	---	---	57,501
Capital outlay	---	230,707	4,167,917	4,398,624
<b>Total expenditures</b>	<u>782,501</u>	<u>10,842,278</u>	<u>4,167,917</u>	<u>15,792,696</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(27,019)</u>	<u>206,614</u>	<u>(1,951,183)</u>	<u>(1,771,588)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	---	70,268	344,230	414,498
Transfers out	---	(168,988)	(98,676)	(267,664)
<b>Total other financing sources (uses)</b>	<u>---</u>	<u>(98,720)</u>	<u>245,554</u>	<u>146,834</u>
<b>Net Change in Fund Balances</b>	(27,019)	107,894	(1,705,629)	(1,624,754)
<b>Fund Balances</b>				
Beginning of year	<u>289,008</u>	<u>6,415,920</u>	<u>5,645,509</u>	<u>12,350,437</u>
<b>End of year</b>	<u>\$ 261,989</u>	<u>\$ 6,523,814</u>	<u>\$ 3,939,880</u>	<u>\$ 10,725,683</u>

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2017

	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Economic Development	Revolving Loan Program	Total
<b>Assets</b>													
Receivables (net of allowances)													
Accounts	\$ 9,656	\$ ---	\$ ---	\$ 13,208	\$ ---	\$ ---	\$ 50,170	\$ 734	\$ ---	\$ ---	\$ ---	\$ ---	\$ 73,768
Due from other governments	317,190	204,871	16,141	651,325	---	50,000	6,511	---	---	---	---	---	1,246,038
Property taxes	209,995	285,635	---	653,521	---	---	---	---	---	---	---	---	1,149,151
Loans	---	---	---	---	---	---	---	---	---	---	4,375,813	970,863	5,346,676
Prepaid items	---	---	5,660	---	---	---	---	---	---	---	---	---	5,660
Due from other funds	---	---	---	---	6,100	695,933	1,482,087	242,025	2,323	5,542	3,951,540	89,501	6,475,051
<b>Total assets</b>	<b>\$ 536,841</b>	<b>\$ 490,506</b>	<b>\$ 21,801</b>	<b>\$ 1,318,054</b>	<b>\$ 6,100</b>	<b>\$ 745,933</b>	<b>\$ 1,538,768</b>	<b>\$ 242,759</b>	<b>\$ 2,323</b>	<b>\$ 5,542</b>	<b>\$ 8,327,353</b>	<b>\$ 1,060,364</b>	<b>\$ 14,296,344</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>													
<b>Liabilities</b>													
Accounts payable	\$ 31,053	\$ 1,371	\$ 12,100	\$ 349,983	\$ ---	\$ 405	\$ ---	\$ 3,461	\$ ---	\$ ---	\$ 14,003	\$ 5,884	\$ 418,260
Accrued liabilities	26,253	18,525	---	1,831	---	---	---	---	---	---	---	---	46,609
Due to other funds	269,540	184,975	9,701	300,519	---	---	---	---	---	---	---	---	764,735
<b>Total liabilities</b>	<b>326,846</b>	<b>204,871</b>	<b>21,801</b>	<b>652,333</b>	<b>---</b>	<b>405</b>	<b>---</b>	<b>3,461</b>	<b>---</b>	<b>---</b>	<b>14,003</b>	<b>5,884</b>	<b>1,229,604</b>
<b>Deferred Inflows of Resources</b>													
Property taxes levied in subsequent year	209,995	285,635	---	653,521	---	---	---	---	---	---	---	---	1,149,151
Fines	---	---	---	---	---	---	47,099	---	---	---	---	---	47,099
Loans	---	---	---	---	---	---	---	---	---	---	4,375,813	970,863	5,346,676
<b>Total deferred inflows of resources</b>	<b>209,995</b>	<b>285,635</b>	<b>---</b>	<b>653,521</b>	<b>---</b>	<b>---</b>	<b>47,099</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,375,813</b>	<b>970,863</b>	<b>6,542,926</b>
<b>Fund Balances</b>													
Restricted	---	---	---	---	6,100	745,528	1,491,669	---	2,323	5,542	---	83,617	2,334,779
Committed	---	---	---	---	---	---	---	---	---	---	3,937,537	---	3,937,537
Assigned	---	---	---	12,200	---	---	---	239,298	---	---	---	---	251,498
Unassigned	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total fund balances</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,200</b>	<b>6,100</b>	<b>745,528</b>	<b>1,491,669</b>	<b>239,298</b>	<b>2,323</b>	<b>5,542</b>	<b>3,937,537</b>	<b>83,617</b>	<b>6,523,814</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 536,841</b>	<b>\$ 490,506</b>	<b>\$ 21,801</b>	<b>\$ 1,318,054</b>	<b>\$ 6,100</b>	<b>\$ 745,933</b>	<b>\$ 1,538,768</b>	<b>\$ 242,759</b>	<b>\$ 2,323</b>	<b>\$ 5,542</b>	<b>\$ 8,327,353</b>	<b>\$ 1,060,364</b>	<b>\$ 14,296,344</b>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2017

	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Economic Development	Revolving Loan Program	Total
<b>Revenues</b>													
Taxes													
Property taxes	\$ 449,606	\$ 236,815	\$ ---	\$ 652,800	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 1,339,221
County sales tax	---	---	---	---	---	---	---	---	---	---	1,902,438	---	1,902,438
Intergovernmental	2,070,015	911,271	25,257	2,461,413	6,100	76,000	---	---	---	---	---	---	5,550,056
Public charges for services	66,756	8,295	---	648,146	---	179,280	---	---	---	---	---	---	902,477
Interdepartmental charges	---	---	---	328	---	---	---	---	---	---	---	---	328
Investment income	---	---	---	---	---	2,078	---	---	5	---	---	759	2,842
Other revenue	176,780	6,145	---	42,641	---	---	145,508	85,869	1,363	930	761,392	130,902	1,351,530
<b>Total revenues</b>	<u>2,763,157</u>	<u>1,162,526</u>	<u>25,257</u>	<u>3,805,328</u>	<u>6,100</u>	<u>257,358</u>	<u>145,508</u>	<u>85,869</u>	<u>1,368</u>	<u>930</u>	<u>2,663,830</u>	<u>131,661</u>	<u>11,048,892</u>
<b>Expenditures</b>													
Current													
Public safety	---	---	---	---	---	---	---	33,729	---	104	---	---	33,833
Public works	---	---	---	3,435,718	---	---	---	---	---	---	---	---	3,435,718
Health and human services	2,737,733	1,232,794	---	---	---	---	---	---	---	---	---	---	3,970,527
Conservation and development	---	---	25,257	---	---	419,057	---	---	---	---	2,112,429	614,750	3,171,493
Capital outlay	12,855	---	---	217,852	---	---	---	---	---	---	---	---	230,707
<b>Total expenditures</b>	<u>2,750,588</u>	<u>1,232,794</u>	<u>25,257</u>	<u>3,653,570</u>	<u>---</u>	<u>419,057</u>	<u>---</u>	<u>33,729</u>	<u>---</u>	<u>104</u>	<u>2,112,429</u>	<u>614,750</u>	<u>10,842,278</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	12,569	(70,268)	---	151,758	6,100	(161,699)	145,508	52,140	1,368	826	551,401	(483,089)	206,614
<b>Other Financing Sources (Uses)</b>													
Transfers in	---	70,268	---	---	---	---	---	---	---	---	---	---	70,268
Transfers out	(12,569)	---	---	(156,419)	---	---	---	---	---	---	---	---	(168,988)
<b>Total other financing sources (uses)</b>	<u>(12,569)</u>	<u>70,268</u>	<u>---</u>	<u>(156,419)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(98,720)</u>
<b>Net Change in Fund Balances</b>	---	---	---	(4,661)	6,100	(161,699)	145,508	52,140	1,368	826	551,401	(483,089)	107,894
<b>Fund Balances</b>													
Beginning of year	---	---	---	16,861	---	907,227	1,346,161	187,158	955	4,716	3,386,136	566,706	6,415,920
<b>End of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 12,200</u>	<u>\$ 6,100</u>	<u>\$ 745,528</u>	<u>\$ 1,491,669</u>	<u>\$ 239,298</u>	<u>\$ 2,323</u>	<u>\$ 5,542</u>	<u>\$ 3,937,537</u>	<u>\$ 83,617</u>	<u>\$ 6,523,814</u>

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet  
Non-Major Capital Projects Funds  
December 31, 2017

	Capital Improvements	Information Services	Sheriff's Department and Jail	UWWC	Sheriff's Radio System	Park Development	Fair Park Capital Improvements	Equipment Replacement	Total
<b>Assets</b>									
Due from other funds	\$ 532,496	\$ ---	\$ 2,856,166	\$ 119,887	\$ 1,298,960	\$ 80,408	\$ 100,000	\$ 11,475	\$ 4,999,392
<b>Total assets</b>	<u>\$ 532,496</u>	<u>\$ ---</u>	<u>\$ 2,856,166</u>	<u>\$ 119,887</u>	<u>\$ 1,298,960</u>	<u>\$ 80,408</u>	<u>\$ 100,000</u>	<u>\$ 11,475</u>	<u>\$ 4,999,392</u>
<b>Liabilities and Fund Balances</b>									
<b>Liabilities</b>									
Accounts payable	\$ 22,000	\$ 42,134	\$ ---	\$ ---	\$ 794,584	\$ ---	\$ ---	\$ ---	\$ 858,718
Due to other funds	---	200,794	---	---	---	---	---	---	200,794
<b>Total liabilities</b>	<u>22,000</u>	<u>242,928</u>	<u>---</u>	<u>---</u>	<u>794,584</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,059,512</u>
<b>Fund Balances (Deficits)</b>									
Committed	510,496	---	2,856,166	119,887	504,376	80,408	100,000	11,475	4,182,808
Unassigned	---	(242,928)	---	---	---	---	---	---	(242,928)
<b>Total fund balances (deficits)</b>	<u>510,496</u>	<u>(242,928)</u>	<u>2,856,166</u>	<u>119,887</u>	<u>504,376</u>	<u>80,408</u>	<u>100,000</u>	<u>11,475</u>	<u>3,939,880</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 532,496</u>	<u>\$ ---</u>	<u>\$ 2,856,166</u>	<u>\$ 119,887</u>	<u>\$ 1,298,960</u>	<u>\$ 80,408</u>	<u>\$ 100,000</u>	<u>\$ 11,475</u>	<u>\$ 4,999,392</u>



WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Non-Major Capital Projects Funds  
 For the Year Ended December 31, 2017

	Capital Improvements	Information Services	Sheriff's Department and Jail	UWWC	Sheriff's Radio System	Park Development	Fair Park Capital Improvements	Equipment Replacement	Total
<b>Revenues</b>									
Taxes									
County sales tax	\$ 158,000	\$ 350,000	\$ ---	\$ 120,000	\$ 934,000	\$ 162,000	\$ 100,000	\$ 347,000	\$ 2,171,000
Intergovernmental	16,996	---	---	---	---	---	---	---	16,996
Other revenue	---	---	---	---	---	---	---	28,738	28,738
<b>Total revenues</b>	<u>174,996</u>	<u>350,000</u>	<u>---</u>	<u>120,000</u>	<u>934,000</u>	<u>162,000</u>	<u>100,000</u>	<u>375,738</u>	<u>2,216,734</u>
<b>Expenditures</b>									
Capital outlay	151,964	652,928	---	113	2,816,136	163,587	---	383,189	4,167,917
<b>Total expenditures</b>	<u>151,964</u>	<u>652,928</u>	<u>---</u>	<u>113</u>	<u>2,816,136</u>	<u>163,587</u>	<u>---</u>	<u>383,189</u>	<u>4,167,917</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>23,032</u>	<u>(302,928)</u>	<u>---</u>	<u>119,887</u>	<u>(1,882,136)</u>	<u>(1,587)</u>	<u>100,000</u>	<u>(7,451)</u>	<u>(1,951,183)</u>
<b>Other Financing Sources (Uses)</b>									
Transfers in	300,000	---	---	---	---	44,230	---	---	344,230
Transfers out	(53,032)	---	---	---	---	(45,644)	---	---	(98,676)
<b>Total other financing sources (uses)</b>	<u>246,968</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(1,414)</u>	<u>---</u>	<u>---</u>	<u>245,554</u>
<b>Net Change in Fund Balances</b>	270,000	(302,928)	---	119,887	(1,882,136)	(3,001)	100,000	(7,451)	(1,705,629)
<b>Fund Balances (Deficits)</b>									
Beginning of year	240,496	60,000	2,856,166	---	2,386,512	83,409	---	18,926	5,645,509
<b>End of year</b>	<u>\$ 510,496</u>	<u>\$ (242,928)</u>	<u>\$ 2,856,166</u>	<u>\$ 119,887</u>	<u>\$ 504,376</u>	<u>\$ 80,408</u>	<u>\$ 100,000</u>	<u>\$ 11,475</u>	<u>\$ 3,939,880</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Aging and Disability Resource Center Special Revenue Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 449,606	\$ 449,606	\$ 449,606	\$ ---
Intergovernmental grants	2,084,507	2,139,049	2,070,015	(69,034)
Public charges for services	75,000	75,000	66,756	(8,244)
Other revenue	202,500	197,400	176,780	(20,620)
<b>Total revenues</b>	<u>2,811,613</u>	<u>2,861,055</u>	<u>2,763,157</u>	<u>(97,898)</u>
<b>Expenditures</b>				
Current				
Health and human services	2,796,613	2,846,055	2,737,733	108,322
Capital outlay	15,000	15,000	12,855	2,145
<b>Total expenditures</b>	<u>2,811,613</u>	<u>2,861,055</u>	<u>2,750,588</u>	<u>110,467</u>
<b>Excess of Revenues Over Expenditures</b>	<u>---</u>	<u>---</u>	<u>12,569</u>	<u>12,569</u>
<b>Other Financing Uses</b>				
Transfers out	---	---	(12,569)	(12,569)
<b>Total other financing uses</b>	<u>---</u>	<u>---</u>	<u>(12,569)</u>	<u>(12,569)</u>
<b>Net Change in Fund Balance</b>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>Fund Balance</b>				
Beginning of year	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>End of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Child Support Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 236,815	\$ 236,815	\$ 236,815	\$ ---
Intergovernmental grants	1,084,931	1,084,931	911,271	(173,660)
Public charges for services	11,800	11,800	8,295	(3,505)
Other revenue	7,000	7,000	6,145	(855)
<b>Total revenues</b>	<u>1,340,546</u>	<u>1,340,546</u>	<u>1,162,526</u>	<u>(178,020)</u>
<b>Expenditures</b>				
Current				
Health and human services	<u>1,340,546</u>	<u>1,340,546</u>	<u>1,232,794</u>	<u>107,752</u>
<b>Total expenditures</b>	<u>1,340,546</u>	<u>1,340,546</u>	<u>1,232,794</u>	<u>107,752</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>---</u>	<u>---</u>	<u>(70,268)</u>	<u>(70,268)</u>
<b>Other Financing Sources</b>				
Transfers in	<u>---</u>	<u>---</u>	<u>70,268</u>	<u>70,268</u>
<b>Total other financing sources</b>	<u>---</u>	<u>---</u>	<u>70,268</u>	<u>70,268</u>
<b>Net Change in Fund Balance</b>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>Fund Balance</b>				
Beginning of year	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
<b>End of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Land Conservation Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental grants	\$ 20,926	\$ 27,755	\$ 25,257	\$ (2,498)
<b>Total revenues</b>	<u>20,926</u>	<u>27,755</u>	<u>25,257</u>	<u>(2,498)</u>
<b>Expenditures</b>				
Current				
Conservation and development	20,926	27,755	25,257	2,498
<b>Total expenditures</b>	<u>20,926</u>	<u>27,755</u>	<u>25,257</u>	<u>2,498</u>
<b>Net Change in Fund Balance</b>	---	---	---	---
<b>Fund Balance</b>				
Beginning of year	---	---	---	---
<b>End of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Transit Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 652,800	\$ 652,800	\$ 652,800	\$ ---
Intergovernmental grants	2,398,628	2,466,077	2,461,413	(4,664)
Public charges for services	782,340	782,340	648,146	(134,194)
Interdepartmental charges	1,000	1,000	328	(672)
Other revenue	27	27	42,641	42,614
<b>Total revenues</b>	<u>3,834,795</u>	<u>3,902,244</u>	<u>3,805,328</u>	<u>(96,916)</u>
<b>Expenditures</b>				
Current				
Public works	3,584,295	3,668,605	3,435,718	232,887
Capital outlay	250,500	250,500	217,852	32,648
<b>Total expenditures</b>	<u>3,834,795</u>	<u>3,919,105</u>	<u>3,653,570</u>	<u>265,535</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>---</u>	<u>(16,861)</u>	<u>151,758</u>	<u>168,619</u>
<b>Other Financing Uses</b>				
Transfers out	---	---	(156,419)	(156,419)
<b>Total other financing uses</b>	<u>---</u>	<u>---</u>	<u>(156,419)</u>	<u>(156,419)</u>
<b>Net Change in Fund Balance</b>	<u>---</u>	<u>(16,861)</u>	<u>(4,661)</u>	<u>12,200</u>
<b>Fund Balance</b>				
Beginning of year	<u>16,861</u>	<u>16,861</u>	<u>16,861</u>	<u>---</u>
<b>End of year</b>	<u>\$ 16,861</u>	<u>\$ ---</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Wisconsin Fund Program Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental grants	\$ 26,000	\$ 26,000	\$ 6,100	\$ (19,900)
<b>Total revenues</b>	<u>26,000</u>	<u>26,000</u>	<u>6,100</u>	<u>(19,900)</u>
<b>Expenditures</b>				
Current				
Conservation and development	26,000	26,000	---	26,000
<b>Total expenditures</b>	<u>26,000</u>	<u>26,000</u>	<u>---</u>	<u>26,000</u>
<b>Net Change in Fund Balance</b>	---	---	6,100	6,100
<b>Fund Balance</b>				
Beginning of year	---	---	---	---
<b>End of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Land Records Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental grants	\$ 51,000	\$ 51,000	\$ 76,000	\$ 25,000
Public charges for services	200,000	200,000	179,280	(20,720)
Investment income	350	350	2,078	1,728
<b>Total revenues</b>	<u>251,350</u>	<u>251,350</u>	<u>257,358</u>	<u>6,008</u>
<b>Expenditures</b>				
Current				
Conservation and development	136,879	636,879	419,057	217,822
<b>Total expenditures</b>	<u>136,879</u>	<u>636,879</u>	<u>419,057</u>	<u>217,822</u>
<b>Net Change in Fund Balance</b>	114,471	(385,529)	(161,699)	223,830
<b>Fund Balance</b>				
Beginning of year	<u>907,227</u>	<u>907,227</u>	<u>907,227</u>	<u>---</u>
<b>End of year</b>	<u>\$ 1,021,698</u>	<u>\$ 521,698</u>	<u>\$ 745,528</u>	<u>\$ 223,830</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Jail Assessment Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other revenue	\$ ---	\$ ---	\$ 145,508	\$ 145,508
<b>Total revenues</b>	<u>---</u>	<u>---</u>	<u>145,508</u>	<u>145,508</u>
<b>Expenditures</b>				
Current				
Public safety	75,000	75,000	---	75,000
<b>Total expenditures</b>	<u>75,000</u>	<u>75,000</u>	<u>---</u>	<u>75,000</u>
<b>Net Change in Fund Balance</b>	(75,000)	(75,000)	145,508	220,508
<b>Fund Balance</b>				
Beginning of year	<u>1,346,161</u>	<u>1,346,161</u>	<u>1,346,161</u>	<u>---</u>
<b>End of year</b>	<u>\$ 1,271,161</u>	<u>\$ 1,271,161</u>	<u>\$ 1,491,669</u>	<u>\$ 220,508</u>



WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Jail Commissary Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other revenue	\$ ---	\$ ---	\$ 85,869	\$ 85,869
<b>Total revenues</b>	<u>---</u>	<u>---</u>	<u>85,869</u>	<u>85,869</u>
<b>Expenditures</b>				
Current				
Public safety	---	---	33,729	(33,729)
<b>Total expenditures</b>	<u>---</u>	<u>---</u>	<u>33,729</u>	<u>(33,729)</u>
<b>Net Change in Fund Balance</b>	---	---	52,140	52,140
<b>Fund Balance</b>				
Beginning of year	<u>187,158</u>	<u>187,158</u>	<u>187,158</u>	<u>---</u>
<b>End of year</b>	<u>\$ 187,158</u>	<u>\$ 187,158</u>	<u>\$ 239,298</u>	<u>\$ 52,140</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Drug Forfeiture Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ ---	\$ ---	\$ 5	\$ 5
Other revenue	---	---	1,363	1,363
<b>Total revenues</b>	---	---	1,368	1,368
<b>Net Change in Fund Balance</b>	---	---	1,368	1,368
<b>Fund Balance</b>				
Beginning of year	955	955	955	---
<b>End of year</b>	<u>\$ 955</u>	<u>\$ 955</u>	<u>\$ 2,323</u>	<u>\$ 1,368</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
DARE Program Special Revenue Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other revenue	\$ ---	\$ ---	\$ 930	\$ 930
<b>Total revenues</b>	<u>---</u>	<u>---</u>	<u>930</u>	<u>930</u>
<b>Expenditures</b>				
Current				
Public safety	---	---	104	(104)
<b>Total expenditures</b>	<u>---</u>	<u>---</u>	<u>104</u>	<u>(104)</u>
<b>Net Change in Fund Balance</b>	---	---	826	826
<b>Fund Balance</b>				
Beginning of year	<u>4,716</u>	<u>4,716</u>	<u>4,716</u>	<u>---</u>
<b>End of year</b>	<u>\$ 4,716</u>	<u>\$ 4,716</u>	<u>\$ 5,542</u>	<u>\$ 826</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Economic Development Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 1,097,000	\$ 1,097,000	\$ 1,902,438	\$ 805,438
Other revenue	---	---	761,392	761,392
<b>Total revenues</b>	<u>1,097,000</u>	<u>1,097,000</u>	<u>2,663,830</u>	<u>1,566,830</u>
<b>Expenditures</b>				
Current				
Conservation and development	1,097,000	1,097,000	2,112,429	(1,015,429)
<b>Total expenditures</b>	<u>1,097,000</u>	<u>1,097,000</u>	<u>2,112,429</u>	<u>(1,015,429)</u>
<b>Net Change in Fund Balance</b>	---	---	551,401	551,401
<b>Fund Balance</b>				
Beginning of year	<u>3,386,136</u>	<u>3,386,136</u>	<u>3,386,136</u>	---
<b>End of year</b>	<u>\$ 3,386,136</u>	<u>\$ 3,386,136</u>	<u>\$ 3,937,537</u>	<u>\$ 551,401</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Revolving Loan Program Special Revenue Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Investment income	\$ ---	\$ ---	\$ 759	\$ 759
Other revenue	---	---	130,902	130,902
<b>Total revenues</b>	---	---	131,661	131,661
<b>Expenditures</b>				
Current				
Conservation and development	---	---	614,750	(614,750)
<b>Total expenditures</b>	---	---	614,750	(614,750)
<b>Net Change in Fund Balance</b>	---	---	(483,089)	(483,089)
<b>Fund Balance</b>				
Beginning of year	566,706	566,706	566,706	---
<b>End of year</b>	\$ 566,706	\$ 566,706	\$ 83,617	\$ (483,089)

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Debt Service Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 191,245	\$ 191,245	\$ 191,245	\$ ---
County sales tax	425,920	425,920	214,048	(211,872)
Intergovernmental grants	58,719	58,719	58,719	---
Public charges for services	86,618	86,618	291,470	204,852
<b>Total revenues</b>	<u>762,502</u>	<u>762,502</u>	<u>755,482</u>	<u>(7,020)</u>
<b>Expenditures</b>				
Debt service				
Principal	725,000	725,000	725,000	---
Interest and fiscal charges	<u>57,502</u>	<u>57,502</u>	<u>57,501</u>	<u>1</u>
<b>Total expenditures</b>	<u>782,502</u>	<u>782,502</u>	<u>782,501</u>	<u>1</u>
<b>Net Change in Fund Balance</b>	(20,000)	(20,000)	(27,019)	(7,019)
<b>Fund Balance</b>				
Beginning of year	<u>289,008</u>	<u>289,008</u>	<u>289,008</u>	<u>---</u>
<b>End of year</b>	<u>\$ 269,008</u>	<u>\$ 269,008</u>	<u>\$ 261,989</u>	<u>\$ (7,019)</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Capital Improvements Capital Projects Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 158,000	\$ 158,000	\$ 158,000	\$ ---
Intergovernmental grants	17,000	17,000	16,996	(4)
<b>Total revenues</b>	<u>175,000</u>	<u>175,000</u>	<u>174,996</u>	<u>(4)</u>
<b>Expenditures</b>				
Capital outlay	175,000	415,495	151,964	263,531
<b>Total expenditures</b>	<u>175,000</u>	<u>415,495</u>	<u>151,964</u>	<u>263,531</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>---</u>	<u>(240,495)</u>	<u>23,032</u>	<u>263,527</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	---	300,000	300,000	---
Transfers out	---	---	(53,032)	(53,032)
<b>Total other financing sources (uses)</b>	<u>---</u>	<u>300,000</u>	<u>246,968</u>	<u>(53,032)</u>
<b>Net Change in Fund Balance</b>	<u>---</u>	<u>59,505</u>	<u>270,000</u>	<u>210,495</u>
<b>Fund Balance</b>				
Beginning of year	<u>240,496</u>	<u>240,496</u>	<u>240,496</u>	<u>---</u>
<b>End of year</b>	<u>\$ 240,496</u>	<u>\$ 300,001</u>	<u>\$ 510,496</u>	<u>\$ 210,495</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Information Systems Capital Projects Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 350,000	\$ 350,000	\$ 350,000	\$ ---
<b>Total revenues</b>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>---</u>
<b>Expenditures</b>				
Capital outlay	350,000	410,000	652,928	(242,928)
<b>Total expenditures</b>	<u>350,000</u>	<u>410,000</u>	<u>652,928</u>	<u>(242,928)</u>
<b>Net Change in Fund Balance</b>	---	(60,000)	(302,928)	(242,928)
<b>Fund Balance (Deficit)</b>				
Beginning of year	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>---</u>
<b>End of year</b>	<u>\$ 60,000</u>	<u>\$ ---</u>	<u>\$ (242,928)</u>	<u>\$ (242,928)</u>



WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Sheriff's Department and Jail Capital Projects Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Fund Balance</b>				
Beginning of year	\$ 2,856,166	\$ 2,856,166	\$ 2,856,166	\$ ---
<b>End of year</b>	\$ 2,856,166	\$ 2,856,166	\$ 2,856,166	\$ ---

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 UWWC Capital Projects Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 120,000	\$ 120,000	\$ 120,000	\$ ---
<b>Total revenues</b>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>---</u>
<b>Expenditures</b>				
Capital outlay	120,000	120,000	113	119,887
<b>Total expenditures</b>	<u>120,000</u>	<u>120,000</u>	<u>113</u>	<u>119,887</u>
<b>Net Change in Fund Balance</b>	---	---	119,887	119,887
<b>Fund Balance</b>				
Beginning of year	---	---	---	---
<b>End of year</b>	<u>---</u>	<u>---</u>	<u>\$ 119,887</u>	<u>\$ 119,887</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Sheriff's Radio System Capital Projects Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 934,000	\$ 934,000	\$ 934,000	\$ ---
<b>Total revenues</b>	<u>934,000</u>	<u>934,000</u>	<u>934,000</u>	<u>---</u>
<b>Expenditures</b>				
Capital outlay	1,500,000	3,886,512	2,816,136	1,070,376
<b>Total expenditures</b>	<u>1,500,000</u>	<u>3,886,512</u>	<u>2,816,136</u>	<u>1,070,376</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(566,000)</u>	<u>(2,952,512)</u>	<u>(1,882,136)</u>	<u>1,070,376</u>
<b>Other Financing Sources</b>				
Transfers in	566,000	566,000	---	(566,000)
<b>Total other financing sources</b>	<u>566,000</u>	<u>566,000</u>	<u>---</u>	<u>(566,000)</u>
<b>Net Change in Fund Balance</b>	---	(2,386,512)	(1,882,136)	504,376
<b>Fund Balance</b>				
Beginning of year	2,386,512	2,386,512	2,386,512	---
<b>End of year</b>	<u>\$ 2,386,512</u>	<u>\$ ---</u>	<u>\$ 504,376</u>	<u>\$ 504,376</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Park Development Capital Projects Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 162,000	\$ 162,000	\$ 162,000	\$ ---
Intergovernmental grants	---	66,144	---	(66,144)
Other revenue	---	20,000	---	(20,000)
<b>Total revenues</b>	<u>162,000</u>	<u>248,144</u>	<u>162,000</u>	<u>(86,144)</u>
<b>Expenditures</b>				
Capital outlay	162,000	353,668	163,587	190,081
<b>Total expenditures</b>	<u>162,000</u>	<u>353,668</u>	<u>163,587</u>	<u>190,081</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>---</u>	<u>(105,524)</u>	<u>(1,587)</u>	<u>103,937</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	---	44,230	44,230	---
Transfers out	---	---	(45,644)	(45,644)
<b>Total other financing sources (uses)</b>	<u>---</u>	<u>44,230</u>	<u>(1,414)</u>	<u>(45,644)</u>
<b>Net Change in Fund Balance</b>	<u>---</u>	<u>(61,294)</u>	<u>(3,001)</u>	<u>58,293</u>
<b>Fund Balance</b>				
Beginning of year	<u>83,409</u>	<u>83,409</u>	<u>83,409</u>	<u>---</u>
<b>End of year</b>	<u>\$ 83,409</u>	<u>\$ 22,115</u>	<u>\$ 80,408</u>	<u>\$ 58,293</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Fair Park Capital Improvements Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 100,000	\$ 100,000	\$ 100,000	\$ ---
<b>Total revenues</b>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>---</u>
<b>Expenditures</b>				
Capital outlay	100,000	100,000	---	100,000
<b>Total expenditures</b>	<u>100,000</u>	<u>100,000</u>	<u>---</u>	<u>100,000</u>
<b>Net Change in Fund Balance</b>	---	---	100,000	100,000
<b>Fund Balance</b>				
Beginning of year	---	---	---	---
<b>End of year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Equipment Replacement Fund  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes				
County sales tax	\$ 347,000	\$ 347,000	\$ 347,000	\$ ---
Other revenue	38,000	38,000	28,738	(9,262)
<b>Total revenues</b>	<u>385,000</u>	<u>385,000</u>	<u>375,738</u>	<u>(9,262)</u>
<b>Expenditures</b>				
Capital outlay	385,000	385,000	383,189	1,811
<b>Total expenditures</b>	<u>385,000</u>	<u>385,000</u>	<u>383,189</u>	<u>1,811</u>
<b>Net Change in Fund Balance</b>	---	---	(7,451)	(7,451)
<b>Fund Balance</b>				
Beginning of year	<u>18,926</u>	<u>18,926</u>	<u>18,926</u>	<u>---</u>
<b>End of year</b>	<u>\$ 18,926</u>	<u>\$ 18,926</u>	<u>\$ 11,475</u>	<u>\$ (7,451)</u>

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### **Internal Service Funds**

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis. The County utilizes internal service funds to record financial transactions pertaining to the following activities:

Central Fueling - This fund is used to account for fuel provided to County departments.

Workers' Compensation - This fund is used to account for funds held by the County, generated from charges to County departments, to finance workers' compensation claims filed against the County.

Health Insurance - This fund is used to account for funds held by the County, generated from charges to County departments and plan participants, to finance health insurance claims of County employees.

Property Insurance – This fund is used to account for funds held by the County, generated from charges to County departments, to finance property & liability insurance premiums and deductibles incurred by the County.

Information Systems - This fund is used to account for electronic data processing services provided to County departments and other governmental units.

Central Reproduction - This fund is used to account for printing and duplicating services provided to County departments.



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WASHINGTON COUNTY, WISCONSIN

Combining Statement of Net Position  
Internal Service Funds  
December 31, 2017

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Systems	Central Reproduction	Total
<b>Assets and Deferred Outflows of Resources</b>							
<b>Current assets</b>							
Accounts	\$ ---	\$ 3,844	\$ 401,608	\$ 1,678	\$ ---	\$ 239	\$ 407,369
Due from other governments	---	---	49,606	---	---	573	50,179
Property taxes	---	---	---	---	94,318	70,000	164,318
Inventories	38,654	---	---	---	---	19,914	58,568
Prepaid items	---	8,871	158,000	322,052	82,348	27,757	599,028
Due from other funds	136,012	2,851,792	4,384,459	---	755,850	---	8,128,113
<b>Total current assets</b>	<u>174,666</u>	<u>2,864,507</u>	<u>4,993,673</u>	<u>323,730</u>	<u>932,516</u>	<u>118,483</u>	<u>9,407,575</u>
<b>Noncurrent assets</b>							
<b>Capital assets</b>							
Land and land improvements	25,841	---	---	---	---	---	25,841
Buildings	11,739	---	447,864	---	---	---	459,603
Machinery and equipment	341,747	---	---	---	2,441,755	285,890	3,069,392
Less: Accumulated depreciation	(291,362)	---	(3,802)	---	(2,142,068)	(275,251)	(2,712,483)
Construction-in-progress	---	---	---	---	15,552	---	15,552
Total capital assets (net of accumulated depreciation)	87,965	---	444,062	---	315,239	10,639	857,905
<b>Total noncurrent assets</b>	<u>87,965</u>	<u>---</u>	<u>444,062</u>	<u>---</u>	<u>315,239</u>	<u>10,639</u>	<u>857,905</u>
<b>Total assets</b>	<u>262,631</u>	<u>2,864,507</u>	<u>5,437,735</u>	<u>323,730</u>	<u>1,247,755</u>	<u>129,122</u>	<u>10,265,480</u>
<b>Deferred Outflows of Resources</b>							
Pension	4,865	---	---	---	192,810	26,039	223,714
<b>Total deferred outflows of resources</b>	<u>4,865</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>192,810</u>	<u>26,039</u>	<u>223,714</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 267,496</u>	<u>\$ 2,864,507</u>	<u>\$ 5,437,735</u>	<u>\$ 323,730</u>	<u>\$ 1,440,565</u>	<u>\$ 155,161</u>	<u>\$ 10,489,194</u>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>							
<b>Current liabilities</b>							
Accounts payable	\$ 76,150	\$ 60,161	\$ 80,153	\$ ---	\$ 82,263	\$ 2,843	\$ 301,570
Claims payable	---	359,754	998,104	86,707	---	---	1,444,565
Accrued liabilities	434	---	---	---	12,785	2,039	15,258
Due to other funds	---	---	---	40,276	---	69,701	109,977
Compensated absences	---	---	---	---	30,740	2,117	32,857
<b>Total current liabilities</b>	<u>76,584</u>	<u>419,915</u>	<u>1,078,257</u>	<u>126,983</u>	<u>125,788</u>	<u>76,700</u>	<u>1,904,227</u>
<b>Noncurrent liabilities</b>							
Compensated absences	598	---	---	---	22,416	2,381	25,395
Net pension liability	623	---	---	---	24,929	3,363	28,915
Total OPEB liability	---	---	550,831	---	---	---	550,831
<b>Total noncurrent liabilities</b>	<u>1,221</u>	<u>---</u>	<u>550,831</u>	<u>---</u>	<u>47,345</u>	<u>5,744</u>	<u>605,141</u>
<b>Total liabilities</b>	<u>77,805</u>	<u>419,915</u>	<u>1,629,088</u>	<u>126,983</u>	<u>173,133</u>	<u>82,444</u>	<u>2,509,368</u>
<b>Deferred Inflows of Resources</b>							
Property taxes levied for subsequent year	---	---	---	---	94,318	70,000	164,318
Pension	1,959	---	---	---	78,398	10,575	90,932
<b>Total deferred inflows of resources</b>	<u>1,959</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>172,716</u>	<u>80,575</u>	<u>255,250</u>
<b>Net position</b>							
Net investment in capital assets	87,965	---	444,062	---	315,239	10,639	857,905
Unrestricted	99,767	2,444,592	3,364,585	196,747	779,477	(18,497)	6,866,671
<b>Total net position</b>	<u>187,732</u>	<u>2,444,592</u>	<u>3,808,647</u>	<u>196,747</u>	<u>1,094,716</u>	<u>(7,858)</u>	<u>7,724,576</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u>\$ 267,496</u>	<u>\$ 2,864,507</u>	<u>\$ 5,437,735</u>	<u>\$ 323,730</u>	<u>\$ 1,440,565</u>	<u>\$ 155,161</u>	<u>\$ 10,489,194</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenses and Changes in Net Position  
Internal Service Funds  
For the Year Ended December 31, 2017

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Systems	Central Reproduction	Total
<b>Operating Revenues</b>							
Charges for services							
Public	\$ ---	\$ ---	\$ 1,000	\$ ---	\$ ---	\$ 9,832	\$ 10,832
Intergovernmental	---	---	76,282	---	---	---	76,282
Interdepartmental	597,718	654,419	9,655,878	606,092	2,103,552	182,074	13,799,733
Other	---	8,418	---	14,588	14	---	23,020
<b>Total operating revenue</b>	<u>597,718</u>	<u>662,837</u>	<u>9,733,160</u>	<u>620,680</u>	<u>2,103,566</u>	<u>191,906</u>	<u>13,909,867</u>
<b>Operating Expenses</b>							
Operation and maintenance	571,228	11,670	456,457	---	1,628,225	292,881	2,960,461
Insurance premiums, payments and claims	---	363,125	7,342,414	734,131	---	---	8,439,670
Depreciation	8,874	---	3,802	---	270,360	2,277	285,313
<b>Total operating expenses</b>	<u>580,102</u>	<u>374,795</u>	<u>7,802,673</u>	<u>734,131</u>	<u>1,898,585</u>	<u>295,158</u>	<u>11,685,444</u>
<b>Operating income (loss)</b>	<u>17,616</u>	<u>288,042</u>	<u>1,930,487</u>	<u>(113,451)</u>	<u>204,981</u>	<u>(103,252)</u>	<u>2,224,423</u>
<b>Nonoperating Revenues</b>							
Property taxes	---	---	---	---	---	70,000	70,000
Intergovernmental	---	---	---	---	819	---	819
Investment income	---	---	---	13,101	---	---	13,101
<b>Net nonoperating revenues</b>	<u>---</u>	<u>---</u>	<u>---</u>	<u>13,101</u>	<u>819</u>	<u>70,000</u>	<u>83,920</u>
<b>Change in Net Position</b>	<u>17,616</u>	<u>288,042</u>	<u>1,930,487</u>	<u>(100,350)</u>	<u>205,800</u>	<u>(33,252)</u>	<u>2,308,343</u>
<b>Net Position</b>							
Beginning of year - as originally stated	170,116	2,156,550	2,450,912	297,097	888,916	25,394	5,988,985
Cumulative effect of change in accounting principle	---	---	(572,752)	---	---	---	(572,752)
Beginning of year - restated	<u>170,116</u>	<u>2,156,550</u>	<u>1,878,160</u>	<u>297,097</u>	<u>888,916</u>	<u>25,394</u>	<u>5,416,233</u>
<b>End of year</b>	<u>\$ 187,732</u>	<u>\$ 2,444,592</u>	<u>\$ 3,808,647</u>	<u>\$ 196,747</u>	<u>\$ 1,094,716</u>	<u>\$ (7,858)</u>	<u>\$ 7,724,576</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2017

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Systems	Central Reproduction	Total
<b>Cash Flows from Operating Activities</b>							
Receipts from customers and users	\$ ---	\$ 4,574	\$ 27,676	\$ 13,866	\$ 815	\$ 10,461	\$ 57,392
Receipts from interfund services provided	597,718	654,419	9,655,878	606,092	2,103,552	182,074	13,799,733
Payments to suppliers	(500,748)	(324,351)	(7,782,160)	(968,413)	(972,893)	(185,526)	(10,734,091)
Payments to employees	(17,457)	---	---	---	(643,404)	(106,737)	(767,598)
<b>Net cash provided (used) by operating activities</b>	<u>79,513</u>	<u>334,642</u>	<u>1,901,394</u>	<u>(348,455)</u>	<u>488,070</u>	<u>(99,728)</u>	<u>2,355,436</u>
<b>Cash Flows from Noncapital Financing Activities</b>							
Property taxes	---	---	---	---	---	70,000	70,000
Intergovernmental grants	---	---	---	---	819	---	819
Internal activity - change in cash held by General Fund	(38,771)	(334,642)	(1,453,530)	335,354	(390,864)	29,728	(1,852,725)
<b>Net cash provided (used) by noncapital financing activities</b>	<u>(38,771)</u>	<u>(334,642)</u>	<u>(1,453,530)</u>	<u>335,354</u>	<u>(390,045)</u>	<u>99,728</u>	<u>(1,781,906)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>							
Acquisition of capital assets	(40,742)	---	(447,864)	---	(98,025)	---	(586,631)
<b>Net cash used by capital and related financing activities</b>	<u>(40,742)</u>	<u>---</u>	<u>(447,864)</u>	<u>---</u>	<u>(98,025)</u>	<u>---</u>	<u>(586,631)</u>
<b>Cash Flows from Investing Activities</b>							
Interest received	---	---	---	13,101	---	---	13,101
<b>Change in Cash and Cash Equivalents</b>	---	---	---	---	---	---	---
<b>Cash and Cash Equivalents, Beginning of Year</b>	---	---	---	---	---	---	---
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>							
Operating income (loss)	\$ 17,616	\$ 288,042	\$ 1,930,487	\$ (113,451)	\$ 204,981	\$ (103,252)	\$ 2,224,423
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation	8,874	---	3,802	---	270,360	2,277	285,313
Change in pension related assets and deferred outflows	1,444	---	---	---	85,654	9,952	97,050
Change in pension related liabilities and deferred inflows	(823)	---	---	---	(51,962)	(5,969)	(58,754)
Change in OPEB related liabilities	---	---	(21,921)	---	---	---	(21,921)
Changes in assets and liabilities							
Accounts receivable	---	(3,844)	219,507	(722)	---	(34)	214,907
Due from governments	---	---	(49,606)	---	801	663	(48,142)
Inventories	9,390	---	---	---	---	2,304	11,694
Prepaid items	---	(1,455)	(158,000)	(242,788)	13,492	(1,520)	(390,271)
Accounts and claims payable	42,919	51,899	(22,875)	8,506	(26,202)	(3,959)	50,288
Accrued liabilities	54	---	---	---	(257)	(5)	(208)
Compensated absences	39	---	---	---	(8,797)	(185)	(8,943)
<b>Net cash provided (used) by operating activities</b>	<u>\$ 79,513</u>	<u>\$ 334,642</u>	<u>\$ 1,901,394</u>	<u>\$ (348,455)</u>	<u>\$ 488,070</u>	<u>\$ (99,728)</u>	<u>\$ 2,355,436</u>

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**SCHEDULES OF REVENUES, EXPENDITURES AND OTHER  
FINANCING SOURCES (USES) – BUDGET AND ACTUAL  
DETAIL BY OBJECT LINE ITEM FOR THE GENERAL FUND**

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WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues and Other Financing Sources - Budget and Actual  
General Fund  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
<b>Taxes</b>				
Property taxes	\$ 23,052,625	\$ 23,052,625	\$ 23,052,625	\$ ---
Forest crop taxes	1,200	1,200	10,085	8,885
Payments in lieu of taxes	50,000	50,000	50,594	594
Sales tax retained	100	100	101	1
County sales tax	4,716,000	4,716,000	4,716,000	---
Agricultural use charge penalty	15,000	15,000	55,425	40,425
<b>Total taxes</b>	<u>27,834,925</u>	<u>27,834,925</u>	<u>27,884,830</u>	<u>49,905</u>
<b>Intergovernmental</b>				
Shared taxes	911,493	911,493	910,024	(1,469)
Clerk of Courts	456,971	456,971	456,107	(864)
Victim witness program	75,300	75,300	82,762	7,462
Emergency government	120,213	153,118	151,078	(2,040)
Sheriff training	35,000	35,000	41,101	6,101
Sheriff corrections	4,760	4,760	---	(4,760)
Sheriff communications	10,800	10,800	10,800	---
Special forces	35,960	35,960	52,026	16,066
Sheriff patrol	308,229	308,229	306,901	(1,328)
Sheriff vehicle maintenance	16,000	16,000	15,832	(168)
Veterans services	13,000	13,000	13,000	---
Land use	---	37,500	---	(37,500)
Land conservation	318,596	461,176	356,061	(105,115)
Snowmobile & ATV trails	---	46,960	46,960	---
Planning	---	133,044	42,813	(90,231)
UW Extension	---	---	87	87
Village of Jackson sewer assessment	---	---	35,167	35,167
<b>Total intergovernmental</b>	<u>2,306,322</u>	<u>2,699,311</u>	<u>2,520,719</u>	<u>(178,592)</u>
<b>Public Charges for Services</b>				
Register of Deeds fees	600,000	600,000	589,623	(10,377)
Real property fees	1,500	1,500	1,117	(383)
Real estate transfer fees	360,000	360,000	520,149	160,149
Internet records fees	2,500	2,500	5,316	2,816
Court fees and costs	182,000	182,000	208,767	26,767
Attorney fees	125,000	125,000	151,906	26,906
Juvenile legal fees	9,000	9,000	10,885	1,885
Guardian ad litem fees	270,000	270,000	307,514	37,514
Doctor fee reimbursements	35,000	35,000	42,015	7,015
District Attorney	22,900	22,900	28,419	5,519
Passport fees	24,000	24,000	23,275	(725)
Human resources	250	250	407	157
Probate fees	34,000	34,000	30,400	(3,600)
Juvenile custody cost reimbursements	35,000	35,000	---	(35,000)
County Clerk fees	51,350	51,350	51,080	(270)

(continued)



WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues and Other Financing Sources - Budget and Actual  
General Fund (continued)  
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Public Charges for Services (continued)</b>				
Maps and plats	\$ 700	\$ 700	\$ 1,096	\$ 396
Medical Examiner fees	150,000	167,680	197,387	29,707
Sheriff fees	164,930	164,930	233,915	68,985
Special deputy revenue	35,000	35,000	86,332	51,332
Jail booking fees	38,000	38,000	35,504	(2,496)
Board of prisoners - Huber	624,000	624,000	525,766	(98,234)
Board of prisoners - Juvenile	432,000	---	---	---
Medical charges	22,031	22,031	474,175	452,144
Park fees	117,025	117,025	144,070	27,045
Fair Park operations	5,078	5,078	5,057	(21)
Stewardship incentive	45,000	41,102	41,102	---
Clean sweep	20,000	20,000	29,162	9,162
Vending machine commission	2,500	2,500	2,152	(348)
Other charges	16,051	16,051	20,329	4,278
<b>Total public charges for services</b>	<b>3,424,815</b>	<b>3,006,597</b>	<b>3,766,920</b>	<b>760,323</b>
<b>Intergovernmental Charges for Services</b>				
Board of prisoners	388,548	820,548	854,961	34,413
Election reimbursement	46,236	46,236	38,774	(7,462)
Social security	13,700	13,700	19,000	5,300
Land conservation	---	107,000	30,637	(76,363)
Geographic information system	---	---	2,286	2,286
<b>Total intergovernmental charges for services</b>	<b>448,484</b>	<b>987,484</b>	<b>945,658</b>	<b>(41,826)</b>
<b>Interdepartmental Charges for Services</b>				
County Departments	2,695,595	2,695,595	2,606,871	(88,724)
<b>Fines, Forfeitures and Penalties</b>				
County ordinance forfeitures	150,000	150,000	170,119	20,119
State fines and forfeitures	250,000	250,000	303,787	53,787
Parking fines	1,500	1,500	2,730	1,230
<b>Total fines, forfeitures and penalties</b>	<b>401,500</b>	<b>401,500</b>	<b>476,636</b>	<b>75,136</b>
<b>Licenses and Permits</b>				
Sanitary permits	175,000	175,000	196,620	21,620
Nonmetallic mining fee	6,190	6,190	6,045	(145)
Zoning fees	35,000	35,000	33,371	(1,629)
ECSM fees	4,000	4,000	4,933	933
Waste storage fees	500	500	750	250
<b>Total licenses and permits</b>	<b>220,690</b>	<b>220,690</b>	<b>241,719</b>	<b>21,029</b>

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues and Other Financing Sources - Budget and Actual  
 General Fund (continued)  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Investment Income</b>				
Clerk of courts account interest	\$ 2,500	\$ 2,500	\$ 3,384	\$ 884
Interest on temporary investments	223,064	226,664	503,131	276,467
Net decrease in fair value of investments	---	---	(55,570)	(55,570)
Interest on ag use charge penalty	---	---	140	140
Delinquent taxes interest	835,000	835,000	641,538	(193,462)
<b>Total investment income</b>	<u>1,060,564</u>	<u>1,064,164</u>	<u>1,092,623</u>	<u>28,459</u>
<b>Other Revenue</b>				
Rent of County property	30,429	30,429	30,429	---
Insurance recoveries	10,000	38,546	45,042	6,496
Donations and in kind services	350	25,048	14,483	(10,565)
Miscellaneous	434,552	434,552	891,770	457,218
<b>Total other revenue</b>	<u>475,331</u>	<u>528,575</u>	<u>981,724</u>	<u>453,149</u>
<b>Total revenues</b>	<u>38,868,226</u>	<u>39,438,841</u>	<u>40,517,700</u>	<u>1,078,859</u>
<b>Other Financing Sources</b>				
<b>Transfers in</b>				
Major governmental fund				
Human services	---	---	1,927,186	1,927,186
Non-major governmental funds				
Special revenue funds	---	---	168,988	168,988
Capital projects funds	---	---	98,675	98,675
Enterprise funds				
Family Park Golf Course	100,000	100,000	100,000	---
<b>Total other financing sources</b>	<u>100,000</u>	<u>100,000</u>	<u>2,294,849</u>	<u>2,194,849</u>
<b>Total revenues and other financing sources</b>	<u>\$ 38,968,226</u>	<u>\$ 39,538,841</u>	<u>\$ 42,812,549</u>	<u>\$ 3,273,708</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Expenditures and Other Financing Uses - Budget and Actual  
General Fund  
For the Year Ended December 31, 2017

Expenditures	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>General Government</b>				
County board	\$ 315,367	\$ 315,367	\$ 297,589	\$ 17,778
County clerk	533,786	557,329	482,633	74,696
Purchasing	303,699	303,699	234,431	69,268
Clerk of courts	3,148,201	3,156,101	3,153,497	2,604
Maintenance				
Courthouse	829,557	848,015	775,976	72,039
Annex I	148,950	148,950	122,932	26,018
Annex IV	495,219	499,419	454,954	44,465
Finance	1,011,358	1,030,231	976,400	53,831
District attorney	574,645	574,645	537,403	37,242
Victim witness program	157,727	157,727	160,015	(2,288)
County attorney	753,854	753,854	645,212	108,642
Medical examiner	475,636	493,316	479,558	13,758
Treasurer	352,630	352,630	348,381	4,249
Administration	475,127	618,706	600,371	18,335
Register of deeds	385,005	385,005	393,008	(8,003)
Real property listed	185,424	185,424	185,821	(397)
GIS	208,130	208,130	207,362	768
Personnel	742,159	799,999	631,111	168,888
Tower site maintenance	7,090	7,090	6,046	1,044
UWWC maintenance	144,532	115,115	108,482	6,633
County engineer	98,010	98,010	78,363	19,647
Capital outlay	33,000	912,906	566,663	346,243
<b>Total general government</b>	<u>11,379,106</u>	<u>12,521,668</u>	<u>11,446,208</u>	<u>1,075,460</u>
<b>Public Safety</b>				
Sheriff				
Administration	1,854,479	1,841,056	1,784,325	56,731
Training	116,000	116,000	108,517	7,483
Education	118,349	119,008	117,574	1,434
Criminal investigation	710,282	918,518	966,445	(47,927)
Patrol	6,067,372	5,937,485	6,610,523	(673,038)
Vehicle maintenance	396,713	425,259	403,834	21,425
Maintenance	1,226,879	1,233,637	1,179,326	54,311
Jail	6,843,388	6,837,985	6,641,006	196,979
Jail kitchen	428,513	428,513	424,124	4,389
Radio	1,333,583	1,315,124	1,271,404	43,720
Special forces unit	559,887	545,630	518,070	27,560
Radio tower	776,974	776,974	772,630	4,344
Courthouse security	614,166	595,889	640,461	(44,572)
Emergency management	118,110	151,285	148,783	2,502
LEPC Committee	76,732	76,462	72,066	4,396
Clean sweep	82,500	84,804	91,291	(6,487)
Sanitation inspection	377,575	377,575	351,159	26,416
Capital outlay	35,200	32,702	11,904	20,798
<b>Total public safety</b>	<u>21,736,702</u>	<u>21,813,906</u>	<u>22,113,442</u>	<u>(299,536)</u>
<b>Health and Human Services</b>				
Public health	954,661	1,026,101	957,740	68,361
Shelter care facility	80,406	80,406	72,464	7,942
Veterans service	267,622	267,622	253,305	14,317
Veterans relief	2,095	7,102	1,872	5,230
<b>Total health and human services</b>	<u>1,304,784</u>	<u>1,381,231</u>	<u>1,285,381</u>	<u>95,850</u>

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Expenditures and Other Financing Uses - Budget and Actual  
 General Fund (continued)  
 For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Culture and Recreation</b>				
Parks	\$ 1,122,642	\$ 1,071,024	\$ 910,039	\$ 160,985
Snowmobile trails	---	46,960	46,960	---
Agriculture agent	53,580	53,580	42,546	11,034
Resource agent	135,440	135,440	150,291	(14,851)
Family living grant	94,224	94,224	83,419	10,805
4-H and youth agent	253,618	253,618	240,675	12,943
Historical society	148,950	148,950	122,932	26,018
Fair Park	159,439	159,439	156,198	3,241
Culture fund	134,349	134,349	134,349	---
Library	1,642,617	1,646,195	1,638,139	8,056
Capital outlay	27,500	77,500	33,975	43,525
<b>Total culture and recreation</b>	<u>3,772,359</u>	<u>3,821,279</u>	<u>3,559,523</u>	<u>261,756</u>
<b>Conservation and Development</b>				
SEWRPC	182,585	182,585	182,585	---
Land use and planning	250,140	426,584	350,230	76,354
DATCP	58,880	89,354	77,209	12,145
Land conservation	600,417	729,818	460,677	269,141
Stewardship incentive program	35,000	125,598	39,867	85,731
Targeted runoff management	---	107,000	107,000	---
Zoning	138,402	188,402	127,462	60,940
Washington County Convention & Visitors Bureau	45,000	45,000	45,000	---
<b>Total conservation and development</b>	<u>1,310,424</u>	<u>1,894,341</u>	<u>1,390,030</u>	<u>504,311</u>
<b>Total expenditures</b>	<u>39,503,375</u>	<u>41,432,425</u>	<u>39,794,584</u>	<u>1,637,841</u>
<b>Other Financing Uses</b>				
<b>Transfers out</b>				
Non-major governmental funds				
Special revenue funds	---	---	70,268	(70,268)
Capital projects funds	566,000	910,230	344,230	566,000
Internal service funds	---	98,851	---	98,851
<b>Total other financing uses</b>	<u>566,000</u>	<u>1,009,081</u>	<u>414,498</u>	<u>594,583</u>
<b>Total expenditures and other financing uses</b>	<u>\$ 40,069,375</u>	<u>\$ 42,441,506</u>	<u>\$ 40,209,082</u>	<u>\$ 2,232,424</u>

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# Statistical Section

This part of Washington County's comprehensive annual financial report presents thorough information as a framework for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial wellbeing of the county.

<b><u>Contents</u></b>	<b><u>Table</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.	I - IV
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.	V - VIII
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue new debt in the future.	IX - XI
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.	XII - XIV
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	XV

*Sources: Unless otherwise noted, the information in these schedules is obtained from the comprehensive annual financial reports for the given year.*

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**TABLE I  
WASHINGTON COUNTY, WISCONSIN**

**Net Position By Component  
Last Ten Fiscal Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 86,877,428	\$ 94,664,321	\$ 100,191,606	\$ 104,345,162	\$ 109,576,126	\$ 105,750,059	\$ 106,159,983	\$ 106,978,663	\$ 103,857,896	\$ 104,820,772
Restricted	243,165	293,097	330,099	2,491,623	3,028,465	3,253,845	3,128,786	13,889,274	3,302,651	2,789,154
Unrestricted	<u>25,080,019</u>	<u>30,237,865</u>	<u>32,666,542</u>	<u>33,760,715</u>	<u>31,677,267</u>	<u>33,818,289</u>	<u>32,724,244</u>	<u>33,069,558</u>	<u>45,672,027</u>	<u>47,166,882</u>
<b>Total governmental activities net position</b>	<b>\$ <u>112,200,612</u></b>	<b>\$ <u>125,195,283</u></b>	<b>\$ <u>133,188,247</u></b>	<b>\$ <u>140,597,500</u></b>	<b>\$ <u>144,281,858</u></b>	<b>\$ <u>142,822,193</u></b>	<b>\$ <u>142,013,013</u></b>	<b>\$ <u>153,937,495</u></b>	<b>\$ <u>152,832,574</u></b>	<b>\$ <u>154,776,808</u></b>
<b>Business-type Activities</b>										
Net investment in capital assets	\$ 18,545,469	\$ 18,960,770	\$ 18,569,535	\$ 18,899,137	\$ 19,312,990	\$ 19,043,925	\$ 18,390,272	\$ 18,071,599	\$ 19,787,885	\$ 19,860,332
Restricted	---	---	---	---	---	---	---	3,115,884	68,312	71,680
Unrestricted	<u>(410,401)</u>	<u>(1,986,324)</u>	<u>(914,570)</u>	<u>(92,301)</u>	<u>736,798</u>	<u>1,647,925</u>	<u>2,596,043</u>	<u>3,219,046</u>	<u>3,880,944</u>	<u>3,074,518</u>
<b>Total business-type activities net position</b>	<b>\$ <u>18,135,068</u></b>	<b>\$ <u>16,974,446</u></b>	<b>\$ <u>17,654,965</u></b>	<b>\$ <u>18,806,836</u></b>	<b>\$ <u>20,049,788</u></b>	<b>\$ <u>20,691,850</u></b>	<b>\$ <u>20,986,315</u></b>	<b>\$ <u>24,406,529</u></b>	<b>\$ <u>23,737,141</u></b>	<b>\$ <u>23,006,530</u></b>
<b>Primary government</b>										
Net investment in capital assets	\$ 105,422,897	\$ 113,625,091	\$ 118,761,141	\$ 123,244,299	\$ 128,889,116	\$ 124,793,984	\$ 124,550,255	\$ 125,050,262	\$ 123,645,781	\$ 124,681,104
Restricted	243,165	293,097	330,099	2,491,623	3,028,465	3,253,845	3,128,786	17,005,158	3,370,963	2,860,834
Unrestricted	<u>24,669,618</u>	<u>28,251,541</u>	<u>31,751,972</u>	<u>33,668,414</u>	<u>32,414,065</u>	<u>35,466,214</u>	<u>35,320,287</u>	<u>36,288,604</u>	<u>49,552,971</u>	<u>50,241,400</u>
<b>Total primary government net position</b>	<b>\$ <u>130,335,680</u></b>	<b>\$ <u>142,169,729</u></b>	<b>\$ <u>150,843,212</u></b>	<b>\$ <u>159,404,336</u></b>	<b>\$ <u>164,331,646</u></b>	<b>\$ <u>163,514,043</u></b>	<b>\$ <u>162,999,328</u></b>	<b>\$ <u>178,344,024</u></b>	<b>\$ <u>176,569,715</u></b>	<b>\$ <u>177,783,338</u></b>



**TABLE II  
WASHINGTON COUNTY, WISCONSIN**

**Changes in Net Position  
Last Ten Fiscal Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Expenses</b>										
<b>Governmental Activities:</b>										
General government	\$ 19,622,270	\$ 12,668,493	\$ 11,655,192	\$ 11,740,138	\$ 12,833,024	\$ 17,228,880	\$ 16,298,176	\$ 14,338,698	\$ 13,528,751	\$ 13,525,331
Public safety	17,451,169	17,776,053	18,170,596	18,913,746	19,294,243	22,213,386	23,027,442	21,801,795	22,925,927	24,387,262
Public works	9,284,972	8,054,777	8,492,874	8,941,217	9,201,471	9,862,356	9,292,355	9,034,039	11,438,602	9,114,860
Health and human services	32,746,276	26,172,506	26,418,115	27,193,324	27,130,032	27,582,024	27,649,281	28,252,917	27,283,351	27,282,849
Culture and recreation	8,898,266	5,411,479	5,765,521	5,996,387	5,260,019	5,262,716	5,214,193	4,949,585	5,143,645	4,584,759
Conservation and development	1,730,103	1,551,048	1,619,714	1,770,316	2,036,572	1,834,899	1,973,635	2,131,293	2,178,450	2,055,037
Interest on long-term debt	543,447	842,727	805,241	552,729	531,736	184,536	152,354	91,412	59,457	42,738
<b>Total government activities expense</b>	<u>90,276,503</u>	<u>72,477,083</u>	<u>72,927,253</u>	<u>75,107,857</u>	<u>76,287,097</u>	<u>84,168,797</u>	<u>83,607,436</u>	<u>80,599,739</u>	<u>82,558,183</u>	<u>80,992,836</u>
<b>Business-type Activities:</b>										
Highway	8,261,721	7,988,895	9,189,360	10,776,604	10,044,979	9,908,431	12,407,118	9,481,230	10,490,427	10,403,651
Samaritan Health Center	13,107,886	12,082,893	11,526,696	11,703,095	11,990,153	12,071,889	11,924,557	11,629,414	12,272,650	12,378,297
Fields of Washington County	890,020	1,351,081	2,061,007	2,279,745	2,295,171	2,193,130	2,150,163	2,078,883	2,205,395	2,309,758
Family Park Golf Course	1,192,469	1,161,985	1,164,158	1,154,416	1,119,706	1,110,665	1,154,400	1,229,215	1,168,657	1,195,887
<b>Total business-type activities expense</b>	<u>23,452,096</u>	<u>22,584,854</u>	<u>23,941,221</u>	<u>25,913,860</u>	<u>25,450,009</u>	<u>25,284,115</u>	<u>27,636,238</u>	<u>24,418,742</u>	<u>26,137,129</u>	<u>26,287,593</u>
<b>Total Primary Government Expense</b>	<u>\$ 113,728,599</u>	<u>\$ 95,061,937</u>	<u>\$ 96,868,474</u>	<u>\$ 101,021,717</u>	<u>\$ 101,737,106</u>	<u>\$ 109,452,912</u>	<u>\$ 111,243,674</u>	<u>\$ 105,018,481</u>	<u>\$ 108,695,312</u>	<u>\$ 107,280,429</u>
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for Services</b>										
General government	\$ 5,172,514	\$ 4,224,045	\$ 3,291,195	\$ 3,731,757	\$ 4,956,913	\$ 9,095,742	\$ 8,376,925	\$ 6,262,407	\$ 5,753,745	\$ 6,011,194
Public safety	2,173,783	1,890,051	1,881,925	2,132,628	2,118,753	2,071,087	2,157,606	2,194,228	1,945,849	2,726,098
Public works	644,365	627,080	776,008	767,489	785,611	756,513	931,956	1,415,317	733,461	689,280
Health and human services	10,317,105	3,462,605	2,236,446	2,787,242	2,015,769	1,875,043	2,107,987	2,188,277	2,162,199	1,833,875
Culture and recreation	132,019	257,689	478,535	236,785	28,079	114,896	132,718	165,281	173,479	259,795
Conservation and development	132,607	199,780	139,021	1,159,238	475,456	447,433	413,064	503,885	580,671	586,237
<b>Operating Grants and Contributions</b>										
General government	1,469,397	816,290	670,424	571,654	577,357	541,600	515,266	607,114	551,075	580,100
Public safety	603,127	627,554	900,956	1,617,630	908,195	739,346	635,585	716,217	876,024	620,700
Public works	5,290,020	5,176,210	4,329,932	5,203,776	4,209,933	4,610,727	4,795,738	4,369,514	2,367,743	2,287,131
Health and human services	12,139,180	11,528,084	13,175,194	13,155,353	12,187,859	12,402,109	13,276,689	13,131,313	13,911,911	14,591,520
Culture and recreation	70,138	388,262	88,315	118,104	50,220	85,093	74,976	51,708	95,189	50,257
Conservation and development	514,896	295,176	426,364	324,402	631,213	434,677	282,866	461,507	293,138	469,118
<b>Capital Grants and Contributions</b>										
General government	---	---	197,585	272,723	---	---	---	---	---	---
Public safety	---	---	115,297	7,500	7,350	43,468	---	7,442	7,442	---
Public works	689,582	3,373,553	103,490	250,069	561,398	38,853	300,383	2,054,717	2,574,641	2,175,933
Culture and recreation	---	3,091,106	---	---	77,859	---	---	---	600,000	---
<b>Total governmental activities program revenues</b>	<u>39,348,733</u>	<u>35,957,485</u>	<u>28,810,687</u>	<u>32,336,350</u>	<u>29,591,965</u>	<u>33,256,587</u>	<u>34,001,759</u>	<u>34,128,927</u>	<u>32,626,567</u>	<u>32,881,238</u>
<b>Business-type activities:</b>										
<b>Charges for Services</b>										
Highway	8,351,853	7,510,110	8,931,245	10,706,649	9,979,815	9,860,901	12,503,861	9,411,882	10,642,303	10,626,828
Samaritan Health Center	11,733,588	9,869,532	10,377,982	11,071,843	11,326,846	11,315,913	10,561,703	9,923,374	9,989,955	10,051,184
Fields of Washington County	892,834	1,261,648	2,257,917	2,358,327	2,245,445	2,343,531	2,410,095	2,294,731	2,273,979	2,310,054
Family Park Golf Course	1,105,742	1,088,932	1,086,113	1,021,169	1,128,371	1,128,282	1,184,125	1,596,943	1,314,179	1,382,940
<b>Operating Grants and Contributions</b>										
Samaritan Health Center	1,858,620	1,490,416	1,733,287	584,808	1,239,447	1,043,474	1,051,012	1,254,598	1,233,900	1,264,300
<b>Total business-type activities program revenues</b>	<u>23,942,637</u>	<u>21,220,638</u>	<u>24,386,544</u>	<u>25,742,796</u>	<u>25,919,924</u>	<u>25,692,101</u>	<u>27,710,796</u>	<u>24,481,528</u>	<u>25,454,316</u>	<u>25,635,306</u>
<b>Total Primary Government Program Revenues</b>	<u>\$ 63,291,370</u>	<u>\$ 57,178,123</u>	<u>\$ 53,197,231</u>	<u>\$ 58,079,146</u>	<u>\$ 55,511,889</u>	<u>\$ 58,948,688</u>	<u>\$ 61,712,555</u>	<u>\$ 58,610,455</u>	<u>\$ 58,080,883</u>	<u>\$ 58,516,544</u>

(continued on next page)

**TABLE II - Continued**  
**WASHINGTON COUNTY, WISCONSIN**

**Changes in Net Position**  
**Last Ten Fiscal Years**

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
<b>Expenses (from previous page)</b>										
Governmental Activities:	\$ 90,276,503	\$ 72,477,083	\$ 72,927,253	\$ 75,107,857	\$ 76,287,097	\$ 84,168,797	\$ 83,607,436	\$ 80,599,739	\$ 82,558,183	\$ 80,992,836
Business-type Activities:	23,452,096	22,584,854	23,941,221	25,913,860	25,450,009	25,284,115	27,636,238	24,418,742	26,137,129	26,287,593
<b>Total Primary Government Expense</b>	<b>\$ 113,728,599</b>	<b>\$ 95,061,937</b>	<b>\$ 96,868,474</b>	<b>\$ 101,021,717</b>	<b>\$ 101,737,106</b>	<b>\$ 109,452,912</b>	<b>\$ 111,243,674</b>	<b>\$ 105,018,481</b>	<b>\$ 108,695,312</b>	<b>\$ 107,280,429</b>
<b>Program Revenues (from previous page)</b>										
Governmental Activities:	\$ 39,348,733	\$ 35,957,485	\$ 28,810,687	\$ 32,336,350	\$ 29,591,965	\$ 33,256,587	\$ 34,001,759	\$ 34,128,927	\$ 32,626,567	\$ 32,881,238
Business-type activities:	23,942,637	21,220,638	24,386,544	25,742,796	25,919,924	25,692,101	27,710,796	24,481,528	25,454,316	25,635,306
<b>Total Primary Government Program Revenues</b>	<b>\$ 63,291,370</b>	<b>\$ 57,178,123</b>	<b>\$ 53,197,231</b>	<b>\$ 58,079,146</b>	<b>\$ 55,511,889</b>	<b>\$ 58,948,688</b>	<b>\$ 61,712,555</b>	<b>\$ 58,610,455</b>	<b>\$ 58,080,883</b>	<b>\$ 58,516,544</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities:	\$ (50,927,770)	\$ (36,519,598)	\$ (44,116,566)	\$ (42,771,507)	\$ (46,695,132)	\$ (50,912,210)	\$ (49,605,677)	\$ (46,470,812)	\$ (49,931,616)	\$ (48,111,598)
Business-type Activities:	490,541	(1,364,216)	445,323	(171,064)	469,915	407,986	74,558	62,786	(682,813)	(652,287)
<b>Total Primary Government Net (Expense)</b>	<b>\$ (50,437,229)</b>	<b>\$ (37,883,814)</b>	<b>\$ (43,671,243)</b>	<b>\$ (42,942,571)</b>	<b>\$ (46,225,217)</b>	<b>\$ (50,504,224)</b>	<b>\$ (49,531,119)</b>	<b>\$ (46,408,026)</b>	<b>\$ (50,614,429)</b>	<b>\$ (48,763,885)</b>
<b>General Revenues and Other changes in Net Position</b>										
<b>Governmental Activities:</b>										
Property taxes	\$ 38,551,251	\$ 38,553,801	\$ 39,053,738	\$ 38,984,899	\$ 38,392,768	\$ 37,383,133	\$ 36,439,008	\$ 35,426,934	\$ 35,176,933	\$ 36,380,850
County sales taxes	9,554,176	7,762,555	8,695,579	9,212,650	9,485,710	9,805,408	10,174,440	10,821,971	11,684,453	12,003,486
Other taxes	116,208	409,900	58,455	58,881	59,395	52,274	52,830	51,231	54,166	60,679
Grants and Contributions not restricted to specific functions	911,215	1,053,125	964,023	975,030	895,056	902,009	895,287	906,548	918,120	910,844
Interest and penalties on taxes	---	---	---	---	---	1,133,532	921,850	764,106	715,827	677,943
Unrestricted investment earnings	2,566,003	1,734,888	1,802,654	1,931,230	1,520,939	157,145	233,202	191,671	247,996	464,774
Gain on sale of capital assets	24,723	---	---	18,070	25,622	19,044	43,065	26,717	30,284	30,008
Transfers	(350,000)	---	---	(1,000,000)	---	---	(159,568)	(57,397)	---	100,000
Special item - transfer of infrastructure	---	---	---	---	---	---	---	(450,000)	---	---
<b>Total Governmental Activities</b>	<b>51,373,576</b>	<b>49,514,269</b>	<b>50,574,449</b>	<b>50,180,760</b>	<b>50,379,490</b>	<b>49,452,545</b>	<b>48,600,114</b>	<b>47,681,781</b>	<b>48,827,779</b>	<b>50,628,584</b>
<b>Business-type Activities:</b>										
County sales taxes	---	200,241	200,000	290,000	200,000	200,000	286,512	200,000	---	---
Other taxes	---	---	---	---	---	306	317	349	323	369
Unrestricted investment earnings	12,356	3,353	6,876	15,863	23,678	20,067	53,382	8,760	10,750	309
Gain (Loss) on sale of capital assets	---	---	28,320	17,072	25,450	13,703	---	2,317	1,269	20,998
Special item/Extraordinary item	---	---	---	---	523,909	---	---	---	---	---
Transfers	350,000	---	---	1,000,000	---	---	159,568	57,397	---	(100,000)
<b>Total Business-type Activities</b>	<b>362,356</b>	<b>203,594</b>	<b>235,196</b>	<b>1,322,935</b>	<b>773,037</b>	<b>234,076</b>	<b>499,779</b>	<b>268,823</b>	<b>12,342</b>	<b>(78,324)</b>
<b>Total Primary Government</b>	<b>51,735,932</b>	<b>49,717,863</b>	<b>50,809,645</b>	<b>51,503,695</b>	<b>51,152,527</b>	<b>49,686,621</b>	<b>49,099,893</b>	<b>47,950,604</b>	<b>48,840,121</b>	<b>50,550,260</b>
<b>Change in Net Position</b>										
Governmental Activities:	445,806	12,994,671	6,457,883	7,409,253	3,684,358	(1,459,665)	(1,005,563)	1,210,969	(1,103,837)	2,516,986
Business-type Activities:	852,897	(1,160,622)	680,519	1,151,871	1,242,952	642,062	574,337	331,609	(670,471)	(730,611)
<b>Total Primary Government</b>	<b>\$ 1,298,703</b>	<b>\$ 11,834,049</b>	<b>\$ 7,138,402</b>	<b>\$ 8,561,124</b>	<b>\$ 4,927,310</b>	<b>\$ (817,603)</b>	<b>\$ (431,226)</b>	<b>\$ 1,542,578</b>	<b>\$ (1,774,308)</b>	<b>\$ 1,786,375</b>

**TABLE III  
WASHINGTON COUNTY, WISCONSIN**

**Fund Balances, Governmental Funds  
Last Ten Fiscal Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>				
<b>General Fund</b>							
Reserved	\$ 3,599,834	\$ 3,855,513	\$ 4,665,767				
Unreserved	13,133,229	11,898,104	13,382,328				
<b>Total General Fund</b>	<u>\$ 16,733,063</u>	<u>\$ 15,753,617</u>	<u>\$ 18,048,095</u>				
<b>All Other Governmental Funds</b>							
Reserved	\$ 724,447	\$ 319,067	\$ 341,830				
Unreserved, reported in:							
Special Revenue Funds	6,631,352	8,742,002	8,892,825				
Capital Projects Funds	4,601,409	8,243,415	4,685,263				
<b>Total All Other Governmental Funds</b>	<u>\$ 11,957,208</u>	<u>\$ 17,304,484</u>	<u>\$ 13,919,918</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>General Fund</b>							
Nonspendable	\$ 3,682,988	\$ 3,737,026	\$ 2,775,362	\$ 2,385,943	\$ 1,917,867	\$ 2,392,308	\$ 2,377,556
Restricted	41,615	131,116	236,192	132,857	88,369	180,207	174,226
Committed	2,613,641	4,815,901	7,117,910	6,812,168	4,633,152	2,208,294	1,660,859
Assigned	2,468,322	2,423,614	2,385,270	2,247,820	2,042,458	1,442,892	1,381,368
Unassigned	11,776,023	12,611,845	12,541,932	11,639,299	10,661,416	12,759,151	15,992,310
<b>Total General Fund</b>	<u>20,582,589</u>	<u>23,719,502</u>	<u>25,056,666</u>	<u>23,218,087</u>	<u>19,343,262</u>	<u>18,982,852</u>	<u>21,586,319</u>
<b>All Other Governmental Funds</b>							
Nonspendable	13,589	5,213	5,270	25,550	20,003	489	152
Restricted	2,436,628	2,897,349	3,017,653	2,990,376	3,242,694	3,122,444	2,614,928
Committed	5,230,520	1,616,262	1,447,101	1,858,244	4,987,750	9,031,645	8,120,345
Assigned	5,272,743	3,799,230	3,403,879	1,138,596	2,369,499	2,380,446	2,428,379
Unassigned	(30)	(15,350)	---	---	---	---	(242,928)
<b>Total All Other Governmental Funds</b>	<u>12,953,450</u>	<u>8,302,704</u>	<u>7,873,903</u>	<u>6,012,766</u>	<u>10,619,946</u>	<u>14,535,024</u>	<u>12,920,876</u>
<b>Total Governmental Funds</b>	<u>\$ 33,536,039</u>	<u>\$ 32,022,206</u>	<u>\$ 32,930,569</u>	<u>\$ 29,230,853</u>	<u>\$ 29,963,208</u>	<u>\$ 33,517,876</u>	<u>\$ 34,507,195</u>

1) Starting January 1, 2011, Washington County implemented GASB 54 and will be stating the Fund Balances prospectively in a separate row on this schedule until unnecessary.

**TABLE IV  
WASHINGTON COUNTY, WISCONSIN**

**Changes in Fund Balance, Governmental Funds  
Last Ten Fiscal Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Revenues</b>										
Taxes	\$ 48,171,334	\$ 46,670,209	\$ 47,647,772	\$ 47,933,466	\$ 47,868,113	\$ 47,190,910	\$ 46,019,303	\$ 46,269,562	\$ 46,881,441	\$ 48,430,541
Intergovernmental Revenues	27,334,846	20,962,681	21,185,856	22,826,323	20,092,219	19,746,008	19,883,496	20,543,687	21,805,989	21,736,696
Charges for Services	10,478,797	9,707,513	10,100,754	10,214,195	9,187,857	9,025,519	8,933,719	9,059,198	8,812,912	9,192,430
Fines, Forfeits, & Penalties	569,292	531,311	662,512	665,783	603,024	544,617	511,174	477,216	524,812	614,627
Licenses & Permits	187,292	150,077	270,107	257,663	295,318	309,935	300,190	320,881	327,297	241,719
Investment Income	2,428,345	1,591,731	1,469,645	2,023,122	1,445,382	1,430,021	1,085,567	1,199,980	921,736	1,095,465
Other Revenues	3,432,556	3,070,287	2,025,093	2,223,157	1,711,393	1,881,770	2,297,806	2,812,126	3,478,986	3,094,026
<b>Total Revenues</b>	<u>92,602,462</u>	<u>82,683,809</u>	<u>83,361,739</u>	<u>86,143,709</u>	<u>81,203,306</u>	<u>80,128,780</u>	<u>79,031,255</u>	<u>80,682,650</u>	<u>82,753,173</u>	<u>84,405,504</u>
<b>Expenditures</b>										
General Government	13,770,811	13,269,452	13,497,296	12,230,881	11,906,100	10,482,832	11,062,969	11,010,280	11,084,035	10,879,545
Public Safety	17,965,766	18,730,179	19,278,076	19,902,796	19,067,149	20,170,483	20,931,908	19,823,125	20,426,419	22,135,371
Public Works	8,384,787	7,868,713	9,238,268	10,727,886	10,887,355	10,042,015	12,888,204	9,113,478	9,794,096	9,583,504
Health & Human Services	33,105,951	26,535,860	27,075,649	27,698,968	26,945,744	26,894,495	27,640,954	27,818,908	27,359,507	27,017,290
Culture & Recreation	5,398,070	5,046,324	5,293,334	4,978,552	4,212,628	4,378,568	4,207,461	4,081,390	3,950,133	3,525,548
Conservation & Development	6,267,193	2,053,363	1,877,579	1,772,017	2,561,472	3,178,184	4,100,582	3,162,112	2,728,453	4,561,523
Capital Projects	13,042,309	3,511,634	4,900,939	2,524,412	4,121,384	1,826,588	1,144,639	2,109,767	3,081,931	5,030,903
Debt Service										
Principal	3,042,419	2,988,005	2,671,833	2,832,900	2,545,719	2,025,770	1,120,000	2,205,000	700,000	725,000
Interest	543,447	812,449	708,853	552,724	531,736	221,482	170,091	118,838	73,931	57,501
Debt Issuance Costs	1,390	24,000	---	---	70,950	---	---	---	---	---
<b>Total Expenditures</b>	<u>101,522,143</u>	<u>80,839,979</u>	<u>84,541,827</u>	<u>83,221,136</u>	<u>82,850,237</u>	<u>79,220,417</u>	<u>83,266,806</u>	<u>79,442,898</u>	<u>79,198,505</u>	<u>83,516,185</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	(8,919,681)	1,843,830	(1,180,088)	2,922,573	(1,646,931)	908,363	(4,235,551)	1,239,752	3,554,668	889,319
<b>Other Financing Sources/(Uses)</b>										
Long-term debt issues	500,000	3,670,252	---	---	3,290,000	---	---	---	---	---
Payment to bond escrow	---	(1,215,754)	---	---	(3,150,000)	---	---	---	---	---
Debt premium	---	69,502	---	---	13,112	---	---	---	---	---
Transfers In	2,597,839	9,305,951	1,641,677	1,986,064	3,594,277	733,557	2,398,260	4,513,287	4,615,526	2,709,347
Transfers Out	(2,947,839)	(9,305,951)	(1,551,677)	(3,340,611)	(3,614,291)	(733,557)	(2,437,931)	(4,570,684)	(4,615,526)	(2,609,347)
<b>Total Other Financing Sources/(Uses)</b>	<u>150,000</u>	<u>2,524,000</u>	<u>90,000</u>	<u>(1,354,547)</u>	<u>133,098</u>	<u>---</u>	<u>(39,671)</u>	<u>(57,397)</u>	<u>---</u>	<u>100,000</u>
<b>Special items</b>										
Transfer of infrastructure	---	---	---	---	---	---	---	(450,000)	---	---
<b>Net Change in Fund Balances</b>	<u>\$ (8,769,681)</u>	<u>\$ 4,367,830</u>	<u>\$ (1,090,088)</u>	<u>\$ 1,568,026</u>	<u>\$ (1,513,833)</u>	<u>\$ 908,363</u>	<u>\$ (4,275,222)</u>	<u>\$ 732,355</u>	<u>\$ 3,554,668</u>	<u>\$ 989,319</u>
<b>Debt Service as a percentage of Noncapital Expenditures</b>										
	4.0%	5.1%	4.4%	4.5%	4.2%	3.0%	1.7%	3.2%	1.1%	1.0%

(1) This summary includes revenues and expenditures of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

**TABLE V  
WASHINGTON COUNTY, WISCONSIN**

**Assessed Value and Actual Value of Taxable Property  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Residential Property (1)</b>	<b>Commercial Property (1)</b>	<b>Industrial Property (1)</b>	<b>Agricultural Property (1)</b>	<b>Total Taxable Assessed Value (1)</b>	<b>Total Direct Tax Rate (per 1,000)</b>
2008	\$ 10,639,853	\$ 1,847,121	\$ 387,411	\$ 295,101	\$ 13,169,486	2.8113
2009	11,018,317	1,957,449	406,748	301,753	13,684,267	2.7102
2010	11,107,323	1,950,537	423,888	302,266	13,784,014	2.7765
2011	10,893,715	1,933,835	424,847	304,621	13,557,018	2.8577
2012	10,836,845	1,986,572	443,666	303,197	13,570,280	2.8569
2013	10,758,874	2,004,464	450,846	301,191	13,515,375	2.8790
2014	10,436,201	1,958,573	439,595	300,921	13,135,289	2.8632
2015	10,537,110	2,001,011	464,148	300,914	13,303,183	2.6920
2016	10,736,945	2,029,152	465,750	301,810	13,533,656	2.6019
2017	11,002,690	2,093,449	473,324	305,834	13,875,297	2.5776

(1) All amounts shown in Thousands (,000)

**TABLE VI  
WASHINGTON COUNTY, WISCONSIN**

**Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

Tax Year (1)	County Levy			Equalized Valuation (3)	Tax Rates (2)							
	Non Debt Service	Debt Service	Total		Non Debt Rate	Debt Rate	Total County	State	Vocational Schools		Total	
									MATC	MPTC	MATC	MPTC
2008	\$ 36,024,721	\$ 2,318,429	\$ 38,343,150	13,501,958,850	\$ 2.67	\$ 0.17	\$ 2.84	\$ 0.17	1.84	1.34	4.84	4.35
2009	36,819,620	2,234,118	39,053,738	13,483,971,850	2.73	0.17	2.90	0.17	1.91	1.39	4.98	4.46
2010	36,778,780	2,206,119	38,984,899	13,062,061,350	2.82	0.17	2.98	0.17	1.92	1.46	5.07	4.61
2011	36,641,836	1,750,932	38,392,768	12,867,455,950	2.85	0.14	2.98	0.17	1.95	1.48	5.10	4.63
2012	35,667,513	1,715,620	37,383,133	12,417,786,550	2.87	0.14	3.01	0.17	2.12	1.54	5.30	4.72
2013	35,689,482	749,526	36,439,008	12,156,751,200	2.94	0.06	3.00	0.17	2.13	1.57	5.30	4.74
2014	35,188,202	238,732	35,426,934	12,550,082,400	2.80	0.02	2.82	0.17	1.27	0.67	4.26	3.66
2015	34,985,913	191,020	35,176,933	12,888,367,800	2.71	0.01	2.73	0.17	1.26	0.67	4.16	3.57
2016	36,189,605	191,245	36,380,850	13,477,083,300	2.69	0.01	2.70	0.17	1.26	0.66	4.13	3.53
2017	36,821,630	262,764	37,084,394	14,192,751,000	2.59	0.02	2.61	-	1.26	0.65	3.87	3.26

(1) Tax Year 2017 supports the budget for fiscal year 2018.

(2) The tax rates are expressed as dollars per \$1,000 equalized valuation.

(3) Excludes the following tax incremental district values for tax years:

2008 - \$566,869,050	2011 - \$601,865,150	2014 - \$433,743,500	2017 - \$421,597,100
2009 - \$602,803,750	2012 - \$573,118,650	2015 - \$479,056,200	
2010 - \$599,381,050	2013 - \$463,028,000	2016 - \$366,789,900	

**TABLE VI - Continued  
WASHINGTON COUNTY, WISCONSIN**

**Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

	<b>2008 Tax Rate for Year 2009</b>	<b>2009 Tax Rate for Year 2010</b>	<b>2010 Tax Rate for Year 2011</b>	<b>2011 Tax Rate for Year 2012</b>	<b>2012 Tax Rate for Year 2013</b>	<b>2013 Tax Rate for Year 2014</b>	<b>2014 Tax Rate for Year 2015</b>	<b>2015 Tax Rate for Year 2016</b>	<b>2016 Tax Rate for Year 2017</b>	<b>2017 Tax Rate for Year 2018</b>
Direct Tax Rates										
County (3)										
Debt service	\$ 0.17	\$ 0.17	\$ 0.14	\$ 0.14	\$ 0.06	\$ 0.06	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.02
Non-debt service	2.67	2.73	2.85	2.87	2.94	2.94	2.80	2.71	2.69	2.59
<b>Total direct rate</b>	<b>\$ 2.84</b>	<b>\$ 2.90</b>	<b>\$ 2.98</b>	<b>\$ 3.01</b>	<b>\$ 3.00</b>	<b>\$ 3.00</b>	<b>\$ 2.82</b>	<b>\$ 2.72</b>	<b>\$ 2.70</b>	<b>\$ 2.61</b>
Overlapping Tax Rates										
Cities										
Hartford *	17.37-17.65	17.55-18.60	17.26-18.81	16.93-18.52	16.60-17.73	16.55-17.35	16.47-18.67	16.10-18.21	16.93-18.04	16.67-17.61
West Bend *	19.17	20.07	20.32	20.52	20.37	21.06	19.27	19.27	19.42	19.23
Villages										
Germantown *	16.80	17.62	18.11	17.88	17.52	16.67	16.92	16.75	16.27	16.38
Jackson *	17.16-18.93	17.81-19.12	18.70-19.41	18.71-19.27	18.45-19.26	21.16-21.81	19.51-19.84	19.81-20.81	20.22-20.31	18.39-18.65
Kewaskum *	19.77	20.96	17.59	17.18	17.91	18.71	17.19	17.33	17.51	17.66
Newburg	17.98	16.34	16.33	16.33	16.04	16.86	16.76	16.90	17.12	16.99
Richfield	12.78-15.56	13.22-15.96	13.22-16.37	13.86-16.53	13.83-15.25	13.89-14.52	12.49-13.68	12.68-13.52	12.19-13.88	11.06-13.11
Slinger *	21.79	17.30	18.27	17.96	17.96	18.07	17.88	18.08	17.50	15.78
Towns										
Addison	11.80-16.97	12.67-17.23	12.99-16.97	12.73-16.59	12.72-16.83	13.49-16.94	12.10-15.90	12.70-16.61	12.74-16.72	12.28-16.39
Barton	12.41-14.15	12.75-14.18	13.39-14.76	13.54-14.94	13.64-15.07	13.09-14.43	11.55-12.86	11.87-13.38	12.25-13.79	11.75-13.24
Erin	12.95-15.45	13.49-15.51	13.62-15.95	13.93-16.52	13.36-14.92	13.20-14.23	12.28-13.46	12.16-13.45	11.55-13.02	10.86-12.68
Farmington	12.12-12.40	12.44-12.67	12.56-12.73	12.64-12.97	12.91-13.18	12.80-13.07	11.45-11.72	10.84-11.12	11.28-11.56	11.56-11.82
Germantown	12.80	14.87	15.24	15.06	14.87	14.13	13.70	13.79	13.94	14.21
Hartford	14.69-17.19	13.00-15.76	13.45-16.94	12.90-14.72	12.35-13.49	12.00-13.53	12.32-13.82	12.08-13.52	12.19-13.32	12.00-13.90
Jackson	12.28-15.48	13.41-16.55	13.95-16.47	14.14-16.34	13.56-15.73	14.10-15.56	12.73-14.62	13.18-14.88	13.53-15.12	12.91-14.61
Kewaskum	13.33	13.39	13.90	13.56	14.44	14.41	13.54	13.46	13.30	12.94
Polk	10.07-12.70	10.69-13.23	11.79-14.06	11.31-13.32	11.00-12.98	11.23-12.44	10.88-12.27	11.57-12.51	11.29-12.04	11.14-12.53
Trenton	11.59-12.72	12.23-13.34	12.93-14.03	12.75-13.84	12.45-13.53	12.18-13.24	12.74-13.97	12.78-14.21	12.89-14.32	12.21-13.56
Wayne	13.03-13.44	13.21-13.43	13.57-13.94	13.36-14.18	13.09-13.85	13.08-13.90	12.58-12.60	12.35-13.61	12.72-14.59	12.91-14.14
West Bend	13.38-15.97	11.46-13.09	12.50-13.77	12.56-13.46	13.91-15.49	12.80-14.13	12.08-13.13	12.06-12.97	12.05-12.83	11.81-12.78

Source: Washington County Treasurer's Office (Tax rate sheet)

(4) Overlapping tax rates have TID values, School District and various other components built into the rate. The ranges are due to different components in different areas of the municipality. For example: Town of Addison has two school districts within the limits, thus different rates.

(5) The municipalities marked with (\*) have TIF districts in them for 2017.

**TABLE VII  
WASHINGTON COUNTY, WISCONSIN**

**Principal Property Tax Payers  
Current Year and Nine Years Ago**

	<u>2017</u>			<u>2008</u>		
	<u>Total Equalized Value</u>	<u>Rank</u>	<u>Percentage of Total Equalized Value</u>	<u>Total Equalized Value</u>	<u>Rank</u>	<u>Percentage of Total Equalized Value</u>
West Bend Mutual Insurance	\$ 68,567,400	1	0.469%	\$ 47,125,243	1	0.335%
Froedtert Health Inc	31,079,400	2	0.213%	---		0.000%
Sentinel Germantown LLC	24,718,400	3	0.169%	---		0.000%
The Gables Of Germantown I LLC	22,220,400	4	0.152%	15,406,100	10	0.110%
Aurora Medical Group	21,774,700	5	0.149%	19,304,787	5	0.137%
Gehl Company	20,291,300	6	0.139%	---		0.000%
Cabala's Retail Inc	20,187,800	7	0.138%	36,343,100	2	0.258%
Menard Inc	19,931,500	8	0.136%	23,527,239	3	0.167%
Airgas Safety Inc	19,744,000	9	0.135%	---		0.000%
Meijers Stores Limited Partnership	19,306,100	10	0.132%	---		0.000%
Meridian Germantown LLC	---	-	0.000%	19,650,000	4	0.140%
Sysco Foods	---	-	0.000%	19,153,600	6	0.136%
Paradise Development Group LLC	---	-	0.000%	18,725,600	7	0.133%
PMZ Hartford LLC	---	-	0.000%	17,095,900	8	0.122%
Gehl Guernsey Farms Inc	---	-	0.000%	16,035,100	9	0.114%
<b>Total</b>	<u>\$ 267,821,000</u>		<u>1.833%</u>	<u>\$ 232,366,669</u>		<u>1.652%</u>

Data Sources:

-Individual Equalized Values: County Treasurer's Office

-Total Equalized Value: Wisconsin Department of Revenue



**TABLE VIII  
WASHINGTON COUNTY, WISCONSIN**

**Property Tax Levies and Collections - Last Ten Fiscal Years**

Fiscal Year Ended December 31,	Taxes Levied for the Fiscal year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2008	\$ 223,752,487	\$ 219,846,076	98.25%	\$ 3,900,149	223,746,225	100.00%	\$ 6,262	0.00%
2009	232,315,891	228,187,743	98.22%	4,110,111	232,297,854	99.99%	18,037	0.01%
2010	245,148,681	240,295,867	98.02%	4,836,535	245,132,402	99.99%	16,279	0.01%
2011	251,862,371	247,386,678	98.22%	4,460,165	251,846,843	99.99%	15,528	0.01%
2012	247,073,830	243,192,834	98.43%	3,862,870	247,055,704	99.99%	18,126	0.01%
2013	245,487,997	242,195,883	98.66%	3,258,133	245,454,016	99.99%	33,981	0.01%
2014	243,206,941	240,393,038	98.84%	2,726,665	243,119,703	99.96%	87,238	0.04%
2015	228,404,709	226,318,375	99.09%	1,884,673	228,203,048	99.91%	201,661	0.09%
2016	232,795,292	230,561,718	99.04%	1,879,486	232,441,204	99.85%	354,088	0.15%
2017	235,251,369	233,228,785	99.14%	1,324,467	234,553,252	99.70%	698,117	0.30%

Under Wisconsin statutes, the County is responsible for the collection of all real property taxes levied by any governmental entity within its borders. The County makes all other entities whole and takes on the task of collecting all delinquent taxes. The County keeps all interest and penalties on delinquent taxes and it is the County that would eventually foreclose on any tax liens. This table includes real property taxes levied by jurisdictions other than the County because it is the County that is ultimately responsible for all outstanding delinquent real property taxes.

Data Sources:

-County Treasurer's Office

**TABLE IX  
WASHINGTON COUNTY, WISCONSIN**

**Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years**

<b>Governmental Activities Debt</b>							
<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>General Obligation Notes</b>	<b>Total Outstanding GO Debt</b>	<b>Equalized Valuation</b>	<b>Percentage of Actual Property Value</b>	<b>Population</b>	<b>Per Capita</b>
2008	\$ 10,179,892	\$ 7,118,658	\$ 17,298,550	14,068,827,900	0.12%	130,493	132.56
2009	8,479,291	8,350,386	16,829,677	14,086,775,600	0.12%	131,066	128.41
2010	7,282,071	6,868,581	14,150,652	13,661,442,400	0.10%	131,343	107.74
2011	6,066,650	5,242,527	11,309,177	13,469,321,100	0.08%	132,206	85.54
2012	4,571,628	4,335,854	8,907,482	12,990,905,200	0.07%	132,482	67.24
2013	3,228,278	3,643,254	6,871,532	12,619,779,200	0.05%	132,612	51.82
2014	2,823,679	2,920,655	5,744,334	12,983,825,900	0.04%	133,071	43.17
2015	2,407,970	1,128,055	3,536,025	13,367,424,000	0.03%	133,486	26.49
2016	1,966,427	860,456	2,826,883	13,843,873,200	0.02%	134,137	21.07
2017	1,509,885	582,856	2,092,741	14,614,348,100	0.01%	134,630	15.54

<b>Business-Type Activities Debt</b>				<b>Total Governmental Unit as a Whole</b>			
<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>General Obligation Notes</b>	<b>Total Outstanding Debt</b>	<b>Total Outstanding Debt</b>	<b>Percentage of Actual Property Value</b>	<b>Percentage of Personal Income (1)</b>	<b>Per Capita (1)</b>
2008	\$ 14,879,067	\$ 1,671,841	\$ 16,550,908	\$ 33,849,458	0.24%	0.63%	259.40
2009	14,053,435	1,282,191	15,335,626	32,165,303	0.23%	0.57%	245.41
2010	13,174,402	876,466	14,050,868	28,201,520	0.21%	0.51%	214.72
2011	12,278,570	443,607	12,722,177	24,031,354	0.18%	0.43%	181.77
2012	11,336,973	---	11,336,973	20,244,455	0.16%	0.34%	152.81
2013	10,357,074	---	10,357,074	17,228,606	0.14%	0.27%	129.92
2014	9,586,418	---	9,586,418	15,330,752	0.12%	0.24%	115.21
2015	9,301,913	---	9,301,913	12,837,938	0.10%	0.20%	96.17
2016	6,903,221	---	6,903,221	9,730,104	0.07%	0.14%	72.54
2017	6,403,439	---	6,403,439	8,496,180	0.06%	0.12%	63.11

Data Sources:

-Details regarding the County's outstanding debt can be found in the notes to the financial statements

-Population data can be found in Schedule XII

-Equalized Valuation: Wisconsin Department of Revenue

(1) - See Table XII - Schedule of Demographic and Economic Statistics for personal and population data

**TABLE X  
WASHINGTON COUNTY, WISCONSIN**

**Legal Debt Margin Information  
Last Ten Fiscal Years**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Equalized Value of Real and Personal Property</b>	\$ 14,068,827,900	\$ 14,086,775,600	\$ 13,661,442,400	\$ 13,469,321,100	\$ 12,990,905,200	\$ 12,619,779,200	\$ 12,983,825,900	\$ 13,367,424,000	\$ 13,843,873,200	\$ 14,614,348,100
<b>General Obligation Debt Limit</b>	<u>703,441,395</u>	<u>704,338,780</u>	<u>683,072,120</u>	<u>673,466,055</u>	<u>649,545,260</u>	<u>630,988,960</u>	<u>649,191,295</u>	<u>668,371,200</u>	<u>692,193,660</u>	<u>730,717,405</u>
Five (5) Percent of Equalized Valuation per Section 67.03 of the Wisconsin Statutes										
<b>Amount of Debt Applicable to Debt Limitation:</b>										
General Obligation Bonds	25,058,959	22,532,726	20,456,473	18,345,220	15,908,601	13,585,352	12,410,097	11,709,883	8,869,648	7,913,324
General Obligation Notes	<u>8,790,499</u>	<u>9,632,577</u>	<u>7,745,047</u>	<u>5,686,134</u>	<u>4,335,854</u>	<u>3,643,254</u>	<u>2,920,655</u>	<u>1,128,055</u>	<u>860,456</u>	<u>582,856</u>
Total General Obligation Debt	33,849,458	32,165,303	28,201,520	24,031,354	20,244,455	17,228,606	15,330,752	12,837,938	9,730,104	8,496,180
Less: Amount Available for Financing GO Debt	<u>712,662</u>	<u>293,097</u>	<u>330,099</u>	<u>241,452</u>	<u>348,066</u>	<u>351,985</u>	<u>326,690</u>	<u>324,209</u>	<u>289,008</u>	<u>261,989</u>
<b>Net O/S GO Debt Applicable to Debt Limitation</b>	<u>33,136,796</u>	<u>31,872,206</u>	<u>27,871,421</u>	<u>23,789,902</u>	<u>19,896,389</u>	<u>16,876,621</u>	<u>15,004,062</u>	<u>12,513,729</u>	<u>9,441,096</u>	<u>8,234,191</u>
<b>Legal margin for New Debt</b>	<u>\$ 670,304,599</u>	<u>\$ 672,466,574</u>	<u>\$ 655,200,699</u>	<u>\$ 649,676,153</u>	<u>\$ 629,648,871</u>	<u>\$ 614,112,339</u>	<u>\$ 634,187,233</u>	<u>\$ 655,857,471</u>	<u>\$ 682,752,564</u>	<u>\$ 722,483,214</u>
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	4.71%	4.53%	4.08%	3.53%	3.06%	2.67%	2.31%	1.87%	1.36%	1.13%

Data Sources:

- Details regarding the County's outstanding debt can be found in the notes to the financial statements
- Equalized Valuation: Wisconsin Department of Revenue

**TABLE XI  
WASHINGTON COUNTY, WISCONSIN**

**Computation of Direct, Overlapping and Underlying Governmental Activities Debt  
December 31, 2017**

	<u>Number of Entities</u>	<u>Amount of Debt Net of Sinking Funds</u>	<u>Applicable to Washington County</u>	
			<u>Average Percent</u>	<u>Amount</u>
<b>County of Washington:</b>				
Total General Obligation Debt				\$ <u>2,092,741</u>
<b>Overlapping Debt:</b>				
Milwaukee Area Technical College	1	\$ 106,955,000	4.59%	4,909,235
Moraine Park Technical College	1	<u>27,330,000</u>	41.87%	<u>11,443,071</u>
<b>Total Overlapping Debt</b>	<b>2</b>	<u>134,285,000</u>	<b>12.18%</b>	<u>16,352,306</u>
<b>Underlying Debt:</b>				
Cities	2	80,925,654	Varies	79,857,461
Villages	6	50,039,720	100%	50,039,720
Towns	12	753,496	100%	753,496
School Districts	12	251,056,983	Varies	212,648,837
Sanitary Districts	10	<u>65,833</u>	Varies	<u>65,833</u>
<b>Total Underlying Debt</b>	<b>42</b>	<u>\$ 382,841,686</u>	<b>Varies</b>	<u>343,365,347</u>
<b>Total Direct General Obligation, Overlapping and Underlying Debt</b>				<b>\$ <u>361,810,394</u></b>

- Note: Bond council was contacted and we were given the most up to date information. Overlap is calculated based on equalized valuation.

**TABLE XII  
WASHINGTON COUNTY, WISCONSIN**

**Demographic and Economic Statistics  
Last Ten Calendar Years**

<u>Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>	<u>School Enrollment</u>
2008	130,493	\$ 5,634,688	\$ 43,180	4.73%	20,147
2009	131,066	5,580,135	42,575	8.48%	20,074
2010	131,343	5,638,424	42,929	8.32%	20,215
2011	132,206	5,970,291	45,159	7.47%	20,173
2012	132,482	6,364,965	48,044	6.90%	20,036
2013	132,612	6,392,164	48,202	6.70%	20,111
2014	133,071	6,582,091	49,463	5.46%	20,090
2015	133,486	6,822,469	51,110	4.62%	20,058
2016	134,137	6,981,965	52,051	3.56%	19,912
2017	134,630	*	*	2.78%	19,723

\* This statistic has not yet been compiled for 2017.

Data Sources:

- Population: State of Wisconsin, Department of Administration, Demographic Services Center
- Per Capita Personal Income: US Department of Commerce , Bureau of Economic Analysis
- Unemployment Rate: Us Department of Labor, Bureau of Labor Statistics (Avg for State)
- Public School Enrollment: Wisconsin Department of Public Instruction

**TABLE XIII  
WASHINGTON COUNTY, WISCONSIN**

**Principal Employers  
Current Year and Nine Years Ago**

Employer	2017			2008		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
West Bend Mutual Insurance Co.	1,268	1	1.68%	529	6	0.75%
Walmart - Hartford, Germantown & West Bend (2)	1,180	2	1.56%	-		0.00%
SigniCast LLC	850	3	1.12%	-		0.00%
Washington County (1)	824	4	1.09%	935	2	1.32%
West Bend Joint School District	821	5	1.08%	506	8	0.71%
Froedert -St. Joseph's Hospital (fna Synergy)	766	6	1.01%	688	4	0.97%
Broan NuTone Group	725	7	0.96%	825	3	1.16%
Aurora Healthcare (Medical and Health Center)	692	8	0.91%	-		0.00%
MGS Manufacturing	600	9	0.79%	-		0.00%
Serigraph Inc	580	10	0.77%	1,050	1	1.48%
City of West Bend	-		0.00%	513	7	0.72%
Benevolent Corp. Cedar Campus	-		0.00%	680	5	0.96%
Germantown School District	-		0.00%	505	9	0.71%
Regal Ware, Inc (fna - The West Bend Co.)	-		0.00%	500	10	0.71%
Sysco Food Services	-		0.00%	500	10	0.71%
<b>Total</b>	<b>8,306</b>		<b>10.97%</b>	<b>7,231</b>		<b>10.20%</b>
<b>Total County Employment</b>			<b>75,684</b>			<b>70,860</b>

(1) - Starting in 2010 Washington County will only be Full Time and Part Time Employees. All limited and casual employees are omitted.

(2) - Starting in 2011, Walmart will be shown as a combination of the 3 locations in Washington County for reference only.

\* Quad graphics has a small part of their location in Washington County. They have 1,000 plus total employees, but are not a principal tax payer, so they are excluded from the top ten.

Data Source:

-Largest Employers: Obtained from Robert W. Baird.

**TABLE XIV  
WASHINGTON COUNTY, WISCONSIN**

**Various Statistics  
Ten Year Trend**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>County Employees</b>										
General Government	240	247	244	240	231	244	248	249	258	259
Health Care/Human Services	379	371	375	377	363	372	366	344	326	306
Highway	50	50	49	48	48	49	48	47	57	57
Law Enforcement	205	204	213	208	202	200	201	195	198	202
<b>Total</b>	<b>874</b>	<b>872</b>	<b>881</b>	<b>873</b>	<b>844</b>	<b>865</b>	<b>863</b>	<b>835</b>	<b>839</b>	<b>824</b>
<b>Miles of Roads &amp; Streets</b>										
State	185	187	185	185	185	185	185	185	185	185
County	186	186	186	186	186	186	186	186	186	186
Local	1,155	1,158	1,161	1,163	1,163	1,163	1,163	1,163	1,163	1,163
<b>Total</b>	<b>1,526</b>	<b>1,531</b>	<b>1,532</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>	<b>1,534</b>
<b>Acres of Industrial Lands</b>										
Farming Acres	118,179	118,586	118,742	118,621	118,685	118,825	118,848	117,798	117,658	117,508
Number of Farms	831	831	831	831	712	712	712	712	712	712
<b>Libraries (non-county operated)</b>										
	5	5	5	5	5	5	5	5	5	5
<b>Public Safety</b>										
# of County Sheriff Departments	1	1	1	1	1	1	1	1	1	1
# of County Sworn Officers	93	95	99	98	95	92	102	93	95	97
# of Local Police Departments	8	8	8	8	8	8	8	8	8	8
# of Local Sworn Officers	154	150	148	144	143	145	150	146	148	158
# of Local Fire Departments	13	13	13	13	13	13	13	13	13	13
Rescue Squads/Ambulances	28	28	28	28	28	28	28	28	28	28
<b>Hospitals (non-county operated)</b>										
	2	2	2	2	2	2	2	2	2	2
<b>Recreation</b>										
<b>County Operated:</b>										
Number of Parks	13	13	13	13	13	13	13	13	12	12
Acres of Parks	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,258	1,258
Golf Courses	1	1	1	1	1	1	1	1	1	1
Miles of Snowmobile Trails	185	185	185	185	185	185	185	185	185	185
<b>Non-County Operated:</b>										
Number of Parks	152	158	159	159	159	159	159	160	160	160
Acres of Parks	3,433	3,602	3,603	3,603	3,603	3,603	3,717	3,743	3,743	3,743
Golf Courses	10	12	12	11	11	11	11	11	11	11
Acres of Public Hunting/Fishing	16,667	14,104	14,234	14,346	14,635	17,475	17,947	17,947	17,947	17,947
<b>Schools</b>										
Elementary	31	41	45	43	44	44	43	43	45	45
Junior High	6	6	6	6	6	6	6	6	5	5
Senior High	10	10	10	11	11	12	13	13	11	11
Higher Education	2	2	2	2	2	2	2	2	2	2
<b>Total</b>	<b>49</b>	<b>59</b>	<b>63</b>	<b>62</b>	<b>63</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>63</b>	<b>63</b>
<b>Number of Students</b>										
Public	20,147	20,047	20,215	20,173	20,036	20,111	20,090	20,058	19,912	19,723
Private	3,944	3,371	3,991	3,821	3,672	3,265	3,412	3,523	3,434	3,272
<b>Total</b>	<b>24,091</b>	<b>23,418</b>	<b>24,206</b>	<b>23,994</b>	<b>23,708</b>	<b>23,376</b>	<b>23,502</b>	<b>23,581</b>	<b>23,346</b>	<b>22,995</b>
<b>Utilities (non-County Operated)</b>										
Number of Water facilities	7	7	7	7	7	7	7	7	7	7
Number of Sanitary Sewer facilities	7	7	8	8	8	8	8	8	8	8
Electric	3	3	3	3	3	3	3	3	3	3
Natural Gas	1	1	1	1	1	1	1	1	1	1
<b>Transit Operations</b>										
# of Commuter busses	8	8	8	8	8	8	8	8	8	8
# of units in Shared Ride Taxi	22	27	27	27	27	27	27	27	27	27

**Data Sources:**

-Most of the above statistical information is derived from applicable Washington County departments and is unaudited information  
 -Other sources include the Wisconsin Department of Public Instruction

**TABLE XV  
WASHINGTON COUNTY, WISCONSIN**

**Operating Indicators by Program/Function  
Ten Year Trend**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Police</b>										
Calls for Service from the Public (1)	36,737	39,705	41,304	36,069	38,307	42,859	47,034	46,875	47,481	49,095
Total Citations Issued	10,606	11,020	11,036	10,366	10,214	10,805	8,826	8,873	8,538	7,845
Prisoner Admissions	5,297	4,820	4,922	4,832	4,918	4,730	4,572	4,537	4,559	4,839
Average Daily Jail Population	224	227	223	233	245	262	253	250	223	239
<b>Courts</b>										
Case Filings in Circuit Court	15,023	16,821	16,122	15,167	14,812	12,806	12,132	11,643	11,948	13,130
Jury Trials Scheduled (6)	117	106	104	136	101	103	0	0	0	0
Jury Trials Held	45	42	40	47	35	34	24	16	25	32
Family Court Commissioner Hearings Held (5)	2,988	3,219	3,130	3,145	3,318	3,042	3,231	3,221	3,560	2,736
Number of Mediation Cases Closed	215	231	259	269	261	234	238	227	211	166
<b>Library</b>										
Card Holders	98,677	100,186	115,419	119,156	120,985	124,167	123,890	126,321	105,634	89,892
Circulation	1,205,859	1,259,408	1,299,627	1,326,473	1,312,318	1,258,051	1,199,186	1,108,608	1,058,181	1,062,156
<b>Highway</b>										
Culverts replaced	2	2	0	6	6	23	28	16	17	18
Traffic Control signs replaced	430	684	755	677	663	732	600	603	502	355
Miles of roadway resurfaced	0	0	1.1	3.8	8.6	11.9	11.2	2.14	12.79	2.32
<b>Transit</b>										
WCCE Passenger Trips	111,358	106,458	111,703	127,551	127,535	116,067	110,339	102,205	91,901	80,858
Miles driven for WCCE	438,634	468,576	481,585	488,762	474,253	475,447	466,000	477,993	430,867	420,273
Shared Ride Taxi Passenger Trips	98,028	90,051	93,978	99,587	92,941	94,457	95,536	94,358	91,620	90,739
Miles driven for Shared Ride Taxi	1,322,103	1,252,709	1,298,481	1,342,403	1,258,903	1,290,247	1,303,123	1,304,469	1,287,781	1,265,113
<b>Aging and Disability Resource Center</b>										
Home Delivered meals served	41,760	49,385	49,922	50,842	52,236	57,150	59,296	58,804	58,650	51,557
Congregate meals served (at meal sites)	20,666	23,092	21,713	21,635	23,129	25,127	27,453	26,102	24,440	24,545
<b>Health</b>										
Reportable Disease Investigations	519	996	628	566	812	704	648	613	605	838
Average WIC participants per month (Individuals)	1,471	1,555	1,510	1,384	1,289	1,162	1,106	985	1,034	1,545
Value of free vaccines distributed locally (\$) (4)	199,500	154,663	198,477	114,175	80,131	24,617	25,128	21,533	12,022	13,844
<b>Human Services</b>										
Persons receiving residential services (2)	129	156	129	163	167	170	146	87	75	123
Persons receiving supported employment services (2)	67	54	45	44	56	62	55	87	53	3
Outpatient Services-number of Intakes	788	768	783	748	774	808	789	437	652	863
Calls responded to by Mobile Crisis Intervention services	15,648	16,252	16,658	17,036	13,128	14,790	17,514	12,298	19,057	17,995
Child Abuse and Neglect Referrals	575	446	588	693	934	762	942	894	751	809
Youth Treatment Center total placements	121	94	98	110	114	94	127	161	72	77
COP Assessments (3)	35	-	-	-	-	-	-	-	-	-
Avg monthly households receiving food share	1,966	2,845	3,132	4,390	4,329	4,377	4,196	3,978	3,532	3,292
<b>Parks</b>										
Sanitary Permits Issued	244	185	225	167	225	256	236	261	277	299
Rounds of 18 hole golf played	22,631	21,721	20,910	19,100	21,009	21,024	22,053	23,723	23,413	25,066
Park Reservations	378	380	325	350	301	286	404	492	299	310
Park Reservations Attendees	20,560	22,935	24,124	19,966	18,562	18,733	25,022	29,537	26,262	26,801
Boat Launches-Ackerman's Grove	2,494	2,590	2,252	2,176	2,335	2,051	1,943	2,152	2,016	1,600

Data Sources:

- Most of the above statistical information is derived from applicable Washington County departments and is unaudited information.
- Much of it is tracked by county personnel and is included in these specific department annual reports.

- (1) - In 2008, the method of tracking calls changed to include follow-up calls.
- (2) - In 2008, the Human Service Dept transitioned to Family Care resulting in a reduction in service provided directly by the county.
- (3) - In 2008, the ADRC took over COP Assessments
- (4) - Stat does not include vaccines for H1N1
- (5) - 2009 Courts information was changed as data was incorrect.



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