

Washington County

Wisconsin



Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

WASHINGTON COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For The Year Ended
December 31, 2020

Prepared by:
Finance Department

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WASHINGTON COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020

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INTRODUCTORY SECTION

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FINANCE DEPARTMENT
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June 18, 2021

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

I am pleased to present the Comprehensive Annual Financial Report (Annual Report) of Washington County for the fiscal year ended December 31, 2020. The purpose of the Annual Report is to provide accurate and meaningful information about the county's financial condition and performance. The county's independent auditors have opined that the report has been fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Wisconsin state statutes require that an annual audit of the county's accounting records and Annual Report be performed by independent public accountants. This year's audit was performed by a firm of licensed certified public accountants, Baker Tilly US, LLP. Federal law also requires that a single audit be performed for federal grant funds in conformance with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The auditors' report related specifically to the single audit is not included in the Annual Report, but is issued separately and can be obtained from the Finance Department or on the county's website (<http://www.washcowisco.gov>).

Washington County management assumes full responsibility for the completeness and reliability of the information in these reports, based on a comprehensive framework of internal controls established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

Baker Tilly US, LLP has issued the highest possible opinion, an unmodified opinion, on the County's Annual Report for the year ending December 31, 2020. The independent auditors' report is presented at the front of the financial section of this report. The independent audit provides reasonable assurance that the financial statements are free of material misstatement. The independent audit involved: 1) examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 2) assessing the accounting principles used and significant estimates made by management, and 3) evaluating the overall financial statement presentation.

The independent accountants have concluded that the county's financial statements conform with generally accepted accounting principles, are fairly presented, and there is a reasonable basis for providing an unmodified opinion.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A provides a context this letter of transmittal and should be read in conjunction with it.

DISCOVER. CONNECT. PROSPER.

Washington County and Its Services

Washington County, created in 1836, serves a population of approximately 135,000 and is located in southeastern Wisconsin, in the northwestern corner of the Milwaukee region. The County encompasses an area of 431 square miles and consists of two cities, six villages, and twelve towns. The City of West Bend is the County seat.

The county provides a wide range of services to its residents including public safety with sheriff and correction facilities, a skilled nursing home facility, highway construction and maintenance, health and social services, support for the State's judicial system, parks, administration of federal, state, and county elections, and general and financial administration. As of April 21, 2020 Washington County operates under a County Executive form of government. The Board of Supervisors is comprised of twenty-six (26) non-partisan members, elected by districts to serve two-year terms. The terms of the current Board expire on April 19, 2022 and the County Executive's term expires on April 16, 2024.

The financial condition of the county is strong as reflected by the county's current bond ratings. The county's General Obligation Bonds are rated "AAA" by Moody's.

Economic Conditions and Outlook

Washington County's economy is diverse, ranging from manufacturing, educational and social services, retail, professional, and construction. Like much of the world, Washington County experienced a recessionary period in 2020 resulting from the COVID-19 pandemic. While the pandemic certainly had an impact on the County's economy, the overall economic diversity and strong foundations position the County well for a quick recovery. Prior to the COVID-19 pandemic, the County's unemployment rate had greatly improved from a 2009 high of 8.7%; however, the 2020 annual unemployment rate has risen again to 5.6% (state average is 6.3%).

The County continued to grow despite the pandemic and according to the U.S. Census Bureau, 370 new building permits were issued in 2020 for new privately-owned buildings in Washington County at a total estimated construction value of \$124 million. This is slightly higher than 2019 (333 permits and \$120 million in value). The County's location along both a US Highway and interstate highway corridor makes it an ideal location for many manufacturing industries such as machine tooling, metal fabrication, printing and publishing, agribusiness, and trucking. And 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).

The County's 2019 per capita personal income of \$59,979 is ranked 5th among Wisconsin's 72 counties according to the U.S. Bureau of Economic Analysis (BEA) November 2020 update. Property values also continue to grow in the County and 2020's equalized value growth was 5.3% in 2020 with net new construction value of 2.01%. This is the seventh year of growth in equalized values. The majority of Washington County's equalized value is residential property, which is approximately 78.6% of the total property tax base. The average residential sale price of a home in the County increased from \$247,988 in 2019 to \$269,126 in 2020, an 8.5% increase.

Long-term financial planning

As the County continues to grow, service demands grow as well. Since we operate under a state imposed tax levy limit, increased service demands become more difficult to finance. To prepare for these increases, Washington County engages in a strategic planning process which focuses on prioritizing programs and issues impacting county government.

As part of long range planning, the County develops a six-year capital improvement plan. This plan identifies major capital improvement projects and the methods to finance them. The most recent document approved in March 2020 identifies \$67.9 million of projects over the six years of 2021-2026.

The County also prepares a six-year financial projection to report on the County's current financial outlook and projected growth in various revenues and expenses over the next six years. The most recent report projected a gap whereas expenditures will exceed revenues; however, the gap is manageable with the County's continued focus on controlling expenses through smaller government efforts and creating self-sustaining programs.

Additionally, the County adopts an annual budget in accordance with Chapter 65.90 of the Wisconsin State Statutes and which serves as the foundation for our financial planning and control. The budget process provides for input from the public through the public hearing in October. The level of budgetary control is by appropriation unit and may be amended as changing conditions warrant. The County plans to adopt biennial budgets beginning with 2022/2023.

Relevant Financial Policies

Washington County has established a number of financial policies to ensure that County business is conducted in an effective and efficient manner. Some of these policies, such as those related to Fund Balance Reserves and Debt Administration affect financial operations and thus the financial statements. The impact of these policies are demonstrated in the financial statements themselves as well as the notes accompanying the financial statements; particularly Note C.9 (Fund Equity) and Note C.8 (Long-term Obligations).

Fund Balance Reserves: The County has adopted a Fund Balance Policy to retain working capital (unassigned fund balance) in the General Fund of between 8% and 15% of subsequent year General, Human Services, ADRC and Child Support Funds expenditures. This "working capital" allows the County to maintain a prudent level of financial reserves to guard against potential service disruptions and can be used to help cover revenue shortfalls or unanticipated expenditures, stabilize the tax rate, and provide liquidity. Currently, the County has excess unassigned fund balance (19% of subsequent year expenditures). We anticipate use of these excess funds in 2021 for various projects and initiatives.

Debt Administration: State statutes limit the amount of general obligation debt the County can issue to 5% of the equalized value of taxable property within the County. County policy takes a more conservative and sustainable approach of limiting debt to no more than 1/2% of the equalized value of taxable property within the County. In no circumstances shall debt be used to finance ongoing operational expenses. Debt is considered when the projects to be funded are essential to achieve strategic goals and result in significant, long-term benefit to the County. Currently, the County's debt is 0.07% of equalized value, well below our policy.

Major Initiatives and Future Plans

In 2020 the County continued its commitment to create an environment for residents and businesses to enjoy an authentic quality of life. This commitment can be seen in the accomplishments noted below.

- Reduced the County's budgeted use of fund balance in 2020 and fully eliminated it in 2021. The 2021 budget is the first since 1999 to not show a budget deficit.
- Continued to fund the revolving loan program to enhance economic growth and vitality in the County through attraction, retention, and development of local businesses. In 2021, the County will have fulfilled its commitment to this fund ensuring ongoing fiscal sustainability without further tax levy contributions.
- Fulfilled our \$4 million grant commitment to the Washington County Historical Society Foundation which eliminates annual County subsidies for operational expenses in 2022 and beyond.
- Continued reduction in the County tax rate to the lowest rate in over a century. The 2021 tax rate is \$2.24 for every \$1,000 in property value.

- Eliminated the Parks reliance on tax levy beginning with the 2021 budget while increasing park amenities. This is an example of the County's commitment to reduce tax levy reliance and create self-sustaining programs.
- Implemented the County's comprehensive compensation plan overhaul in 2020 and budgeted for its continued funding in 2021. The plan ensures the County remains a competitive employer, continually invests in employees, and attracts and retains an engaged and dedicated workforce.

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, 2019. This was the eighteenth consecutive year that the county has received this prestigious award. 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 generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County believes that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the County has received the GFOA's Distinguished Budget Presentation Award for the first time for our 2021 budget. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operation guide, and a communications device. Furthermore, the County is the proud recipient of the GFOA award for its Popular Annual Financial Report (PAFR). The 2019 PAFR award was the County's first.

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 Controller David Owens and Grant Administrator Kathie Wild. I would also like to acknowledge and thank the County Executive and the County Board of Supervisors for their unfailing support for maintaining the highest standards of professionalism in the management of Washington County.

Sincerely,



Margaret M. Hamers, CPA
Finance Director



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, 2019

Christopher P. Morill

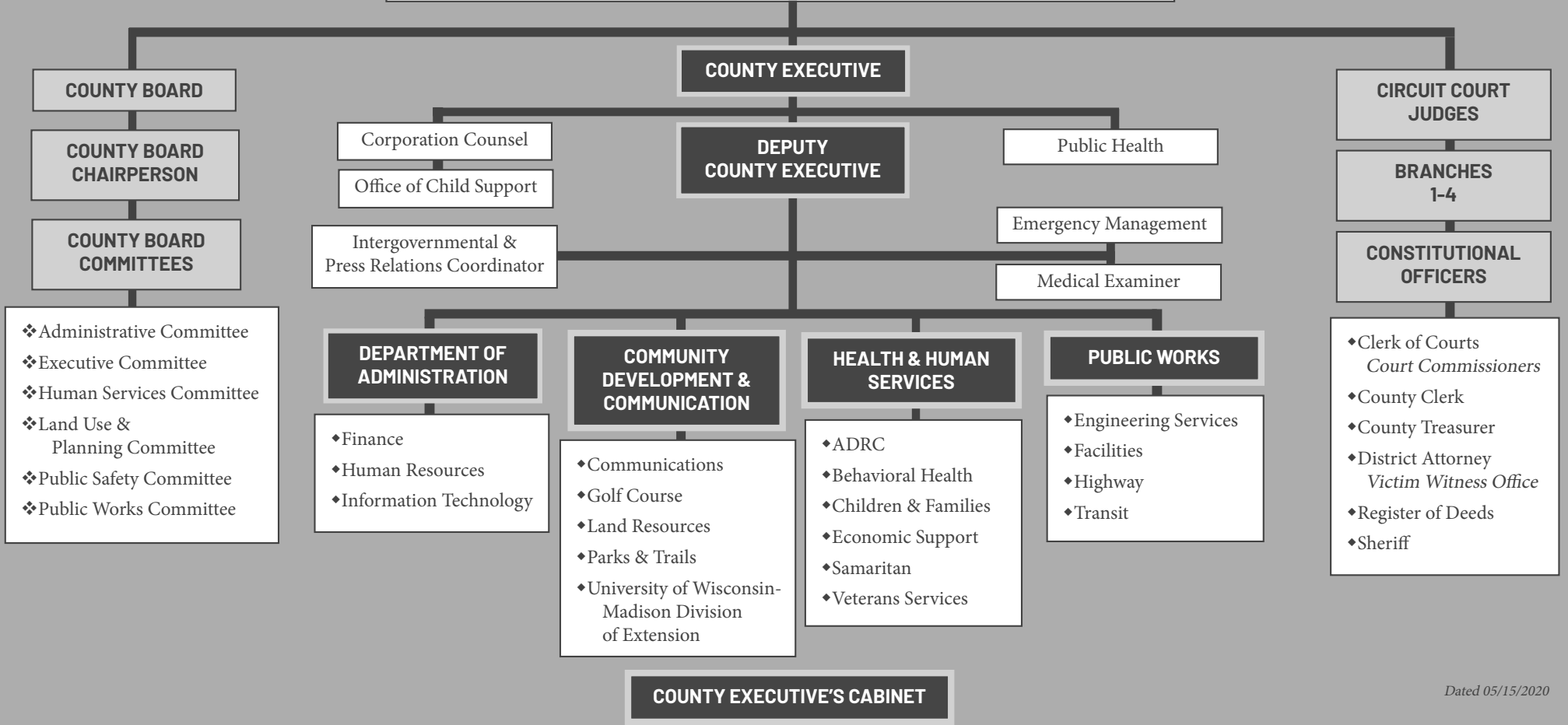
Executive Director/CEO



DISCOVER. CONNECT. PROSPER.

WASHINGTON COUNTY GOVERNMENT

CITIZENS OF WASHINGTON COUNTY



Dated 05/15/2020

WASHINGTON COUNTY, WISCONSIN
List of Principal Officials
December 31, 2020

Department Heads

Clerk of Courts
Theresa Russell

Human Services
Julie Driscoll

Medical Examiner
Robert Schafer

County Attorney
Brad Stern

County Clerk
Ashley Reichert

County Treasurer
Scott Henke

Information Technology
David Barber

District Attorney
Mark Bensen

Finance Director
Margaret Hamers

Health
Vacant

Highway
Scott Schmidt

Human Resources
Todd Scott

**Aging & Disability
Resource Center**
Tammy Anderson

Budget, Policy & Analytics
Aaron Daul

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

Register of Deeds
Sharon Martin

Samaritan Health Center
Vacant

Sheriff
Martin Schulteis

University Extension
Cindy Sarkady

Veteran's Service
Kurt Rusch

**WASHINGTON COUNTY, WISCONSIN
List of Principal Officials
December 31, 2020**

County Executive's Office

County Executive, Josh Schoemann

Chief of Staff, Ed Eberle
Director of Administration, David Barber
Director Health & Human Services, Julie Driscoll
Director of Community Development, Jamie Ludovic
Director of Public Works, Scott Schmidt

County Board of Supervisors

Chairperson Donald Kriefall
First Vice-Chairperson Denis Kelling
Second Vice-Chairperson..... Kristine Deiss

Executive Committee

Donald Kriefall
Jeffrey Schleif
Kristine Deiss
Timothy Michalak
Denis Kelling

Administration Committee

Timothy Michalak
Joseph Vespalec
Linda Gurath
Robert Hartwig
Kara Guse

Human Services Committee

Kristine Deiss
Pamela Konrath
Lois Krueger-Gundrum
Peter Sorce

Land Use and Planning Committee

Carroll Merry
Brian Krebs
Brian Gallitz
Todd Bultman
Jodi Schulteis
Brian Gallitz

Public Safety Committee

Christopher Bossert
Randy Marquardt
Joseph Gonnering
James Burg
Jeffrey Millikin

Public Works Committee

Jeffrey Schleif
John Schodron
Marcella Bishop
Doug Neumann
William Symicek

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 the Washington County, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the 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 the 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 the 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.

To the Members of the County Board
Washington County

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Washington County, Wisconsin, as of December 31, 2020 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, human services and economic development special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 the 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 the 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.

To the Members of the County Board
Washington County

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will issue a report on our consideration of the 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Washington County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Washington County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Milwaukee, Wisconsin
June 18, 2021

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2020

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, 2020. 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 2020 by \$189.7 million (*net position*). Of this amount \$66.2 million is available for ongoing obligations (*unrestricted net position*), \$10.7 million is restricted for specific purposes (*restricted net position*), and \$112.7 million is the County's net investment in capital assets.
- The County's total net position increased by \$4.8 million due to an unexpected \$4 million of pandemic grants in the general and transit funds. A significant portion was used to cover costs that would have previously used tax levy such as public safety personnel and transit operations.
- On December 31, 2020, the County's governmental funds reported combined fund balances of \$58.6 million, an increase of \$2.4 million. This increase was the result of additional grants to cover public safety and transit operations during the pandemic. The County's restricted fund balance decreased from \$6.1 million at the end of 2019 to \$2.5 million at the end of 2020 due to continued spending of debt originally issued in 2018. Approximately \$54 million, or 92% of the combined fund balance, is available for spending at the County's discretion (committed, assigned, and unassigned fund balance).
- The County's property tax rate decreased by \$0.10 to \$2.29 per \$1,000 of property value for the 2020 budget year and total outstanding general obligation debt decreased by \$2.5 million.
- County Sales Tax collections increased \$0.8 million from the prior year and was \$0.9 million over budgeted amounts for the 2020 year. Since the sales tax rate is statutorily set and did not change, this increase was the result of additional taxable sales in the County. The COVID-19 pandemic increased online shopping which kept more taxable sales in County.
- The general fund unassigned balance currently exceeds the fund balance policy established by the County. This is the result of the accumulation of: 1) unanticipated revenues in the Human Services Department which reduced the need for tax levy in that fund for the last few years, 2) pandemic response grants applied against budgeted public safety personnel costs, and 3) reduction in department spending based on projected general revenue shortages resulting from the pandemic. A portion of this excess has planned uses in 2021 and additional use will be incorporated into the 2022-2023 biennial budget process per the established fund balance reserves policy.

Overview of the Financial Statements

The County's financial statements consist of four parts:

Management Discussion and Analysis is intended to serve as an introduction to Washington County's basic financial statements.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2020

Basic Financial Statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data in the financial statements.

Required Supplementary Information further explains and supports the information in the financial statements including 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 includes combining statements that provide details about the non-major governmental and internal service funds. Non-major and internal service funds are each aggregated and presented in a single column in the basic financial statements.

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 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 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 County's governmental activities include general government, public safety, public works, health and human services, culture, recreation and education, and conservation and development. The County's business-type activities include a skilled nursing home, an assisted living facility, the parks system, 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 focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources*

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2020

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, Human Services, and Economic Development funds which are considered to be major funds. Data from the other 20 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the combining statements in the supplemental information section.

In 2020 the County adopted an annual budget for all 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 are included in other supplementary information.

Proprietary funds consist of two types. *Enterprise funds* report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its healthcare center, assisted living facility, parks system, 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 technology 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 statements 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, Parks, Family Park Golf Course, and Highway are considered to be major funds of the County. The County's five (5) 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.

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 custodial funds used to account for monies received, held, and disbursed on behalf of other governmental agencies.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2020

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 \$189.7 million at the close of the most recent fiscal year.

The largest portion of the County's net position (59%) 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, they are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. 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 (\$10.7 million or 5.7%) represents resources that are subject to external constraints (grant terms, laws or regulations, pension benefits, etc.). The significant increase in restricted net position is attributed to the 2019 net pension liability becoming a net pension asset in changes in 2020.

Unrestricted net position (\$66.2 million or 35%) represents the remaining amount of net position and may be used to meet the County's ongoing obligations. Increases are discussed in further detail below the following table.

Washington County's Net Position						
(Amounts Expressed in \$000's)						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 121,762	\$ 109,553	\$ 8,875	\$ 5,749	\$ 130,637	\$ 115,302
Non current assets	6,366	5,378	-	-	6,366	5,378
Capital assets (net)	95,478	96,906	29,064	29,992	124,542	126,898
Total assets	<u>223,606</u>	<u>211,837</u>	<u>37,939</u>	<u>35,741</u>	<u>261,545</u>	<u>247,578</u>
Deferred outflows of resources	14,728	18,745	4,671	6,247	19,399	24,992
Long-term liabilities	10,362	18,853	5,513	8,222	15,875	27,075
Other liabilities	8,748	7,775	3,470	2,359	12,218	10,134
Total Liabilities	<u>19,110</u>	<u>26,628</u>	<u>8,983</u>	<u>10,581</u>	<u>28,093</u>	<u>37,209</u>
Deferred inflows of resources	57,408	47,317	5,779	3,205	63,187	50,522
Net position						
Net investment in capital assets	88,256	91,112	24,488	24,914	112,744	116,026
Restricted	8,801	2,672	1,961	42	10,762	2,714
Unrestricted	64,759	62,853	1,399	3,246	66,158	66,099
Total net position	<u>\$ 161,816</u>	<u>\$ 156,637</u>	<u>\$ 27,848</u>	<u>\$ 28,202</u>	<u>\$ 189,664</u>	<u>\$ 184,839</u>

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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As shown in the following table, the County's net position increased by \$4.8 million during the year. This increase was the result of unexpected \$4 million of pandemic grants in the general and transit funds. A significant portion was used to cover costs that would have previously used tax levy such as public safety personnel and transit operations.

Washington County's Change in Net Position						
(Amounts Expressed in \$000's)						
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 11,500	\$ 12,322	\$ 27,024	\$ 28,634	\$ 38,524	\$ 40,956
Operating grants and contributions	29,861	24,020	1,561	2,005	31,422	26,025
Capital grants and contributions	11	273	-	-	11	273
General revenues:						
Property taxes	37,854	37,071	125	225	37,979	37,296
Other taxes	14,021	12,645	-	-	14,021	12,645
Grants and contributions, not restricted to specific programs	1,291	1,116	-	-	1,291	1,116
Unrestricted interest and investment earnings	1,449	2,354	-	2	1,449	2,356
Other	54	35	47	82	101	117
Total revenues	96,041	89,836	28,757	30,948	124,798	120,784
Expenses:						
General government	15,719	14,516	-	-	15,719	14,516
Public safety	25,098	26,246	-	-	25,098	26,246
Public works	10,945	10,016	-	-	10,945	10,016
Health and human services	31,687	30,178	-	-	31,687	30,178
Culture and recreation	4,521	3,706	-	-	4,521	3,706
Conservation and development	1,900	3,282	-	-	1,900	3,282
Interest on long-term debt	200	245	-	-	200	245
Highway	-	-	11,705	13,903	11,705	13,903
Samaritan Health Center	-	-	12,173	12,383	12,173	12,383
Fields of Washington County	-	-	2,462	2,308	2,462	2,308
Parks	-	-	1,282	1,298	1,282	1,298
Family Park Golf Course	-	-	1,489	1,317	1,489	1,317
Total expenses	90,070	88,189	29,111	31,209	119,181	119,398
Change in net position before transfers and special items	5,971	1,647	(354)	(261)	5,617	1,386
Transfers	-	(121)	-	121	-	-
Transfer of infrastructure	(792)	4,190	-	-	(792)	4,190
Change in net position	5,179	5,716	(354)	(140)	4,825	5,576
Net Position, beginning	156,637	150,921	28,202	28,342	184,839	179,263
Net Position, ending	\$ 161,816	\$ 156,637	\$ 27,848	\$ 28,202	\$ 189,664	\$ 184,839

WASHINGTON COUNTY, WISCONSIN
Management’s Discussion and Analysis (Unaudited)
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Governmental Activities

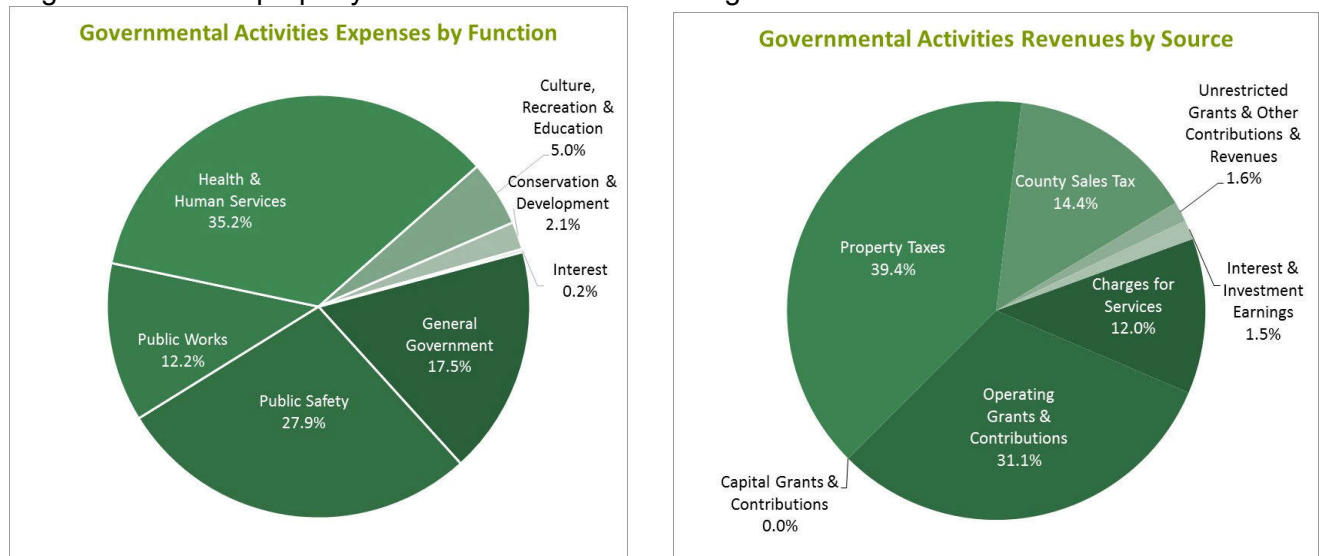
Total governmental activities expenses increased by \$1.9 million overall (2.1%). Significant changes include:

- The County recognized \$1.5 million of pandemic response expenses in general government for remote work equipment, hazard pay, PPE, sanitation services, facility modifications, and other related costs.
- Decreases of \$1 million in public safety functions due to increased pension expenses recognized in 2019 (the County’s net pension liability became a net pension asset in 2020).
- Increased program services in human services caused health and human services expenses to increase \$1.5 million for purchased services.
- The County made a one-time payment of \$1 million for maintenance of the old courthouse and jail complex which is used by the historical society for county history education.
- Decrease of \$1.4 million in conservation & development functions resulting from a one-time payment in 2019 to close-out a CDBG program (\$1.1 million).

The County’s governmental activities revenues increased by \$6.2 million. Significant changes include:

- The County received \$2.8 million of CARES funds (passed through from the state) which increased general government operating grants.
- The County also received \$1.2 million of CARES funds for continuation of transit operations which increased public works operating grants.
- Human Services grants increased by \$1.3 million for various state and federal funded programs including a state initiative to reduce a program waiting list.
- County sales tax revenues increased \$1.3 million from the prior year due to changes in shopping habits during the pandemic which generated more taxable sales in county.
- The above increases offset a \$0.9 million loss in interest and investment earnings as a result of economic changes in rates.

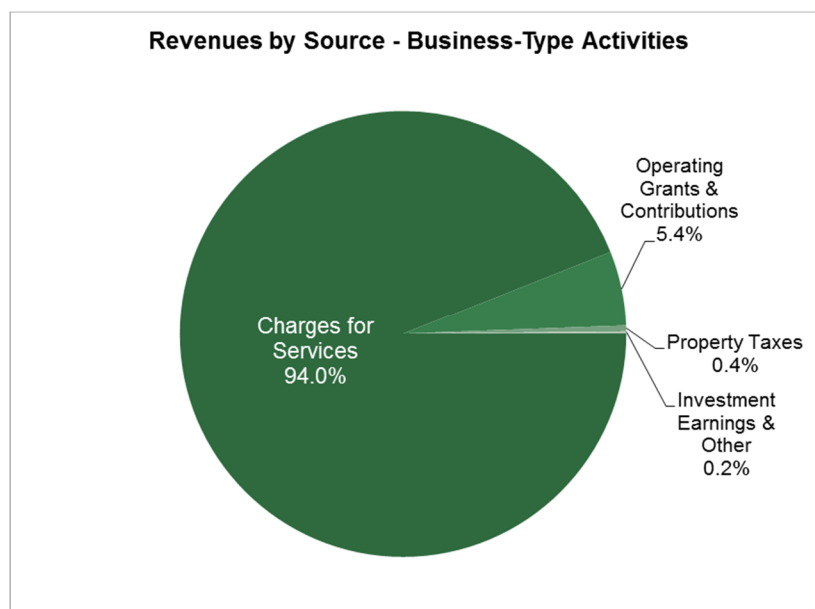
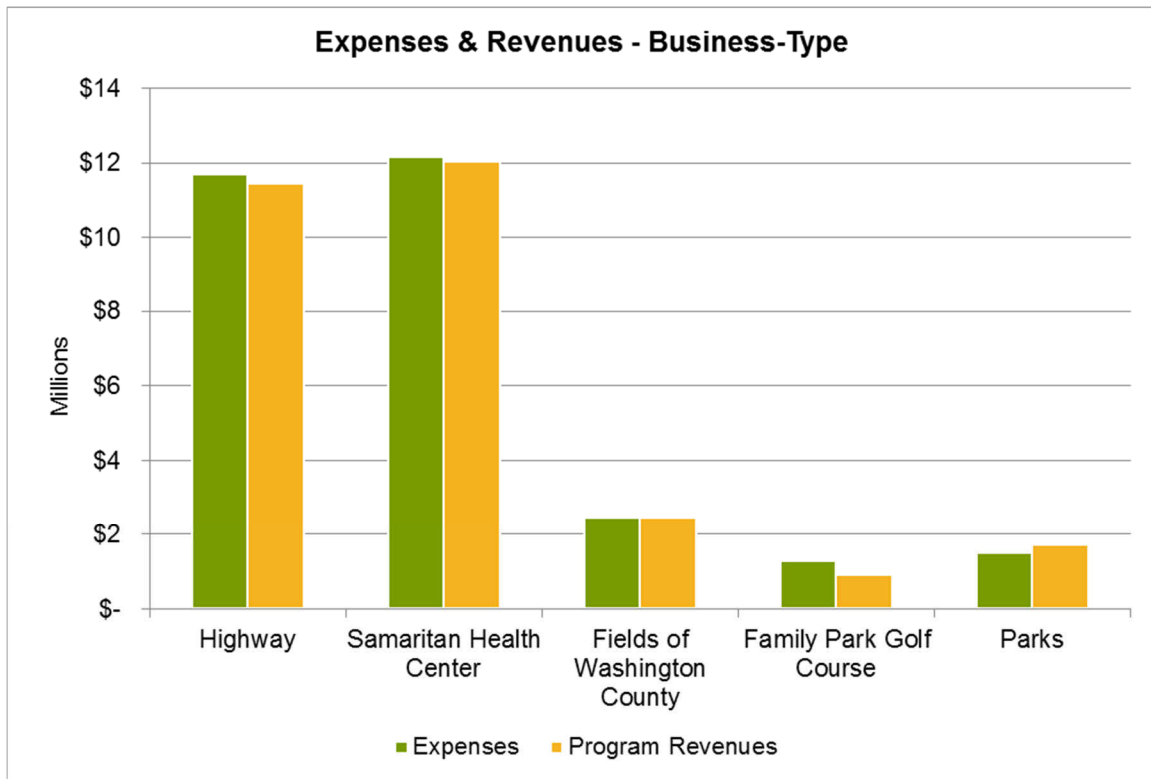
The following graphs show the allocation of the County’s governmental activities expenses and revenues. Health & Human Services and Public Safety expenses continue to be the County’s largest costs while property taxes continue to be the largest revenue source.



WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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Business-type Activities

Business-type activities continue to have a minimal impact on the County's total net position. The following graphs illustrate the expenses and program revenues (excluding 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)
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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. *Unassigned fund balance* is available for spending at the County's discretion. Balances classified as *nonspendable, restricted, committed, or assigned* are not available for new spending because they are already committed for inventory and prepaid items, non-current receivables, delinquent property taxes, budget carryovers, debt service, or other purposes.

At the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$58.6 million, an increase of \$2.4 million from the prior year. There was a significant decrease (\$3.5 million) in restricted fund balances due to the spend down of debt proceeds that were restricted in 2018 when issued. Committed and assigned fund balances increased in total by \$3 million due to several board actions in 2020 including additional funds committed to economic development in the form of a revolving loan program (\$2 million) and open capital projects (\$0.5 million). The County's unassigned fund balances increased \$2.9 million due to the release of restrictions related to debt proceeds. 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 \$28.5 million, of which 68%, or \$19.3 million, was unassigned. Committed and assigned fund balance was \$7 million, or 25% 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 45% of total general fund expenditures, transfers out, and other uses, while total fund balance represents 66.3% of that same amount.

The County's General Fund balance increased by \$1.8 million from the prior year. This increase was the result of the CARES funds received that were used to cover public safety personnel costs. These costs would have previously used County tax levy which was therefore unspent at year end.

County Roads and Bridges. The County Roads and Bridges fund accounts for construction and maintenance of County roads and bridges through financing provided by debt proceeds, state aids, sales taxes, and property taxes. The fund has a total fund balance of \$9.2 million which is a \$0.3 million decrease from the prior year.

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 \$0.9 million is significantly lower than the prior year due to the use of carry forward funds in 2020 for a records management system project.

WASHINGTON COUNTY, WISCONSIN
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Economic Development. This special revenue fund accounts for the County's revolving loan fund. This fund is committed and had an increase in fund balance of \$1.8 million due to the County's annual funding commitment and a delay in deployment of funds for business loans.

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

There were small changes in net position for all of the funds. Many have increased restricted net position in relation to changes in pension liability in 2020 (became a net pension asset). The pension obligations are discussed in further detail in Note D.1 in the Notes to the Financial Statements. 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 \$2.4 million increase in appropriations. Significant budgetary changes include:

- A payment to the historical society foundation of \$1 million for a maintenance grant.
- Carryovers from the prior fiscal year of \$1 million. Carryovers included grants that cross years, unfinished projects, and purchases whose timing was delayed for various reasons.

Actual revenues of the general fund were \$1.7 million over the final amended budget due to unbudgeted federal grants related to the pandemic. Actual expenditures of the general fund were \$1.7 million under the final amended budget. More information can be found in the General Fund budgetary comparison in the basic financial statements; however, below are significant highlights.

- \$1.2 million of funds carried over to the next year for: delayed and ongoing projects (\$0.8 million), ongoing grant programs (\$0.2 million), and other various reasons including restricted use of donations and certain fees (\$0.2 million).

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, 2020, amounted to \$124.5 million (net of accumulated depreciation). This investment in capital assets includes land, improvements, buildings, machinery and equipment, public domain infrastructure (highways and bridges), and construction in progress.

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

	Governmental activities		Business-type activities		Totals	
	2020	2019	2020	2019	2020	2019
Land and improvements	\$ 10,248	\$ 9,632	\$ 7,129	\$ 7,379	\$ 17,377	\$ 17,011
Buildings	32,400	33,801	15,510	16,091	47,910	49,892
Machinery and equipment	12,276	13,514	6,425	6,204	18,701	19,718
Infrastructure	39,800	35,634	-	-	39,800	35,634
Construction in progress	754	4,325	-	318	754	4,643
Total	\$ 95,478	\$ 96,906	\$ 29,064	\$ 29,992	\$ 124,542	\$ 126,898

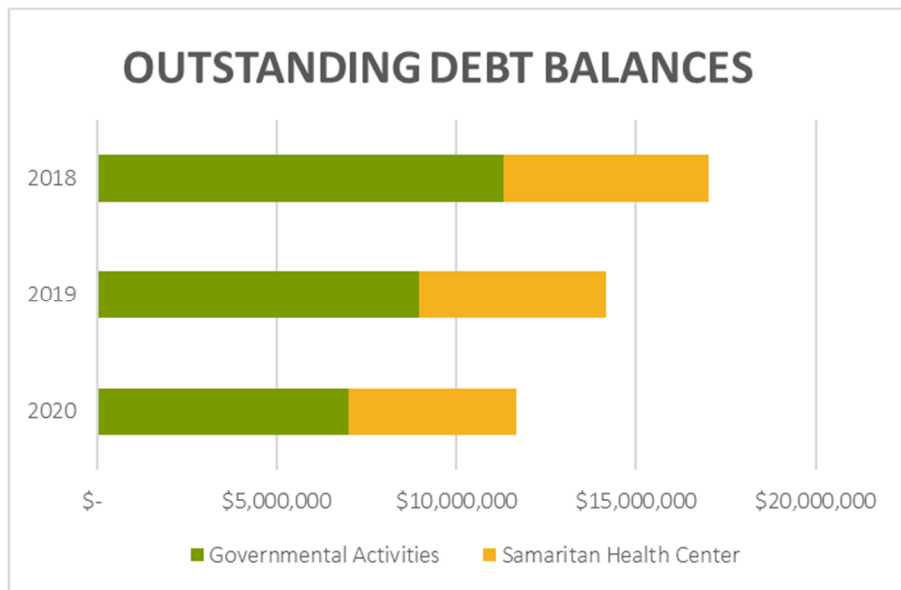
WASHINGTON COUNTY, WISCONSIN
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Major capital asset events in the current fiscal year included the following:

- Several County highway projects were completed (\$3.9 million were previously recognized as construction in progress plus an additional \$5 million).
- Additional conveyance of road miles to local municipalities in 2020 which removed net value of \$2 million from infrastructure.

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 \$11.7 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, 2020 the County’s total amount applicable to the debt margin (outstanding debt plus debt premium less debt service fund balance) is \$11.9 million, which is significantly below the legal limit of \$850.6 million. The County’s debt policy further restricts debt levels to 0.5% of equalized value (\$85 million) and the County meets this stricter self-imposed restriction as well.



The County’s Aaa rating from Moody’s Investors Services was reaffirmed in 2018 during the issuance of general obligation debt for road construction projects. Additionally, the net debt per capita decreased from the prior year from \$123 to \$102 due to the County’s debt payments of \$2.47 million against previously outstanding debt.

Additional information on the County’s long-term debt can be found in Note C.8 of the Notes to the Financial Statements and in Tables IX through XI of the Statistical Section of this report.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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Economic Factors and Next Year's Budgets and Rates

Equalized property valuations continue to grow in Washington County including net new construction increases of 1.73% for the 2020 property taxes and 2.01% for the 2021 property taxes. As a result, the 2021 budget includes a \$0.6 million increase in property tax dollars levied.

As state imposed levy limits continue into their 17th year, the County is unable to generate new tax revenues at the same rate as expenditure growth. Note the County's 2021 budget planning began just after the start of the pandemic and therefore resulted in a more conservative approach to revenue projections. Additionally, the following factors currently affect Washington County:

- Since total equalized value growth is greater than the portion attributed to net new construction (detailed above), the County has been able to continue decreasing its tax rate (eighth consecutive year in 2021) while still increasing property tax revenues in 2021. The increased revenue will be used to cover decreased sales tax revenue projections and increased personnel costs.
- Interest rates significantly declined in 2020 and the County projected no growth in these rates for 2021.
- The County also anticipated a decrease in sales tax revenues in 2021 which are used for property tax relief and as an alternative to borrowing. This projection was based on rising unemployment and significant business reductions in key taxable industries including restaurants, lodging, and discretionary shopping.
- County expenditures are expected to increase for employee costs due implementation of a new compensation plan that is based on market rates for most county positions (excluding union positions). However, the County was able to keep health insurance costs stable based on favorable claims history and stop loss coverages.
- The County continues to implement new strategies to manage the challenges of limited revenue growth including continuing to pursue shared service opportunities, implementing various sustainability plans for parks, economic development, and transportation, and general reduction of spending in non-priority areas.

The County continues to adjust to changing economic conditions, resulting in the ability to maintain priority services without the use of fund balance to supplement stagnant revenue streams. While developing the annual budget, the County considers all known factors including several economic indicators. As circumstances change or as additional information becomes available throughout the year, the budget will be amended by the County Board.

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of local government to mitigate the fiscal effects stemming from the public health emergency. The County's estimated award is \$26.4 million, which will be used to combat the negative effects of the public health emergency in the local economy. The County will receive 50% of the funds in 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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Requests for Information

This financial report is designed to provide a general overview of Washington County's finances and to provide a glimpse at plans for the future and how those plans may affect the financial health of the County. 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.

This annual report, budget documents, and other general information relating to Washington County, Wisconsin can also be found at the County's website, <http://www.washcowisco.gov>.

BASIC FINANCIAL STATEMENTS

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WASHINGTON COUNTY, WISCONSIN

Statement of Net Position
December 31, 2020

	Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 68,454,933	\$ 2,450	\$ 68,457,383
Receivables (net of allowances for uncollectibles)	49,088,976	1,922,866	51,011,842
Internal balances	(3,445,659)	3,445,659	---
Inventories	188,332	1,533,910	1,722,242
Prepaid items	713,965	4,980	718,945
Restricted assets			
Cash and investments	510,213	52,839	563,052
Net pension asset	6,251,842	1,911,265	8,163,107
Noncurrent receivables			
Due within one year	671,109	---	671,109
Due in more than one year	5,694,454	---	5,694,454
Capital assets, nondepreciable			
Land	8,425,076	3,562,907	11,987,983
Construction in progress	754,382	---	754,382
Capital assets, depreciable			
Land improvements	10,172,238	10,294,416	20,466,654
Buildings	82,191,780	34,919,623	117,111,403
Machinery and equipment	31,262,491	17,093,582	48,356,073
Infrastructure	87,727,494	---	87,727,494
Less: Accumulated depreciation	(125,055,323)	(36,805,894)	(161,861,217)
Total assets	<u>223,606,303</u>	<u>37,938,603</u>	<u>261,544,906</u>
Deferred Outflows of Resources			
Loss on advance refunding	---	248,319	248,319
Pension	14,616,463	4,422,631	19,039,094
OPEB	111,680	---	111,680
Total deferred outflows of resources	<u>14,728,143</u>	<u>4,670,950</u>	<u>19,399,093</u>
Total assets and deferred outflows of resources	<u>\$ 238,334,446</u>	<u>\$ 42,609,553</u>	<u>\$ 280,943,999</u>
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts and claims payable	\$ 7,138,815	\$ 1,836,441	\$ 8,975,256
Payroll liabilities	866,081	672,229	1,538,310
Accrued liabilities	74,933	49,576	124,509
Agency deposits	214,980	381,432	596,412
Unearned revenue	452,671	530,657	983,328
Long-term obligations			
Due within one year	3,169,759	971,406	4,141,165
Due in more than one year	6,482,963	4,541,538	11,024,501
Total OPEB liability	709,772	---	709,772
Total liabilities	<u>19,109,974</u>	<u>8,983,279</u>	<u>28,093,253</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year	38,611,377	50,000	38,661,377
Pension	18,738,354	5,728,544	24,466,898
OPEB	58,884	---	58,884
Total deferred inflows of resources	<u>57,408,615</u>	<u>5,778,544</u>	<u>63,187,159</u>
Net Position			
Net investment in capital assets	88,255,821	24,487,948	112,743,769
Restricted for			
Pension benefits	6,251,842	1,911,265	8,163,107
Debt service	144,325	---	144,325
Land records modernization	942,656	---	942,656
Jail improvements or services	1,054,635	---	1,054,635
Other purposes	407,257	49,466	456,723
Unrestricted	64,759,321	1,399,051	66,158,372
Total net position	<u>161,815,857</u>	<u>27,847,730</u>	<u>189,663,587</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 238,334,446</u>	<u>\$ 42,609,553</u>	<u>\$ 280,943,999</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, 2020

	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
Governmental Activities							
General government	\$ 15,718,633	\$ 7,405,962	\$ 3,586,717	\$ ---	\$ (4,725,954)	\$ ---	\$ (4,725,954)
Public safety	25,098,258	1,655,029	665,739	10,914	(22,766,576)	---	(22,766,576)
Public works	10,945,283	448,144	6,074,821	---	(4,422,318)	---	(4,422,318)
Health and human services	31,686,630	1,441,153	18,886,519	---	(11,358,958)	---	(11,358,958)
Culture and recreation	4,521,499	235	79,367	---	(4,441,897)	---	(4,441,897)
Conservation and development	1,899,887	549,971	568,318	---	(781,598)	---	(781,598)
Interest on long-term debt	200,332	---	---	---	(200,332)	---	(200,332)
Total governmental activities	<u>90,070,522</u>	<u>11,500,494</u>	<u>29,861,481</u>	<u>10,914</u>	<u>(48,697,633)</u>	<u>---</u>	<u>(48,697,633)</u>
Business-type Activities							
Highway	11,705,395	11,455,768	---	---	---	(249,627)	(249,627)
Samaritan Health Center	12,172,712	10,492,817	1,560,998	---	---	(118,897)	(118,897)
Fields of Washington County	2,461,895	2,450,652	---	---	---	(11,243)	(11,243)
Parks	1,281,440	906,424	---	---	---	(375,016)	(375,016)
Family Park Golf Course	1,489,136	1,718,750	---	---	---	229,614	229,614
Total business-type activities	<u>29,110,578</u>	<u>27,024,411</u>	<u>1,560,998</u>	<u>---</u>	<u>---</u>	<u>(525,169)</u>	<u>(525,169)</u>
Total	<u>\$ 119,181,100</u>	<u>\$ 38,524,905</u>	<u>\$ 31,422,479</u>	<u>\$ 10,914</u>	<u>(48,697,633)</u>	<u>(525,169)</u>	<u>(49,222,802)</u>
General Revenues							
Property taxes					37,854,176	125,000	37,979,176
County sales taxes					13,873,726	---	13,873,726
Other taxes					146,814	454	147,268
State grants and other contributions not restricted to specific functions					1,290,937	---	1,290,937
Interest and penalties on taxes					559,313	---	559,313
Unrestricted investment earnings					890,159	(1,216)	888,943
Gain on sale of capital assets					50,085	47,061	97,146
Transfers and Special Items							
Dissolution of internal service fund					3,444	---	3,444
Special item - infrastructure conveyance					(792,250)	---	(792,250)
Total general revenues, transfers, and special items					<u>53,876,404</u>	<u>171,299</u>	<u>54,047,703</u>
Change in net position					5,178,771	(353,870)	4,824,901
Net position, beginning of year					156,637,086	28,201,600	184,838,686
Net position, end of year					<u>\$ 161,815,857</u>	<u>\$ 27,847,730</u>	<u>\$ 189,663,587</u>

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

WASHINGTON COUNTY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2020

	General	County Roads and Bridges	Human Services	Economic Development	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	\$ 59,020,280	\$ ---	\$ 225	\$ 9,439,480	\$ ---	\$ 68,459,985
Receivables (net of allowances)						
Accounts	1,086,032	---	68,469	---	61,399	1,215,900
Due from other governments	799,244	488,779	1,378,340	---	2,140,084	4,806,447
Property taxes	24,489,183	1,476,795	9,580,544	---	2,786,265	38,332,787
Delinquent property taxes	1,443,496	---	---	---	---	1,443,496
Sales taxes	2,356,862	---	---	---	---	2,356,862
Loans	---	---	---	6,365,563	---	6,365,563
Restricted cash and investments	500,299	---	9,913	---	---	510,212
Inventories	153,013	---	---	---	---	153,013
Prepaid items	69,019	---	---	---	2,130	71,149
Due from other funds	---	8,701,990	1,907,694	777,603	10,033,327	21,420,614
Advances to other funds	490,000	---	---	---	---	490,000
Total assets	\$ 90,407,429	\$ 10,667,564	\$ 12,945,185	\$ 16,582,646	\$ 15,023,205	\$ 145,626,029
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts payable	\$ 2,938,694	\$ 715	\$ 1,879,597	\$ 11,294	\$ 758,045	\$ 5,588,345
Payroll liability	347,009	---	387,134	---	89,254	823,397
Due to other funds	33,288,106	---	---	---	1,296,852	34,584,958
Unearned revenues	49,349	---	137,930	---	265,391	452,670
Agency deposits	205,067	---	9,913	---	---	214,980
Total liabilities	36,828,225	715	2,414,574	11,294	2,409,542	41,664,350
Deferred Inflows of Resources						
Property taxes levied for subsequent year	24,489,183	1,476,795	9,580,544	---	2,786,265	38,332,787
Fines	154,726	---	35,455	---	38,942	229,123
Loans	---	---	---	6,365,563	---	6,365,563
Interest	462,798	---	---	---	---	462,798
Other	---	---	8,224	---	---	8,224
Total deferred inflows of resources	25,106,707	1,476,795	9,624,223	6,365,563	2,825,207	45,398,495
Fund Balances						
Nonspendable	1,945,383	---	---	---	2,130	1,947,513
Restricted	177,270	171,217	12,663	---	2,187,723	2,548,873
Committed	3,082,491	---	892,460	10,205,789	7,316,383	21,497,123
Assigned	3,944,622	9,018,837	1,265	---	285,093	13,249,817
Unassigned (deficit)	19,322,731	---	---	---	(2,873)	19,319,858
Total fund balances	28,472,497	9,190,054	906,388	10,205,789	9,788,456	58,563,184
Total liabilities, deferred inflows of resources and fund balances	\$ 90,407,429	\$ 10,667,564	\$ 12,945,185	\$ 16,582,646	\$ 15,023,205	\$ 145,626,029

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, 2020**

Fund balances of governmental funds	\$	58,563,184
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements		94,774,160
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 outflows/inflows of the internal service funds are included in governmental activities in the statement of net position.		8,973,610
Net pension asset and deferred pension outflows/inflows related to governmental funds are actuarially determined and do not meet the criteria for being recorded in the fund financial statements		2,084,076
Some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds. The details of the difference are as follows:		
General obligation debt payable	\$	(7,000,000)
Debt premium		(222,317)
Compensated absences		(2,347,628)
Accrued interest on long-term obligations		(74,933)
Total		(9,644,878)
Certain revenues have been earned but not currently available to pay for current-period expenditures and therefore are deferred in the funds		
Fines		229,122
Interest		462,797
Other		8,223
Loans made by the County are long-term and are not available to pay for current period expenditures		6,365,563
Net position of governmental activities as reported on the statement of net position	\$	161,815,857

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, 2020

	General	County Roads and Bridges	Human Services	Economic Development	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Taxes	\$ 29,052,256	\$ 4,836,543	\$ 9,948,538	\$ 2,801,183	\$ 4,966,887	\$ 51,605,407
Intergovernmental	5,676,492	2,414,744	15,375,966	---	5,795,352	29,262,554
Public charges for services	2,749,770	---	793,013	---	1,052,633	4,595,416
Intergovernmental charges for services	670,410	---	---	---	---	670,410
Interdepartmental charges for services	2,495,171	---	---	---	---	2,495,171
Fines, forfeitures and penalties	376,072	---	90,872	---	---	466,944
Licenses and permits	303,392	---	---	---	5,867	309,259
Investment income	1,316,792	17,171	---	51,157	1,519	1,386,639
Other revenue	1,286,466	7,130	450,529	1,150,754	405,831	3,300,710
Total revenues	<u>43,926,821</u>	<u>7,275,588</u>	<u>26,658,918</u>	<u>4,003,094</u>	<u>12,228,089</u>	<u>94,092,510</u>
Expenditures						
Current						
General government	12,931,020	---	---	---	---	12,931,020
Public safety	22,048,465	---	---	---	385,503	22,433,968
Public works	---	7,727,119	---	---	3,003,595	10,730,714
Health and human services	1,269,450	---	26,379,514	---	3,599,385	31,248,349
Culture, recreation, and education	3,889,629	---	---	---	---	3,889,629
Conservation and development	1,427,547	---	---	2,214,866	255,856	3,898,269
Debt service						
Principal	---	---	---	---	1,955,000	1,955,000
Interest and fiscal charges	---	---	---	---	251,480	251,480
Capital outlay	257,608	---	630,209	---	1,860,583	2,748,400
Total expenditures	<u>41,823,719</u>	<u>7,727,119</u>	<u>27,009,723</u>	<u>2,214,866</u>	<u>11,311,402</u>	<u>90,086,829</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>2,103,102</u>	<u>(451,531)</u>	<u>(350,805)</u>	<u>1,788,228</u>	<u>916,687</u>	<u>4,005,681</u>
Other Financing Sources(Uses)						
Transfers in	1,576,246	100,000	---	---	264,560	1,940,806
Transfers out	(1,128,363)	---	(856,801)	---	(719,444)	(2,704,608)
Total other financing sources(uses)	<u>447,883</u>	<u>100,000</u>	<u>(856,801)</u>	<u>---</u>	<u>(454,884)</u>	<u>(763,802)</u>
Special item - transfer of infrastructure	<u>(792,250)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(792,250)</u>
Net Change in Fund Balance	<u>1,758,735</u>	<u>(351,531)</u>	<u>(1,207,606)</u>	<u>1,788,228</u>	<u>461,803</u>	<u>2,449,629</u>
Fund Balance						
Beginning of year	<u>26,713,762</u>	<u>9,541,585</u>	<u>2,113,994</u>	<u>8,417,561</u>	<u>9,326,653</u>	<u>56,113,555</u>
End of year	<u>\$ 28,472,497</u>	<u>\$ 9,190,054</u>	<u>\$ 906,388</u>	<u>\$ 10,205,789</u>	<u>\$ 9,788,456</u>	<u>\$ 58,563,184</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
For the Year Ended December 31, 2020**

Net change in fund balances of governmental funds	\$	2,449,629
<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	\$	7,737,284
Depreciation expense reported in the statement of activities		<u>(7,153,553)</u>
Amount by which capital outlay exceeded depreciation expense in the current period		583,731
<p>In governmental funds, the entire proceeds, if any, from the disposal of capital assets are reported as an other financing source because they increase financial resources. In the statement of activities, only the gain(or loss) on the sale of capital assets is reported.</p>		
		(1,929,768)
<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>		
		(253,372)
<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>		
		1,955,000
<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>		
		18,620
<p>Governmental funds report the effect of premiums and discounts when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Amortization of premiums in the current year increases change in net position by:</p>		
		32,528
<p>The net revenue of certain activities of internal service funds is reported with governmental activities.</p>		
		1,518,999
<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>		
		988,955
<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		50,044
Deferred fine revenue		11,339
<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>		
		6,237
<p>Net pension asset 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>		
		(263,526)
<p>Dissolution of Central Reproductions Fund</p>		
		<u>10,355</u>
<p>Change in net position of governmental activities as reported on the Statement of Activities</p>		
	\$	<u><u>5,178,771</u></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
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 28,383,058	\$ 28,543,058	\$ 29,052,256	\$ 509,198
Intergovernmental	2,788,266	4,071,243	5,676,492	1,605,249
Public charges for services	3,057,067	3,059,583	2,749,770	(309,813)
Intergovernmental charges for services	910,106	921,487	670,410	(251,077)
Interdepartmental charges for services	2,668,398	2,668,398	2,495,171	(173,227)
Fines, forfeitures and penalties	452,000	452,000	376,072	(75,928)
Licenses and permits	287,045	287,045	303,392	16,347
Investment income	1,440,000	1,440,000	1,316,792	(123,208)
Other revenue	761,893	771,367	1,286,466	515,099
Total revenues	<u>40,747,833</u>	<u>42,214,181</u>	<u>43,926,821</u>	<u>1,712,640</u>
Expenditures				
Current				
General government	12,270,775	12,677,983	12,931,020	(253,037)
Public safety	22,971,164	22,859,079	22,048,465	810,614
Health and human services	1,299,190	1,377,614	1,269,450	108,164
Culture, recreation, and education	3,024,724	3,072,212	3,889,629	(817,417)
Conservation and development	1,576,531	2,950,786	1,427,547	1,523,239
Capital outlay	27,500	623,888	257,608	366,280
Total expenditures	<u>41,169,884</u>	<u>43,561,562</u>	<u>41,823,719</u>	<u>1,737,843</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>(422,051)</u>	<u>(1,347,381)</u>	<u>2,103,102</u>	<u>3,450,483</u>
Other Financing Sources(Uses)				
Transfers in	---	---	1,576,246	1,576,246
Transfers out	(253,766)	(1,016,466)	(1,128,363)	(111,897)
Total other financing sources(uses)	<u>(253,766)</u>	<u>(1,016,466)</u>	<u>447,883</u>	<u>1,464,349</u>
Special item - conveyance of infrastructure	<u>---</u>	<u>(792,250)</u>	<u>(792,250)</u>	<u>---</u>
Net Change in Fund Balance	<u>\$ (675,817)</u>	<u>\$ (3,156,097)</u>	<u>1,758,735</u>	<u>\$ 4,914,832</u>
Fund Balance				
Beginning of year			<u>26,713,762</u>	
End of year			<u>\$ 28,472,497</u>	

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

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 County Roads and Bridges Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 1,558,362	\$ 1,558,362	\$ 1,558,362	\$ ---
County sales tax	3,278,181	3,278,181	3,278,181	---
Intergovernmental grants	2,171,000	2,414,744	2,414,744	---
Investment income	---	---	17,171	17,171
Other revenue	---	---	7,130	7,130
Total revenues	<u>7,007,543</u>	<u>7,251,287</u>	<u>7,275,588</u>	<u>24,301</u>
Expenditures				
Current				
Public works	7,233,740	7,233,740	7,727,119	(493,379)
Total expenditures	<u>7,233,740</u>	<u>7,233,740</u>	<u>7,727,119</u>	<u>(493,379)</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>(226,197)</u>	<u>17,547</u>	<u>(451,531)</u>	<u>(469,078)</u>
Other Financing Sources				
Transfers in	---	100,000	100,000	---
Total other financing sources	<u>---</u>	<u>100,000</u>	<u>100,000</u>	<u>---</u>
Net Change in Fund Balance	<u>\$ (226,197)</u>	<u>\$ 117,547</u>	<u>(351,531)</u>	<u>\$ (469,078)</u>
Fund Balance				
Beginning of year			<u>9,541,585</u>	
End of year			<u>\$ 9,190,054</u>	

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

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Human Services Special Revenue Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 9,948,538	\$ 9,948,538	\$ 9,948,538	\$ ---
Intergovernmental grants	15,618,928	15,680,728	15,375,966	(304,762)
Public charges for services	600,401	600,401	793,013	192,612
Fines, forfeitures and penalties	148,000	148,000	90,872	(57,128)
Other revenue	329,006	329,006	448,481	119,475
Contributions	---	---	2,048	2,048
Total revenues	<u>26,644,873</u>	<u>26,706,673</u>	<u>26,658,918</u>	<u>(47,755)</u>
Expenditures				
Current				
Health and human services	26,622,373	27,168,907	26,379,514	789,393
Capital outlay	22,500	1,594,760	630,209	964,551
Total expenditures	<u>26,644,873</u>	<u>28,763,667</u>	<u>27,009,723</u>	<u>1,753,944</u>
Deficiency of Revenues Under Expenditures	<u>---</u>	<u>(2,056,994)</u>	<u>(350,805)</u>	<u>1,706,189</u>
Other Financing Uses				
Transfers out	---	---	(856,801)	(856,801)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(856,801)</u>	<u>(856,801)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ (2,056,994)</u>	<u>(1,207,606)</u>	<u>\$ 849,388</u>
Fund Balance				
Beginning of year			<u>2,113,994</u>	
End of year			<u>\$ 906,388</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 Balances - Budget and Actual
Economic Development Special Revenue Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 2,024,000	\$ 2,024,000	\$ 2,801,183	\$ 777,183
Investment income	187,500	187,500	51,157	(136,343)
Other revenue	---	---	1,150,754	1,150,754
Total revenues	<u>2,211,500</u>	<u>2,211,500</u>	<u>4,003,094</u>	<u>1,791,594</u>
Expenditures				
Current				
Conservation and development	2,211,500	2,211,500	2,214,866	(3,366)
Total expenditures	<u>2,211,500</u>	<u>2,211,500</u>	<u>2,214,866</u>	<u>(3,366)</u>
Net Change in Fund Balance	\$ <u>---</u>	\$ <u>---</u>	1,788,228	\$ <u>1,788,228</u>
Fund Balance				
Beginning of year			<u>8,417,561</u>	
End of year			\$ <u>10,205,789</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, 2020

	Business-type Activities - Enterprise Funds						Governmental
	Highway	Samaritan Health Center	Fields of Washington County	Parks	Family Park Golf Course	Total	Activities Internal Service Funds
Assets and Deferred Outflows of Resources							
Current assets							
Cash and investments	\$ 200	\$ 400	\$ ---	\$ ---	\$ 1,850	\$ 2,450	\$ ---
Receivables (net of allowance for uncollectibles)							
Accounts	---	---	---	11,518	855	12,373	248,609
Due from governments	683,261	---	---	---	---	683,261	54,146
Patient accounts	---	1,010,101	167,131	---	---	1,177,232	---
Property taxes	---	---	---	50,000	---	50,000	278,590
Payroll premiums	---	---	---	---	---	---	352,138
Restricted cash and investments	---	52,839	---	---	---	52,839	---
Inventories	1,456,174	45,698	---	466	31,571	1,533,909	35,319
Prepaid items	26	1,436	---	---	3,519	4,981	642,816
Due from other funds	613,556	---	738,811	948,886	171,791	2,473,044	11,586,868
Total current assets	2,753,217	1,110,474	905,942	1,010,870	209,586	5,990,089	13,198,486
Noncurrent assets							
Capital assets							
Land	8,347	24,081	170,446	2,808,531	551,503	3,562,908	---
Land improvements	741,476	146,661	68,811	4,361,059	4,976,409	10,294,416	25,841
Buildings	11,207,820	16,911,951	3,347,926	2,196,092	1,255,834	34,919,623	459,603
Machinery and equipment	13,597,699	1,271,346	64,212	1,574,636	585,688	17,093,581	3,323,244
Accumulated depreciation	(13,459,616)	(11,898,200)	(1,301,650)	(6,054,335)	(4,092,093)	(36,805,894)	(3,128,340)
Construction in progress	---	---	---	---	---	---	23,630
Total capital assets (net of accumulated depreciation)	12,095,726	6,455,839	2,349,745	4,885,983	3,277,341	29,064,634	703,978
Restricted assets							
Net pension asset	583,126	1,024,476	168,326	72,479	62,858	1,911,265	108,193
Total noncurrent assets	12,678,852	7,480,315	2,518,071	4,958,462	3,340,199	30,975,899	812,171
Total assets	15,432,069	8,590,789	3,424,013	5,969,332	3,549,785	36,965,988	14,010,657
Deferred Outflows of Resources							
Loss on advance refunding	---	248,319	---	---	---	248,319	---
Pension	1,356,156	2,350,583	395,534	170,872	149,486	4,422,631	261,966
OPEB	---	---	---	---	---	---	111,680
Total deferred outflows of resources	1,356,156	2,598,902	395,534	170,872	149,486	4,670,950	373,646
Total assets and deferred outflows of resources	\$ 16,788,225	\$ 11,189,691	\$ 3,819,547	\$ 6,140,204	\$ 3,699,271	\$ 41,636,938	\$ 14,384,303
Liabilities, Deferred Inflows of Resources, and Net Position							
Current liabilities							
Accounts and claims payable	\$ 1,634,716	\$ 168,962	\$ 15,451	\$ 16,821	\$ 492	\$ 1,836,442	\$ 1,550,467
Payroll liability	208,958	363,892	60,481	19,886	19,013	672,230	42,683
Accrued liabilities	7,300	---	---	---	---	7,300	---
Accrued interest	---	34,243	8,032	---	---	42,275	---
Agency deposits	181,990	52,839	103,403	43,200	---	381,432	---
Unearned revenue	40,694	140,099	81,877	217,400	50,586	530,656	---
Due to other funds	---	900,619	---	---	---	900,619	---
Advance from other funds	---	---	490,000	---	---	490,000	---
Current maturities of general obligation debt	---	525,000	---	---	---	525,000	---
Compensated absences	177,999	164,805	33,164	18,261	31,246	425,475	51,138
Total current liabilities	2,251,657	2,350,459	792,408	315,568	101,337	5,811,429	1,644,288
Noncurrent liabilities							
General obligation debt	---	4,300,005	---	---	---	4,300,005	---
Compensated absences	106,624	102,108	21,271	12,798	19,663	262,464	31,639
Total OPEB liability	---	---	---	---	---	---	709,772
Total noncurrent liabilities	106,624	4,402,113	21,271	12,798	19,663	4,562,469	741,411
Total liabilities	2,358,281	6,752,572	813,679	328,366	121,000	10,373,898	2,385,699
Deferred Inflows of Resources							
Property taxes levied for subsequent year	---	---	---	50,000	---	50,000	278,590
Pension	1,747,776	3,070,615	504,516	217,236	188,401	5,728,544	324,285
OPEB	---	---	---	---	---	---	58,884
Total deferred inflows of resources	1,747,776	3,070,615	504,516	267,236	188,401	5,778,544	661,759
Net Position							
Net investment in capital assets	12,095,727	1,879,153	2,349,746	4,885,982	3,277,341	24,487,949	703,979
Restricted for							
Pension benefits	583,126	1,024,476	168,326	72,479	62,858	1,911,265	108,193
Other	---	39,746	---	9,720	---	49,466	---
Unrestricted/(Deficit)	3,315	(1,576,871)	(16,720)	576,421	49,671	(964,184)	10,524,673
Total net position	12,682,168	1,366,504	2,501,352	5,544,602	3,389,870	25,484,496	11,336,845
Total liabilities, deferred inflows of resources, and net position	\$ 16,788,225	\$ 11,189,691	\$ 3,819,547	\$ 6,140,204	\$ 3,699,271	\$ 41,636,938	\$ 14,384,303
Net position of business-type activities per Statement of Net Position - Proprietary Funds						\$ 25,484,496	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						2,363,235	
Net position of business-type activities per Statement of Net Position						\$ 27,847,731	

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, 2020

	Business-type Activities - Enterprise Funds					Total	Governmental Activities Internal Service Funds
	Highway	Samaritan Health Center	Fields of Washington County	Parks	Family Park Golf Course		
Operating Revenues							
Charges for services	\$ 11,455,767	\$ 10,468,645	\$ 2,441,607	\$ 757,972	\$ 1,714,091	\$ 26,838,082	13,003,493
Other	---	24,172	9,045	148,452	4,659	186,328	3,935
Total operating revenue	<u>11,455,767</u>	<u>10,492,817</u>	<u>2,450,652</u>	<u>906,424</u>	<u>1,718,750</u>	<u>27,024,410</u>	<u>13,007,428</u>
Operating Expenses							
Administration	561,126	1,355,294	---	411,026	79,673	2,407,119	---
Operation and maintenance	10,204,454	10,624,540	2,373,221	628,670	1,227,759	25,058,644	10,708,334
Insurance payments and claims	---	---	---	---	---	---	1,222,625
Depreciation	1,065,869	280,231	89,671	254,634	198,498	1,888,903	210,111
Total operating expenses	<u>11,831,449</u>	<u>12,260,065</u>	<u>2,462,892</u>	<u>1,294,330</u>	<u>1,505,930</u>	<u>29,354,666</u>	<u>12,141,070</u>
Operating Incomes(Loss)	<u>(375,682)</u>	<u>(1,767,248)</u>	<u>(12,240)</u>	<u>(387,906)</u>	<u>212,820</u>	<u>(2,330,256)</u>	<u>866,358</u>
Nonoperating Revenues(Expenses)							
Property tax	---	---	---	125,000	---	125,000	269,310
Other taxes	---	---	---	---	454	454	---
Gain on sale of capital assets	47,061	---	---	---	---	47,061	---
Supplemental payment program	---	1,560,998	---	---	---	1,560,998	---
Investment income(loss)	---	350	(1,565)	---	---	(1,215)	12,789
Interest and fiscal charges	---	(117,837)	(24,423)	---	---	(142,260)	---
Net loss on termination of fund	---	---	---	---	---	---	(6,912)
Total nonoperating revenues(expenses)	<u>47,061</u>	<u>1,443,511</u>	<u>(25,988)</u>	<u>125,000</u>	<u>454</u>	<u>1,590,038</u>	<u>275,187</u>
Income(Loss) Before Transfers	<u>(328,621)</u>	<u>(323,737)</u>	<u>(38,228)</u>	<u>(262,906)</u>	<u>213,274</u>	<u>(740,218)</u>	<u>1,141,545</u>
Transfers							
Transfers in	---	---	---	120,000	---	120,000	763,803
Transfers out	---	---	---	---	(120,000)	(120,000)	---
Total transfers	<u>---</u>	<u>---</u>	<u>---</u>	<u>120,000</u>	<u>(120,000)</u>	<u>---</u>	<u>763,803</u>
Changes in Net Position	<u>(328,621)</u>	<u>(323,737)</u>	<u>(38,228)</u>	<u>(142,906)</u>	<u>93,274</u>	<u>(740,218)</u>	<u>1,905,348</u>
Net Position							
Beginning of year	<u>13,010,789</u>	<u>1,690,241</u>	<u>2,539,580</u>	<u>5,687,508</u>	<u>3,296,596</u>	<u>26,224,714</u>	<u>9,431,497</u>
End of year	<u>\$ 12,682,168</u>	<u>\$ 1,366,504</u>	<u>\$ 2,501,352</u>	<u>\$ 5,544,602</u>	<u>\$ 3,389,870</u>	<u>\$ 25,484,496</u>	<u>\$ 11,336,845</u>

Reconciliation to the Statement of Activities

Change in Net Position	\$ (740,218)
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>386,349</u>
Change in Net Position per Statement of Activities	<u>\$ (353,869)</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, 2020

	Business-type Activities - Enterprise Funds					Total	Governmental Activities Internal Service Funds
	Highway	Samaritan Health Center	Fields of Washington County	Parks	Family Park Golf Course		
Cash Flows from Operating Activities							
Receipts from customers and users	\$ 3,624,921	\$ 9,704,843	\$ 2,547,411	\$ 754,053	\$ 1,735,697	\$ 18,366,925	\$ 168,859
Receipts from interfund services provided	7,713,909	945,417	---	254,601	---	8,913,927	12,430,440
Payments to suppliers	(5,839,157)	(4,210,739)	(1,058,405)	(462,336)	(636,111)	(12,206,748)	(11,309,914)
Payments to employees	(4,177,677)	(7,762,722)	(1,301,191)	(580,316)	(654,881)	(14,476,787)	(891,042)
Net cash provided(used) by operating activities	1,321,996	(1,323,201)	187,815	(33,998)	444,705	597,317	398,343
Cash Flows from Noncapital Financing Activities							
Property taxes	---	---	---	125,000	---	125,000	269,310
Other taxes	---	---	---	---	454	454	---
Intergovernmental grants	---	1,560,998	---	---	---	1,560,998	---
Internal activity - change in cash held by General Fund	(708,114)	396,603	(67,130)	(102,293)	(142,783)	(623,717)	(1,316,186)
Transfers in	---	---	---	120,000	---	120,000	763,803
Transfers out	---	---	---	---	(120,000)	(120,000)	---
Net cash provided(used) by noncapital financing activities	(708,114)	1,957,601	(67,130)	142,707	(262,329)	1,062,735	(283,073)
Cash Flows from Capital and Related Financing Activities							
Acquisition of capital assets	(771,962)	---	---	(108,709)	(182,376)	(1,063,047)	(128,059)
Proceeds from disposal of capital assets	158,080	---	---	---	---	158,080	---
Retirement of long-term advance from general fund to finance capital asset acquisitions	---	---	(85,000)	---	---	(85,000)	---
Correction of capital asset value	---	---	(9,045)	---	---	(9,045)	---
Principal paid on capital debt	---	(515,000)	---	---	---	(515,000)	---
Interest paid on capital debt	---	(106,900)	(25,075)	---	---	(131,975)	---
Net cash used by capital and related financing activities	(613,882)	(621,900)	(119,120)	(108,709)	(182,376)	(1,645,987)	(128,059)
Cash Flows from Investing Activities							
Interest received	---	350	(1,565)	---	---	(1,215)	12,789
Net Change in Cash and Cash Equivalents	---	12,850	---	---	---	12,850	---
Cash and Cash Equivalents, Beginning of Year	200	40,389	---	---	---	40,589	---
Cash and Cash Equivalents, End of Year	\$ 200	\$ 53,239	\$ ---	\$ ---	\$ ---	\$ 53,439	\$ ---
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position							
Cash and cash equivalents - unrestricted	\$ 200	\$ 400	\$ ---	\$ ---	\$ ---	\$ 600	\$ ---
Cash and cash equivalents - restricted	---	52,839	---	---	---	52,839	---
Total cash and cash equivalents	\$ 200	\$ 53,239	\$ ---	\$ ---	\$ ---	\$ 53,439	\$ ---
Reconciliation of Operating Income(Loss) to Net Cash Provided(Used) by Operating Activities							
Operating income (loss)	\$ (375,682)	\$ (1,767,248)	\$ (12,240)	\$ (387,906)	\$ 212,820	\$ (2,330,256)	\$ 866,358
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation	1,065,869	280,231	89,671	254,634	198,498	1,888,903	210,111
Change in pension related assets and deferred outflows	797,510	1,622,725	193,430	(20,177)	(61,994)	2,531,494	165,811
Change in pension related liabilities and deferred inflows	(765,250)	(1,554,844)	(187,002)	23,335	63,004	(2,420,757)	(161,767)
Change in OPEB related deferred outflows	---	---	---	---	---	---	(52,796)
Change in OPEB related liabilities and deferred inflows	---	---	---	---	---	---	110,342
Changes in assets and liabilities							
Accounts receivable	43,771	1,069	---	(541)	7,053	51,352	(45,190)
Due from governments	(36,082)	---	---	---	---	(36,082)	(10,800)
Patient accounts	---	3,425	29,909	---	---	33,334	---
Inventories	(232,934)	(4,631)	---	145	3,512	(233,908)	38,582
Prepaid items	2,097	5,118	---	297	(3,519)	3,993	(216,206)
Payroll premiums	---	---	---	---	---	---	(352,139)
Accounts and claims payable	878,464	(163,763)	(10,667)	(8,535)	(6,066)	689,433	(190,965)
Payroll liabilities	208,958	363,892	60,482	19,885	19,012	672,229	42,683
Accounts payable related to capital assets	---	---	---	---	---	---	---
Accrued liabilities	(125,674)	(255,494)	(44,043)	(18,184)	(11,530)	(454,925)	(26,649)
Unearned revenue	(150,126)	140,099	14,100	85,246	9,894	99,213	---
Agency deposits	25,500	12,850	52,750	17,525	---	108,625	---
Compensated absences	(14,425)	(6,630)	1,425	278	14,021	(5,331)	20,968
Net cash provided(used) by operating activities	\$ 1,321,996	\$ (1,323,201)	\$ 187,815	\$ (33,998)	\$ 444,705	\$ 597,317	\$ 398,343
Schedule of non-cash capital and related financing activities:							
Capital assets transferred from governmental activities	\$ ---	\$ ---	\$ ---	\$ ---	\$ 29,876	\$ 29,876	\$ ---
Total non-cash capital and related financing activities	\$ ---	\$ ---	\$ ---	\$ ---	\$ 29,876	\$ 29,876	\$ ---

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

WASHINGTON COUNTY, WISCONSIN

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Custodial Funds</u>
Assets	
Cash and investments	\$ 1,575,456
Receivables	
Taxes for other governments	132,732
Total assets	<u>\$ 1,708,188</u>
Liabilities and Net Position	
Liabilities	
Accounts and claims payable	\$ 5,052
Due to local governments	
Special assessments held in trust	132,732
Total liabilities	<u>137,784</u>
Net Position	
Restricted for	
Individuals, organizations, and other governments	1,570,404
Total net position	<u>1,570,404</u>
Total liabilities and net position	<u>\$ 1,708,188</u>

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

WASHINGTON COUNTY, WISCONSIN

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	<u>Custodial Funds</u>
Additions	
Custodial trust accounts	
Civil Fee Revolving Trust	\$ 122,803
Jail Inmate Trust	802,305
Human Services Client Trust	1,007,469
District Attorney Trust	101,834
Clerk of Courts Trust	4,520,975
Property tax collections for other governments	<u>52,728,269</u>
Total additions	<u>59,283,655</u>
Deductions	
Custodial trust accounts	
Civil Fee Revolving Trust	124,163
Jail Inmate Trust	833,634
Human Services Client Trust	935,560
District Attorney Trust	96,716
Clerk of Courts Trust	4,432,687
Payments of property taxes to other governments	<u>52,728,269</u>
Total deductions	<u>59,151,029</u>
Change in Net Position	<u>132,626</u>
Net Position	
Beginning of year	<u>1,437,778</u>
End of year	<u>\$ 1,570,404</u>

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

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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.

Economic Development – This fund is used to account for the repayment of loans made to local businesses in the County as previous loans are repaid.

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).

Parks – This fund accounts for the operations and maintenance of County parks other than the Family Park Golf Course.

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, 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 a *fiduciary fund*. The County maintains a fiduciary fund to account for deposits held by County departments on behalf of individuals, and property taxes and delinquent special assessments to be collected on behalf of other governmental agencies.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

Note A – Summary of Significant Accounting Policies (continued)

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.

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. Fiduciary funds do not have a measurement focus, but utilize the accrual basis of accounting for reporting 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, 2020

Note A – Summary of Significant Accounting Policies (continued)

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

- **Accounts Receivable** - Accounts receivable have been shown net of allowance for uncollectible accounts of \$3,596,837.
- **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.
- **Restricted Assets** - Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.
- **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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

Note A – Summary of Significant Accounting Policies (continued)

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

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

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

- **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 three items that qualify for reporting in this category, loss on advance refunding, pension, and OPEB, 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 and OPEB are 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 three items that qualify for reporting in this category, property taxes, pension, and OPEB. 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 and OPEB are 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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

Note A – Summary of Significant Accounting Policies (continued)

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

- **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 bond. 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.
- **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 Executive 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 Executive 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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

Note A – Summary of Significant Accounting Policies (continued)

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

- **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 (excludes unspent debt proceeds) 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.
- **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.
- **OPEB** – For purposes of measuring total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to OPEB and OPEB expense, the County OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

Note B – Stewardship and Compliance (continued)

1. Budgets and Budgetary Accounting (continued)

- 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.
- f. Encumbrance accounting is not used by the County to record commitments related to unperformed contracts for goods or services.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2020.

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, 2020 as follows:

<u>Funds</u>	<u>Function</u>	<u>Excess Expenditures</u>
Major Governmental Funds		
Special Revenue Funds		
County Roads & Bridges	Public works	\$ 493,379
Economic Development	Conservation and development	3,366
Nonmajor Governmental Funds		
Special Revenue Funds		
Wisconsin Fund Program	Conservation and development	\$ 2,594
Land Records	Conservation and development	61,965
Jail Assessment	Public safety	48,935
Jail Commissary Fund	Public safety	82,231
Drug Forfeiture	Public safety	3,038
Drug Forfeiture	Capital outlay	1,280
Capital Project Funds		
Equipment Replacement	Capital outlay	43,643

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 2021 budgeted funds.

3. Deficit Fund Equity

The Equipment Replacement Fund had a deficit position in equity of \$2,873 as of December 31, 2020.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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 \$70,595,861 on December 31, 2020 as summarized below:

Petty cash funds	\$	7,155
Deposits with financial institutions		7,540,318
Local Government Investment Pools		50,601,178
Investments		12,447,240
	\$	<u>70,595,891</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position		
Cash and investments	\$	68,457,383
Restricted cash and investments		563,052
Fiduciary funds statement of net position		
Cash and investments		1,575,456
	\$	<u>70,595,891</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, 2020

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, 2020, \$5,306,925 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.S. Treasury	\$ 966,965	\$ 926,980	\$ ---	\$ 39,985
U.S. gov't agency	1,943,882	1,943,882	---	---
Municipal	1,923,973	420,561	1,503,412	---
Money market				
mutual fund	33,243	33,243	---	---
Financial institution	1,110,116	---	580,846	529,270
Industrial/commercial	2,054,445	514,558	623,960	915,927
Asset backed	593,884	593,884	---	---
Mortgage backed	3,820,732	3,820,732	---	---
Totals	\$ <u>12,447,240</u>	\$ <u>8,253,840</u>	\$ <u>2,708,218</u>	\$ <u>1,485,182</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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	\$	25,040,878
Wisconsin Investment Series Cooperative		Pooled short-term investments		25,060,001
Federal National Mortgage Association		US Government agency securities		3,543,835

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>> 60 Months</u>
U.S. Treasury	\$ 966,965	\$ 140,076	\$ 465,104	\$ 361,785	\$ ---
U.S. Government agency	1,943,882	603,687	204,624	1,135,571	---
Municipal	1,923,973	100,344	276,301	1,286,140	261,188
Money market mutual fund	33,243	33,243	---	---	---
Financial institution	1,110,116	---	155,811	954,305	---
Industrial	2,054,445	310,435	616,366	1,024,616	103,028
Asset backed	593,884	---	---	593,884	---
Mortgage backed	3,820,732	138,307	1,561,548	1,258,439	862,438
Totals	\$ <u>12,447,240</u>	\$ <u>1,326,092</u>	\$ <u>3,279,754</u>	\$ <u>6,614,740</u>	\$ <u>1,226,654</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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. In the case of the County's investments, this includes evaluations based on various market and industry inputs from FT Interactive Data and Standard & Poors. Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2020:

<u>Investments</u>	Fair Value Measurements Using:		
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
US Treasury securities	\$ 966,965	\$ ---	\$ ---
US Agency securities	---	1,943,882	---
Mortgage backed securities			
US Agency collateralized mortgage obligations (CMO)	---	568,932	---
US Agency mortgage backed securities (MBS)	---	3,251,800	---
Asset backed securities	---	593,884	---
Corporate bonds			
Financial institution	---	1,110,116	---
Industrial	---	2,054,445	---
Money market mutual funds	---	33,243	---
Municipal bonds	---	1,923,973	---
Total	\$ <u>966,965</u>	\$ <u>11,480,275</u>	\$ <u>---</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>	<u>Fair Value at Year End</u>
Mortgage backed securities (> 36 months to maturity)	\$ 2,086,030

Investment in Wisconsin Local Government Investment Pool

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, 2020, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investment in Wisconsin Investment Series Cooperative

PMA Financial Network, Inc. is the administrator for the Wisconsin Investment Series Cooperative (WISC). The investment manager for WISC is PMA Financial Network, Inc. The WISC is not registered with the Securities and Exchange Commission, but invests its funds in accordance with applicable Wisconsin Statutes. The WISC has the characteristics of a mutual fund and accordingly, reports the value of its underlying assets at fair value. At December 31, 2020, the fair value of the County's share of the WISC's assets was substantially equal to the carrying value.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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, 2020 for collection in 2021 are for the following:

County apportionment	\$	38,661,377
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The above County apportionment includes the County levy of \$36,918,760 for financing 2021 operations and will be transferred in 2021 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, 2020, the County's general fund showed an investment of \$1,443,496 in delinquent tax certificates. An aging of the delinquent tax certificates follows:

<u>Year Acquired</u>		
2008	\$	2,804
2009		2,764
2010		2,478
2011		2,630
2012		2,636
2013		9,597
2014		9,678
2015		8,052
2016		21,609
2017		45,224
2018		180,354
2019		356,529
2020		799,141
	\$	<u>1,443,496</u>

Of the total of \$1,443,496 for delinquent tax certificates, \$210,145 was collected by the County within 60 days after December 31, 2020. The remaining unpaid balance of \$1,233,351 is recorded as nonspendable balance in the general fund.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

Note C - Detailed Notes on All Funds (continued)

4. Restricted Assets

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits. Other restricted assets on December 31, 2020 totaled \$563,052 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
Governmental Activities		
General Fund		
RLF escrow	\$ 500,300	Escrow to established to cover loan interest used to compensate EDWC
Human Services		
COP risk reserve	9,913	Community Options Program (COP) funds to be used in the COP program.
Business-type Activities		
Samaritan Health Center		
Resident trust	52,839	Cash deposited by residents for their own use
Total	<u>\$ 563,052</u>	

5. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, non-depreciable:				
Land	\$ 7,944,473	\$ 480,603	\$ ---	\$ 8,425,076
Construction in progress	4,325,203	384,816	3,955,637	754,382
Total capital assets				
Non depreciable	<u>12,269,676</u>	<u>865,419</u>	<u>3,955,637</u>	<u>9,179,458</u>
Capital assets, depreciable:				
Land improvements	9,813,904	358,334	---	10,172,238
Buildings	82,201,951	276,860	287,031	82,191,780
Machinery and equipment	30,146,044	1,413,527	297,080	31,262,491
Infrastructure	83,880,203	8,906,839	5,059,548	87,727,494
Subtotals	<u>206,042,102</u>	<u>10,955,560</u>	<u>5,643,659</u>	<u>211,354,003</u>
Less accumulated depreciation:				
Land improvements	8,126,193	223,417	---	8,349,610
Buildings	48,400,695	1,678,882	287,031	49,792,546
Machinery and equipment	16,632,311	2,651,173	297,081	18,986,403
Infrastructure	48,246,351	2,810,193	3,129,780	47,926,764
Subtotals	<u>121,405,550</u>	<u>7,363,665</u>	<u>3,713,892</u>	<u>125,055,323</u>
Total capital assets, depreciable, net	<u>84,636,552</u>	<u>3,591,895</u>	<u>1,929,767</u>	<u>86,298,680</u>
Governmental activities, capital assets, net	<u>\$ 96,906,228</u>	<u>\$ 4,457,314</u>	<u>\$ 5,885,404</u>	<u>\$ 95,478,138</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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>
Business-type activities:				
Capital assets, non-depreciable:				
Land	\$ 3,562,907	\$ ---	\$ ---	\$ 3,562,907
Construction in progress	317,887	---	317,887	---
Total capital assets non depreciable	<u>3,880,794</u>	<u>---</u>	<u>317,887</u>	<u>3,562,907</u>
Capital assets, depreciable:				
Land improvements	10,265,394	29,022	---	10,294,416
Buildings	34,772,473	147,150	---	34,919,623
Machinery and equipment	16,712,145	1,186,505	805,068	17,093,582
Subtotals	<u>61,750,012</u>	<u>1,362,677</u>	<u>805,068</u>	<u>62,307,621</u>
Less accumulated depreciation:				
Land improvements	6,448,973	288,328	9,045	6,728,256
Buildings	18,681,314	727,918	---	19,409,232
Machinery and equipment	10,508,058	902,532	742,184	10,668,406
Subtotals	<u>35,638,345</u>	<u>1,918,778</u>	<u>751,229</u>	<u>36,805,894</u>
Total capital assets, depreciable, net	<u>26,111,667</u>	<u>(556,101)</u>	<u>53,839</u>	<u>25,501,727</u>
Business-type activities, capital assets, net	\$ <u>29,992,461</u>	\$ <u>(556,101)</u>	\$ <u>371,726</u>	\$ <u>29,064,634</u>

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

Governmental activities

General government	\$ 676,986
Public safety	2,586,799
Public works	3,096,367
Health and human services	56,140
Culture, recreation, and education	729,073
Conservation and development	8,188
Capital assets held by County's internal service fund are charged to various functions based on their usage of the assets	210,112
Total depreciation expense – governmental activities	\$ <u>7,363,665</u>

Business-type activities

Highway	\$ 1,065,869
Samaritan Health Center	280,231
Fields of Washington County	89,671
Family Park Golf Course	254,634
Parks	198,498
Total depreciation expense – business-type activities	\$ <u>1,888,903</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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, 2020 are detailed below:

	Cash Held by General Fund for Other Funds	Temporary Cash Advances
General Fund	\$ (35,485,577)	\$ 2,197,471
County Roads and Bridges Fund	8,701,990	---
Human Services Fund	1,907,694	---
Economic Development Fund	777,603	---
Nonmajor Governmental Funds		
Special Revenue Funds	2,331,635	(1,293,979)
Capital Project Funds	7,557,366	(2,873)
Debt Service Fund	144,325	---
Enterprise Funds		
Highway	613,556	---
Samaritan Health Center	---	(900,619)
Fields of Washington County	738,811	---
Parks	948,886	---
Family Park Golf Course	171,791	---
Internal Service Funds	11,586,868	---
Fiduciary Funds	5,052	---
Total	<u>---</u>	<u>---</u>
Consolidation of Internal Service Funds in government-wide financial statements		
Enterprise Funds		
Highway	---	666,641
Samaritan Health Center	---	1,429,337
Fields of Washington County	---	166,235
Parks	---	13,431
Family Park Golf Course	---	87,590
Internal Service Funds	---	(2,363,234)
Total	<u>---</u>	<u>---</u>
Total Interfund Cash Advance Receivables/Payables (Net)		\$ 33,288,106
Elimination of governmental balances due to/from General Fund		(27,505,080)
Elimination of internal service funds balances due to/from General Fund		(9,223,633)
Elimination of fiduciary funds balances Due to/from General Fund		<u>(5,052)</u>
Internal Balances – Government-Wide Financial Statements		\$ <u>(3,445,659)</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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>
2021	\$	90,000
2022		95,000
2023		100,000
2024		100,000
2025		105,000
Total	\$	<u>490,000</u>

Transfers for the year ended December 31, 2020 were as follows:

	<u>Transfer from:</u>					
<u>Transfer to:</u>	<u>General</u>	<u>Human Services</u>	<u>Nonmajor Governmental Funds</u>	<u>Enterprise Funds</u>		<u>Total</u>
General	\$ ---	\$ 856,801	\$ 719,445	\$ ---		\$ 1,576,246
County Roads & Bridges	100,000					100,000
Nonmajor Governmental Funds	264,560	---	---	---		264,560
Internal Service Funds	763,803	---	---	---		763,803
Enterprise Funds	---	---	---	120,000		120,000
	\$ <u>1,128,363</u>	\$ <u>856,801</u>	\$ <u>719,445</u>	\$ <u>120,000</u>		\$ <u>2,824,609</u>
						<u>(2,824,609)</u>
						\$ <u>---</u>

Transfers totaled \$2,824,609 and were made for the following purposes:

General Fund balance appropriated for special revenue funds	\$ 100,000
General Fund balance appropriated for capital projects funds	264,560
General Fund balance appropriated for internal service funds	763,803
Special revenue funds surplus amounts transferred to General Fund	1,472,156
Capital projects funds reappropriated for enterprise funds	104,090
Funds transferred between enterprise funds	120,000
	\$ <u>2,824,609</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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:

	<u>Liabilities</u> <u>Unearned</u> <u>Revenue</u>
Governmental Activities	
Revenues collected in advance and grants received prior to meeting all eligibility Requirements	
General Fund	\$ 49,349
Special revenue funds	
Human Services	137,930
Transit	265,391
Subtotal – Governmental activities	<u>452,670</u>
Business-type Activities	
Revenues received prior to meeting all eligibility requirements	
Highway	40,694
Samaritan Health Center	140,099
Fields of Washington County	81,877
Parks	217,400
Family Park Golf Course	50,586
Subtotal – Business-type activities	<u>530,656</u>
Total	<u>\$ 983,326</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

7. Deferred Inflows and Unearned Revenues (continued)

	<u>Deferred Inflows of Resources</u>		
	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Governmental Activities			
Subsequent year tax levy receivable			
General Fund	\$ ---	\$ 24,489,183	\$ 24,489,183
Special revenue funds			
County Roads and Bridges	---	1,476,795	1,476,795
Human Services	---	9,580,544	9,580,544
Aging & Disability Resource Center	---	171,161	171,161
Child Support	---	217,805	217,805
Transit	---	658,099	658,099
Debt Service Fund	---	1,739,200	1,739,200
Loans receivable			
Special Revenue Funds			
Economic Development	6,365,563	---	6,365,563
Accounts and interest receivable			
General Fund	617,524	---	617,524
Special Revenue Funds			
Human Services	43,679	---	43,679
Jail Assessment	38,942	---	38,942
Subtotal – Governmental fund	<u>7,065,708</u>	<u>38,332,787</u>	<u>45,398,495</u>
Internal Service Funds			
Subsequent year tax levy receivable			
Information Services	---	278,590	278,590
Total Governmental Activities	<u>\$ 7,065,708</u>	<u>\$ 38,611,377</u>	<u>\$ 45,677,085</u>

The loans receivable of \$6,365,563 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 Central Fuel and Information Services, and also show deferred pension inflows of \$11,259 and \$313,026 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.

Finally, the Health Insurance Fund shows a deferred OPEB inflow of \$58,884 related to OPEB benefits. Detailed information on the County's OPEB related liability, deferred outflows, and deferred inflows can be found in Note D. They are not included in the table because the County has only indirect control over them and are based on actuarial calculations.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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, 2020:

	<u>Outstanding</u> <u>12/31/19</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/20</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental activities:					
General obligation debt					
Bonds	\$ 585,000	\$ ---	\$ 460,000	\$ 125,000	\$ 125,000
Notes	8,370,000	---	1,495,000	6,875,000	1,540,000
Total general obligation debt	<u>8,955,000</u>	<u>---</u>	<u>1,955,000</u>	<u>7,000,000</u>	<u>1,665,000</u>
Debt premiums	254,845	---	32,528	222,317	31,242
Compensated absences	2,155,237	2,132,609	1,857,441	2,430,405	1,473,516
Total governmental activities long-term obligations	<u>\$ 11,365,082</u>	<u>\$ 2,132,609</u>	<u>\$ 3,844,969</u>	<u>\$ 9,652,722</u>	<u>\$ 3,169,758</u>
Business-type activities:					
General obligation debt					
Bonds	\$ 5,190,000	\$ ---	\$ 515,000	\$ 4,675,000	\$ 525,000
Total general obligation debt	<u>5,190,000</u>	<u>---</u>	<u>515,000</u>	<u>4,675,000</u>	<u>525,000</u>
Debt premiums	170,935	---	20,930	150,005	20,931
Compensated absences	693,271	619,777	625,109	687,939	425,475
Total business-type activities long-term obligations	<u>\$ 6,054,206</u>	<u>\$ 619,777</u>	<u>\$ 1,161,039</u>	<u>\$ 5,512,944</u>	<u>\$ 971,406</u>

Total interest expense during the year on long-term debt totaled \$393,740.

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, 2020

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, 2020 totaled \$11,675,000 and was comprised of the following issues:

Bonds

\$3,290,000 issued 8/30/12; \$125,000 to \$460,000 due annually through 2021; interest 1.850% to 2.000%	\$	125,000
\$5,865,000 issued 8/6/15; \$515,000 to \$650,000 due annually through 2028; interest 2.000% to 3.000%		<u>4,675,000</u>
Total bonds		<u>4,800,000</u>

Notes

\$10,000,000 issued 10/1/18; \$0 to \$1,635,000 due annually through 2028; interest 3.000% to 4.000%		<u>6,875,000</u>
Total notes		<u>6,875,000</u>
Total outstanding general obligation debt	\$	<u>11,675,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$11,675,000 on December 31, 2020 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>
2021	\$ 1,665,000	\$ 200,450	\$ 525,000	\$ 121,575	\$ 2,190,000	\$ 322,025
2022	1,585,000	152,325	540,000	110,925	2,125,000	263,250
2023	1,635,000	104,025	555,000	98,587	2,190,000	202,612
2024	---	79,500	575,000	83,025	575,000	162,525
2025	500,000	70,750	590,000	65,550	1,090,000	136,300
2026-2028	<u>1,615,000</u>	<u>97,200</u>	<u>1,890,000</u>	<u>86,250</u>	<u>3,505,000</u>	<u>183,450</u>
	\$ <u>7,000,000</u>	\$ <u>704,250</u>	\$ <u>4,675,000</u>	\$ <u>565,912</u>	\$ <u>11,675,000</u>	\$ <u>1,270,162</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, 2020 was \$838,674,088 as follows:

Equalized valuation of the County	\$ 17,011,541,700
Statutory limitation percentage	x 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin statutes	<u>850,577,085</u>
Total outstanding general obligation debt applicable to debt limitation *	\$ 12,047,322
Less: Amounts available for financing general obligation debt Debt Service Fund	<u>(144,325)</u>
Net outstanding general obligation debt applicable to debt limitation	<u>11,902,997</u>
Legal margin of new debt	\$ <u>838,674,088</u>

* Includes \$372,322 in related unamortized bond premiums and discounts

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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, 2020, include the following:

	Governmental Activities	Business-type Activities
Net investment in capital assets		
Land and land improvements *	\$ 10,247,704	\$ 7,129,067
Buildings *	32,399,234	15,510,391
Machinery and equipment *	12,276,088	6,425,176
Infrastructure *	39,800,730	---
Construction in progress	754,382	---
Less: Related long-term debt outstanding	(7,000,000)	(4,675,000)
Less: Debt premium	(222,317)	(150,005)
Add: Loss on advance refunding	---	248,319
Total net investment in capital assets	<u>88,255,821</u>	<u>24,487,948</u>
Restricted	8,800,715	1,960,731
Unrestricted	64,759,321	1,399,051
Total net position	<u>\$ 161,815,857</u>	<u>\$ 27,847,730</u>

* net of accumulated depreciation

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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, 2020 include the following:

	<u>Major Funds</u>					<u>Total</u>
	<u>General Fund</u>	<u>County Roads & Bridges</u>	<u>Human Services</u>	<u>Economic Development</u>	<u>Other Funds</u>	
Fund balances(deficits):						
Nonspendable:						
Delinquent property taxes	\$ 1,233,351	\$ ---	\$ ---	\$ ---	\$ ---	\$ 1,233,351
Inventories	153,013	---	---	---	---	153,013
Prepaid items	69,019	---	---	---	2,130	71,149
Advances to other funds	490,000	---	---	---	---	490,000
Total nonspendable	<u>1,945,383</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>2,130</u>	<u>1,947,513</u>
Restricted for:						
Donations	89,435	---	---	---	---	89,435
Library dedicated levy	1,602	---	---	---	---	1,602
Client specific services	---	---	12,663	---	---	12,663
Land records modernization	---	---	---	---	942,656	942,656
Jail assessment	---	---	---	---	1,054,635	1,054,635
Drug forfeiture	---	---	---	---	25,576	25,576
DARE program	---	---	---	---	8,564	8,564
Debt retirement	---	---	---	---	144,325	144,325
Tree program	66,733	---	---	---	---	66,733
Town bridge aids	---	171,217	---	---	---	171,217
Other	19,500	---	---	---	11,967	31,467
Total restricted	<u>177,270</u>	<u>171,217</u>	<u>12,663</u>	<u>---</u>	<u>2,187,723</u>	<u>2,548,873</u>
Committed to:						
Capital projects	58,051	---	---	---	7,316,383	7,374,434
Economic development	---	---	---	10,205,789	---	10,205,789
Conservation projects	24,440	---	---	---	---	24,440
WCHS Foundation	3,000,000	---	---	---	---	3,000,000
Human Services	---	---	892,460	---	---	892,460
Total committed	<u>3,082,491</u>	<u>---</u>	<u>892,460</u>	<u>10,205,789</u>	<u>7,316,383</u>	<u>21,497,123</u>
Assigned to:						
Damage mitigation	78,700	---	---	---	---	78,700
Public works	2,529,200	9,018,837	---	---	---	11,548,037
Capital projects	305,556	---	---	---	---	305,556
Planning grants match	160,000	---	---	---	---	160,000
Human Services	---	---	1,265	---	---	1,265
Human Resources	6,553	---	---	---	---	6,553
Fair Park	243,998	---	---	---	---	243,998
Jail commissary	---	---	---	---	283,191	283,191
Strategic initiative	567,526	---	---	---	---	567,526
Sheriff	44,842	---	---	---	---	44,842
Other	8,247	---	---	---	1,902	10,149
Total assigned	<u>3,944,622</u>	<u>9,018,837</u>	<u>1,265</u>	<u>---</u>	<u>285,093</u>	<u>13,249,817</u>
Unassigned:	<u>19,322,731</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(2,873)</u>	<u>19,319,858</u>
	<u>\$ 28,472,497</u>	<u>\$ 9,190,054</u>	<u>\$ 906,388</u>	<u>\$ 10,205,789</u>	<u>\$ 9,788,456</u>	<u>\$ 58,563,184</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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, 2020

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>
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)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

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 \$2,619,872 in contributions from the County.

Contribution rates for 2020 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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

At December 31, 2020, the County reported an asset of \$8,163,107 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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 asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the County's proportion was 0.25316228%, which was a decrease of 0.00158446% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized pension expense of \$3,167,121.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

1. Pension Plan (continued)

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

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 15,495,442	\$ 7,754,432
Changes in assumptions	636,122	---
Net differences between projected and actual earnings on pension plan investments	---	16,688,293
Changes in proportion and differences between employer contributions and proportionate share contributions	79,854	24,172
Employer contributions subsequent to the measurement date	2,827,675	---
Total	\$ <u>19,039,093</u>	\$ <u>24,466,897</u>

\$2,827,675 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(asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year</u>	
2021	\$ (2,420,553)
2022	(1,823,043)
2023	285,130
2024	(4,297,013)
	\$ <u>(8,255,479)</u>

e. Actuarial Assumption

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Asset/Liability:	December 31, 2019
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments:*	1.9%

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

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. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 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>Asset 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	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
US Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

*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, 2020

NOTE D - OTHER INFORMATION (continued)

1. Pension Plan (continued)

e. Actuarial Assumption (continued)

Single Discount Rate

A single discount rate of 7.00% 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 7.00% and a long-term municipal bond rate of 2.75%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 7.00%, 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 (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1 % Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
County's proportionate share of the net pension liability(asset)	\$ 21,021,461	\$ (8,163,107)	\$ (29,981,929)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Payable to the WRS

As of December 31, 2020, the County had \$632,192 in outstanding payables for contributions to the pension plan for the year ended December 31, 2020.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

2. Postemployment Benefits Other than Pensions (OPEB)

a. General Information About the OPEB Plan

Plan Description

The County's single-employer 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, 2020 the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	4
Active plan members	<u>488</u>
	<u>486</u>

b. Total OPEB Liability, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

The County's total OPEB liability of \$709,772 was measured as of December 31, 2019, and was determined by an actuarial valuation as of December 31, 2018. A change in the assumed discount rate from 4.0% to 2.75% resulting in a deferred outflow of resources due to a change in assumptions. Differences between expected and actual experience resulted in a deferred inflow of resources.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

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

b. Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources Related to OPEB(continued)

At December 31, 2020, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows Of Resources		Deferred Inflows Of Resources
Differences between expected and actual experience	\$ ---	\$	58,884
Changes in assumptions	111,680		---
Total	<u>\$ 111,680</u>	\$	<u>58,884</u>

Net deferred outflows/inflows of resources of \$52,884 reported as deferred outflows related to OPEB due to a change in assumptions and deferred inflows related to OPEB due to differences between expected and actual experience will be recognized in OPEB expense as follows:

Year	
2021	\$ 5,216
2022	5,216
2023	5,216
2024	5,216
2025	5,216
Thereafter	<u>26,716</u>
	<u>\$ 52,796</u>

For the year ended December 31, 2020, the County recognized OPEB expense of \$57,546.

c. Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 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	2.75%
Healthcare cost trend rates	7.5% decreasing by 0.50% per year down to 6.5%, then 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 2018 Mortality Table.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period 2015-2017.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

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

d. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at 12/31/19	\$ <u>592,911</u>
Changes for the year:	
Service cost	28,032
Interest	24,277
Changes of benefit terms	---
Differences between expected and actual experience	---
Changes in assumptions or other inputs	64,552
Benefit payments	---
Net changes	<u>116,861</u>
Balances at 12/31/20	\$ <u>709,772</u>

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

The following table 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 (1.75%) or 1-percentage-point higher (3.75%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	1.75%	2.75%	3.75%
Total OPEB liability	\$ <u>766,120</u>	\$ <u>709,772</u>	\$ <u>657,602</u>

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

The following table 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 6.5% decreasing to 4.0%) or 1-percentage-point higher (1.0%, then 8.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(6.5% decreasing to 4.0%)	(7.5% decreasing to 5.0%)	(8.5% decreasing to 6.0%)
Total OPEB liability	\$ <u>631,231</u>	\$ <u>709,772</u>	\$ <u>804,175</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

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. Descriptions of the County's risk management programs are presented below:

Property and Liability Insurance

In 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.

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 \$783,725 reported in the fund at December 31, 2020, 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, 2020, the health insurance internal service fund has available \$6,217,336 for future unreported claims for health costs. Changes in the fund's claims liability amount for 2019 and 2020 follows:

	<u>Liability</u>		Current Year Claims		Claims		Liability
	January 1		and Changes in		Payments		December 31
			Estimates				
2019	\$ 714,000	\$	5,680,666	\$	5,366,918	\$	1,027,748
2020	1,027,748		5,201,881		5,445,905		783,724

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

3. Risk Management (continued)

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 \$338,391 reported in the fund at December 31, 2020, 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, 2020, the workers' compensation internal service fund has available \$2,739,341 for future unreported claims for workers' compensation awards. Changes in the fund's claims liability amount for 2019 and 2020 follows:

		Liability		Current Year Claims		Claims		Liability
		January 1		and Changes in		Payments		December 31
		<u>January 1</u>		<u>Estimates</u>		<u>Payments</u>		<u>December 31</u>
2019	\$	875,112	\$	(160,448)	\$	432,175	\$	282,489
2020		282,489		409,430		353,528		338,391

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 \$144,131 reported in the fund at December 31, 2020, 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, 2019, the property insurance internal service fund has available \$247,359 for future unreported claims. Changes in the fund's claims liability amount for 2019 and 2020 follows:

		Liability		Current Year Claims		Claims		Liability
		January 1		and Changes in		Payments		December 31
		<u>January 1</u>		<u>Estimates</u>		<u>Payments</u>		<u>December 31</u>
2019	\$	81,883	\$	96,899	\$	34,105	\$	144,677
2020		144,677		51,106		51,652		144,131

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 and terminated tax incremental districts(TID). Under the statutes, the County may claim unused allowable levy going back as far as 2015 or 5 years, whichever is later. The actual limit for the County for the 2020 budget was 1.728% for net new construction and 0.363% for terminated TID, with the entire amount being current. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. The County took no increases in levy as a result of new debt. 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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

5. 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.

6. Outstanding Construction Commitments

The County has the following contractual commitments relating to capital improvement projects and highway maintenance as of December 31, 2020:

<u>Projects</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
County Trunk Highway C	\$ ---	\$ 49,131
County Trunk Highway Y & Freistadt	48,928	597
County Trunk Highway M Bridge	279,275	86,350
County Trunk Highway FD	81,476	823
County Trunk Highway M	61,101	95,569
County Trunk Highway E	9,524	976
County Trunk Highway H Bridge	23,066	386,480
Vendor Reserve Salt	---	265,221
Highway trucks/equipment	---	362,716
Total	<u>\$ 503,370</u>	<u>\$ 1,296,994</u>

7. Special Item – Infrastructure Conveyance

In 2020, the County was involved in an infrastructure conveyance transaction in which highways/roads were transferred between various governmental entities. The County paid \$792,250 to a local municipality and in exchange, that municipality took control of County roads. The net amount of all transactions are shown as a special item on the Statement of Activities and on the Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2020

NOTE D - OTHER INFORMATION (continued)

8. Subsequent Event – American Rescue Plan Act

The federal government passed the American Rescue Plan Act on March 11, 2021 which appropriated funds to local government units, including Washington County. The County's estimated award is \$26,423,010. The County expects to receive 50% of the funds in May 2021, with the remainder expected a year later. The funds cover certain costs incurred by December 31, 2024.

9. Upcoming Accounting Pronouncements

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

- Statement No. 87 – *Leases*
- Statement No. 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91 – *Conduit Debt Obligations*
- Statement No. 92 – *Omnibus 2020*
- Statement No. 93 – *Replacement of Interbank Offered Rates*
- Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96 – *Subscription-Based Information Technology Arrangements*
- Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No 84, and a supersession of GASB Statement No. 32*

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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability(asset)	0.25316228%	0.25474674%	0.25625385%	0.26179847%	0.26870436%	0.27641573%
Proportionate share of the net pension liability(asset)	\$ (8,163,107)	\$ 9,063,090	\$ (7,608,480)	\$ 2,157,844	\$ 4,366,394	\$ (6,789,527)
Covered payroll	\$ 36,232,257	\$ 35,515,112	\$ 34,803,278	\$ 34,457,251	\$ 34,597,446	\$ 35,859,016
Employer's proportionate share of the net pension liability(asset) as a percentage of it covered payroll	-22.53%	25.52%	-21.86%	6.26%	12.62%	-18.93%
Plan fiduciary net position as a percentage of the total pension liability	102.96%	96.45%	102.93%	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.

WASHINGTON COUNTY, WISCONSIN

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 2,827,675	\$ 2,652,537	\$ 2,644,141	\$ 2,596,567	\$ 2,420,822	\$ 2,492,827
Contributions in relation to the contractually required contributions	\$ 2,827,675	\$ 2,652,537	\$ 2,644,141	\$ 2,596,567	\$ 2,420,822	\$ 2,492,827
Contribution deficiency(excess)	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Covered payroll	\$ 36,232,257	\$ 35,515,112	\$ 34,803,278	\$ 34,457,251	\$ 34,597,446	\$ 35,859,016
Contributions as a percentage of covered payroll	7.80%	7.47%	7.60%	7.54%	7.00%	6.95%

* 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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB Liability				
Service cost	\$ 28,032	\$ 29,388	\$ 27,908	\$ 27,908
Interest	24,277	20,502	20,622	20,679
Differences between expected and actual experience	---	(71,943)	---	---
Changes in assumptions or other inputs	64,552	54,086	11,657	---
Benefit payments	---	(20,408)	(29,732)	(70,508)
Net change in total OPEB liability	116,861	11,625	30,455	(21,921)
Total OPEB liability - Beginning	592,911	581,286	550,831	572,752
Total OPEB liability - Ending	\$ 709,772	\$ 592,911	\$ 581,286	\$ 550,831
Covered employee payroll	\$ 25,913,839	\$ 25,913,839	\$ 25,913,839	\$ 25,913,839
Total OPEB liability as a percentage of covered-employee payroll	2.74%	2.29%	2.24%	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.

See Notes to Required Supplementary Information

WASHINGTON COUNTY, WISCONSIN
Notes to Required Supplementary Information
December 31, 2018

Note A – Wisconsin Retirement System

Changes of benefits terms - There were no changes in benefit terms or assumptions for any participating employer in WRS.

Changes in assumptions – No significant change in assumptions were noted from the prior year.

Note B – Retiree Health Insurance Plan

Actuarial assumptions are based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-2017. The discount rate was changed to be reflective of a 20-year AA municipal bond rate (2.75%) as of the measurement date to be compliant with GASB 75.

SUPPLEMENTARY INFORMATION

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Nonmajor 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 Planning & Parks Department - Land Conservation Division. 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 Planning & Parks Department – Land Use Division. 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.

Nonmajor 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 Technology – 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.

UWMWC – This fund is used to account for various projects at the UWM – 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. If expenditures in this fund result in fixed assets that meet the County's capitalization threshold, the funds used to purchase the assets are transferred to the Parks Enterprise Fund so that the purchase of the asset can be recorded and future depreciation expense recorded.

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
Nonmajor Governmental Funds
December 31, 2020

	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total
Assets				
Receivables (net of allowance)				
Accounts	\$ ---	\$ 61,399	\$ ---	\$ 61,399
Due from governments	---	2,140,084	---	2,140,084
Property taxes	1,739,200	1,047,065	---	2,786,265
Prepaid items	---	2,130	---	2,130
Due from other funds	144,325	2,331,635	7,557,367	10,033,327
Total assets	\$ 1,883,525	\$ 5,582,313	\$ 7,557,367	\$ 15,023,205
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ ---	\$ 517,061	\$ 240,984	\$ 758,045
Payroll liability	---	89,254	---	89,254
Due to other funds	---	1,293,979	2,873	1,296,852
Unearned revenues	---	265,391	---	265,391
Total liabilities	---	2,165,685	243,857	2,409,542
Deferred Inflows of Resources				
Property taxes levied in subsequent year	1,739,200	1,047,065	---	2,786,265
Fines	---	38,942	---	38,942
Total deferred inflows of resources	1,739,200	1,086,007	---	2,825,207
Fund Balances				
Nonspendable	---	2,130	---	2,130
Restricted	144,325	2,043,398	---	2,187,723
Committed	---	---	7,316,383	7,316,383
Assigned	---	285,093	---	285,093
Unassigned (deficit)	---	---	(2,873)	(2,873)
Total fund balances	144,325	2,330,621	7,313,510	9,788,456
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,883,525	\$ 5,582,313	\$ 7,557,367	\$ 15,023,205

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	<u>Debt Service</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Revenues				
Taxes				
Property taxes	\$ 1,739,725	\$ 1,033,413	\$ ---	\$ 2,773,138
County sales tax	126,250	---	2,067,499	2,193,749
Intergovernmental grants	---	5,795,352	---	5,795,352
Public charges for services	312,536	740,097	---	1,052,633
Licenses and permits	---	5,867	---	5,867
Investment income	---	1,519	---	1,519
Other revenue	---	203,745	51,643	255,388
Contributions	---	150,443	---	150,443
Total revenues	<u>2,178,511</u>	<u>7,930,436</u>	<u>2,119,142</u>	<u>12,228,089</u>
Expenditures				
Current				
Public safety	---	385,503	---	385,503
Public works	---	3,003,595	---	3,003,595
Health and human services	---	3,599,385	---	3,599,385
Conservation and development	---	255,856	---	255,856
Debt service				
Principal	1,955,000	---	---	1,955,000
Interest and fiscal charges	251,480	---	---	251,480
Capital outlay	---	236,402	1,624,181	1,860,583
Total expenditures	<u>2,206,480</u>	<u>7,480,741</u>	<u>1,624,181</u>	<u>11,311,402</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>(27,969)</u>	<u>449,695</u>	<u>494,961</u>	<u>916,687</u>
Other Financing Sources(Uses)				
Transfers in	---	---	264,560	264,560
Transfers out	---	(615,354)	(104,090)	(719,444)
Total financing sources(uses)	<u>---</u>	<u>(615,354)</u>	<u>160,470</u>	<u>(454,884)</u>
Net Change in Fund Balance	<u>(27,969)</u>	<u>(165,659)</u>	<u>655,431</u>	<u>461,803</u>
Fund Balance				
Beginning of year	<u>172,294</u>	<u>2,496,280</u>	<u>6,658,079</u>	<u>9,326,653</u>
End of year	<u>\$ 144,325</u>	<u>\$ 2,330,621</u>	<u>\$ 7,313,510</u>	<u>\$ 9,788,456</u>

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Total
Assets											
Receivables (net of allowance)											
Accounts	\$ 9,493	\$ 717	\$ ---	\$ 8,474	\$ ---	\$ 541	\$ 41,382	\$ 792	\$ ---	\$ ---	\$ 61,399
Due from governments	520,349	239,998	15,552	1,339,805	---	20,000	4,380	---	---	---	2,140,084
Property taxes	171,161	217,805	---	658,099	---	---	---	---	---	---	1,047,065
Prepaid items	2,069	---	---	61	---	---	---	---	---	---	2,130
Due from other funds	---	---	---	---	6,100	960,244	1,047,815	283,336	25,576	8,564	2,331,635
Total assets	\$ 703,072	\$ 458,520	\$ 15,552	\$ 2,006,439	\$ 6,100	\$ 980,785	\$ 1,093,577	\$ 284,128	\$ 25,576	\$ 8,564	\$ 5,582,313
Liabilities, Deferred Inflows of Resources, and Fund Balances											
Liabilities											
Accounts payable	\$ 45,651	\$ 1,719	\$ 9,156	\$ 421,469	\$ ---	\$ 38,129	\$ ---	\$ 937	\$ ---	\$ ---	\$ 517,061
Payroll liability	56,210	33,044	---	---	---	---	---	---	---	---	89,254
Due to other funds	426,079	205,952	529	661,419	---	---	---	---	---	---	1,293,979
Unearned revenues	---	---	---	265,391	---	---	---	---	---	---	265,391
Total liabilities	527,940	240,715	9,685	1,348,279	---	38,129	---	937	---	---	2,165,685
Deferred Inflows of Resources											
Property taxes levied in subsequent year	171,161	217,805	---	658,099	---	---	---	---	---	---	1,047,065
Fines	---	---	---	---	---	---	38,942	---	---	---	38,942
Total deferred inflows of resources	171,161	217,805	---	658,099	---	---	38,942	---	---	---	1,086,007
Fund Balances											
Nonspendable	2,069	---	---	61	---	---	---	---	---	---	2,130
Restricted	---	---	5,867	---	6,100	942,656	1,054,635	---	25,576	8,564	2,043,398
Assigned	1,902	---	---	---	---	---	---	283,191	---	---	285,093
Total fund balances	3,971	---	5,867	61	6,100	942,656	1,054,635	283,191	25,576	8,564	2,330,621
Total liabilities, deferred inflows of resources, and fund balances	\$ 703,072	\$ 458,520	\$ 15,552	\$ 2,006,439	\$ 6,100	\$ 980,785	\$ 1,093,577	\$ 284,128	\$ 25,576	\$ 8,564	\$ 5,582,313

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Total
Revenues											
Taxes											
Property taxes	\$ 171,161	\$ 204,153	\$ ---	\$ 658,099	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 1,033,413
Intergovernmental grants	2,123,150	1,008,330	28,322	2,591,956	2,594	41,000	---	---	---	---	5,795,352
Public charges for services	76,543	6,112	---	404,419	---	253,023	---	---	---	---	740,097
Licenses and permits	---	---	5,867	---	---	---	---	---	---	---	5,867
Investment income	---	---	---	---	---	1,486	---	---	33	---	1,519
Other revenue	1,896	5,696	---	36,595	---	---	99,810	49,314	10,075	359	203,745
Contributions	150,443	---	---	---	---	---	---	---	---	---	150,443
Total revenues	<u>2,523,193</u>	<u>1,224,291</u>	<u>34,189</u>	<u>3,691,069</u>	<u>2,594</u>	<u>295,509</u>	<u>99,810</u>	<u>49,314</u>	<u>10,108</u>	<u>359</u>	<u>7,930,436</u>
Expenditures											
Current											
Public safety	---	---	---	---	---	---	300,234	82,231	3,038	---	385,503
Public works	---	---	---	3,003,595	---	---	---	---	---	---	3,003,595
Health and human services	2,384,332	1,215,053	---	---	---	---	---	---	---	---	3,599,385
Conservation and development	---	---	28,322	---	2,594	224,940	---	---	---	---	255,856
Capital outlay	---	---	---	235,122	---	---	---	---	1,280	---	236,402
Total expenditures	<u>2,384,332</u>	<u>1,215,053</u>	<u>28,322</u>	<u>3,238,717</u>	<u>2,594</u>	<u>224,940</u>	<u>300,234</u>	<u>82,231</u>	<u>4,318</u>	<u>---</u>	<u>7,480,741</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>138,861</u>	<u>9,238</u>	<u>5,867</u>	<u>452,352</u>	<u>---</u>	<u>70,569</u>	<u>(200,424)</u>	<u>(32,917)</u>	<u>5,790</u>	<u>359</u>	<u>449,695</u>
Other Financing Uses											
Transfers out	(148,713)	(9,238)	---	(457,403)	---	---	---	---	---	---	(615,354)
Total other financing uses	<u>(148,713)</u>	<u>(9,238)</u>	<u>---</u>	<u>(457,403)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(615,354)</u>
Net Change in Fund Balance	(9,852)	---	5,867	(5,051)	---	70,569	(200,424)	(32,917)	5,790	359	(165,659)
Fund Balance											
Beginning of year	13,823	---	---	5,112	6,100	872,087	1,255,059	316,108	19,786	8,205	2,496,280
End of year	<u>\$ 3,971</u>	<u>\$ ---</u>	<u>\$ 5,867</u>	<u>\$ 61</u>	<u>\$ 6,100</u>	<u>\$ 942,656</u>	<u>\$ 1,054,635</u>	<u>\$ 283,191</u>	<u>\$ 25,576</u>	<u>\$ 8,564</u>	<u>\$ 2,330,621</u>

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Capital Improvements	Information Technology	Sheriff's Department and Jail	UWMWC	Sheriff's Radio System	Park Development	Fair Park	Equipment Replacement	Total
Assets									
Due from other funds	\$ 1,629,830	\$ 942,643	\$ 2,859,077	\$ 296,894	\$ 860,176	\$ 791,247	\$ 177,500	\$ ---	\$ 7,557,367
Total assets	<u>\$ 1,629,830</u>	<u>\$ 942,643</u>	<u>\$ 2,859,077</u>	<u>\$ 296,894</u>	<u>\$ 860,176</u>	<u>\$ 791,247</u>	<u>\$ 177,500</u>	<u>\$ ---</u>	<u>\$ 7,557,367</u>
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ 34,162	\$ 174,248	\$ ---	\$ 500	\$ 30,174	\$ ---	\$ 1,900	\$ ---	\$ 240,984
Due to other funds	---	---	---	---	---	---	---	2,873	2,873
Total liabilities	<u>34,162</u>	<u>174,248</u>	<u>---</u>	<u>500</u>	<u>30,174</u>	<u>---</u>	<u>1,900</u>	<u>2,873</u>	<u>243,857</u>
Fund Balances									
Committed	1,595,668	768,395	2,859,077	296,394	830,002	791,247	175,600	---	7,316,383
Unassigned (deficit)	---	---	---	---	---	---	---	(2,873)	(2,873)
Total fund balances	<u>1,595,668</u>	<u>768,395</u>	<u>2,859,077</u>	<u>296,394</u>	<u>830,002</u>	<u>791,247</u>	<u>175,600</u>	<u>(2,873)</u>	<u>7,313,510</u>
Total liabilities and fund balances	<u>\$ 1,629,830</u>	<u>\$ 942,643</u>	<u>\$ 2,859,077</u>	<u>\$ 296,894</u>	<u>\$ 860,176</u>	<u>\$ 791,247</u>	<u>\$ 177,500</u>	<u>\$ ---</u>	<u>\$ 7,557,367</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Capital Projects Funds
 For the Year Ended December 31, 2020

	Capital Improvements	Information Technology	Sheriff's Department and Jail	UWMWC	Sheriff's Radio System	Park Development	Fair Park	Equipment Replacement	Total
Revenues									
Taxes									
County sales tax	\$ 448,114	\$ 175,000	\$ ---	\$ 260,000	\$ 500,000	\$ 250,000	\$ 50,000	\$ 384,385	\$ 2,067,499
Other revenue	---	---	---	---	---	---	---	51,643	51,643
Total revenues	<u>448,114</u>	<u>175,000</u>	<u>---</u>	<u>260,000</u>	<u>500,000</u>	<u>250,000</u>	<u>50,000</u>	<u>436,028</u>	<u>2,119,142</u>
Expenditures									
Capital outlay	454,913	412,463	---	165,954	134,423	---	4,400	452,028	1,624,181
Total expenditures	<u>454,913</u>	<u>412,463</u>	<u>---</u>	<u>165,954</u>	<u>134,423</u>	<u>---</u>	<u>4,400</u>	<u>452,028</u>	<u>1,624,181</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>(6,799)</u>	<u>(237,463)</u>	<u>---</u>	<u>94,046</u>	<u>365,577</u>	<u>250,000</u>	<u>45,600</u>	<u>(16,000)</u>	<u>494,961</u>
Other Financing Sources(Uses)									
Transfers in	53,766	210,794	---	---	---	---	---	---	264,560
Transfers out	---	---	---	(104,090)	---	---	---	---	(104,090)
Total other financing sources(uses)	<u>53,766</u>	<u>210,794</u>	<u>---</u>	<u>(104,090)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>160,470</u>
Net Change in Fund Balances	46,967	(26,669)	---	(10,044)	365,577	250,000	45,600	(16,000)	655,431
Fund Balances(Deficits)									
Beginning of year	1,548,701	795,064	2,859,077	306,438	464,425	541,247	130,000	13,127	6,658,079
End of year	<u>\$ 1,595,668</u>	<u>\$ 768,395</u>	<u>\$ 2,859,077</u>	<u>\$ 296,394</u>	<u>\$ 830,002</u>	<u>\$ 791,247</u>	<u>\$ 175,600</u>	<u>\$ (2,873)</u>	<u>\$ 7,313,510</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Aging and Disability Resource Center Special Revenue Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 171,161	\$ 171,161	\$ 171,161	\$ ---
Intergovernmental grants	2,057,329	2,366,381	2,123,150	(243,231)
Public charges for services	92,000	92,000	76,543	(15,457)
Other revenue	2,600	2,000	1,896	(104)
Contributions	175,000	175,000	150,443	(24,557)
Total revenues	<u>2,498,090</u>	<u>2,806,542</u>	<u>2,523,193</u>	<u>(283,349)</u>
Expenditures				
Current				
Health and human services	2,498,090	2,820,365	2,384,332	436,033
Total expenditures	<u>2,498,090</u>	<u>2,820,365</u>	<u>2,384,332</u>	<u>436,033</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>---</u>	<u>(13,823)</u>	<u>138,861</u>	<u>152,684</u>
Other Financing Uses				
Transfers out	---	---	(148,713)	(148,713)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(148,713)</u>	<u>(148,713)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ (13,823)</u>	<u>(9,852)</u>	<u>\$ 3,971</u>
Fund Balance				
Beginning of year			13,823	
End of year			<u>\$ 3,971</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Child Support Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 204,153	\$ 204,153	\$ 204,153	\$ ---
Intergovernmental grants	1,040,871	1,040,871	1,008,330	(32,541)
Public charges for services	8,800	8,800	6,112	(2,688)
Other revenue	6,000	6,000	5,696	(304)
Total revenues	<u>1,259,824</u>	<u>1,259,824</u>	<u>1,224,291</u>	<u>(35,533)</u>
Expenditures				
Current				
Health and human services	1,259,824	1,259,824	1,215,053	44,771
Total expenditures	<u>1,259,824</u>	<u>1,259,824</u>	<u>1,215,053</u>	<u>44,771</u>
Excess of Revenues Over Expenditures	<u>---</u>	<u>---</u>	<u>9,238</u>	<u>9,238</u>
Other Financing Uses				
Transfers out	---	---	(9,238)	(9,238)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(9,238)</u>	<u>(9,238)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	<u>---</u>	<u>\$ ---</u>
Fund Balance				
Beginning of year			---	
End of year			<u>\$ ---</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Land Conservation Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants	\$ 30,000	\$ 28,872	\$ 28,322	\$ (550)
Licenses and permits	---	---	5,867	5,867
Total revenues	<u>30,000</u>	<u>28,872</u>	<u>34,189</u>	<u>5,317</u>
Expenditures				
Current				
Conservation and development	30,000	28,872	28,322	550
Total expenditures	<u>30,000</u>	<u>28,872</u>	<u>28,322</u>	<u>550</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	5,867	<u>\$ 5,867</u>
Fund Balance				
Beginning of year			---	
End of year			<u>\$ 5,867</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Transit Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 658,099	\$ 658,099	\$ 658,099	\$ ---
Intergovernmental grants	2,706,385	2,726,469	2,591,956	(134,513)
Public charges for services	840,916	840,916	404,419	(436,497)
Other revenue	15,027	15,027	36,595	21,568
Total revenues	<u>4,220,427</u>	<u>4,240,511</u>	<u>3,691,069</u>	<u>(549,442)</u>
Expenditures				
Current				
Public works	3,800,427	3,825,532	3,003,595	821,937
Capital outlay	420,000	420,000	235,122	184,878
Total expenditures	<u>4,220,427</u>	<u>4,245,532</u>	<u>3,238,717</u>	<u>1,006,815</u>
Excess(Deficiency) of Revenues Over(Under) Expenditures	<u>---</u>	<u>(5,021)</u>	<u>452,352</u>	<u>457,373</u>
Other Financing Uses				
Transfers out	---	---	(457,403)	(457,403)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(457,403)</u>	<u>(457,403)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ (5,021)</u>	<u>(5,051)</u>	<u>\$ (30)</u>
Fund Balance				
Beginning of year			5,112	
End of year			<u>\$ 61</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Wisconsin Fund Program Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants	\$ ---	\$ ---	\$ 2,594	\$ 2,594
Total revenues	<u>---</u>	<u>---</u>	<u>2,594</u>	<u>2,594</u>
Expenditures				
Current				
Conservation and development	---	---	2,594	(2,594)
Total expenditures	<u>---</u>	<u>---</u>	<u>2,594</u>	<u>(2,594)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	---	<u>\$ ---</u>
Fund Balance				
Beginning of year			<u>6,100</u>	
End of year			<u>\$ 6,100</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Land Records Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants	\$ 41,000	\$ 41,000	\$ 41,000	\$ ---
Public charges for services	145,000	145,000	253,023	108,023
Investment income	2,500	2,500	1,486	(1,014)
Total revenues	<u>188,500</u>	<u>188,500</u>	<u>295,509</u>	<u>107,009</u>
Expenditures				
Current				
Conservation and development	162,975	162,975	224,940	(61,965)
Total expenditures	<u>162,975</u>	<u>162,975</u>	<u>224,940</u>	<u>(61,965)</u>
Net Change in Fund Balance	<u>\$ 25,525</u>	<u>\$ 25,525</u>	70,569	<u>\$ 45,044</u>
Fund Balance				
Beginning of year			<u>872,087</u>	
End of year			<u>\$ 942,656</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Jail Assessment Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ ---	\$ ---	\$ 99,810	\$ 99,810
Total revenues	<u>---</u>	<u>---</u>	<u>99,810</u>	<u>99,810</u>
Expenditures				
Current				
Public safety	210,500	251,299	300,234	(48,935)
Total expenditures	<u>210,500</u>	<u>251,299</u>	<u>300,234</u>	<u>(48,935)</u>
Net Change in Fund Balance	\$ <u>(210,500)</u>	\$ <u>(251,299)</u>	(200,424)	\$ <u>50,875</u>
Fund Balance				
Beginning of year			<u>1,255,059</u>	
End of year			\$ <u><u>1,054,635</u></u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Jail Commissary Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ ---	\$ ---	\$ 49,314	\$ 49,314
Total revenues	<u>---</u>	<u>---</u>	<u>49,314</u>	<u>49,314</u>
Expenditures				
Current				
Public safety	---	---	82,231	(82,231)
Total expenditures	<u>---</u>	<u>---</u>	<u>82,231</u>	<u>(82,231)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	(32,917)	<u>\$ (32,917)</u>
Fund Balance				
Beginning of year			<u>316,108</u>	
End of year			<u>\$ 283,191</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Drug Forfeiture Special Revenue Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ ---	\$ ---	\$ 33	\$ 33
Other revenue	---	---	10,075	10,075
Total revenues	<u>---</u>	<u>---</u>	<u>10,108</u>	<u>10,108</u>
Expenditures				
Current				
Public safety	---	---	3,038	(3,038)
Capital outlay	---	---	1,280	(1,280)
Total expenditures	<u>---</u>	<u>---</u>	<u>4,318</u>	<u>(4,318)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	5,790	<u>\$ 5,790</u>
Fund Balance				
Beginning of year			<u>19,786</u>	
End of year			<u>\$ 25,576</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
DARE Program Special Revenue Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ ---	\$ ---	\$ 359	\$ 359
Total revenues	<u>---</u>	<u>---</u>	<u>359</u>	<u>359</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	359	<u>\$ 359</u>
Fund Balance				
Beginning of year			<u>8,205</u>	
End of year			<u>\$ 8,564</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Debt Service Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 1,739,725	\$ 1,739,725	\$ 1,739,725	\$ ---
County sales tax	466,755	466,755	126,250	(340,505)
Public charges for services	---	---	312,536	312,536
Total revenues	<u>2,206,480</u>	<u>2,206,480</u>	<u>2,178,511</u>	<u>(27,969)</u>
Expenditures				
Debt service				
Principal	1,955,000	1,955,000	1,955,000	---
Interest and fiscal charges	251,480	251,480	251,480	---
Total expenditures	<u>2,206,480</u>	<u>2,206,480</u>	<u>2,206,480</u>	<u>---</u>
Net Change in Fund Balance	\$ <u>---</u>	\$ <u>---</u>	(27,969)	\$ <u>(27,969)</u>
Fund Balance				
Beginning of year			<u>172,294</u>	
End of Year			\$ <u>144,325</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Capital Improvements Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 448,114	\$ 448,114	\$ 448,114	\$ ---
Total revenues	<u>448,114</u>	<u>448,114</u>	<u>448,114</u>	<u>---</u>
Expenditures				
Capital outlay	501,880	501,880	454,913	46,967
Total expenditures	<u>501,880</u>	<u>501,880</u>	<u>454,913</u>	<u>46,967</u>
Deficiency of Revenues Under Expenditures	<u>(53,766)</u>	<u>(53,766)</u>	<u>(6,799)</u>	<u>46,967</u>
Other Financing Sources				
Transfers in	53,766	53,766	53,766	---
Total other financing sources	<u>53,766</u>	<u>53,766</u>	<u>53,766</u>	<u>---</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	46,967	<u>\$ 46,967</u>
Fund Balance				
Beginning of year			<u>1,548,701</u>	
End of year			<u>\$ 1,595,668</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Information Technology Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 175,000	\$ 175,000	\$ 175,000	\$ ---
Total revenues	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>---</u>
Expenditures				
Capital outlay	175,000	1,175,140	412,463	762,677
Total expenditures	<u>175,000</u>	<u>1,175,140</u>	<u>412,463</u>	<u>762,677</u>
Deficiency of Revenues Under Expenditures	<u>---</u>	<u>(1,000,140)</u>	<u>(237,463)</u>	<u>762,677</u>
Other Financing Sources				
Transfers in	---	---	210,794	210,794
Total other financing sources	<u>---</u>	<u>---</u>	<u>210,794</u>	<u>210,794</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ (1,000,140)</u>	<u>(26,669)</u>	<u>\$ 973,471</u>
Fund Balance				
Beginning of year			<u>795,064</u>	
End of year			<u>\$ 768,395</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Sheriff's Department and Jail Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fund Balance				
Beginning of year			\$ 2,859,077	
End of year			\$ 2,859,077	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 UWMWC Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 260,000	\$ 260,000	\$ 260,000	\$ ---
Total revenues	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>---</u>
Expenditures				
Capital outlay	260,000	260,000	165,954	94,046
Total expenditures	<u>260,000</u>	<u>260,000</u>	<u>165,954</u>	<u>94,046</u>
Excess of Revenues Over Expenditures	<u>---</u>	<u>---</u>	<u>94,046</u>	<u>94,046</u>
Other Financing Uses				
Transfers out	---	---	(104,090)	(104,090)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(104,090)</u>	<u>(104,090)</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	<u>(10,044)</u>	<u>\$ (10,044)</u>
Fund Balance				
Beginning of year			<u>306,438</u>	
End of year			<u>\$ 296,394</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Sheriff's Radio System Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 500,000	\$ 500,000	\$ 500,000	\$ ---
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>---</u>
Expenditures				
Capital outlay	500,000	500,000	134,423	365,577
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>134,423</u>	<u>365,577</u>
Net Change in Fund Balance	\$ <u>---</u>	\$ <u>---</u>	365,577	\$ <u>365,577</u>
Fund Balance				
Beginning of year			<u>464,425</u>	
End of year			\$ <u>830,002</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Park Development Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 250,000	\$ 250,000	\$ 250,000	\$ ---
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>---</u>
Expenditures				
Capital outlay	250,000	250,000	---	250,000
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>---</u>	<u>250,000</u>
Net Change in Fund Balance	<u>\$ ---</u>	<u>\$ ---</u>	250,000	<u>\$ 250,000</u>
Fund Balance				
Beginning of year			<u>541,247</u>	
End of year			<u>\$ 791,247</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Fair Park Capital Projects Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 50,000	\$ 50,000	\$ 50,000	\$ ---
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>---</u>
Expenditures				
Capital outlay	50,000	50,000	4,400	45,600
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>4,400</u>	<u>45,600</u>
Net Change in Fund Balance	\$ <u>---</u>	\$ <u>---</u>	45,600	\$ <u>45,600</u>
Fund Balance				
Beginning of year			<u>130,000</u>	
End of year			\$ <u>175,600</u>	

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Equipment Replacement Fund
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 384,385	\$ 384,385	\$ 384,385	\$ ---
Other revenue	24,000	24,000	51,643	27,643
Total revenues	<u>408,385</u>	<u>408,385</u>	<u>436,028</u>	<u>27,643</u>
Expenditures				
Capital outlay	408,385	408,385	452,028	(43,643)
Total expenditures	<u>408,385</u>	<u>408,385</u>	<u>452,028</u>	<u>(43,643)</u>
Net Change in Fund Balance	\$ <u>---</u>	\$ <u>---</u>	(16,000)	\$ <u>(16,000)</u>
Fund Balance				
Beginning of year			13,127	
End of year			\$ <u>(2,873)</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 administer the County's workers' compensation benefits. Charges to County departments through payroll are used to finance claims filed against the County.

Health Insurance - This fund is used to administer the County's health insurance benefits. Charges to County departments and plan participants are used to finance health insurance claims of enrollees 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 Technology - This fund is used to account for enterprise technology services provided to County departments and other governmental units.

Central Reproduction - This fund was used to account for printing and duplicating services provided to County departments. Effective January 1, 2020, this fund was discontinued.

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WASHINGTON COUNTY, WISCONSIN

Combining Statement of Net Position
Internal Service Funds
December 31, 2020

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Technology	Total
Assets and Deferred Outflows of Resources						
Current assets						
Receivables						
Accounts	\$ ---	\$ ---	\$ 248,609	\$ ---	\$ ---	\$ 248,609
Due from other governments	---	---	52,922	---	1,224	54,146
Property taxes	---	---	---	---	278,590	278,590
Payroll premiums	---	25,022	327,116	---	---	352,138
Inventories	31,837	---	---	---	3,482	35,319
Prepaid items	---	7,941	158,000	54,462	422,413	642,816
Due from other funds	112,310	3,044,814	6,984,714	337,028	1,108,002	11,586,868
Total current assets	<u>144,147</u>	<u>3,077,777</u>	<u>7,771,361</u>	<u>391,490</u>	<u>1,813,711</u>	<u>13,198,486</u>
Noncurrent assets						
Capital assets						
Land and land improvements	25,841	---	---	---	---	25,841
Buildings	11,739	---	447,864	---	---	459,603
Machinery and equipment	341,747	---	---	---	2,981,497	3,323,244
Less: Accumulated depreciation	(331,653)	---	(138,109)	---	(2,658,578)	(3,128,340)
Construction-in-progress	---	---	---	---	23,630	23,630
Total capital assets (net of accumulated depreciation)	47,674	---	309,755	---	346,549	703,978
Restricted assets						
Net pension asset	3,756	---	---	---	104,437	108,193
Total noncurrent assets	<u>51,430</u>	<u>---</u>	<u>309,755</u>	<u>---</u>	<u>450,986</u>	<u>812,171</u>
Total assets	<u>195,577</u>	<u>3,077,777</u>	<u>8,081,116</u>	<u>391,490</u>	<u>2,264,697</u>	<u>14,010,657</u>
Deferred Outflows of Resources						
Pension	9,452	---	---	---	252,514	261,966
OPEB	---	---	111,680	---	---	111,680
Total deferred outflows of resources	<u>9,452</u>	<u>---</u>	<u>111,680</u>	<u>---</u>	<u>252,514</u>	<u>373,646</u>
Total assets and deferred outflows of resources	<u>\$ 205,029</u>	<u>\$ 3,077,777</u>	<u>\$ 8,192,796</u>	<u>\$ 391,490</u>	<u>\$ 2,517,211</u>	<u>\$ 14,384,303</u>
Liabilities, Deferred Inflows of Resources, and Net Position						
Current liabilities						
Accounts payable	\$ 30,426	\$ 45	\$ 113,325	\$ ---	\$ 140,425	\$ 284,221
Payroll liabilities	1,699	---	---	---	40,984	42,683
Claims payable	---	338,391	783,724	144,131	---	1,266,246
Compensated absences	762	---	---	---	50,376	51,138
Total current liabilities	<u>32,887</u>	<u>338,436</u>	<u>897,049</u>	<u>144,131</u>	<u>231,785</u>	<u>1,644,288</u>
Noncurrent liabilities						
Compensated absences	375	---	---	---	31,264	31,639
Total OPEB liability	---	---	709,772	---	---	709,772
Total noncurrent liabilities	<u>375</u>	<u>---</u>	<u>709,772</u>	<u>---</u>	<u>31,264</u>	<u>741,411</u>
Total liabilities	<u>33,262</u>	<u>338,436</u>	<u>1,606,821</u>	<u>144,131</u>	<u>263,049</u>	<u>2,385,699</u>
Deferred Inflows of Resources						
Property taxes levied for subsequent year	---	---	---	---	278,590	278,590
Pension	11,259	---	---	---	313,026	324,285
OPEB	---	---	58,884	---	---	58,884
Total deferred inflows of resources	<u>11,259</u>	<u>---</u>	<u>58,884</u>	<u>---</u>	<u>591,616</u>	<u>661,759</u>
Net position						
Net investment in capital assets	47,674	---	309,755	---	346,550	703,979
Restricted for						
Pension benefits	3,756	---	---	---	104,437	108,193
Unrestricted	109,078	2,739,341	6,217,336	247,359	1,211,559	10,524,673
Total net position	<u>160,508</u>	<u>2,739,341</u>	<u>6,527,091</u>	<u>247,359</u>	<u>1,662,546</u>	<u>11,336,845</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 205,029</u>	<u>\$ 3,077,777</u>	<u>\$ 8,192,796</u>	<u>\$ 391,490</u>	<u>\$ 2,517,211</u>	<u>\$ 14,384,303</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2020

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Technology	Central Reproduction	Total
Operating Revenues							
Charges for services							
Public	\$ ---	\$ ---	\$ 23,753	\$ ---	\$ ---	\$ ---	\$ 23,753
Intergovernmental	---	---	197,161	---	---	---	197,161
Interdepartmental	471,294	755,805	8,563,269	831,216	2,160,995	---	12,782,579
Other	---	2,397	---	315	1,223	---	3,935
Total operating revenue	<u>471,294</u>	<u>758,202</u>	<u>8,784,183</u>	<u>831,531</u>	<u>2,162,218</u>	<u>---</u>	<u>13,007,428</u>
Operating Expenses							
Operation and maintenance	486,099	2,007	7,651,419	---	2,568,809	---	10,708,334
Insurance premiums, payments and claims	---	509,394	---	713,231	---	---	1,222,625
Depreciation	9,757	---	44,784	---	155,570	---	210,111
Total operating expenses	<u>495,856</u>	<u>511,401</u>	<u>7,696,203</u>	<u>713,231</u>	<u>2,724,379</u>	<u>---</u>	<u>12,141,070</u>
Operating income (loss)	<u>(24,562)</u>	<u>246,801</u>	<u>1,087,980</u>	<u>118,300</u>	<u>(562,161)</u>	<u>---</u>	<u>866,358</u>
Nonoperating Revenues/Expenses							
Property taxes	---	---	---	---	269,310	---	269,310
Investment income	---	---	---	12,789	---	---	12,789
Gains(losses) on termination of fund							
Elimination of compensated absences	---	---	---	---	---	4,167	4,167
Disposal of fixed assets	---	---	---	---	---	(6,084)	(6,084)
Elimination of pension related balances	---	---	---	---	---	(4,995)	(4,995)
Net nonoperating revenues/expenses	<u>---</u>	<u>---</u>	<u>---</u>	<u>12,789</u>	<u>269,310</u>	<u>(6,912)</u>	<u>275,187</u>
Change in Net Position Before Transfers	<u>(24,562)</u>	<u>246,801</u>	<u>1,087,980</u>	<u>131,089</u>	<u>(292,851)</u>	<u>(6,912)</u>	<u>1,141,545</u>
Transfers							
Transfers in	---	---	---	---	662,700	101,103	763,803
Net transfers	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>662,700</u>	<u>101,103</u>	<u>763,803</u>
Change in Net Position	<u>(24,562)</u>	<u>246,801</u>	<u>1,087,980</u>	<u>131,089</u>	<u>369,849</u>	<u>94,191</u>	<u>1,905,348</u>
Net Position							
Beginning of year	<u>185,070</u>	<u>2,492,540</u>	<u>5,439,111</u>	<u>116,270</u>	<u>1,292,697</u>	<u>(94,191)</u>	<u>9,431,497</u>
Ent of year	<u>\$ 160,508</u>	<u>\$ 2,739,341</u>	<u>\$ 6,527,091</u>	<u>\$ 247,359</u>	<u>\$ 1,662,546</u>	<u>\$ ---</u>	<u>\$ 11,336,845</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Technology	Central Reproductions	Total
Cash Flows from Operating Activities							
Receipts from customers and users	\$ ---	\$ 2,397	\$ 165,098	\$ 315	\$ ---	\$ 1,049	\$ 168,859
Receipts from interfund services provided	471,294	730,783	8,236,152	831,216	2,160,995	---	12,430,440
Payments to suppliers	(429,594)	(477,825)	(7,826,242)	(669,301)	(1,940,439)	33,487	(11,309,914)
Payments to employees	(40,235)	---	---	---	(850,807)	---	(891,042)
Net cash provided(used) by operating activities	<u>1,465</u>	<u>255,355</u>	<u>575,008</u>	<u>162,230</u>	<u>(630,251)</u>	<u>34,536</u>	<u>398,343</u>
Cash Flows from Noncapital Financing Activities							
Property taxes	---	---	---	---	269,310	---	269,310
Internal activity - change in cash held by General Fund	(1,465)	(255,355)	(575,008)	(175,019)	(173,700)	(135,639)	(1,316,186)
Transfers in	---	---	---	---	662,700	101,103	763,803
Net cash provided(used) by noncapital financing activities	<u>(1,465)</u>	<u>(255,355)</u>	<u>(575,008)</u>	<u>(175,019)</u>	<u>758,310</u>	<u>(34,536)</u>	<u>(283,073)</u>
Cash Flows from Capital and Related Financing Activities							
Acquisition of capital assets	---	---	---	---	(128,059)	---	(128,059)
Net cash used by capital and related financing activities	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(128,059)</u>	<u>---</u>	<u>(128,059)</u>
Cash Flows from Investing Activities							
Interest received	---	---	---	12,789	---	---	12,789
Change in Cash and Cash Equivalents	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Cash and Cash Equivalents, Beginning of Year	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Cash and Cash Equivalents, End of Year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>
Reconciliation of Operating Income(Loss) to Net Cash provided(used) by operating activities							
Operating income (loss)	(24,562)	246,801	1,087,980	118,300	(562,161)	---	866,358
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation	9,757	---	44,784	---	155,570	---	210,111
Change in pension related assets and deferred outflows	724	---	---	---	104,219	60,868	165,811
Change in pension related liabilities and deferred inflows	(679)	---	---	---	(105,215)	(55,873)	(161,767)
Change in OPEB related deferred outflows	---	---	(52,796)	---	---	---	(52,796)
Change in OPEB related liabilities and deferred inflows	---	---	110,342	---	---	---	110,342
Changes in assets and liabilities							
Accounts receivable	---	---	(45,190)	---	---	---	(45,190)
Due from governments	---	---	(10,626)	---	(1,223)	1,049	(10,800)
Inventories	19,517	---	---	---	640	18,425	38,582
Prepaid items	---	(5,934)	---	44,477	(278,381)	23,632	(216,206)
Payroll premiums	---	(25,022)	(327,117)	---	---	---	(352,139)
Accounts and claims payable	(4,511)	39,510	(232,369)	(547)	12,722	(5,770)	(190,965)
Payroll liabilities	1,699	---	---	---	40,984	---	42,683
Accrued liabilities	(800)	---	---	---	(23,049)	(2,800)	(26,649)
Compensated absences	320	---	---	---	25,643	(4,995)	20,968
Net cash provided(used) by operating activities	<u>\$ 1,465</u>	<u>\$ 255,355</u>	<u>\$ 575,008</u>	<u>\$ 162,230</u>	<u>\$ (630,251)</u>	<u>\$ 34,536</u>	<u>\$ 398,343</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 23,304,828	\$ 23,304,828	\$ 23,304,828	\$ ---
Forest crop taxes	5,000	5,000	6,341	1,341
Payments in lieu of taxes	50,000	50,000	50,076	76
Sales tax retained	110	110	193	83
County sales tax	4,988,120	5,148,120	5,148,120	---
Agricultural use charge penalty	35,000	35,000	85,688	50,688
Omitted taxes	---	---	4,710	4,710
Stadium sales tax distribution	---	---	452,300	452,300
Total taxes	<u>28,383,058</u>	<u>28,543,058</u>	<u>29,052,256</u>	<u>509,198</u>
Intergovernmental				
Shared taxes	1,076,025	1,076,025	1,094,800	18,775
County Clerk	---	---	50,022	50,022
Clerk of Courts	478,600	478,600	503,328	24,728
Victim witness program	76,120	76,120	66,222	(9,898)
Emergency government	117,650	123,632	121,107	(2,525)
Sheriff - Pandemic related grants	---	57,951	57,481	(470)
Sheriff - Training	31,000	31,000	29,053	(1,947)
Sheriff - Corrections	7,000	7,000	---	(7,000)
Sheriff - Communications	11,945	11,945	11,945	---
Special forces	32,198	133,235	103,307	(29,928)
Sheriff - Patrol	313,500	313,500	270,689	(42,811)
Sheriff - Vehicle maintenance	14,000	14,000	20,396	6,396
Veteran's services	13,000	13,000	13,000	---
Land conservation	310,833	489,895	326,369	(163,526)
Snowmobile & ATV trails	56,260	56,260	57,120	860
Planning	250,135	389,080	144,246	(244,834)
EPA Brownfields RLF	---	800,000	---	(800,000)
General County pandemic related grants	---	---	2,794,872	2,794,872
Village of Jackson sewer assessment	---	---	12,535	12,535
Total intergovernmental	<u>2,788,266</u>	<u>4,071,243</u>	<u>5,676,492</u>	<u>1,605,249</u>
Public charges for services				
Register of Deeds fees	590,000	590,000	782,701	192,701
Real property fees	1,000	1,000	1,338	338
Real estate transfer fees	450,000	450,000	572,446	122,446
Internet convenience fees	4,000	4,000	8,470	4,470
Court fees and costs	185,000	185,000	145,876	(39,124)
Attorney fees	180,000	180,000	112,118	(67,882)
Juvenile legal fees	9,500	9,500	8,229	(1,271)
Guardian ad litem fees	385,000	385,000	241,272	(143,728)
Medical fee reimbursements	35,000	35,000	25,186	(9,814)
Probate fees	30,000	30,000	39,713	9,713
Marriage license fees	6,000	6,000	6,110	110
District attorney	24,300	24,300	25,355	1,055
Passport fees	28,000	28,000	10,430	(17,570)
County Clerk fees	52,850	52,850	44,110	(8,740)
Maps and plats	260	260	284	24

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues and Other Financing Sources - Budget and Actual
General Fund (continued)
For the Year Ended December 31, 2020

	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Public charges for services (continued)				
Central reproductions	\$ 9,000	\$ 9,000	\$ 8,539	\$ (461)
Human Resources	---	---	137	137
Medical Examiner fees	180,000	180,000	226,629	46,629
Sheriff fees	224,700	224,700	291,428	66,728
Special deputy revenue	30,000	30,000	9,874	(20,126)
Jail booking fees	37,700	37,700	17,189	(20,511)
Board of prisoners - Huber	512,930	512,930	91,204	(421,726)
Medical charges	21,000	21,000	19,095	(1,905)
Stewardship incentive	40,000	42,516	42,516	---
Clean sweep	7,500	7,500	4,800	(2,700)
Land conservation	10,000	10,000	10,900	900
Vending machine commission	1,500	1,500	807	(693)
Other charges	1,827	1,827	3,014	1,187
Total public charges for services	<u>3,057,067</u>	<u>3,059,583</u>	<u>2,749,770</u>	<u>(309,813)</u>
Intergovernmental Charges for Services				
Board of prisoners	807,775	807,775	560,968	(246,807)
Election reimbursement	48,953	48,953	58,770	9,817
Social security collection	17,000	17,000	10,800	(6,200)
Land conservation	33,878	45,259	38,213	(7,046)
Geographic information system	2,500	2,500	1,659	(841)
Total intergovernmental charges for services	<u>910,106</u>	<u>921,487</u>	<u>670,410</u>	<u>(251,077)</u>
Interdepartmental Charges for Services				
County departments	2,668,398	2,668,398	2,495,171	(173,227)
Fines, Forfeitures and Penalties				
County ordinance forfeitures	165,000	165,000	137,449	(27,551)
State fines and forfeitures	285,000	285,000	233,902	(51,098)
Parking fines	2,000	2,000	4,721	2,721
Total fines, forfeitures and penalties	<u>452,000</u>	<u>452,000</u>	<u>376,072</u>	<u>(75,928)</u>
Licenses and Permits				
Sanitary permits	241,000	241,000	246,584	5,584
Zoning fees	35,000	35,000	44,333	9,333
Nonmetallic mining fees	6,045	6,045	6,045	---
ECSM fees	4,000	4,000	6,430	2,430
Waste storage fees	1,000	1,000	---	(1,000)
Total licenses and permits	<u>287,045</u>	<u>287,045</u>	<u>303,392</u>	<u>16,347</u>

(continued)

**Schedule of Revenues and Other Financing Sources - Budget and Actual
General Fund (continued)
For the Year Ended December 31, 2020**

	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Variance with Final Budget - Positive (Negative)
Investment income				
Clerk of Courts account interest	\$ 10,000	\$ 10,000	\$ 9,461	\$ (539)
Interest on investments	935,000	935,000	519,862	(415,138)
Net increase(decrease) in fair value of invesments	(5,000)	(5,000)	283,496	288,496
Interest on ag use charge penalty	---	---	255	255
Delinquent taxes interest	500,000	500,000	503,718	3,718
Total investment income	<u>1,440,000</u>	<u>1,440,000</u>	<u>1,316,792</u>	<u>(123,208)</u>
Other revenue				
Rent of County property	30,429	30,429	30,429	---
Insurance recoveries	---	1,626	1,725	99
Contributions	3,600	11,448	80,119	68,671
Property sales	---	---	1,586	1,586
Miscellaneous	727,864	727,864	1,172,607	444,743
Total other revenue	<u>761,893</u>	<u>771,367</u>	<u>1,286,466</u>	<u>515,099</u>
Total revenues	<u>40,747,833</u>	<u>42,214,181</u>	<u>43,926,821</u>	<u>1,712,640</u>
Other Financing Sources				
Transfers in				
Major governmental fund				
Human services	---	---	856,801	856,801
Nonmajor governmental funds				
Special revenue funds	---	---	615,355	615,355
Capital projects funds	---	---	104,090	104,090
Total other financing sources	<u>---</u>	<u>---</u>	<u>1,576,246</u>	<u>1,576,246</u>
Total revenues and other financing sources	<u>\$ 40,747,833</u>	<u>\$ 42,214,181</u>	<u>\$ 45,503,067</u>	<u>\$ 3,288,886</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Expenditures and Other Financing Uses - Budget and Actual
General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
General Government				
County Board	305,734	305,734	279,560	26,174
County Executive	600,984	658,934	713,913	(54,979)
Maintenance				
Courthouse	953,731	953,231	937,626	15,605
Public Agency Center	589,230	589,230	530,097	59,133
Tower sites	2,378	2,378	1,489	889
County Attorney	611,566	647,566	651,229	(3,663)
Treasurer	269,718	300,372	312,202	(11,830)
Finance	844,987	846,582	718,849	127,733
Purchasing	224,326	224,326	232,298	(7,972)
County Clerk	569,076	637,034	652,591	(15,557)
Central reproductions	320,852	320,852	58,338	262,514
Human Resources	938,056	974,399	998,330	(23,931)
Clerk of Courts	3,356,340	3,368,545	3,044,526	324,019
Medical Examiner	556,501	565,153	584,269	(19,116)
Victim witness program	169,156	169,156	177,602	(8,446)
District Attorney	532,695	532,695	535,276	(2,581)
Budget, Policy & Analytics	---	---	713	(713)
County engineer	130,084	130,084	128,173	1,911
Communications	24,506	24,506	23,863	643
Geographic information system	327,895	314,635	268,903	45,732
Register of Deeds	369,527	369,861	374,297	(4,436)
Real Property Lister	193,606	194,006	191,620	2,386
Pandemic response	---	---	1,515,256	(1,515,256)
Miscellaneous	379,827	548,704	---	548,704
Capital outlay	23,000	102,816	4,782	98,034
Total general government	12,293,775	12,780,799	12,935,802	(155,003)
Public Safety				
Sheriff				
Administration	1,826,628	1,885,379	1,887,401	(2,022)
Training	114,545	124,545	73,368	51,177
Education & community relations	233,416	237,410	231,202	6,208
Criminal investigation	1,068,715	1,071,215	1,147,630	(76,415)
Patrol	6,080,397	6,106,184	5,970,935	135,249
Vehicle maintenance	430,192	431,818	349,402	82,416
Building maintenance	1,213,951	1,214,451	1,188,148	26,303
Jail	7,750,364	7,500,364	7,236,183	264,181
Communications/dispatch	1,395,782	1,395,782	1,313,398	82,384
Special forces unit	586,580	613,045	579,137	33,908
Courthouse security	647,333	647,333	637,278	10,055
Radio towers	881,495	881,495	850,465	31,030
Emergency management	128,410	128,410	103,317	25,093
LEPC Committee	60,958	66,940	59,642	7,298
Sanitation inspection	504,398	504,398	393,096	111,302
Clean sweep	48,000	50,310	27,863	22,447
Capital outlay	4,500	359,072	86,456	272,616
Total public safety	22,975,664	23,218,151	22,134,921	1,083,230
Health and Human Services				
Public health	964,962	1,039,680	963,732	75,948
Youth treatment care facility	79,725	79,725	67,160	12,565
Veterans services	252,408	252,408	238,558	13,850
Veterans relief	2,095	5,801	---	5,801
Total health and human services	1,299,190	1,377,614	1,269,450	108,164

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Expenditures and Other Financing Uses - Budget and Actual
 General Fund (continued)
 For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture, Recreation, and Education				
Fair Park	170,111	170,111	116,102	54,009
Historical Society/Old Courthouse	448,727	489,814	1,472,849	(983,035)
Snowmobile trails	56,260	56,260	57,120	(860)
UW-Extension	529,579	532,379	442,139	90,240
Library	1,642,617	1,644,218	1,642,616	1,602
UWMWC maintenance	177,430	177,430	158,803	18,627
Miscellaneous	---	2,000	---	2,000
Capital outlay	---	162,000	166,370	(4,370)
Total culture, recreation, and education	<u>3,024,724</u>	<u>3,234,212</u>	<u>4,055,999</u>	<u>(821,787)</u>
Conservation and Development				
SEWRPC	186,960	186,960	186,960	---
Zoning	133,173	133,173	143,992	(10,819)
Planning	524,619	665,129	362,640	302,489
US EPA brownfields	---	960,000	---	960,000
Land conservation	646,779	815,653	619,782	195,871
Producer led grant program	---	45,000	36,035	8,965
Stewardship incentive program	40,000	99,871	33,138	66,733
Washington County Convention & Visitors Bureau	45,000	45,000	45,000	---
Total conservation and development	<u>1,576,531</u>	<u>2,950,786</u>	<u>1,427,547</u>	<u>1,523,239</u>
Total expenditures	<u>41,169,884</u>	<u>43,561,562</u>	<u>41,823,719</u>	<u>1,737,843</u>
Other Financing Uses				
Transfers out				
Major governmental funds				
County roads and bridges	---	100,000	100,000	---
Nonmajor governmental funds				
Capital projects funds	53,766	53,766	264,560	(210,794)
Internal service funds	200,000	862,700	763,803	98,897
Total other financing uses	<u>253,766</u>	<u>1,016,466</u>	<u>1,128,363</u>	<u>(111,897)</u>
Total expenditures and other financing uses	<u>\$ 41,423,650</u>	<u>\$ 44,578,028</u>	<u>\$ 42,952,082</u>	<u>\$ 1,625,946</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.

Contents

Table

Financial Trends

I - IV

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

Revenue Capacity

V - VIII

These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.

Debt Capacity

IX - XI

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.

Demographic and Economic Information

XII - XIV

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

Operating Information

XV

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.

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental Activities										
Net investment in capital assets	\$ 104,345,162	\$ 109,576,126	\$ 105,750,059	\$ 106,159,983	\$ 106,978,663	\$ 103,857,896	\$ 104,820,772	\$ 94,718,284	\$ 91,112,053	\$ 88,255,821
Restricted	2,491,623	3,028,465	3,253,845	3,128,786	13,889,274	3,302,651	2,789,154	8,810,773	2,671,956	8,800,715
Unrestricted	33,760,715	31,677,267	33,818,289	32,724,244	33,069,558	45,672,027	47,166,882	47,392,204	62,853,077	64,759,321
Total governmental activities net position	\$ 140,597,500	\$ 144,281,858	\$ 142,822,193	\$ 142,013,013	\$ 153,937,495	\$ 152,832,574	\$ 154,776,808	\$ 150,921,261	\$ 156,637,086	\$ 161,815,857
Business-type Activities										
Net investment in capital assets	\$ 18,899,137	\$ 19,312,990	\$ 19,043,925	\$ 18,390,272	\$ 18,071,599	\$ 19,787,885	\$ 19,860,332	\$ 24,653,870	\$ 24,914,495	\$ 24,487,948
Restricted	---	---	---	---	3,115,884	68,312	71,680	1,790,998	41,502	1,960,731
Unrestricted	(92,301)	736,798	1,647,925	2,596,043	3,219,046	3,880,944	3,074,518	1,896,524	3,245,602	1,399,051
Total business-type activities net position	\$ 18,806,836	\$ 20,049,788	\$ 20,691,850	\$ 20,986,315	\$ 24,406,529	\$ 23,737,141	\$ 23,006,530	\$ 28,341,392	\$ 28,201,599	\$ 27,847,730
Primary government										
Net investment in capital assets	\$ 123,244,299	\$ 128,889,116	\$ 124,793,984	\$ 124,550,255	\$ 125,050,262	\$ 123,645,781	\$ 124,681,104	\$ 119,372,154	\$ 116,026,548	\$ 112,743,769
Restricted	2,491,623	3,028,465	3,253,845	3,128,786	17,005,158	3,370,963	2,860,834	10,601,771	2,713,458	10,761,446
Unrestricted	33,668,414	32,414,065	35,466,214	35,320,287	36,288,604	49,552,971	50,241,400	49,288,728	66,098,679	66,158,372
Total primary government net position	\$ 159,404,336	\$ 164,331,646	\$ 163,514,043	\$ 162,999,328	\$ 178,344,024	\$ 176,569,715	\$ 177,783,338	\$ 179,262,653	\$ 184,838,685	\$ 189,663,587

**TABLE II
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenses										
Governmental Activities:										
General government	\$ 11,740,138	\$ 12,833,024	\$ 17,228,880	\$ 16,298,176	\$ 14,338,698	\$ 13,528,751	\$ 13,525,331	\$ 15,031,575	\$ 14,515,861	\$ 15,718,633
Public safety	18,913,746	19,294,243	22,213,386	23,027,442	21,801,795	22,925,927	24,387,262	24,766,867	26,245,908	25,098,258
Public works	8,941,217	9,201,471	9,862,356	9,292,355	9,034,039	11,438,602	9,114,860	13,581,207	10,015,933	10,945,283
Health and human services	27,193,324	27,130,032	27,582,024	27,649,281	28,252,917	27,283,351	27,282,849	27,512,659	30,177,731	31,686,630
Culture and recreation	5,996,387	5,260,019	5,262,716	5,214,193	4,949,585	5,143,645	4,584,759	3,449,645	3,706,026	4,521,499
Conservation and development	1,770,316	2,036,572	1,834,899	1,973,635	2,131,293	2,178,450	2,055,037	1,826,416	3,282,451	1,899,887
Interest on long-term debt	552,729	531,736	184,536	152,354	91,412	59,457	42,738	235,584	246,642	200,332
Total government activities expense	<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>	<u>86,403,953</u>	<u>88,190,552</u>	<u>90,070,522</u>
Business-type Activities:										
Highway	10,776,604	10,044,979	9,908,431	12,407,118	9,481,230	10,490,427	10,403,651	11,545,222	13,902,642	11,705,395
Samaritan Health Center	11,703,095	11,990,153	12,071,889	11,924,557	11,629,414	12,272,650	12,378,297	12,850,973	12,383,019	12,172,712
Fields of Washington County	2,279,745	2,295,171	2,193,130	2,150,163	2,078,883	2,205,395	2,309,758	2,442,587	2,308,443	2,461,895
Parks	---	---	---	---	---	---	---	1,263,483	1,297,784	1,281,440
Family Park Golf Course	1,154,416	1,119,706	1,110,665	1,154,400	1,229,215	1,168,657	1,195,887	1,288,510	1,317,185	1,489,136
Total business-type activities expense	<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>	<u>29,390,775</u>	<u>31,209,073</u>	<u>29,110,578</u>
Total Primary Government Expense	<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>	<u>\$ 115,794,728</u>	<u>\$ 119,399,625</u>	<u>\$ 119,181,100</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General government	\$ 3,731,757	\$ 4,956,913	\$ 9,095,742	\$ 8,376,925	\$ 6,262,407	\$ 5,753,745	\$ 6,011,194	\$ 7,753,207	\$ 7,288,095	\$ 7,405,962
Public safety	2,132,628	2,118,753	2,071,087	2,157,606	2,194,228	1,945,849	2,726,098	2,017,245	2,022,745	1,655,029
Public works	767,489	785,611	756,513	931,956	1,415,317	733,461	689,280	722,440	741,766	448,144
Health and human services	2,787,242	2,015,769	1,875,043	2,107,987	2,188,277	2,162,199	1,833,875	1,872,591	1,629,651	1,441,153
Culture and recreation	236,785	28,079	114,896	132,718	165,281	173,479	259,795	11,442	988	235
Conservation and development	1,159,238	475,456	447,433	413,064	503,885	580,671	586,237	641,999	639,097	549,971
Operating Grants and Contributions										
General government	571,654	577,357	541,600	515,266	607,114	551,075	580,100	600,793	568,147	3,586,717
Public safety	1,617,630	908,195	739,346	635,585	716,217	876,024	620,700	870,342	1,030,892	665,739
Public works	5,203,776	4,209,933	4,610,727	4,795,738	4,369,514	2,367,743	2,287,131	5,485,156	4,420,780	6,074,821
Health and human services	13,155,353	12,187,859	12,402,109	13,276,689	13,131,313	13,911,911	14,591,520	16,351,377	17,593,539	18,886,519
Culture, recreation and education	118,104	50,220	85,093	74,976	51,708	95,189	50,257	56,330	56,318	79,367
Conservation and development	324,402	631,213	434,677	282,866	461,507	293,138	469,118	316,525	350,159	568,318
Capital Grants and Contributions										
General government	272,723	---	---	---	---	---	---	---	---	---
Public safety	7,500	7,350	43,468	---	7,442	7,442	---	8,077	---	10,914
Public works	250,069	561,398	38,853	300,383	2,054,717	2,574,641	2,175,933	230,340	273,086	---
Culture, recreation and education	---	77,859	---	---	---	600,000	---	---	---	---
Total governmental activities program revenues	<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>	<u>36,937,864</u>	<u>36,615,263</u>	<u>41,372,889</u>
Business-type activities:										
Charges for Services										
Highway	10,706,649	9,979,815	9,860,901	12,503,861	9,411,882	10,642,303	10,626,828	11,360,615	13,976,025	11,455,768
Samaritan Health Center	11,071,843	11,326,846	11,315,913	10,561,703	9,923,374	9,989,955	10,051,184	10,568,548	10,252,907	10,492,817
Fields of Washington County	2,358,327	2,245,445	2,343,531	2,410,095	2,294,731	2,273,979	2,310,054	2,322,019	2,376,980	2,450,652
Parks	---	---	---	---	---	---	---	634,729	657,765	906,424
Family Park Golf Course	1,021,169	1,128,371	1,128,282	1,184,125	1,596,943	1,314,179	1,382,940	1,310,228	1,370,431	1,718,750
Operating Grants and Contributions										
Samaritan Health Center	584,808	1,239,447	1,043,474	1,051,012	1,254,598	1,233,900	1,264,300	2,126,307	2,005,493	1,560,998
Total business-type activities program revenues	<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>	<u>28,322,446</u>	<u>30,639,601</u>	<u>28,585,409</u>
Total Primary Government Program Revenues	<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>	<u>\$ 65,260,310</u>	<u>\$ 67,254,864</u>	<u>\$ 69,958,298</u>

(continued on next page)

TABLE II - Continued
WASHINGTON COUNTY, WISCONSIN

Changes in Net Position
Last Ten Fiscal Years

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Expenses (from previous page)										
Governmental Activities:	\$ 75,107,857	\$ 76,287,097	\$ 84,168,797	\$ 83,607,436	\$ 80,599,739	\$ 82,558,183	\$ 80,992,836	\$ 86,403,953	\$ 88,190,552	\$ 90,070,522
Business-type Activities:	<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>	<u>29,390,775</u>	<u>31,209,073</u>	<u>29,110,578</u>
Total Primary Government Expense	<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>	<u>\$ 115,794,728</u>	<u>\$ 119,399,625</u>	<u>\$ 119,181,100</u>
Program Revenues (from previous page)										
Governmental Activities:	\$ 32,336,350	\$ 29,591,965	\$ 33,256,587	\$ 34,001,759	\$ 34,128,927	\$ 32,626,567	\$ 32,881,238	\$ 36,937,864	\$ 36,615,263	\$ 41,372,889
Business-type activities:	<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>	<u>28,322,446</u>	<u>30,639,601</u>	<u>28,585,409</u>
Total Primary Government Program Revenues	<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>	<u>\$ 65,260,310</u>	<u>\$ 67,254,864</u>	<u>\$ 69,958,298</u>
Net (Expense)/Revenue										
Governmental Activities:	\$ (42,771,507)	\$ (46,695,132)	\$ (50,912,210)	\$ (49,605,677)	\$ (46,470,812)	\$ (49,931,616)	\$ (48,111,598)	\$ (49,466,089)	\$ (51,575,289)	\$ (48,697,633)
Business-type Activities:	<u>(171,064)</u>	<u>469,915</u>	<u>407,986</u>	<u>74,558</u>	<u>62,786</u>	<u>(682,813)</u>	<u>(652,287)</u>	<u>(1,068,329)</u>	<u>(569,472)</u>	<u>(525,169)</u>
Total Primary Government Net (Expense)	<u>\$ (42,942,571)</u>	<u>\$ (46,225,217)</u>	<u>\$ (50,504,224)</u>	<u>\$ (49,531,119)</u>	<u>\$ (46,408,026)</u>	<u>\$ (50,614,429)</u>	<u>\$ (48,763,885)</u>	<u>\$ (50,534,418)</u>	<u>\$ (52,144,761)</u>	<u>\$ (49,222,802)</u>
General Revenues and Other changes in Net Position										
Governmental Activities:										
Property taxes	\$ 38,984,899	\$ 38,392,768	\$ 37,383,133	\$ 36,439,008	\$ 35,426,934	\$ 35,176,933	\$ 36,380,850	\$ 36,709,394	\$ 37,071,183	\$ 37,854,176
County sales taxes	9,212,650	9,485,710	9,805,408	10,174,440	10,821,971	11,684,453	12,003,486	12,406,333	12,581,823	13,873,726
Other taxes	58,881	59,395	52,274	52,830	51,231	54,166	60,679	57,761	63,374	146,814
Grants and Contributions not restricted to specific functions	975,030	895,056	902,009	895,287	906,548	918,120	910,844	921,060	1,116,274	1,290,937
Interest and penalties on taxes	---	---	1,133,532	921,850	764,106	715,827	677,943	1,289,559	590,133	559,313
Unrestricted investment earnings	1,931,230	1,520,939	157,145	233,202	191,671	247,996	464,774	766,070	1,764,166	890,159
Gain on sale of capital assets	18,070	25,622	19,044	43,065	26,717	30,284	30,008	25,656	34,630	50,085
Transfers	(1,000,000)	---	---	(159,568)	(57,397)	---	100,000	(188,769)	(104,905)	---
Transfer - capital assets	---	---	---	---	---	---	---	(5,507,682)	(15,854)	---
Dissolution of internal service fund	---	---	---	---	---	---	---	---	---	3,444
Special item - transfer of infrastructure	---	---	---	---	(450,000)	---	---	(868,840)	4,190,290	(792,250)
Total Governmental Activities	<u>50,180,760</u>	<u>50,379,490</u>	<u>49,452,545</u>	<u>48,600,114</u>	<u>47,681,781</u>	<u>48,827,779</u>	<u>50,628,584</u>	<u>45,610,542</u>	<u>57,291,114</u>	<u>53,876,404</u>
Business-type Activities:										
County sales taxes	290,000	200,000	200,000	286,512	200,000	---	---	375,000	225,000	125,000
Other taxes	---	---	306	317	349	323	369	335	357	454
Unrestricted investment earnings	15,863	23,678	20,067	53,382	8,760	10,750	309	4,011	1,683	(1,216)
Gain (Loss) on sale of capital assets	17,072	25,450	13,703	---	2,317	1,269	20,998	327,394	81,880	47,061
Transfers	1,000,000	---	---	159,568	57,397	---	(100,000)	188,769	104,905	---
Transfer - capital assets	---	---	---	---	---	---	---	5,507,682	15,854	---
Special item/Extraordinary item	---	523,909	---	---	---	---	---	---	---	---
Total Business-type Activities	<u>1,322,935</u>	<u>773,037</u>	<u>234,076</u>	<u>499,779</u>	<u>268,823</u>	<u>12,342</u>	<u>(78,324)</u>	<u>6,403,191</u>	<u>429,679</u>	<u>171,299</u>
Total Primary Government	<u>51,503,695</u>	<u>51,152,527</u>	<u>49,686,621</u>	<u>49,099,893</u>	<u>47,950,604</u>	<u>48,840,121</u>	<u>50,550,260</u>	<u>52,013,733</u>	<u>57,720,793</u>	<u>54,047,703</u>
Change in Net Position										
Governmental Activities:	7,409,253	3,684,358	(1,459,665)	(1,005,563)	1,210,969	(1,103,837)	2,516,986	(3,855,547)	5,715,825	5,178,771
Business-type Activities:	<u>1,151,871</u>	<u>1,242,952</u>	<u>642,062</u>	<u>574,337</u>	<u>331,609</u>	<u>(670,471)</u>	<u>(730,611)</u>	<u>5,334,862</u>	<u>(139,793)</u>	<u>(353,870)</u>
Total Primary Government	<u>\$ 8,561,124</u>	<u>\$ 4,927,310</u>	<u>\$ (817,603)</u>	<u>\$ (431,226)</u>	<u>\$ 1,542,578</u>	<u>\$ (1,774,308)</u>	<u>\$ 1,786,375</u>	<u>\$ 1,479,315</u>	<u>\$ 5,576,032</u>	<u>\$ 4,824,901</u>

**TABLE III
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund										
Nonspendable	\$ 3,682,988	\$ 3,737,026	\$ 2,775,362	\$ 2,385,943	\$ 1,917,867	\$ 2,392,308	\$ 2,377,556	\$ 1,887,955	\$ 1,910,435	\$ 1,945,383
Restricted	41,615	131,116	236,192	132,857	88,369	180,207	174,226	158,841	214,154	177,270
Committed	2,613,641	4,815,901	7,117,910	6,812,168	4,633,152	2,208,294	1,660,859	301,220	3,554,263	3,082,491
Assigned	2,468,322	2,423,614	2,385,270	2,247,820	2,042,458	1,442,892	1,381,368	1,166,686	4,658,789	3,944,622
Unassigned	11,776,023	12,611,845	12,541,932	11,639,299	10,661,416	12,759,151	15,992,310	20,327,822	16,376,121	19,322,731
Total General Fund	<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>	<u>23,842,524</u>	<u>26,713,762</u>	<u>28,472,497</u>
All Other Governmental Funds										
Nonspendable	13,589	5,213	5,270	25,550	20,003	489	152	---	91	2,130
Restricted	2,436,628	2,897,349	3,017,653	2,990,376	3,242,694	3,122,444	2,614,928	12,301,013	5,873,473	2,371,603
Committed	5,230,520	1,616,262	1,447,101	1,858,244	4,987,750	9,031,645	8,120,345	10,905,987	16,396,388	18,414,632
Assigned	5,272,743	3,799,230	3,403,879	1,138,596	2,369,499	2,380,446	2,428,379	3,349,518	7,129,841	9,305,195
Unassigned	(30)	(15,350)	---	---	---	---	(242,928)	---	---	(2,873)
Total All Other Governmental Funds	<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>	<u>26,556,518</u>	<u>29,399,793</u>	<u>30,090,687</u>
Total Governmental Funds	<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>	<u>\$ 50,399,042</u>	<u>\$ 56,113,555</u>	<u>\$ 58,563,184</u>

**TABLE IV
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenues										
Taxes	\$ 47,933,466	\$ 47,868,113	\$ 47,190,910	\$ 46,019,303	\$ 46,269,562	\$ 46,881,441	\$ 48,430,541	\$ 49,082,885	\$ 49,466,302	\$ 51,605,407
Intergovernmental Revenues	22,826,323	20,092,219	19,746,008	19,883,496	20,543,687	21,805,989	21,736,696	24,822,136	25,250,202	29,262,554
Charges for Services	10,214,195	9,187,857	9,025,519	8,933,719	9,059,198	8,812,912	9,192,430	8,179,754	8,330,714	7,760,997
Fines, Forfeits, & Penalties	665,783	603,024	544,617	511,174	477,216	524,812	614,627	581,746	482,188	466,944
Licenses & Permits	257,663	295,318	309,935	300,190	320,881	327,297	241,719	268,644	300,967	309,259
Investment Income	2,023,122	1,445,382	1,430,021	1,085,567	1,199,980	921,736	1,095,465	1,547,942	2,222,393	1,386,639
Other Revenues	2,223,157	1,711,393	1,881,770	2,297,806	2,812,126	3,478,986	3,094,026	3,967,109	2,890,549	3,300,710
Total Revenues	<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>	<u>88,450,216</u>	<u>88,943,315</u>	<u>94,092,510</u>
Expenditures										
General Government	12,230,881	11,906,100	10,482,832	11,062,969	11,010,280	11,084,035	10,879,545	11,233,902	10,939,068	12,931,020
Public Safety	19,902,796	19,067,149	20,170,483	20,931,908	19,823,125	20,426,419	22,135,371	22,224,081	22,410,365	22,433,968
Public Works	10,727,886	10,887,355	10,042,015	12,888,204	9,113,478	9,794,096	9,583,504	10,696,985	13,174,559	10,730,714
Health & Human Services	27,698,968	26,945,744	26,894,495	27,640,952	27,818,908	27,359,507	27,017,290	27,587,502	29,574,170	31,248,349
Culture, Recreation & Education	4,978,552	4,212,628	4,378,568	4,207,461	4,081,390	3,950,133	3,525,548	2,650,807	2,777,078	3,889,629
Conservation & Development	1,772,017	2,561,472	3,178,184	4,100,582	3,162,112	2,728,453	4,561,523	2,912,102	4,110,332	3,898,269
Capital Projects	2,524,412	4,121,384	1,826,588	1,144,639	2,109,767	3,081,931	5,030,903	3,553,048	1,683,022	2,748,400
Debt Service										
Principal	2,832,900	2,545,719	2,025,770	1,120,000	2,205,000	700,000	725,000	760,000	2,360,000	1,955,000
Interest	552,724	531,736	221,482	170,091	118,838	73,931	57,501	174,109	285,593	251,480
Debt Issuance Costs	---	70,950	---	---	---	---	---	---	---	---
Total Expenditures	<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>	<u>81,792,536</u>	<u>87,314,187</u>	<u>90,086,829</u>
Excess of Revenues Over/(Under) Expenditures	2,922,573	(1,646,931)	908,363	(4,235,551)	1,239,752	3,554,668	889,319	6,657,680	1,629,128	4,005,681
Other Financing Sources/(Uses)										
Long-term debt issues	---	3,290,000	---	---	---	---	---	10,000,000	---	---
Payment to bond escrow	---	(3,150,000)	---	---	---	---	---	---	---	---
Debt premium	---	13,112	---	---	---	---	---	291,776	---	---
Transfers In	1,986,064	3,594,277	733,557	2,398,260	4,513,287	4,615,526	2,709,347	5,954,250	3,381,710	1,940,806
Transfers Out	(3,340,611)	(3,614,291)	(733,557)	(2,437,931)	(4,570,684)	(4,615,526)	(2,609,347)	(6,143,019)	(3,486,615)	(2,704,608)
Total Other Financing Sources/(Uses)	<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>	<u>10,103,007</u>	<u>(104,905)</u>	<u>(763,802)</u>
Special items										
Transfer of infrastructure	---	---	---	---	(450,000)	---	---	(868,840)	4,190,290	(792,250)
Net Change in Fund Balances	<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>	<u>\$ 15,891,847</u>	<u>\$ 5,714,513</u>	<u>\$ 2,449,629</u>
Debt Service as a percentage of Noncapital Expenditures										
	4.5%	4.2%	3.0%	1.7%	3.2%	1.1%	1.0%	1.2%	3.3%	2.7%

(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**

<u>Fiscal Year</u>	<u>Residential Property (1)</u>	<u>Commercial Property (1)</u>	<u>Industrial Property (1)</u>	<u>Agricultural Property (1)</u>	<u>Total Taxable Assessed Value (1)</u>	<u>Actual Values (1) (2)</u>	<u>Total Direct Tax Rate (per 1,000)</u>
2011	\$ 10,893,715	\$ 1,933,835	\$ 424,847	\$ 304,621	\$ 13,557,018	\$ 12,867,456	2.8577
2012	10,836,845	1,986,572	443,666	303,197	13,570,280	12,417,787	2.8569
2013	10,758,874	2,004,464	450,846	301,191	13,515,375	12,156,751	2.8790
2014	10,436,201	1,958,573	439,595	300,921	13,135,289	12,550,082	2.8632
2015	10,537,110	2,001,011	464,148	300,914	13,303,183	12,888,368	2.6920
2016	10,736,945	2,029,152	465,750	301,810	13,533,656	13,477,083	2.6019
2017	11,002,690	2,093,449	473,324	305,834	13,875,297	14,192,751	2.5776
2018	11,458,202	2,239,753	474,873	306,587	14,479,416	14,857,327	2.4901
2019	11,853,731	2,356,017	490,264	312,325	15,012,337	15,802,887	2.3930
2020	12,057,374	2,521,064	256,731	298,789	15,133,957	16,498,295	2.2930

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

(2) Equalized valuations are used as they constitute a reasonable estimate of actual values.

**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
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	
2018	35,264,795	2,031,388	37,296,183	14,857,327,200	2.37	0.14	2.51	-	1.23	0.64	3.74	3.15	
2019	36,239,451	1,739,725	37,979,176	15,802,887,000	2.29	0.11	2.40	-	1.18	0.62	3.58	3.02	
2020	36,922,178	1,739,200	38,661,378	16,498,295,100	2.24	0.11	2.34	-	1.15	0.60	3.49	2.94	

(1) Tax Year 2020 supports the budget for fiscal year 2021.

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

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

2011 - \$601,865,150	2014 - \$433,743,500	2017 - \$421,597,100	2020 - \$513,246,600
2012 - \$573,118,650	2015 - \$479,056,200	2018 - \$446,896,400	
2013 - \$463,028,000	2016 - \$366,789,900	2019 - \$352,853,400	

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

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

	2011 Tax Rate for Year 2012	2012 Tax Rate for Year 2013	2013 Tax Rate for Year 2014	2014 Tax Rate for Year 2015	2015 Tax Rate for Year 2016	2016 Tax Rate for Year 2017	2017 Tax Rate for Year 2018	2018 Tax Rate for Year 2019	2019 Tax Rate for Year 2020	2020 Tax Rate for Year 2021
Direct Tax Rates										
County (3)										
Debt service	\$ 0.14	\$ 0.14	\$ 0.06	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.14	\$ 0.11	\$ 0.11
Non-debt service	2.85	2.87	2.94	2.80	2.71	2.69	2.59	2.37	2.29	2.24
Total direct rate	\$ 2.98	\$ 3.01	\$ 3.00	\$ 2.82	\$ 2.73	\$ 2.70	\$ 2.61	\$ 2.51	\$ 2.40	\$ 2.34
Overlapping Tax Rates										
Cities										
Hartford *	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	15.89-16.88	15.98-16.80	15.68-16.86
West Bend *	20.52	20.37	21.06	19.27	19.27	19.42	19.23	17.39	17.98	18.48
Villages										
Germantown *	17.88	17.52	16.67	16.92	16.75	16.27	16.38	17.40	16.26	16.88
Jackson *	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	18.36-20.38	18.82-21.44	19.06-22.68
Kewaskum *	17.18	17.91	18.71	17.19	17.33	17.51	17.66	18.06	18.63	18.21
Newburg	16.33	16.04	16.86	16.76	16.90	17.12	16.99	17.73	18.19	18.42
Richfield	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	12.21-14.35	12.05-15.12	12.08-15.67
Slinger *	17.96	17.96	18.07	17.88	18.08	17.50	15.78	15.16	15.35	15.45
Towns										
Addison	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	12.32-16.44	11.90-16.09	11.98-16.53
Barton	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	12.11-13.62	12.23-13.79	12.19-14.29
Erin	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	11.72-12.14	10.98-12.36	11.34-12.32
Farmington	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	11.50-11.77	11.97-12.24	11.42-11.68
Germantown	15.06	14.87	14.13	13.70	13.79	13.94	14.21	14.97	15.51	14.04
Hartford	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	12.04-14.25	11.18-12.51	11.14-12.33
Jackson	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	12.80-14.97	13.11-15.68	13.96-16.91
Kewaskum	13.56	14.44	14.41	13.54	13.46	13.30	12.94	12.89	12.92	11.18
Polk	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	11.16-13.19	10.56-12.77	10.54-13.78
Trenton	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	12.35-13.69	13.09-14.52	13.28-14.71
Wayne	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	12.78-14.38	12.94-14.18	10.25-12.19
West Bend	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	11.84-12.81	11.93-13.06	12.06-13.63

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 2020.

**TABLE VII
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2020</u>			<u>2011</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	\$ 73,714,500	1	0.433%	\$ 65,406,900	1	0.486%
Froedtert Health Inc	61,803,400	2	0.363%	---	-	0.000%
TI Investors of Germantown I LLC	35,705,400	3	0.210%	---	-	0.000%
Store SPE Mills Fleet II 2017-7 LLC	33,536,600	4	0.197%	---	-	0.000%
Meijer Stores Limited Partnership	25,960,000	5	0.153%	---	-	0.000%
Sentinel Germantown LLC	24,290,800	6	0.143%	---	-	0.000%
TI Investors of Germantown II LLC	23,112,500	7	0.136%	---	-	0.000%
Sysco	21,835,700	8	0.128%	---	-	0.000%
Ireit West Bend Main LLC	19,614,400	9	0.115%	---	-	0.000%
Heather Lake LLC	19,300,000	10	0.113%	---	-	0.000%
Cabala's Retail Inc	---	-	0.000%	29,650,400	2	0.220%
Aurora Medical Group	---	-	0.000%	19,876,300	5	0.148%
The Gables of Germantown LLC	---	-	0.000%	18,506,800	7	0.137%
Menard Inc	---	-	0.000%	22,123,000	3	0.164%
Meridian Germantown LLC (Walmart)	---	-	0.000%	18,243,300	8	0.135%
Paradise Development Group LLC	---	-	0.000%	19,336,100	6	0.144%
Gehl Company	---	-	0.000%	21,022,300	4	0.156%
Cambridge Major Laboratories Inc	---	-	0.000%	17,056,200	9	0.127%
Gehl Guernsey Farms Inc	---	-	0.000%	16,587,700	10	0.123%
Total	<u>\$ 338,873,300</u>		<u>1.992%</u>	<u>\$ 247,809,000</u>		<u>1.840%</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
2011	\$ 251,862,371	\$ 247,386,678	98.22%	\$ 4,473,063	\$ 251,859,741	100.00%	\$ 2,630	0.00%
2012	247,073,830	243,192,834	98.43%	3,878,360	247,071,194	100.00%	2,636	0.00%
2013	245,487,997	242,195,883	98.66%	3,282,517	245,478,400	100.00%	9,597	0.00%
2014	243,206,941	240,393,038	98.84%	2,804,225	243,197,263	100.00%	9,678	0.00%
2015	228,404,709	226,318,375	99.09%	2,078,282	228,396,657	100.00%	8,052	0.00%
2016	232,795,292	230,561,718	99.04%	2,211,965	232,773,683	99.99%	21,609	0.01%
2017	235,251,369	233,228,785	99.14%	1,977,360	235,206,145	99.98%	45,224	0.02%
2018	237,999,396	236,330,659	99.30%	1,488,383	237,819,042	99.92%	180,354	0.08%
2019	245,341,850	243,373,548	99.20%	1,611,773	244,985,321	99.85%	356,529	0.15%
2020	253,271,620	251,195,493	99.18%	1,276,986	252,472,479	99.68%	799,141	0.32%

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**

Governmental Activities Debt							
Fiscal Year	General Obligation Bonds	General Obligation Notes	Total Outstanding GO Debt	Equalized Valuation	Percentage of Actual Property Value	Population	Per Capita
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
2018	1,028,342	10,580,459	11,608,801	15,304,223,600	0.08%	135,970	85.38
2019	586,800	8,623,045	9,209,845	16,155,740,400	0.06%	137,637	66.91
2020	125,257	7,097,060	7,222,317	17,011,541,700	0.04%	138,268	52.23

Business-Type Activities Debt				Total Governmental Unit as a Whole			
Fiscal Year	General Obligation Bonds	General Obligation Notes	Total Outstanding Debt	Total Outstanding Debt	Percentage of Actual Property Value	Percentage of Personal Income (1)	Per Capita (1)
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
2018	5,886,866	---	5,886,866	17,495,667	0.11%	0.24%	128.67
2019	5,360,935	---	5,360,935	16,969,736	0.11%	0.21%	123.29
2020	4,825,005	---	4,825,005	14,034,850	0.08%	0.17%	101.50

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Equalized Value of Real and Personal Property	\$ 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	\$ 15,304,223,600	\$ 16,155,740,400	\$ 17,011,541,700
General Obligation Debt Limit	<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>	<u>765,211,180</u>	<u>807,787,020</u>	<u>850,577,085</u>
Five (5) Percent of Equalized Valuation per Section 67.03 of the Wisconsin Statutes										
Amount of Debt Applicable to Debt Limitation:										
General Obligation Bonds	18,345,220	15,908,601	13,585,352	12,410,097	11,709,883	8,869,648	7,913,324	6,915,208	5,947,735	4,950,262
General Obligation Notes	<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>	<u>10,580,459</u>	<u>8,623,045</u>	<u>7,097,060</u>
Total General Obligation Debt	24,031,354	20,244,455	17,228,606	15,330,752	12,837,938	9,730,104	8,496,180	17,495,667	14,570,780	12,047,322
Less: Amount Available for Financing GO Debt	<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>	<u>356,428</u>	<u>172,294</u>	<u>144,325</u>
Net O/S GO Debt Applicable to Debt Limitation	<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>	<u>17,139,239</u>	<u>14,398,486</u>	<u>11,902,997</u>
Legal margin for New Debt	\$ <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>	\$ <u>748,071,941</u>	\$ <u>793,388,534</u>	\$ <u>838,674,088</u>
Total net debt applicable to the limit as a percentage of debt limit	3.53%	3.06%	2.67%	2.31%	1.87%	1.36%	1.13%	2.24%	1.78%	1.40%

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, 2020**

	<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>
County of Washington:				
Total General Obligation Debt				\$ <u>7,222,317</u>
Overlapping Debt:				
Milwaukee Area Technical College	1	\$ 96,325,000	4.61%	4,421,318
Moraine Park Technical College	1	<u>31,410,000</u>	42.23%	<u>13,327,263</u>
Total Overlapping Debt	2	<u>127,735,000</u>	13.89%	<u>17,748,581</u>
Underlying Debt:				
Cities	2	73,661,375	Varies	72,615,238
Villages	6	80,967,331	100%	80,967,331
Towns	12	352,913	100%	352,913
School Districts	11	282,772,446	Varies	197,785,095
Sanitary Districts	10	<u>---</u>	Varies	<u>---</u>
Total Underlying Debt	41	<u>\$ 437,754,065</u>	Varies	<u>351,720,577</u>
Total Direct General Obligation, Overlapping and Underlying Debt				\$ <u>376,691,475</u>

- 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>
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	7,372,339	54,760	3.27%	19,723
2018	135,970	7,951,755	58,601	3.00%	19,676
2019	137,637	8,159,139	59,979	3.35%	19,360
2020	138,268	*	*	6.28%	18,647

* This statistic has not yet been compiled for 2020.

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	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
West Bend Mutual Insurance Co.	1,268	1	1.70%	798	4	1.15%
Walmart - Hartford, Germantown & West Bend (2)	1,230	2	1.65%	1,150	1	1.66%
Froedert -St. Joseph's Hospital (fna Synergy)	1,077	3	1.45%	688	6	0.99%
SigniCast LLC	850	4	1.14%	-		0.00%
Washington County (1)	829	5	1.11%	667	7	0.96%
West Bend Joint School District	821	6	1.10%	1,000	2	1.45%
Broan NuTone Group	725	7	0.97%	720	5	1.04%
Aurora Healthcare (Medical and Health Center)	680	8	0.91%	645	9	0.93%
MGS Manufacturing	600	9	0.81%	-		0.00%
Serigraph Inc	580	10	0.78%	812	3	1.17%
Benevolent Corp. Cedar Campus	-		0.00%	650	8	0.94%
TechStar Manufacturing	-		0.00%	600	10	0.87%
Total	8,660		11.64%	7,730		11.17%
Total County Employment			74,375			69,184

(1) - 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.

-Total County Employment: Wisconsin Department of Workforce Development

**TABLE XIV
WASHINGTON COUNTY, WISCONSIN**

**Various Statistics
Ten Year Trend**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
County Employees										
General Government	240	231	244	248	249	258	259	270	242	241
Health Care/Human Services	377	363	372	366	344	326	306	295	311	336
Highway	48	48	49	48	47	57	57	56	54	55
Law Enforcement	208	202	200	201	195	198	202	197	198	197
Total	873	844	865	863	835	839	824	818	805	829
Miles of Roads & Streets										
State	185	185	185	185	185	185	185	185	182	180
County	186	186	186	186	186	186	186	186	181	186
Local	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,172	1,211
Total	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,577
Acres of Industrial Lands										
Farming Acres	118,621	118,685	118,825	118,848	117,798	117,658	117,508	117,055	116,804	114,636
Number of Farms	831	712	712	712	712	712	712	712	578	578
Libraries (non-county operated)										
	5	5	5	5	5	5	5	5	5	5
Public Safety										
# of County Sheriff Departments	1	1	1	1	1	1	1	1	1	1
# of County Sworn Officers	98	95	92	102	93	95	97	104	104	100
# of Local Police Departments	8	8	8	8	8	8	8	8	8	8
# of Local Sworn Officers	144	143	145	150	146	148	158	167	164	162
# 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
Hospitals (non-county operated)										
	2	2	2	2	2	2	2	2	2	2
Recreation										
County Operated:										
Number of Parks	13	13	13	13	13	12	12	12	12	10
Acres of Parks	1,372	1,372	1,372	1,372	1,372	1,258	1,258	1,258	1,258	905
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	203
Non-County Operated:										
Number of Parks	159	159	159	159	160	160	160	166	166	166
Acres of Parks	3,603	3,603	3,603	3,717	3,743	3,743	3,743	4,690	4,690	4,690
Golf Courses	11	11	11	11	11	11	11	10	10	10
Acres of Public Hunting/Fishing	14,346	14,635	17,475	17,947	17,947	17,947	17,947	17,446	17,446	15,691
Schools										
Elementary	43	44	44	43	43	45	45	43	42	42
Junior High	6	6	6	6	6	5	5	6	7	6
Senior High	11	11	12	13	13	11	11	11	10	9
Higher Education	2	2	2	2	2	2	2	2	2	2
Total	62	63	64	64	64	63	63	62	61	59
Number of Students										
Public	20,173	20,036	20,111	20,090	20,058	19,912	19,723	19,676	19,360	18,647
Private	3,821	3,672	3,265	3,412	3,523	3,434	3,272	3,391	3,516	*
Total	23,994	23,708	23,376	23,502	23,581	23,346	22,995	23,067	22,876	18,647
Utilities (non-County Operated)										
Number of Water facilities	7	7	7	7	7	7	7	7	7	7
Number of Sanitary Sewer facilities	8	8	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
Transit Operations										
# of Commuter busses	8	8	8	8	8	8	8	8	8	8
# of units in Shared Ride Taxi	27	27	27	27	27	27	27	27	27	29

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Police										
Calls for Service from the Public (1)	36,069	38,307	42,859	47,034	46,875	47,481	49,095	46,893	46,958	41,795
Total Citations Issued	10,366	10,214	10,805	8,826	8,873	8,538	7,845	7,319	7,448	5,873
Prisoner Admissions	4,832	4,918	4,730	4,572	4,537	4,559	4,839	4,470	4,425	3,143
Average Daily Jail Population	233	245	262	253	250	223	239	245	225	177
Courts										
Case Filings in Circuit Court	15,167	14,812	12,806	12,132	11,643	11,948	13,130	13,977	13,319	10,309
Jury Trials Scheduled (4)	136	101	103	0	0	0	0	0	0	0
Jury Trials Held	47	35	34	24	16	25	32	21	14	0
Family Court Commissioner Hearings Held	3,145	3,318	3,042	3,231	3,221	3,560	2,736	2,563	2,930	0
Number of Mediation Cases Closed	269	261	234	238	227	211	166	222	199	0
Library										
Card Holders	119,156	120,985	124,167	123,890	126,321	105,634	89,892	85,909	81,823	79,797
Circulation	1,326,473	1,312,318	1,258,051	1,199,186	1,108,608	1,058,181	1,062,156	1,103,626	1,118,947	845,473
Highway										
Culverts replaced	6	6	23	28	16	17	18	15	14	15
Traffic Control signs replaced	677	663	732	600	603	502	355	523	376	413
Miles of roadway resurfaced	3.8	8.6	11.9	11.2	2.14	12.79	2.32	2.8	7.75	5.39
Transit										
WCCE Passenger Trips	127,551	127,535	116,067	110,339	102,205	91,901	80,858	78,557	73,551	24,789
Miles driven for WCCE	488,762	474,253	475,447	466,000	477,993	430,867	420,273	415,405	413,772	368,814
Shared Ride Taxi Passenger Trips	99,587	92,941	94,457	95,536	94,358	91,620	90,739	91,797	87,750	61,131
Miles driven for Shared Ride Taxi	1,342,403	1,258,903	1,290,247	1,303,123	1,304,469	1,287,781	1,265,113	1,230,547	1,221,113	980,396
Aging and Disability Resource Center										
Home Delivered meals served	50,842	52,236	57,150	59,296	58,804	58,650	51,557	52,618	47,434	61,838
Congregate meals served (at meal sites)	21,635	23,129	25,127	27,453	26,102	24,440	24,545	27,068	22,734	6,034
Health										
Reportable Disease Investigations	566	812	704	648	613	605	838	1,241	1,362	1,196
Average WIC participants per month (Individuals)	1,384	1,289	1,162	1,106	985	1,034	1,545	1,472	750	1,232
Value of free vaccines distributed locally (\$) (3)	114,175	80,131	24,617	25,128	21,533	12,022	13,844	17,280	800	316
Human Services										
Persons receiving residential services (2)	163	167	170	146	87	75	123	85	64	66
Persons receiving supported employment services (2)	44	56	62	55	87	53	3	81	81	35
Outpatient Services-number of Intakes	748	774	808	789	437	652	863	647	593	258
Calls responded to by Mobile Crisis Intervention services	17,036	13,128	14,790	17,514	12,298	19,057	17,995	18,007	15,999	7,495
Child Abuse and Neglect Referrals	693	934	762	942	894	751	809	885	919	804
Youth Treatment Center total placements	110	114	94	127	161	72	77	66	55	55
Avg monthly households receiving food share	4,390	4,329	4,377	4,196	3,978	3,532	3,292	3,123	2,976	3,489
Parks										
Sanitary Permits Issued	167	225	256	236	261	277	299	298	309	327
Rounds of 18 hole golf played	19,100	21,009	21,024	22,053	23,723	23,413	25,066	22,560	23,688	28,256
Park Reservations	350	301	286	404	492	352	421	339	409	468
Park Reservations Attendees	19,966	18,562	18,733	25,022	29,537	26,591	27,621	19,113	15,350	11,854
Boat Launches-Ackerman's Grove	2,176	2,335	2,051	1,943	2,152	2,016	2,503	3,700	3,547	5,459

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 their 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) - Stat does not include vaccines for H1N1.
- (4) - Courts no longer keeps track of jury trials scheduled.

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