

COMPREHENSIVE ANNUAL FINANCIAL REPORT



**WASHINGTON
COUNTY**
EST 1836
WISCONSIN

YEAR ENDED DECEMBER 31, 2018

WASHINGTON COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For The Year Ended
December 31, 2018

Prepared by:
Finance Department

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WASHINGTON COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018

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INTRODUCTORY SECTION

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FINANCE DEPARTMENT

Margaret M. Hamers, Finance Director

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Toll Free 1 800 616-0446
FAX (262) 335-6878

June 17, 2019

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

I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Washington County for the fiscal year ended December 31, 2018. The purpose of the CAFR 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 CAFR be performed by independent public accountants. This year's audit was performed by a firm of licensed certified public accountants, Baker Tilly Virchow Krause, 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 CAFR, but is issued separately and can be obtained from the Finance Department or on the county's website (<http://www.co.washington.wi.us>).

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 Virchow Krause, LLP has issued the highest possible opinion, an unmodified opinion, on the County's CAFR for the year ending December 31, 2018. 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. Washington County operates under a County Board-Administrator 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 21, 2020.

The financial condition of the county is strong as reflected by the county's current bond ratings. The county's 2018 General Obligation Bonds were 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. Indications show the County has positive signs of economic recovery since the great recession. Since 2000, the County's population has grown more than twice as fast as the state's growth rate. Additionally, labor force and employment remain stable. The 2018 annual unemployment rate was 2.5% and is one of the lowest in the state. Unemployment rates were 2.8% in 2017 and 8.7% in 2009 at the height of the great recession.

According to the U.S. Census Bureau, 359 new building permits were issued in 2018 for new privately-owned residential buildings in Washington County at a total estimated construction value of \$105.5 million. This is comparable to 2017 (360 permits and \$111.9 million in value). The County's location along a US Highway corridor and an 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).

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. In 2016, the Board identified a set of long term goals for 2017 through 2019. These goals were developed in conjunction with the County's priority based budgeting which has been factored into decision-making and budget processes since 2016.

As part of long range planning, the County develops a five-year capital improvement plan. The plan identifies major capital improvement projects and the methods to finance them. The most recent document approved in May 2019 identifies \$59.2 million of projects over the five years of 2020-2024. County sales tax collections are projected to fund \$34.9 million and the balance will be funded by other funding sources including fund balances and debt issues.

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's long-term financial plans also include maintaining adequate reserves to accommodate future cash flow needs and any unforeseen contingency concerns. See relevant financial policies below for information on our Fund Balance Policy and current status.

Relevant Financial Policies

Fund Balance: 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 (22% of subsequent year expenditures) of which plans are currently in process for its use.

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 0.08% of equalized value, well below our policy.

Major Initiatives

In 2018 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.

- Developed the 2050 Transportation Network Sustainability Plan. This plan is currently the only one of its kind in the state and achieves a financially sustainable transportation network for Washington County by funding 100% of the maintenance, resurfacing and reconstruction of all county highways through 2050 without raising taxes.
- Debt issued in October 2018 of \$10 million. This was planned funding for the 2050 Transportation Plan and is being repaid without taking on additional tax levy.
- Continued to decrease our property tax rate. The rate decreased for the 5th consecutive year from \$2.58 per \$1,000 of property value to \$2.49.
- Implement the Parks Fiscal Sustainability Plan. This plan is designed to make the county parks system independent of the property tax levy while continuing to offer access to unique amenities and natural resources. The first year of the plan included implementation of a new parks entrance fee.

Future Plans

The County has continued to refine and update our priority based budgeting process and continues to plan for fiscal sustainability while providing high quality services and keeping tax rates low. Goals for 2019 include maintaining or reducing the tax rate, reducing the need to use fund balance to balance the budget, funding a 5th consecutive pay plan adjustment for employees, and continuing to implement our sustainability plans for highway infrastructure, economic development, and parks.

We are on the path of achieving all of these goals: 1) the property tax rate declined from 2.49 in 2018 to 2.39 in 2019 – the lowest rate in over a century; 2) our planned budget deficit level is also the lowest since the late 1990's; 3) funding is in place to comprehensively study the County's pay plan and fund a current year 2% cost of living increase; and 4) parks reduced its reliance on tax levy by \$150,000.

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, 2017. This was the sixteenth 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.

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 Administrator and the County Board of Supervisors for their unfailing support for maintaining the highest standards of professionalism in the management of Washington County.

Sincerely,

A handwritten signature in cursive script that reads "Margaret M. Hamers".

Margaret M. Hamers, CPA
Finance Director



Government Finance Officers Association

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

Presented to

**Washington County
Wisconsin**

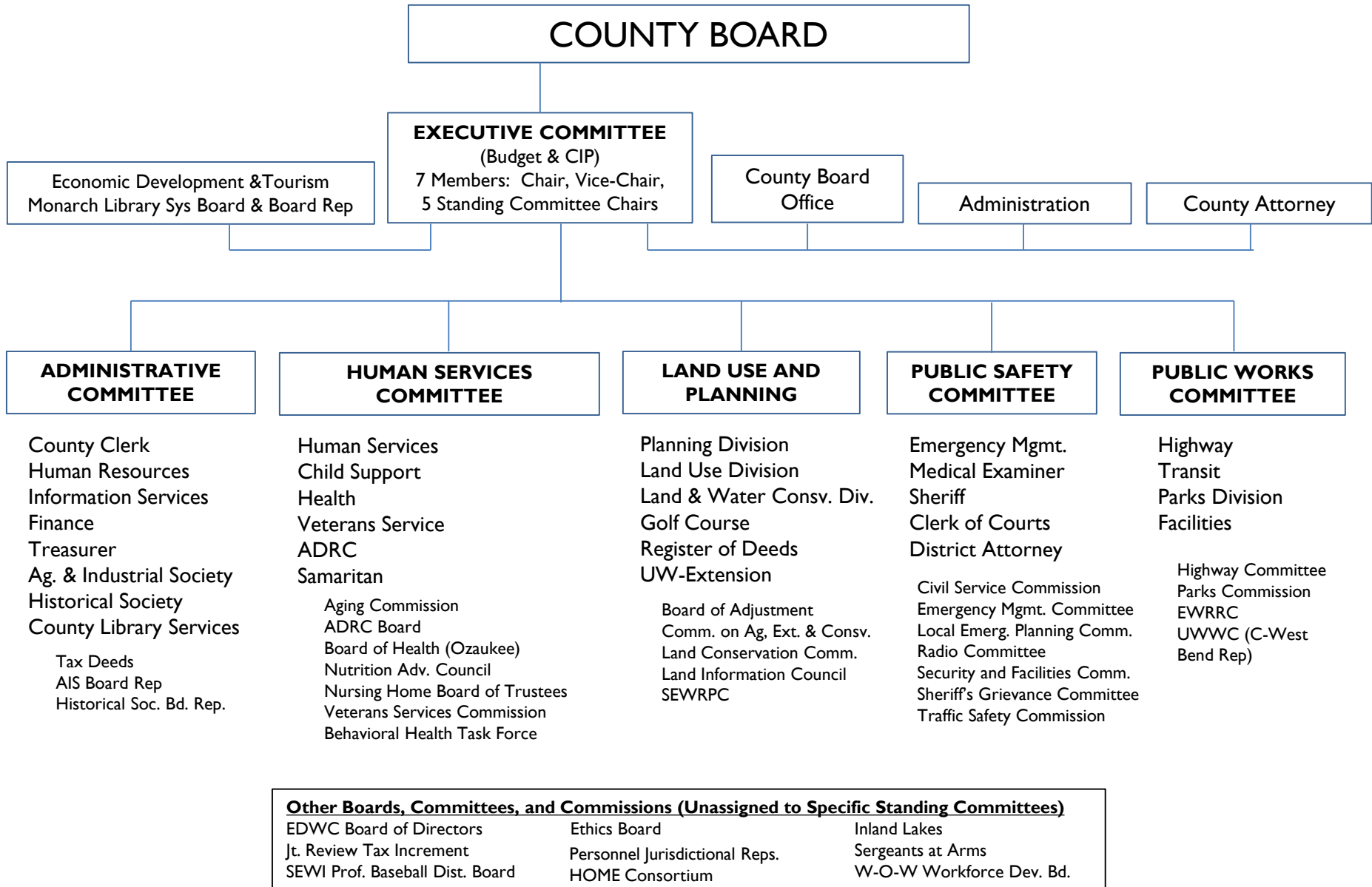
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

WASHINGTON COUNTY ORGANIZATIONAL CHART



WASHINGTON COUNTY, WISCONSIN
List of Principal Officials
December 31, 2018

Department Heads

Administration
Joshua Schoemann

Clerk of Courts
Theresa Russell

Human Services
Julie Driscoll

Medical Examiner
Robert Schafer

County Attorney
Brad Stern

County Clerk
Ashley Reichert

County Treasurer
Jane Merten

District Attorney
Mark Bensen

Finance Director
Margaret Hamers

Health
Kirsten Johnson

Highway
Scott Schmidt

Human Resources
Todd Scott

**Aging & Disability
Resource Center**
Tammy Anderson

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

Register of Deeds
Sharon Martin

Samaritan Health Center
Mari Borek

Sheriff
Dale Schmidt

University Extension
Cindy Sarkady

Veteran's Service
Kurt Rusch

WASHINGTON COUNTY, WISCONSIN
List of Principal Officials
December 31, 2018

County Board of Supervisors

Chairperson Donald Kriefall
First Vice-Chairperson Mark McCune
Second Vice-Chairperson Kristine Deiss

**Executive
Committee**

Donald Kriefall
Mark McCune
Kristine Deiss
Timothy Michalak
Michael Bassill
John Bulawa
Jeffery Schleif

Administration Committee

Timothy Michalak
Denis Kelling
Chris Jenkins
Peter Sorce
Carroll Merry

Human Services Committee

Kristine Deiss
Christopher Bossert
Richard Bertram
Frank Carr

**Land Use and Planning
Committee**

Jeffrey Schleif
Joseph Gonnering
Brian Gallitz
Roger Kist
Keith Stephan

Public Safety Committee

Michael Bassill
Brian Krebs
Rock Brandner
James Burg
Marilyn Merten

Public Works Committee

John Bulawa
Robert Hartwig
Marcy Bishop
Russell Brandt
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 Washington County, Wisconsin, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Washington County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Washington County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Washington County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Washington County, Wisconsin, as of December 31, 2018 and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and the county roads and bridges and human services special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Members of the County Board
Washington County

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Washington County's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

Other Reporting Required by Government Auditing Standards

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

Baker Tilly Virchow Krause, LLP

Milwaukee, Wisconsin
June 17, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

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WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2018

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, 2018. 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 2018 by \$179.3 million (*net position*). Of this amount \$49.3 million is classified as *unrestricted net position*, \$10.6 million is restricted for specific purposes (*restricted net position*), and \$119.4 million is net investment in capital assets.
- The County's total net position increased by \$1.5 million as a result of reduced expenses in several areas (explained further in later sections).
- On December 31, 2018, the County's governmental funds reported combined fund balances of \$50.4 million, an increase of \$15.9 million. A significant portion of this increase is attributed to \$10 million of debt issued in October 2018 of which most was unspent as of the end of the year. This debt has a 2-3 year spend down period and will inflate the restricted fund balances until it is spent. The County's restricted fund balance increased from \$2.8 million (8%) at the end of 2017 to \$12.5 million (25%) at the end of 2018. Approximately \$36 million, or 72% 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 \$0.09 to \$2.49 per \$1,000 of property value for the 2018 budget year and total outstanding debt increased by \$8.7 million (new debt issued net of pay down on existing debt).
- County Sales Tax collections increased \$0.4 million from the prior year and was \$0.1 million over budgeted amounts for the 2018 year. This increase was the result of additional taxable sales in the County and did not result from a rate change (which is statutorily set).
- The general fund balance currently exceeds the fund balance policy established by the County. This is the result of 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) investment income exceeding expectations, and 3) ongoing fiscal restraint in department spending. A portion of this excess is anticipated to be used in 2019 per the established fund balance 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.

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.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2018

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 and recreation, and conservation and development. The County's business-type activities include a healthcare center, 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 (on pages 33-39) focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2018

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison.

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

The County adopts an annual budget for all its governmental funds. As part of the basic financial statements, budgetary comparison statements have been provided for the General fund and for each individual, major special revenue fund to demonstrate compliance with the budget. Budgetary comparisons for other funds with adopted budgets 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 services, central reproduction services, and central fueling services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund 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 six (6) internal service funds are combined into a single aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the supplemental information section.

Fiduciary funds account for resources held for the benefit of parties outside the government. They are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds consist of agency funds 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, 2018

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 \$179.3 million at the close of the most recent fiscal year.

The largest portion of the County's net position (67%) reflects its investment in capital assets (e.g. land, improvements, buildings, machinery and equipment, and infrastructure, net of depreciation), less the outstanding debt that was used to acquire those assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources 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 (\$10.6 million or 6%) represents resources that are subject to external constraints (grant terms, laws or regulations, pension benefits, etc.). Unrestricted net position (\$49.3 million or 27%) represents the remaining amount of net position and may be used to meet the County's ongoing obligations. Further details on net position (which is summarized below) can be found in the Statement of Net Position. The significant increase in restricted net position is attributed to the County's reporting of pension benefits as restricted in 2018.

Washington County's Net Position						
(Amounts Expressed in \$000's)						
	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 109,126	\$ 85,694	\$ 6,424	\$ 4,201	\$ 115,550	\$ 89,895
Non current assets	5,452	5,408	-	-	5,452	5,408
Capital assets	96,821	106,913	30,223	25,912	127,044	132,825
Total assets	<u>211,399</u>	<u>198,015</u>	<u>36,647</u>	<u>30,113</u>	<u>248,046</u>	<u>228,128</u>
Deferred outflows of resources	10,838	12,946	3,572	4,097	14,410	17,043
Long-term liabilities	14,352	6,391	6,597	7,602	20,949	13,993
Other liabilities	8,361	7,813	1,607	1,710	9,968	9,523
Total Liabilities	<u>22,713</u>	<u>14,204</u>	<u>8,204</u>	<u>9,312</u>	<u>30,917</u>	<u>23,516</u>
Deferred inflows of resources	48,603	41,980	3,673	1,891	52,276	43,871
Net position						
Net investment in capital assets	94,718	104,821	24,654	19,860	119,372	124,681
Restricted	8,811	2,789	1,791	72	10,602	2,861
Unrestricted	47,392	47,167	1,897	3,075	49,289	50,242
Total net position	<u>\$ 150,921</u>	<u>\$ 154,777</u>	<u>\$ 28,342</u>	<u>\$ 23,007</u>	<u>\$ 179,263</u>	<u>\$ 177,784</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 \$1.5 million during the year. This increase was a result of expenditures being less than budgeted for various reasons and some of the unspent funds have been carried into 2019 for project completions.

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

In 2018, the County completed several jurisdictional road transfers to municipalities within the County. The impact of those infrastructure transfers is shown as a transfer out of the governmental activities and decreases the capital assets.

WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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Washington County's Change in Net Position (Amounts Expressed in \$000's)						
	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	\$ 13,019	\$ 12,106	\$ 26,196	\$ 24,371	\$ 39,215	\$ 36,477
Operating grants and contributions	23,681	18,599	2,126	1,264	25,807	19,863
Capital grants and contributions	238	2,176	-	-	238	2,176
General revenues:						
Property taxes	36,709	36,381	375	-	37,084	36,381
Other taxes	12,464	12,064	-	-	12,464	12,064
State grants and other contributions not restricted	921	911	-	-	921	911
Unrestricted interest and investment earnings	2,056	1,143	4	-	2,060	1,143
Other	26	30	327	23	353	53
Total revenues	89,114	83,410	29,028	25,658	118,142	109,068
Expenses:						
General government	15,031	13,525	-	-	15,031	13,525
Public safety	24,767	24,387	-	-	24,767	24,387
Public works	13,581	9,115	-	-	13,581	9,115
Health and human services	27,513	27,283	-	-	27,513	27,283
Culture and recreation	3,450	4,585	-	-	3,450	4,585
Conservation and development	1,826	2,055	-	-	1,826	2,055
Interest on long-term debt	236	43	-	-	236	43
Samaritan Health Center	-	-	12,851	12,378	12,851	12,378
Fields of Washington County	-	-	2,443	2,310	2,443	2,310
Parks	-	-	1,263	-	1,263	-
Family Park Golf Course	-	-	1,288	1,196	1,288	1,196
Highway	-	-	11,545	10,404	11,545	10,404
Total expenses	86,404	80,993	29,390	26,288	115,794	107,281
Change in net position before transfers and special items	2,710	2,417	(362)	(630)	2,348	1,787
Transfers	(5,697)	100	5,697	(100)	-	-
Transfer of infrastructure	(869)	-	-	-	(869)	-
Cumulative effect of accounting change	-	(573)	-	-	-	(573)
Change in net position	(3,856)	1,944	5,335	(730)	1,479	1,214
Net Position, beginning	154,777	152,833	23,007	23,737	177,784	176,570
Net Position, ending	\$ 150,921	\$ 154,777	\$ 28,342	\$ 23,007	\$ 179,263	\$ 177,784

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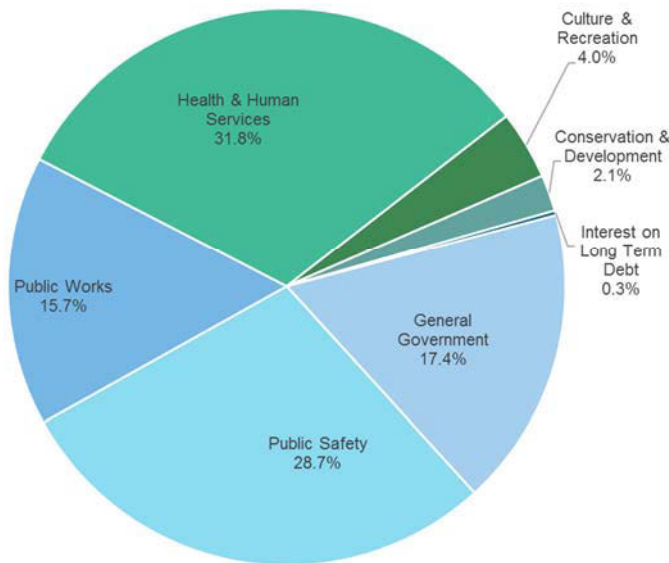
Governmental Activities

Governmental activities expenses increased by \$5.4 million overall, or 6.7%. The majority of this increase, approximately \$4.5 million, is in the public works function related to the recognition of losses for roads transferred to municipalities within the County (\$3.5 million) and an increase in depreciation expense on infrastructure assets (\$1 million).

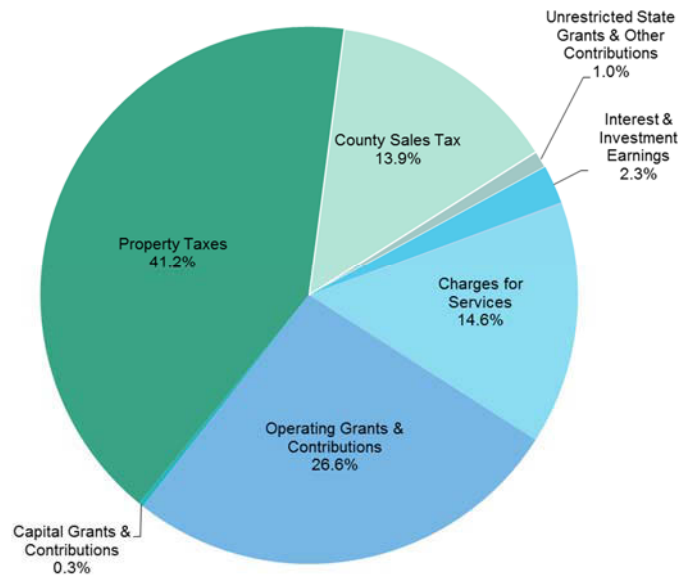
The County's governmental activities revenues increased by \$4.1 million or 12.3%. Significant increases occurred in public works grants and contributions (\$1.2 million) in the form of various state transportation aids and health and human services grants (\$1.8 million) in the form of various state and federal aids. Lastly, there was a \$0.9 million increase in charges for services related to the County's workers' compensation self-insurance fund.

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. Property taxes constitute the largest revenue source and remains consistent with the prior year.

Governmental Activities Expenses by Function



Governmental Activities Revenues by Source

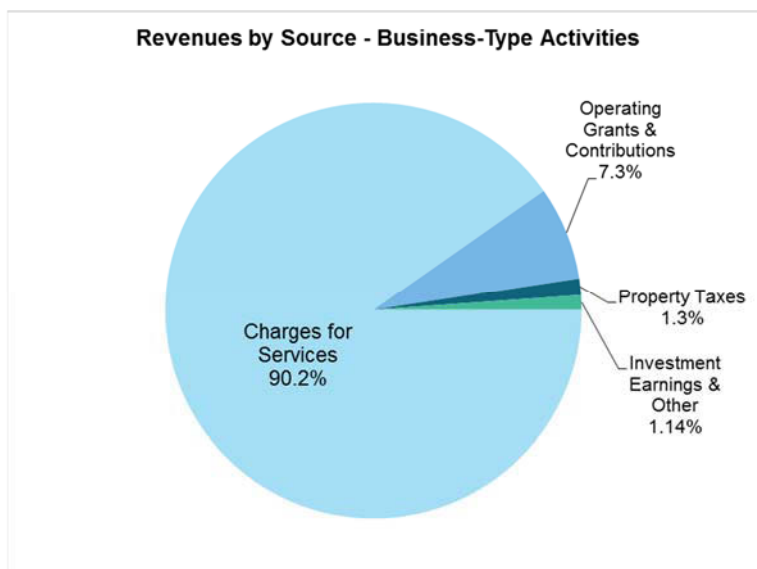
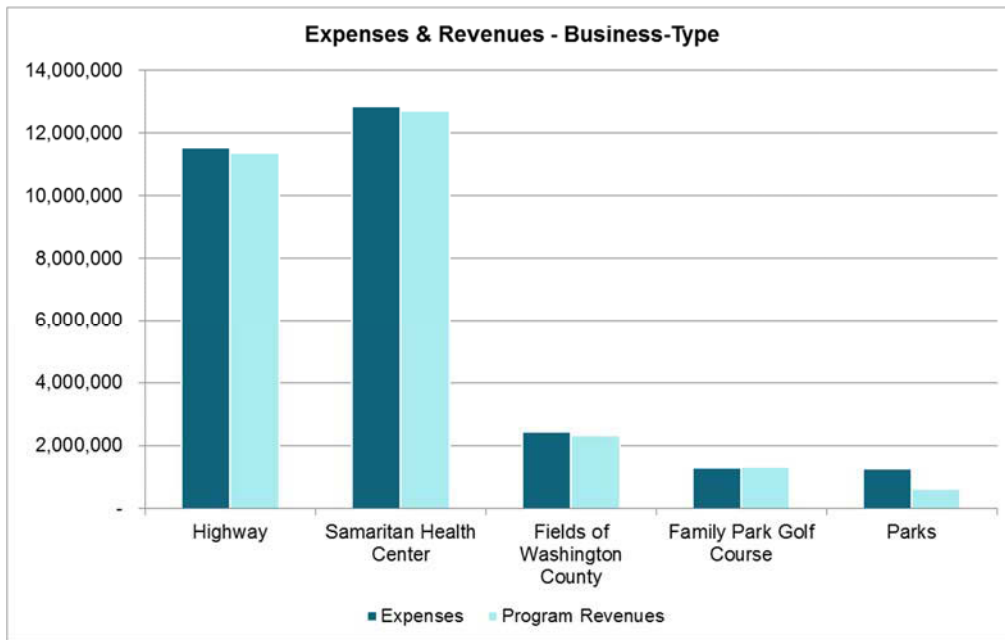


WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
December 31, 2018

Business-type Activities

Business-type activities decreased the County's net position by \$0.3 million (before transfers from governmental activities). This decrease was a result of expenses exceeding revenues in the newly established parks fund.

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



WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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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.

At the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$50.4 million, an increase of \$15.9 million from the prior year. There was a significant increase in restricted fund balances in relation to \$10 million of debt proceeds for road projects unspent at the end of the year. The remaining increase (\$4.6 million) was in unassigned fund balances which accounts for approximately, 40% of total fund balances (\$20.3 million). *Unassigned fund balance* is available for spending at the County's discretion. The remainder of fund balance is *nonspendable, restricted, committed, or assigned* to indicate that it is not available for new spending because it has already been committed for inventory and prepaid items, non-current receivables, delinquent property taxes, budget carryovers, debt service, or other purposes. Fund balances are summarized in note C.9 of the Notes to the Financial Statements.

General Fund. The general fund is the chief operating fund of the County. At year end, total fund balance of the General Fund was \$23.8 million, of which 85%, or \$20 million, was unassigned. Committed and assigned fund balance was \$1.5 million, or 6% 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 49.2% of total general fund expenditures, transfers out, and other uses, while total fund balance represents 57.8% of that same amount.

The County's General Fund balance increased by \$2.3 million from the prior year. The reasons for the increase is outlined in the General Fund Budgetary Highlights below.

County Roads and Bridges. The County Roads and Bridges fund accounts for construction and maintenance of County roads and bridges through financing provided by debt proceeds, state aids, sales taxes, and property taxes. The fund has a total fund balance of \$12.2 million which is a significant increase from the prior year (\$10.3 million) due to unspent debt proceeds restricted to use for road construction projects.

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 \$0.6 million is comparable to prior years and is mostly assigned and committed for specific purposes.

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

WASHINGTON COUNTY, WISCONSIN
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The unrestricted net position of the Samaritan and Fields funds decreased due to increases in the restricted net position for pension obligations and increases in the cost of care provided combined with relatively stagnant revenues. 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 \$1.1 million increase in appropriations. Carryovers from the prior fiscal year accounted for \$0.9 million of the increase. Carryovers included grants that cross years, unfinished capital projects, and purchases whose timing was delayed for various reasons. The remaining \$0.2 million was various small budget adjustments.

Actual revenues of the general fund were \$1.5 million over the final amended budget. Other Revenues exceeded budget by \$0.8 million due to \$0.6 million of profit from tax deed sales and additional court and jail fees of \$0.2 million. Investment income exceeded budget by \$0.4 million due to increases in interest rates and other smaller revenue variances (including real estate transfer fees) accounted for the remaining \$0.3 million.

Actual expenditures of the general fund were \$2.2 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.

- \$0.7 million of funds carried over to the next year for: delayed and ongoing capital projects (\$0.3 million), ongoing grant programs (\$0.2 million), and other various reasons including restricted use of donations and certain fees (\$0.2 million).
- \$0.4 million of personnel savings due to efforts to reduce staffing levels, normal employee turnover, and savings in health insurance costs.
- \$0.4 million of reduced purchased services included savings in electric and natural gas charges (reduced usage), jail kitchen services (lower population), joint health cost sharing, and various court services.
- Continued efforts across all departments to restrain spending resulted in various savings of \$0.7 million including reduced materials and supplies costs, fuel rates less than budgeted, paperless initiatives, and other reductions.

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, 2018, amounted to \$127 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, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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Major capital asset events in the current fiscal year included the following:

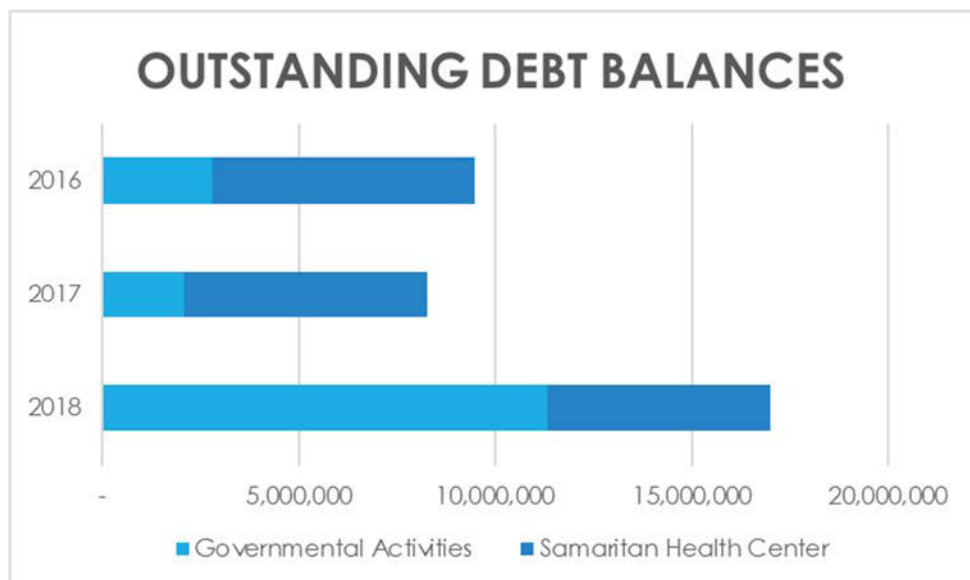
- Several County highways (net value of \$3.5 million) were transferred to other jurisdictions.
- Sheriff ongoing squad replacements of \$0.35 million and transit vehicle replacements of \$0.2 million.
- Upgrades to Sheriff radio system for \$4.4 million.
- Replacement of the fair park electric sign (\$0.2 million) and various building generators (\$0.1 million).

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

	Governmental activities		Business-type activities		Totals	
	2018	2017	2018	2017	2018	2017
Land and improvements	\$ 9,792	\$ 14,726	\$ 7,656	\$ 3,359	\$ 17,448	\$ 18,085
Buildings	35,740	38,267	16,905	17,307	52,645	55,574
Machinery and equipment	14,839	11,077	5,617	5,246	20,456	16,323
Infrastructure	35,677	38,517	-	-	35,677	38,517
Construction in progress	773	4,326	45	-	818	4,326
Total	\$ 96,821	\$ 106,913	\$ 30,223	\$ 25,912	\$ 127,044	\$ 132,825

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 \$17.01 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, 2018 the County's total amount applicable to the debt margin (outstanding debt plus debt premium less debt service fund balance) is \$17.1 million, which is significantly below the legal limit of \$765.2 million. The County's debt policy further restricts debt levels to 0.5% of equalized value (\$76.5 million) and the County meets this stricter self-imposed restriction as well.



WASHINGTON COUNTY, WISCONSIN
Management's Discussion and Analysis (Unaudited)
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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.

The net debt per capita increased from the prior year from \$63 to \$128 at year end due to the issuance of \$10 million in new debt in October 2018. During 2018, the County paid \$1.255 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.

Economic Factors and Next Year's Budgets and Rates

Equalized property valuations continue to grow in Washington County including net new construction increases of 1.54% for the 2018 property taxes and 1.78% for the 2019 property taxes. As a result, the 2019 budget includes a \$211,789 increase in property tax dollars levied. The County will also receive a personal property aid adjustment from the state in the amount of \$188,790 in 2019. Note that this adjustment reduced the amount of levy increase resulting from net new construction.

As state imposed levy limits continue into their 15th year, the County is unable to generate new tax revenues at the same rate as expenditure growth. Additionally, several other economic factors currently affect Washington County and were also considered in developing the 2019 budget, including the following:

- Since total equalized value growth (4.5%) is greater than the portion attributed to net new construction (detailed above), the County has been able to continue decreasing its tax rate (sixth consecutive year in 2019) while still increasing property tax revenues in 2019. The increased revenue will be used to cover increased operational and debt service costs.
- Interest rates are expected to grow only slightly from rates experienced in 2018. Gains seen from increased rates however are expected to be negated by decreased interest from delinquent taxes. With economic growth, fewer tax bills are left unpaid and therefore do not accumulate penalties and interest for late payment as previously seen.
- The County is also anticipating minimal increases in sales tax revenues in 2019 which are used for property tax relief and as an alternative to borrowing.
- County expenditures are expected to increase for employee costs due to a 2% cost of living increase for most employees and additional merit increases per the County's current compensation plan. 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.

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.co.washington.wi.us>.

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BASIC FINANCIAL STATEMENTS

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WASHINGTON COUNTY, WISCONSIN

Statement of Net Position
December 31, 2018

	Governmental Activities	Business-type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 56,887,369	\$ 2,450	\$ 56,889,819
Receivables (net of allowances for uncollectibles)	46,614,700	2,539,951	49,154,651
Internal balances	(883,498)	883,498	---
Inventories	215,341	1,204,870	1,420,211
Prepaid items	425,203	5,965	431,168
Restricted assets			
Cash and investments	9,903	35,746	45,649
Net pension asset	5,857,325	1,751,155	7,608,480
Noncurrent receivables			
Due within one year	741,913	---	741,913
Due in more than one year	4,709,690	---	4,709,690
Capital assets, nondepreciable			
Land	7,818,791	3,562,907	11,381,698
Construction in progress	772,776	44,992	817,768
Capital assets, depreciable			
Land improvements	9,832,079	10,231,569	20,063,648
Buildings	82,231,279	34,636,874	116,868,153
Machinery and equipment	29,172,936	15,889,220	45,062,156
Infrastructure	82,417,387	---	82,417,387
Less: Accumulated depreciation	(115,424,570)	(34,142,443)	(149,567,013)
Total assets	<u>211,398,624</u>	<u>36,646,754</u>	<u>248,045,378</u>
Deferred Outflows of Resources			
Loss on advance refunding	---	317,617	317,617
Pension	10,827,494	3,253,982	14,081,476
OPEB	10,686	---	10,686
Total deferred outflows of resources	<u>10,838,180</u>	<u>3,571,599</u>	<u>14,409,779</u>
Total assets and deferred outflows of resources	<u>\$ 222,236,804</u>	<u>\$ 40,218,353</u>	<u>\$ 262,455,157</u>
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities			
Accounts payable and other current liabilities	\$ 6,399,375	\$ 721,345	\$ 7,120,720
Accrued liabilities	1,141,303	469,835	1,611,138
Agency deposits	739,620	230,360	969,980
Unearned revenue	80,803	186,348	267,151
Long-term obligations			
Due within one year	3,650,904	947,633	4,598,537
Due in more than one year	10,119,657	5,648,911	15,768,568
Total OPEB liability	581,286	---	581,286
Total liabilities	<u>22,712,948</u>	<u>8,204,432</u>	<u>30,917,380</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year	37,071,183	225,000	37,296,183
Pension	11,531,412	3,447,529	14,978,941
Total deferred inflows of resources	<u>48,602,595</u>	<u>3,672,529</u>	<u>52,275,124</u>
Net Position			
Net investment in capital assets	94,718,284	24,653,870	119,372,154
Restricted for			
Pension benefits	5,857,325	1,751,155	7,608,480
Debt service	356,428	---	356,428
Land records modernization	837,340	---	837,340
Jail improvements or services	1,364,904	---	1,364,904
Economic development - nonexpendable	110,883	---	110,883
Other purposes	283,893	39,843	323,736
Unrestricted	47,392,204	1,896,524	49,288,728
Total net position	<u>150,921,261</u>	<u>28,341,392</u>	<u>179,262,653</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 222,236,804</u>	<u>\$ 40,218,353</u>	<u>\$ 262,455,157</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, 2018

	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	\$ 15,031,575	\$ 7,753,207	\$ 600,793	\$ ---	\$ (6,677,575)	\$ ---	\$ (6,677,575)
Public safety	24,766,867	2,017,245	870,342	8,077	(21,871,203)	---	(21,871,203)
Public works	13,581,207	722,440	5,485,156	230,340	(7,143,271)	---	(7,143,271)
Health and human services	27,512,659	1,872,591	16,351,377	---	(9,288,691)	---	(9,288,691)
Culture and recreation	3,449,645	11,442	56,330	---	(3,381,873)	---	(3,381,873)
Conservation and development	1,826,416	641,999	316,525	---	(867,892)	---	(867,892)
Interest on long-term debt	235,584	---	---	---	(235,584)	---	(235,584)
Total governmental activities	<u>86,403,953</u>	<u>13,018,924</u>	<u>23,680,523</u>	<u>238,417</u>	<u>(49,466,089)</u>	<u>---</u>	<u>(49,466,089)</u>
Business-type Activities							
Highway	11,545,222	11,360,615	---	---	---	(184,607)	(184,607)
Samaritan Health Center	12,850,973	10,568,548	2,126,307	---	---	(156,118)	(156,118)
Fields of Washington County	2,442,587	2,322,019	---	---	---	(120,568)	(120,568)
Family Park Golf Course	1,288,510	1,310,228	---	---	---	21,718	21,718
Parks	1,263,483	634,729	---	---	---	(628,754)	(628,754)
Total business-type activities	<u>29,390,775</u>	<u>26,196,139</u>	<u>2,126,307</u>	<u>---</u>	<u>---</u>	<u>(1,068,329)</u>	<u>(1,068,329)</u>
Total	<u>\$ 115,794,728</u>	<u>\$ 39,215,063</u>	<u>\$ 25,806,830</u>	<u>\$ 238,417</u>	<u>(49,466,089)</u>	<u>(1,068,329)</u>	<u>(50,534,418)</u>
General Revenues							
Property taxes					36,709,394	375,000	37,084,394
County sales taxes					12,406,333	---	12,406,333
Other taxes					57,761	335	58,096
State grants and other contributions not restricted to specific functions					921,060	---	921,060
Interest and penalties on taxes					1,289,559	---	1,289,559
Unrestricted investment earnings					766,070	4,011	770,081
Gain on sale of capital assets					25,656	327,394	353,050
Transfers and Special Items							
Transfers					(188,769)	188,769	---
Transfer - capital assets					(5,507,682)	5,507,682	---
Special item - transfer of infrastructure					(868,840)	---	(868,840)
Total general revenues, transfers, and special items					<u>45,610,542</u>	<u>6,403,191</u>	<u>52,013,733</u>
Change in net position					(3,855,547)	5,334,862	1,479,315
Net position, beginning of year					<u>154,776,808</u>	<u>23,006,530</u>	<u>177,783,338</u>
Net position, end of year					<u>\$ 150,921,261</u>	<u>\$ 28,341,392</u>	<u>\$ 179,262,653</u>

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

WASHINGTON COUNTY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2018

	General	County Roads and Bridges	Human Services	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 56,887,144	\$ ---	\$ 225	\$ ---	\$ 56,887,369
Receivables (net of allowances)					
Accounts	957,634	---	126,714	99,252	1,183,600
Due from other governments	2,728,235	943,610	1,784,414	1,404,911	6,861,170
Property taxes	22,070,664	1,416,389	10,159,002	3,099,647	36,745,702
Delinquent property taxes	1,170,244	---	---	---	1,170,244
Loans	---	---	950	5,450,653	5,451,603
Restricted cash and investments	---	---	9,903	---	9,903
Inventories	144,372	---	---	---	144,372
Prepaid items	103,985	---	---	---	103,985
Due from other funds	2,359,672	11,259,016	446,744	14,340,184	28,405,616
Advances to other funds	660,000	---	---	---	660,000
Total assets	\$ 87,081,950	\$ 13,619,015	\$ 12,527,952	\$ 24,394,647	\$ 137,623,564
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 1,954,955	\$ 9,122	\$ 1,340,257	\$ 1,194,430	\$ 4,498,764
Accrued liabilities	752,757	---	219,332	53,501	1,025,590
Due to other funds	37,167,325	---	---	858,733	38,026,058
Unearned revenues	29,566	---	51,236	---	80,802
Agency deposits	729,716	---	9,903	---	739,619
Total liabilities	40,634,319	9,122	1,620,728	2,106,664	44,370,833
Deferred Inflows of Resources					
Property taxes levied for subsequent year	22,070,664	1,416,389	10,159,002	3,099,647	36,745,702
Fines	151,806	---	33,504	44,960	230,270
Loans	---	---	---	5,450,653	5,450,653
Interest	382,637	---	---	---	382,637
Other	---	---	44,427	---	44,427
Total deferred inflows of resources	22,605,107	1,416,389	10,236,933	8,595,260	42,853,689
Fund Balances					
Nonspendable	1,887,955	---	---	---	1,887,955
Restricted	158,841	9,603,210	12,004	2,685,799	12,459,854
Committed	301,220	---	202,057	10,703,930	11,207,207
Assigned	1,166,686	2,590,294	456,230	302,994	4,516,204
Unassigned	20,327,822	---	---	---	20,327,822
Total fund balances	23,842,524	12,193,504	670,291	13,692,723	50,399,042
Total liabilities, deferred inflows of resources and fund balances	\$ 87,081,950	\$ 13,619,015	\$ 12,527,952	\$ 24,394,647	\$ 137,623,564

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, 2018**

Fund balances of governmental funds	\$	50,399,042
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements		96,085,247
Internal service funds are used by management to charge the costs of workers' compensation insurance, information technology, printing, fuel charges, property insurance, and health insurance. The assets, liabilities, and deferred inflows of the internal service funds are included in governmental activities in the statement of net position.		7,078,288
Net pension asset and deferred pension outflows related to governmental funds are actuarially determined and do not meet the criteria for being recorded in the fund financial statements		16,390,039
Net pension liabilities and deferred pension inflows related to governmental funds are actuarially determined and do not meet the criteria for being recorded in the fund financial statements		(11,330,042)
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	\$	(11,315,000)
Debt premium		(293,801)
Compensated absences		(2,106,952)
Accrued interest on long-term obligations		(93,548)
Total		(13,809,301)
Certain revenues have been earned but not currently available to pay for current-period expenditures and therefore are deferred in the funds		
Fines		230,271
Interest		382,637
Other		44,427
Loans made by the County are long-term and are not available to pay for current period expenditures		5,450,653
Net position of governmental activities as reported on the statement of net position	\$	150,921,261

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, 2018

	General	County Roads and Bridges	Human Services	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 28,255,995	\$ 4,477,504	\$ 10,815,238	\$ 5,534,148	\$ 49,082,885
Intergovernmental	2,678,488	3,185,199	13,434,530	5,523,919	24,822,136
Public charges for services	3,068,598	---	720,579	1,182,273	4,971,450
Intergovernmental charges for services	740,270	---	11,130	---	751,400
Interdepartmental charges for services	2,456,904	---	---	---	2,456,904
Fines, forfeitures and penalties	471,334	---	110,412	---	581,746
Licenses and permits	268,644	---	---	---	268,644
Investment income	1,487,794	54,716	---	5,432	1,547,942
Other revenue	1,533,802	11,781	714,839	1,706,687	3,967,109
Total revenues	<u>40,961,829</u>	<u>7,729,200</u>	<u>25,806,728</u>	<u>13,952,459</u>	<u>88,450,216</u>
Expenditures					
Current					
General government	11,233,902	---	---	---	11,233,902
Public safety	21,944,132	---	---	279,949	22,224,081
Public works	---	7,235,356	---	3,461,629	10,696,985
Health and human services	1,237,478	---	22,725,276	3,624,748	27,587,502
Culture and recreation	2,650,807	---	---	---	2,650,807
Conservation and development	1,415,224	---	---	1,496,878	2,912,102
Debt service					
Principal	---	---	---	760,000	760,000
Interest and fiscal charges	---	---	---	174,109	174,109
Capital outlay	158,231	---	7,665	3,387,152	3,553,048
Total expenditures	<u>38,639,774</u>	<u>7,235,356</u>	<u>22,732,941</u>	<u>13,184,465</u>	<u>81,792,536</u>
Excess of Revenues Over Expenditures	<u>2,322,055</u>	<u>493,844</u>	<u>3,073,787</u>	<u>767,994</u>	<u>6,657,680</u>
Other Financing Sources (Uses)					
Long-term debt issued	---	10,000,000	---	---	10,000,000
Debt premiums(discounts)	---	---	---	291,776	291,776
Transfers in	3,430,004	10,526	250,000	2,263,720	5,954,250
Transfers out	(2,627,014)	(225,000)	(2,934,555)	(356,450)	(6,143,019)
Total other financing sources (uses)	<u>802,990</u>	<u>9,785,526</u>	<u>(2,684,555)</u>	<u>2,199,046</u>	<u>10,103,007</u>
Special item - transfer of infrastructure	<u>(868,840)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(868,840)</u>
Net Change in Fund Balance	<u>2,256,205</u>	<u>10,279,370</u>	<u>389,232</u>	<u>2,967,040</u>	<u>15,891,847</u>
Fund Balance					
Beginning of year	<u>21,586,319</u>	<u>1,914,134</u>	<u>281,059</u>	<u>10,725,683</u>	<u>34,507,195</u>
End of year	<u>\$ 23,842,524</u>	<u>\$ 12,193,504</u>	<u>\$ 670,291</u>	<u>\$ 13,692,723</u>	<u>\$ 50,399,042</u>

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

WASHINGTON COUNTY, WISCONSIN

**Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds to the Statement of Activities
Year Ended December 31, 2018**

Net change in fund balances of governmental funds	\$	15,891,847
<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	\$	6,837,994
Depreciation expense reported in the statement of activities		<u>(7,710,243)</u>
Amount by which capital outlay was less than depreciation expense in the current period		(872,249)
<p>Capital assets transferred from governmental funds to enterprise funds are not reported in the governmental funds, but are reported as transfers out in the governmental activities column in the statement of activities.</p>		
		(5,507,682)
<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>		
		(3,590,431)
<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>		
		(93,729)
<p>Issuance of long-term debt is reported in the governmental funds as a revenue, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities.</p>		
		(10,291,776)
<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>		
		760,000
<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>		
		(77,192)
<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>		
		15,716
<p>The net revenue of certain activities of internal service funds is reported with governmental activities.</p>		
		949,135
<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>		
		103,978
<p>The County receives payments from the City of West Bend for the City's share of general obligation debt used to finance additions to the University of Wisconsin, Washington County campus. These payments are recognized as revenue in the governmental fund statements because they increase financial resources. The principal is not recognized as revenue in the statement of activities.</p>		
		(60,000)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Deferred interest		(161,888)
Deferred fine revenue		(23,646)
<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>		
		(61,855)
<p>Net pension asset/liability and deferred pension inflows/outflows related to governmental activities are only recorded in the government-wide financial statements on a full accrual basis and not in the fund financial statement which are on a modified accrual basis of accounting</p>		
		(835,775)
		<hr/>
Change in net position of governmental activities as reported on the Statement of Activities	\$	<u><u>(3,855,547)</u></u>
<p>The accompanying notes to financial statements are an integral part of these statements.</p>		

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 General Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 28,190,799	\$ 28,190,799	\$ 28,255,995	\$ 65,196
Intergovernmental	2,227,605	2,558,756	2,678,488	119,732
Public charges for services	2,825,725	2,829,390	3,068,598	239,208
Intergovernmental charges for services	948,028	1,026,726	740,270	(286,456)
Interdepartmental charges for services	2,451,485	2,451,485	2,456,904	5,419
Fines, forfeitures and penalties	415,000	415,000	471,334	56,334
Licenses and permits	226,100	226,100	268,644	42,544
Investment income	1,047,500	1,047,500	1,487,794	440,294
Other revenue	672,786	763,569	1,533,802	770,233
Total revenues	<u>39,005,028</u>	<u>39,509,325</u>	<u>40,961,829</u>	<u>1,452,504</u>
Expenditures				
Current				
General government	12,037,007	12,172,478	11,233,902	938,576
Public safety	22,246,323	22,275,296	21,944,132	331,164
Health and human services	1,314,119	1,392,379	1,237,478	154,901
Culture and recreation	2,693,829	2,717,346	2,650,807	66,539
Conservation and development	1,178,585	1,716,239	1,415,224	301,015
Capital outlay	209,165	566,076	158,231	407,845
Total expenditures	<u>39,679,028</u>	<u>40,839,814</u>	<u>38,639,774</u>	<u>2,200,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(674,000)</u>	<u>(1,330,489)</u>	<u>2,322,055</u>	<u>3,652,544</u>
Other Financing Sources (Uses)				
Transfers in	---	225,000	3,430,004	3,205,004
Transfers out	(948,464)	(2,627,014)	(2,627,014)	---
Total other financing sources (uses)	<u>(948,464)</u>	<u>(2,402,014)</u>	<u>802,990</u>	<u>3,205,004</u>
Special item - transfer of infrastructure	<u>---</u>	<u>(1,077,500)</u>	<u>(868,840)</u>	<u>208,660</u>
Net Change in Fund Balance	<u>(1,622,464)</u>	<u>(4,810,003)</u>	<u>2,256,205</u>	<u>7,066,208</u>
Fund Balance				
Beginning of year	<u>21,586,319</u>	<u>21,586,319</u>	<u>21,586,319</u>	<u>---</u>
End of year	<u>\$ 19,963,855</u>	<u>\$ 16,776,316</u>	<u>\$ 23,842,524</u>	<u>\$ 7,066,208</u>

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

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 County Roads and Bridges Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 1,387,504	\$ 1,387,504	\$ 1,387,504	\$ ---
County sales tax	3,090,000	3,090,000	3,090,000	---
Intergovernmental grants	2,463,847	2,463,847	3,185,199	721,352
Investment income	---	---	54,716	54,716
Other revenue	---	---	11,781	11,781
Total revenues	<u>6,941,351</u>	<u>6,941,351</u>	<u>7,729,200</u>	<u>787,849</u>
Expenditures				
Current				
Public works	6,617,018	6,617,018	7,235,356	(618,338)
Total expenditures	<u>6,617,018</u>	<u>6,617,018</u>	<u>7,235,356</u>	<u>(618,338)</u>
Excess of Revenues Over Expenditures	<u>324,333</u>	<u>324,333</u>	<u>493,844</u>	<u>169,511</u>
Other Financing Sources (Uses)				
Transfers in	---	---	10,526	10,526
Transfers out	---	(225,000)	(225,000)	---
Long-term debt issued	---	---	10,000,000	10,000,000
Total other financing sources (uses)	<u>---</u>	<u>(225,000)</u>	<u>9,785,526</u>	<u>10,010,526</u>
Net Change in Fund Balance	324,333	99,333	10,279,370	10,180,037
Fund Balance				
Beginning of year	<u>1,914,134</u>	<u>1,914,134</u>	<u>1,914,134</u>	<u>---</u>
End of year	<u>\$ 2,238,467</u>	<u>\$ 2,013,467</u>	<u>\$ 12,193,504</u>	<u>\$ 10,180,037</u>

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

WASHINGTON COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Human Services Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 10,815,238	\$ 10,815,238	\$ 10,815,238	\$ ---
Intergovernmental grants	12,853,330	12,938,330	13,434,530	496,200
Public charges for services	453,320	453,320	720,579	267,259
Intergovernmental charges for services	8,000	8,000	11,130	3,130
Fines, forfeitures and penalties	148,000	148,000	110,412	(37,588)
Other revenue	499,562	439,562	714,839	275,277
Total revenues	<u>24,777,450</u>	<u>24,802,450</u>	<u>25,806,728</u>	<u>1,004,278</u>
Expenditures				
Current				
Health and human services	24,764,950	25,273,857	22,725,276	2,548,581
Capital outlay	12,500	59,500	7,665	51,835
Total expenditures	<u>24,777,450</u>	<u>25,333,357</u>	<u>22,732,941</u>	<u>2,600,416</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>---</u>	<u>(530,907)</u>	<u>3,073,787</u>	<u>3,604,694</u>
Other Financing Sources (Uses)				
Transfers in	---	250,000	250,000	---
Transfers out	---	---	(2,934,555)	(2,934,555)
Total other financing sources (uses)	<u>---</u>	<u>250,000</u>	<u>(2,684,555)</u>	<u>(2,934,555)</u>
Net Change in Fund Balance	<u>---</u>	<u>(280,907)</u>	<u>389,232</u>	<u>670,139</u>
Fund Balance				
Beginning of year	<u>281,059</u>	<u>281,059</u>	<u>281,059</u>	<u>---</u>
End of year	<u>\$ 281,059</u>	<u>\$ 152</u>	<u>\$ 670,291</u>	<u>\$ 670,139</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, 2018

	Business-type Activities - Enterprise Funds						Governmental
	Highway	Samaritan Health Center	Fields of Washington County	Family Park Golf Course	Parks	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	---	5,624	---	929	2,268	8,821	298,042
Due from governments	1,050,944	---	---	---	---	1,050,944	30,461
Patient accounts	---	1,018,357	236,830	---	---	1,255,187	---
Property taxes	---	---	---	---	225,000	225,000	325,481
Restricted cash and investments	---	35,746	---	---	---	35,746	---
Inventories	1,131,815	44,783	---	28,272	---	1,204,870	70,970
Prepaid items	567	---	---	5,397	---	5,964	321,217
Due from other funds	---	---	533,431	96,357	891,663	1,521,451	9,599,930
Total current assets	2,183,526	1,104,910	770,261	132,805	1,118,931	5,310,433	10,646,101
Noncurrent assets							
Capital assets							
Land	8,347	24,081	170,446	551,503	---	754,377	---
Land improvements	741,476	146,661	68,811	4,946,844	7,136,308	13,040,100	25,841
Buildings	11,207,820	16,911,951	3,347,926	1,140,261	2,028,914	34,636,872	459,603
Machinery and equipment	12,614,912	1,265,683	64,212	438,918	1,505,495	15,889,220	3,039,397
Accumulated depreciation	(12,529,512)	(11,108,274)	(1,129,305)	(3,818,273)	(5,557,078)	(34,142,442)	(2,789,410)
Construction in progress	28,315	---	---	3,656	13,021	44,992	---
Total capital assets (net of accumulated depreciation)	12,071,358	7,240,102	2,522,090	3,262,909	5,126,660	30,223,119	735,431
Restricted assets							
Net pension asset	524,682	1,031,411	143,041	52,021	---	1,751,155	102,286
Total noncurrent assets	12,596,040	8,271,513	2,665,131	3,314,930	5,126,660	31,974,274	837,717
Total assets	14,779,566	9,376,423	3,435,392	3,447,735	6,245,591	37,284,707	11,483,818
Deferred Outflows of Resources							
Loss on advance refunding	---	317,617	---	---	---	317,617	---
Pension	979,114	1,883,664	270,090	98,949	22,167	3,253,984	192,494
OPEB	---	---	---	---	---	---	10,686
Total deferred outflows of resources	979,114	2,201,281	270,090	98,949	22,167	3,571,601	203,180
Total assets and deferred outflows of resources	\$ 15,758,680	\$ 11,577,704	\$ 3,705,482	\$ 3,546,684	\$ 6,267,758	\$ 40,856,308	\$ 11,686,998
Liabilities, Deferred Inflows of Resources, and Net Position							
Current liabilities							
Accounts and claims payable	\$ 327,264	\$ 296,330	\$ 14,715	\$ 7,916	\$ 75,122	\$ 721,347	\$ 1,900,611
Accrued liabilities	127,405	228,617	41,870	9,316	13,554	420,762	22,165
Accrued interest	---	39,751	9,324	---	---	49,075	---
Agency deposits	157,990	35,746	25,074	---	11,550	230,360	---
Unearned revenue	---	---	86,177	30,964	69,207	186,348	---
Due to other funds	764,139	651,387	---	---	---	1,415,526	85,412
Advance from other funds	---	---	660,000	---	---	660,000	---
Current maturities of general obligation debt	---	525,931	---	---	---	525,931	---
Compensated absences	179,126	170,097	34,597	21,321	16,561	421,702	31,526
Total current liabilities	1,555,924	1,947,859	871,757	69,517	185,994	4,631,051	2,039,714
Noncurrent liabilities							
General obligation debt	---	5,360,935	---	---	---	5,360,935	---
Compensated absences	127,941	109,470	23,913	15,042	11,609	287,975	23,283
Total OPEB liability	---	---	---	---	---	---	581,286
Total noncurrent liabilities	127,941	5,470,405	23,913	15,042	11,609	5,648,910	604,569
Total liabilities	1,683,865	7,418,264	895,670	84,559	197,603	10,279,961	2,644,283
Deferred Inflows of Resources							
Property taxes levied for subsequent year	---	---	---	---	225,000	225,000	325,481
Pension	1,032,951	2,030,557	281,607	102,414	---	3,447,529	201,370
Total deferred inflows of resources	1,032,951	2,030,557	281,607	102,414	225,000	3,672,529	526,851
Net Position							
Net investment in capital assets	12,071,357	1,670,853	2,522,091	3,262,909	5,126,660	24,653,870	735,430
Restricted for							
Pension benefits	524,682	1,031,411	143,041	52,021	---	1,751,155	102,286
Other	---	39,843	---	---	---	39,843	---
Unrestricted (Deficit)	445,825	(613,224)	(136,927)	44,781	718,495	458,950	7,678,148
Total net position	13,041,864	2,128,883	2,528,205	3,359,711	5,845,155	26,903,818	8,515,864
Total liabilities, deferred inflows of resources, and net position	\$ 15,758,680	\$ 11,577,704	\$ 3,705,482	\$ 3,546,684	\$ 6,267,758	\$ 40,856,308	\$ 11,686,998
Net position of business-type activities per Statement of Net Position - Proprietary Funds						\$ 26,903,818	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						1,437,574	
Net position of business-type activities per Statement of Net Position						\$ 28,341,392	

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, 2018

	Business-type Activities - Enterprise Funds					Total	Governmental Activities Internal Service Funds
	Highway	Samaritan Health Center	Fields of Washington County	Family Park Golf Course	Parks		
Operating Revenues							
Charges for services	\$ 11,314,661	\$ 10,528,246	\$ 2,321,183	\$ 1,276,670	\$ 602,313	\$ 26,043,073	\$ 13,862,213
Other	45,954	40,303	835	33,559	32,416	153,067	146,094
Total operating revenue	<u>11,360,615</u>	<u>10,568,549</u>	<u>2,322,018</u>	<u>1,310,229</u>	<u>634,729</u>	<u>26,196,140</u>	<u>14,008,307</u>
Operating Expenses							
Administration	516,391	1,293,450	---	90,919	---	1,900,760	---
Operation and maintenance	10,042,917	10,813,152	2,290,730	1,030,235	950,081	25,127,115	3,957,285
Insurance payments and claims	---	---	---	---	---	---	9,126,961
Depreciation	951,322	537,655	95,039	164,547	292,907	2,041,470	298,797
Total operating expenses	<u>11,510,630</u>	<u>12,644,257</u>	<u>2,385,769</u>	<u>1,285,701</u>	<u>1,242,988</u>	<u>29,069,345</u>	<u>13,383,043</u>
Operating income (loss)	<u>(150,015)</u>	<u>(2,075,708)</u>	<u>(63,751)</u>	<u>24,528</u>	<u>(608,259)</u>	<u>(2,873,205)</u>	<u>625,264</u>
Nonoperating Revenues (Expenses)							
Property tax	---	---	---	---	375,000	375,000	164,318
Other taxes	---	---	---	335	---	335	---
Gain on sale of capital assets	41,380	4,050	---	---	281,964	327,394	---
Supplemental payment program	---	2,126,307	---	---	---	2,126,307	---
Investment income	---	1,425	2,586	---	---	4,011	1,706
Interest and fiscal charges	---	(134,987)	(28,596)	---	---	(163,583)	---
Total nonoperating revenues (expenses)	<u>41,380</u>	<u>1,996,795</u>	<u>(26,010)</u>	<u>335</u>	<u>656,964</u>	<u>2,669,464</u>	<u>166,024</u>
Income (Loss) Before Transfers	<u>(108,635)</u>	<u>(78,913)</u>	<u>(89,761)</u>	<u>24,863</u>	<u>48,705</u>	<u>(203,741)</u>	<u>791,288</u>
Transfers							
Transfers in	---	---	---	---	288,768	288,768	---
Transfers out	---	---	---	(100,000)	---	(100,000)	---
Total transfers	<u>---</u>	<u>---</u>	<u>---</u>	<u>(100,000)</u>	<u>288,768</u>	<u>188,768</u>	<u>---</u>
Capital contribution - creation of Parks Fund	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>5,507,682</u>	<u>5,507,682</u>	<u>---</u>
Changes in Net Position	<u>(108,635)</u>	<u>(78,913)</u>	<u>(89,761)</u>	<u>(75,137)</u>	<u>5,845,155</u>	<u>5,492,709</u>	<u>791,288</u>
Net Position							
Beginning of year	<u>13,150,499</u>	<u>2,207,796</u>	<u>2,617,966</u>	<u>3,434,848</u>	<u>---</u>	<u>21,411,109</u>	<u>7,724,576</u>
End of year	<u>\$ 13,041,864</u>	<u>\$ 2,128,883</u>	<u>\$ 2,528,205</u>	<u>\$ 3,359,711</u>	<u>\$ 5,845,155</u>	<u>\$ 26,903,818</u>	<u>\$ 8,515,864</u>
Reconciliation to the Statement of Activities							
Change in Net Position						\$ 5,492,709	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						(157,847)	
Change in Net Position per Statement of Activities						\$ 5,334,862	

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, 2018

	Business-type Activities - Enterprise Funds					Total	Governmental Activities Internal Service Funds
	Highway	Samaritan Health Center	Fields of Washington County	Family Park Golf Course	Parks		
Cash Flows from Operating Activities							
Receipts from customers and users	\$ 4,497,959	\$ 9,567,832	\$ 2,439,955	\$ 1,320,744	\$ 420,171	\$ 18,246,661	\$ 318,264
Receipts from interfund services provided	6,904,570	914,543	---	---	293,048	8,112,161	13,712,560
Payments to suppliers	(6,974,722)	(4,605,258)	(1,134,506)	(565,543)	(411,335)	(13,691,364)	(11,704,593)
Payments to employees	(4,095,366)	(7,346,191)	(1,128,964)	(542,816)	(444,068)	(13,557,405)	(819,548)
Net cash provided (used) by operating activities	<u>332,441</u>	<u>(1,469,074)</u>	<u>176,485</u>	<u>212,385</u>	<u>(142,184)</u>	<u>(889,947)</u>	<u>1,506,683</u>
Cash Flows from Noncapital Financing Activities							
Property taxes	---	---	---	---	375,000	375,000	164,318
Other taxes	---	---	---	334	---	334	---
Intergovernmental grants	---	2,126,307	---	---	---	2,126,307	---
Internal activity - change in cash held by General Fund	384,094	4,856	(58,578)	(17,041)	(891,663)	(578,332)	(1,496,382)
Transfers in	---	---	---	---	288,768	288,768	---
Transfers out	---	---	---	(100,000)	---	(100,000)	---
Net cash provided (used) by noncapital financing activities	<u>384,094</u>	<u>2,131,163</u>	<u>(58,578)</u>	<u>(116,707)</u>	<u>(227,895)</u>	<u>2,112,077</u>	<u>(1,332,064)</u>
Cash Flows from Capital and Related Financing Activities							
Acquisition of capital assets	(822,685)	(43,435)	(10,650)	(95,678)	(161,436)	(1,133,884)	(176,325)
Proceeds from disposal of capital assets	106,150	4,050	---	---	531,515	641,715	---
Retirement of long-term advance from general fund to finance capital asset acquisitions	---	---	(80,000)	---	---	(80,000)	---
Principal paid on capital debt	---	(495,000)	---	---	---	(495,000)	---
Interest paid on capital debt	---	(127,227)	(29,843)	---	---	(157,070)	---
Net cash used by capital and related financing activities	<u>(716,535)</u>	<u>(661,612)</u>	<u>(120,493)</u>	<u>(95,678)</u>	<u>370,079</u>	<u>(1,224,239)</u>	<u>(176,325)</u>
Cash Flows from Investing Activities							
Interest received	---	1,425	2,586	---	---	4,011	1,706
Net Change in Cash and Cash Equivalents	<u>---</u>	<u>1,902</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,902</u>	<u>---</u>
Cash and Cash Equivalents, Beginning of Year	<u>200</u>	<u>34,244</u>	<u>---</u>	<u>1,850</u>	<u>---</u>	<u>36,294</u>	<u>---</u>
Cash and Cash Equivalents, End of Year	<u>\$ 200</u>	<u>\$ 36,146</u>	<u>\$ ---</u>	<u>\$ 1,850</u>	<u>\$ ---</u>	<u>\$ 38,196</u>	<u>\$ ---</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position							
Cash and cash equivalents - unrestricted	\$ 200	\$ 400	\$ ---	\$ 1,850	\$ ---	\$ 2,450	\$ ---
Cash and cash equivalents - restricted	---	35,746	---	---	---	35,746	---
Total cash and cash equivalents	<u>\$ 200</u>	<u>\$ 36,146</u>	<u>\$ ---</u>	<u>\$ 1,850</u>	<u>\$ ---</u>	<u>\$ 38,196</u>	<u>\$ ---</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities							
Operating income (loss)	\$ (150,015)	\$ (2,075,708)	\$ (63,751)	\$ 24,528	\$ (608,259)	\$ (2,873,205)	\$ 625,264
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation	951,322	537,655	95,039	164,547	292,907	2,041,470	298,797
Capital contributions	(25,839)	---	---	---	---	(25,839)	---
Change in pension related assets and deferred outflows	(383,988)	(700,120)	(115,261)	(39,133)	(22,167)	(1,260,669)	(71,066)
Change in pension related liabilities and deferred inflows	437,957	843,849	124,865	43,141	---	1,449,812	81,524
Change in OPEB related deferred outflows	---	---	---	---	---	---	(10,686)
Change in OPEB related liabilities	---	---	---	---	---	---	30,455
Changes in assets and liabilities							
Accounts receivable	6,622	(2,627)	---	(147)	(2,267)	1,581	109,325
Due from governments	1,306	---	---	---	---	1,306	19,718
Patient accounts	---	(85,449)	80,863	---	---	(4,586)	---
Inventories	(124,951)	(1,848)	---	11,554	---	(115,245)	(12,402)
Prepaid items	(568)	781	---	(2,287)	---	(2,074)	277,810
Accounts and claims payable	(430,879)	12,143	(6,098)	(4,313)	75,122	(354,025)	154,480
Accrued liabilities	18,662	26,001	7,030	2,522	13,553	67,768	6,907
Unearned revenue	(66,740)	---	12,000	10,662	69,207	25,129	---
Agency deposits	126,565	1,902	25,074	---	11,550	165,091	---
Compensated absences	(27,013)	(25,653)	16,724	1,311	28,170	(6,461)	(3,443)
Net cash provided (used) by operating activities	<u>\$ 332,441</u>	<u>\$ (1,469,074)</u>	<u>\$ 176,485</u>	<u>\$ 212,385</u>	<u>\$ (142,184)</u>	<u>\$ (889,947)</u>	<u>\$ 1,506,683</u>
Schedule of non-cash capital and related financing activities:							
Capital assets transferred from governmental activities	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,507,682	\$ 5,507,682	\$ ---

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

WASHINGTON COUNTY, WISCONSIN

Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2018

Assets

Cash and investments	\$	821,127
Special assessments		<u>137,276</u>
Total assets	\$	<u><u>958,403</u></u>

Liabilities

Agency deposits	\$	821,127
Special assessments		<u>137,276</u>
Total liabilities	\$	<u><u>958,403</u></u>

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

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018

Note A – Summary of Significant Accounting Policies (continued)

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

The County reports the following major governmental funds:

General Fund

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

Special Revenue Funds

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

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

The County reports the following major enterprise funds:

Enterprise Funds

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

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

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

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

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

Additionally, the government reports the following fund types:

Internal service funds account for insurance, information services, reproduction, and fueling services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

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

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

Note A – Summary of Significant Accounting Policies (continued)

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.
- **Accounts Receivable** - Accounts receivable have been shown net of allowance for uncollectible accounts of \$3,694,070.
- **Interfund Receivables and Payables** - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” and “due to other funds” in the fund financial statements. Transactions between funds that are representative of borrowing arrangements outstanding at the end of the year are classified as “advances to other funds” and “advances from other funds”. Interfund receivables for the governmental funds reported as “advances from other funds” are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation. The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.
- **Inventories** - Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased. Inventories of governmental funds in the fund financial statements are offset by nonspendable balances in the respective funds to indicate that they do not represent spendable available financial resources.
- **Prepaid Items** - Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items using the consumption method. Prepaid items of governmental funds in the fund financial statements are offset by nonspendable balances in the respective funds to indicate that they do not represent spendable available financial resources.
- **Capital Assets** - Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of 1 year. Infrastructure assets have a cost of \$50,000 or higher and an estimated useful life in excess of 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of acquisition. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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:

	<u>Governmental Activities</u>	<u>Years</u>	<u>Business-type Activities</u>
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 two items that qualify for reporting in this category, property taxes and pension. Property taxes will be recognized as an inflow of resources in the subsequent year for which it was levied. Deferred inflows of resources related to pension is described in detail in Note D. The County also has an additional type of item, which arises only under modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from accounts, interest, and loans receivables. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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 Finance Committee to make recommendations on the assignment of fund balances. Requests to assign fund balances are made by County management based on criteria approved by the Finance Committee. Acceptable requests include: 1) unused funds for projects or programs that span multiple calendar years, 2) unused funds for projects or programs planned for one year, but not completed until the following year, or 3) projects with unspent borrowed money. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned.
 - Unassigned fund balance – Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018

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, 2018.

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, 2018 as follows:

<u>Funds</u>	<u>Function</u>	<u>Excess Expenditures</u>
Major Governmental Funds		
Special Revenue Funds		
County Roads & Bridges	Public works	\$ 618,339
Nonmajor Governmental Funds		
Special Revenue Funds		
Wisconsin Fund Program	Conservation and development	20,052
Drug Forfeiture	Public safety	517
DARE Program	Public safety	296
Revolving Loan Program	Conservation and development	128,340
Jail Commissary Fund	Public safety	36,461
Debt Service Fund	General government	134,749

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 2019 budgeted funds.

3. Deficit Fund Equity

No funds had a fund equity deficit as of December 31, 2018

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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 \$57,756,595 on December 31, 2018 as summarized below:

Petty cash funds	\$	7,155
Deposits with financial institutions		11,043,190
Local Government Investment Pools		35,323,055
Investments		11,383,195
	\$	<u>57,756,595</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position		
Cash and investments	\$	56,889,819
Restricted cash and investments		45,649
Fiduciary fund statement of net position		
Agency fund		821,127
	\$	<u>57,756,595</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, 2018

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, 2018, \$7,984,564 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><A</u>
U.S. Treasury	\$ 842,525	\$ 842,525	\$ ---	\$ ---	\$ ---
U.S. gov't agency	1,912,847	1,912,847	---	---	---
Municipal	2,525,286	695,864	1,730,102	99,320	---
Money market					
mutual fund	160,779	160,779	---	---	---
Financial institution	884,984	---	453,605	431,379	---
Industrial/commercial	2,173,387	688,724	865,531	336,311	282,821
Asset backed	1,134,274	1,134,274	---	---	---
Mortgage backed	1,749,113	1,749,113	---	---	---
Totals	\$ <u>11,383,195</u>	\$ <u>7,184,126</u>	\$ <u>3,049,238</u>	<u>867,010</u>	\$ <u>282,821</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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	\$ 11,358,292
Wisconsin Investment Series Cooperative	Pooled short-term investments	23,964,763

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	\$ 842,525	\$ ---	\$ ---	\$ 842,525	\$ ---
U.S. Government agency	1,912,847	---	694,069	1,218,778	---
Municipal	2,525,286	1,991,210	296,833	188,807	48,436
Money market mutual fund	160,779	160,779	---	---	---
Financial institution	884,984	198,875	98,928	587,181	---
Industrial	2,173,387	200,771	629,039	1,343,577	---
Asset backed	1,134,274	248,971	---	693,946	191,357
Mortgage backed	1,749,113	16,637	389,978	1,117,449	225,049
Totals	<u>\$ 11,383,195</u>	<u>\$ 2,817,243</u>	<u>\$ 2,108,847</u>	<u>\$ 5,992,263</u>	<u>\$ 464,842</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

Note C - Detailed Notes on All Funds (continued)

1. Cash and Investments (continued)

Fair Value Measurements

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

The County has the following fair value measurements as of December 31, 2018:

<u>Investments</u>	Fair Value Measurements Using:		
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
US Treasury securities	\$ 842,525	\$ ---	\$ ---
US Agency securities	---	1,912,847	---
US Agency collateralized mortgage obligations (CMO)	---	152,726	---
US Agency mortgage backed securities (MBS)	---	1,596,387	---
Asset backed securities	---	1,134,274	---
Negotiable certificates of deposit	---	---	---
Corporate bonds	---	3,058,371	---
Money market mutual funds	---	160,779	---
Municipal bonds	---	2,525,286	---
Wisconsin Local Government Investment Pool	---	---	11,358,292
Wisconsin Investment Series Cooperative	---	---	23,964,763
Total	<u>\$ 842,525</u>	<u>\$ 10,540,670</u>	<u>\$ 35,323,055</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	\$ 1,150,831

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, 2018, 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, 2018, 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, 2018

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, 2018 for collection in 2019 are for the following:

County apportionment	\$	37,296,183
Total	\$	<u>37,296,183</u>

The above County apportionment includes the County levy of \$35,553,566 for financing 2019 operations and will be transferred in 2019 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, 2018, the County's general fund showed an investment of \$1,170,244 in delinquent tax certificates. An aging of the delinquent tax certificates follows:

<u>Year Acquired</u>		
2008	\$	2,804
2009		4,175
2010		4,014
2011		4,276
2012		4,222
2013		11,743
2014		20,823
2015		46,633
2016		136,031
2017		271,795
2018		663,728
	\$	<u>1,170,244</u>

Of the total of \$1,170,244 for delinquent tax certificates, \$190,646 was collected by the County within 60 days after December 31, 2018. The remaining unpaid balance of \$979,598 is recorded as nonspendable balance in the general fund.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018 totaled \$45,649 and consisted of cash and investments held for the following purposes:

<u>Funds</u>	<u>Amount</u>	<u>Purpose</u>
Governmental Activities		
Human Services		
COP risk reserve	\$ 9,903	Community Options Program (COP) funds to be used in the COP program.
Business-type Activities		
Samaritan Health Center		
Resident trust	35,746	Cash deposited by residents for their own use
Total	<u>\$ 45,649</u>	

5. Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, non-depreciable:				
Land	\$ 10,977,619	\$ 125,682	\$ 3,284,510	\$ 7,818,791
Construction in progress	4,326,035	701,423	4,254,682	772,776
Total capital assets	<u>15,303,654</u>	<u>827,105</u>	<u>7,539,192</u>	<u>8,591,567</u>
Non depreciable				
Capital assets, depreciable:				
Land improvements	13,856,213	291,612	4,315,746	9,832,079
Buildings	84,260,193	---	2,028,914	82,231,279
Machinery and equipment	25,213,709	6,030,190	2,070,963	29,172,936
Infrastructure	83,175,723	4,120,093	4,878,429	82,417,387
Subtotals	<u>206,505,838</u>	<u>10,441,895</u>	<u>13,294,052</u>	<u>203,653,681</u>
Less accumulated depreciation:				
Land improvements	10,106,706	274,652	2,522,517	7,858,841
Buildings	45,992,447	1,970,793	1,471,565	46,491,675
Machinery and equipment	14,137,436	2,165,321	1,968,384	14,334,373
Infrastructure	44,659,390	3,598,274	1,517,983	46,739,681
Subtotals	<u>114,895,979</u>	<u>8,009,040</u>	<u>7,480,449</u>	<u>115,424,570</u>
Total capital assets, depreciable, net	<u>91,609,859</u>	<u>2,432,855</u>	<u>5,813,603</u>	<u>88,229,111</u>
Governmental activities, capital assets, net	<u>\$ 106,913,513</u>	<u>\$ 3,259,960</u>	<u>\$ 13,352,795</u>	<u>\$ 96,820,678</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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	\$ 754,377	\$ 3,058,082	\$ 249,552	\$ 3,562,907
Construction in progress	---	44,992	---	44,992
Total capital assets non depreciable	<u>754,377</u>	<u>3,103,074</u>	<u>249,552</u>	<u>3,607,899</u>
Capital assets, depreciable:				
Land improvements	5,903,792	4,327,777	---	10,231,569
Buildings	32,587,320	2,049,554	---	34,636,874
Machinery and equipment	13,875,253	2,451,171	437,204	15,889,220
Subtotals	<u>52,366,365</u>	<u>8,828,502</u>	<u>437,204</u>	<u>60,757,663</u>
Less accumulated depreciation:				
Land improvements	3,298,993	2,839,441	---	6,138,434
Buildings	15,280,613	2,451,171	---	17,731,784
Machinery and equipment	8,629,630	2,015,478	372,883	10,272,225
Subtotals	<u>27,209,236</u>	<u>7,306,090</u>	<u>372,883</u>	<u>34,142,443</u>
Total capital assets, depreciable, net	<u>25,157,129</u>	<u>1,522,412</u>	<u>64,321</u>	<u>26,615,220</u>
Business-type activities, capital assets, net	\$ <u>25,911,506</u>	\$ <u>4,625,486</u>	\$ <u>313,873</u>	\$ <u>30,223,119</u>

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

Governmental activities

General government	\$ 1,170,366
Public safety	2,055,949
Public works	3,886,645
Health and human services	21,639
Culture and recreation	570,983
Conservation and development	4,661
Capital assets held by County's internal service fund are charged to various functions based on their usage of the assets	<u>298,797</u>
Total depreciation expense – governmental activities	\$ <u>8,009,040</u>

Business-type activities

Highway	\$ 951,322
Samaritan Health Center	537,655
Fields of Washington County	95,039
Family Park Golf Course	164,547
Parks	292,907
Total depreciation expense – business-type activities	\$ <u>2,041,470</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018 are detailed below:

	Cash Held by General Fund for Other Funds	Temporary Cash Advances
General Fund	\$ (37,167,325)	\$ 2,359,671
County Roads and Bridges Fund	11,259,016	---
Human Services Fund	446,744	---
Nonmajor Governmental Funds		
Special Revenue Funds	8,499,638	(858,733)
Capital Project Funds	5,484,118	---
Debt Service Fund	356,428	---
Enterprise Funds		
Highway	---	(764,139)
Samaritan Health Center	---	(651,387)
Fields of Washington County	533,431	---
Family Park Golf Course	96,357	---
Parks	891,663	---
Internal Service Funds	9,599,930	(85,412)
Total	<u>---</u>	<u>---</u>
Consolidation of Internal Service Funds in government-wide financial statements		
Enterprise Funds		
Highway	---	414,397
Samaritan Health Center	---	908,823
Fields of Washington County	---	83,271
Family Park Golf Course	---	51,579
Parks	---	(20,495)
Internal Service Funds	---	(1,437,575)
Total	<u>---</u>	<u>---</u>
Total Interfund Cash Advance		
Receivables/Payables (Net)		\$ 34,807,654
Elimination of governmental balances due to/from General Fund		(25,847,211)
Elimination of internal service funds balances due to/from General Fund		<u>(8,076,945)</u>
Internal Balances – Government-Wide Financial Statements		\$ <u>(883,498)</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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>
2019	\$ 85,000
2020	85,000
2021	90,000
2022	95,000
2023	100,000
2024	100,000
2025	105,000
Total	<u>\$ 660,000</u>

Transfers for the year ended December 31, 2018 were as follows:

<u>Transfer to:</u>	<u>Transfer from:</u>					<u>Enterprise Funds</u>	<u>Total</u>
	<u>General</u>	<u>Human Services</u>	<u>County Roads & Bridges</u>	<u>Nonmajor Governmental Funds</u>	<u>Enterprise Funds</u>		
General	\$ ---	\$ 2,934,555	\$ 225,000	\$ 270,449	\$ ---	\$ ---	\$ 3,430,004
Human Services	250,000	---	---	---	---	---	250,000
County Roads & Bridges	---	---	---	10,526	---	---	10,526
Nonmajor Governmental Funds	2,231,464	---	---	32,257	---	---	2,263,721
Enterprise Funds	145,550	---	---	43,218	100,000	---	288,768
	<u>\$ 2,627,014</u>	<u>\$ 2,934,555</u>	<u>\$ 225,000</u>	<u>\$ 356,450</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 6,243,019</u>
Less: Elimination of transfers between similar governmental funds							<u>(6,054,250)</u>
Transfer between governmental and business-type activities—Statement of Activities							<u>\$ 188,769</u>

Transfers totaled \$6,093,542 and were made for the following purposes:

General Fund balance appropriated for special revenue funds	\$ 958,990
General Fund balance appropriated for capital projects funds	1,533,000
General Fund balance appropriated for enterprise funds	145,550
Special revenue funds surplus amounts transferred to General Fund	3,120,298
Capital projects funds surplus amounts transferred to General Fund	4,032
Special revenue funds appropriated for General Fund	225,000
Residual balances in capital project funds transferred to General Fund	80,675
Capital projects funds reappropriated for enterprise funds	43,218
Funds transferred between enterprise funds	100,000
Special revenue funds reappropriated for capital project funds	32,256
	<u>\$ 6,243,019</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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>Unearned Revenue</u>
Governmental Activities	
Revenues collected in advance and grants received prior to meeting all eligibility Requirements	
General Fund	\$ 29,566
Special revenue funds	
Human Services	<u>51,236</u>
Subtotal – Governmental activities	<u>80,802</u>
Business-type Activities	
Revenues received prior to meeting all eligibility requirements	
Fields of Washington County	86,177
Family Park Golf Course	30,964
Parks	<u>69,207</u>
Subtotal – Business-type activities	<u>186,348</u>
Total	\$ <u>267,150</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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	\$ ---	\$ 22,070,664	\$ 22,070,664
Special revenue funds			
County Roads and Bridges	---	1,416,389	1,416,389
Human Services	---	10,159,002	10,159,002
Aging & Disability Resource Center	---	127,773	127,773
Child Support	---	268,688	268,688
Transit	---	671,798	671,798
Debt Service Fund	---	2,031,388	2,031,388
Loans receivable			
Special Revenue Funds			
Economic Development	4,504,498	---	4,504,498
Revolving Loan Program	946,155	---	946,155
Accounts and interest receivable			
General Fund	534,442	---	534,442
Special Revenue Funds			
Human Services	77,931	---	77,931
Jail Assessment	44,960	---	44,960
Subtotal – Governmental fund	<u>6,107,986</u>	<u>36,745,702</u>	<u>42,853,688</u>
Internal Service Funds			
Subsequent year tax levy receivable			
Information Services	---	255,481	255,481
Central Reproduction	---	70,000	70,000
Total Governmental Activities	<u>\$ 6,107,986</u>	<u>\$ 37,071,183</u>	<u>\$ 43,179,169</u>

The loans receivable of \$4,504,498 represents loans made to local businesses that were originally financed from allocated sales tax revenue. Repayment of principal and interest on the loan is recorded as revenue in the development loan program fund and is used to finance additional development loans.

The loans receivable of \$946,155 represents loans made to local businesses that were originally financed from economic development grants received by the County from the Wisconsin Department of Development. Repayment of principal and interest on the loan is recorded as revenue in the development loan program fund and is used to finance additional development loans.

The Central Fuel, Information Services, and Central Reproduction Funds also show deferred pension inflows of \$4,697, \$172,577, and \$24,096, respectively. These amounts are these respective funds' proportionate share of the County's proportionate share of deferred inflows related to pension benefits recorded by the Wisconsin Retirement System. Detailed information on the County's pension related liability, deferred outflows, and deferred inflows can be found in Note D. They are not included in the table above because the County has no control over them.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018:

	<u>Outstanding</u> <u>12/31/17</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u> <u>12/31/18</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental activities:					
General obligation debt					
Bonds	\$ 1,505,000	\$ ---	\$ 480,000	\$ 1,025,000	\$ 440,000
Notes	<u>570,000</u>	<u>10,000,000</u>	<u>280,000</u>	<u>10,290,000</u>	<u>1,920,000</u>
Total general obligation debt	2,075,000	10,000,000	760,000	11,315,000	2,360,000
Debt premiums	17,741	291,776	15,716	293,801	38,956
Compensated absences	2,071,477	1,827,981	1,737,698	2,161,760	1,275,187
Total governmental activities long-term obligations	\$ <u>4,164,218</u>	\$ <u>12,119,757</u>	\$ <u>2,513,414</u>	\$ <u>13,770,561</u>	\$ <u>3,674,143</u>
Business-type activities:					
General obligation debt					
Bonds	\$ 6,190,000	\$ ---	\$ 495,000	\$ 5,695,000	\$ 505,000
Total general obligation debt	6,190,000	---	495,000	5,695,000	505,000
Debt premiums	213,438	---	21,572	191,866	20,931
Compensated absences	716,140	606,966	613,428	709,678	421,702
Total business-type activities long-term obligations	\$ <u>7,119,578</u>	\$ <u>606,966</u>	\$ <u>1,130,000</u>	\$ <u>6,596,544</u>	\$ <u>947,633</u>

Total interest expense during the year on long-term debt totaled \$202,943.

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, 2018

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, 2018 totaled \$17,010,000 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 1.100% to 2.000%	\$ 1,025,000
\$5,865,000 issued 8/6/15; \$50,000 to \$650,000 due annually through 2028; interest 2.000% to 3.000%	<u>5,695,000</u>
Total bonds	<u>6,720,000</u>

Notes

\$4,930,000 issued 4/1/09; \$260,000 to \$290,000 due annually through 2019; interest 3.375% to 4.000%	290,000
\$10,000,000 issued 10/1/18; \$0 to \$1,635,000 due annually through 2028; interest 3.000% to 4.000%	<u>10,000,000</u>
Total notes	<u>10,290,000</u>
Total outstanding general obligation debt	\$ <u>17,010,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$17,010,000 on December 31, 2018 are detailed below:

Year Ended December 31	Governmental Activities		Business-type Activities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 2,360,000	\$ 285,593	\$ 505,000	\$ 142,175	\$ 2,865,000	\$ 427,768
2020	1,955,000	251,480	515,000	131,975	2,470,000	383,455
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
2024-2028	<u>2,115,000</u>	<u>247,450</u>	<u>3,055,000</u>	<u>234,825</u>	<u>5,170,000</u>	<u>482,275</u>
	\$ <u>11,315,000</u>	\$ <u>1,241,323</u>	\$ <u>5,695,000</u>	\$ <u>840,062</u>	\$ <u>17,010,000</u>	\$ <u>2,081,385</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, 2018 was \$748,071,941 as follows:

Equalized valuation of the County	\$ 15,304,223,600
Statutory limitation percentage	<u>x 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin statutes	765,211,180
Total outstanding general obligation debt applicable to debt limitation *	\$ 17,495,667
Less: Amounts available for financing general obligation debt Debt Service Fund	<u>(356,428)</u>
Net outstanding general obligation debt applicable to debt limitation	<u>17,139,239</u>
Legal margin of new debt	\$ <u>748,071,941</u>

* Includes \$485,667 in related unamortized bond premiums and discounts

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018, include the following:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Net investment in capital assets		
Land and land improvements	\$ 9,792,029	\$ 7,656,042
Buildings	35,739,604	16,905,090
Machinery and equipment	14,838,563	5,616,995
Infrastructure	35,677,706	---
Construction in progress	772,776	44,992
Less: Related long-term debt outstanding	(11,315,000)	(5,695,000)
Less: Debt premium	(293,801)	(191,866)
Add: Unspent debt proceeds	9,506,407	---
Add: Loss on advance refunding	---	317,617
Total net investment in capital assets	<u>94,718,284</u>	<u>24,653,870</u>
Restricted	8,810,773	1,790,998
Unrestricted	47,392,204	1,896,524
Total net position	<u>\$ 150,921,261</u>	<u>\$ 28,341,392</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018 include the following:

	Major Funds				Total
	General Fund	County Roads & Bridges	Human Services	Other Funds	
Fund balances:					
Nonspendable:					
Delinquent property taxes	\$ 979,598	\$ ---	\$ ---	\$ ---	\$ 979,598
Inventories	144,372	---	---	---	144,372
Prepaid items	103,985	---	---	---	103,985
Advances to other funds	660,000	---	---	---	660,000
Total nonspendable	<u>1,887,955</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,887,955</u>
Restricted for:					
Donations	66,346	---	---	---	66,346
Public works	---	9,506,407	---	---	9,506,407
Library dedicated levy	8,416	---	---	---	8,416
Client specific services	---	---	12,004	---	12,004
Land records modernization	---	---	---	837,340	837,340
Jail assessment	---	---	---	1,364,904	1,364,904
Drug forfeiture	---	---	---	3,195	3,195
DARE program	---	---	---	6,949	6,949
Debt retirement	---	---	---	356,428	356,428
Tree program	61,173	---	---	---	61,173
Economic development	---	---	---	110,883	110,883
Town bridge aids	---	96,803	---	---	96,803
Other	22,906	---	---	6,100	29,006
Total restricted	<u>158,841</u>	<u>9,603,210</u>	<u>12,004</u>	<u>2,685,799</u>	<u>12,459,854</u>
Committed to:					
Capital projects	301,220	---	---	4,666,651	4,967,871
Economic development	---	---	---	5,920,136	5,920,136
Equipment replacement	---	---	---	117,143	117,143
Human Services	---	---	202,057	---	202,057
Total committed	<u>301,220</u>	<u>---</u>	<u>202,057</u>	<u>10,703,930</u>	<u>11,207,207</u>
Assigned to:					
Damage mitigation	78,700	---	---	---	78,700
Public works	---	2,590,294	---	---	2,590,294
Transit	---	---	---	7,836	7,836
Subsequent year budget	600,000	---	---	---	600,000
Administration	47,299	---	---	---	47,299
Human Services	---	---	456,230	---	456,230
County Clerk	30,277	---	---	---	30,277
Facilities	58,505	---	---	---	58,505
Sheriff	39,207	---	---	---	39,207
Fair Park	223,982	---	---	---	223,982
Jail commissary	---	---	---	295,158	295,158
Other	88,716	---	---	---	88,716
Total assigned	<u>1,166,686</u>	<u>2,590,294</u>	<u>456,230</u>	<u>302,994</u>	<u>4,516,204</u>
Unassigned:	<u>20,327,822</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>20,327,822</u>
	\$ <u>23,842,524</u>	\$ <u>12,193,504</u>	\$ <u>670,291</u>	\$ <u>13,692,723</u>	\$ <u>50,399,042</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018

NOTE D - OTHER INFORMATION (continued)

1. Pension Plan (continued)

b. Post-Retirement Adjustments (continued)

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
2007	3.0	10
2008	6.6	---
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4

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 \$2,594,564 in contributions from the County.

Contribution rates for 2018 are:

	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2018, the County reported an asset of \$7,608,480 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. 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, 2017, the County's proportion was 0.25625385%, which was a decrease of 0.00554462% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the County recognized pension expense of \$3,404,075.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

NOTE D - OTHER INFORMATION (continued)

1. Pension Plan (continued)

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

At December 31, 2018, 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	\$ 9,666,763	\$ 4,521,792
Changes in assumptions	1,503,287	---
Net differences between projected and actual earnings on pension plan investments	---	10,457,149
Changes in proportion and differences between employer contributions and proportionate share contributions	267,285	---
Employer contributions subsequent to the measurement date	2,644,141	---
Total	\$ <u>14,081,476</u>	\$ <u>14,978,941</u>

\$2,644,141 reported as deferred outflows related to pension resulting from County's contributions subsequent to the measurement date will be recognized as a reduction of the WRS net pension liability in the year ended December 31, 2018. 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>	
2019	\$ 926,928
2020	25,098
2021	(2,558,607)
2022	(1,953,434)
2023	18,409
	\$ <u>(3,541,606)</u>

e. Actuarial Assumption

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

Actuarial Valuation Date:	December 31, 2016
Measurement Date of Net Pension Asset/Liability:	December 31, 2017
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-Retirement Adjustments:*	2.1%

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

NOTE D - OTHER INFORMATION (continued)

1. Pension Plan (continued)

e. Actuarial Assumption (continued)

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

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012-2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 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	50	8.2	5.3
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
Variable Fund Asset Class			
US Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0

*New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.*

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

NOTE D - OTHER INFORMATION (continued)

1. Pension Plan (continued)

e. Actuarial Assumption (continued)

Single Discount Rate

A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	<u>1 % Decrease to Discount Rate (6.20%)</u>	<u>Current Discount Rate (7.20%)</u>	<u>1% Increase to Discount Rate (8.20%)</u>
County's proportionate share of the net pension liability(asset)	\$ 19,685,737	\$ (7,608,480)	\$ (28,352,931)

Pension Plan Fiduciary Net Position

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

Payable to the WRS

As of December 31, 2018, the County had \$389,380 in outstanding payables for contributions to the pension plan for the year ended December 31, 2018.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2016, the following employees were covered by the benefit terms:

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

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

The County's total OPEB liability of \$581,286 was measured as of December 31, 2017, and was determined by an actuarial valuation as of December 31, 2016 which was subsequently updated as allowed by GASB Statement 75. A change in the assumed discount rate from 3.75% to 3.5% resulting in a deferred outflow of resources due to a change in assumptions.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018, the County reported deferred outflows of resources related to OPEB from the following sources:

		Deferred Outflows Of Resources
Changes in assumptions	\$	10,686

\$10,686 reported as deferred outflows related to OPEB due to a change in assumptions will be recognized in OPEB expense as follows:

<u>Year</u>		
2019	\$	971
2020		971
2021		971
2022		971
2023		971
Thereafter		<u>5,831</u>
	\$	<u>10,686</u>

For the year ended December 31, 2018, the County recognized OPEB expense of \$49,501.

c. Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2016 actuarial valuation that was subsequently rolled forward to December 31, 2017 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Discount rate	3.50%
Healthcare cost trend rates	0% for the first 2 years, then 6.5% decreasing by 0.10% per year down to 5.0%, and level thereafter
Retirees' share of benefit-related costs	100%

Mortality rates were based on the Wisconsin 2012 Mortality Table.

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

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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 12/31/17	\$ <u>550,831</u>
Changes for the year:	
Service cost	27,908
Interest	20,622
Changes of benefit terms	---
Differences between expected and actual experience	---
Changes in assumptions or other inputs	11,657
Benefit payments	<u>(29,732)</u>
Net changes	<u>30,455</u>
Balances at 12/31/18	\$ <u>581,286</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 (2.50%) or 1-percentage-point higher (4.50%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	(2.50%)	(3.50%)	(4.50%)
Total OPEB liability	\$ <u>630,321</u>	\$ <u>581,286</u>	\$ <u>536,114</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 5.5% decreasing to 4.0%) or 1-percentage-point higher (1.0%, then 7.5% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
	(-1.0% for 2 years, then 5.5% decreasing to 4.0%)	(0% for 2 years, then 6.5% decreasing to 5.0%)	(1.0% for 2 years, then 7.5% decreasing to 6.0%)
Total OPEB liability	\$ <u>515,827</u>	\$ <u>581,286</u>	\$ <u>659,683</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

3. Risk Management

The County is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County has chosen to retain a portion of these risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. There has been no significant reduction in insurance coverage during the past year. In addition, settled claims from these risks have not exceeded insurance coverage for the past three years. A description of the County's risk management programs are presented below:

Property and Liability Insurance

During 1989, the County became a member of the Wisconsin County Mutual Insurance Company (WCMIC). WCMIC was created by several governmental units within the State of Wisconsin to provide liability insurance services to its members. The County pays premiums to WCMIC for its liability insurance coverage. The actuary for WCMIC determines charges to its members for the expected losses and loss adjustment expenses on which premiums are based. Premium charges for WCMIC are recorded as expenditures or expenses in various funds of the County. A separate financial report is issued annually by WCMIC.

The County also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are also recorded as expenditures or expenses in various funds of the County.

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 \$714,000 reported in the fund at December 31, 2018, 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, 2018, the health insurance internal service fund has available \$4,973,879 for future unreported claims for health costs. Changes in the fund's claims liability amount for 2017 and 2018 follows:

		Liability		Current Year		Claims		Liability
		January 1		Claims and		Payments		December 31
		<u> </u>		<u>Estimates</u>		<u> </u>		<u> </u>
2017	\$	1,100,404	\$	5,816,229	\$	5,918,529	\$	998,104
2018		998,104		5,595,384		5,879,488		714,000

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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 \$875,112 reported in the fund at December 31, 2018, 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, 2018, the workers' compensation internal service fund has available \$1,716,233 for future unreported claims for workers' compensation awards. Changes in the fund's claims liability amount for 2017 and 2018 follows:

		<u>Liability</u>		Current Year		Claims		Liability
		January 1		Claims and		Payments		December 31
				Changes in				
				Estimates				
2017	\$	264,578	\$	363,125	\$	267,949	\$	359,754
2018		359,754		1,170,525		655,167		875,112

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 \$81,883 reported in the fund at December 31, 2018, 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, 2018, the property insurance internal service fund has available \$51,029 for future unreported claims. Changes in the fund's claims liability amount for 2016 and 2017 follows:

		<u>Liability</u>		Current Year		Claims		Liability
		January 1		Claims and		Payments		December 31
				Changes in				
				Estimates				
2017	\$	78,201	\$	165,147	\$	156,641	\$	86,707
2018		86,707		194,473		199,297		81,883

4. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. The increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1 equalized value as a result of net new construction. Under the statutes, the County may claim unused allowable levy going back as far as 2014 or 5 years, whichever is later. The actual limit for the County for the 2018 budget was 1.326%, with the entire amount being current. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

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, 2018:

<u>Projects</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
County Trunk Highway Z/NN	\$ 810,160	\$ 10,612
County Trunk Highway D	27,482	49,904
County Trunk Highway M Bridge	---	25,499
County Trunk Highway C	127,796	68,864
County Trunk Highway K	292,190	37,491
County Trunk Highway FD	55,058	63,916
County Trunk Highway W	36,396	163,570
County Trunk Highway WW	4,400	3,600
Vendor Reserve Salt	---	211,439
Highway trucks	---	935,834
Total	\$ <u>1,353,482</u>	\$ <u>1,570,729</u>

WASHINGTON COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2018

7. Upcoming Accounting Pronouncements

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

- Statement No. 83 – Certain Asset Retirement Obligations
- Statement No. 84 – Fiduciary Activities
- Statement No. 87 – Leases
- Statement No. 88 – Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89 – Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90 – Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61

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>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>
Proportion of the net pension liability (asset)	0.25625385%		0.26179847%		0.26870436%		0.27641573%
Proportionate share of the net pension liability (asset)	\$ (7,608,480)	\$	2,157,844	\$	4,366,394	\$	(6,789,527)
Covered payroll	\$ 34,803,278	\$	34,457,251	\$	34,597,446	\$	35,859,016
Plan fiduciary net position as a percentage of the total pension liability	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.

See Notes to Required Supplementary Information

WASHINGTON COUNTY, WISCONSIN

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

	<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>
Contractually required contributions	\$ 2,644,141	\$	2,596,567	\$	2,420,822	\$	2,492,827
Contributions in relation to the contractually required contributions	\$ 2,644,141	\$	2,596,567	\$	2,420,822	\$	2,492,827
Contribution deficiency (excess)	\$ ---	\$	---	\$	---	\$	---
Covered payroll	\$ 35,515,112	\$	34,803,278	\$	34,457,251	\$	34,597,446
Contributions as a percentage of covered payroll	7.45%		7.46%		7.03%		7.21%

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

See Notes to Required Supplementary Information

WASHINGTON COUNTY, WISCONSIN

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

	<u>2018</u>	<u>2017</u>
Total OPEB Liability		
Service cost	\$ 27,908	\$ 27,908
Interest	20,679	20,679
Changes of benefit terms	---	---
Differences between expected and actual experience	---	---
Changes in assumptions or other inputs	11,657	---
Benefit payments	<u>(29,732)</u>	<u>(70,508)</u>
Net change in total OPEB liability	30,512	(21,921)
Total OPEB liability - Beginning	550,831	572,752
Total OPEB liability - Ending	<u>\$ 581,343</u>	<u>\$ 550,831</u>
Covered employee payroll	\$ 25,913,839	\$ 25,913,839
Total OPEB liability as a percentage of covered-employee payroll	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

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

Note B – Retiree Health Insurance Plan

The discount rate was changed to be reflective of a 20-year AA municipal bond rate (3.50%) as of the measurement date to be compliant with GASB 75. All other assumption and methods remained unchanged from the valuation performed as of December 31, 2016.

SUPPLEMENTARY INFORMATION

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Fiduciary Funds

Fiduciary Fund

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 delinquent special assessments held for other governmental agencies.

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WASHINGTON COUNTY, WISCONSIN

**Statement of Changes in Assets and Liabilities - Fiduciary Fund
For the Year Ended December 31, 2018**

	<u>Balance</u> <u>1/1/2018</u>		<u>Additions</u>		<u>Deletions</u>		<u>Balance</u> <u>12/31/2018</u>
Assets							
Cash and investments	\$ 1,186,912	\$	697,295	\$	1,063,080	\$	821,127
Special assessments	259,542		172,443		294,709		137,276
Total assets	<u>\$ 1,446,454</u>	\$	<u>869,738</u>	\$	<u>1,357,789</u>	\$	<u>958,403</u>
Liabilities							
Agency deposits	\$ 1,186,912	\$	697,282	\$	1,063,067	\$	821,127
Special assessments	259,542		172,443		294,709		137,276
Total liabilities	<u>\$ 1,446,454</u>	\$	<u>869,725</u>	\$	<u>1,357,776</u>	\$	<u>958,403</u>

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Non-Major Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Non-Major Governmental Funds (continued)

Debt Service Fund

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

Capital Projects Funds

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

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

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

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

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

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

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

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

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

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2018

	Debt Service Fund	Special Revenue Funds	Capital Projects Funds	Total
Assets				
Receivables (net of allowances)				
Accounts	\$ ---	\$ 95,775	\$ 3,477	\$ 99,252
Due from other governments	---	1,404,911	---	1,404,911
Property taxes	2,031,388	1,068,259	---	3,099,647
Loans	---	5,450,653	---	5,450,653
Due from other funds	356,428	8,499,638	5,484,118	14,340,184
	<u>356,428</u>	<u>8,499,638</u>	<u>5,484,118</u>	<u>14,340,184</u>
Total assets	\$ 2,387,816	\$ 16,519,236	\$ 5,487,595	\$ 24,394,647
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ ---	\$ 490,629	\$ 703,801	\$ 1,194,430
Accrued liabilities	---	53,501	---	53,501
Due to other funds	---	858,733	---	858,733
Total liabilities	---	1,402,863	703,801	2,106,664
Deferred Inflows of Resources				
Property taxes levied for subsequent year	2,031,388	1,068,259	---	3,099,647
Fines	---	44,960	---	44,960
Loans	---	5,450,653	---	5,450,653
Total deferred inflows of resources	2,031,388	6,563,872	---	8,595,260
Fund Balances				
Restricted	356,428	2,329,371	---	2,685,799
Committed	---	5,920,136	4,783,794	10,703,930
Assigned	---	302,994	---	302,994
Total fund balances	356,428	8,552,501	4,783,794	13,692,723
	<u>356,428</u>	<u>8,552,501</u>	<u>4,783,794</u>	<u>13,692,723</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,387,816	\$ 16,519,236	\$ 5,487,595	\$ 24,394,647

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2018

	<u>Debt Service</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Revenues				
Taxes				
Property taxes	\$ 262,764	\$ 1,149,151	\$ ---	\$ 1,411,915
County sales tax	178,678	1,509,691	2,433,864	4,122,233
Intergovernmental	61,275	5,445,648	16,996	5,523,919
Public charges for services	234,055	948,218	---	1,182,273
Investment income	---	5,432	---	5,432
Other revenue	---	1,675,713	30,974	1,706,687
Total revenues	<u>736,772</u>	<u>10,733,853</u>	<u>2,481,834</u>	<u>13,952,459</u>
Expenditures				
Current				
Public safety	---	279,949	---	279,949
Public works	---	3,461,629	---	3,461,629
Health and human services	---	3,624,748	---	3,624,748
Conservation and development	---	1,496,878	---	1,496,878
Debt service				
Principal	760,000	---	---	760,000
Interest and fiscal charges	174,109	---	---	174,109
Capital outlay	---	322,428	3,064,724	3,387,152
Total expenditures	<u>934,109</u>	<u>9,185,632</u>	<u>3,064,724</u>	<u>13,184,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(197,337)</u>	<u>1,548,221</u>	<u>(582,890)</u>	<u>767,994</u>
Other Financing Sources (Uses)				
Debt premiums/discounts	291,776	---	---	291,776
Transfers in	---	698,464	1,565,256	2,263,720
Transfers out	---	(217,998)	(138,452)	(356,450)
Total other financing sources (uses)	<u>291,776</u>	<u>480,466</u>	<u>1,426,804</u>	<u>2,199,046</u>
Net Change in Fund Balances	94,439	2,028,687	843,914	2,967,040
Fund Balances				
Beginning of year	<u>261,989</u>	<u>6,523,814</u>	<u>3,939,880</u>	<u>10,725,683</u>
End of year	<u>\$ 356,428</u>	<u>\$ 8,552,501</u>	<u>\$ 4,783,794</u>	<u>\$ 13,692,723</u>

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2018

	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Economic Development	Revolving Loan Program	Total
Assets													
Receivables (net of allowances)													
Accounts	\$ 9,754	\$ ---	\$ ---	\$ 32,605	\$ ---	\$ ---	\$ 47,573	\$ 5,843	\$ ---	\$ ---	\$ ---	\$ ---	\$ 95,775
Due from other governments	378,125	239,393	15,021	653,697	---	---	6,520	---	---	---	112,155	---	1,404,911
Property taxes	127,773	268,688	---	671,798	---	---	---	---	---	---	---	---	1,068,259
Loans	---	---	---	---	---	---	---	---	---	---	4,504,498	946,155	5,450,653
Due from other funds	---	---	---	---	6,100	840,794	1,382,726	295,399	3,195	6,949	5,847,410	117,065	8,499,638
Total assets	\$ 515,652	\$ 508,081	\$ 15,021	\$ 1,358,100	\$ 6,100	\$ 840,794	\$ 1,436,819	\$ 301,242	\$ 3,195	\$ 6,949	\$ 10,464,063	\$ 1,063,220	\$ 16,519,236
Liabilities, Deferred Inflows of Resources, and Fund Balances													
Liabilities													
Accounts payable	\$ 58,322	\$ 1,402	\$ 8,111	\$ 340,690	\$ ---	\$ 3,454	\$ 26,955	\$ 6,084	\$ ---	\$ ---	\$ 39,429	\$ 6,182	\$ 490,629
Accrued liabilities	31,041	20,328	---	2,132	---	---	---	---	---	---	---	---	53,501
Due to other funds	298,516	217,663	6,910	335,644	---	---	---	---	---	---	---	---	858,733
Total liabilities	387,879	239,393	15,021	678,466	---	3,454	26,955	6,084	---	---	39,429	6,182	1,402,863
Deferred Inflows of Resources													
Property taxes levied in subsequent year	127,773	268,688	---	671,798	---	---	---	---	---	---	---	---	1,068,259
Fines	---	---	---	---	---	---	44,960	---	---	---	---	---	44,960
Loans	---	---	---	---	---	---	---	---	---	---	4,504,498	946,155	5,450,653
Total deferred inflows of resources	127,773	268,688	---	671,798	---	---	44,960	---	---	---	4,504,498	946,155	6,563,872
Fund Balances													
Restricted	---	---	---	---	6,100	837,340	1,364,904	---	3,195	6,949	---	110,883	2,329,371
Committed	---	---	---	---	---	---	---	---	---	---	5,920,136	---	5,920,136
Assigned	---	---	---	7,836	---	---	---	295,158	---	---	---	---	302,994
Total fund balances	---	---	---	7,836	6,100	837,340	1,364,904	295,158	3,195	6,949	5,920,136	110,883	8,552,501
Total liabilities, deferred inflows of resources, and fund balances	\$ 515,652	\$ 508,081	\$ 15,021	\$ 1,358,100	\$ 6,100	\$ 840,794	\$ 1,436,819	\$ 301,242	\$ 3,195	\$ 6,949	\$ 10,464,063	\$ 1,063,220	\$ 16,519,236

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Major Special Revenue Funds
For the Year Ended December 31, 2018

	Aging and Disability Resource Center	Child Support	Land Conservation	Transit	Wisconsin Fund Program	Land Records	Jail Assessment	Jail Commissary	Drug Forfeiture	DARE Program	Economic Development	Revolving Loan Program	Total
Revenues													
Taxes													
Property taxes	\$ 209,995	\$ 285,635	\$ ---	\$ 653,521	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 1,149,151
County sales tax	---	---	---	---	---	---	---	---	---	---	1,509,691	---	1,509,691
Intergovernmental	1,812,993	1,099,317	29,155	2,435,023	20,052	49,108	---	---	---	---	---	---	5,445,648
Public charges for services	82,717	7,322	---	692,771	---	165,408	---	---	---	---	---	---	948,218
Investment income	---	---	---	---	---	4,687	---	---	18	---	---	727	5,432
Other revenue	180,499	6,183	---	124,207	---	---	148,166	92,321	1,371	1,703	966,384	154,879	1,675,713
Total revenues	<u>2,286,204</u>	<u>1,398,457</u>	<u>29,155</u>	<u>3,905,522</u>	<u>20,052</u>	<u>219,203</u>	<u>148,166</u>	<u>92,321</u>	<u>1,389</u>	<u>1,703</u>	<u>2,476,075</u>	<u>155,606</u>	<u>10,733,853</u>
Expenditures													
Current													
Public safety	---	---	---	---	---	---	242,675	36,461	517	296	---	---	279,949
Public works	---	---	---	3,461,629	---	---	---	---	---	---	---	---	3,461,629
Health and human services	2,240,047	1,384,701	---	---	---	---	---	---	---	---	---	---	3,624,748
Conservation and development	---	---	29,155	---	20,052	127,391	---	---	---	---	1,191,940	128,340	1,496,878
Capital outlay	---	---	---	322,428	---	---	---	---	---	---	---	---	322,428
Total expenditures	<u>2,240,047</u>	<u>1,384,701</u>	<u>29,155</u>	<u>3,784,057</u>	<u>20,052</u>	<u>127,391</u>	<u>242,675</u>	<u>36,461</u>	<u>517</u>	<u>296</u>	<u>1,191,940</u>	<u>128,340</u>	<u>9,185,632</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>46,157</u>	<u>13,756</u>	<u>---</u>	<u>121,465</u>	<u>---</u>	<u>91,812</u>	<u>(94,509)</u>	<u>55,860</u>	<u>872</u>	<u>1,407</u>	<u>1,284,135</u>	<u>27,266</u>	<u>1,548,221</u>
Other Financing Sources (Uses)													
Transfers in	---	---	---	---	---	---	---	---	---	---	698,464	---	698,464
Transfers out	(46,157)	(13,756)	---	(125,829)	---	---	(32,256)	---	---	---	---	---	(217,998)
Total other financing sources (uses)	<u>(46,157)</u>	<u>(13,756)</u>	<u>---</u>	<u>(125,829)</u>	<u>---</u>	<u>---</u>	<u>(32,256)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>698,464</u>	<u>---</u>	<u>480,466</u>
Net Change in Fund Balances	<u>---</u>	<u>---</u>	<u>---</u>	<u>(4,364)</u>	<u>---</u>	<u>91,812</u>	<u>(126,765)</u>	<u>55,860</u>	<u>872</u>	<u>1,407</u>	<u>1,982,599</u>	<u>27,266</u>	<u>2,028,687</u>
Fund Balances													
Beginning of year	---	---	---	12,200	6,100	745,528	1,491,669	239,298	2,323	5,542	3,937,537	83,617	6,523,814
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 7,836</u>	<u>\$ 6,100</u>	<u>\$ 837,340</u>	<u>\$ 1,364,904</u>	<u>\$ 295,158</u>	<u>\$ 3,195</u>	<u>\$ 6,949</u>	<u>\$ 5,920,136</u>	<u>\$ 110,883</u>	<u>\$ 8,552,501</u>

WASHINGTON COUNTY, WISCONSIN

Combining Balance Sheet
 Non-Major Capital Projects Funds
 December 31, 2018

	Capital Improvements	Information Services	Sheriff's Department and Jail	UWWC	Sheriff's Radio System	Park Development	Fair Park Capital Improvements	Equipment Replacement	Total
Assets									
Receivables (net of allowance)									
Accounts	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,477	\$ ---	\$ 3,477
Due from other funds	742,968	622,421	2,912,751	81,122	640,505	320,685	46,523	117,143	5,484,118
Total assets	<u>\$ 742,968</u>	<u>\$ 622,421</u>	<u>\$ 2,912,751</u>	<u>\$ 81,122</u>	<u>\$ 640,505</u>	<u>\$ 320,685</u>	<u>\$ 50,000</u>	<u>\$ 117,143</u>	<u>\$ 5,487,595</u>
Liabilities and Fund Balances									
Resources, and Fund Balances									
Liabilities									
Accounts payable	\$ 9,972	\$ 23,718	\$ ---	\$ 16,640	\$ 640,505	\$ 12,966	\$ ---	\$ ---	\$ 703,801
Total liabilities	<u>9,972</u>	<u>23,718</u>	<u>---</u>	<u>16,640</u>	<u>640,505</u>	<u>12,966</u>	<u>---</u>	<u>---</u>	<u>703,801</u>
Fund Balances									
Committed	732,996	598,703	2,912,751	64,482	---	307,719	50,000	117,143	4,783,794
Total fund balances	<u>732,996</u>	<u>598,703</u>	<u>2,912,751</u>	<u>64,482</u>	<u>---</u>	<u>307,719</u>	<u>50,000</u>	<u>117,143</u>	<u>4,783,794</u>
Total liabilities and fund balances	<u>\$ 742,968</u>	<u>\$ 622,421</u>	<u>\$ 2,912,751</u>	<u>\$ 81,122</u>	<u>\$ 640,505</u>	<u>\$ 320,685</u>	<u>\$ 50,000</u>	<u>\$ 117,143</u>	<u>\$ 5,487,595</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Non-Major Capital Projects Funds
 For the Year Ended December 31, 2018

	<u>Capital Improvements</u>	<u>Information Services</u>	<u>Sheriff's Department and Jail</u>	<u>UWWC</u>	<u>Sheriff's Radio System</u>	<u>Park Development</u>	<u>Fair Park Capital Improvements</u>	<u>Equipment Replacement</u>	<u>Total</u>
Revenues									
Taxes									
County sales tax	\$ 343,004	\$ 1,050,000	\$ ---	\$ 60,000	\$ ---	\$ 250,000	\$ 275,000	\$ 455,860	\$ 2,433,864
Intergovernmental	16,996	---	---	---	---	---	---	---	16,996
Other revenue	---	---	---	---	---	---	6,953	24,021	30,974
Total revenues	<u>360,000</u>	<u>1,050,000</u>	<u>---</u>	<u>60,000</u>	<u>---</u>	<u>250,000</u>	<u>281,953</u>	<u>479,881</u>	<u>2,481,834</u>
Expenditures									
Capital outlay	680,458	208,369	33,415	115,405	1,070,376	170,636	438,953	347,112	3,064,724
Total expenditures	<u>680,458</u>	<u>208,369</u>	<u>33,415</u>	<u>115,405</u>	<u>1,070,376</u>	<u>170,636</u>	<u>438,953</u>	<u>347,112</u>	<u>3,064,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(320,458)</u>	<u>841,631</u>	<u>(33,415)</u>	<u>(55,405)</u>	<u>(1,070,376)</u>	<u>79,364</u>	<u>(157,000)</u>	<u>132,769</u>	<u>(582,890)</u>
Other Financing Sources (Uses)									
Transfers in	637,256	---	90,000	---	566,000	165,000	107,000	---	1,565,256
Transfers out	(94,298)	---	---	---	---	(17,053)	---	(27,101)	(138,452)
Total other financing sources (uses)	<u>542,958</u>	<u>---</u>	<u>90,000</u>	<u>---</u>	<u>566,000</u>	<u>147,947</u>	<u>107,000</u>	<u>(27,101)</u>	<u>1,426,804</u>
Net Change in Fund Balances	222,500	841,631	56,585	(55,405)	(504,376)	227,311	(50,000)	105,668	843,914
Fund Balances (Deficits)									
Beginning of year	510,496	(242,928)	2,856,166	119,887	504,376	80,408	100,000	11,475	3,939,880
End of year	<u>\$ 732,996</u>	<u>\$ 598,703</u>	<u>\$ 2,912,751</u>	<u>\$ 64,482</u>	<u>\$ ---</u>	<u>\$ 307,719</u>	<u>\$ 50,000</u>	<u>\$ 117,143</u>	<u>\$ 4,783,794</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Aging and Disability Resource Center Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 209,995	\$ 209,995	\$ 209,995	\$ ---
Intergovernmental grants	1,804,744	1,854,292	1,812,993	(41,299)
Public charges for services	88,563	88,563	82,717	(5,846)
Other revenue	188,000	188,000	180,499	(7,501)
Total revenues	<u>2,291,302</u>	<u>2,340,850</u>	<u>2,286,204</u>	<u>(54,646)</u>
Expenditures				
Current				
Health and human services	2,291,302	2,340,850	2,240,047	100,803
Total expenditures	<u>2,291,302</u>	<u>2,340,850</u>	<u>2,240,047</u>	<u>100,803</u>
Excess of Revenues Over Expenditures	<u>---</u>	<u>---</u>	<u>46,157</u>	<u>46,157</u>
Other Financing Uses				
Transfers out	---	---	(46,157)	(46,157)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(46,157)</u>	<u>(46,157)</u>
Net Change in Fund Balance	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Fund Balance				
Beginning of year	---	---	---	---
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Child Support Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 285,635	\$ 285,635	\$ 285,635	\$ ---
Intergovernmental grants	1,173,182	1,173,182	1,099,317	(73,865)
Public charges for services	9,300	9,300	7,322	(1,978)
Other revenue	6,000	6,000	6,183	183
Total revenues	<u>1,474,117</u>	<u>1,474,117</u>	<u>1,398,457</u>	<u>(75,660)</u>
Expenditures				
Current				
Health and human services	1,474,117	1,474,117	1,384,701	89,416
Total expenditures	<u>1,474,117</u>	<u>1,474,117</u>	<u>1,384,701</u>	<u>89,416</u>
Excess of Revenues Over Expenditures	<u>---</u>	<u>---</u>	<u>13,756</u>	<u>13,756</u>
Other Financing Uses				
Transfers out	---	---	(13,756)	(13,756)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(13,756)</u>	<u>(13,756)</u>
Net Change in Fund Balance	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Fund Balance				
Beginning of year	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Land Conservation Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants	\$ 21,000	\$ 30,210	\$ 29,155	\$ (1,055)
Total revenues	<u>21,000</u>	<u>30,210</u>	<u>29,155</u>	<u>(1,055)</u>
Expenditures				
Current				
Conservation and development	21,000	30,210	29,155	1,055
Total expenditures	<u>21,000</u>	<u>30,210</u>	<u>29,155</u>	<u>1,055</u>
Net Change in Fund Balance	---	---	---	---
Fund Balance				
Beginning of year	---	---	---	---
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Transit Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 653,521	\$ 653,521	\$ 653,521	\$ ---
Intergovernmental grants	2,494,061	2,542,858	2,435,023	(107,835)
Public charges for services	722,300	722,300	692,771	(29,529)
Other revenue	27	106,346	124,207	17,861
Total revenues	<u>3,869,909</u>	<u>4,025,025</u>	<u>3,905,522</u>	<u>(119,503)</u>
Expenditures				
Current				
Public works	3,645,909	3,710,385	3,461,629	248,756
Capital outlay	224,000	326,840	322,428	4,412
Total expenditures	<u>3,869,909</u>	<u>4,037,225</u>	<u>3,784,057</u>	<u>253,168</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>---</u>	<u>(12,200)</u>	<u>121,465</u>	<u>133,665</u>
Other Financing Uses				
Transfers out	---	---	(125,829)	(125,829)
Total other financing uses	<u>---</u>	<u>---</u>	<u>(125,829)</u>	<u>(125,829)</u>
Net Change in Fund Balance	<u>---</u>	<u>(12,200)</u>	<u>(4,364)</u>	<u>7,836</u>
Fund Balance				
Beginning of year	<u>12,200</u>	<u>12,200</u>	<u>12,200</u>	<u>---</u>
End of year	<u>\$ 12,200</u>	<u>\$ ---</u>	<u>\$ 7,836</u>	<u>\$ 7,836</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Wisconsin Fund Program Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants	\$ ---	\$ ---	\$ 20,052	\$ 20,052
Total revenues	<u>---</u>	<u>---</u>	<u>20,052</u>	<u>20,052</u>
Expenditures				
Current				
Conservation and development	---	---	20,052	(20,052)
Total expenditures	<u>---</u>	<u>---</u>	<u>20,052</u>	<u>(20,052)</u>
Net Change in Fund Balance	---	---	---	---
Fund Balance				
Beginning of year	6,100	6,100	6,100	---
End of year	<u>\$ 6,100</u>	<u>\$ 6,100</u>	<u>\$ 6,100</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Land Records Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental grants	\$ 41,000	\$ 41,000	\$ 49,108	\$ 8,108
Public charges for services	200,000	200,000	165,408	(34,592)
Investment income	350	350	4,687	4,337
Total revenues	<u>241,350</u>	<u>241,350</u>	<u>219,203</u>	<u>(22,147)</u>
Expenditures				
Current				
Conservation and development	<u>89,130</u>	<u>294,130</u>	<u>127,391</u>	<u>166,739</u>
Total expenditures	<u>89,130</u>	<u>294,130</u>	<u>127,391</u>	<u>166,739</u>
Net Change in Fund Balance	152,220	(52,780)	91,812	144,592
Fund Balance				
Beginning of year	<u>745,528</u>	<u>745,528</u>	<u>745,528</u>	<u>---</u>
End of year	<u>\$ 897,748</u>	<u>\$ 692,748</u>	<u>\$ 837,340</u>	<u>\$ 144,592</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Jail Assessment Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ ---	\$ ---	\$ 148,166	\$ 148,166
Total revenues	<u>---</u>	<u>---</u>	<u>148,166</u>	<u>148,166</u>
Expenditures				
Current				
Public safety	---	287,316	242,675	44,641
Total expenditures	<u>---</u>	<u>287,316</u>	<u>242,675</u>	<u>44,641</u>
Deficiency of Revenues Under Expenditures	<u>---</u>	<u>(287,316)</u>	<u>(94,509)</u>	<u>192,807</u>
Other Financing Uses				
Transfers out	---	(32,383)	(32,256)	127
Total other financing uses	<u>---</u>	<u>(32,383)</u>	<u>(32,256)</u>	<u>127</u>
Net Change in Fund Balance	---	(319,699)	(126,765)	192,934
Fund Balance				
Beginning of year	<u>1,491,669</u>	<u>1,491,669</u>	<u>1,491,669</u>	<u>---</u>
End of year	<u>\$ 1,491,669</u>	<u>\$ 1,171,970</u>	<u>\$ 1,364,904</u>	<u>\$ 192,934</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Jail Commissary Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ ---	\$ ---	\$ 92,321	\$ 92,321
Total revenues	<u>---</u>	<u>---</u>	<u>92,321</u>	<u>92,321</u>
Expenditures				
Current				
Public safety	---	---	36,461	(36,461)
Total expenditures	<u>---</u>	<u>---</u>	<u>36,461</u>	<u>(36,461)</u>
Net Change in Fund Balance	---	---	55,860	55,860
Fund Balance				
Beginning of year	<u>239,298</u>	<u>239,298</u>	<u>239,298</u>	<u>---</u>
End of year	<u>\$ 239,298</u>	<u>\$ 239,298</u>	<u>\$ 295,158</u>	<u>\$ 55,860</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Drug Forfeiture Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ ---	\$ ---	\$ 18	\$ 18
Other revenue	---	---	1,371	1,371
Total revenues	---	---	1,389	1,389
Expenditures				
Current				
Public safety	---	---	517	(517)
Total expenditures	---	---	517	(517)
Net Change in Fund Balance	---	---	872	872
Fund Balance				
Beginning of year	2,323	2,323	2,323	---
End of year	\$ 2,323	\$ 2,323	\$ 3,195	\$ 872

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
DARE Program Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ ---	\$ ---	\$ 1,703	\$ 1,703
Total revenues	<u>---</u>	<u>---</u>	<u>1,703</u>	<u>1,703</u>
Expenditures				
Current				
Public safety	---	---	296	(296)
Total expenditures	<u>---</u>	<u>---</u>	<u>296</u>	<u>(296)</u>
Net Change in Fund Balance	---	---	1,407	1,407
Fund Balance				
Beginning of year	<u>5,542</u>	<u>5,542</u>	<u>5,542</u>	<u>---</u>
End of year	<u>\$ 5,542</u>	<u>\$ 5,542</u>	<u>\$ 6,949</u>	<u>\$ 1,407</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Economic Development Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 1,397,536	\$ 1,397,536	\$ 1,509,691	\$ 112,155
Other revenue	---	---	966,384	966,384
Total revenues	<u>1,397,536</u>	<u>1,397,536</u>	<u>2,476,075</u>	<u>1,078,539</u>
Expenditures				
Current				
Conservation and development	<u>2,096,000</u>	<u>2,096,000</u>	<u>1,191,940</u>	<u>904,060</u>
Total expenditures	<u>2,096,000</u>	<u>2,096,000</u>	<u>1,191,940</u>	<u>904,060</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(698,464)</u>	<u>(698,464)</u>	<u>1,284,135</u>	<u>1,982,599</u>
Other Financing Sources				
Transfers in	<u>698,464</u>	<u>698,464</u>	<u>698,464</u>	<u>---</u>
Total other financing sources	<u>698,464</u>	<u>698,464</u>	<u>698,464</u>	<u>---</u>
Net Change in Fund Balance	---	---	1,982,599	1,982,599
Fund Balance				
Beginning of year	<u>3,937,537</u>	<u>3,937,537</u>	<u>3,937,537</u>	<u>---</u>
End of year	<u>\$ 3,937,537</u>	<u>\$ 3,937,537</u>	<u>\$ 5,920,136</u>	<u>\$ 1,982,599</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Revolving Loan Program Special Revenue Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ ---	\$ ---	\$ 727	\$ 727
Other revenue	---	---	154,879	154,879
Total revenues	---	---	155,606	155,606
Expenditures				
Current				
Conservation and development	---	---	128,340	(128,340)
Total expenditures	---	---	128,340	(128,340)
Net Change in Fund Balance	---	---	27,266	27,266
Fund Balance				
Beginning of year	83,617	83,617	83,617	---
End of year	\$ 83,617	\$ 83,617	\$ 110,883	\$ 27,266

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Debt Service Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 262,764	\$ 262,764	\$ 262,764	\$ ---
County sales tax	440,885	440,885	178,678	(262,207)
Intergovernmental grants	61,275	61,275	61,275	---
Public charges for services	14,436	14,436	234,055	219,619
Total revenues	<u>779,360</u>	<u>779,360</u>	<u>736,772</u>	<u>(42,588)</u>
Expenditures				
Debt service				
Principal	760,000	760,000	760,000	---
Interest and fiscal charges	39,360	39,360	174,109	(134,749)
Total expenditures	<u>799,360</u>	<u>799,360</u>	<u>934,109</u>	<u>(134,749)</u>
Deficiency of Revenues Under Expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>(197,337)</u>	<u>(177,337)</u>
Other Financing Sources				
Debt premiums	---	---	291,776	291,776
Total other financing sources	<u>---</u>	<u>---</u>	<u>291,776</u>	<u>291,776</u>
Net Change in Fund Balance	(20,000)	(20,000)	94,439	114,439
Fund Balance				
Beginning of year	<u>261,989</u>	<u>261,989</u>	<u>261,989</u>	<u>---</u>
End of year	<u>\$ 241,989</u>	<u>\$ 241,989</u>	<u>\$ 356,428</u>	<u>\$ 114,439</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Capital Improvements Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 343,004	\$ 343,004	\$ 343,004	\$ ---
Intergovernmental grants	16,996	16,996	16,996	---
Total revenues	<u>360,000</u>	<u>360,000</u>	<u>360,000</u>	<u>---</u>
Expenditures				
Capital outlay	610,000	1,525,286	680,458	844,828
Total expenditures	<u>610,000</u>	<u>1,525,286</u>	<u>680,458</u>	<u>844,828</u>
Deficiency of Revenues Under Expenditures	<u>(250,000)</u>	<u>(1,165,286)</u>	<u>(320,458)</u>	<u>844,828</u>
Other Financing Sources (Uses)				
Transfers in	250,000	637,383	637,256	(127)
Transfers out	---	---	(94,298)	(94,298)
Total other financing sources (uses)	<u>250,000</u>	<u>637,383</u>	<u>542,958</u>	<u>(94,425)</u>
Net Change in Fund Balance	---	(527,903)	222,500	750,403
Fund Balance (Deficit)				
Beginning of year	<u>510,496</u>	<u>510,496</u>	<u>510,496</u>	<u>---</u>
End of year	<u>\$ 510,496</u>	<u>\$ (17,407)</u>	<u>\$ 732,996</u>	<u>\$ 750,403</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Information Systems Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	\$ ---
Total revenues	<u>1,050,000</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>---</u>
Expenditures				
Capital outlay	1,050,000	807,072	208,369	598,703
Total expenditures	<u>1,050,000</u>	<u>807,072</u>	<u>208,369</u>	<u>598,703</u>
Net Change in Fund Balance	---	242,928	841,631	598,703
Fund Balance (Deficit)				
Beginning of year	<u>(242,928)</u>	<u>(242,928)</u>	<u>(242,928)</u>	<u>---</u>
End of year	<u>\$ (242,928)</u>	<u>\$ ---</u>	<u>\$ 598,703</u>	<u>\$ 598,703</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff's Department and Jail Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	\$ ---	\$ 90,000	\$ 33,415	\$ 56,585
Total expenditures	<u>---</u>	<u>90,000</u>	<u>33,415</u>	<u>56,585</u>
Deficiency of Revenues Under Expenditures	<u>---</u>	<u>(90,000)</u>	<u>(33,415)</u>	<u>56,585</u>
Other Financing Sources				
Transfers in	---	90,000	90,000	---
Total other financing sources	<u>---</u>	<u>90,000</u>	<u>90,000</u>	<u>---</u>
Net Change in Fund Balance	<u>---</u>	<u>---</u>	<u>56,585</u>	<u>56,585</u>
Fund Balance				
Beginning of year	<u>2,856,166</u>	<u>2,856,166</u>	<u>2,856,166</u>	<u>---</u>
End of year	<u>\$ 2,856,166</u>	<u>\$ 2,856,166</u>	<u>\$ 2,912,751</u>	<u>\$ 56,585</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 UWWC Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 60,000	\$ 60,000	\$ 60,000	\$ ---
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>---</u>
Expenditures				
Capital outlay	60,000	179,887	115,405	64,482
Total expenditures	<u>60,000</u>	<u>179,887</u>	<u>115,405</u>	<u>64,482</u>
Net Change in Fund Balance	---	(119,887)	(55,405)	64,482
Fund Balance				
Beginning of year	<u>119,887</u>	<u>119,887</u>	<u>119,887</u>	<u>---</u>
End of year	<u>\$ 119,887</u>	<u>\$ ---</u>	<u>\$ 64,482</u>	<u>\$ 64,482</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Sheriff's Radio System Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures				
Capital outlay	\$ ---	\$ 1,070,376	\$ 1,070,376	\$ ---
Total expenditures	<u>---</u>	<u>1,070,376</u>	<u>1,070,376</u>	<u>---</u>
Deficiency of Revenues Under Expenditures	<u>---</u>	<u>(1,070,376)</u>	<u>(1,070,376)</u>	<u>---</u>
Other Financing Sources				
Transfers in	---	566,000	566,000	---
Total other financing sources	<u>---</u>	<u>566,000</u>	<u>566,000</u>	<u>---</u>
Net Change in Fund Balance	<u>---</u>	<u>(504,376)</u>	<u>(504,376)</u>	<u>---</u>
Fund Balance				
Beginning of year	<u>504,376</u>	<u>504,376</u>	<u>504,376</u>	<u>---</u>
End of year	<u>\$ 504,376</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Park Development Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 250,000	\$ 250,000	\$ 250,000	\$ ---
Intergovernmental grants	---	66,144	---	(66,144)
Total revenues	<u>250,000</u>	<u>316,144</u>	<u>250,000</u>	<u>(66,144)</u>
Expenditures				
Capital outlay	250,000	548,531	170,636	377,895
Total expenditures	<u>250,000</u>	<u>548,531</u>	<u>170,636</u>	<u>377,895</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>---</u>	<u>(232,387)</u>	<u>79,364</u>	<u>311,751</u>
Other Financing Sources (Uses)				
Transfers in	---	165,000	165,000	---
Transfers out	---	(13,021)	(17,053)	(4,032)
Total other financing sources (uses)	<u>---</u>	<u>151,979</u>	<u>147,947</u>	<u>(4,032)</u>
Net Change in Fund Balance	<u>---</u>	<u>(80,408)</u>	<u>227,311</u>	<u>307,719</u>
Fund Balance				
Beginning of year	<u>80,408</u>	<u>80,408</u>	<u>80,408</u>	<u>---</u>
End of year	<u>\$ 80,408</u>	<u>\$ ---</u>	<u>\$ 307,719</u>	<u>\$ 307,719</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Fair Park Capital Improvements Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 275,000	\$ 275,000	\$ 275,000	\$ ---
Other revenue	---	---	6,953	6,953
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>281,953</u>	<u>6,953</u>
Expenditures				
Capital outlay	<u>275,000</u>	<u>482,000</u>	<u>438,953</u>	<u>43,047</u>
Total expenditures	<u>275,000</u>	<u>482,000</u>	<u>438,953</u>	<u>43,047</u>
Deficiency of Revenues Under Expenditures	<u>---</u>	<u>(207,000)</u>	<u>(157,000)</u>	<u>50,000</u>
Other Financing Sources				
Transfers in	<u>---</u>	<u>107,000</u>	<u>107,000</u>	<u>---</u>
Total other financing sources	<u>---</u>	<u>107,000</u>	<u>107,000</u>	<u>---</u>
Net Change in Fund Balance	<u>---</u>	<u>(100,000)</u>	<u>(50,000)</u>	<u>50,000</u>
Fund Balance				
Beginning of year	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>---</u>
End of year	<u>\$ 100,000</u>	<u>\$ ---</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Equipment Replacement Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
County sales tax	\$ 455,860	\$ 455,860	\$ 455,860	\$ ---
Other revenue	39,140	39,140	24,021	(15,119)
Total revenues	<u>495,000</u>	<u>495,000</u>	<u>479,881</u>	<u>(15,119)</u>
Expenditures				
Capital outlay	495,000	467,899	347,112	120,787
Total expenditures	<u>495,000</u>	<u>467,899</u>	<u>347,112</u>	<u>120,787</u>
Excess of Revenues Over Expenditures	<u>---</u>	<u>27,101</u>	<u>132,769</u>	<u>105,668</u>
Other Financing Uses				
Transfers out	---	(27,101)	(27,101)	---
Total other financing uses	<u>---</u>	<u>(27,101)</u>	<u>(27,101)</u>	<u>---</u>
Net Change in Fund Balance	<u>---</u>	<u>---</u>	<u>105,668</u>	<u>105,668</u>
Fund Balance				
Beginning of year	<u>11,475</u>	<u>11,475</u>	<u>11,475</u>	<u>---</u>
End of year	<u>\$ 11,475</u>	<u>\$ 11,475</u>	<u>\$ 117,143</u>	<u>\$ 105,668</u>

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Internal Service Funds

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

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

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

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

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

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

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

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WASHINGTON COUNTY, WISCONSIN

Combining Statement of Net Position
Internal Service Funds
December 31, 2018

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Systems	Central Reproduction	Total
Assets and Deferred Outflows of Resources							
Current assets							
Receivables							
Accounts	\$ ---	\$ 926	\$ 295,082	\$ 1,739	\$ ---	\$ 295	\$ 298,042
Due from other governments	---	---	29,169	---	---	1,292	30,461
Property taxes	---	---	---	---	255,481	70,000	325,481
Inventories	41,610	---	---	---	12,676	16,684	70,970
Prepaid items	---	4,019	158,000	110,248	39,143	9,807	321,217
Due from other funds	88,200	2,606,991	5,856,846	20,925	1,026,968	---	9,599,930
Total current assets	<u>129,810</u>	<u>2,611,936</u>	<u>6,339,097</u>	<u>132,912</u>	<u>1,334,268</u>	<u>98,078</u>	<u>10,646,101</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	---	---	---	2,633,631	64,019	3,039,397
Less: Accumulated depreciation	(312,136)	---	(48,564)	---	(2,373,052)	(55,658)	(2,789,410)
Total capital assets (net of accumulated depreciation)	67,191	---	399,300	---	260,579	8,361	735,431
Restricted assets							
Net pension asset	2,386	---	---	---	87,660	12,240	102,286
Total noncurrent assets	<u>69,577</u>	<u>---</u>	<u>399,300</u>	<u>---</u>	<u>348,239</u>	<u>20,601</u>	<u>837,717</u>
Total assets	<u>199,387</u>	<u>2,611,936</u>	<u>6,738,397</u>	<u>132,912</u>	<u>1,682,507</u>	<u>118,679</u>	<u>11,483,818</u>
Deferred Outflows of Resources							
Pension	4,582	---	---	---	165,253	22,659	192,494
OPEB	---	---	10,686	---	---	---	10,686
Total deferred outflows of resources	<u>4,582</u>	<u>---</u>	<u>10,686</u>	<u>---</u>	<u>165,253</u>	<u>22,659</u>	<u>203,180</u>
Total assets and deferred outflows of resources	<u>\$ 203,969</u>	<u>\$ 2,611,936</u>	<u>\$ 6,749,083</u>	<u>\$ 132,912</u>	<u>\$ 1,847,760</u>	<u>\$ 141,338</u>	<u>\$ 11,686,998</u>
Liabilities, Deferred Inflows of Resources, and Net Position							
Current liabilities							
Accounts payable	\$ 15,593	\$ 20,591	\$ 80,618	\$ ---	\$ 79,596	\$ 33,218	\$ 229,616
Claims payable	---	875,112	714,000	81,883	---	---	1,670,995
Accrued liabilities	533	---	---	---	19,208	2,424	22,165
Due to other funds	---	---	---	---	---	85,412	85,412
Compensated absences	---	---	---	---	29,313	2,213	31,526
Total current liabilities	<u>16,126</u>	<u>895,703</u>	<u>794,618</u>	<u>81,883</u>	<u>128,117</u>	<u>123,267</u>	<u>2,039,714</u>
Noncurrent liabilities							
Compensated absences	851	---	---	---	20,204	2,228	23,283
Total OPEB liability	---	---	581,286	---	---	---	581,286
Total noncurrent liabilities	<u>851</u>	<u>---</u>	<u>581,286</u>	<u>---</u>	<u>20,204</u>	<u>2,228</u>	<u>604,569</u>
Total liabilities	<u>16,977</u>	<u>895,703</u>	<u>1,375,904</u>	<u>81,883</u>	<u>148,321</u>	<u>125,495</u>	<u>2,644,283</u>
Deferred Inflows of Resources							
Property taxes levied for subsequent year	---	---	---	---	255,481	70,000	325,481
Pension	4,697	---	---	---	172,577	24,096	201,370
Total deferred inflows of resources	<u>4,697</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>428,058</u>	<u>94,096</u>	<u>526,851</u>
Net position (deficit)							
Net investment in capital assets	67,191	---	399,300	---	260,578	8,361	735,430
Restricted for							
Pension benefits	2,386	---	---	---	87,660	12,240	102,286
Unrestricted	112,718	1,716,233	4,973,879	51,029	923,143	(98,854)	7,678,148
Total net position (deficit)	<u>182,295</u>	<u>1,716,233</u>	<u>5,373,179</u>	<u>51,029</u>	<u>1,271,381</u>	<u>(78,253)</u>	<u>8,515,864</u>
Total liabilities, deferred inflows of resources, and net position (deficit)	<u>\$ 203,969</u>	<u>\$ 2,611,936</u>	<u>\$ 6,749,083</u>	<u>\$ 132,912</u>	<u>\$ 1,847,760</u>	<u>\$ 141,338</u>	<u>\$ 11,686,998</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Systems	Central Reproduction	Total
Operating Revenues							
Charges for services							
Public	\$ ---	\$ ---	\$ 11,956	\$ ---	\$ ---	\$ 9,017	\$ 20,973
Intergovernmental	---	---	128,680	---	---	---	128,680
Interdepartmental	680,399	463,728	9,537,425	607,442	2,263,582	159,984	13,712,560
Other	---	83,670	---	62,424	---	---	146,094
Total operating revenue	<u>680,399</u>	<u>547,398</u>	<u>9,678,061</u>	<u>669,866</u>	<u>2,263,582</u>	<u>169,001</u>	<u>14,008,307</u>
Operating Expenses							
Operation and maintenance	665,062	8,871	1,025,982	---	1,950,251	307,119	3,957,285
Insurance premiums, payments and claims	---	1,266,886	7,042,785	817,290	---	---	9,126,961
Depreciation	20,774	---	44,762	---	230,984	2,277	298,797
Total operating expenses	<u>685,836</u>	<u>1,275,757</u>	<u>8,113,529</u>	<u>817,290</u>	<u>2,181,235</u>	<u>309,396</u>	<u>13,383,043</u>
Operating income (loss)	<u>(5,437)</u>	<u>(728,359)</u>	<u>1,564,532</u>	<u>(147,424)</u>	<u>82,347</u>	<u>(140,395)</u>	<u>625,264</u>
Nonoperating Revenues							
Property taxes	---	---	---	---	94,318	70,000	164,318
Investment income	---	---	---	1,706	---	---	1,706
Net nonoperating revenues	<u>---</u>	<u>---</u>	<u>---</u>	<u>1,706</u>	<u>94,318</u>	<u>70,000</u>	<u>166,024</u>
Change in Net Position	(5,437)	(728,359)	1,564,532	(145,718)	176,665	(70,395)	791,288
Net Position (deficit)							
Beginning of year	187,732	2,444,592	3,808,647	196,747	1,094,716	(7,858)	7,724,576
End of year	<u>\$ 182,295</u>	<u>\$ 1,716,233</u>	<u>\$ 5,373,179</u>	<u>\$ 51,029</u>	<u>\$ 1,271,381</u>	<u>\$ (78,253)</u>	<u>\$ 8,515,864</u>

WASHINGTON COUNTY, WISCONSIN

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Central Fueling	Workers' Compensation	Health Insurance	Property Insurance	Information Systems	Central Reproduction	Total
Cash Flows from Operating Activities							
Receipts from customers and users	\$ ---	\$ 86,588	\$ 161,073	\$ 62,363	\$ ---	\$ 8,240	\$ 318,264
Receipts from interfund services provided	680,399	463,728	9,537,425	607,442	2,263,582	159,984	13,712,560
Payments to suppliers	(706,685)	(795,117)	(8,226,111)	(610,310)	(1,223,557)	(142,813)	(11,704,593)
Payments to employees	(21,527)	---	---	---	(686,900)	(111,121)	(819,548)
Net cash provided (used) by operating activities	<u>(47,813)</u>	<u>(244,801)</u>	<u>1,472,387</u>	<u>59,495</u>	<u>353,125</u>	<u>(85,710)</u>	<u>1,506,683</u>
Cash Flows from Noncapital Financing Activities							
Property taxes	---	---	---	---	94,318	70,000	164,318
Internal activity - change in cash held by General Fund	47,813	244,801	(1,472,387)	(61,201)	(271,118)	15,710	(1,496,382)
Net cash provided (used) by noncapital financing activities	<u>47,813</u>	<u>244,801</u>	<u>(1,472,387)</u>	<u>(61,201)</u>	<u>(176,800)</u>	<u>85,710</u>	<u>(1,332,064)</u>
Cash Flows from Capital and Related Financing Activities							
Acquisition of capital assets	---	---	---	---	(176,325)	---	(176,325)
Net cash used by capital and related financing activities	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(176,325)</u>	<u>---</u>	<u>(176,325)</u>
Cash Flows from Investing Activities							
Interest received	---	---	---	1,706	---	---	1,706
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)	\$ (5,437)	\$ (728,359)	\$ 1,564,532	\$ (147,424)	\$ 82,347	\$ (140,395)	\$ 625,264
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities							
Depreciation	20,774	---	44,762	---	230,984	2,277	298,797
Change in pension related assets and deferred outflows	(2,103)	---	---	---	(60,103)	(8,860)	(71,066)
Change in pension related liabilities and deferred inflows	2,115	---	---	---	69,251	10,158	81,524
Change in OPEB related deferred outflows	---	---	(10,686)	---	---	---	(10,686)
Change in OPEB related liabilities	---	---	30,455	---	---	---	30,455
Changes in assets and liabilities							
Accounts receivable	---	2,918	106,526	(61)	---	(58)	109,325
Due from governments	---	---	20,437	---	---	(719)	19,718
Inventories	(2,956)	---	---	---	(12,676)	3,230	(12,402)
Prepaid items	---	4,852	---	211,803	43,204	17,951	277,810
Accounts and claims payable	(60,558)	475,788	(283,639)	(4,823)	(2,666)	30,378	154,480
Accrued liabilities	99	---	---	---	6,423	385	6,907
Compensated absences	253	---	---	---	(3,639)	(57)	(3,443)
Net cash provided (used) by operating activities	<u>\$ (47,813)</u>	<u>\$ (244,801)</u>	<u>\$ 1,472,387</u>	<u>\$ 59,495</u>	<u>\$ 353,125</u>	<u>\$ (85,710)</u>	<u>\$ 1,506,683</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 22,930,419	\$ 22,930,419	\$ 22,930,419	\$ ---
Forest crop taxes	1,200	1,200	6,453	5,253
Payments in lieu of taxes	50,000	50,000	51,308	1,308
Sales tax retained	80	80	115	35
County sales tax	5,194,100	5,194,100	5,194,100	---
Agricultural use charge penalty	15,000	15,000	73,600	58,600
Total taxes	<u>28,190,799</u>	<u>28,190,799</u>	<u>28,255,995</u>	<u>65,196</u>
Intergovernmental				
Shared taxes	875,000	875,000	921,060	46,060
Clerk of Courts	450,971	450,971	455,318	4,347
Victim witness program	79,800	79,800	79,045	(755)
Emergency government	119,213	119,020	117,456	(1,564)
Sheriff training	28,000	28,000	43,850	15,850
Sheriff corrections	5,000	5,000	15,958	10,958
Sheriff communications	10,800	10,800	10,800	---
Special forces	35,610	35,610	58,213	22,603
Sheriff patrol	297,500	297,500	347,781	50,281
Sheriff vehicle maintenance	12,000	12,000	24,847	12,847
Veterans services	13,000	13,000	15,235	2,235
Land conservation	189,500	357,237	252,039	(105,198)
Snowmobile & ATV trails	46,960	46,960	56,220	9,260
Planning	64,251	227,858	272,760	44,902
UW Extension	---	---	110	110
Village of Jackson sewer assessment	---	---	7,796	7,796
Total intergovernmental	<u>2,227,605</u>	<u>2,558,756</u>	<u>2,678,488</u>	<u>119,732</u>
Public Charges for Services				
Register of Deeds fees	600,000	600,000	573,914	(26,086)
Real property fees	1,000	1,000	1,326	326
Real estate transfer fees	380,000	380,000	549,950	169,950
Internet records fees	3,000	3,000	6,009	3,009
Court fees and costs	185,000	185,000	171,950	(13,050)
Attorney fees	115,000	115,000	150,351	35,351
Juvenile legal fees	7,500	7,500	9,337	1,837
Guardian ad litem fees	270,000	270,000	264,868	(5,132)
Doctor fee reimbursements	30,000	30,000	28,467	(1,533)
District Attorney	22,900	22,900	31,172	8,272
Passport fees	25,000	25,000	26,340	1,340
Human resources	300	300	112	(188)
Probate fees	32,000	32,000	36,178	4,178
County Clerk fees	52,200	52,200	54,711	2,511

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues and Other Financing Sources - Budget and Actual
 General Fund (continued)
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Charges for Services (continued)				
Maps and plats	\$ 280	\$ 280	\$ 1,160	\$ 880
Medical Examiner fees	180,000	180,000	178,600	(1,400)
Sheriff fees	206,860	206,860	240,756	33,896
Special deputy revenue	30,000	30,000	45,397	15,397
Jail booking fees	39,300	39,300	31,605	(7,695)
Board of prisoners - Huber	528,100	528,100	546,239	18,139
Medical charges	20,524	20,524	20,139	(385)
Fair Park operations	5,210	5,210	3,379	(1,831)
Stewardship incentive	42,000	45,665	45,665	---
Clean sweep	30,000	30,000	30,049	49
Vending machine commission	1,500	1,500	2,380	880
Other charges	18,051	18,051	18,544	493
Total public charges for services	<u>2,825,725</u>	<u>2,829,390</u>	<u>3,068,598</u>	<u>239,208</u>
Intergovernmental Charges for Services				
Board of prisoners	885,792	885,792	636,011	(249,781)
Election reimbursement	46,236	46,236	50,798	4,562
Social security	14,000	14,000	17,800	3,800
Land conservation	---	78,698	34,761	(43,937)
Geographic information system	2,000	2,000	900	(1,100)
Total intergovernmental charges for services	<u>948,028</u>	<u>1,026,726</u>	<u>740,270</u>	<u>(286,456)</u>
Interdepartmental Charges for Services				
County Departments	<u>2,451,485</u>	<u>2,451,485</u>	<u>2,456,904</u>	<u>5,419</u>
Fines, Forfeitures and Penalties				
County ordinance forfeitures	150,000	150,000	170,622	20,622
State fines and forfeitures	263,000	263,000	298,992	35,992
Parking fines	2,000	2,000	1,720	(280)
Total fines, forfeitures and penalties	<u>415,000</u>	<u>415,000</u>	<u>471,334</u>	<u>56,334</u>
Licenses and Permits				
Sanitary permits	180,000	180,000	216,060	36,060
Nonmetallic mining fee	6,100	6,100	6,190	90
Zoning fees	35,000	35,000	38,425	3,425
ECSM fees	4,000	4,000	7,469	3,469
Waste storage fees	1,000	1,000	500	(500)
Total licenses and permits	<u>226,100</u>	<u>226,100</u>	<u>268,644</u>	<u>42,544</u>

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Revenues and Other Financing Sources - Budget and Actual
 General Fund (continued)
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Investment Income				
Clerk of courts account interest	\$ 2,500	\$ 2,500	\$ 5,634	\$ 3,134
Interest on temporary investments	370,000	370,000	910,848	540,848
Net decrease in fair value of investments	---	---	(50,377)	(50,377)
Interest on ag use charge penalty	---	---	79	79
Delinquent taxes interest	675,000	675,000	621,610	(53,390)
Total investment income	<u>1,047,500</u>	<u>1,047,500</u>	<u>1,487,794</u>	<u>440,294</u>
Other Revenue				
Rent of County property	30,429	30,429	30,429	---
Insurance recoveries	---	68,228	72,580	4,352
Donations and in kind services	---	19,055	13,824	(5,231)
Vehicle sales	---	---	1,635	1,635
Miscellaneous	642,357	645,857	1,415,334	769,477
Total other revenue	<u>672,786</u>	<u>763,569</u>	<u>1,533,802</u>	<u>770,233</u>
Total revenues	<u>39,005,028</u>	<u>39,509,325</u>	<u>40,961,829</u>	<u>1,452,504</u>
Other Financing Sources				
Transfers in				
Major governmental fund				
Human services	---	---	2,934,555	2,934,555
County roads and bridges	---	225,000	225,000	---
Non-major governmental funds				
Special revenue funds	---	---	185,742	185,742
Capital projects funds	---	---	84,707	84,707
Total other financing sources	<u>---</u>	<u>225,000</u>	<u>3,430,004</u>	<u>3,205,004</u>
Total revenues and other financing sources	<u>\$ 39,005,028</u>	<u>\$ 39,734,325</u>	<u>\$ 44,391,833</u>	<u>\$ 4,657,508</u>

WASHINGTON COUNTY, WISCONSIN

Schedule of Expenditures and Other Financing Uses - Budget and Actual
General Fund
For the Year Ended December 31, 2018

Expenditures	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government				
County board	\$ 316,324	\$ 316,324	\$ 297,505	\$ 18,819
County clerk	530,906	588,219	566,456	21,763
Purchasing	225,317	227,279	225,357	1,922
Clerk of courts	3,170,185	3,170,185	3,053,765	116,420
Maintenance				
Courthouse	1,001,095	993,456	914,078	79,378
Annex I	155,543	155,543	141,246	14,297
Annex IV	504,114	502,610	512,644	(10,034)
Finance	1,082,353	1,102,523	1,038,421	64,102
District attorney	575,527	575,527	563,824	11,703
Victim witness program	162,852	162,852	162,433	419
County attorney	606,506	617,006	575,098	41,908
Medical examiner	510,966	523,484	511,914	11,570
Treasurer	358,488	358,488	280,445	78,043
Administration	577,176	642,640	550,576	92,064
Register of deeds	407,009	407,009	360,686	46,323
Real property listed	194,006	194,006	191,988	2,018
GIS	322,853	322,853	298,512	24,341
Personnel	719,550	798,400	718,483	79,917
Tower site maintenance	6,656	6,656	5,592	1,064
UWWC maintenance	135,882	137,386	142,202	(4,816)
County engineer	123,699	123,699	122,677	1,022
Budgeting wage adjustment	350,000	246,333	---	246,333
Capital outlay	165,000	506,911	124,591	382,320
Total general government	12,202,007	12,679,389	11,358,493	1,320,896
Public Safety				
Sheriff				
Administration	1,850,528	1,840,528	1,797,067	43,461
Training	106,950	106,950	118,140	(11,190)
Education	114,936	114,936	115,275	(339)
Criminal investigation	955,425	955,425	859,510	95,915
Patrol	6,118,478	6,114,525	6,263,834	(149,309)
Vehicle maintenance	395,659	420,012	405,165	14,847
Maintenance	1,176,820	1,176,820	1,118,270	58,550
Jail	7,584,423	7,584,423	7,488,653	95,770
Radio	1,336,762	1,336,762	1,270,962	65,800
Special forces unit	597,219	597,219	584,161	13,058
Radio tower	759,972	766,592	688,306	78,286
Courthouse security	628,027	628,027	611,589	16,438
Emergency management	121,069	121,069	118,986	2,083
LEPC Committee	66,848	66,655	53,531	13,124
Clean sweep	91,000	103,146	103,033	113
Sanitation inspection	342,207	342,207	347,650	(5,443)
Capital outlay	44,165	59,165	33,640	25,525
Total public safety	22,290,488	22,334,461	21,977,772	356,689
Health and Human Services				
Public health	955,917	1,025,863	892,489	133,374
Shelter care facility	79,813	82,144	71,195	10,949
Veterans service	276,294	278,984	273,297	5,687
Veterans relief	2,095	5,388	497	4,891
Total health and human services	1,314,119	1,392,379	1,237,478	154,901

(continued)

WASHINGTON COUNTY, WISCONSIN

Schedule of Expenditures and Other Financing Uses - Budget and Actual
 General Fund (continued)
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and Recreation				
Snowmobile trails	\$ 46,960	\$ 46,960	\$ 56,220	\$ (9,260)
Agriculture agent	50,709	50,709	50,381	328
Resource agent	156,912	156,912	158,398	(1,486)
Family living grant	89,513	89,513	83,274	6,239
4-H and youth agent	254,535	254,535	218,459	36,076
Historical society	155,543	155,543	141,246	14,297
Fair Park	162,691	178,151	166,223	11,928
Culture fund	134,349	134,349	134,349	---
Library	1,642,617	1,650,674	1,642,257	8,417
Total culture and recreation	<u>2,693,829</u>	<u>2,717,346</u>	<u>2,650,807</u>	<u>66,539</u>
Conservation and Development				
SEWRPC	183,175	183,175	183,175	---
Land use and planning	312,582	523,574	453,217	70,357
DATCP	55,000	59,830	23,303	36,527
Land conservation	399,619	599,056	499,012	100,044
Producer led grant program	---	43,000	24,384	18,616
Stewardship incentive program	32,000	111,395	40,222	71,173
Zoning	151,209	151,209	146,911	4,298
Washington County Convention & Visitors Bureau	45,000	45,000	45,000	---
Total conservation and development	<u>1,178,585</u>	<u>1,716,239</u>	<u>1,415,224</u>	<u>301,015</u>
Total expenditures	<u>39,679,028</u>	<u>40,839,814</u>	<u>38,639,774</u>	<u>2,200,040</u>
Other Financing Uses				
Transfers out				
Major governmental funds				
Human services	---	250,000	250,000	---
Non-major governmental funds				
Special revenue funds	698,464	698,464	698,464	---
Capital projects funds	250,000	1,533,000	1,533,000	---
Enterprise funds				
Parks	---	145,550	145,550	---
Total other financing uses	<u>948,464</u>	<u>2,627,014</u>	<u>2,627,014</u>	<u>---</u>
Total expenditures and other financing uses	<u>\$ 40,627,492</u>	<u>\$ 43,466,828</u>	<u>\$ 41,266,788</u>	<u>\$ 2,200,040</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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental Activities										
Net investment in capital assets	\$ 94,664,321	\$ 100,191,606	\$ 104,345,162	\$ 109,576,126	\$ 105,750,059	\$ 106,159,983	\$ 106,978,663	\$ 103,857,896	\$ 104,820,772	\$ 94,718,284
Restricted	293,097	330,099	2,491,623	3,028,465	3,253,845	3,128,786	13,889,274	3,302,651	2,789,154	8,810,773
Unrestricted	<u>30,237,865</u>	<u>32,666,542</u>	<u>33,760,715</u>	<u>31,677,267</u>	<u>33,818,289</u>	<u>32,724,244</u>	<u>33,069,558</u>	<u>45,672,027</u>	<u>47,166,882</u>	<u>47,392,204</u>
Total governmental activities net position	\$ <u>125,195,283</u>	\$ <u>133,188,247</u>	\$ <u>140,597,500</u>	\$ <u>144,281,858</u>	\$ <u>142,822,193</u>	\$ <u>142,013,013</u>	\$ <u>153,937,495</u>	\$ <u>152,832,574</u>	\$ <u>154,776,808</u>	\$ <u>150,921,261</u>
Business-type Activities										
Net investment in capital assets	\$ 18,960,770	\$ 18,569,535	\$ 18,899,137	\$ 19,312,990	\$ 19,043,925	\$ 18,390,272	\$ 18,071,599	\$ 19,787,885	\$ 19,860,332	\$ 24,653,870
Restricted	---	---	---	---	---	---	3,115,884	68,312	71,680	1,790,998
Unrestricted	<u>(1,986,324)</u>	<u>(914,570)</u>	<u>(92,301)</u>	<u>736,798</u>	<u>1,647,925</u>	<u>2,596,043</u>	<u>3,219,046</u>	<u>3,880,944</u>	<u>3,074,518</u>	<u>1,896,524</u>
Total business-type activities net position	\$ <u>16,974,446</u>	\$ <u>17,654,965</u>	\$ <u>18,806,836</u>	\$ <u>20,049,788</u>	\$ <u>20,691,850</u>	\$ <u>20,986,315</u>	\$ <u>24,406,529</u>	\$ <u>23,737,141</u>	\$ <u>23,006,530</u>	\$ <u>28,341,392</u>
Primary government										
Net investment in capital assets	\$ 113,625,091	\$ 118,761,141	\$ 123,244,299	\$ 128,889,116	\$ 124,793,984	\$ 124,550,255	\$ 125,050,262	\$ 123,645,781	\$ 124,681,104	\$ 119,372,154
Restricted	293,097	330,099	2,491,623	3,028,465	3,253,845	3,128,786	17,005,158	3,370,963	2,860,834	10,601,771
Unrestricted	<u>28,251,541</u>	<u>31,751,972</u>	<u>33,668,414</u>	<u>32,414,065</u>	<u>35,466,214</u>	<u>35,320,287</u>	<u>36,288,604</u>	<u>49,552,971</u>	<u>50,241,400</u>	<u>49,288,728</u>
Total primary government net position	\$ <u>142,169,729</u>	\$ <u>150,843,212</u>	\$ <u>159,404,336</u>	\$ <u>164,331,646</u>	\$ <u>163,514,043</u>	\$ <u>162,999,328</u>	\$ <u>178,344,024</u>	\$ <u>176,569,715</u>	\$ <u>177,783,338</u>	\$ <u>179,262,653</u>

**TABLE II
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenses										
Governmental Activities:										
General government	\$ 12,668,493	\$ 11,655,192	\$ 11,740,138	\$ 12,833,024	\$ 17,228,880	\$ 16,298,176	\$ 14,338,698	\$ 13,528,751	\$ 13,525,331	\$ 15,031,575
Public safety	17,776,053	18,170,596	18,913,746	19,294,243	22,213,386	23,027,442	21,801,795	22,925,927	24,387,262	24,766,867
Public works	8,054,777	8,492,874	8,941,217	9,201,471	9,862,356	9,292,355	9,034,039	11,438,602	9,114,860	13,581,207
Health and human services	26,172,506	26,418,115	27,193,324	27,130,032	27,582,024	27,649,281	28,252,917	27,283,351	27,282,849	27,512,659
Culture and recreation	5,411,479	5,765,521	5,996,387	5,260,019	5,262,716	5,214,193	4,949,585	5,143,645	4,584,759	3,449,645
Conservation and development	1,551,048	1,619,714	1,770,316	2,036,572	1,834,899	1,973,635	2,131,293	2,178,450	2,055,037	1,826,416
Interest on long-term debt	842,727	805,241	552,729	531,736	184,536	152,354	91,412	59,457	42,738	235,584
Total government activities expense	<u>72,477,083</u>	<u>72,927,253</u>	<u>75,107,857</u>	<u>76,287,097</u>	<u>84,168,797</u>	<u>83,607,436</u>	<u>80,599,739</u>	<u>82,558,183</u>	<u>80,992,836</u>	<u>86,403,953</u>
Business-type Activities:										
Highway	7,988,895	9,189,360	10,776,604	10,044,979	9,908,431	12,407,118	9,481,230	10,490,427	10,403,651	11,545,222
Samaritan Health Center	12,082,893	11,526,696	11,703,095	11,990,153	12,071,889	11,924,557	11,629,414	12,272,650	12,378,297	12,850,973
Fields of Washington County	1,351,081	2,061,007	2,279,745	2,295,171	2,193,130	2,150,163	2,078,883	2,205,395	2,309,758	2,442,587
Family Park Golf Course	1,161,985	1,164,158	1,154,416	1,119,706	1,110,665	1,154,400	1,229,215	1,168,657	1,195,887	1,288,510
Parks	---	---	---	---	---	---	---	---	---	1,263,483
Total business-type activities expense	<u>22,584,854</u>	<u>23,941,221</u>	<u>25,913,860</u>	<u>25,450,009</u>	<u>25,284,115</u>	<u>27,636,238</u>	<u>24,418,742</u>	<u>26,137,129</u>	<u>26,287,593</u>	<u>29,390,775</u>
Total Primary Government Expense	<u>\$ 95,061,937</u>	<u>\$ 96,868,474</u>	<u>\$ 101,021,717</u>	<u>\$ 101,737,106</u>	<u>\$ 109,452,912</u>	<u>\$ 111,243,674</u>	<u>\$ 105,018,481</u>	<u>\$ 108,695,312</u>	<u>\$ 107,280,429</u>	<u>\$ 115,794,728</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General government	\$ 4,224,045	\$ 3,291,195	\$ 3,731,757	\$ 4,956,913	\$ 9,095,742	\$ 8,376,925	\$ 6,262,407	\$ 5,753,745	\$ 6,011,194	\$ 7,753,207
Public safety	1,890,051	1,881,925	2,132,628	2,118,753	2,071,087	2,157,606	2,194,228	1,945,849	2,726,098	2,017,245
Public works	627,080	776,008	767,489	785,611	756,513	931,956	1,415,317	733,461	689,280	722,440
Health and human services	3,462,605	2,236,446	2,787,242	2,015,769	1,875,043	2,210,987	2,188,277	2,162,199	1,833,875	1,872,591
Culture and recreation	257,689	478,535	236,785	28,079	114,896	132,718	165,281	173,479	259,795	11,442
Conservation and development	199,780	139,021	1,159,238	475,456	447,433	413,064	503,885	580,671	586,237	641,999
Operating Grants and Contributions										
General government	816,290	670,424	571,654	577,357	541,600	515,266	607,114	551,075	580,100	600,793
Public safety	627,554	900,956	1,617,630	908,195	739,346	635,585	716,217	876,024	620,700	870,342
Public works	5,176,210	4,329,932	5,203,776	4,209,933	4,610,727	4,795,738	4,369,514	2,367,743	2,287,131	5,485,156
Health and human services	11,528,084	13,175,194	13,155,353	12,187,859	12,402,109	13,276,689	13,131,313	13,911,911	14,591,520	16,351,377
Culture and recreation	388,262	88,315	118,104	50,220	85,093	74,976	51,708	95,189	50,257	56,330
Conservation and development	295,176	426,364	324,402	631,213	434,677	282,866	461,507	293,138	469,118	316,525
Capital Grants and Contributions										
General government	---	197,585	272,723	---	---	---	---	---	---	---
Public safety	---	115,297	7,500	7,350	43,468	---	7,442	7,442	---	8,077
Public works	3,373,553	103,490	250,069	561,398	38,853	300,383	2,054,717	2,574,641	2,175,933	230,340
Culture and recreation	3,091,106	---	---	77,859	---	---	600,000	---	---	---
Total governmental activities program revenues	<u>35,957,485</u>	<u>28,810,687</u>	<u>32,336,350</u>	<u>29,591,965</u>	<u>33,256,587</u>	<u>34,001,759</u>	<u>34,128,927</u>	<u>32,626,567</u>	<u>32,881,238</u>	<u>36,937,864</u>
Business-type activities:										
Charges for Services										
Highway	7,510,110	8,931,245	10,706,649	9,979,815	9,860,901	12,503,861	9,411,882	10,642,303	10,626,828	11,360,615
Samaritan Health Center	9,869,532	10,377,982	11,071,843	11,326,846	11,315,913	10,561,703	9,923,374	9,989,955	10,051,184	10,568,548
Fields of Washington County	1,261,648	2,257,917	2,358,327	2,245,445	2,343,531	2,410,095	2,294,731	2,273,979	2,310,054	2,322,019
Family Park Golf Course	1,088,932	1,086,113	1,021,169	1,128,371	1,128,282	1,184,125	1,596,943	1,314,179	1,382,940	1,310,228
Family Park Golf Course	---	---	---	---	---	---	---	---	---	634,729
Operating Grants and Contributions										
Samaritan Health Center	1,490,416	1,733,287	584,808	1,239,447	1,043,474	1,051,012	1,254,598	1,233,900	1,264,300	2,126,307
Total business-type activities program revenues	<u>21,220,638</u>	<u>24,386,544</u>	<u>25,742,796</u>	<u>25,919,924</u>	<u>25,692,101</u>	<u>27,710,796</u>	<u>24,481,528</u>	<u>25,454,316</u>	<u>25,635,306</u>	<u>28,322,446</u>
Total Primary Government Program Revenues	<u>\$ 57,178,123</u>	<u>\$ 53,197,231</u>	<u>\$ 58,079,146</u>	<u>\$ 55,511,889</u>	<u>\$ 58,948,688</u>	<u>\$ 61,712,555</u>	<u>\$ 58,610,455</u>	<u>\$ 58,080,883</u>	<u>\$ 58,516,544</u>	<u>\$ 65,260,310</u>

(continued on next page)

TABLE II - Continued
WASHINGTON COUNTY, WISCONSIN

Changes in Net Position
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses (from previous page)										
Governmental Activities:	\$ 72,477,083	\$ 72,927,253	\$ 75,107,857	\$ 76,287,097	\$ 84,168,797	\$ 83,607,436	\$ 80,599,739	\$ 82,558,183	\$ 80,992,836	\$ 86,403,953
Business-type Activities:	22,584,854	23,941,221	25,913,860	25,450,009	25,284,115	27,636,238	24,418,742	26,137,129	26,287,593	29,390,775
Total Primary Government Expense	\$ 95,061,937	\$ 96,868,474	\$ 101,021,717	\$ 101,737,106	\$ 109,452,912	\$ 111,243,674	\$ 105,018,481	\$ 108,695,312	\$ 107,280,429	\$ 115,794,728
Program Revenues (from previous page)										
Governmental Activities:	\$ 35,957,485	\$ 28,810,687	\$ 32,336,350	\$ 29,591,965	\$ 33,256,587	\$ 34,001,759	\$ 34,128,927	\$ 32,626,567	\$ 32,881,238	\$ 36,937,864
Business-type activities:	21,220,638	24,386,544	25,742,796	25,919,924	25,692,101	27,710,796	24,481,528	25,454,316	25,635,306	28,322,446
Total Primary Government Program Revenues	\$ 57,178,123	\$ 53,197,231	\$ 58,079,146	\$ 55,511,889	\$ 58,948,688	\$ 61,712,555	\$ 58,610,455	\$ 58,080,883	\$ 58,516,544	\$ 65,260,310
Net (Expense)/Revenue										
Governmental Activities:	\$ (36,519,598)	\$ (44,116,566)	\$ (42,771,507)	\$ (46,695,132)	\$ (50,912,210)	\$ (49,605,677)	\$ (46,470,812)	\$ (49,931,616)	\$ (48,111,598)	\$ (49,466,089)
Business-type activities:	(1,364,216)	445,323	(171,064)	469,915	407,986	74,558	62,786	(682,813)	(652,287)	(1,068,329)
Total Primary Government Net (Expense)	\$ (37,883,814)	\$ (43,671,243)	\$ (42,942,571)	\$ (46,225,217)	\$ (50,504,224)	\$ (49,531,119)	\$ (46,408,026)	\$ (50,614,429)	\$ (48,763,885)	\$ (50,534,418)
General Revenues and Other changes in Net Position										
Governmental Activities:										
Property taxes	\$ 38,553,801	\$ 39,053,738	\$ 38,984,899	\$ 38,392,768	\$ 37,383,133	\$ 36,439,008	\$ 35,426,934	\$ 35,176,933	\$ 36,380,850	\$ 36,709,394
County sales taxes	7,762,555	8,695,579	9,212,650	9,485,710	9,805,408	10,174,440	10,821,971	11,684,453	12,003,486	12,406,333
Other taxes	409,900	58,455	58,881	59,395	52,274	52,830	51,231	54,166	60,679	57,761
Grants and Contributions not restricted to specific functions	1,053,125	964,023	975,030	895,056	902,009	895,287	906,548	918,120	910,844	921,060
Interest and penalties on taxes	---	---	---	---	1,133,532	921,850	764,106	715,827	677,943	1,289,559
Unrestricted investment earnings	1,734,888	1,802,654	1,931,230	1,520,939	157,145	233,202	191,671	247,996	464,774	766,070
Gain on sale of capital assets	---	---	18,070	25,622	19,044	43,065	26,717	30,284	30,008	25,656
Transfers	---	---	(1,000,000)	---	---	(159,568)	(57,397)	---	100,000	(188,769)
Transfer - capital assets	---	---	---	---	---	---	---	---	---	(5,507,682)
Special item - transfer of infrastructure	---	---	---	---	---	---	(450,000)	---	---	(868,840)
Total Governmental Activities	49,514,269	50,574,449	50,180,760	50,379,490	49,452,545	48,600,114	47,681,781	48,827,779	50,628,584	45,610,542
Business-type Activities:										
County sales taxes	200,241	200,000	290,000	200,000	200,000	286,512	200,000	---	---	375,000
Other taxes	---	---	---	---	306	317	349	323	369	335
Unrestricted investment earnings	3,353	6,876	15,863	23,678	20,067	53,382	8,760	10,750	309	4,011
Gain (Loss) on sale of capital assets	---	28,320	17,072	25,450	13,703	---	2,317	1,269	20,998	327,394
Transfers	---	---	1,000,000	---	---	159,568	57,397	---	(100,000)	188,769
Transfer - capital assets	---	---	---	---	---	---	---	---	---	5,507,682
Special item/Extraordinary item	---	---	---	523,909	---	---	---	---	---	---
Total Business-type Activities	203,594	235,196	1,322,935	773,037	234,076	499,779	268,823	12,342	(78,324)	6,403,191
Total Primary Government	49,717,863	50,809,645	51,503,695	51,152,527	49,686,621	49,099,893	47,950,604	48,840,121	50,550,260	52,013,733
Change in Net Position										
Governmental Activities:	12,994,671	6,457,883	7,409,253	3,684,358	(1,459,665)	(1,005,563)	1,210,969	(1,103,837)	2,516,986	(3,855,547)
Business-type Activities:	(1,160,622)	680,519	1,151,871	1,242,952	642,062	574,337	331,609	(670,471)	(730,611)	5,334,862
Total Primary Government	\$ 11,834,049	\$ 7,138,402	\$ 8,561,124	\$ 4,927,310	\$ (817,603)	\$ (431,226)	\$ 1,542,578	\$ (1,774,308)	\$ 1,786,375	\$ 1,479,315

**TABLE III
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2009</u>	<u>2010</u>						
General Fund								
Reserved	\$ 3,855,513	\$ 4,665,767						
Unreserved	<u>11,898,104</u>	<u>13,382,328</u>						
Total General Fund	<u>\$ 15,753,617</u>	<u>\$ 18,048,095</u>						
All Other Governmental Funds								
Reserved	\$ 319,067	\$ 341,830						
Unreserved, reported in:								
Special Revenue Funds	8,742,002	8,892,825						
Capital Projects Funds	<u>8,243,415</u>	<u>4,685,263</u>						
Total All Other Governmental Funds	<u>\$ 17,304,484</u>	<u>\$ 13,919,918</u>						
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</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
Restricted	41,615	131,116	236,192	132,857	88,369	180,207	174,226	158,841
Committed	2,613,641	4,815,901	7,117,910	6,812,168	4,633,152	2,208,294	1,660,859	301,220
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
Unassigned	<u>11,776,023</u>	<u>12,611,845</u>	<u>12,541,932</u>	<u>11,639,299</u>	<u>10,661,416</u>	<u>12,759,151</u>	<u>15,992,310</u>	<u>20,327,822</u>
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>
All Other Governmental Funds								
Nonspendable	13,589	5,213	5,270	25,550	20,003	489	152	---
Restricted	2,436,628	2,897,349	3,017,653	2,990,376	3,242,694	3,122,444	2,614,928	12,301,013
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
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
Unassigned	<u>(30)</u>	<u>(15,350)</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>(242,928)</u>	<u>---</u>
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>
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>

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

**TABLE IV
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues										
Taxes	\$ 46,670,209	\$ 47,647,772	\$ 47,933,466	\$ 47,868,113	\$ 47,190,910	\$ 46,019,303	\$ 46,269,562	\$ 46,881,441	\$ 48,430,541	\$ 49,082,885
Intergovernmental Revenues	20,962,681	21,185,856	22,826,323	20,092,219	19,746,008	19,883,496	20,543,687	21,805,989	21,736,696	24,822,136
Charges for Services	9,707,513	10,100,754	10,214,195	9,187,857	9,025,519	8,933,719	9,059,198	8,812,912	9,192,430	8,179,754
Fines, Forfeits, & Penalties	531,311	662,512	665,783	603,024	544,617	511,174	477,216	524,812	614,627	581,746
Licenses & Permits	150,077	270,107	257,663	295,318	309,935	300,190	320,881	327,297	241,719	268,644
Investment Income	1,591,731	1,469,645	2,023,122	1,445,382	1,430,021	1,085,567	1,199,980	921,736	1,095,465	1,547,942
Other Revenues	<u>3,070,287</u>	<u>2,025,093</u>	<u>2,223,157</u>	<u>1,711,393</u>	<u>1,881,770</u>	<u>2,297,806</u>	<u>2,812,126</u>	<u>3,478,986</u>	<u>3,094,026</u>	<u>3,967,109</u>
Total Revenues	<u>82,683,809</u>	<u>83,361,739</u>	<u>86,143,709</u>	<u>81,203,306</u>	<u>80,128,780</u>	<u>79,031,255</u>	<u>80,682,650</u>	<u>82,753,173</u>	<u>84,405,504</u>	<u>88,450,216</u>
Expenditures										
General Government	13,269,452	13,497,296	12,230,881	11,906,100	10,482,832	11,062,969	11,010,280	11,084,035	10,879,545	11,233,902
Public Safety	18,730,179	19,278,076	19,902,796	19,067,149	20,170,483	20,931,908	19,823,125	20,426,419	22,135,371	22,224,081
Public Works	7,868,713	9,238,268	10,727,886	10,887,355	10,042,015	12,888,204	9,113,478	9,794,096	9,583,504	10,696,985
Health & Human Services	26,535,860	27,075,649	27,698,968	26,945,744	26,894,495	27,640,952	27,818,908	27,359,507	27,017,290	27,587,502
Culture & Recreation	5,046,324	5,293,334	4,978,552	4,212,628	4,378,568	4,207,461	4,081,390	3,950,133	3,525,548	2,650,807
Conservation & Development	2,053,363	1,877,579	1,772,017	2,561,472	3,178,184	4,100,582	3,162,112	2,728,453	4,561,523	2,912,102
Capital Projects	3,511,634	4,900,939	2,524,412	4,121,384	1,826,588	1,144,639	2,109,767	3,081,931	5,030,903	3,553,048
Debt Service										
Principal	2,988,005	2,671,833	2,832,900	2,545,719	2,025,770	1,120,000	2,205,000	700,000	725,000	760,000
Interest	812,449	708,853	552,724	531,736	221,482	170,091	118,838	73,931	57,501	174,109
Debt Issuance Costs	<u>24,000</u>	<u>---</u>	<u>---</u>	<u>70,950</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>	<u>---</u>
Total Expenditures	<u>80,839,979</u>	<u>84,541,827</u>	<u>83,221,136</u>	<u>82,850,237</u>	<u>79,220,417</u>	<u>83,266,806</u>	<u>79,442,898</u>	<u>79,198,505</u>	<u>83,516,185</u>	<u>81,792,536</u>
Excess of Revenues Over/(Under) Expenditures	1,843,830	(1,180,088)	2,922,573	(1,646,931)	908,363	(4,235,551)	1,239,752	3,554,668	889,319	6,657,680
Other Financing Sources/(Uses)										
Long-term debt issues	3,670,252	---	---	3,290,000	---	---	---	---	---	10,000,000
Payment to bond escrow	(1,215,754)	---	---	(3,150,000)	---	---	---	---	---	---
Debt premium	69,502	---	---	13,112	---	---	---	---	---	291,776
Transfers In	9,305,951	1,641,677	1,986,064	3,594,277	733,557	2,398,260	4,513,287	4,615,526	2,709,347	5,954,250
Transfers Out	<u>(9,305,951)</u>	<u>(1,551,677)</u>	<u>(3,340,611)</u>	<u>(3,614,291)</u>	<u>(733,557)</u>	<u>(2,437,931)</u>	<u>(4,570,684)</u>	<u>(4,615,526)</u>	<u>(2,609,347)</u>	<u>(6,143,019)</u>
Total Other Financing Sources/(Uses)	<u>2,524,000</u>	<u>90,000</u>	<u>(1,354,547)</u>	<u>133,098</u>	<u>---</u>	<u>(39,671)</u>	<u>(57,397)</u>	<u>---</u>	<u>100,000</u>	<u>10,103,007</u>
Special items										
Transfer of infrastructure	---	---	---	---	---	---	(450,000)	---	---	(868,840)
Net Change in Fund Balances	<u>\$ 4,367,830</u>	<u>\$ (1,090,088)</u>	<u>\$ 1,568,026</u>	<u>\$ (1,513,833)</u>	<u>\$ 908,363</u>	<u>\$ (4,275,222)</u>	<u>\$ 732,355</u>	<u>\$ 3,554,668</u>	<u>\$ 989,319</u>	<u>\$ 15,891,847</u>
Debt Service as a percentage of Noncapital Expenditures										
	5.1%	4.4%	4.5%	4.2%	3.0%	1.7%	3.2%	1.1%	1.0%	1.2%

(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**

Fiscal Year	Residential Property (1)	Commercial Property (1)	Industrial Property (1)	Agricultural Property (1)	Total Taxable Assessed Value (1)	Total Direct Tax Rate (per 1,000)
2009	\$ 11,018,317	\$ 1,957,449	\$ 406,748	\$ 301,753	\$ 13,684,267	2.7102
2010	11,107,323	1,950,537	423,888	302,266	13,784,014	2.7765
2011	10,893,715	1,933,835	424,847	304,621	13,557,018	2.8577
2012	10,836,845	1,986,572	443,666	303,197	13,570,280	2.8569
2013	10,758,874	2,004,464	450,846	301,191	13,515,375	2.8790
2014	10,436,201	1,958,573	439,595	300,921	13,135,289	2.8632
2015	10,537,110	2,001,011	464,148	300,914	13,303,183	2.6920
2016	10,736,945	2,029,152	465,750	301,810	13,533,656	2.6019
2017	11,002,690	2,093,449	473,324	305,834	13,875,297	2.5776
2018	11,458,202	2,239,753	474,873	306,587	14,479,416	2.4901

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

**TABLE VI
WASHINGTON COUNTY, WISCONSIN**

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

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

(1) Tax Year 2018 supports the budget for fiscal year 2019.

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

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

2009 - \$602,803,750	2012 - \$573,118,650	2015 - \$479,056,200	2018 - \$446,896,400
2010 - \$599,381,050	2013 - \$463,028,000	2016 - \$366,789,900	
2011 - \$601,865,150	2014 - \$433,743,500	2017 - \$421,597,100	

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

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

	2009 Tax Rate for Year 2010	2010 Tax Rate for Year 2011	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
Direct Tax Rates										
County (3)										
Debt service	\$ 0.17	\$ 0.14	\$ 0.14	\$ 0.14	\$ 0.06	\$ 0.02	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.14
Non-debt service	2.73	2.85	2.85	2.87	2.94	2.80	2.71	2.69	2.59	2.37
Total direct rate	\$ 2.90	\$ 2.98	\$ 2.98	\$ 3.01	\$ 3.00	\$ 2.82	\$ 2.73	\$ 2.70	\$ 2.61	\$ 2.51
Overlapping Tax Rates										
Cities										
Hartford *	17.55-18.60	17.26-18.81	16.93-18.52	16.60-17.73	16.55-17.35	16.47-18.67	16.10-18.21	16.93-18.04	16.67-17.61	15.89-16.88
West Bend *	20.07	20.32	20.52	20.37	21.06	19.27	19.27	19.42	19.23	17.39
Villages										
Germantown *	17.62	18.11	17.88	17.52	16.67	16.92	16.75	16.27	16.38	17.40
Jackson *	17.81-19.12	18.70-19.41	18.71-19.27	18.45-19.26	21.16-21.81	19.51-19.84	19.81-20.81	20.22-20.31	18.39-18.65	18.36-20.38
Kewaskum *	20.96	17.59	17.18	17.91	18.71	17.19	17.33	17.51	17.66	18.06
Newburg	16.34	16.33	16.33	16.04	16.86	16.76	16.90	17.12	16.99	17.73
Richfield	13.22-15.96	13.22-16.37	13.86-16.53	13.83-15.25	13.89-14.52	12.49-13.68	12.68-13.52	12.19-13.88	11.06-13.11	12.21-14.35
Slinger *	17.30	18.27	17.96	17.96	18.07	17.88	18.08	17.50	15.78	15.16
Towns										
Addison	12.67-17.23	12.99-16.97	12.73-16.59	12.72-16.83	13.49-16.94	12.10-15.90	12.70-16.61	12.74-16.72	12.28-16.39	12.32-16.44
Barton	12.75-14.18	13.39-14.76	13.54-14.94	13.64-15.07	13.09-14.43	11.55-12.86	11.87-13.38	12.25-13.79	11.75-13.24	12.11-13.62
Erin	13.49-15.51	13.62-15.95	13.93-16.52	13.36-14.92	13.20-14.23	12.28-13.46	12.16-13.45	11.55-13.02	10.86-12.68	11.72-12.14
Farmington	12.44-12.67	12.56-12.73	12.64-12.97	12.91-13.18	12.80-13.07	11.45-11.72	10.84-11.12	11.28-11.56	11.56-11.82	11.50-11.77
Germantown	14.87	15.24	15.06	14.87	14.13	13.70	13.79	13.94	14.21	14.97
Hartford	13.00-15.76	13.45-16.94	12.90-14.72	12.35-13.49	12.00-13.53	12.32-13.82	12.08-13.52	12.19-13.32	12.00-13.90	12.04-14.25
Jackson	13.41-16.55	13.95-16.47	14.14-16.34	13.56-15.73	14.10-15.56	12.73-14.62	13.18-14.88	13.53-15.12	12.91-14.61	12.80-14.97
Kewaskum	13.39	13.90	13.56	14.44	14.41	13.54	13.46	13.30	12.94	12.89
Polk	10.69-13.23	11.79-14.06	11.31-13.32	11.00-12.98	11.23-12.44	10.88-12.27	11.57-12.51	11.29-12.04	11.14-12.53	11.16-13.19
Trenton	12.23-13.34	12.93-14.03	12.75-13.84	12.45-13.53	12.18-13.24	12.74-13.97	12.78-14.21	12.89-14.32	12.21-13.56	12.35-13.69
Wayne	13.21-13.43	13.57-13.94	13.36-14.18	13.09-13.85	13.08-13.90	12.58-12.60	12.35-13.61	12.72-14.59	12.91-14.14	12.78-14.38
West Bend	11.46-13.09	12.50-13.77	12.56-13.46	13.91-15.49	12.80-14.13	12.08-13.13	12.06-12.97	12.05-12.83	11.81-12.78	11.84-12.81

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 2018.

**TABLE VII
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2018</u>			<u>2009</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	\$ 65,893,650	1	0.431%	\$ 73,151,500	1	0.519%
Froedtert Health Inc	31,363,800	2	0.205%	---		0.000%
Sentinel Germantown LLC	25,769,800	3	0.168%	---		0.000%
The Covenant Communities Inc	22,825,400	4	0.149%	27,741,700	3	0.197%
Meijers Stores Limited Partnership	22,133,700	5	0.145%			0.000%
Cabala's Retail Inc	20,504,300	6	0.134%	30,864,400	2	0.219%
Sysco	19,945,300	7	0.130%	16,827,100	10	0.119%
Menard Inc	19,828,900	8	0.130%	23,139,400	4	0.164%
Aurora Medical Group	18,721,783	9	0.122%	21,674,400	5	0.154%
Airgas Safety Inc	18,574,200	10	0.121%			0.000%
Meridian Germantown LLC	---	-	0.000%	19,284,300	6	0.137%
Paradise Development Group LLC	---	-	0.000%	18,597,600	7	0.132%
Gehl Company	---	-	0.000%	18,415,100	8	0.131%
Wal-Mart Stores East LP (Hartford)	---	-	0.000%	17,770,900	9	0.126%
Total	<u>\$ 265,560,833</u>		<u>1.735%</u>	<u>\$ 267,466,400</u>		<u>1.899%</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
2009	\$ 232,315,891	\$ 228,187,743	98.22%	\$ 4,123,973	\$ 232,311,716	100.00%	\$ 4,175	0.00%
2010	245,148,681	240,295,867	98.02%	4,848,800	245,144,667	100.00%	4,014	0.00%
2011	251,862,371	247,386,678	98.22%	4,471,417	251,858,095	100.00%	4,276	0.00%
2012	247,073,830	243,192,834	98.43%	3,876,774	247,069,608	100.00%	4,222	0.00%
2013	245,487,997	242,195,883	98.66%	3,280,371	245,476,254	100.00%	11,743	0.00%
2014	243,206,941	240,393,038	98.84%	2,793,080	243,186,118	99.99%	20,823	0.01%
2015	228,404,709	226,318,375	99.09%	2,039,701	228,358,076	99.98%	46,633	0.02%
2016	232,795,292	230,561,718	99.04%	2,097,543	232,659,261	99.94%	136,031	0.06%
2017	235,251,369	233,228,785	99.14%	1,750,789	234,979,574	99.88%	271,795	0.12%
2018	237,999,396	236,330,659	99.30%	1,005,009	237,335,668	99.72%	663,728	0.28%

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	
2009	\$ 8,479,291	\$ 8,350,386	\$ 16,829,677	\$ 14,086,775,600	0.12%	131,066	\$ 128.41	
2010	7,282,071	6,868,581	14,150,652	13,661,442,400	0.10%	131,343	107.74	
2011	6,066,650	5,242,527	11,309,177	13,469,321,100	0.08%	132,206	85.54	
2012	4,571,628	4,335,854	8,907,482	12,990,905,200	0.07%	132,482	67.24	
2013	3,228,278	3,643,254	6,871,532	12,619,779,200	0.05%	132,612	51.82	
2014	2,823,679	2,920,655	5,744,334	12,983,825,900	0.04%	133,071	43.17	
2015	2,407,970	1,128,055	3,536,025	13,367,424,000	0.03%	133,486	26.49	
2016	1,966,427	860,456	2,826,883	13,843,873,200	0.02%	134,137	21.07	
2017	1,509,885	582,856	2,092,741	14,614,348,100	0.01%	134,630	15.54	
2018	1,028,342	10,580,459	11,608,801	15,304,223,600	0.08%	135,970	85.38	

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)
2009	\$ 14,053,435	\$ 1,282,191	\$ 15,335,626	\$ 32,165,303	0.23%	0.57%	\$ 245.41
2010	13,174,402	876,466	14,050,868	28,201,520	0.21%	0.51%	214.72
2011	12,278,570	443,607	12,722,177	24,031,354	0.18%	0.43%	181.77
2012	11,336,973	---	11,336,973	20,244,455	0.16%	0.34%	152.81
2013	10,357,074	---	10,357,074	17,228,606	0.14%	0.27%	129.92
2014	9,586,418	---	9,586,418	15,330,752	0.12%	0.24%	115.21
2015	9,301,913	---	9,301,913	12,837,938	0.10%	0.20%	96.17
2016	6,903,221	---	6,903,221	9,730,104	0.07%	0.14%	72.54
2017	6,403,439	---	6,403,439	8,496,180	0.06%	0.12%	63.11
2018	5,886,866	---	5,886,866	17,495,667	0.11%	0.24%	128.67

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Equalized Value of Real and Personal Property	\$ 14,086,775,600	\$ 13,661,442,400	\$ 13,469,321,100	\$ 12,990,905,200	\$ 12,619,779,200	\$ 12,983,825,900	\$ 13,367,424,000	\$ 13,843,873,200	\$ 14,614,348,100	\$ 15,304,223,600
General Obligation Debt Limit	704,338,780	683,072,120	673,466,055	649,545,260	630,988,960	649,191,295	668,371,200	692,193,660	730,717,405	765,211,180
Five (5) Percent of Equalized Valuation per Section 67.03 of the Wisconsin Statutes										
Amount of Debt Applicable to Debt Limitation:										
General Obligation Bonds	22,532,726	20,456,473	18,345,220	15,908,601	13,585,352	12,410,097	11,709,883	8,869,648	7,913,324	6,915,208
General Obligation Notes	9,632,577	7,745,047	5,686,134	4,335,854	3,643,254	2,920,655	1,128,055	860,456	582,856	10,580,459
Total General Obligation Debt	32,165,303	28,201,520	24,031,354	20,244,455	17,228,606	15,330,752	12,837,938	9,730,104	8,496,180	17,495,667
Less: Amount Available for Financing GO Debt	293,097	330,099	241,452	348,066	351,985	326,690	324,209	289,008	261,989	356,428
Net O/S GO Debt Applicable to Debt Limitation	31,872,206	27,871,421	23,789,902	19,896,389	16,876,621	15,004,062	12,513,729	9,441,096	8,234,191	17,139,239
Legal margin for New Debt	\$ 672,466,574	\$ 655,200,699	\$ 649,676,153	\$ 629,648,871	\$ 614,112,339	\$ 634,187,233	\$ 655,857,471	\$ 682,752,564	\$ 722,483,214	\$ 748,071,941
Total net debt applicable to the limit as a percentage of debt limit	4.53%	4.08%	3.53%	3.06%	2.67%	2.31%	1.87%	1.36%	1.13%	2.24%

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, 2018**

	<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>11,608,801</u>
Overlapping Debt:				
Milwaukee Area Technical College	1	\$ 103,545,000	4.61%	4,773,425
Moraine Park Technical College	1	<u>26,820,000</u>	42.23%	<u>11,326,086</u>
Total Overlapping Debt	2	<u>130,365,000</u>	12.35%	<u>16,099,511</u>
Underlying Debt:				
Cities	2	75,957,207	Varies	74,861,115
Villages	6	45,914,484	100%	45,914,484
Towns	12	753,496	100%	753,496
School Districts	12	255,234,455	Varies	218,635,076
Sanitary Districts	10	<u>65,833</u>	Varies	<u>65,833</u>
Total Underlying Debt	42	<u>\$ 377,925,475</u>	Varies	<u>340,230,004</u>
Total Direct General Obligation, Overlapping and Underlying Debt				\$ <u>367,938,316</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>
2009	131,066	\$ 5,580,135	\$ 42,575	8.48%	20,074
2010	131,343	5,638,424	42,929	8.32%	20,215
2011	132,206	5,970,291	45,159	7.47%	20,173
2012	132,482	6,364,965	48,044	6.90%	20,036
2013	132,612	6,392,164	48,202	6.70%	20,111
2014	133,071	6,582,091	49,463	5.46%	20,090
2015	133,486	6,822,469	51,110	4.62%	20,058
2016	134,137	6,981,965	52,051	3.56%	19,912
2017	134,630	7,372,339	54,760	3.27%	19,723
2018	135,970	*	*	3.00%	19,676

* This statistic has not yet been compiled for 2018.

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	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
West Bend Mutual Insurance Co.	1,268	1	1.65%	529	6	0.78%
Walmart - Hartford, Germantown & West Bend (2)	1,230	2	1.60%	-		0.00%
SigniCast LLC	850	3	1.10%	-		0.00%
West Bend Joint School District	821	4	1.06%	506	8	0.75%
Washington County (1)	818	5	1.07%	935	2	1.38%
Froedert -St. Joseph's Hospital (fna Synergy)	766	6	1.00%	688	4	1.02%
Broan NuTone Group	725	7	0.94%	825	3	1.22%
Aurora Healthcare (Medical and Health Center)	692	8	0.90%	-		0.00%
MGS Manufacturing	600	9	0.78%	-		0.00%
Serigraph Inc	580	10	0.75%	1,050	1	1.55%
City of West Bend	-		0.00%	513	7	0.76%
Benevolent Corp. Cedar Campus	-		0.00%	680	5	1.00%
Germantown School District	-		0.00%	505	9	0.75%
Regal Ware, Inc (fna - The West Bend Co.)	-		0.00%	500	10	0.74%
Sysco Food Services	-		0.00%	500	10	0.74%
Total	8,350		10.85%	7,231		10.68%
Total County Employment			76,954			67,735

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

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

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

Data Source:

-Largest Employers: Obtained from Robert W. Baird.

**TABLE XIV
WASHINGTON COUNTY, WISCONSIN**

**Various Statistics
Ten Year Trend**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
County Employees										
General Government	247	244	240	231	244	248	249	258	259	270
Health Care/Human Services	371	375	377	363	372	366	344	326	306	295
Highway	50	49	48	48	49	48	47	57	57	56
Law Enforcement	204	213	208	202	200	201	195	198	202	197
Total	872	881	873	844	865	863	835	839	824	818
Miles of Roads & Streets										
State	187	185	185	185	185	185	185	185	185	185
County	186	186	186	186	186	186	186	186	186	186
Local	1,158	1,161	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
Total	1,531	1,532	1,534	1,534	1,534	1,534	1,534	1,534	1,534	1,534
Acres of Industrial Lands										
Farming Acres	118,586	118,742	118,621	118,685	118,825	118,848	117,798	117,658	117,508	117,055
Number of Farms	831	831	831	712	712	712	712	712	712	712
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	95	99	98	95	92	102	93	95	97	104
# of Local Police Departments	8	8	8	8	8	8	8	8	8	8
# of Local Sworn Officers	150	148	144	143	145	150	146	148	158	167
# 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	13	13	12	12	12
Acres of Parks	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,258	1,258	1,258
Golf Courses	1	1	1	1	1	1	1	1	1	1
Miles of Snowmobile Trails	185	185	185	185	185	185	185	185	185	185
Non-County Operated:										
Number of Parks	158	159	159	159	159	159	160	160	160	166
Acres of Parks	3,602	3,603	3,603	3,603	3,603	3,717	3,743	3,743	3,743	4,690
Golf Courses	12	12	11	11	11	11	11	11	11	10
Acres of Public Hunting/Fishing	14,104	14,234	14,346	14,635	17,475	17,947	17,947	17,947	17,947	17,446
Schools										
Elementary	41	45	43	44	44	43	43	45	45	43
Junior High	6	6	6	6	6	6	6	5	5	6
Senior High	10	10	11	11	12	13	13	11	11	11
Higher Education	2	2	2	2	2	2	2	2	2	2
Total	59	63	62	63	64	64	64	63	63	62
Number of Students										
Public	20,047	20,215	20,173	20,036	20,111	20,090	20,058	19,912	19,723	19,676
Private	3,371	3,991	3,821	3,672	3,265	3,412	3,523	3,434	3,272	3,391
Total	23,418	24,206	23,994	23,708	23,376	23,502	23,581	23,346	22,995	23,067
Utilities (non-County Operated)										
Number of Water facilities	7	7	7	7	7	7	7	7	7	7
Number of Sanitary Sewer facilities	7	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	27

Data Sources:

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

**TABLE XV
WASHINGTON COUNTY, WISCONSIN**

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Police										
Calls for Service from the Public (1)	39,705	41,304	36,069	38,307	42,859	47,034	46,875	47,481	49,095	46,893
Total Citations Issued	11,020	11,036	10,366	10,214	10,805	8,826	8,873	8,538	7,845	7,319
Prisoner Admissions	4,820	4,922	4,832	4,918	4,730	4,572	4,537	4,559	4,839	4,470
Average Daily Jail Population	227	223	233	245	262	253	250	223	239	245
Courts										
Case Filings in Circuit Court	16,821	16,122	15,167	14,812	12,806	12,132	11,643	11,948	13,130	13,977
Jury Trials Scheduled (5)	106	104	136	101	103	0	0	0	0	0
Jury Trials Held	42	40	47	35	34	24	16	25	32	21
Family Court Commissioner Hearings Held (4)	3,219	3,130	3,145	3,318	3,042	3,231	3,221	3,560	2,736	2,563
Number of Mediation Cases Closed	231	259	269	261	234	238	227	211	166	222
Library										
Card Holders	100,186	115,419	119,156	120,985	124,167	123,890	126,321	105,634	89,892	85,909
Circulation	1,259,408	1,299,627	1,326,473	1,312,318	1,258,051	1,199,186	1,108,608	1,058,181	1,062,156	1,103,626
Highway										
Culverts replaced	2	0	6	6	23	28	16	17	18	15
Traffic Control signs replaced	684	755	677	663	732	600	603	502	355	523
Miles of roadway resurfaced	0	1.1	3.8	8.6	11.9	11.2	2.14	12.79	2.32	2.8
Transit										
WCCE Passenger Trips	106,458	111,703	127,551	127,535	116,067	110,339	102,205	91,901	80,858	78,557
Miles driven for WCCE	468,576	481,585	488,762	474,253	475,447	466,000	477,993	430,867	420,273	415,405
Shared Ride Taxi Passenger Trips	90,051	93,978	99,587	92,941	94,457	95,536	94,358	91,620	90,739	91,797
Miles driven for Shared Ride Taxi	1,252,709	1,298,481	1,342,403	1,258,903	1,290,247	1,303,123	1,304,469	1,287,781	1,265,113	1,230,547
Aging and Disability Resource Center										
Home Delivered meals served	49,385	49,922	50,842	52,236	57,150	59,296	58,804	58,650	51,557	52,618
Congregate meals served (at meal sites)	23,092	21,713	21,635	23,129	25,127	27,453	26,102	24,440	24,545	27,068
Health										
Reportable Disease Investigations	996	628	566	812	704	648	613	605	838	1,241
Average WIC participants per month (Individuals)	1,555	1,510	1,384	1,289	1,162	1,106	985	1,034	1,545	1,472
Value of free vaccines distributed locally (\$) (3)	154,663	198,477	114,175	80,131	24,617	25,128	21,533	12,022	13,844	17,280
Human Services										
Persons receiving residential services (2)	156	129	163	167	170	146	87	75	123	85
Persons receiving supported employment services (2)	54	45	44	56	62	55	87	53	3	81
Outpatient Services-number of Intakes	768	783	748	774	808	789	437	652	863	647
Calls responded to by Mobile Crisis Intervention services	16,252	16,658	17,036	13,128	14,790	17,514	12,298	19,057	17,995	18,007
Child Abuse and Neglect Referrals	446	588	693	934	762	942	894	751	809	885
Youth Treatment Center total placements	94	98	110	114	94	127	161	72	77	66
Avg monthly households receiving food share	2,845	3,132	4,390	4,329	4,377	4,196	3,978	3,532	3,292	3,123
Parks										
Sanitary Permits Issued	185	225	167	225	256	236	261	277	299	284
Rounds of 18 hole golf played	21,721	20,910	19,100	21,009	21,024	22,053	23,723	23,413	25,066	22,560
Park Reservations	380	325	350	301	286	404	492	299	310	221
Park Reservations Attendees	22,935	24,124	19,966	18,562	18,733	25,022	29,537	26,262	26,801	18,470
Boat Launches-Ackerman's Grove	2,590	2,252	2,176	2,335	2,051	1,943	2,152	2,016	1,600	2,386

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 there 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) - 2009 Courts information was changed as data was incorrect.
- (5) - Courts no longer keeps track of of jury trials scheduled.

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