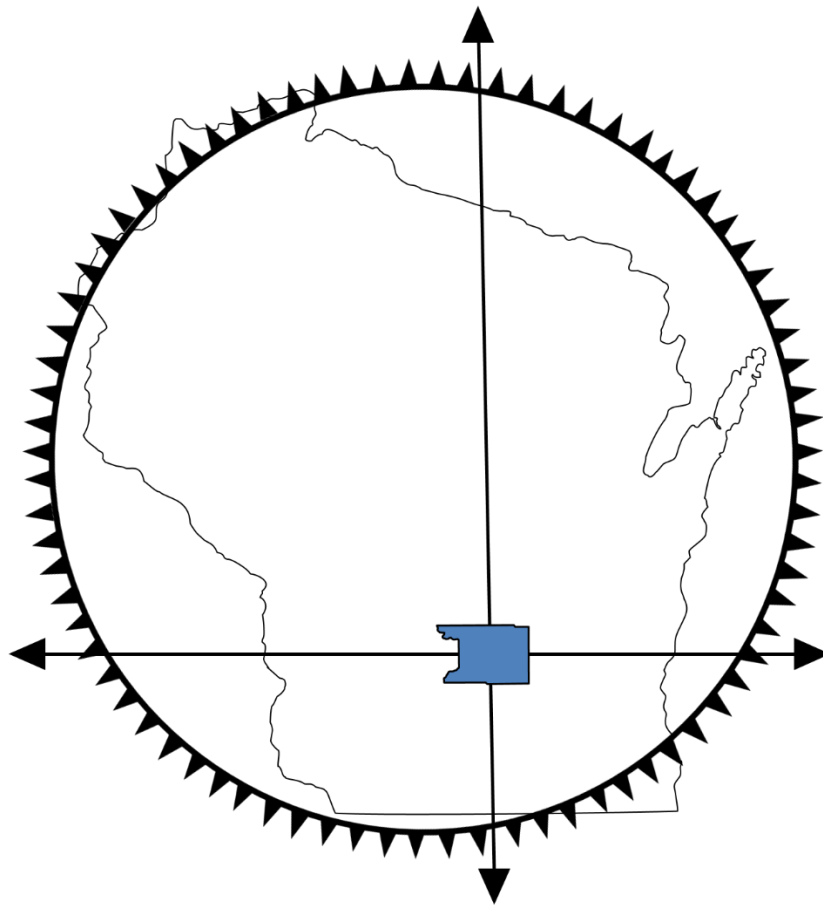


ANNUAL COMPREHENSIVE FINANCIAL REPORT



**COLUMBIA COUNTY, WISCONSIN
FOR YEAR ENDED DECEMBER 31, 2021**

COLUMBIA COUNTY, WISCONSIN
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the fiscal year ended
December 31, 2021

Prepared by:
Columbia County Accounting Department

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INTRODUCTORY SECTION



COLUMBIA COUNTY

LOIS SCHEPP, CPA
Comptroller

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FAX: 608-742-9846
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Website: www.co.columbia.wi.us

112 East Edgewater Street
P.O. Box 473
Portage, WI 53901

June 29, 2022

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

The Comptroller's Office is pleased to present the Annual Comprehensive Financial Report (ACFR) of the County of Columbia for the fiscal year ended December 31, 2021. To satisfy requirements of state law, grant requirements, debt covenants, and County ordinances, this report has been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as set forth by the Governmental Accounting Standards Board (GASB).

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

CliftonLarsonAllen, Certified Public Accountants, have issued an unmodified ("clean") opinion on the County's financial statements for the year ended December 31, 2021. The independent auditor's report is located at the front of the financial section of this report.

The County is required to undergo an annual Single Audit in conformity with the provisions of the U.S. Office of Management and Budget Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The auditors' reports related specifically to the Single Audit are not included in this document, but are issued under separate cover.

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

Profile of the government

Columbia County encompasses an area of 771 square miles in south central Wisconsin. The County is located approximately 100 miles northwest of Milwaukee and 25 miles north of

Madison. The County consists of four cities, ten villages and twenty-one townships with a population estimate of 58,488. The County seat is located in the City of Portage.

The County provides a range of governmental services authorized by state statute and is governed by a non-partisan, twenty-eight member Board of Supervisors elected by district to two-year terms. From its members, the Board elects a Chairperson, who is responsible for conducting the proceedings of the Board at its meetings and naming committee membership. Also elected are a Vice Chair 1 and 2.

There are nine elected department heads whose offices are established by the Wisconsin Constitution. These offices are the Clerk of Courts, County Clerk, District Attorney, Register of Deeds, Sheriff, Treasurer, and (3) Circuit Court Judges. In addition, the County has seventeen non-elected department heads that administer the County, State, and Federal regulations specific to their departments.

The services provided by the County include: general and financial administration, including tax collections-judiciary services, and legal counsel; property records; planning and zoning; public safety and corrections; health & human services; public works; veteran services; health care center; land and water conservation; University of Wisconsin-extension services.

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

Local economy

Average property value	\$220,242
Homeownership rate	74.5%
# of people employed	30,500
Median household income	\$69,262

Major industries located within Columbia County's boundaries or in close proximity include manufacturers, hospitals, school districts, and government facilities. The hospitals and Columbia County also have a significant economic presence, employing in total more than 1,000 professionals and support staff.

Throughout the pandemic, Columbia County's economy continued to prosper.

- In 2021, sales tax revenue increased 19%.
- Planning & Zoning permits, along with Register of Deeds fees, significantly exceeded budget expectations. Both of these are linked to the County's positive economic condition.
- Equalized value rose 7%.

December unemployment dropped to 2%, versus a rate of 4.2% in 2020.

Long-term financial planning and major initiatives

Columbia County is lead for a 10 county State of Wisconsin Southern Housing Region. This program receives grant funds for eligible homeowners (low-to-moderate income) to make needed home repairs.

In 2021, Columbia County was awarded \$11.2 million through the American Rescue Plan Act (ARPA). This Federal COVID-relief package was distributed for the intent of improving the safety, health and opportunity for all communities. As of December 31, 2021, Columbia County expended almost \$600,000 on:

- Premium pay
- Protective and safety initiatives
- Technology
- Road improvements
- Home Delivered Meals Program expansion
- Solid Waste improvements
- Sheriff's Department outlay and supplies
- Supplies, staff training, and outlay at the Columbia Health Care Center

Relevant financial policies

Unrestricted Fund balance in the General Fund was at 28% of the total budgeted expenditures for the County. The County's financial policies recommend a minimum level of 17-25%.

The County has adopted a Financial Handbook, which lists policies, procedures, forms, and accounting for specific transactions in 13 categories, including Appropriations & Budgets; Cash & Deposits; Equity/Fund Balance & Net Position; Revenue; Disbursements; Financial Transactions and Reporting; Capital Assets/Outlay and Capital Planning; Specific Accounts; Miscellaneous; Auditing and Internal Controls; Department Specific Policies/Procedures; State of WI/Federal Government Specific Policies/Procedures; General Reference Information.

Awards and Acknowledgments

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 comprehensive financial report (ACFR) for the fiscal year ended December 31, 2020. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and efficiently organized ACFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current ACFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis could not be accomplished without the cooperation, dedication and extensive involvement of the entire staff of the Accounting Department. Sincere appreciation is expressed to all County staff who assisted and contributed to the preparation of this report through their ongoing commitment to strong financial management.

Appreciation is also expressed for the assistance received from our independent auditors, CliftonLarsonAllen. I thank the County Board Chair, the Finance Committee, and the County Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Lois Schepp".

Lois Schepp, CPA/MBA
Columbia County Comptroller



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Columbia County
Wisconsin**

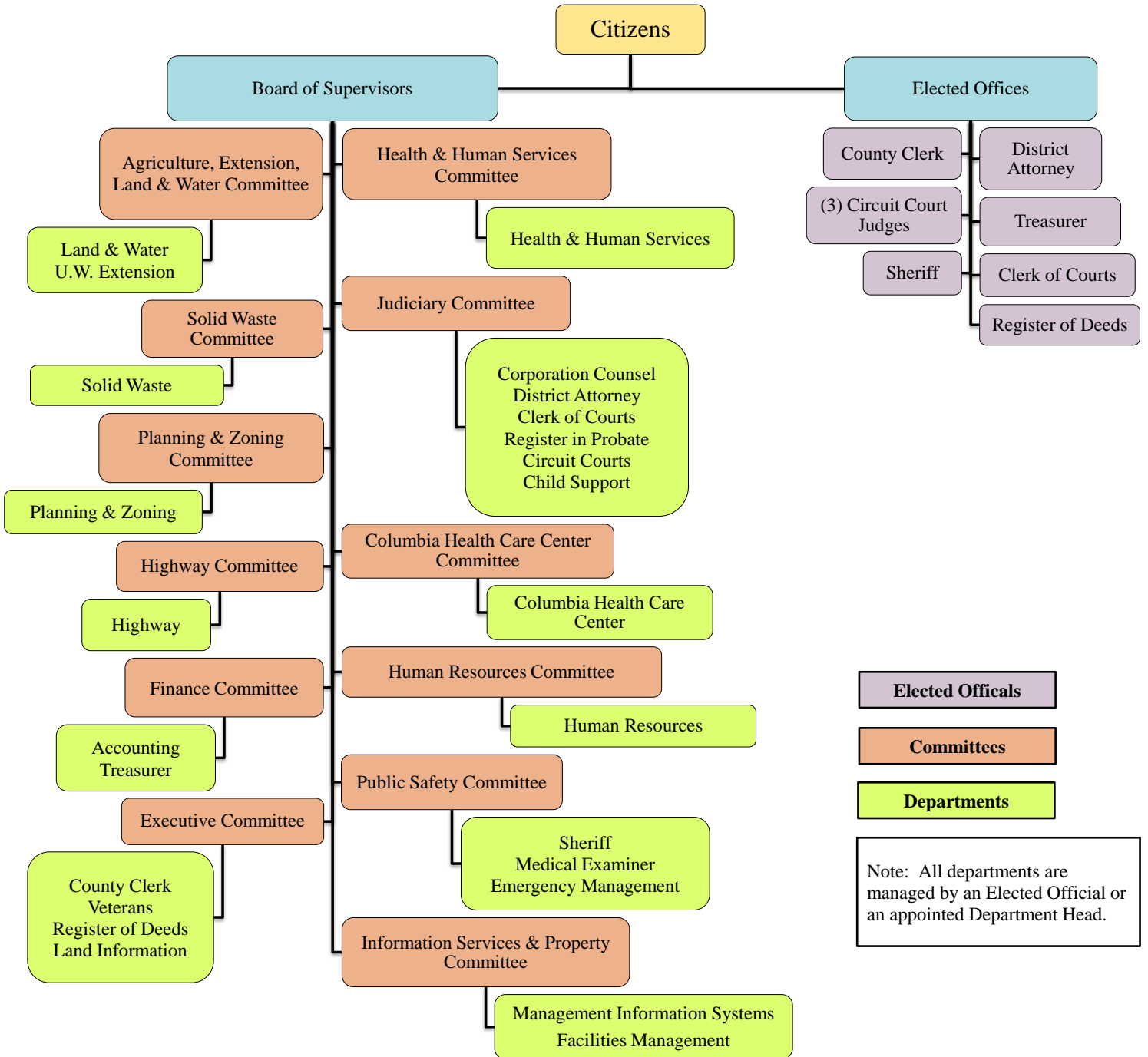
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Columbia County Organizational Chart



Columbia County
List of Principal Officials

Elected Officials

Circuit Judge Branch I	Todd Hepler
Circuit Judge Branch II	W. Andrew Voigt
Circuit Judge Branch III	Troy Cross
Clerk of Courts	Susan Raimer
County Clerk	Susan Moll
District Attorney	Brenda Yaskal
Register of Deeds	Lisa Krintz
Sheriff	Roger Brandner
Treasurer	Stacy Opalewski

County Board Supervisors
(28 Members)

Vern E. Gove, Chairperson
James E. Foley, Vice Chairperson

Harlan Baumgartner	Barry Pufahl
Tom Borgkvist	Doug Richmond
Denise Brusveen	Matthew L. Rohrbeck
Brad Cook	Steven Rohrbeck
Adam R. Field	Darren W. Schroeder
Char Holtan	Eric J. Shimpach
Nancy M. Long	Mark Sleger
Kim Manley	Henry A. St. Maurice
Robert McClyman	John A. Stevenson
Keith F. Miller	Mike Weyh
Liz Miller	JoAnn Wingers
Jon Plumer	Vacant
Chris Polzer	Vacant

Columbia County
Non-Elected Officials

<u>Department</u>	<u>Name</u>
Accounting	Lois Schepp
Columbia Health Care Center	Amy Yamriska
Corporation Counsel	Joseph Ruf III
Emergency Management	Kathy Johnson
Facilities Management	Robert Lambert
Health & Human Services	Heather Gove
Highway	Chris Hardy
Human Resources	Joseph Ruf III
Land Information	Dean Kaderabek
Land & Water Conservation	Kurt Calkins
Management Information Systems	David Drews
Medical Examiner	Katelyn Schara
Planning & Zoning	Kurt Calkins
Register in Probate	Julie Kayartz
Solid Waste	Greg Kaminski
University of Wisconsin-Extension	Jeff Hoffman
Veterans Service	Rebekka Cary

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Members of the County Board
Columbia County, Wisconsin
Portage, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Columbia County, Wisconsin (the "County") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the County's proportionate share of the net OPEB liability, schedule of the County's OPEB contributions, schedule of changes in the County's total OPEB liability and related ratios, schedule of County's proportionate share of the net pension liability (asset), and the schedule of the County's contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison schedules and the combining fiduciary fund statements are presented for purposes of additional analysis and are 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 GAAS. In our opinion, the budgetary comparison schedules and the combining fiduciary fund are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Middleton, Wisconsin
June 28, 2022

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MANAGEMENT DISCUSSION AND ANALYSIS

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

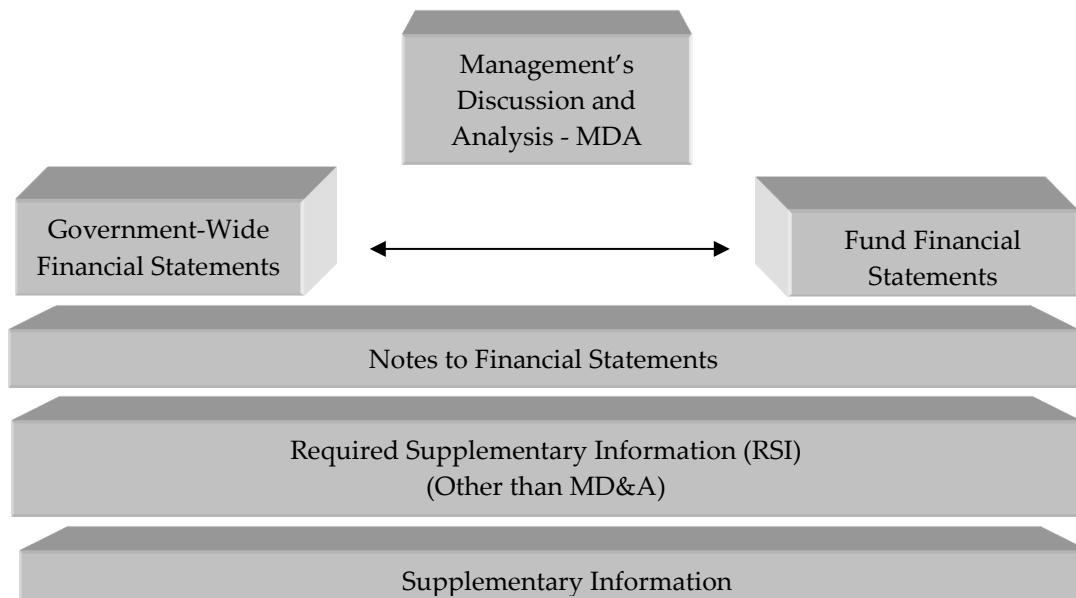
As management of the County of Columbia, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with the County's Financial Statements and the additional information that we have furnished in our letter of transmittal, found at the front of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$157,799,003 (*net position*). Of this amount, \$37,407,534 represents unrestricted net position, which may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased \$3,552,703.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$45,289,147, a decrease of \$640,813 in comparison with the prior year. Approximately 52% of the total (\$23,534,164) is available for spending at the County's discretion (*unassigned fund balance*).
- The County's total outstanding long-term bonds and notes payable decreased by \$3,200,000 during the current fiscal year.

Overview of the Basic Financial Statements

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



COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

Government-wide financial statements. The *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 of resources with the difference between the two 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 the County's net position changed during the most recent 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 result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the 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 governmental activities of the County include general government, public safety, public works, health and human services, culture and recreation, and conservation and development. The business-type activities of the County include a Health Care Center operation and Highway Operations.

The government-wide financial statements can be found on pages 23-24 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is 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. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the County's near-term financing requirements.

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

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

The County maintains four 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 Fund, the Health and Human Services Special Revenue Fund, Debt Service Fund and the Capital Projects Fund, all of which are considered to be major funds.

The County adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund 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.

The basic governmental fund financial statements can be found on pages 25 - 28 of this report.

Proprietary Funds. The County maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Health Care Center and its 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 an *Internal Service Fund* to account for its Health Insurance Cost Pool Fund.

The basic proprietary fund financial statements can be found on pages 31 - 35 of this report.

Fiduciary Funds. The fiduciary funds are used to account for assets held by the County as an agent or trustee for individuals, private organizations, other governmental units, and/or other funds. Fiduciary funds are custodial in nature (assets equals liabilities) and do not involve management of results of operations. The Clerk of Court's trust funds, the Huber Law trust funds, and the Health & Human Services Department Client Representative Payee account are accounted for as fiduciary funds types.

The fiduciary fund financial statements can be found on pages 36 - 37 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 38 – 84 of this report.

Required supplementary information. Provides information on the County's other post-employment benefits (OPEB), pension plan, and budget information for the Governmental Funds.

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

Columbia County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 104,128,552	\$ 93,310,083	\$ 18,416,419	\$ 16,181,314	\$ 122,544,971	\$ 109,491,397
Capital assets	125,822,893	129,518,359	16,780,088	17,504,216	142,602,981	147,022,575
Total assets	229,951,445	222,828,442	35,196,507	33,685,530	265,147,952	256,513,972
Deferred outflows of resources	13,822,364	10,390,838	6,972,490	5,422,963	20,794,854	15,813,801
Long-term liabilities	55,648,619	58,887,875	3,293,692	3,006,726	58,954,668	61,894,601
Other liabilities	12,317,056	6,147,776	1,699,243	2,319,871	14,003,942	8,467,647
Total liabilities	67,965,675	65,035,651	4,992,935	5,326,597	72,958,610	70,362,248
Deferred inflows of resources	46,655,730	41,365,459	8,529,463	6,353,766	55,185,193	47,719,225
Net Investment in capital assets	77,567,551	77,476,211	16,522,754	17,484,749	94,090,305	94,960,960
Restricted	21,736,274	17,905,693	4,564,890	2,900,939	26,301,164	20,806,632
Unrestricted	29,848,579	31,436,266	7,558,955	7,042,442	37,407,534	38,478,708
Total net position	\$ 129,152,404	\$ 126,818,170	\$ 28,646,599	\$ 27,428,130	\$ 157,799,003	\$ 154,246,300

As noted earlier, net position may serve over time, as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$157,799,003 at the close of the most recent year.

Unrestricted net position account for 24% of that total. These funds may be used to meet the County's ongoing obligations to citizens and creditors.

Investment in capital assets accounts for 60% of the total. These assets include land, buildings, machinery and equipment, infrastructure, etc. These assets are not available for future spending. Although the County's investment in 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 liquidate these liabilities.

An additional portion of the County's net position (16%) represents resources that are subject to external restrictions on how they may be used.

At the end of the current year, the County is able to report positive balances in all categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. While the County's overall net position increased \$3,552,703, it should be noted that the restricted component increased primarily due to pension activity.

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

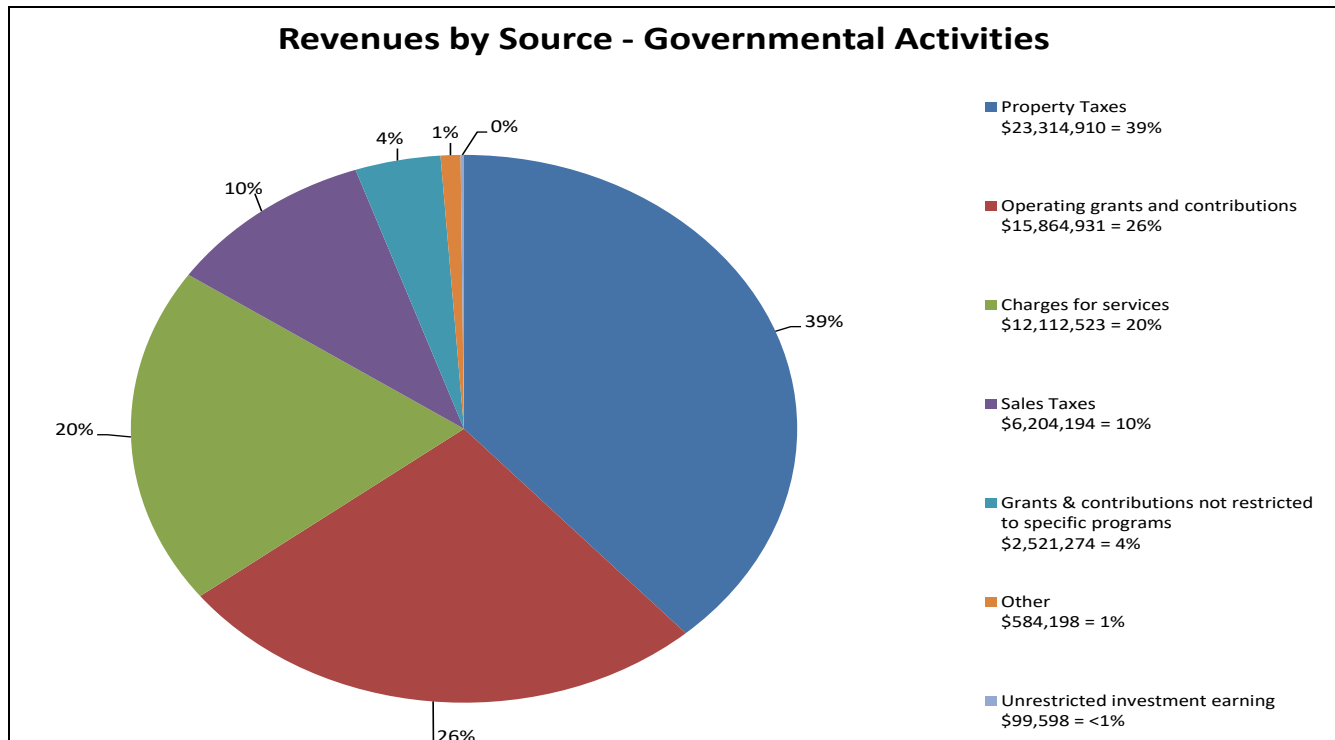
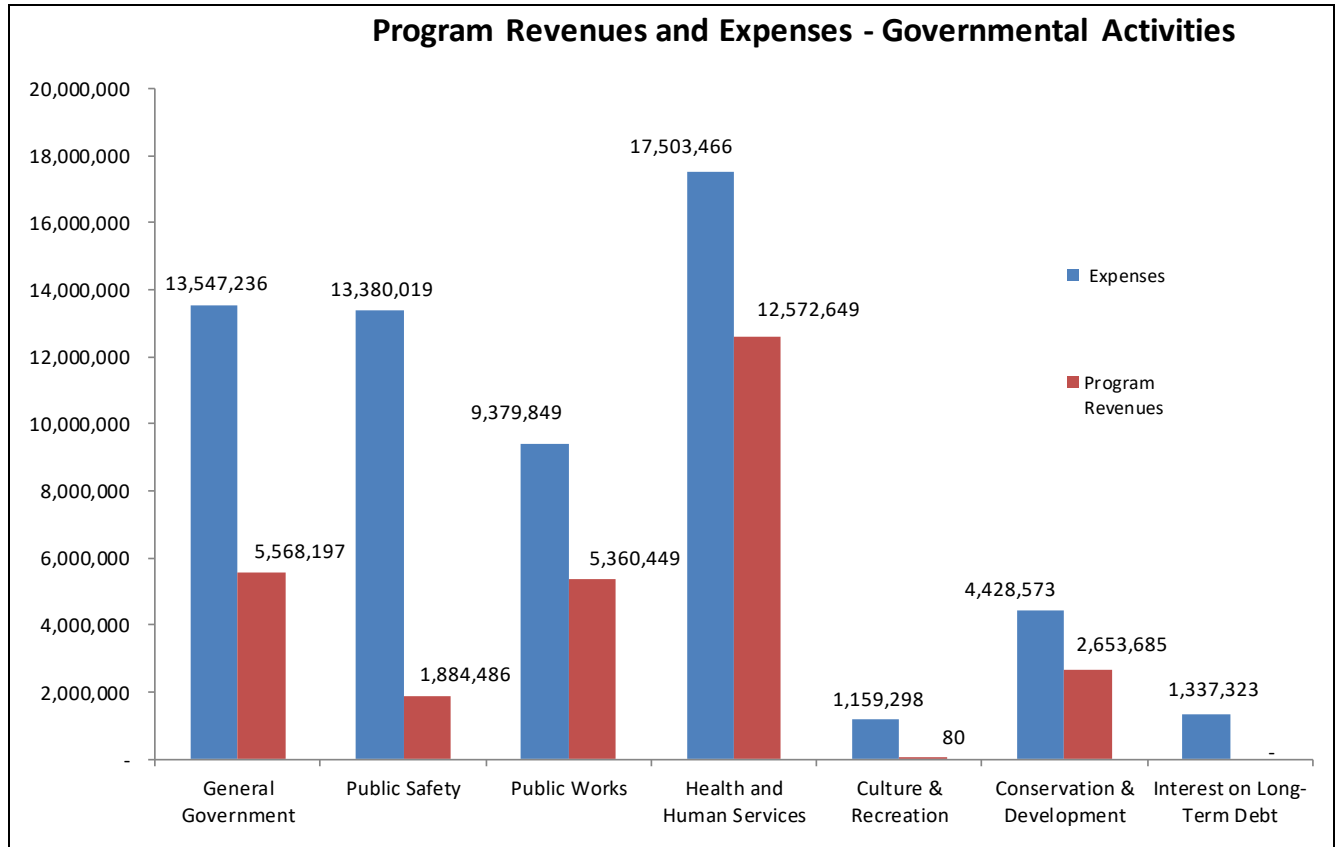
Columbia County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	\$ 12,112,523	\$ 11,042,463	\$ 17,347,678	\$ 16,481,701	\$ 29,460,201	\$ 27,524,164
Operating grants and contributions	15,864,931	16,600,946	3,375,476	3,562,012	19,240,407	20,162,958
Capital grants and contributions	62,092	574,699	75,559	33,393	137,651	608,092
General revenues						
Property taxes	23,314,910	22,933,410	4,703,320	4,677,180	28,018,230	27,610,590
Other taxes	6,726,121	5,707,085	-	-	6,726,121	5,707,085
Grants and contributions not restricted to specific programs	2,521,274	2,512,797	-	-	2,521,274	2,512,797
Other	99,777	824,925	598	1,844	100,375	826,769
Total revenues	<u>60,701,628</u>	<u>60,196,325</u>	<u>25,502,631</u>	<u>24,756,130</u>	<u>86,204,259</u>	<u>84,952,455</u>
Expenses:						
General government	13,547,236	14,575,942	-	-	13,547,236	14,575,942
Public safety	13,380,019	12,804,976	-	-	13,380,019	12,804,976
Public works	9,379,849	9,857,292	-	-	9,379,849	9,857,292
Health and human services	17,503,466	16,934,842	-	-	17,503,466	16,934,842
Culture and recreation	1,159,298	1,003,118	-	-	1,159,298	1,003,118
Conservation and development	4,428,573	3,238,482	-	-	4,428,573	3,238,482
Debt service	1,337,323	1,351,437	-	-	1,337,323	1,351,437
Health care center	-	-	7,819,247	8,848,886	7,819,247	8,848,886
Highway operation	-	-	14,096,545	12,809,853	14,096,545	12,809,853
Total expenses	<u>60,735,764</u>	<u>59,766,089</u>	<u>21,915,792</u>	<u>21,658,739</u>	<u>82,651,556</u>	<u>81,424,828</u>
Increase in net position before transfers	(34,136)	430,236	3,586,839	3,097,391	3,552,703	3,527,627
Transfers	<u>2,368,370</u>	<u>3,249,203</u>	<u>(2,368,370)</u>	<u>(3,249,203)</u>	<u>-</u>	<u>-</u>
Increase in net positions	2,334,234	3,679,439	1,218,469	(151,812)	3,552,703	3,527,627
Net position, January 1	<u>126,818,170</u>	<u>123,138,731</u>	<u>27,428,130</u>	<u>27,579,942</u>	<u>154,246,300</u>	<u>150,718,673</u>
Net position, December 31	<u>\$ 129,152,404</u>	<u>\$ 126,818,170</u>	<u>\$ 28,646,599</u>	<u>\$ 27,428,130</u>	<u>\$ 157,799,003</u>	<u>\$ 154,246,300</u>

The County's net position increased by \$3,552,703 during the current year. Specifically, net position increased in Governmental Activities by \$2,334,234 and increased in Business-Type Activities by \$1,218,469. Changes represent 2% of the total net position.

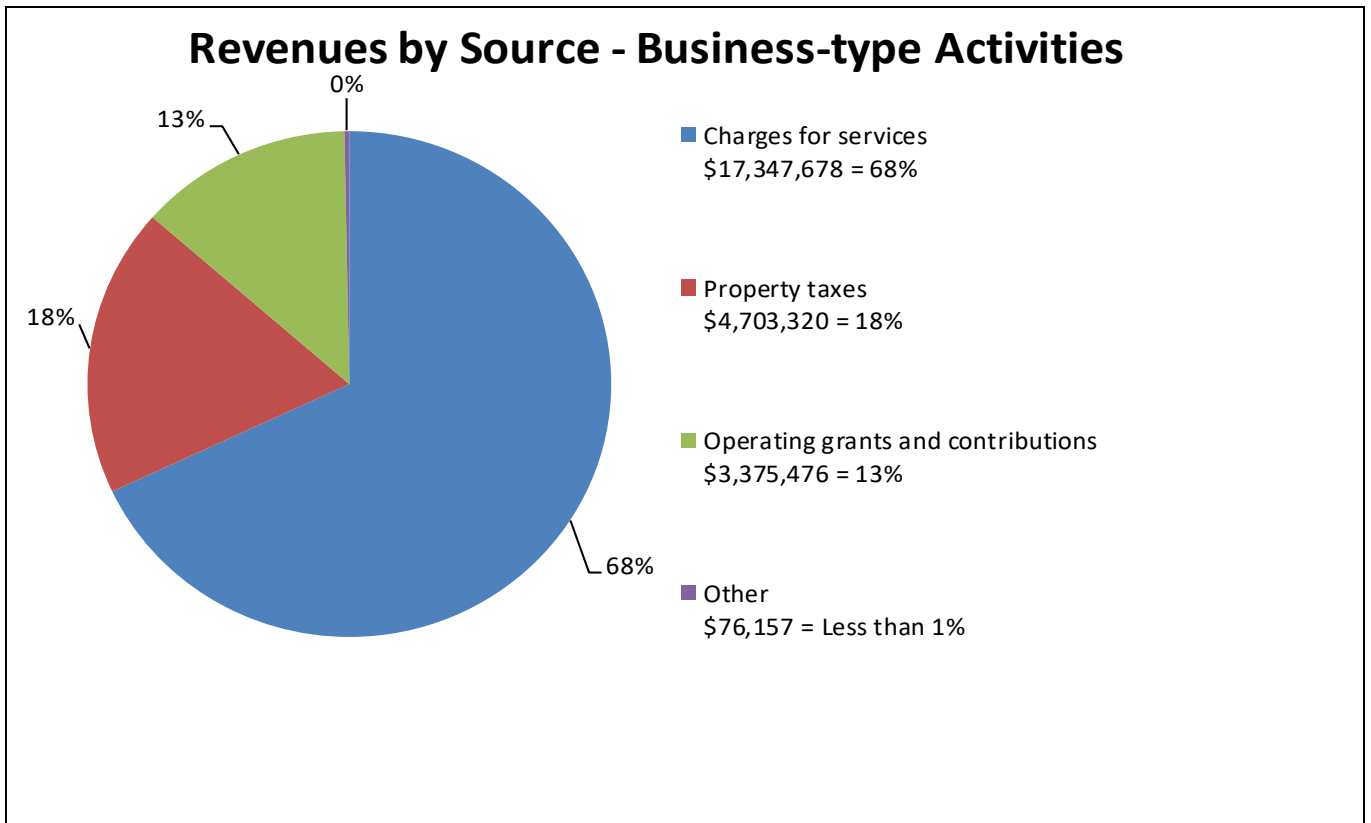
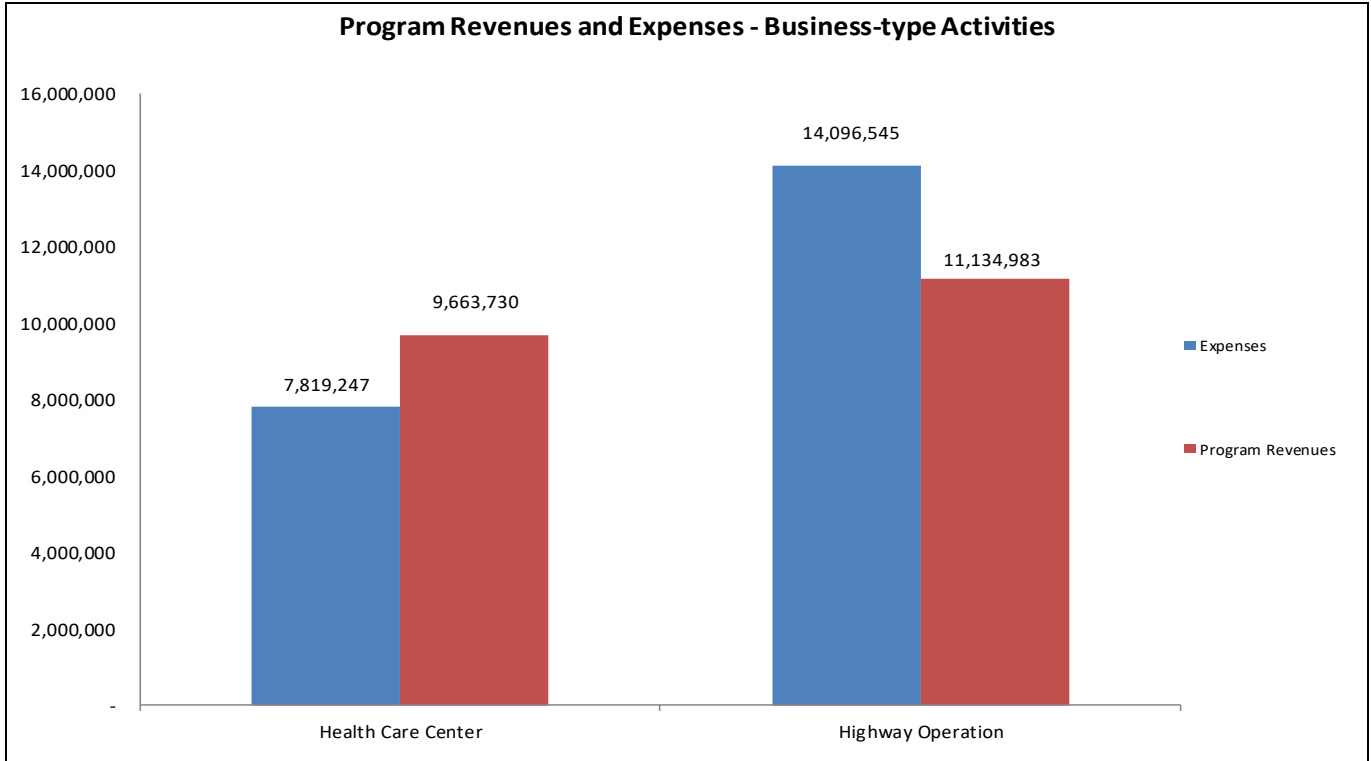
COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

Governmental Activities. Governmental activities increased the County's net position by \$2,334,234. The increase was primarily due to pension activity.



COLUMBIA COUNTY, WISCONSIN
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Business-type Activities. Business-type activities increased the County's net position by \$1,218,469, which is 4% of the total. For the Health Care Center, it is notable to mention that these operations have maintained a zero dollar levy for the last nineteen years.



COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, Columbia County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the 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, *unassigned fund balance* may serve as a useful measure of the County's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Board.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$45,289,147 – a decrease of \$640,813 in comparison with the prior year. Approximately 52% of this amount (\$23,534,164) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either *nonspendable, restricted, committed, or assigned* to indicate that it is 1) not in spendable form (\$2,159,367), 2) restricted for particular purposes (\$7,735,912), 3) committed for particular purposes (\$7,946,639), or 4) assigned for particular purposes (\$3,913,065). The decrease in combined fund balance represents 1% of the total.

The General Fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the general fund was \$23,534,164 while total fund balance reached \$43,472,570. The unassigned fund balance of the County's General Fund increased by \$1,000,038 during the current year. The primary reason for the increase was positive revenue and expenditures activity. The fund balance of the County's general fund decreased by \$156,166 during the current fiscal year. This decrease was due to increased expenditures in public works.

The Health and Human Services Fund has a total fund balance of \$592,319. This decrease of \$397,075 was generated due to transfer of prior year reserves to the County General Fund (per policy).

The Capital Projects Fund has a total fund balance of \$1,069,739, primarily due to unused funding for the Solid Waste Recycling Line. This project will be completed by mid-2022.

The Debt Service Fund has a balance of \$154,519. This balance was generated from premium on notes and will be applied to future debt service costs.

Additional information on the County's Fund Balance and Net Position can be found in Note IV (M) on pages 82 - 83 of this report.

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
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Proprietary funds. The County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net position of the Health Care Center operations at the end of the year amounted to (\$687,044). The total change in net position for the Health Care Center was an increase of \$376,857. This change was a result of pension activity. It should be noted that the Health Care Center maintains a reserve within the General Fund, which has a balance of \$4,998,009. Unrestricted net position of the Highway operations amounted to \$8,245,999. The total increase in net position for Highway was \$841,612.

GENERAL FUND BUDGETARY HIGHLIGHTS

Original budget compared to final budget. At year end, differences between the original budget and the final amended budget amounted to a \$4,198,995 increase in revenues and an increase in expenditures of \$4,789,524. The majority of changes was the result of applying funds to restricted equity accounts, transferring equity to expenditures, or recognizing grants (and associated expenditures) that changed after budget. One significant example of this is amending budgets for the ARPA grant and applicable costs.

Final budget compared to actual results. Differences between the final budget and actual revenues and expenditures of the General Fund amounted to a variance of \$1,786,165 and can be briefly summarized as follows:

- Jail operations had a surplus of \$501,000.
- Many departments did not use their 2021 budgetary allocations due to continued effects from COVID-19 on operations.
- Sales tax revenue from real estate transactions, and zoning permits all had significant increases, which are linked to a decrease in interest rates.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2021 amounts to \$142,602,981 (net of accumulated depreciation/amortization). This investment in capital assets includes land, land improvements, parks, building, machinery and equipment, vehicles, public domain infrastructure (highways and bridges) and construction in progress. The total decrease in the County's investment in capital assets for the current year was approximately 3.0 percent (a 2.9 percent decrease for governmental activities, and a 4.1 percent decrease for business-type activities). The decrease in governmental and business-type activities is due to the annual depreciation/amortization exceeding the additions to capital assets for the year.

COLUMBIA COUNTY, WISCONSIN
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Columbia County's Capital Assets (net of accumulated depreciation/amortization)						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 5,818,214	\$ 5,796,714	\$ 187,757	\$ 187,757	\$ 6,005,971	\$ 5,984,471
Land Improvements	525,460	539,005	128,059	135,907	653,519	674,912
Parks	367,603	384,806	-	-	367,603	384,806
Buildings	50,767,695	52,231,689	8,971,113	9,336,779	59,738,808	61,568,468
Machinery & Equipment	6,190,623	4,708,224	2,731,580	2,655,677	8,922,203	7,363,901
Leased Asset (right of use)	192,341	230,999	14,716	19,726	207,057	250,725
Vehicles	1,685,019	1,846,199	4,620,327	4,479,007	6,305,346	6,325,206
Infrastructure	58,908,236	61,890,456	-	-	58,908,236	61,890,456
Construction in Progress	1,367,702	1,890,267	126,536	689,363	1,494,238	2,579,630
Total	\$ 125,822,893	\$ 129,518,359	\$ 16,780,088	\$ 17,504,216	\$ 142,602,981	\$ 147,022,575

Additional information on the County's capital assets can be found in Note IV (E) on pages 60 - 61 of this report.

Long-term debt. At the end of the current year, the County had total general obligation debt outstanding of \$47,600,000.

Columbia County's Outstanding Debt						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation debt						
Bonds	\$ 14,500,000	\$ 15,600,000	\$ -	\$ -	\$ 14,500,000	\$ 15,600,000
Notes	33,100,000	35,200,000	-	-	33,100,000	35,200,000
Total	<u>\$ 47,600,000</u>	<u>\$ 50,800,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,600,000</u>	<u>\$ 50,800,000</u>

The County's total general obligation debt decreased by \$3,200,000 during the current year.

The County maintains an "Aa1" rating from Moody's Investors Service for its long-term general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5 percent of its total equalized valuation. The current debt limitation for the County is \$327,030,934 which is significantly in excess of the County's \$47,600,000 in outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note IV (L) on pages 79 - 81.

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2021

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's revenues and expenses are affected by changes in international, national, state, and local economic factors. Economic growth can be measured by various factors, some of which are highlighted below:

- The December 2021 unemployment rate for Columbia County was 2 percent. This compares to last year's rate of 4.2 percent.
- Columbia County is located approximately 25 miles north of Madison.
- Equalized valuation is a good indicator of the current state of the economy. In 2021, Columbia County's value, excluding TID, increased 4 percent.

All Wisconsin Counties are under a State Levy Limit. This means that levies cannot increase except for payments on qualifying debt service, along with libraries, state charges, and bridge aid.

Year 2021 ended with positive balances, and an increase of 4 percent in Unassigned Fund Balance. Zoning Fees and Permits, Real Estate Transfer Fees were much higher than budgeted. Departments lapsed appropriations due to fewer clients, decreased operations and less spending on travel and conferences, due to the COVID-19 pandemic.

For 2022, equalized value increased 7 percent and property taxes increased 1.6 percent.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Comptroller, Columbia County Accounting Department, P.O. Box 473, Portage, WI 53901.

BASIC FINANCIAL STATEMENTS

COLUMBIA COUNTY, WISCONSIN
Statement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 52,835,217	\$ 8,839,298	\$ 61,674,515
Receivables (net of uncollectible allowance)	42,067,903	2,446,502	44,514,405
Lease receivable	532,834	-	532,834
Materials and supplies inventory	7,349	3,492,559	3,499,908
Prepayments	1,018,548	685	1,019,233
Restricted:			
Cash and investments	-	188,140	188,140
Pension asset	7,666,701	3,449,235	11,115,936
Capital assets (net of accumulated depreciation/amortization):			
Land	5,818,214	187,757	6,005,971
Land improvements	525,460	128,059	653,519
Parks	367,603	-	367,603
Buildings	50,767,695	8,971,113	59,738,808
Machinery, equipment and vehicles	7,875,642	7,351,907	15,227,549
Leased asset (right of use)	192,341	14,716	207,057
Infrastructure	58,908,236	-	58,908,236
Construction in progress	1,367,702	126,536	1,494,238
Total assets	229,951,445	35,196,507	265,147,952
DEFERRED OUTFLOWS OF RESOURCES			
Debt refunding	84,165	-	84,165
Pension activity	12,104,057	6,190,471	18,294,528
OPEB activity - medical insurance	834,356	406,624	1,240,980
OPEB activity - life insurance	799,786	375,395	1,175,181
Total deferred outflows of resources	13,822,364	6,972,490	20,794,854
LIABILITIES			
Accounts payable and accrued expenses	6,631,009	1,514,703	8,145,712
Accrued interest payable	599,968	-	599,968
Deposits payable	-	158,700	158,700
Unearned revenues	5,086,079	-	5,086,079
Liabilities payable from restricted assets	-	25,840	25,840
Noncurrent liabilities:			
Due within one year	4,961,393	355,256	5,316,649
Due in more than one year	50,687,226	2,938,436	53,625,662
Total liabilities	67,965,675	4,992,935	72,958,610
DEFERRED INFLOWS OF RESOURCES			
Subsequent year tax levy	28,461,490	-	28,461,490
Pension activity	16,431,288	7,925,287	24,356,575
OPEB activity - medical insurance	986,348	478,480	1,464,828
OPEB activity - life insurance	258,289	125,696	383,985
Leases	518,315	-	518,315
Total deferred inflows of resources	46,655,730	8,529,463	55,185,193
NET POSITION			
Net investment in capital assets	77,567,551	16,522,754	94,090,305
Restricted for:			
Continuing appropriations restricted by third parties	1,132,849	1,115,655	2,248,504
Health & Human Services	142,400	-	142,400
Pension asset	7,666,701	3,449,235	11,115,936
Health Care Center IGT revenue	4,998,009	-	4,998,009
CDBG programs	7,796,315	-	7,796,315
Unrestricted	29,848,579	7,558,955	37,407,534
Total net position	\$ 129,152,404	\$ 28,646,599	\$ 157,799,003

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2021

Functions / Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 13,547,236	\$ 3,674,754	\$ 1,879,895	\$ 13,548	\$ (7,979,039)	\$ -	\$ (7,979,039)
Public safety	13,380,019	1,362,810	500,176	21,500	(11,495,533)	-	(11,495,533)
Public works	9,379,849	5,194,768	138,637	27,044	(4,019,400)	-	(4,019,400)
Health and human services	17,503,466	1,095,818	11,476,831	-	(4,930,817)	-	(4,930,817)
Culture and recreation	1,159,298	80	-	-	(1,159,218)	-	(1,159,218)
Conservation and development	4,428,573	784,293	1,869,392	-	(1,774,888)	-	(1,774,888)
Debt service - interest	1,337,323	-	-	-	(1,337,323)	-	(1,337,323)
Total governmental activities	60,735,764	12,112,523	15,864,931	62,092	(32,696,218)	-	(32,696,218)
Business-type activities							
Health Care Center	7,819,247	8,074,056	1,563,255	26,419	-	1,844,483	1,844,483
Highway construction and maintenance	14,096,545	9,273,622	1,812,221	49,140	-	(2,961,562)	(2,961,562)
Total business-type activities	21,915,792	17,347,678	3,375,476	75,559	-	(1,117,079)	(1,117,079)
Total primary government	\$ 82,651,556	\$ 29,460,201	\$ 19,240,407	\$ 137,651	(32,696,218)	(1,117,079)	(33,813,297)
General revenues:							
Property taxes					23,314,910	4,703,320	28,018,230
Sales taxes					6,204,194	-	6,204,194
Other taxes					521,927	-	521,927
Grants and contributions, not restricted to specific programs					2,521,274	-	2,521,274
Unrestricted investment earnings					99,598	598	100,196
Interest of restricted investments					179	-	179
Transfers					2,368,370	(2,368,370)	-
Total general revenues and transfers					35,030,452	2,335,548	37,366,000
Change in net position					2,334,234	1,218,469	3,552,703
Net position - beginning					126,818,170	27,428,130	154,246,300
Net position - ending					\$ 129,152,404	\$ 28,646,599	\$ 157,799,003

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2021

	General Fund	Health and Human Services	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Cash and investments	\$ 49,100,791	\$ 813,773	\$ 1,070,254	\$ 154,519	\$ 51,139,337
Taxes receivable	29,667,403	-	-	-	29,667,403
Accounts receivable (net of uncollectible allowance)	10,308,026	2,092,474	-	-	12,400,500
Lease receivable	532,834	-	-	-	532,834
Inventories	7,349	-	-	-	7,349
Prepayments	1,017,681	867	-	-	1,018,548
Total assets	<u>\$ 90,634,084</u>	<u>\$ 2,907,114</u>	<u>\$ 1,070,254</u>	<u>\$ 154,519</u>	<u>\$ 94,765,971</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 1,216,459	\$ 1,601,668	\$ 515	\$ -	\$ 2,818,642
Accrued wages	450,974	79,506	-	-	530,480
Payroll taxes and fringe benefits	1,736,594	-	-	-	1,736,594
Accrued vacation	861,174	313,942	-	-	1,175,116
Special deposits	47,489	-	-	-	47,489
Due to other governments	321,634	1,054	-	-	322,688
Unearned revenues	5,085,165	914	-	-	5,086,079
Total liabilities	<u>9,719,489</u>	<u>1,997,084</u>	<u>515</u>	<u>-</u>	<u>11,717,088</u>
Deferred inflows of resources:					
Loans receivable	7,557,919	-	-	-	7,557,919
Lease receivable	518,315	-	-	-	518,315
Unavailable revenues	904,301	317,711	-	-	1,222,012
Subsequent year property tax levy	28,461,490	-	-	-	28,461,490
Total deferred inflows of resources	<u>37,442,025</u>	<u>317,711</u>	<u>-</u>	<u>-</u>	<u>37,759,736</u>
Fund balances:					
Nonspendable	2,158,500	867	-	-	2,159,367
Restricted	6,369,254	142,400	1,069,739	154,519	7,735,912
Committed	7,929,369	17,270	-	-	7,946,639
Assigned	3,481,283	431,782	-	-	3,913,065
Unassigned	23,534,164	-	-	-	23,534,164
Total fund balances	<u>43,472,570</u>	<u>592,319</u>	<u>1,069,739</u>	<u>154,519</u>	<u>45,289,147</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 90,634,084</u>	<u>\$ 2,907,114</u>	<u>\$ 1,070,254</u>	<u>\$ 154,519</u>	<u>\$ 94,765,971</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
December 31, 2021

Fund balances of governmental funds	\$ 45,289,147
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds:	
Land	5,818,214
Construction in progress	1,367,702
Capital assets being depreciated, net of accumulated depreciation/amortization of \$129,164,506	118,636,977
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues	8,779,931
Deferred outflows and deferred inflows of resources are not related to the current period and, therefore, are not reported in the funds:	
Deferred amounts related to pension	(4,327,231)
Deferred amounts related to OPEB	389,505
Some liabilities, including bonds and notes payable, are not due and payable in the current period, and therefore, are not reported in the funds:	
General obligation debt	(47,600,000)
Debt premium	(1,080,220)
Deferred outflows - debt refunding	84,165
Compensated absences	(773,542)
Net pension asset (liability)	7,666,701
Net OPEB Liability - retiree life insurance	(1,913,713)
Net OPEB Liability - retiree medical insurance	(3,552,118)
Lease liability	(729,026)
Accrued interest on long-term debt	(599,968)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service activities are reported in governmental activities.	<u>1,695,880</u>
Net position of governmental activities	<u>\$ 129,152,404</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Health and Human Services	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	\$ 23,503,835	\$ 2,144,070	\$ -	\$ 4,646,830	\$ 30,294,735
Intergovernmental	6,427,319	11,332,869	-	-	17,760,188
Licenses and permits	23,402	-	-	-	23,402
Fines and forfeitures	505,445	-	-	-	505,445
Charges for services	6,492,238	1,088,322	-	-	7,580,560
Intergovernmental charges for services	2,509,642	-	-	-	2,509,642
Miscellaneous revenues	1,053,899	96,322	179	-	1,150,400
Total revenues	<u>40,515,780</u>	<u>14,661,583</u>	<u>179</u>	<u>4,646,830</u>	<u>59,824,372</u>
Expenditures					
Current:					
General government	12,393,284	-	-	-	12,393,284
Public safety	12,692,264	-	-	-	12,692,264
Public works	5,679,081	-	-	-	5,679,081
Health and human services	1,159,063	16,599,511	-	-	17,758,574
Culture and recreation	1,172,244	-	-	-	1,172,244
Conservation and development	4,466,800	-	-	-	4,466,800
Debt service:					
Principal	-	-	-	3,200,000	3,200,000
Interest and other charges	-	-	-	1,543,187	1,543,187
Capital outlay	1,129,288	-	2,010,572	-	3,139,860
Total expenditures	<u>38,692,024</u>	<u>16,599,511</u>	<u>2,010,572</u>	<u>4,743,187</u>	<u>62,045,294</u>
Excess (deficiency) of revenues over expenditures	<u>1,823,756</u>	<u>(1,937,928)</u>	<u>(2,010,393)</u>	<u>(96,357)</u>	<u>(2,220,922)</u>
Other financing sources (uses)					
Transfers in	1,914,373	1,822,730	2,183,450	-	5,920,553
Transfers out	(4,006,180)	(281,877)	(164,272)	-	(4,452,329)
Financed lease	111,885	-	-	-	111,885
Total other financing sources (uses)	<u>(1,979,922)</u>	<u>1,540,853</u>	<u>2,019,178</u>	<u>-</u>	<u>1,580,109</u>
Net change in fund balance	(156,166)	(397,075)	8,785	(96,357)	(640,813)
Fund balance - beginning	<u>43,628,736</u>	<u>989,394</u>	<u>1,060,954</u>	<u>250,876</u>	<u>45,929,960</u>
Fund balance - ending	<u>\$ 43,472,570</u>	<u>\$ 592,319</u>	<u>\$ 1,069,739</u>	<u>\$ 154,519</u>	<u>\$ 45,289,147</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds to the
Statement of Activities
For the Year Ended December 31, 2021

Net change in fund balances - total governmental funds	\$ (640,813)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures.	
However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which depreciation/amortization exceeded capital outlays in the current year.	
	(3,597,837)
The net book value of capital assets disposed results in a decrease in net position.	(97,629)
The issuance of long-term debt (i.e., general obligation notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of government funds. Neither transaction, however, has any effect on net position. Also, governmental funds reported the effects of premiums, and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
	3,778,021
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.	
	1,768,392
Certain receivables are reported in the governmental funds as deferred inflows, while collections of the receivables are reported as fund revenue. In the statement of activities, these loans are reported as a component of the net position.	
	875,408
The net revenue (expense) of the internal service fund is reported with governmental activities.	
	<u>248,692</u>
Change in net position of governmental activities	<u><u>\$ 2,334,234</u></u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
General Fund
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Revenues				
Taxes	\$ 21,700,010	\$ 23,204,204	\$ 23,503,835	\$ 299,631
Intergovernmental	5,058,680	6,659,234	6,427,319	(231,915)
Licenses and permits	18,000	18,000	23,402	5,402
Fines and forfeitures	352,900	462,114	505,445	43,331
Charges for services	5,129,880	5,402,347	6,492,238	1,089,891
Intergovernmental charges for services	2,246,760	2,430,976	2,509,642	78,666
Miscellaneous revenues	775,740	1,304,090	1,053,899	(250,191)
Total revenues	35,281,970	39,480,965	40,515,780	1,034,815
Expenditures				
Current:				
General government	12,621,670	13,032,476	12,393,284	639,192
Public safety	13,562,420	13,184,531	12,692,264	492,267
Public works	4,942,030	5,068,229	5,679,081	(610,852)
Health and human services	244,290	1,330,840	1,159,063	171,777
Culture and recreation	979,000	1,216,215	1,172,244	43,971
Conservation and development	1,483,960	4,481,795	4,466,800	14,995
Capital outlay	820,480	1,129,288	1,129,288	-
Total expenditures	34,653,850	39,443,374	38,692,024	751,350
Excess (deficiency) of revenues over expenditures	628,120	37,591	1,823,756	1,786,165
Other financing sources (uses)				
Operating transfers in:				
Special revenue fund	-	281,877	281,877	-
Capital projects fund	-	164,272	164,272	-
Nonoperating transfers in:				
Enterprise fund	-	1,468,224	1,468,224	-
Operating transfers out:				
Special revenue fund	-	(1,822,730)	(1,822,730)	-
Capital projects fund	-	(2,183,450)	(2,183,450)	-
Financed lease	-	111,885	111,885	-
Total other financing sources (uses)	-	(1,979,922)	(1,979,922)	-
Net change in fund balance	628,120	(1,942,331)	(156,166)	1,786,165
Fund balance - beginning	43,628,736	43,628,736	43,628,736	-
Fund balance - ending	\$ 44,256,856	\$ 41,686,405	\$ 43,472,570	\$ 1,786,165

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Health and Human Services Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Revenues				
Taxes	\$ 2,144,070	\$ 2,144,070	\$ 2,144,070	\$ -
Intergovernmental	10,948,700	11,156,732	11,332,869	176,137
Charges for services	799,520	1,088,400	1,088,322	(78)
Miscellaneous revenues	-	17,896	96,322	78,426
Total revenues	13,892,290	14,407,098	14,661,583	254,485
Expenditures				
Current:				
Health and human services	13,912,520	16,167,396	16,599,511	(432,115)
Total expenditures	13,912,520	16,167,396	16,599,511	(432,115)
Excess (deficiency) of revenues over expenditures	(20,230)	(1,760,298)	(1,937,928)	(177,630)
Other financing sources (uses)				
Operating transfers in:				
General fund	-	1,822,730	1,822,730	-
Operating transfers out:				
General fund	-	(281,877)	(281,877)	-
Total other financing sources (uses)	-	1,540,853	1,540,853	-
Net change in fund balance	(20,230)	(219,445)	(397,075)	(177,630)
Fund balance - beginning	989,394	989,394	989,394	-
Fund balance - ending	\$ 969,164	\$ 769,949	\$ 592,319	\$ (177,630)

See accompanying Notes to Financial Statements

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COLUMBIA COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
ASSETS				
Current assets:				
Cash and investments	\$ 1,807,181	\$ 7,032,117	\$ 8,839,298	\$ 1,695,880
Accounts receivable (net of uncollectible allowance)	552,963	45,249	598,212	-
Due from other governments	-	1,814,905	1,814,905	-
Materials and supplies inventory	37,858	3,454,701	3,492,559	-
Prepayments	490	195	685	-
Restricted assets - Cash and investments	188,140	-	188,140	-
Total current assets	2,586,632	12,347,167	14,933,799	1,695,880
Long-term assets:				
Restricted assets - Pension asset	1,799,580	1,649,655	3,449,235	-
Total restricted assets	1,799,580	1,649,655	3,449,235	-
Capital assets:				
Land	63,280	124,477	187,757	-
Land improvements	105,102	435,960	541,062	-
Construction in progress	-	126,536	126,536	-
Buildings	7,986,306	14,037,819	22,024,125	-
Fixed equipment	839,762	77,571	917,333	-
Machinery and equipment	594,496	6,808,344	7,402,840	-
Leased asset (right of use)	26,999	5,456	32,455	-
Vehicles	79,210	12,464,734	12,543,944	-
Total capital assets	9,695,155	34,080,897	43,776,052	-
Less: accumulated depreciation/amortization	(5,894,911)	(21,101,053)	(26,995,964)	-
Total capital assets, net	3,800,244	12,979,844	16,780,088	-
Other long-term asset:				
Accounts receivable	-	33,385	33,385	-
Total other long-term asset	-	33,385	33,385	-
Total long-term assets	5,599,824	14,662,884	20,262,708	-
Total assets	8,186,456	27,010,051	35,196,507	1,695,880
DEFERRED OUTFLOWS OF RESOURCES				
Pension activity	3,296,119	2,894,352	6,190,471	-
OPEB activity - retiree life insurance	192,180	183,215	375,395	-
OPEB activity - retiree medical insurance	205,801	200,823	406,624	-
Total deferred outflows of resources	3,694,100	3,278,390	6,972,490	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 11,880,556	\$ 30,288,441	\$ 42,168,997	\$ 1,695,880

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Net Position (continued)
Proprietary Funds
December 31, 2021

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total	
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 131,081	\$ 351,640	\$ 482,721	\$ -
Accrued wages	163,216	182,774	345,990	-
Deposits payable	158,700	-	158,700	-
Due to other governments	-	120,880	120,880	-
Compensated absences	377,736	490,919	868,655	-
Net OPEB liability - retiree medical insurance, current	23,681	21,941	45,622	-
Lease liability	6,091	-	6,091	-
Deposits payable from restricted assets	25,840	-	25,840	-
Total current liabilities	886,345	1,168,154	2,054,499	-
Long-term liabilities:				
Lease liability	8,430	-	8,430	-
Net OPEB liability - retiree life insurance	471,904	445,176	917,080	-
Net OPEB liability - retiree medical insurance	1,012,502	1,000,424	2,012,926	-
Total long-term liabilities	1,492,836	1,445,600	2,938,436	-
Total liabilities	2,379,181	2,613,754	4,992,935	-
DEFERRED INFLOWS OF RESOURCES				
Pension activity	4,137,198	3,788,089	7,925,287	-
OPEB activity - retiree life insurance	62,405	63,291	125,696	-
OPEB activity - retiree medical insurance	241,213	237,267	478,480	-
Total deferred inflows of resources	4,440,816	4,088,647	8,529,463	-
NET POSITION				
Net investment in capital assets	3,785,723	12,737,031	16,522,754	-
Restricted for:				
Continuing appropriations restricted by third parties	162,300	953,355	1,115,655	-
Pension asset	1,799,580	1,649,655	3,449,235	-
Unrestricted	(687,044)	8,245,999	7,558,955	1,695,880
Total net position	5,060,559	23,586,040	28,646,599	1,695,880
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 11,880,556	\$ 30,288,441	\$ 42,168,997	\$ 1,695,880

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
Operating revenues				
Charges for services	\$ 8,039,746	\$ 9,122,271	\$ 17,162,017	\$ 5,059,494
Miscellaneous operating revenue	34,310	151,351	185,661	-
Total operating revenues	<u>8,074,056</u>	<u>9,273,622</u>	<u>17,347,678</u>	<u>5,059,494</u>
Operating expenses				
Nursing home	7,606,693	-	7,606,693	-
Health insurance cost pool	-	-	-	4,810,802
Highway operations	-	12,503,467	12,503,467	-
Depreciation/amortization	211,638	1,542,000	1,753,638	-
Total operating expenses	<u>7,818,331</u>	<u>14,045,467</u>	<u>21,863,798</u>	<u>4,810,802</u>
Operating income (loss)	<u>255,725</u>	<u>(4,771,845)</u>	<u>(4,516,120)</u>	<u>248,692</u>
Nonoperating revenues (expenses)				
Intergovernmental transfer program	982,501	-	982,501	-
Local government aid grants	580,754	-	580,754	-
General transportation aids	-	1,812,221	1,812,221	-
Property tax appropriation	-	4,703,320	4,703,320	-
Interest income	598	-	598	-
Gain (loss) on disposal of capital assets	(916)	(51,078)	(51,994)	-
Donation of capital to governmental activities	-	(900,146)	(900,146)	-
Total nonoperating revenues (expenses)	<u>1,562,937</u>	<u>5,564,317</u>	<u>7,127,254</u>	<u>-</u>
Income (loss) before capital contributions and transfers	<u>1,818,662</u>	<u>792,472</u>	<u>2,611,134</u>	<u>248,692</u>
Capital contributions	26,419	49,140	75,559	-
Transfer out	(1,468,224)	-	(1,468,224)	-
Change in net position	<u>376,857</u>	<u>841,612</u>	<u>1,218,469</u>	<u>248,692</u>
Net position - beginning	<u>4,683,702</u>	<u>22,744,428</u>	<u>27,428,130</u>	<u>1,447,188</u>
Net position - ending	<u>\$ 5,060,559</u>	<u>\$ 23,586,040</u>	<u>\$ 28,646,599</u>	<u>\$ 1,695,880</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 8,027,529	\$ 8,966,751	\$ 16,994,280	\$ 5,059,494
Payments to suppliers	(1,837,938)	(6,926,832)	(8,764,770)	(4,810,802)
Payments to employees	(6,209,054)	(6,410,875)	(12,619,929)	-
Net cash provided (used) by operating activities	(19,463)	(4,370,956)	(4,390,419)	248,692
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental transfer program grant received	982,501	-	982,501	-
Local government aid grants	580,754	-	580,754	-
General transportation aids	-	1,812,221	1,812,221	-
Property tax appropriation	-	4,703,320	4,703,320	-
Transfers	(1,468,224)	-	(1,468,224)	-
Net cash provided by noncapital financing activities	95,031	6,515,541	6,610,572	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of capital assets	-	162,786	162,786	-
Purchase of capital equipment	(105,573)	(892,041)	(997,614)	-
Donation of capital to governmental activities	-	(900,146)	(900,146)	-
Net cash used in capital and related financing activities	(105,573)	(1,629,401)	(1,734,974)	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	598	-	598	-
Net cash provided by investing activities	598	-	598	-
Net increase (decrease) in cash and cash equivalents	(29,407)	515,184	485,777	248,692
Cash and cash equivalents - beginning (including \$208,138 for the Health Care Center restricted accounts)	2,024,728	6,516,933	8,541,661	1,447,188
Cash and cash equivalents - ending (including \$188,140 for the Health Care Center restricted accounts)	\$ 1,995,321	\$ 7,032,117	\$ 9,027,438	\$ 1,695,880
Reconciliation to the Statement of Net Position				
Unrestricted cash and cash equivalents	\$ 1,807,181	\$ 7,032,117	\$ 8,839,298	\$ 1,695,880
Restricted cash and cash equivalents	188,140	-	188,140	-
Total	\$ 1,995,321	\$ 7,032,117	\$ 9,027,438	\$ 1,695,880

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 255,725	\$ (4,771,845)	\$ (4,516,120)	\$ 248,692
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	211,638	1,542,000	1,753,638	-
Changes in assets and liabilities:				
Accounts receivable	532,707	208,052	740,759	-
Due from other governments	-	(514,923)	(514,923)	-
Inventories and prepayments	492	(319,361)	(318,869)	-
Pension activity	(503,850)	(466,643)	(970,493)	-
OPEB activity	126,993	117,644	244,637	-
Unearned revenue	(579,234)	-	(579,234)	-
Accounts payable and accrued expenses	(118,028)	(165,880)	(283,908)	-
Other assets and liabilities	54,094	-	54,094	-
Net cash provided (used) by operating activities	<u>\$ (19,463)</u>	<u>\$ (4,370,956)</u>	<u>\$ (4,390,419)</u>	<u>\$ 248,692</u>
Noncash activities				
Purchase of capital equipment	\$ -	\$ 213,924	\$ 213,924	\$ -
Capital assets reported in accounts payable	-	242,813	242,813	-
Proceeds from capital contributions	26,419	49,140	75,559	-
Lease liability	3,911	-	3,911	-

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Custodial Funds
ASSETS	
Cash and investments	\$ 1,365,311
Accounts receivable	5,786
Total assets	<u>1,371,097</u>
LIABILITIES	
Due to individuals and organizations	<u>1,278,851</u>
Total liabilities	<u>1,278,851</u>
NET POSITION	
Restricted for:	
Individuals and organizations	<u>92,246</u>
Total net position	<u>92,246</u>
Total liabilities and net position	<u>\$ 1,371,097</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	Custodial Funds
ADDITIONS	
Collections	
Fines, forfeitures, licenses and permits	\$ 4,748,139
Inmate	1,350,975
Juvenile restitution	9,147
Client representative payee	145,520
Total collections	<u>6,253,781</u>
Investment earnings	
Interest, dividends, and other	5,879
Total additions	<u>6,259,660</u>
 DEDUCTIONS	
Fines, forfeitures, licenses and permits distributions	4,753,673
Inmate distributions	1,335,315
Payments on behalf of client representative payees	172,862
Payments to juvenile restitution recipients	9,147
Service charges	328
Total deductions	<u>6,271,325</u>
Net change in fiduciary net position	(11,665)
Net position - beginning	<u>103,911</u>
Net position - ending	<u><u>\$ 92,246</u></u>

See accompanying Notes to Financial Statements

INDEX TO NOTES TO BASIC FINANCIAL STATEMENTS

NOTES

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COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

I. Summary of significant accounting policies

The financial statements of Columbia County, Wisconsin (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's significant accounting policies are described below.

A. Government-wide 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 normally are 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.

B. Reporting entity

The County is governed by an elected twenty-eight-member board of supervisors. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) 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 or incomplete. The County has not identified any component units that meet these criteria.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and the internal service fund, while business-type activities incorporate data from the County's enterprise funds. 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's public works function 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.

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. *Program revenues* include 1) charges to customers or applicants who purchase,

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

use, or directly benefit from goods, services, or privileges provided by a given function 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*.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the County's funds. Separate statements for each fund category - governmental, proprietary and fiduciary funds are presented. Proprietary funds include enterprise and internal service funds. The fiduciary funds include custodial funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures/expenses of that governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category type.
- The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- In addition, any other governmental or enterprise fund that the County believes is particularly important to the financial statement users may be reported as a major fund.

The County reports the following major governmental funds:

The *general fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The *health and human services fund* accounts for the County's many comprehensive and integrated programs which deal with the physical, social, mental, emotional, economic, vocational and nutritional needs of individuals and families.

The *capital projects fund* accounts for the design, construction, renovation, and equipping of the County's buildings and other related projects such as acquisition of land and/or land improvements or certain road improvements.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of the governmental funds.

The County reports the following major enterprise funds:

The *health care center fund* accounts for the operations of the County's Columbia Health Care Center.

The *highway operations fund* accounts for the maintenance and repair of the infrastructure assets within the County.

In addition, the County reports the following fund types:

The *health insurance cost pool fund*, a proprietary - internal service fund, accounts for the expense of all health insurance premiums paid in the governmental funds and the subsequent charge to departments for their computed percentage of the total cost.

Fiduciary funds are used to account for assets held by the County as an agent or trustee for individuals, private organizations, other governmental units, and/or other funds. The Clerk of Courts, Sheriff, and Human Services trust funds are accounted for as custodial funds.

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

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The government-wide, and business-type activities financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and 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 90 days of the end of the current fiscal period, except for property taxes which are 60 days. 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 (sick leave) and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including entering into contracts giving the County the right-to-use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, certain intergovernmental revenues, licenses, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 90 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

F. Budgetary information

1. Budgetary basis of accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The County prepares an annual budget in accordance with Chapter 65 of the Wisconsin Statutes for each year ending December 31.

The County adopts annual appropriated budgets for the General, Special Revenue, Debt Service, Capital Project, and Enterprise funds. For the proprietary fund types, the budget is viewed as an approved operating plan.

All annual appropriations lapse at year end unless specifically authorized as non-lapsing appropriations by the County Board. The portion of fund balance representing non-lapsing

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appropriations is reported as a restricted or committed fund balance based on the funding source.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances technically lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are reappropriated and become part of the subsequent year's budget pursuant to state regulations, and the encumbrances are automatically reestablished in the next year.

2. Budget timeline

On or before September 1 of each year, all departments of the County submit written requests for appropriations to the County's Comptroller so that a budget may be prepared. The budget is prepared by fund, department, program, and object, and includes information on the past year, current year activity, current year estimates and requested appropriations for the next year.

The County's Finance Committee holds several budgetary review meetings to consider departmental budgets. The public is invited to attend. Any modifications of budget items by the Finance Committee require notification to the departments and/or committees of jurisdiction. If the department or committee of jurisdiction requests to be heard in rebuttal, the Finance Committee grants that opportunity.

On or before the third Wednesday of October, the preliminary budget, as approved by the Finance Committee, is introduced to the County Board of Supervisors.

Fifteen days before final adoption of the budget, a public hearing notice is posted, and the public is invited to inspect the budget.

On the second Tuesday in November, the public hearing on the budget is held. Discussion and/or changes may be made to the budget. The final version of the budget is approved (2/3 vote of members present is required) through the County's property tax resolution and the budget is formally adopted at the functional level of expenditures.

Major budgetary transfers and changes must be introduced by the Finance Committee through resolutions. All such resolutions must be approved by the County Board of Supervisors.

3. Excess of expenditures over appropriations

For the year ended December 31, 2021, expenditures exceeded appropriations in the public works function (the legal level of budgetary control) within the general fund by \$610,852, and in health

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and human services function within the health and human services special revenue fund by \$432,115. The above excess expenditures were funded using favorable revenue variables.

4. Limitations

Wisconsin law limits the County's future tax levies. Generally, the County is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the greater of the percentage change in the County's equalized value due to new construction, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The County is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above allowable limits if the amount is approved by referendum.

G. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and investments

The County's deposits consist of cash on hand as well as demand deposits with financial institutions.

The County invests in accordance with Wisconsin State Statutes Section 66.0603. Under state statute, investments are limited to:

- Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association authorized to transact business in the state;
- Bonds or securities issued or guaranteed by the federal government;
- Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state;
- Bonds issued by a local exposition district, professional baseball park district, or professional football stadium district, or local cultural arts district created under the statute;
- Bonds issued by the University of Wisconsin Hospitals and Clinics Authority;
- Bonds issued by the Wisconsin Aerospace Authority;
- Any security which matures within not more than 7 years, if that security has a rating which is the highest or 2nd highest rating category assigned by Standard & Poor's corporation, Moody's investors service, or similar rating agency;
- Securities of an open-end management investment company or investment trust, if the company or trust does not charge a sales load, is registered under the investment company act of 1940, and if the portfolio is limited to bonds and securities issued by the federal government, bonds that are guaranteed as to principal and interest by the federal government, or repurchase agreements that are fully collateralized by bonds or securities of the federal government; and
- The state local government investment pool (LGIP).

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The state local government investment pool (LGIP) is part of the State Investment Fund and is managed by the State of Wisconsin Board.

The County has an adopted investment policy, that is more restrictive than the state statutes. There are no investments in securities of foreign issuers or in securities denominated in a currency other than the U.S. dollar.

Investments are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

For purposes of the statement of cash flows, all cash deposits and highly liquid investments with a maturity of three months or less when acquired are considered to be cash equivalents.

2. *Receivables*

The County records a loan receivable when a loan is made and funds have been disbursed. It is the County's policy to record deferred inflows of resources for the net amount of the receivable balance. As loans are repaid, revenue is recognized. Whenever new loans are made from previous loan repayments, expenditures are recorded.

Amounts other than leases receivable are aggregated into a single accounts receivable (net of allowance for doubtful accounts) line for certain funds and aggregated columns.

Wisconsin cities, villages and towns are charged with the responsibility of assessing taxable property, collecting taxes, and making distribution to the state, county, school districts and other taxing jurisdictions. Property of manufacturing establishments and utilities is assessed by the State Department of Revenue. All assessments are made as of January 1.

Taxes on real estate and personal property are levied in December (for the County the levy date is the second Tuesday of November) of each year by each municipality within the County for each taxing jurisdiction in amounts that, when collected in the ensuing year, are sufficient to cover operating expenses, debt service and other expenditures of the said taxing jurisdiction.

In all taxation districts, real property taxes must either be paid in full by January 31 to the Taxation District Treasurer, or paid in two installments with the first installment paid by January 31 and the balance due by July 31. Amounts paid after January 31 are paid to the County Treasurer. On or about February 20, all tax rolls are turned over to the County Treasurer who then continues to collect all delinquent and postponed taxes. Personal property taxes, special assessments, special charges and special taxes must be paid in full by January 31.

On or before January 15 and February 20, the Taxation District Treasurer settles with other taxing jurisdictions for all collections through the preceding month. On or before August 20, the County

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Treasurer must settle in full with the underlying taxing jurisdictions for all real estate and special taxes (except special assessments). The County may then recover any tax delinquencies by enforcing the lien on the property (which commences on September 1) and retain any penalties or interest on the delinquencies for which it has settled.

Collection of delinquent personal property taxes is the duty of the Taxation District Treasurer. However, if they remain uncollected after one year, each taxing jurisdiction may be billed their proportionate amount.

3. Materials and supplies inventories and prepayments

Materials and supplies inventories held by governmental fund types are valued at cost. Materials and supplies inventories held by the proprietary fund types are valued at cost, which approximates market, using the following methods. The Columbia Health Care Center Enterprise Fund uses the first-in, first-out (FIFO) method, and the Highway Operations Enterprise Fund uses the weighted average cost method.

Payments made to vendors for services that will benefit periods beyond the end of the current year are recorded as prepayments in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Restricted assets

Cash and investments, restricted by third parties and resident funds, comprise the restricted assets in the Columbia Health Care Center Enterprise Fund.

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges and similar items), 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 \$10,000 or higher and an estimated useful life in excess of two years. Capital assets are defined by the Health Care Center as assets with an initial, individual cost of \$1,000 or higher. Capital assets are defined by Highway Operations as assets with an initial, individual cost of \$5,000 or higher or when they are classified equipment according to Wisconsin Department of Transportation. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at the estimated acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.

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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.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. The other tangible and intangible property, plant, equipment, the right-to-use leased asset, and infrastructure of the primary government are depreciated/amortized using the straight-line method over the following estimated useful lives:

<u>Capital asset classes</u>	Governmental Activities	Business-Type Activities
Land improvements	15-25	5-25
Buildings	5-50	5-60
Machinery and equipment	5-20	5-30
Leased asset	5-15	5
Vehicles	6	4-10
Public domain infrastructure	10-50	10 - 50

6. *Deferred outflows/inflows of resources*

In addition to assets, the statement of financial position includes a separate section for *deferred outflows of resources*. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items qualify for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position, and deferred amounts related to pension and OPEB. The deferred charge on refunding resulted from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred amounts related to pension and OPEB relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and OPEB related changes.

In addition to liabilities, the statement of financial position includes a separate section for *deferred inflows of resources*. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has five items that qualify for reporting in this category. *Unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, special assessments, loans and leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the County reports

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deferred amounts related to leases and deferred amounts related to pension, OPEB and subsequent year property taxes.

7. Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position – Consists of net position with constraints placed on their use either 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 – All other net position that does not meet the definition of “net investment in capital assets” or “restricted.”

The County may fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

8. Fund balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called “fund balance.” The County’s fund balance is divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

- *Nonspendable* fund balance represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.

COLUMBIA COUNTY, WISCONSIN

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- *Restricted* includes fund balances with constraints placed on their use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or are imposed by laws through constitutional provisions or enabling legislation.
- *Committed* includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority. Fund balance amounts are committed through a formal action (resolution) of the County. Any changes to the constraints imposed require the same formal action of the County that originally created the commitment.
- *Assigned* includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balances may be assigned by the Finance Committee and are used for a specific purpose or amounts. The approved policy is part of the County's Financial Handbook.
- *Unassigned* includes residual positive fund balance within the general fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Unassigned Fund Balance (General Fund) serves as a key component of government fiscal stability. Adequate levels are essential to:

- a. provide sufficient cash flow for daily financial needs,
- b. secure and maintain investment grade bond ratings,
- c. offset significant economic downturns or revenue shortfalls, and
- d. provides funds for unforeseen expenditures related to emergencies.

The County's goal is to maintain a level of unassigned fund balance equivalent to two - three months of regular, on-going operative expenditures.

9. Leases

Lessee: The County is a lessee for non-cancellable leases of equipment, land, tower space and a temporary building. The County recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. The County recognizes lease liabilities for leases with an initial, individual value at the approved capital asset threshold.

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At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The County is a lessor for non-cancellable leases of tower space. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term.

The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of an option

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or penalty for lease termination are recognized a receivable and an inflow resources when those options are exercised.

The County has elected to recognize payments received for short-term leases with a lease term of 12 months or less as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

H. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, general revenues include all taxes.

2. Compensated balances

Sick leave and vacation

It is the County's policy to permit employees to earn one day of sick leave per month which may accumulate to 120 days. In addition, employees earn varying amounts of vacation. Vacation must be used within the employee's anniversary year. Amounts not used within the anniversary year are automatically carried over into the next year; however, they must be used within 90 days of the anniversary date or are lost. Liabilities for accrued vacation are reported on the government-wide and proprietary financial statements when incurred, and are reported on the governmental financial statements when expected to be liquidated with expendable financial resources. Liabilities for accrued sick leave are reported on the government-wide and proprietary financial statements if it is probable that the County will compensate the employee through cash payments, conditional on termination or retirement, and are reported on the governmental fund financial statements when expected to be liquidated with expendable available financial resources.

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Notes to the Financial Statements

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3. *Other post-employment benefits and pension plan*

Other Post-Employment Benefits (OPEB) Local Retiree Life Insurance - The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to Other Post-Employment Benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB) Local Retiree Medical Insurance - The County allows eligible retirees to retain access to medical insurance. Eligibility and benefit provisions are based on the County's employee benefit policies. The Local Retiree Medical Insurance provides healthcare benefits for substantially all retirees in accordance with the terms set forth in union contracts and personnel policies.

Pension Plan – Wisconsin Retirement System (WRS) - For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the 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.

4. *Long-term obligations*

In the government-wide financial statements and proprietary fund types 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 type statement of net position. Bond premiums, discounts, and gains and losses on refunding transactions are generally amortized over the life of the debt in the government-wide and proprietary fund financial statements.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as issuance costs during the current period. The face amount of debt issued is reported as an other financing source. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

5. *Proprietary funds operating and nonoperating revenues and expenses*

Proprietary funds distinguish operating revenues and expenses from non-operating 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

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services. The principal operating revenues for the County's internal service fund are insurance premium equivalency charges to other funds. Operating expenses for proprietary funds include the cost of services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. Reconciliation of government-wide and financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-statement of net position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues.” The details of the \$8,779,931 are as follows:

Loans receivable	\$	7,557,919
Unavailable revenues		1,222,012
Net adjustment	\$	<u>8,779,931</u>

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B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.” The details of this \$(3,597,837) difference are as follows:

Capital outlay	\$ 3,139,860
Expensed outlay items	(790,218)
Assets capitalized from financed leases	94,282
Assets capitalized from right-to-use leases	17,693
Assets capitalized from functional expense	205,564
Assets contributed from outside source	94,029
Assets contributed from business-type activities	900,146
Asset value contributed from trade-in	68,752
Depreciation/amortization expense	(7,327,944)
Net Adjustment	<u><u>\$ (3,597,837)</u></u>

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Notes to the Financial Statements

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Another element of that reconciliation states that “the issuance of long-term debt (i.e., general obligation notes, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds reported the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$3,778,021 difference are as follows:

Principal payments on leases	\$ 482,586
Financed leases	(94,282)
Right-to-use leases	(17,603)
Principal payments on bonds payable	1,100,000
Principal payments on notes payable	2,100,000
Current year amortization of premiums	258,408
Current year amortization of loss on refunding	(53,160)
Current year amortization of gain on refunding	<u>2,072</u>

Net adjustment to increase net changes in fund balances -
governmental funds to arrive at changes in net position of
governmental activities. \$ 3,778,021

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.” The details of this \$1,768,392 difference are as follows:

Compensated absences	\$ 94,397
Pension activity	2,182,505
Other post-employment benefits	(550,139)
Accrued interest	<u>41,629</u>

Net adjustment to decrease net changes in fund balances -
governmental funds to arrive at changes in net position of
governmental activities \$ 1,768,392

III. Stewardship, compliance, and accountability

A. Excess of expenditures over appropriations

See Note I.F.3, on the *Excess of expenditures over appropriations*, describes the event which was the legal level of budgetary control.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

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IV. Detailed notes on all activities and funds

A. Cash and investments

The County's cash and investments at December 31, 2021 include the following:

	Carrying Value	Bank Balance	Associated Risks
Petty Cash	\$ 1,845	\$ -	
Demand Deposits	40,449,861	40,521,149	Custodial Credit
Time and savings	6,427,199	6,814,272	Custodial Credit
Certificates of deposits	5,740,718	5,740,718	Custodial Credit, Interest Rate
Local Government Investment Pool	759,483	759,483	Credit, Interest Rate
Fixed Income Securities			
U.S. Treasuries	1,108,834	1,108,834	Credit, Interest Rate
U.S. Agencies	1,815,580	1,815,580	Credit, Interest Rate
Municipals	1,732,972	1,732,972	Credit, Interest Rate
Corporates	<u>5,191,474</u>	<u>5,191,474</u>	Credit, Interest Rate
Total	<u>\$ 63,227,966</u>	<u>\$ 63,684,482</u>	

Deposits and investments are presented in the statements of net position as follows:

Reconciliation to the financial statements

Per statement of net position

Unrestricted cash and investments \$ 61,674,515

Restricted cash and investments 188,140

Per statement of fiduciary net position -

custodial funds 1,365,311

Total cash and investments \$ 63,227,966

Restricted cash and investments held in the Health Care Center consists of \$162,300 restricted by continuing appropriations by third parties and \$25,840 restricted for residents' account balances.

B. Cash deposits with financial institutions

Custodial credit risk – deposits. Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County's investment policy addresses custodial risk by requiring all deposits in excess of \$650,000 to be collateralized. Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for demand deposits and \$250,000 for time and savings deposits.

COLUMBIA COUNTY, WISCONSIN

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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 the FDIC. 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. This coverage has been considered for custodial credit risk.

At year-end, the bank balance of the County's deposits totaled \$47,335,421. Of this amount, \$526,427 was covered by the FDIC insurance, \$800,000 was covered by the State Guarantee Fund, and \$46,008,994 was collateralized with instruments limited to those insured by the federal government and held by the County's agent in the County's name. Also, due to higher cash flows from tax collections in July and before the subsequent payout in August, the County's unsecured deposits increased significantly for a short period of time. However, no losses were incurred.

C. Investment policy

The County has adopted a formal policy that is in accordance with Wisconsin State Statutes. Under the policy, investments are limited to:

- Certificates of Deposit
- Government Bonds and Securities
- Corporate Bonds with highest rating from Standard and Poor's Corporation, Moody's investor service, or similar rating agency
- Local Government Investment Pool
- Money Market Accounts

Interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. All positions in fixed-rate debt securities are held in the County's long-term portfolio, which is managed with a duration of approximately two and a half years.

As of December 31, 2021, the County had the following investments and maturities:

Security type	Maturity by Years					Total
	< 1 year	1-2 years	2-3 years	3-5 years	> 5 years	
Corporates	\$ 957,963	\$ 728,051	\$ 1,914,273	\$ 1,066,550	\$ 524,637	\$ 5,191,474
Municipals	116,301	105,268	813,979	697,424	-	1,732,972
US Agencies	505,866	557,425	-	317,224	435,065	1,815,580
US Treasuries	-	417,988	49,422	641,424	-	1,108,834
LGIP	759,483	-	-	-	-	759,483
Certificate of Deposits	3,329,762	1,910,746	500,210	-	-	5,740,718
Totals	\$ 5,669,375	\$ 3,719,478	\$ 3,277,884	\$ 2,722,622	\$ 959,702	\$ 16,349,061

Credit risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations to the County. The County has a formal policy addressing this type of investment risk which limits investments to deposits which are collateralized with U.S. Government or agency

COLUMBIA COUNTY, WISCONSIN

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securities or the LGIP. Mortgage backed securities, derivatives and mutual funds are not permitted. The LGIP is not rated by a nationally recognized statistical rating organization. The following table summarizes the ratings for securities held by the County.

Security Type	Credit Ratings (Source: Standard and Poors)								Total
	A	A+	AA	AA-	AA+	AAA	AAAm	NA	
Corporates	\$390,888	\$1,316,998	\$ 614,306	\$1,157,865	\$1,289,932	\$ 331,676	\$89,809	\$ -	\$5,191,474
Municipals	-	-	644,371	179,601	98,871	510,829	-	299,300	1,732,972
US Agencies	-	-	-	-	1,815,580	-	-	-	1,815,580
US Treasuries	-	-	-	-	1,108,834	-	-	-	1,108,834
Totals	\$390,888	\$1,316,998	\$1,258,677	\$1,337,466	\$4,313,217	\$ 842,505	\$89,809	\$299,300	\$9,848,860

Custodial credit risk – investments. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. All securities purchased will be properly designated as an asset of the County and will be evidenced by safekeeping receipts in the County's name and held in safekeeping by a third-party custodial bank or other third-party custodial institution designated by the County, and chartered by the U.S. Government or the State of Wisconsin. No withdrawal of such securities, in whole or in part, will be made from safekeeping except by the County Treasurer or a designee. All trades of marketable securities will be executed on a delivery versus payment basis to ensure that the securities are deposited in the County's safekeeping institution prior to the release of funds.

Concentration of credit risk. The concentration of credit risk is the risk of loss that may be caused by the County's investment in a single issuer. The County's investment policy limits the amount of the portfolio that can be invested in any one investment vehicle, except for the U.S. Treasury obligations.

The following table summarizes the concentration of investments held by the County.

<u>Issuer</u>	<u>Concentration</u>
Federal National Mortgage Assn.	7.77%
Federal Home Loan Mortgage Corp.	12.17%

Fair value measurement. The County uses fair value measurement guidelines to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

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Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

- *Level 1:* Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.
- *Level 2:* Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.
- *Level 3:* Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

The County follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the County has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Investments by Fair Value Level	December 31, 2021	Level 1	Level 2	Level 3
Corporates	\$ 5,191,474	\$ -	\$ 5,191,474	\$ -
Municipals	1,732,972	-	1,732,972	-
U.S. Agencies	1,815,580	-	1,815,580	-
U.S. Treasuries	1,108,834	-	1,108,834	-
Total Investments at Fair Value	<u>\$ 9,848,860</u>	<u>\$ -</u>	<u>\$ 9,848,860</u>	<u>\$ -</u>

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, 2021, the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

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D. Receivables

Receivables (net of allowance for uncollectible receivables) for the year ended December 31, 2021 for the County's governmental activities (all major funds) and business-type activities (all enterprise funds) are as follows:

	General	Health and Human Services	Total Major Governmental Activities	Health Care Center	Highway Operations	Total Business- Type Activities
Receivables						
Taxes - current year levy	\$ 28,461,490	\$ -	\$ 28,461,490	\$ -	\$ -	\$ -
Tax certificates	989,597	-	989,597	-	-	-
Tax deeds	143,873	-	143,873	-	-	-
Special assessments	72,443	-	72,443	-	-	-
Leases	532,834	-	532,834	-	-	-
Accounts	2,567,812	2,092,474	4,660,286	564,214	45,249	609,463
Intergovernmental	-	-	-	-	1,848,290	1,848,290
Loans	7,740,214	-	7,740,214	-	-	-
Total receivables	40,508,263	2,092,474	42,600,737	564,214	1,893,539	2,457,753
Less uncollectible allowance	-	-	-	11,251	-	11,251
Net total receivables	<u>\$ 40,508,263</u>	<u>\$ 2,092,474</u>	<u>\$ 42,600,737</u>	<u>\$ 552,963</u>	<u>\$ 1,893,539</u>	<u>\$ 2,446,502</u>

All of the receivables are expected to be collected within one year except \$7,479,310 of loans receivable, \$157,434 of accounts receivable, and \$497,436 of leases receivable for governmental activities. Within business-type activities, \$33,385 of accounts receivable is not expected to be collected within one year.

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E. Capital assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated/amortized				
Land	\$ 5,796,714	\$ 21,500	\$ -	\$ 5,818,214
Construction-in-progress	1,890,267	1,314,372	(1,836,937)	1,367,702
Total capital assets, not being depreciated/amortized	7,686,981	1,335,872	(1,836,937)	7,185,916
Capital assets, being depreciated/amortized				
Land improvements	674,014	27,941	-	701,955
Parks	454,619	-	-	454,619
Buildings	71,319,243	123,826	-	71,443,069
Machinery and equipment	12,997,454	2,671,502	(1,540,020)	14,128,936
Vehicles	4,893,903	408,456	(213,902)	5,088,457
Leased asset	275,057	17,693	-	292,750
Infrastructure	154,709,943	981,754	-	155,691,697
Total capital assets, being depreciated/amortized	245,324,233	4,231,172	(1,753,922)	247,801,483
Less accumulated depreciation/amortization for:				
Land improvements	(135,009)	(41,486)	-	(176,495)
Parks	(69,813)	(17,203)	-	(87,016)
Buildings	(19,087,554)	(1,587,820)	-	(20,675,374)
Machinery and equipment	(8,289,233)	(1,096,202)	1,447,122	(7,938,313)
Vehicles	(3,047,701)	(564,908)	209,171	(3,403,438)
Leased asset	(44,058)	(56,351)	-	(100,409)
Infrastructure	(92,819,487)	(3,963,974)	-	(96,783,461)
Total accumulated depreciation/amortization	(123,492,855)	(7,327,944)	1,656,293	(129,164,506)
Total capital assets, being depreciated/amortized, net	121,831,378	(3,096,772)	(97,629)	118,636,977
Total governmental activities capital assets, net	\$ 129,518,359	\$ (1,760,900)	\$ (1,934,566)	\$ 125,822,893

Depreciation/amortization expense was charged to functions/programs of the governmental activities of the County as follows:

General government	\$ 1,543,832
Public safety	1,108,361
Health and Human Services	277,557
Culture and recreation	3,102
Conservation and development	17,203
Public works	4,377,889
Total depreciation/amortization expense - governmental activities	<u>\$ 7,327,944</u>

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Notes to the Financial Statements

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	Beginning Balance	Additions	Deductions	Ending Balance
Business-type activities				
Capital assets, not being depreciated/amortized				
Land	\$ 187,757	\$ -	\$ -	\$ 187,757
Construction in Progress	689,363	503,839	(1,066,666)	126,536
Total capital assets, not being depreciated/amortized	<u>877,120</u>	<u>503,839</u>	<u>(1,066,666)</u>	<u>314,293</u>
Capital assets, being depreciated/amortized				
Land improvements	541,062	-	-	541,062
Buildings	21,728,369	295,756	-	22,024,125
Machinery and equipment	8,100,269	469,279	(249,374)	8,320,174
Vehicles	12,162,899	1,199,298	(818,253)	12,543,944
Leased asset	28,544	3,911	-	32,455
Total capital assets, being depreciated/amortized	<u>42,561,143</u>	<u>1,968,244</u>	<u>(1,067,627)</u>	<u>43,461,761</u>
Less accumulated depreciation/amortization for:				
Land improvements	(405,155)	(7,848)	-	(413,003)
Buildings	(12,391,590)	(661,422)	-	(13,053,012)
Machinery and equipment	(5,444,592)	(419,305)	275,303	(5,588,594)
Vehicles	(7,683,892)	(656,142)	416,417	(7,923,617)
Leased asset	(8,818)	(8,921)	-	(17,739)
Total accumulated depreciation/amortization	<u>(25,934,047)</u>	<u>(1,753,638)</u>	<u>691,720</u>	<u>(26,995,966)</u>
Total capital assets, being depreciated/amortized, net	<u>16,627,096</u>	<u>214,606</u>	<u>(375,907)</u>	<u>16,465,795</u>
Total capital assets, net	<u>\$ 17,504,216</u>	<u>\$ 718,445</u>	<u>\$(1,442,573)</u>	<u>\$ 16,780,088</u>

Depreciation/amortization expense was charged to functions/programs of business type of the County as follows:

Health care center	\$ 211,638
Highway operations	<u>1,542,000</u>
Total depreciation/amortization	
expense - business-type activities	<u>\$1,753,638</u>

F. Employee retirement plan

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 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

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by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 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.

ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Vesting

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 of creditable service to be vested.

Benefits provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contribution plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

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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:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0

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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. 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 \$1,935,954 in contributions from the employer.

COLUMBIA COUNTY, WISCONSIN

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Contribution rates as of December 31, 2021 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

Proportionate share of net pension liability

At December 31, 2021, the County reported an asset of \$11,115,936 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the County's proportion was .17805045%, which was an increase of 0.0001953% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized pension expense (benefit) of (\$1,213,784).

Actuarial assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post Retirement Adjustments*:	1.9%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

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Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Long-term expected rate of return

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 geometric real rates of return for each major asset class are summarized in the following table:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51	7.2	4.7
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4%

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

Single discount rate

A single discount rate of 7.00% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.00% (source: fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's Index's "20-year Municipal GO AA Index" as of December 31, 2020. In describing this index, Fidelity notes that the Municipal Curves are constructed using option adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid.

COLUMBIA COUNTY, WISCONSIN

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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 municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount rate sensitivity analysis

The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the County's proportionate share of the net pension liability (Asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.00 percent) or 1-percentage point higher (8.00 percent) than the current rate:

	1% Decrease in Discount Rate 6.0%	Current Discount Rate 7.0%	1% Increase in Discount Rate 8.0%
County's proportionate share of net pension liability (asset)	\$ 10,580,831	\$ (11,115,936)	\$ (27,052,050)

Payables to the pension plan

As of December 31, 2021, the County has recorded a payable to the WRS in the amount of \$432,569.

Pension expense and deferred items summary

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$16,088,173	\$ 3,465,363
Changes in assumptions	252,131	-
Net differences between projected and actual earnings	-	20,869,265
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,270	21,947
Employer contributions subsequent to the measurement date	1,935,954	-
Totals	<u>\$18,294,528</u>	<u>\$ 24,356,575</u>

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The \$1,935,954 reported as deferred outflows of resources related to pension resulting from the WRS employer's contributions subsequent to the measurement date will be recognized as a reduction (addition) of the net pension asset in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (2,063,656)
2023	(560,683)
2024	(3,776,476)
2025	(1,597,186)
Thereafter	-
Total	\$ (7,998,001)

Pension Plan fiduciary net position

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

G. Other postemployment benefit (OPEB) obligations

Plan description

The County's defined OPEB plan, Retiree Medical Insurance Benefits, provides OPEB for all permanent full-time general and public safety employees of the County. The Retiree Medical Insurance Benefits a single-employer defined benefit OPEB plan administered by the County. The State of Wisconsin Administrative Code grants the authority to establish and amend the benefit terms and financing requirements to the County Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits provided

The Retiree Medical Benefits Insurance provides healthcare benefits for substantially all retirees in accordance with the terms set forth in union contracts and personnel policies. The plan provides for employees retiring at age 60 with 20 years of continuous employment to remain on the County's health insurance plan until they reach the minimum age for Medicare Coverage. Sworn employees are entitled to a maximum of \$5,000 of annual premiums and the retiree pays the balance of the premiums.

COLUMBIA COUNTY, WISCONSIN

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Employees covered by benefit terms

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Active employees	490
	<u>501</u>

Total OPEB liability – medical insurance

The County's total OPEB liability of \$5,610,666 was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2021.

Actuarial assumptions and other inputs

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	January 1, 2021
Measurement date	December 31, 2021
Actuarial cost method	Entry Age Normal
Actuarial Assumptions:	
Inflation	2.5%
Discount rate	2.25%
Healthcare Cost Trend	7.5% for 2022, with an ultimate rate of 4.5%
Mortality	Wisconsin 2020 Mortality Table

The discount rate was based on the 20-year Bond Buyer GO Index.

	<u>Total OPEB Liability</u>
Balance at January 1, 2021	\$ 5,280,371
Changes for the year:	
Service cost	525,021
Interest on total OPEB liability	121,511
Changes in assumptions	(56,370)
Differences between expected and actuarial experience	(111,651)
Benefit payments	(148,216)
Total OPEB liability December 31, 2021	<u>\$ 5,610,666</u>

Discount rate

Changes of assumptions and other inputs reflect a change in the discount rate from 2.12 percent in 2020 to 2.25 percent in 2021.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Discount rate and healthcare rate sensitivity analysis

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 one percentage point lower (1.25 percent) or one percentage point higher (3.25 percent) than the current discount rate:

	1% Decrease in Discount Rate 1.25%	Current Discount Rate 2.25%	1% Increase in Discount Rate 3.25%
Total OPEB Liability	\$ 6,054,325	\$ 5,610,666	\$ 5,191,218

Sensitivity of the total OPEB liability to changes in the healthcare cost trend 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 healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase Healthcare Cost Trend Rate
Total OPEB Liability	\$ 4,876,930	\$ 5,610,666	\$ 6,495,454

OPEB expense and deferred items summary

For the year ended December 31, 2021, the County recognized an OPEB expense of \$611,628. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 249,061	\$ (1,179,195)
Changes in assumptions	991,919	(285,633)
Total	<u>\$ 1,240,980</u>	<u>\$ (1,464,828)</u>

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Net Amortization of Deferred Outflows and Deferred Inflows of Resources
2022	\$ (34,904)
2023	(34,904)
2024	(34,904)
2025	(34,904)
2026	(34,909)
Thereafter	(49,323)

General Information about the OPEB Plan – Life Insurance

Plan description

The LRLIF is a cost sharing multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position - ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

Benefits provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

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Employers are required to pay the following contributions based on member contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2021 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of Employee Contribution
25% Post Retirement Coverage	20% of Employee Contribution

Member contributions are based upon the nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2020 are as listed below:

Life Insurance		
Employee Contribution Rates*		
For the year ended December 31, 2020		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized \$9,916 in contributions from the employer.

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources – life insurance

At December 31, 2021, the County reported a liability of \$2,830,793 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2020, the County's proportion was 0.51462200%, which was an increase of 0.004413% from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the County recognized OPEB expense of \$341,327.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB's from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ (135,076)
Net differences between projected and investment earnings plan investments	41,215	-
Changes in actuarial assumptions	1,101,219	(194,231)
Changes in proportion and differences between employer contributions and proportionate share of contributions	22,831	(54,678)
Contributions subsequent to the measurement date	9,916	-
Total	<u>\$ 1,175,181</u>	<u>\$ (383,985)</u>

\$9,916 reported as deferred outflows related to OPEB resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	OPEB Expense Amount
2022	\$ 147,138
2023	142,681
2024	138,090
2025	122,975
2026	154,115
Thereafter	76,281

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Actuarial assumptions

The total OPEB liability in the January 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability (Asset)	December 31, 2020
Actuarial Cost Method:	Entry age normal
20 Year Tax-Exempt Municipal Bond Yield:	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
Salary Increases:	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 mortality table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2020 is based on a roll-forward of the liability calculated from the January 1, 2020 actuarial valuation.

Long term expected rate on plan assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-term Expected Real Rate of Return
US Credit Bonds	Barclays Credit	50%	1.47%
US Mortgages	Barclays MBS	50%	0.82%
		<u>100%</u>	
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

The long-term expected rate of return and expected inflation rate remain unchanged from the prior year at 4.25% and 2.20% respectively. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation.

Single discount rate

A single discount rate of 2.25% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74% as of December 31, 2019 to 2.12% as of December 31, 2020. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to the benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.25 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease in Discount Rate 1.25%	Current Discount Rate 2.25%	1% Increase in Discount Rate 3.25%
Net OPEB Liability (Asset)	\$ 3,850,687	\$ 2,830,793	\$ 2,059,476

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

H. Commitments and contingencies

Encumbrances. The County has encumbrances outstanding at year-end in the amount of \$807,584 which is expected to be honored upon performance by the vendor.

General Fund	\$ 176,021
Health and Human Services Fund	17,270
Health Care Center Fund	31,900
Highway Fund	582,393
Total	<u>\$ 807,584</u>

General fund encumbrances primarily relate to public safety and general government activities. Health Care Center and Highway fund encumbrances relate to capital equipment and building improvements.

Contingencies. The County has identified the following items as potential liabilities not recorded on the basic financial statements:

1. 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State of Wisconsin Single Audit Guidelines* have 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 of expenditures which may be disallowed by granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
2. From time to time, the County becomes party to claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position.

I. Risk management

The County has purchased commercial insurance policies for various risks of loss related to torts; theft, damage, or destruction of assets; errors or omissions; injuries to employees; or acts of God. Payments of premiums for these policies are recorded as expenditures or expenses in various funds of the County. There have been no significant reductions in insurance coverage for any risk of loss in the past year. There were no settlements in excess of the insurance coverage in any of the three years prior.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

J. Leases

1. Leases receivable

The County, acting as lessor, leases tower space under long-term, non-cancelable lease agreements. The leases expire at various dates through 2039 and provide for renewal options ranging from one year to twenty years. The County will receive annual installments ranging from \$1,700 to \$13,500 for such leases. The County used the incremental borrowing rate as the interest rate for lease receivables.

During the year ended December 31, 2021, the County recognized \$36,838 and \$8,201 in lease revenue and interest revenue, respectively, pursuant to these contracts. As of December 31, 2021, the County's receivable for lease payments was \$532,834. Also, the County has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2021, the balance of the deferred inflow of resources was \$518,315. The future minimum lease receivables for these agreements are as follows:

Year	Governmental Activities		
Ending			
December 31,	Principal	Interest	Total
2022	\$ 35,398	\$ 7,646	\$ 43,045
2023	36,195	7,118	43,313
2024	37,031	6,576	43,607
2025	36,076	6,022	42,098
2026	31,690	5,530	37,220
2027-2031	164,174	20,310	184,484
2032-2036	135,912	9,423	145,335
2037-2039	56,358	1,037	57,394
Totals	<u>\$ 532,834</u>	<u>\$ 63,662</u>	<u>\$ 596,496</u>

2. Lease liability – right-to-use asset agreements

During the current fiscal year, the County entered into one five-year lease agreement as lessee for a copy machine for use in the County's governmental funds. An initial lease liability was recorded in the amount of \$17,603 during the current fiscal year. As of December 31, 2021, the value of the lease liability was \$14,455. The County is required to make monthly principal and interest payments of \$304. The County used the incremental borrowing rate as the interest rate for the right-to-use asset agreements.

Overall, the County leases equipment as well as land and tower space for various terms under long-term, non-cancelable lease agreements. The leases expire at various dates through 2027 and provide for renewal options ranging from one month to five years.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Total principal and interest costs for such leases for governmental funds were \$57,286 for the year ended December 31, 2021. The future minimum lease payments for these agreements are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 55,673	\$ 2,628	\$ 58,301
2023	51,183	1,842	53,025
2024	45,755	1,112	46,866
2025	36,942	497	37,439
2026	2,645	35	2,680
Totals	<u>\$ 192,198</u>	<u>\$ 6,114</u>	<u>\$ 198,312</u>

Total principal and interest costs for such leases for business activities were \$9,124 for the year ended December 31, 2021. The future minimum lease payments for these agreements are as follows:

Year Ending December 31,	Business Activities		
	Principal	Interest	Total
2022	\$ 6,091	\$ 175	\$ 6,266
2023	6,182	84	6,266
2024	1,244	23	1,267
2025	802	10	812
2026	202	1	203
Totals	<u>\$ 14,521</u>	<u>\$ 293</u>	<u>\$ 14,814</u>

These lease agreements qualify as right-to-use assets for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the date of their inception. The assets acquired through right-to-use asset lease agreements are as follows:

Asset	Governmental Activities	Business Activities
Leased asset	\$ 292,750	\$ 32,455
Less accumulated amortization	<u>(100,409)</u>	<u>(17,739)</u>
Totals	<u>\$ 192,341</u>	<u>\$ 14,716</u>

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Financed purchase

During the current fiscal year, the County entered into one five-year financed purchase lease agreement as lessee for financing the acquisition of a wheel loader with grapple for use in the County's governmental funds. An initial lease liability was recorded in the amount of \$94,282 during the current fiscal year. As of December 31, 2021, the value of the lease liability was \$72,792. The County is required to make an annual principal and interest payments of \$21,490. This lease has an interest rate of 6.78%. This equipment will have a ten-year estimated useful life. The value of this financed purchase asset as of the end of the year was \$94,282 and had accumulated depreciation of \$1,188.

The County has financed purchase leases for garbage/recycling trucks, balers, conveyors, wheel loaders and a temporary building for use in the County's governmental funds. No down payments were required for these lease agreements.

These lease agreements qualify as a financed purchase for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the date of their inception. The assets acquired through financed purchase leases are as follows:

	Governmental Activities
Asset	
Buildings	\$ 97,042
Machinery and equipment	613,199
Machinery and equipment-baler trade value	153,444
Vehicles	1,369,055
Less accumulated depreciation	(952,049)
Total	<u>\$ 1,280,691</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2021 were as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 272,688	\$ 36,653	\$ 309,341
2023	92,196	18,603	110,799
2024	98,700	12,095	110,795
2025	73,245	5,127	78,372
Totals	<u>\$ 536,828</u>	<u>\$ 72,478</u>	<u>\$ 609,306</u>

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

K. Deferred inflows of revenue and unearned revenues

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

	Governmental Funds		
	Unavailable	Tax Levy	Total
Property taxes	\$ -	\$ 28,461,490	\$ 28,461,490
Revolving loan fund receivables	182,294	-	182,294
Housing loan receivables	6,680,499	-	6,680,499
CDBG loan receivables	695,126	-	695,126
Grants receivable	1,222,012	-	1,222,012
Lease receivable	518,315	-	518,315
Total deferred/unearned revenue for governmental funds	<u>\$ 9,298,246</u>	<u>\$ 28,461,490</u>	<u>\$ 37,759,736</u>

L. Long-term liabilities

General obligation debt

General obligation debt currently outstanding is detailed as follows:

	Original Borrowing	Date of Issue	Interest Rates	Final Maturity	Balance 12/31/2021
Governmental Activities					
Bonds					
	\$ 9,685,000	10/2/2013	1.00%-3.00%	8/1/2023	\$ 1,100,000
	14,900,000	11/7/2018	3.00%-4.00%	8/1/2030	13,400,000
Total general obligation bonds					<u>14,500,000</u>
Notes					
	18,000,000	2/3/2016	1.50%-3.75%	2/1/2026	18,000,000
	17,510,000	12/1/2016	3.00%-4.00%	8/1/2026	12,100,000
	7,045,000	7/8/2019	2.00%-3.00%	8/1/2027	3,000,000
Total general obligation notes					<u>33,100,000</u>
Total general activities general obligation debt					<u>\$ 47,600,000</u>

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Annual principal and interest maturities of the outstanding general obligation debt of \$47,600,000 on December 31, 2021 are as follows:

Year Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2022	\$ 3,500,000	\$ 1,428,062	\$ 4,928,062
2023	3,650,000	1,350,562	5,000,562
2024	3,750,000	1,258,563	5,008,563
2025	9,700,000	1,167,937	10,867,937
2026	18,200,000	772,782	18,972,782
2027-2030	8,800,000	705,000	9,505,000
Totals	<u>\$ 47,600,000</u>	<u>\$ 6,682,906</u>	<u>\$ 54,282,906</u>

All general obligation notes and bonds payable are backed by the full faith and credit of the County. Notes and bonds will be retired by future property tax levies.

Other debt information

Estimated payments of compensated absences, other postemployment benefits, and net pension liability are not included in the debt service requirement schedules.

Legal debt margin

The County is subject to a debt limit that is 5% of full valuation of taxable real and personal property. At December 31, 2021, that amount was \$327,030,934. As of December 31, 2021, the total outstanding debt applicable to the limit was \$47,600,000, which was 14.8% of the total debt limit.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Changes in long-term liabilities

Changes in the County's long-term liabilities for the year ended December 31, 2021, are as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Amount Due Within One Year
Governmental Activities					
General obligation debt					
Bonds payable	\$ 15,600,000	\$ -	\$ 1,100,000	\$ 14,500,000	\$ 1,500,000
Notes payable	35,200,000	-	2,100,000	33,100,000	2,000,000
Debt premium	1,338,628	-	258,408	1,080,220	256,896
Total general obligation debt	<u>52,138,628</u>	<u>-</u>	<u>3,458,408</u>	<u>48,680,220</u>	<u>3,756,896</u>
Lease liability	1,099,727	111,885	482,586	729,026	328,361
Net OPEB liability-retiree life insurance	1,458,090	455,623	-	1,913,713	-
Net OPEB liability-retiree medical insurance	3,323,491	331,221	102,594	3,552,118	102,594
Compensated absences - sick leave	867,939	733,719	828,116	773,542	773,542
Total Governmental activities	<u>\$ 58,887,875</u>	<u>\$ 1,632,448</u>	<u>\$ 4,871,704</u>	<u>\$ 55,648,619</u>	<u>\$ 4,961,393</u>
Business-type Activities					
Lease liability	\$ 19,467	\$ 3,911	\$ 8,857	\$ 14,521	\$ 6,091
Net OPEB liability-retiree life insurance	714,479	202,601	-	917,080	-
Net OPEB liability-retiree medical insurance	1,956,880	147,290	45,622	2,058,548	45,622
Compensated absences - sick leave	315,900	543,021	555,378	303,543	303,543
Total Business-type activities	<u>\$ 3,006,726</u>	<u>\$ 896,823</u>	<u>\$ 609,857</u>	<u>\$ 3,293,692</u>	<u>\$ 355,256</u>

The compensated absences liability and other postemployment benefits obligation attributable to governmental activities will be liquidated primarily by the General Fund.

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

M. Fund balances and net position

Fund balance reported on the Governmental fund balance sheet is comprised of the following:

	General Fund	Health & Human Services	Capital Projects	Debt Service	Total
Fund Balances					
Nonspendable:					
Prepayments and inventories	\$ 1,025,030	\$ 867	\$ -	\$ -	\$ 1,025,897
Delinquent taxes	1,133,470	-	-	-	1,133,470
	<u>2,158,500</u>	<u>867</u>	<u>-</u>	<u>-</u>	<u>2,159,367</u>
Restricted:					
Continuing appropriations					
restricted by third parties	1,132,849	-	-	-	1,132,849
IGT revenue	4,998,009	-	-	-	4,998,009
CDBG housing program	238,396	-	-	-	238,396
Capital projects	-	-	1,069,739	-	1,069,739
Debt service	-	-	-	154,519	154,519
Health & welfare	-	142,400	-	-	142,400
	<u>6,369,254</u>	<u>142,400</u>	<u>1,069,739</u>	<u>154,519</u>	<u>7,735,912</u>
Committed:					
Sales tax	4,805,216	-	-	-	4,805,216
Future budgets	2,938,132	-	-	-	2,938,132
Nonlapsing balances	10,000	-	-	-	10,000
Carryforwards	176,021	17,270	-	-	193,291
	<u>7,929,369</u>	<u>17,270</u>	<u>-</u>	<u>-</u>	<u>7,946,639</u>
Assigned:					
Insurance fund	137,446	-	-	-	137,446
Fuel/utility	601,512	-	-	-	601,512
Capital improvements	835,203	-	-	-	835,203
Nonlapsing balances	1,732,085	-	-	-	1,732,085
Contingency fund	175,037	-	-	-	175,037
Health and welfare	-	431,782	-	-	431,782
	<u>3,481,283</u>	<u>431,782</u>	<u>-</u>	<u>-</u>	<u>3,913,065</u>
Unassigned:	<u>23,534,164</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,534,164</u>
Total fund balances	<u>\$ 43,472,570</u>	<u>\$ 592,319</u>	<u>\$ 1,069,739</u>	<u>\$ 154,519</u>	<u>\$ 45,289,147</u>

COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

Net position reported on the statement of net position is comprised of the following:

Governmental Activities

Net Investment in Capital Assets

Capital assets, net of accumulated depreciation/amortization	\$ 125,822,893
Less: outstanding long-term debt (excluding unspent capital related debt proceeds)	<u>(48,255,342)</u>
	<u>77,567,551</u>

Restricted:

Continuing appropriations restricted by third parties	1,132,849
Health & human services	142,400
Health Care Center IGT revenue	4,998,009
CDBG Programs	7,796,315
Pension asset	<u>7,666,701</u>
	<u>21,736,274</u>

Unrestricted	<u>29,848,579</u>
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Total net position	<u><u>\$ 129,152,404</u></u>
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Business-Type Activities

Net Investment in Capital Assets

Capital assets, net of accumulated depreciation/amortization	\$ 16,780,088
Less: outstanding long-term debt	(14,521)
Less: outstanding payable	<u>(242,813)</u>
	<u>16,522,754</u>

Restricted:

Continuing appropriations restricted by third parties	
Health Care Center	162,300
Highway STIP matching	953,355
Pension asset	<u>3,449,235</u>
	<u>4,564,890</u>

Unrestricted	<u>7,558,955</u>
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Total net position	<u><u>\$ 28,646,599</u></u>
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COLUMBIA COUNTY, WISCONSIN

Notes to the Financial Statements

December 31, 2021

N. Interfund transfers

Transfers are made from the General Fund to subsidize the operations of the funds. Other transfers move fund surpluses or deficiencies to other funds. The following is a schedule of interfund transfers:

Fund Transferred From	Fund Transferred To	Amount	Principal Reason
General Fund	Health and Human Services Fund	\$ 1,822,730	Programs & Services
General Fund	Capital Projects Fund	2,183,450	Recycling Upgrade
Capital Projects Fund	General Fund	164,272	Radio Maint. Funds
Health and Human Services Fund	General Fund	281,877	Equity
Enterprise Fund-Health Care Center	General Fund	<u>1,468,224</u>	IGT Revenue
Total transfers from other funds		5,920,553	
Less fund eliminations		(4,452,329)	
Capital contributed from Enterprise Fund-Highway	Governmental Activities	<u>900,146</u>	
Total Interfund Transfers - government-wide statement of net position		<u>\$ 2,368,370</u>	

The County levies property taxes to the Highway Operations fund for the purpose of performing infrastructure improvements and maintenance. In 2021, the County's Highway Operations Fund expended \$900,146 for the benefit of Governmental Activities. The \$900,146 financed infrastructure assets of \$853,481, and construction in progress related to infrastructure of \$46,665.

REQUIRED SUPPLEMENTARY INFORMATION

COLUMBIA COUNTY, WISCONSIN
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
Local Retiree Life Insurance Fund
Last 10 Fiscal Years*

	Year Ended December 31			
	2020	2019	2018	2017
County's proportion of the net OPEB liability (asset)	0.514622%	0.510209%	0.535916%	0.535276%
County's proportionate share of the net OPEB liability (asset)	\$ 2,830,793	\$ 2,172,569	\$ 1,382,844	\$ 1,610,421
County's covered payroll	25,567,000	24,811,000	24,112,000	22,509,887
County's proportionate share of the net OPEB liability as a percentage of covered payroll	11.07%	8.76%	5.74%	7.15%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	31.36%	37.58%	48.69%	44.81%

COLUMBIA COUNTY, WISCONSIN
Required Supplementary Information
Schedule of County's OPEB Contributions
Local Retiree Life Insurance Fund
Last 10 Fiscal Years*

	Year Ended December 31				
	2021	2020	2019	2018	2017
Contractually required contributions	\$ 9,916	\$ 10,217	\$ 9,223	\$ 10,325	\$ 10,165
Contributions in relation to the contractually required contributions	9,916	10,217	9,223	10,325	10,165
Contribution deficiency (excess)	-	-	-	-	-
County's covered - employee payroll	24,872,000	25,567,000	24,811,000	24,112,000	22,509,887
Contributions as a percentage of covered payroll	0.04%	0.04%	0.04%	0.04%	0.05%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

See accompanying Notes to Required Supplementary Information

COLUMBIA COUNTY, WISCONSIN
Required Supplementary Information
Schedule of Changes in the County's
Total OPEB Liability and Related Ratios
Last 10 Fiscal Years*

	2021	2020	2019	2018
Balance as of January 1,	\$ 5,280,371	\$ 4,656,028	\$ 4,598,855	\$ 4,202,405
Service Cost	525,021	403,776	370,753	348,298
Interest on total OPEB liability	121,511	162,163	201,927	154,318
Differences between expected and actual experience	(111,651)	(803,227)	(682,824)	448,313
Effect of assumption changes or inputs	(56,370)	1,033,997	281,552	(423,946)
Benefit payments	(148,216)	(172,366)	(114,235)	(130,533)
Net change in total OPEB liability	330,295	624,343	57,173	396,450
Total OPEB liability, beginning	5,280,371	4,656,028	4,598,855	4,202,405
Total OPEB liability, ending	<u>\$ 5,610,666</u>	<u>\$ 5,280,371</u>	<u>\$ 4,656,028</u>	<u>\$ 4,598,855</u>
Covered-employee payroll	\$ 25,938,248	\$ 25,182,765	\$ 26,494,725	\$ 24,358,010
Total OPEB as a percentage of covered - employee payroll	21.6%	21.0%	17.6%	18.9%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

See accompanying Notes to Required Supplementary Information

COLUMBIA COUNTY, WISCONSIN
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Measurement Periods*

	Year Ended December 31					
	2020	2019	2018	2017	2016	2015
County's proportion of the net pension liability (asset)	\$ (11,115,936)	\$ (5,734,862)	\$ 6,353,837	\$ (5,273,992)	\$ 1,442,991	\$ 2,834,354
County's proportionate share of the net pension liability (asset)	0.17805045%	0.17785515%	0.17859464%	0.17762823%	0.17506957%	0.17442385%
County's covered payroll	27,687,619	26,151,359	25,349,571	25,101,431	24,436,725	23,490,538
County's proportionate share of the net pension liability (asset) as a percentage of covered payroll	-40.15%	-21.93%	25.06%	-21.01%	5.90%	12.07%
Plan fiduciary net position as a percentage of the total pension liability (asset)	105.26%	102.96%	96.45%	102.93%	99.12%	98.20%
						102.74%
						-18.67%

COLUMBIA COUNTY, WISCONSIN
Required Supplementary Information
Schedule of the County's Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

	Year Ended December 31					
	2021	2020	2019	2018	2017	2016
Contractually required contributions	\$ 1,935,954	\$ 2,037,601	\$ 1,849,949	\$ 1,820,305	\$ 1,822,860	\$ 1,694,455
Contributions made in relation to the contractually required contributions	1,935,954	2,037,601	1,849,949	1,820,305	1,822,860	1,681,441
Contribution deficiency (excess)	-	-	-	-	-	-
County's covered payroll	27,256,745	27,687,619	26,151,359	25,349,571	25,101,431	24,436,725
Contributions as a percentage of covered payroll	7.10%	7.36%	7.07%	7.18%	7.26%	6.93%
						7.16%
						7.39%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the current GASB standards, they should not be reported.

See accompanying Notes to Required Supplementary Information

COLUMBIA COUNTY, WISCONSIN
Notes to the Required Supplementary Information
December 31, 2021

I. WISCONSIN RETIREMENT SYSTEM

Changes of benefit terms. There were no changes of benefit terms for any participating employers in WRS.

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

II. LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

Changes of benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes of assumptions. Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.

III. OTHER POST EMPLOYMENT BENEFITS – MEDICAL INSURANCE

Changes of benefit terms. There were no changes of benefit terms.

Changes of assumptions. Several actuarial assumptions changed from the prior year, including the mortality table, termination/retirement rate, health care trend rate and discount rate. Please refer to the Total OPEB Liability – Medical Insurance section for additional details.

IV. BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The County prepares an annual budget in accordance with Chapter 65 of the Wisconsin Statutes for each year ending December 31 as described in Note I. F.

This information is an integral part of the accompanying required supplementary information.

SUPPLEMENTARY INFORMATION

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Capital Projects Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Revenues				
Miscellaneous revenues	\$ -	\$ 179	\$ 179	\$ -
Total revenues	-	179	179	-
Expenditures				
Capital outlay	2,183,450	2,010,572	2,010,572	-
Total expenditures	2,183,450	2,010,572	2,010,572	-
Excess (deficiency) of revenues over expenditures	(2,183,450)	(2,010,393)	(2,010,393)	-
Other financing sources (uses)				
Operating transfer in:				
General Fund	-	2,183,450	2,183,450	-
Transfers out	-	(164,272)	(164,272)	-
Total other financing sources (uses)	-	2,019,178	2,019,178	-
Net change in fund balance	(2,183,450)	8,785	8,785	-
Fund balance - beginning	1,060,954	1,060,954	1,060,954	-
Fund balance - ending	\$ (1,122,496)	\$ 1,069,739	\$ 1,069,739	\$ -

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Debt Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget -
				Positive
				(Negative)
Revenues				
Taxes	\$ 4,646,830	\$ 4,646,830	\$ 4,646,830	\$ -
Total revenues	4,646,830	4,646,830	4,646,830	-
Expenditures				
Debt service:				
Principal	3,200,000	3,200,000	3,200,000	-
Interest and other charges	1,543,200	1,543,187	1,543,187	-
Total expenditures	4,743,200	4,743,187	4,743,187	-
Excess (deficiency) of revenues over expenditures	(96,370)	(96,357)	(96,357)	-
Net change in fund balance	(96,370)	(96,357)	(96,357)	-
Fund balance - beginning	250,876	250,876	250,876	-
Fund balance - ending	\$ 154,506	\$ 154,519	\$ 154,519	\$ -

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Combining Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	<u>Clerk of Courts</u>	<u>Sheriff</u>	<u>Human Services</u>	<u>Total Custodial Funds</u>
ASSETS				
Cash and investments	\$ 1,266,509	\$ 78,759	\$ 20,043	\$ 1,365,311
Accounts receivable	-	-	5,786	5,786
Total assets	<u>1,266,509</u>	<u>78,759</u>	<u>25,829</u>	<u>1,371,097</u>
LIABILITIES				
Due to individuals and organizations	<u>1,266,509</u>	<u>-</u>	<u>12,342</u>	<u>1,278,851</u>
Total liabilities	<u>1,266,509</u>	<u>-</u>	<u>12,342</u>	<u>1,278,851</u>
NET POSITION				
Restricted for:				
Individuals and organizations	<u>-</u>	<u>78,759</u>	<u>13,487</u>	<u>92,246</u>
Total net position	<u>-</u>	<u>78,759</u>	<u>13,487</u>	<u>92,246</u>
Total liabilities and net position	<u>\$ 1,266,509</u>	<u>\$ 78,759</u>	<u>\$ 25,829</u>	<u>\$ 1,371,097</u>

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2021

	<u>Clerk of Courts</u>	<u>Sheriff</u>	<u>Human Services</u>	<u>Total Custodial Funds</u>
ADDITIONS				
Collections				
Fines, forfeitures, licenses and permits	\$ 4,748,139	\$ -	\$ -	\$ 4,748,139
Inmate	-	1,350,975	-	1,350,975
Juvenile restitution	-	-	9,147	9,147
Client representative payee	-	-	145,520	145,520
Total collections	<u>4,748,139</u>	<u>1,350,975</u>	<u>154,667</u>	<u>6,253,781</u>
Investment earnings				
Interest, dividends, and other	<u>5,862</u>	<u>-</u>	<u>17</u>	<u>5,879</u>
Total additions	<u>4,754,001</u>	<u>1,350,975</u>	<u>154,684</u>	<u>6,259,660</u>
DEDUCTIONS				
Fines, forfeitures, licenses and permits distributions	4,753,673	-	-	4,753,673
Inmate distributions	-	1,335,315	-	1,335,315
Payments on behalf of client representative payees	-	-	172,862	172,862
Payments to juvenile restitution recipients	-	-	9,147	9,147
Service charges	<u>328</u>	<u>-</u>	<u>-</u>	<u>328</u>
Total deductions	<u>4,754,001</u>	<u>1,335,315</u>	<u>182,009</u>	<u>6,271,325</u>
Net change in fiduciary net position	-	15,660	(27,325)	(11,665)
Net position - beginning	<u>-</u>	<u>63,099</u>	<u>40,812</u>	<u>103,911</u>
Net position - ending	<u>\$ -</u>	<u>\$ 78,759</u>	<u>\$ 13,487</u>	<u>\$ 92,246</u>

STATISTICAL SECTION

This part of County of Columbia's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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FINANCIAL TRENDS

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

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REVENUE CAPACITY

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DEBT CAPACITY

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DEMOGRAPHIC AND ECONOMIC INFORMATION

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OPERATING INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

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

Columbia County
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities										
Net investment in capital assets	\$ 77,567,551	\$ 77,476,211	\$ 76,908,007	\$ 73,637,485	\$ 73,828,798	\$ 76,466,561	\$ 75,296,877	\$ 73,137,789	\$ 73,012,546	\$ 74,095,538
Restricted	21,736,274	17,905,693	12,098,957	15,412,181	11,529,643	9,415,257	10,850,420	8,117,321	8,756,882	7,064,251
Unrestricted	29,848,579	31,406,266	34,131,767	32,234,923	36,041,533	36,875,481	33,172,449	30,135,516	30,817,806	30,579,127
Total governmental activities net position	\$ 129,152,404	\$ 126,788,170	\$ 123,138,731	\$ 121,284,589	\$ 121,399,974	\$ 122,757,299	\$ 119,319,746	\$ 111,390,626	\$ 112,587,234	\$ 111,738,916
Business-type activities										
Net investment in capital assets	\$ 16,522,754	\$ 17,484,749	\$ 17,889,719	\$ 18,066,638	\$ 18,431,853	\$ 17,912,229	\$ 17,059,391	\$ 17,322,251	\$ 16,738,380	\$ 16,591,149
Restricted	4,564,890	2,900,939	1,280,753	3,866,159	2,233,793	3,581,699	5,430,138	4,683,201	3,440,376	3,800,741
Unrestricted	7,558,955	7,042,442	8,409,470	7,646,885	10,259,349	9,030,840	7,488,917	5,476,223	4,988,385	5,166,424
Total business-type activities net position	\$ 28,646,599	\$ 27,428,130	\$ 27,579,942	\$ 29,579,682	\$ 30,924,995	\$ 30,524,768	\$ 29,978,446	\$ 27,481,675	\$ 25,167,141	\$ 25,558,314
Primary government										
Net investment in capital assets	\$ 94,090,305	\$ 94,960,960	\$ 94,797,726	\$ 91,704,123	\$ 92,260,651	\$ 94,378,790	\$ 92,356,268	\$ 90,460,040	\$ 89,750,926	\$ 90,686,687
Restricted	26,301,164	20,806,632	13,379,710	19,278,340	13,763,436	12,996,956	16,280,558	12,800,522	12,197,258	10,864,992
Unrestricted	37,407,534	38,448,708	42,541,237	39,881,808	46,300,882	45,906,321	40,661,366	35,611,739	35,806,191	35,745,551
Total primary government net position	\$ 157,799,003	\$ 154,216,300	\$ 150,718,673	\$ 150,864,271	\$ 152,324,969	\$ 153,282,067	\$ 149,298,192	\$ 138,872,301	\$ 137,754,375	\$ 137,297,230

Columbia County
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses										
Governmental Activities:										
General government	\$ 13,547,236	\$ 14,575,942	\$ 15,249,199	\$ 13,675,641	\$ 13,615,816	\$ 20,868,759	\$ 12,850,626	\$ 10,699,408	\$ 10,399,474	\$ 9,717,871
Public safety	13,380,019	12,804,976	14,392,721	13,026,356	13,931,812	13,632,852	11,944,413	12,128,278	12,068,450	11,479,471
Public works	9,379,849	9,857,292	8,911,429	8,754,971	8,657,653	3,447,041	1,708,848	4,859,347	11,017,357	10,931,489
Health & human services	17,503,466	16,934,842	17,734,248	15,859,250	14,416,934	5,950,375	12,217,618	11,087,793	11,530,191	10,506,120
Culture and recreation	1,159,298	1,003,118	1,234,016	1,050,539	1,110,328	1,045,790	1,045,193	1,049,893	1,033,774	1,007,274
Conservation & Development	4,428,573	3,238,482	2,963,492	2,868,022	3,364,795	3,301,551	3,702,683	2,866,530	3,258,539	5,001,090
Debt Service-Interest	1,337,323	1,351,437	1,590,132	1,972,866	1,608,366	871,794	595,038	710,304	982,591	1,029,453
Total Governmental Activities	60,735,764	59,766,089	62,075,237	57,207,645	56,705,704	49,118,162	44,064,419	43,401,553	50,290,376	49,672,768
Business-type Activity-										
Health Care Center	7,819,247	8,848,886	9,216,909	9,055,620	9,384,702	9,277,580	8,926,188	8,929,842	8,888,650	8,501,447
Highway	14,096,545	12,809,853	14,734,247	12,875,718	13,442,587	15,476,024	14,338,531	15,515,752	9,581,964	9,735,757
Total Business-type Activities	21,915,792	21,658,739	23,951,156	21,931,338	22,827,289	24,753,604	23,264,719	24,445,594	18,470,614	18,237,204
Total Expenses	\$ 82,651,556	\$ 81,424,828	\$ 86,026,393	\$ 79,138,983	\$ 79,532,993	\$ 73,871,766	\$ 67,329,138	\$ 67,847,147	\$ 68,760,990	\$ 67,909,972
Program Revenues										
Governmental Activities:										
Charges for services										
General government	\$ 3,674,754	\$ 3,505,836	\$ 3,428,297	\$ 3,393,999	\$ 3,321,925	\$ 3,233,244	\$ 2,974,468	\$ 2,902,697	\$ 3,083,494	\$ 2,840,016
Public safety	1,362,810	1,360,047	1,566,605	1,426,704	1,420,381	1,483,388	1,357,070	1,296,135	1,204,768	1,350,213
Public works	5,194,768	4,371,869	3,976,466	4,050,251	3,900,653	3,069,504	2,491,284	2,793,549	2,380,593	2,253,109
Health & human services	1,095,818	1,029,879	860,815	737,220	698,974	680,181	756,277	572,378	1,016,288	602,658
Culture and recreation	80	3,899	4,662	5,842	4,319	9,959	12,091	5,883	8,014	8,199
Conservation & Development	784,293	770,933	697,870	427,538	706,405	572,721	244,589	624,364	1,236,517	462,785
Operating grants and contributions	15,864,931	16,570,946	15,269,772	14,273,761	13,509,191	14,240,708	11,287,882	10,051,554	10,622,078	12,702,164
Capital grants and contributions	62,092	574,699	3,104,618	179,018	-	-	-	-	-	-
Total Governmental Activities	28,039,546	28,188,108	28,909,105	24,494,333	23,561,848	23,289,705	19,123,661	18,246,560	19,551,752	20,219,144
Business-type Activity-										
Charges for services										
Health Care Center	8,074,056	7,865,438	7,290,411	7,824,818	8,429,984	9,630,498	7,698,949	8,050,904	8,243,266	7,973,589
Highway	9,273,622	8,616,263	9,902,247	8,352,951	9,630,498	10,149,350	7,609,760	8,558,909	9,059,208	9,743,285
Operating grants and contributions	3,375,476	3,562,012	1,176,838	1,226,974	854,200	840,000	877,183	851,650	848,197	1,007,364
Capital grants and contributions	75,559	33,393	-	5,070	-	-	-	-	-	-
Total Business-type Activity	20,798,713	20,077,106	18,369,496	17,409,813	18,914,682	20,619,848	16,185,892	17,461,463	18,150,671	18,724,238
Total Program Revenues	\$ 48,838,259	\$ 48,265,214	\$ 47,278,601	\$ 41,904,146	\$ 42,476,530	\$ 43,909,553	\$ 35,309,553	\$ 35,708,023	\$ 37,702,423	\$ 38,943,382
Net (Expense)/Revenue										
Governmental Activities	\$ (32,696,218)	\$ (31,577,981)	\$ (33,166,132)	\$ (32,713,312)	\$ (33,143,856)	\$ (25,828,457)	\$ (24,940,758)	\$ (25,154,993)	\$ (30,738,624)	\$ (29,453,624)
Business-type Activity	(1,117,079)	(1,581,633)	(5,581,660)	(4,521,525)	(3,912,607)	(6,138,745)	(7,078,827)	(6,984,131)	(319,943)	487,034
Total Net Expense	\$ (33,813,297)	\$ (33,159,614)	\$ (38,747,792)	\$ (37,234,837)	\$ (37,056,463)	\$ (31,967,202)	\$ (32,019,585)	\$ (32,139,124)	\$ (31,058,567)	\$ (28,966,590)

Columbia County

Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Revenues										
Governmental Activities:										
Property Taxes	\$ 23,314,910	\$ 22,933,410	\$ 22,489,150	\$ 22,209,120	\$ 21,305,448	\$ 20,675,061	\$ 20,098,210	\$ 19,889,301	\$ 24,555,122	\$ 24,452,027
Sales Tax	6,204,194	5,225,904	4,978,035	4,740,713	4,866,485	4,391,884	4,233,278	4,183,187	3,802,238	3,755,221
Other taxes	521,927	481,181	516,447	496,782	506,616	552,613	666,909	675,832	787,663	847,507
Grants & contributions not restricted	2,521,274	2,512,797	2,499,828	2,351,789	2,368,205	3,566,304	2,370,621	2,262,164	2,267,326	2,263,415
Unrestricted investment earnings	99,598	781,991	1,566,551	1,052,397	504,688	260,595	134,563	104,309	102,612	139,387
Miscellaneous	-	34,890	-	-	56,310	33,325	30,587	-	-	-
Interest on restricted investments	179	8,044	42,192	61,149	81,170	53,597				
Gain (loss) on sale of capital assets	-	-	-	36,222	-					
Transfers	2,368,370	3,249,203	2,928,071	2,382,429	2,097,609	(267,369)	(280,639)	(3,156,408)	71,981	(1,910,854)
Total general revenues, transfers	35,030,452	35,227,420	35,020,274	33,330,601	31,786,531	29,266,010	27,253,529	23,958,385	31,586,942	29,546,703
Business-type Activity										
Property Taxes	4,703,320	4,677,180	4,798,410	4,969,620	4,834,080	4,791,120	4,763,541	4,748,829	-	-
Grants & contributions not restricted	-	-	1,680,172	1,736,541	1,538,432	1,523,493	1,458,268	1,392,545	-	-
Unrestricted investment earnings	598	1,844	3,491	2,478	1,243	866	1,065	883	751	963
Gain (loss) on sale of capital assets	-	-	27,918	16,687	36,688	102,219	75,723	-	-	-
Transfers in/out	(2,368,370)	(3,249,203)	(2,928,071)	(2,382,429)	(2,097,609)	267,369	280,639	3,156,408	(71,981)	1,910,854
Total Business-type activities	2,335,548	1,429,821	3,581,920	4,342,897	4,312,834	6,685,067	6,579,236	9,298,665	(71,230)	1,911,817
Total primary government	\$ 37,366,000	\$ 36,657,241	\$ 38,602,194	\$ 37,673,498	\$ 36,099,365	\$ 35,951,077	\$ 33,832,765	\$ 33,257,050	\$ 31,515,712	\$ 31,458,520
Change in Net Position										
Governmental Activities	\$ 2,334,234	\$ 3,649,439	\$ 1,854,142	\$ 912,741	\$ (1,357,325)	\$ 3,437,553	\$ 2,312,771	\$ (1,196,608)	\$ 848,318	\$ 93,079
Business-type Activity	1,218,469	(151,812)	(1,999,740)	(87,690)	400,227	546,322	(499,591)	2,314,534	(391,173)	2,398,851
Total primary government	\$ 3,552,703	\$ 3,497,627	\$ (145,598)	\$ 825,051	\$ (957,098)	\$ 3,983,875	\$ 1,813,180	\$ 1,117,926	\$ 457,145	\$ 2,491,930

Columbia County
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund										
Nonspendable	\$ 2,158,500	\$ 2,513,636	\$ 3,238,217	\$ 2,953,222	\$ 3,081,868	\$ 1,866,391	\$ 1,989,390	\$ 2,927,438	\$ 3,120,027	\$ 3,331,135
Restricted	6,369,254	6,561,197	5,415,068	5,719,957	5,877,566	9,415,257	8,056,888	8,117,321	6,904,666	7,047,840
Committed	7,929,369	8,785,976	6,740,063	6,863,725	6,525,455	5,972,704	5,550,857	4,143,482	3,888,794	3,236,793
Assigned	3,481,283	3,233,801	2,898,971	2,499,326	2,306,633	610,550	592,830	766,965	1,113,485	1,134,617
Unassigned	23,534,164	22,534,126	23,118,082	23,231,350	22,128,096	22,608,266	23,427,911	20,729,314	17,486,602	17,174,388
Total general fund	\$ 43,472,570	\$ 43,628,736	\$ 41,410,401	\$ 41,267,580	\$ 39,919,618	\$ 40,473,168	\$ 39,617,876	\$ 36,684,520	\$ 32,513,574	\$ 31,924,773
All other governmental funds										
Nonspendable	\$ 867	\$ 10,129	\$ 4,595	\$ 82,185	\$ 72,204	\$ 72,281	\$ 35,298	\$ -	\$ 1,280	\$ 1,492
Restricted	1,366,658	1,393,679	2,387,741	605,819	3,755,403	17,748,782	4,458,434	126,024	298,693	691,889
Committed	17,270	18,990	87,766	-	-	20,537	26,075	15,802	32,106	17,892
Assigned	431,782	878,426	446,779	461,913	746,005	330,043	395,615	1,687,724	7,296,787	7,103,379
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 1,816,577	\$ 2,301,224	\$ 2,926,881	\$ 1,149,917	\$ 4,573,612	\$ 18,171,643	\$ 4,915,422	\$ 1,829,550	\$ 7,628,866	\$ 7,814,652

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Columbia County
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
REVENUES										
Taxes	\$ 30,294,735	\$ 28,831,970	\$ 28,115,745	\$ 27,587,020	\$ 26,838,262	\$ 25,737,311	\$ 25,113,980	\$ 24,817,114	\$ 29,203,121	\$ 29,110,554
Intergovernmental	17,760,188	18,673,258	17,177,168	15,945,029	14,970,929	14,942,099	13,734,001	12,345,188	12,632,848	15,083,447
Licenses and permits	23,402	21,070	19,048	21,999	27,098	30,239	35,635	39,331	37,570	36,494
Fines and forfeitures	505,445	391,958	419,768	428,882	135,265	378,441	449,206	484,719	514,198	509,472
Charges for services	7,580,560	6,829,394	6,387,531	6,215,772	5,972,611	5,462,703	4,755,005	4,833,069	4,851,129	4,584,885
Intergovernmental charges for services	2,509,642	2,618,349	2,701,708	2,555,716	2,439,719	2,185,502	1,960,427	1,857,604	1,917,341	1,631,114
Miscellaneous revenues	1,150,400	1,739,696	2,468,818	1,858,270	1,633,328	1,437,704	836,365	1,195,940	807,105	811,397
Total Revenues	59,824,372	59,105,695	57,289,786	54,612,688	52,017,212	50,173,999	46,884,619	45,572,965	49,963,312	51,767,363
EXPENDITURES										
Current:										
General government	12,393,284	12,934,056	12,467,441	11,698,824	11,542,836	10,999,669	10,342,170	10,182,359	9,903,522	9,062,575
Public safety	12,692,264	12,831,206	12,892,778	12,191,983	12,010,081	11,880,423	11,455,303	10,961,839	10,692,201	10,453,994
Public works	5,679,081	5,610,804	4,897,546	5,690,347	4,704,182	4,021,503	3,182,444	3,516,000	9,333,079	9,700,646
Health and human services	17,758,574	16,658,350	17,050,481	15,412,194	13,942,304	13,156,259	12,075,802	11,115,136	11,419,860	10,352,672
Culture and recreation	1,172,244	1,025,108	1,173,916	1,033,093	1,096,926	1,042,873	1,040,457	1,047,042	1,031,389	1,005,360
Conservation and development	4,466,800	3,170,341	2,928,389	2,811,249	3,275,931	3,253,501	3,690,261	2,840,252	3,220,492	4,946,379
Debt Service:										
Principal	3,200,000	3,095,000	6,875,000	18,460,000	2,975,000	2,875,000	2,760,000	2,685,000	2,470,000	2,390,000
Interest and other charges	1,543,187	1,628,390	1,776,766	1,894,878	1,472,121	925,396	654,249	680,498	1,178,873	1,041,064
Capital Outlay	3,139,860	1,903,331	2,692,974	4,175,739	15,880,877	24,426,829	5,892,936	1,205,468	1,178,370	5,432,906
Total Expenditures	62,045,294	58,856,586	62,755,291	73,368,307	66,900,258	72,581,453	51,093,622	44,233,594	50,427,786	54,385,596
Excess (Deficiency) of Revenues over Expenditures	(2,220,922)	249,109	(5,465,505)	(18,755,619)	(14,883,046)	(22,407,454)	(4,209,003)	1,339,371	(464,474)	(2,618,233)

Columbia County
Changes in Fund Balances of Governmental Funds (continued)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
OTHER FINANCING SOURCES (USES)										
Transfers in	5,920,553	1,189,412	1,014,539	1,486,121	1,193,503	742,647	2,761,560	2,649,092	345,807	1,436,264
Transfers out	(4,452,329)	(299,910)	(1,374,487)	(1,243,577)	(914,781)	(1,010,015)	(2,642,199)	(5,805,500)	(62,901)	(733,767)
General obligation bonds issued	-	-	7,045,000	14,900,000	-	35,510,000	10,000,000	3,700,000	-	-
Premium on general obligation bonds	-	-	321,570	823,141	-	881,783	108,870	5,122	337,646	-
Refunding bonds issued	-	-	212,806	-	-	-	-	-	9,685,000	-
Proceeds from Capital Leases	111,885	454,067	-	880,063	452,743	394,552	-	188,667	386,973	189,968
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(3,705,122)	(9,825,036)	-
Total Other Financing Sources (Uses)	1,580,109	1,343,569	16,845,748	16,845,748	731,465	36,518,967	10,228,231	(2,967,741)	867,489	892,465
Net change in fund balance	(640,813)	1,592,678	16,845,748	16,845,748	(18,024,154)	21,635,921	(12,179,223)	(7,176,744)	2,206,860	427,991
Debt service as a percentage of noncapital expenditures	8.1%	8.3%	14%	29.8%	8.7%	7.9%	7.6%	7.8%	7.4%	7.0%

Table 5

Columbia County
Tax Revenues by Source, Governmental Funds¹
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales Tax	Interest Collected on		Real Estate Fees	Other Statutory Interest & Penalties		Total Taxes
			Delinquent Taxes	Taxes				
2021	23,314,910	6,204,194	428,440	428,440	303,078	44,113		30,294,735
2020	22,933,410	5,225,904	387,145	387,145	231,846	53,665		28,831,970
2019	22,489,150	4,978,035	426,306	426,306	182,407	39,847		28,115,745
2018	22,209,120	4,740,714	403,507	403,507	185,756	47,923		27,587,020
2017	21,305,448	4,866,485	429,946	429,946	206,303	30,080		26,838,262
2016	20,675,061	4,391,884	474,950	474,950	169,585	25,831		25,737,311
2015	20,098,210	4,233,278	596,881	596,881	162,446	23,165		25,113,980
2014	19,889,301	4,183,187	602,625	602,625	121,711	20,290		24,817,114
2013	19,811,773	3,802,238	728,774	728,774	108,512	8,475		24,459,772
2012	19,731,888	3,755,221	788,936	788,936	106,668	7,702		24,390,415

¹Includes General Fund, Special Revenue Fund, and Debt Service Fund

Source: Columbia County Statement of Receipts and Expenditures

Columbia County
Equalized Value of all Property by Assessment Class
Last Ten Fiscal Years

Levy Year	Equalized Value								Total Excluding		Total Direct Tax Rate
	Residential	Commercial	Manufacturing	Agricultural	Undeveloped	Forest	Other	Personal Property	Total	TID	
2021	4,446,291,700	718,888,600	220,478,300	70,397,900	80,768,500	152,297,500	327,753,800	80,557,000	6,097,433,300	6,002,868,200	4.667
2020	4,251,436,900	710,958,000	197,802,100	67,655,200	79,346,500	141,000,100	325,239,400	90,092,800	5,863,531,000	5,770,652,600	4.785
2019	4,005,827,600	685,777,300	184,107,700	65,962,900	79,468,300	139,042,300	312,460,600	74,975,900	5,547,622,600	5,474,119,800	4.984
2018	3,816,239,700	670,964,500	179,793,700	64,282,800	78,187,600	139,776,800	303,063,800	97,897,700	5,350,206,600	5,286,573,500	5.141
2017	3,630,719,300	630,751,700	171,466,500	63,353,900	81,742,300	129,350,800	342,799,400	87,847,500	5,138,031,400	5,078,950,200	5.147
2016	3,496,706,600	624,793,700	171,824,300	62,687,900	77,743,000	137,168,000	325,408,500	91,846,200	4,988,178,200	4,929,884,300	5.166
2015	3,394,190,400	615,859,300	169,125,900	61,633,000	91,775,500	131,957,400	310,870,900	82,735,700	4,858,148,100	4,806,919,200	5.172
2014	3,367,090,200	588,441,000	155,985,200	63,187,900	74,950,400	134,446,800	289,936,000	82,892,500	4,756,930,000	4,712,918,200	5.228
2013	3,499,536,900	570,353,900	153,902,300	66,173,300	73,945,500	133,904,100	288,880,300	79,902,800	4,866,599,100	4,808,903,500	5.106
2012	3,604,036,300	630,611,700	149,738,500	66,869,100	67,345,900	138,092,400	290,063,500	80,926,200	5,027,683,600	4,952,566,100	4.937

Equalized value is prepared by the Wisconsin Department of Revenue, Bureau of Property Tax. These values include Tax Incremental Districts (TID) which are not included in the taxable property value upon which County taxes are levied.

Total Direct Tax Rate is based on the County levied property taxes per \$1,000 assessed value.

Source: Wisconsin Department of Revenue Report "Statement of Equalized Values"

Columbia County

Direct and Overlapping Property Tax Rates¹

Last Ten Fiscal Years²

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Direct Property Tax Rates</u>										
Bridge Aid	0.002635407	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01	\$0.02	\$0.00	\$0.01	\$0.01
County Library	0.125345081	\$0.13	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.15	\$0.14	\$0.14
All Other County	4.599566254	\$4.78	\$4.84	\$4.99	\$5.00	\$5.02	\$5.01	\$5.08	\$4.95	\$4.79
Total Direct County Tax Rate	\$4.73	\$4.92	\$4.98	\$5.14	\$5.15	\$5.17	\$5.17	\$5.23	\$5.11	\$4.94

Indirect Property Tax Rates

Townships

Arlington	\$20.12	\$20.12	\$19.94	\$20.28	\$20.61	\$21.28	\$21.48	\$22.88	\$22.04	\$21.88
Caledonia	\$15.74	\$15.74	\$16.33	\$16.50	\$16.82	\$17.44	\$17.48	\$18.09	\$18.32	\$17.78
Columbus	\$16.84	\$16.84	\$17.54	\$18.16	\$19.03	\$19.88	\$20.47	\$21.74	\$21.26	\$20.68
Courtland	\$20.70	\$20.70	\$21.27	\$21.73	\$21.47	\$21.08	\$19.18	\$20.75	\$20.52	\$19.49
Dekorra	\$17.99	\$17.99	\$17.31	\$17.78	\$17.82	\$18.51	\$18.55	\$20.43	\$19.10	\$18.89
Fort Winnebago	\$16.32	\$16.32	\$17.02	\$17.20	\$17.62	\$18.21	\$18.30	\$18.95	\$19.35	\$18.73
Fountain Prairie	\$19.03	\$19.03	\$19.48	\$21.13	\$21.45	\$21.04	\$21.37	\$22.34	\$22.75	\$22.43
Hampden	\$17.31	\$17.31	\$17.91	\$18.59	\$19.26	\$20.18	\$20.55	\$21.86	\$21.21	\$20.69
Leeds	\$20.37	\$20.37	\$19.36	\$19.83	\$20.37	\$20.84	\$21.00	\$22.29	\$21.87	\$21.70
Lewiston	\$16.30	\$16.30	\$16.99	\$17.15	\$17.54	\$18.11	\$18.19	\$18.78	\$19.16	\$18.62
Lodi	\$18.31	\$18.31	\$18.61	\$18.80	\$19.59	\$19.67	\$20.01	\$20.63	\$19.90	\$20.32
Lowville	\$18.69	\$18.69	\$18.57	\$19.31	\$19.13	\$19.71	\$19.35	\$20.53	\$18.92	\$19.05
Marcellon	\$17.45	\$17.45	\$18.09	\$18.89	\$17.81	\$18.77	\$18.83	\$20.29	\$19.62	\$19.21
Newport	\$16.95	\$16.95	\$17.32	\$16.71	\$17.28	\$17.28	\$17.04	\$17.77	\$17.16	\$16.60
Ostego	\$20.47	\$20.47	\$20.81	\$22.02	\$21.85	\$22.14	\$21.08	\$21.44	\$19.43	\$19.80
Pacific	\$13.12	\$13.12	\$13.67	\$13.96	\$13.53	\$13.85	\$14.44	\$16.22	\$14.67	\$14.77
Randolph	\$18.94	\$18.94	\$19.51	\$19.68	\$19.35	\$18.54	\$17.06	\$19.18	\$18.63	\$18.41
Scott	\$17.87	\$17.87	\$18.62	\$18.99	\$18.48	\$18.04	\$17.75	\$19.92	\$19.41	\$19.24
Springvale	\$19.53	\$19.53	\$20.11	\$20.69	\$19.86	\$19.66	\$18.86	\$20.23	\$18.79	\$18.71
West Point	\$17.25	\$17.25	\$17.53	\$17.79	\$18.25	\$18.80	\$19.04	\$19.62	\$19.08	\$18.90
Wyocena	\$17.53	\$17.53	\$18.11	\$18.95	\$18.05	\$18.64	\$18.50	\$19.52	\$18.69	\$18.64

Table 7 (continued)

Columbia County**Direct and Overlapping Property Tax Rates¹ (continued)**Last Ten Fiscal Years²

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Villages										
Arlington	\$21.48	\$21.48	\$20.71	\$21.08	\$20.64	\$21.60	\$21.34	\$23.22	\$23.03	\$22.47
Cambria	\$27.62	\$27.62	\$28.32	\$27.71	\$27.70	\$26.03	\$25.46	\$28.48	\$26.89	\$25.73
Doylestown	\$18.78	\$18.78	\$19.10	\$20.24	\$20.06	\$20.22	\$19.21	\$19.38	\$17.05	\$17.84
Fall River	\$19.39	\$19.39	\$19.79	\$21.55	\$22.12	\$21.70	\$21.33	\$22.48	\$23.14	\$23.01
Friesland	\$22.61	\$22.61	\$23.77	\$22.99	\$22.91	\$21.45	\$20.74	\$23.71	\$22.58	\$21.52
Pardeeville	\$20.52	\$20.52	\$21.25	\$22.14	\$21.20	\$22.53	\$22.46	\$24.26	\$23.67	\$23.70
Poynette	\$24.08	\$24.08	\$23.78	\$24.56	\$24.92	\$25.74	\$25.69	\$28.07	\$26.74	\$25.48
Randolph	\$27.48	\$27.48	\$27.56	\$29.49	\$29.45	\$30.12	\$26.58	\$27.51	\$28.03	\$26.48
Rio	\$24.33	\$24.33	\$25.28	\$26.65	\$26.80	\$26.53	\$25.76	\$25.68	\$22.98	\$23.84
Wycena	\$22.68	\$22.68	\$23.67	\$23.81	\$22.60	\$23.50	\$23.21	\$24.33	\$23.81	\$23.35
Cities										
Columbus	\$22.16	\$22.16	\$22.70	\$23.41	\$24.39	\$25.19	\$25.85	\$27.15	\$26.64	\$25.86
Lodi	\$23.91	\$23.91	\$24.28	\$24.17	\$25.19	\$25.15	\$25.27	\$26.28	\$25.00	\$25.60
Portage	\$23.39	\$23.39	\$24.16	\$24.38	\$24.59	\$25.10	\$25.12	\$25.58	\$26.24	\$24.70
Wisconsin Dells	\$23.30	\$23.30	\$24.18	\$23.20	\$23.64	\$23.36	\$24.51	\$25.10	\$24.20	\$23.85

¹ The taxes shown for overlapping governments are the Full Value Rates. The rate is the total property tax divided by the full value of all taxable general property in the municipality, including tax incremental financing districts.

² Year is the budget year.

Source: Wisconsin Department of Revenue - Town, Village and City Taxes Bulletin and Columbia County Budget

Columbia County
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2021			2012		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Cardinal Glass Industries Inc.	\$ 21,315,700	1	0.36%	\$ 10,657,900	1	0.22%
Riverwood Eagles Nest LLC	\$ 9,986,400	2	0.17%			
Cole ID Columbus WI LLC	\$ 10,857,400	3	0.18%			
Fromm Family Foods LLC	\$ 10,380,200	4	0.17%			
Divine Savior Healthcare Inc.	\$ 9,931,600	5	0.17%			
Research Products Corp	\$ 8,358,600	6	0.14%			
United Wisconsin Grain Producers LLC	\$ 11,359,900	7	0.19%	\$ 9,079,200	4	0.18%
Didion Milling Inc.	\$ 7,909,600	8	0.13%	\$ 6,448,300	3	0.13%
Silver Lake Apartments LLC	\$ 8,629,800	9	0.14%	\$ 5,799,800	7	0.12%
Landmark Services Cooperative	\$ 10,081,000	10	0.17%			
Wal-Mart Real Estate Business Trust				\$ 9,087,100	2	0.18%
Penda Acquisition Inc.				\$ 6,042,900	5	0.12%
TDS Co, LLP				\$ 5,856,600	6	0.12%
Seneca Foods LLC				\$ 5,579,300	8	0.11%
Didion Ethanol LLC				\$ 6,153,000	9	0.12%
AMPI				\$ 5,287,000	10	0.11%
Totals	<u>\$ 108,810,200</u>		<u>1.81%</u>	<u>\$ 69,991,100</u>		<u>1.41%</u>
Total Equalized Assessed Valuation	<u>\$ 6,002,868,200</u>			<u>\$ 4,952,566,100</u>		

Source: Columbia County Tax System (provided by Columbia County Treasurer's Office)

Columbia County
Property Tax Levies and Collections
Last Ten Fiscal Years

Collection Year	Total Tax Levy for Fiscal Year	Amount Collected	Percentage of Levy	Outstanding	
				Delinquent Taxes	
2021	\$ 119,838,360	\$ 119,463,219	99.69%	\$	375,141
2020	\$ 117,569,701	\$ 117,392,448	99.85%	\$	177,253
2019	\$ 113,085,252	\$ 112,993,367	99.92%	\$	91,885
2018	\$ 111,375,885	\$ 111,373,824	100.00%	\$	2,061
2017	\$ 107,841,622	\$ 107,839,563	100.00%	\$	2,059
2016	\$ 106,660,198	\$ 106,658,059	100.00%	\$	2,139
2015	\$ 104,457,175	\$ 104,455,296	100.00%	\$	1,879
2014	\$ 107,678,059	\$ 107,676,034	100.00%	\$	2,025
2013	\$ 107,104,490	\$ 107,103,298	100.00%	\$	1,192
2012	\$ 108,997,889	\$ 108,996,715	100.00%	\$	1,174

Source: Columbia County Tax System (provided by Columbia County Treasurer's Office)

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Table 10

Columbia County
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-type Activities		Total Outstanding Debt	Ratio of Debt to:		Debt per Capita ²
	General Obligation Bonds ¹	Promissory Notes ¹	Leases	Leases	Net Assessed					
					Personal Income ²	Valuation ³				
2021	\$ 15,041,408	\$ 33,638,812	\$ 729,026	\$ 14,521	\$ 49,423,767	NA	0.25%	\$ 858.77		
2020	\$ 16,282,132	\$ 35,856,496	\$ 1,099,727	\$ 19,467	\$ 53,257,822	0.50%	0.28%	\$ 932.16		
2019	\$ 17,572,856	\$ 37,935,813	\$ 847,456	\$ -	\$ 56,356,125	0.57%	0.32%	\$ 986.54		
2018	\$ 18,588,580	\$ 36,799,160	\$ 1,163,536	\$ -	\$ 56,551,276	0.63%	0.35%	\$ 985.94		
2017	\$ 5,667,652	\$ 52,617,149	\$ 634,652	\$ -	\$ 58,919,453	0.21%	0.11%	\$ 1,032.71		
2016	\$ 8,377,164	\$ 53,025,138	\$ 481,527	\$ -	\$ 61,883,829	0.32%	0.17%	\$ 1,084.43		
2015	\$ 11,011,676	\$ 16,967,237	\$ 337,344	\$ -	\$ 28,316,257	0.42%	0.23%	\$ 496.53		
2014	\$ 13,559,192	\$ 7,135,000	\$ 476,096	\$ -	\$ 21,170,288	0.53%	0.29%	\$ 372.75		
2013	\$ 16,016,955	\$ 7,385,000	\$ 428,194	\$ -	\$ 23,830,149	0.64%	0.33%	\$ 419.52		
2012	\$ 17,635,000	\$ 7,635,000	\$ 197,278	\$ -	\$ 25,467,278	0.73%	0.35%	\$ 448.09		

¹ Presented to include issuance premiums

² See Table 12 for personal income and population information

³ See Table 6 for Equalized Valuation excluding TID information

Source: Columbia County Debt Schedules

Columbia County
Overlapping Debt as of December 31, 2021

Municipality	Principal Outstanding 12/31/2021	Percent of Debt Applicable to District	Net Debt Applicable to County
<u>VTAE Districts</u>			
Madison Area	184,145,000	6.48%	11,932,596
Moraine Park	27,710,000	0.02%	5,542
Total-VTAE	211,855,000		11,938,138
<u>School Districts</u>			
Baraboo	59,570,000	0.08%	47,656
Cambria-Friesland	585,373	97.90%	573,080
Columbus	32,060,000	72.16%	23,134,496
DeForest	145,480,000	1.87%	2,720,476
Fall River	7,650,000	91.40%	6,992,100
Lodi	15,861,832	82.59%	13,100,287
Markesan	560,000	0.87%	4,872
Pardeeville	11,820,000	99.97%	11,816,454
Portage Community	-	93.93%	-
Poynette	26,440,000	99.84%	26,397,696
Randolph	14,110,000	32.91%	4,643,601
Rio Community	2,031,738	100.00%	2,031,738
Sauk Prairie	86,661,000	13.59%	11,777,230
Sun Prairie	331,690,000	0.08%	265,352
Wisconsin Dells	28,410,000	13.59%	3,860,919
Total-School Districts	762,929,943		107,365,957
<u>Cities</u>			
Columbus	8,858,167	100.00%	8,858,167
Lodi	3,140,771	100.00%	3,140,771
Portage	14,488,129	100.00%	14,488,129
Wisconsin Dells	14,685,000	57.42%	8,432,127
Total-Cities	41,172,067		34,919,194
<u>Villages</u>			
Arlington	550,012	100.00%	550,012
Cambria	767,022	100.00%	767,022
Doylestown	-	100.00%	-
Fall River	100,951	100.00%	100,951
Friesland	170,122	100.00%	170,122
Pardeeville	1,522,161	100.00%	1,522,161
Poynette	3,050,000	100.00%	3,050,000
Randolph	701,142	26.47%	185,592
Rio	0	100.00%	0
Wyocena	115,663	100.00%	115,663
Total-Villages	6,977,073		6,461,523

Table 11 (continued)

Columbia County
Overlapping Debt as of December 31, 2021 (continued)

Municipality	Principal Outstanding 12/31/2021	Percent of Debt Applicable to District	Net Debt Applicable to County
Towns			
Arlington	153,510.00	100.00%	153,510.00
Caledonia	-	100.00%	-
Columbus	-	100.00%	-
Courtland	-	100.00%	-
Dekorra	1,596,962	100.00%	1,596,962
Fort Winnebago	-	100.00%	-
Fountain Prairie	-	100.00%	-
Hampden	-	100.00%	-
Leeds	82,955	100.00%	82,955
Lewiston	-	100.00%	-
Lodi	30,868	100.00%	30,868
Lowville	127,917	100.00%	127,917
Marcellon	-	100.00%	-
Newport	-	100.00%	-
Otsego	-	100.00%	-
Pacific	-	100.00%	-
Randolph	-	100.00%	-
Scott	-	100.00%	-
Springvale	250,000.00	100.00%	250,000.00
West Point	92,715	100.00%	92,715
Wyocena	143,487	100.00%	143,487
Total-Towns	2,478,414		2,478,414
Sanitary Districts			
Crystal, Fish & Mud Lake	-	32.26%	-
Dekorra San Dist No. 1	-	100.00%	-
Dekorra San Dist No. 2	-	100.00%	-
Harmony Grove Lake Pro & Re	-	100.00%	-
Harmony Grove San Dist No. 1	100,543	100.00%	100,543
Lazy Lake Mgmt Dist	-	100.00%	-
Okee San Dist #1	66,194	100.00%	66,194
Pardeeville Lakes Mgmt Dist	-	100.00%	-
Park Lake San Dist No. 1	-	100.00%	-
Wyona Lake Mgmt Dist	-	100.00%	-
Total-Sanitary Districts	166,737		166,737
Subtotal, overlapping debt			163,329,963
County direct debt			49,409,246.00
Total direct and overlapping debt			212,739,209

Columbia County
Computation of Legal Debt Margin
Last Ten Fiscal Years

Chapter 67, Section 03 of the Wisconsin State Statutes:

The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall not exceed 5% of the value of the taxable property located in the municipality as equalized for state purposes.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Equalized Valuation including TID										
Real & Personal Property	6,540,618,676	6,097,433,300	5,863,531,000	5,547,622,600	5,350,206,600	5,138,031,400	4,988,178,200	4,858,148,100	4,756,930,000	4,866,599,100
Debt Limit										
5% of Equalized Value	327,030,934	304,871,665	293,176,550	277,381,130	267,510,330	256,901,570	249,408,910	242,907,405	237,846,500	243,329,955
Amount of Debt Applicable to Debt Limit	47,600,000	50,800,000	53,895,000	53,725,000	57,285,000	60,260,000	27,625,000	20,385,000	23,070,000	25,270,000
Legal Debt Margin	279,430,934	254,071,665	239,281,550	223,656,130	210,225,330	196,641,570	221,783,910	222,522,405	214,776,500	218,059,955
Legal Debt Margin as a Percent of Debt Limit	85.4%	83.3%	81.6%	80.6%	78.6%	76.5%	88.9%	91.6%	90.3%	89.6%

Source: Wisconsin Department of Revenue Report "Statement of Equalized Values" and annual financial reports

Columbia County
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (4)	Median Age (1)	Per Capita Income (1)	Personal Income (2)	High School Graduates (1)	Bachelor's Degree or Higher (1)	School Enrollment (5)	Unemployment Rate (3)
2021	57,552	(6)	(6)	(6)	(6)	(6)	8,657	3.4%
2020	57,134	42.7	\$ 35,547	\$ 3,237,153,000	93.30%	24.20%	8,750	5.9%
2019	57,125	42.4	\$ 34,984	\$ 3,073,530,000	92.70%	23.30%	9,040	3.1%
2018	57,358	42.4	\$ 33,012	\$ 2,933,688,000	93.00%	23.20%	8,988	2.7%
2017	57,053	42.4	\$ 31,290	\$ 2,761,575,000	92.80%	22.60%	9,234	2.9%
2016	57,066	42.2	\$ 29,936	\$ 2,651,339,000	92.80%	23.80%	10,015	3.6%
2015	57,028	42.0	\$ 28,967	\$ 2,596,768,000	92.50%	22.10%	10,121	4.4%
2014	56,795	41.9	\$ 28,655	\$ 2,560,397,000	92.30%	22.20%	10,190	5.3%
2013	56,804	41.7	\$ 28,273	\$ 2,498,059,000	91.60%	21.30%	10,251	6.5%
2012	56,835	41.3	\$ 28,017	\$ 2,410,619,000	91.40%	20.90%	10,254	7.2%

Sources: (1) U.S. Census Bureau, American Fact Finder.

(2) US Department of Commerce Bureau of Economic Analysis.

(3) State Department of Labor unemployment rate for the County (not seasonally adjusted).

(4) State of Wisconsin Department of Workforce Development, Wisconsin Department of Administration-Demographic Services Center

(5) Wisconsin Department of Public Instruction

(6) Information not available at this time.

Columbia County
Principal Employers
2021

	<u>Employer</u>	<u>Type of Business</u>	2021			2012		
			Range of			Number of		
			Employees	Rank		Employees	Rank	
	Divine Savior Healthcare	Hospital, clinic, nursing home	500-999	1		500-999	1	
	Columbia County	Government	500-999	2		500-999	2	
	Portage Community School District	Education	500-999	3		250-499	3	
	Penda Form Corporation	Plastic automotive accessories and drainage systems	250-499	4		100-249	10	
	Associated Milk Producers Inc.	Cheese packaging and processing	250-499	5		250-499	4	
	Columbia Correctional Facility	State maximum security prison	250-499	6		250-499	6	
	Saint-Gobain Corp.	Silicon components for medical industry	250-499	7				
	Wal-Mart	Department store	250-499	8		250-499	5	
	Robbins Manufacturing, Inc.	Metal fabrication	250-499	9				
	American Packaging Corp.	Commercial printing	250-499	10				

Source: State of Wisconsin Department of Workforce Development

Table 15

Columbia County
Positions by Function
Last 10 Fiscal Years

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Accounting	8	8	8	8	8	8	8	8	7	7 Intern
Corporation Counsel	4	4	4	4	4	4	3	3	3	3
County Clerk/Elections	4	4	4	4	4	4	4	4	4	4
Facilities Management	18	18	18	18	16	12	12	11	10	10
Human Resources	3	3	3	3	3	3	3	3	3	3
Land Information	5	5	5	5	5	5	5	5	5	5
Management Information Systems (MIS)	10	10	10	10	10	10	10	8	8	8
Register of Deeds	3	3	3	3	3	3	3	3	3	3
Treasurer	3	3	3	3	3	3	3	3	3	3
General Government	58	58	58	58	56	52	51	48	46	46
Clerk of Courts	14	14	14	14	14	14	14	14	14	13
District Attorney	8	8	8	8	8	8	8	8	8	8
Emergency Management	2	2	2	2	2	2	2	2	2	2
Family Court Mediator	1	1	1	1	1	1	1	1	-	-
Jail	60	60	60	61	61	61	61	61	59	55
Medical Examiner	2	2	2	2	2	2	1	1	1	1
Register in Probate	2	2	2	2	2	2	2	2	2	2
Sheriff	48	48	48	46	46	46	46	45	43	43
Justice & Public Safety	137	137	137	136	136	136	135	134	129	124
Highway	94	92	88	88	88	88	88	87	87	83
Recycling/Refuse	19	19	19	19	18	18	19	18	18	18
Public Works	113	111	107	107	106	106	107	105	105	101
Aging & Disability Resource Center	10	9	9	9	9	9	8	8	7	7
Child Support	11	11	11	11	11	11	11	11	11	11
Health Care Center	158	158	157	159	160	171	173	175	177	177
Human Services	70	71	69	68	68	66	65	63	54	53
Public Health	7	7	7	7	7	7	7	7	7	7
Veterans Service	3	2	2	2	2	2	2	2	2	2
Women, Infants and Children	2	2	2	2	2	2	2	2	2	2
Health & Human Services	261	260	257	258	259	268	268	268	260	259
Land & Water Conservation	5.5	5.5	5.5	5.5	6	6	6	6	6	6
Planning & Zoning	6.5	6.5	6.5	6.5	7	7	7	7	7	7
UW Extension	2	2	2	2	2	2	2	2	2	2
Conservation, Development, Recreation, Culture & Education	14	14	14	14	15	15	15	15	15	15
Grand Total	583	580	573	573	572	577	576	570	555	545

Source: Prior years and current year Adopted Budget

Columbia County
Operating Indicators by Function/Department
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<u>General Government:</u>										
Accounting										
Voucher payments processed	9,917	9,983	11,946	11,672	11,955	12,226	12,269	12,158	12,189	12,767
Child Support										
Number of cases	2,544	2,764	2,842	2,965	2,990	3,034	3035.00	2,903	2,773	2,707
Corporation Counsel										
Cases filed	460	214	275	233	311	180	127	151	165	126
County Clerk										
Marriage licenses	380	295	328	331	370	341	353	339	338	370
Facilities Management										
Completed work orders	4,067	4,401	4,458	4,713	6,890	6,249	6,334	5,044	4,489	4,461
Management Information Services										
Computers maintained	531	578	557	541	526	513	477	455	443	379
Human Resources										
Individuals processed through HR Office	194	169	183	155	137	131	78	88	76	64
Register of Deeds										
Vital record documents recorded	2,092	1,968	1,896	1,939	1,907	1,902	2,222	1,972	2,278	2,613
<u>Justice & Public Safety:</u>										
Courts										
Clerk of Court cases filed	12,508	11,793	11,270	11,767	11,501	12,474	12,326	13,127	13,909	15,264
Register in Probate cases filed	603	579	560	575	526	533	542	533	506	512
Medical Examiner										
Deaths investigated	584	613	558	521	495	523	518	558	515	499
Autopsies	32	40	41	41	41	40	34	35	29	27
District Attorney										
Felony cases	740	634	499	551	639	595	526	590	578	582
Misdemeanor cases	630	528	696	685	833	818	745	729	799	731
Juvenile delinquency cases	47	56	62	92	61	48	59	45	60	59
Criminal traffic cases	394	301	328	444	390	412	348	385	384	385
Civil traffic and ordinance cases	9,038	8,254	7,078	7,185	7,123	7,465	8,050	8,657	8,870	10,597
Sheriff										
Average inmate daily population	104	135	135	143	138	164	146	152	145	152
Citations/Warnings issued	6,737	6,286	4,419	4,230	3,990	4,904	4,607	5,091	6,233	7,125
Total calls for service	92,393	102,962	91,530	81,982	80,912	82,972	78,586	80,583	84,316	80,251
<u>Public Works:</u>										
Highway										
# of miles seal coated	36.01	14	14.28	16.31	12.88	17.24	6.91	11.94	10.16	12.83
# of miles of paving	11.53	8	7.44	7.28	6.43	6.77	7.62	6.92	13.61	12.19
Amount of salt used in tons	9,567	9,263	17,974	32,738	14,316	9,932	8,836	11,953	21,264	14,508
Solid Waste										
Total landfill tons	35,972	35,996	35,627	34,755	32,057	27,743	25,232	31,158	29,047	25,863
Total recycle tons	7,174	6,047	7,191	6,624	5,975	5,884	2,935	3,815	4,681	4,480
<u>Health & Human Services:</u>										
Division of Behavioral Health & Long Term Support										
State mental health institutional stays (in days)	1,152	786	876	366	536	708	903	644	1,101	923
Aging & Disability Resource Center										
Congregate meals	0	2,141	4,761	3,294	3,657	5,975	5,684	6,139	7,067	8,299
Home delivered meals	43,802	38,944	22,025	20,278	23,995	22,531	24,924	27,688	26,537	27,619
Economic Support										
Badger Care plus certified members	4,835	3,894	4,471	4,582	5,040	4,690	4,459	4,534	4,357	4,450
Health Care Center										
Licensed Beds	95	95	95	95	100	100	110	117	117	115
Payor Mix:										
Medicaid	30.81%	30.65%	26.88%	29.01%	28.07%	36.90%	42.29%	42.72%	42.57%	43.68%
Private pay	31.88%	31.20%	31.42%	34.16%	30.74%	27.72%	22.09%	27.11%	25.95%	26.30%
Medicare	29.83%	31.74%	33.40%	32.87%	35.12%	32.62%	33.78%	29.36%	31.48%	30.02%
V.A.	7.48%	6.41%	8.30%	3.96%	6.07%	2.76%	1.84%	0.81%	n/a	n/a
<u>Conservation, Development, Recreation, Culture & Education</u>										
Conservation, Planning & Zoning										
Zoning permits issued	396	435	362	374	387	443	373	371	353	380
Sanitary permits issued	203	208	159	170	166	189	148	135	117	123
Tree sales program	52,650	43,475	43,350	41,376	39,625	37,150	35,725	33,975	35,200	35,076
Certified surveys recorded	133	134	126	134	151	121	102	87	87	104

Columbia County
Capital Asset Statistics by Function
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government:										
Square feet of buildings to maintain	377,923	377,923	398,663	398,663	403,295	286,005	286,005	286,005	286,005	293,235
Number of buildings to maintain	12	12	13	14	14	11	11	11	11	11
Number of PCs/laptops/tablets	578	578	557	535	526	513	477	455	443	379
Number of court branches	3	3	3	3	3	3	3	3	3	3
Health & Human Services:										
Number of County Nursing Homes	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Number of Sheriff Department vehicles	55	55	57	55	55	55	53	56	56	57
Jail/Huber bed capacity	336	336	336	336	336	336	336	336	336	336
Public Works:										
Number of shop/salt locations to maintain	7	7	7	7	7	7	7	7	7	7
County highway system centerline miles	357	357	357	357	357	357	357	357	357	357
State highway system lane miles	801	801	801	801	801	801	801	801	801	801
Town highway system centerline miles	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640	1,640
Number of County parks/facilities to maintain	5	5	5	5	5	5	5	5	5	5
Maintenance and operation of ferry	1	1	1	1	1	1	1	1	1	1
Composting system	-	-	-	-	-	-	-	1	1	1
Recycling sorting system	1	1	1	1	1	1	-	-	-	-
Square feet of Solid Waste buildings	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300
Number of Solid Waste buildings	4	4	4	4	4	4	4	4	4	4

Sources: Columbia County Department Annual Reports and County fixed asset, capital lease and insurance records