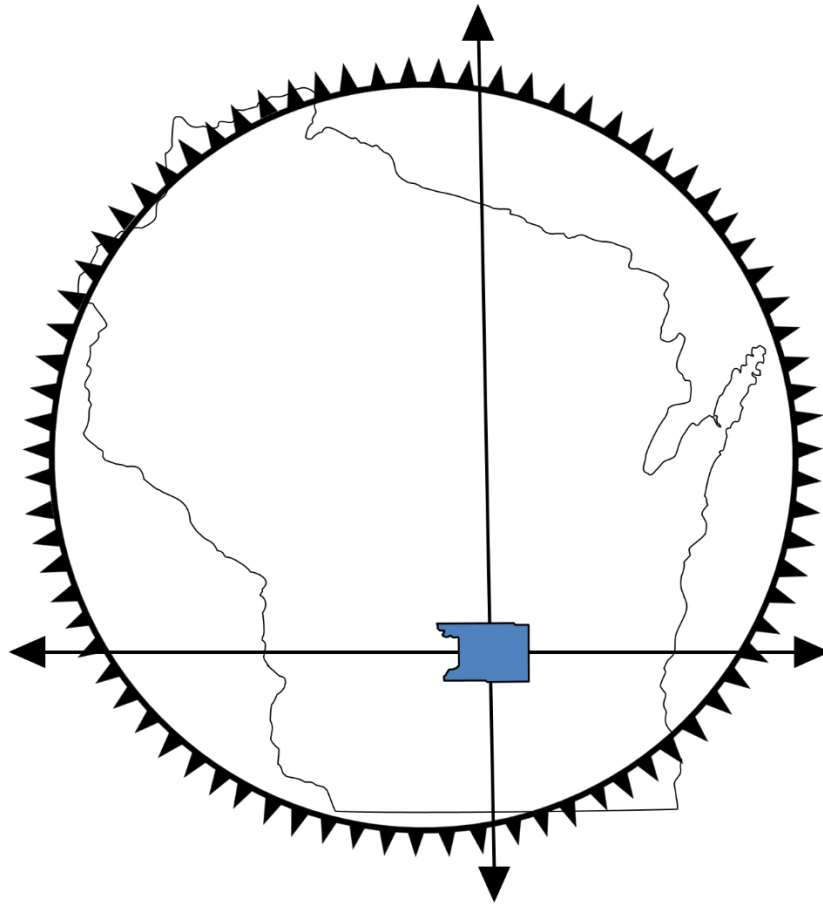


COMPREHENSIVE ANNUAL FINANCIAL REPORT



COLUMBIA COUNTY, WISCONSIN
FOR YEAR ENDED DECEMBER 31, 2020

COLUMBIA COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the fiscal year ended
December 31, 2020

Prepared by:
Columbia County Accounting Department

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**COLUMBIA COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020**

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INTRODUCTORY SECTION



COLUMBIA COUNTY

LOIS SCHEPP, CPA
Comptroller

608-742-9645
FAX: 608-742-9846
Email: accounting@co.columbia.wi.us
Website: www.co.columbia.wi.us

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

June 29, 2021

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

The Comptroller's Office is pleased to present the Comprehensive Annual Financial Report of the County of Columbia for the fiscal year ended December 31, 2020. To satisfy requirements of state law, grant requirements, debt covenants, and County ordinance, this report has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) 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, 2020. 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, and the Wisconsin *State Single Audit Guidelines* for State 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 57,532. 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 for the General Fund and Health and Human Services Fund in the Basic Financial Statements and the Capital Projects and Debt Service Funds are included in the Supplementary Information section.

Local economy

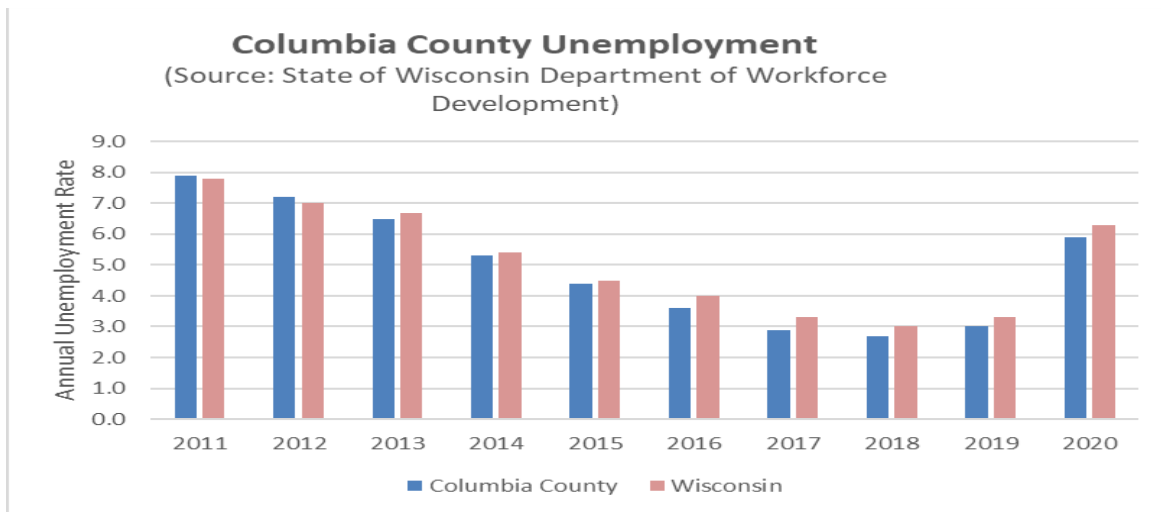
Average property value	\$198,270
Homeownership rate	74.4%
# of people employed	31,281
Median household income	\$68,005

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.

The COVID-19 pandemic impacted Columbia County in a variety of ways:

- Stay-at-home orders prompted our citizens to shop locally and use on-line services. This resulted in an increase to the .5% county sales tax of \$247,870 (5%).

- Increased garbage disposal costs, associated with families at home, contributed to a budget shortage in the Solid Waste Department.
- A high level of building activity and home projects, raised the Planning & Zoning Department’s permits revenue 15%.
- COVID-19 related state and federal funding amounted to over \$3.1 million. From that, we incurred \$1.4 million in eligible expenditures.
- A reduction in many county operations and services left many departments with unused appropriations.
- Unemployment spiked. The 2020 average unemployment rate was 5.9%, which is up 2.8% from 2019. However, the County was below the State’s average rate of 6.3%.



How do we play?

- There are 56 Lakes and 27 Boat Landings in Columbia County.
- Cascade Mountain Ski Resort located at the heart of Columbia County.
- There are 35 miles of Wisconsin River and 50 miles of Trout Streams in Columbia County.
- There are 20 miles of Hiking Trails and 165 miles of Biking Trails in Columbia County.
- There are 343 miles of groomed Snowmobile Trails in Columbia County.
- Numerous area amusements, Community Festivals and County Fair.
- 7 quality area Golf Courses with many more nearby.
- There are 3,000 Campsites in Columbia County.
- There are 109+ Fine Dining & Spirits Establishments in Columbia County.

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 2020, Columbia County committed \$2,168,450 in Unrestricted Funds to upgrade the Solid Waste Recycling Facility and equipment. This automation will create efficiencies and cost savings long term.

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.

Acknowledgements

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.

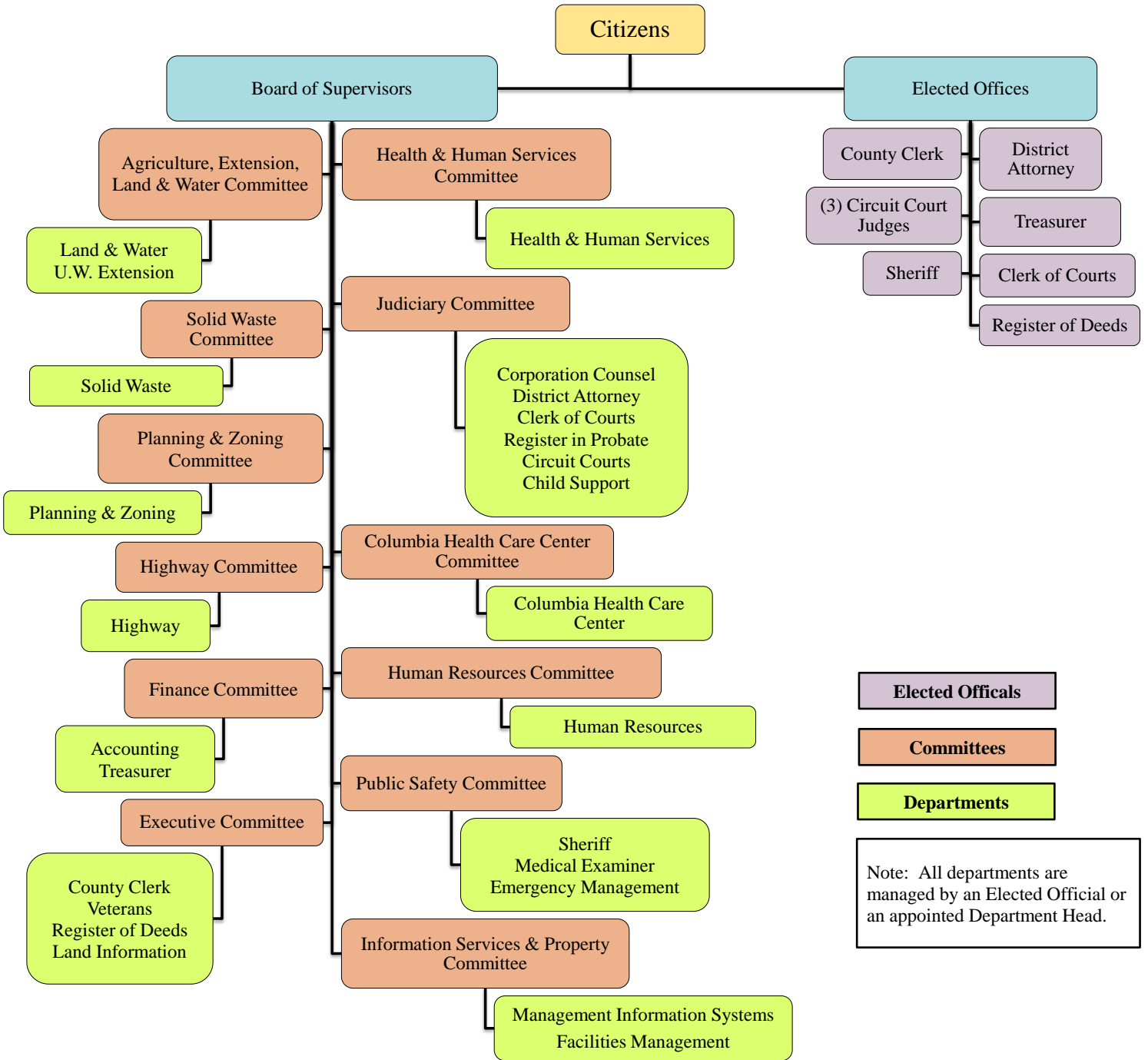
Appreciation is also expressed for the assistance received from our independent auditors, CliftonLarsonAllen. I thank the County Board Chair, the Finance Committee, and the County Board of Supervisors for their interest and support in planning and conducting the financial operations of the County in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

Respectfully submitted,

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

Lois Schepp, CPA/MBA
Columbia County Comptroller

Columbia County Organizational Chart



Elected Officials

Committees

Departments

Note: All departments are managed by an Elected Official or an appointed Department Head.

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	Karen Manske
Sheriff	Roger Brandner
Treasurer	Deborah Raimer

County Board Supervisors
(28 Members)

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

Harlan Baumgartner	Barry Pufahl
Tom Borgkvist	Matthew L. Rohrbeck
Denise Brusveen	Steven Rohrbeck
Don De Young	Darren W. Schroeder
Doug Ferguson	Eric J. Shimpach
Adam R. Field	Mark Sleger
Bob Koch	Henry A. St. Maurice
Nancy M. Long	John A. Stevenson
Robert McClyman	Mike Weyh
Keith F. Miller	JoAnn Wingers
Liz Miller	Vacant
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	Cory Wiegel
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	Dave Drews
Medical Examiner	Angela Hinze
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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and budgetary comparison statements of the General and Health and Human Services Special Revenue Funds of Columbia County, Wisconsin (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the budget to actual comparisons of the General and Health and Human Services Funds of the County as of December 31, 2020, 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.

Emphasis-of-Matter

Change in Accounting Principle

As discussed in Note 1.E. to the financial statements, in 2020 the County adopted new accounting guidance for leases. The guidance requires lessees to recognize a right-to-use lease asset and corresponding lease liability and lessors to recognize a lease receivable and corresponding deferred inflow of resources for all leases with lease terms greater than twelve months. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other 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 introductory section and the statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and the statistical tables listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Members of the County Board
Columbia County, Wisconsin

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2021, on our consideration of the County's internal controls 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 controls over financial reporting and compliance and the result 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLC

Middleton, Wisconsin
June 28, 2021

MANAGEMENT DISCUSSION AND ANALYSIS

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2020

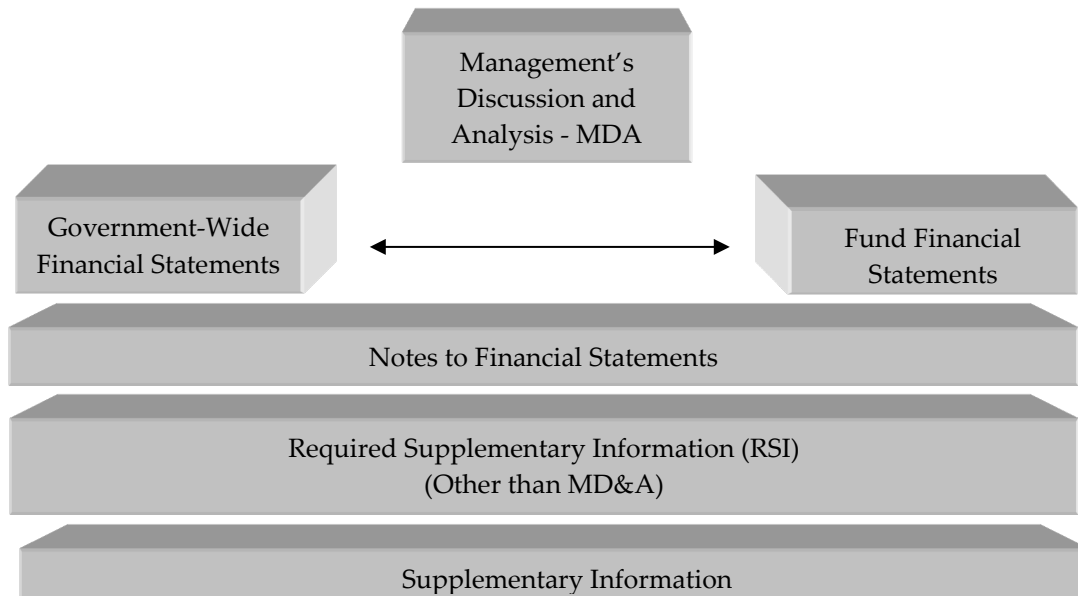
As management of the County of Columbia, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with 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 \$154,246,300 (*net position*). Of this amount, \$38,478,708 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 \$3,527,627.
- At the close of the current fiscal year, the County's governmental funds reported combined fund balances of \$45,929,960, an increase of \$1,592,678 in comparison with the prior year. Approximately 49% of the total (\$22,534,126) is available for spending at the County's discretion (*unassigned fund balance*).
- The County's total outstanding long-term debt decreased by \$3,095,000 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, 2020

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 22 - 23 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, 2020

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 24 - 29 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 30 - 34 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 35 - 36 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 37 – 86 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, 2020

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

Columbia County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 93,310,083	\$ 86,683,303	\$ 16,181,314	\$ 13,614,161	\$ 109,491,397	\$ 100,297,464
Capital assets	129,518,359	131,146,063	17,504,216	17,889,719	147,022,575	149,035,782
Total assets	<u>222,828,442</u>	<u>217,829,366</u>	<u>33,685,530</u>	<u>31,503,880</u>	<u>256,513,972</u>	<u>249,333,246</u>
Deferred outflows of resources	10,390,838	11,981,558	5,422,963	6,149,823	15,813,801	18,131,381
Long-term liabilities	58,887,875	65,349,085	3,006,726	4,653,279	61,894,601	70,002,364
Other liabilities	6,147,776	6,996,096	2,319,871	1,968,382	8,467,647	8,964,478
Total liabilities	<u>65,035,651</u>	<u>72,345,181</u>	<u>5,326,597</u>	<u>6,621,661</u>	<u>70,362,248</u>	<u>78,966,842</u>
Deferred inflows of resources	41,365,459	34,327,012	6,353,766	3,452,100	47,719,225	37,779,112
Net Investment in Capital Assets	77,476,211	76,908,007	17,484,749	17,889,719	94,960,960	94,797,726
Restricted	17,905,693	12,098,957	2,900,939	1,280,753	20,806,632	13,379,710
Unrestricted	31,436,266	34,131,767	7,042,442	8,409,470	38,478,708	42,541,237
Total net position	<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>

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 \$154,246,300 at the close of the most recent year.

Unrestricted net position account for 25% 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 62% 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 (13%) 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 \$3,527,627, it should be noted that the restricted component increased and unrestricted decreased, due to pension activity.

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2020

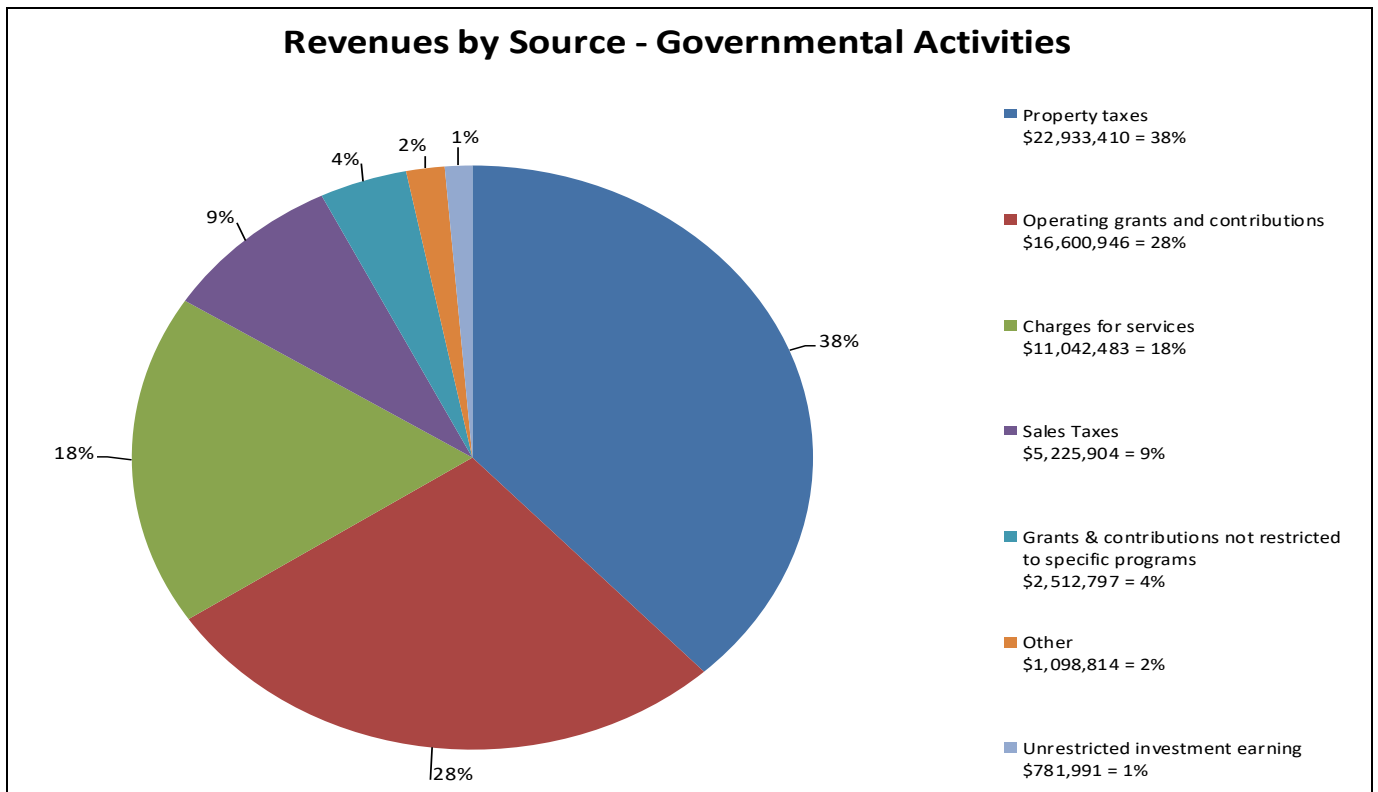
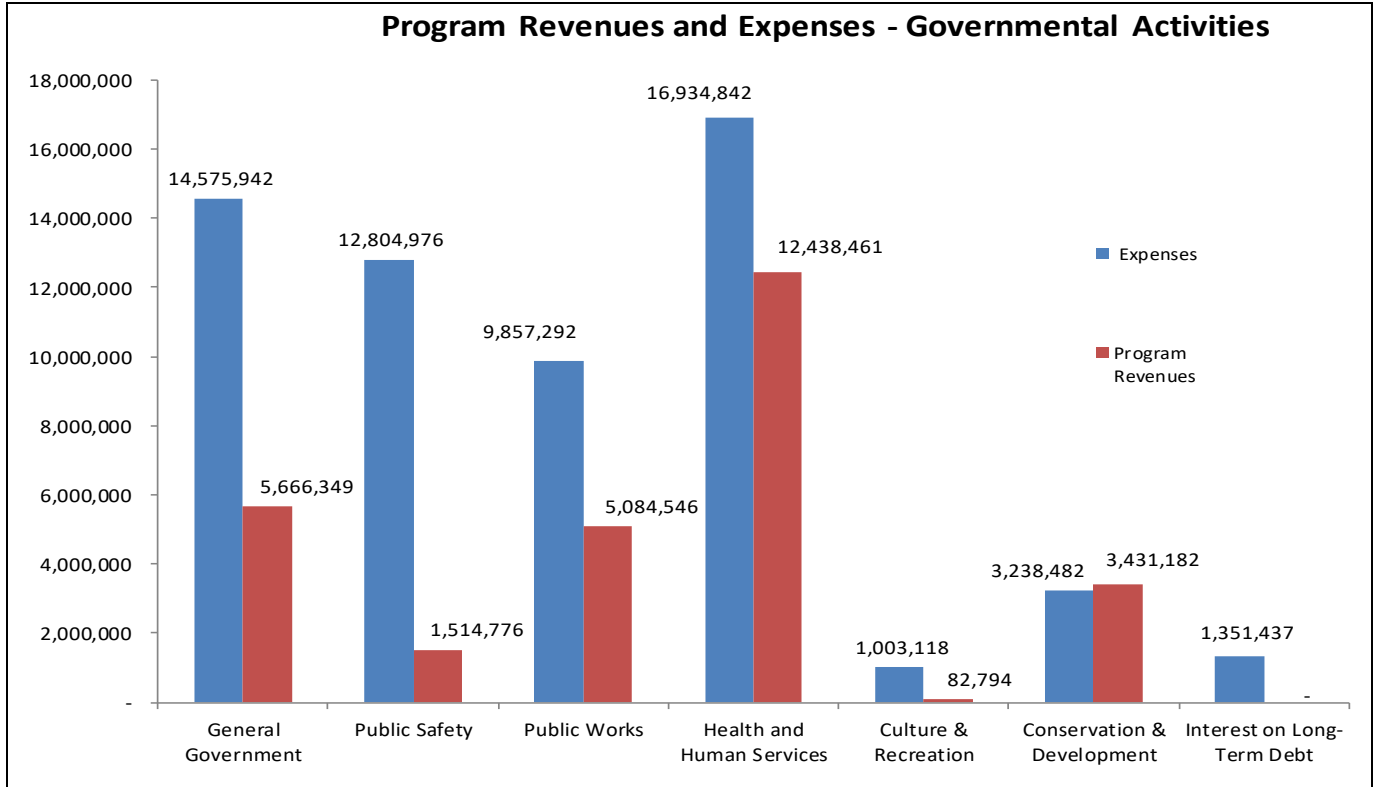
Columbia County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues						
Charges for services	\$ 11,042,463	\$ 10,534,715	\$ 16,481,701	\$ 17,192,658	\$ 27,524,164	\$ 27,727,373
Operating grants and contributions	16,600,946	15,269,772	3,562,012	1,176,838	20,162,958	16,446,610
Capital grants and contributions	574,699	3,104,618	33,393	-	608,092	3,104,618
General revenues						
Property taxes	22,933,410	22,489,150	4,677,180	4,798,410	27,610,590	27,287,560
Other taxes	5,707,085	5,494,482	-	-	5,707,085	5,494,482
Grants and contributions not restricted to specific programs	2,512,797	2,499,828	-	1,680,172	2,512,797	4,180,000
Other	824,925	1,608,743	1,844	31,409	826,769	1,640,152
Total revenues	<u>60,196,325</u>	<u>61,001,308</u>	<u>24,756,130</u>	<u>24,879,487</u>	<u>84,952,455</u>	<u>85,880,795</u>
Expenses:						
General government	14,575,942	15,249,199	-	-	14,575,942	15,249,199
Public safety	12,804,976	14,392,721	-	-	12,804,976	14,392,721
Public works	9,857,292	8,911,429	-	-	9,857,292	8,911,429
Health and human services	16,934,842	17,734,248	-	-	16,934,842	17,734,248
Culture and recreation	1,003,118	1,234,016	-	-	1,003,118	1,234,016
Conservation and development	3,238,482	2,963,492	-	-	3,238,482	2,963,492
Debt service	1,351,437	1,590,132	-	-	1,351,437	1,590,132
Health care center	-	-	8,848,886	9,216,909	8,848,886	9,216,909
Highway operation	-	-	12,809,853	14,734,247	12,809,853	14,734,247
Total expenses	<u>59,766,089</u>	<u>62,075,237</u>	<u>21,658,739</u>	<u>23,951,156</u>	<u>81,424,828</u>	<u>86,026,393</u>
Increase in net position before transfers	430,236	(1,073,929)	3,097,391	928,331	3,527,627	(145,598)
Transfers	<u>3,249,203</u>	<u>2,928,071</u>	<u>(3,249,203)</u>	<u>(2,928,071)</u>	<u>-</u>	<u>-</u>
Increase in net positions	3,679,439	1,854,142	(151,812)	(1,999,740)	3,527,627	(145,598)
Net position, January 1	<u>123,138,731</u>	<u>121,284,589</u>	<u>27,579,942</u>	<u>29,579,682</u>	<u>150,718,673</u>	<u>150,864,271</u>
Net position, December 31	<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>

The County's net position increased by \$3,527,627 during the current year. Specifically, net position increased in Governmental Activities by \$3,679,439 and decreased in Business-Type Activities by \$151,812. Changes represent 2% of the total net position.

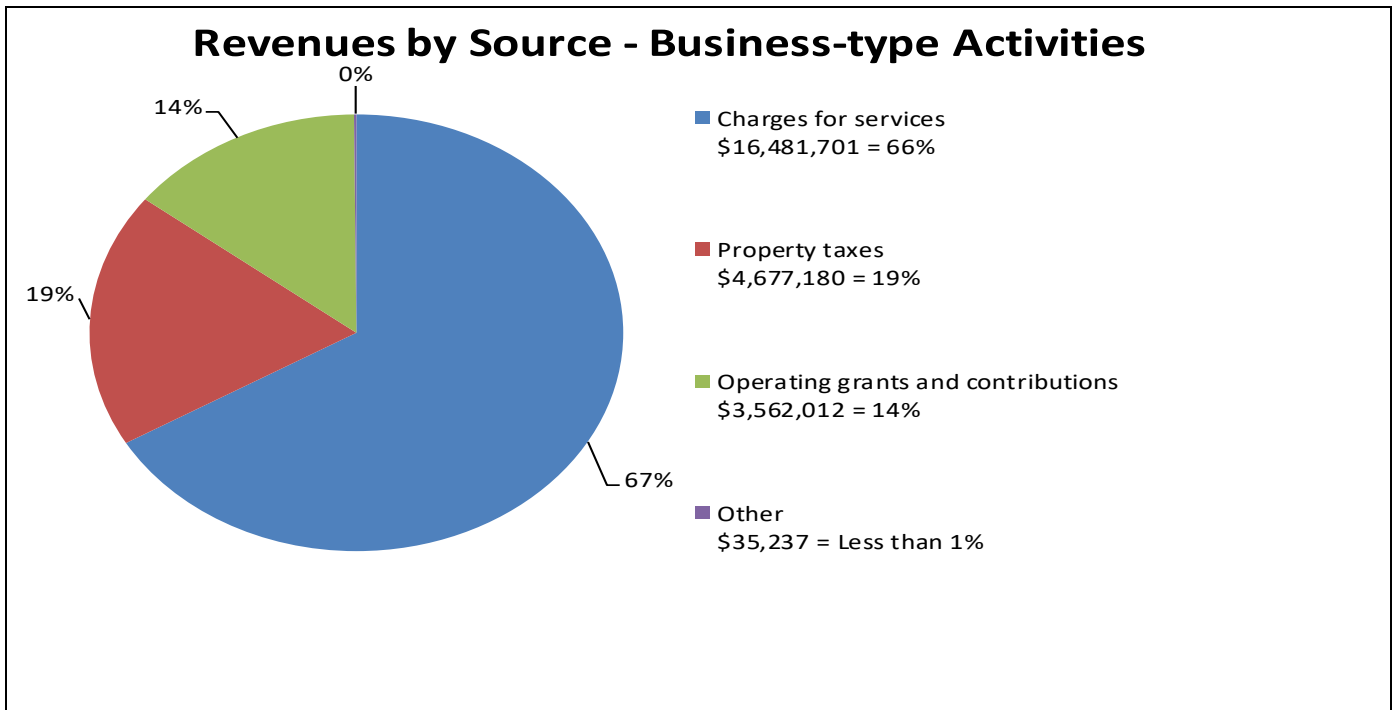
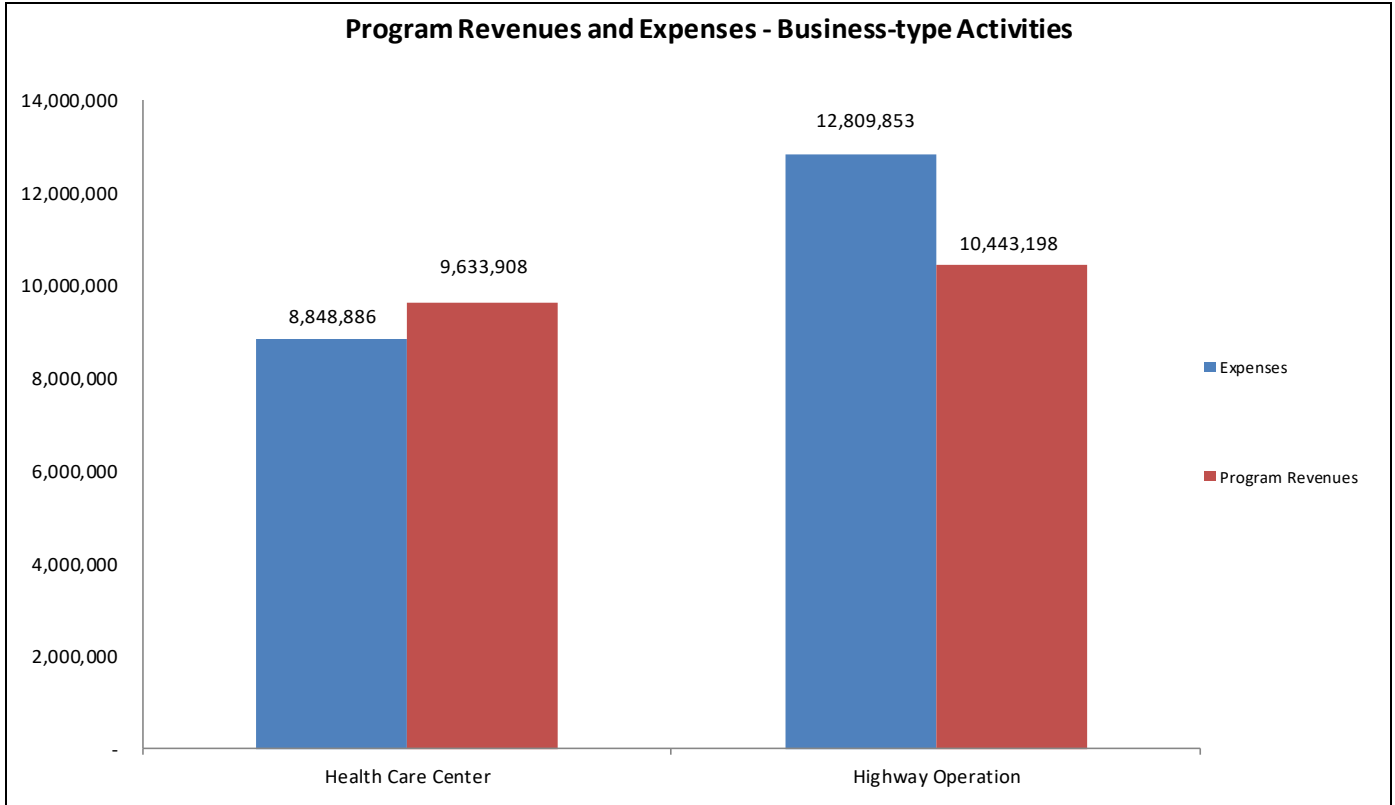
COLUMBIA COUNTY, WISCONSIN
 Management's Discussion and Analysis
 December 31, 2020

Governmental Activities. Governmental activities increased the County's net position by \$3,679,439. The increase was primarily due to pension activity.



COLUMBIA COUNTY, WISCONSIN
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Business-type Activities. Business-type activities decreased the County's net position by \$151,812, which is 0.05% 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 eighteen years.



COLUMBIA COUNTY, WISCONSIN
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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 \$45,929,960 – an increase of \$1,592,678 in comparison with the prior year. Approximately 49% of this amount (\$22,534,126) 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 (\$2,523,765), 2) restricted for particular purposes (\$7,954,876), 3) committed for particular purposes (\$8,804,966), or 4) assigned for particular purposes (\$4,112,227). The increase in combined fund balance is due to unexpended department appropriations and restricted COVID-19 funding carried forward to 2021.

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 \$22,534,126 while total fund balance reached \$43,628,736. The unassigned fund balance of the County's General Fund decreased by \$583,956 (3%) during the current year. The primary reason for the decrease was a reclassification of \$2,168,450 to committed funds, for a Solid Waste Department upgrade of recycling equipment.

The Health and Human Services Fund has a total fund balance of \$989,394. This increase of \$388,635 is due to fewer client services caused by the COVID-19 pandemic.

The Capital Projects Fund has a total fund balance of \$1,060,954, due to unused funding for the Sheriff Radio Tower Project. This project will be completed in Fall of 2021.

The Debt Service Fund has a balance of \$250,876. 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 (I) on pages 69 -70 of this report.

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.

COLUMBIA COUNTY, WISCONSIN
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Unrestricted net position of the Health Care Center operations at the end of the year amounted to (\$349,524). The total change in net position for the Health Care Center was a decrease of \$102,636. 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 \$3.5 million. Unrestricted net position of the Highway operations amounted to \$7,391,966. The total decrease in net position for Highway was \$49,176.

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 \$4,432,817 increase in revenues and an increase in expenditures of \$3,334,510. 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 unanticipated COVID-19 grants and 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 and can be briefly summarized as follows:

- Jail operations had a surplus of \$409,000.
- Many departments did not use their 2020 budgetary allocations due to effects of 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, 2020 amounts to \$147,022,575 (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 1.4 percent (a 1.2 percent decrease for governmental activities, and a 2.2 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
Management's Discussion and Analysis
December 31, 2020

Columbia County's Capital Assets (net of accumulated depreciation/amortization)						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 5,796,714	\$ 5,796,714	\$ 263,090	\$ 263,090	\$ 6,059,804	\$ 6,059,804
Land Improvements	539,005	527,630	60,574	68,632	599,579	596,262
Parks	384,806	390,737	-	-	384,806	390,737
Buildings	52,231,689	53,613,207	9,336,779	9,783,977	61,568,468	63,397,184
Machinery & Equipment	4,708,224	5,044,641	2,655,677	2,623,634	7,363,901	7,668,275
Leased Asset (right of use)	230,999	-	19,726	-	250,725	-
Vehicles	1,846,199	1,680,830	4,479,007	5,022,631	6,325,206	6,703,461
Infrastructure	61,890,456	63,096,091	-	-	61,890,456	63,096,091
Construction in Progress	1,890,267	996,213	689,363	127,755	2,579,630	1,123,968
Total	\$ 129,518,359	\$ 131,146,063	\$ 17,504,216	\$ 17,889,719	\$ 147,022,575	\$ 149,035,782

Additional information on the County's capital assets can be found in Note IV (C) on pages 58 - 60 of this report.

Long-term debt. At the end of the current year, the County had total general obligation debt outstanding of \$50,800,000.

Columbia County's Outstanding Debt						
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation debt						
Bonds	\$ 15,600,000	\$ 16,750,000	\$ -	\$ -	\$ 15,600,000	\$ 16,750,000
Notes	35,200,000	37,145,000	-	-	35,200,000	37,145,000
Total	\$ 50,800,000	\$ 53,895,000	\$ -	\$ -	\$ 50,800,000	\$ 53,895,000

The County's total general obligation debt decreased by \$3,095,000 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 which is significantly in excess of the County's \$50,800,000 in outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note IV (G) on pages 66 - 68.

COLUMBIA COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2020

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 2020 unemployment rate for Columbia County was 5.9 percent. This compares to last year's rate of 3.1 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 2020, 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 2020 ended with positive balances, despite the COVID-19 pandemic. Property taxes were collected at a somewhat higher rate than 2019. 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.

For 2021, equalized value increased 4 percent and property taxes increased 1 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, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 47,326,763	\$ 8,333,523	\$ 55,660,286
Receivables (net of uncollectible allowance)	40,395,184	2,672,338	43,067,522
Lease receivable	569,672	-	569,672
Inventories	7,553	3,173,860	3,181,413
Prepayments	1,068,989	515	1,069,504
Restricted:			
Cash and investments	-	208,138	208,138
Pension asset	3,941,922	1,792,940	5,734,862
Capital assets (net of accumulated depreciation/amortization):			
Land	5,796,714	263,090	6,059,804
Land improvements	539,005	60,574	599,579
Parks	384,806	-	384,806
Buildings	52,231,689	9,336,779	61,568,468
Machinery, equipment and vehicles	6,554,423	7,134,684	13,689,107
Leased asset (right of use)	230,999	19,726	250,725
Infrastructure	61,890,456	-	61,890,456
Construction in progress	1,890,267	689,363	2,579,630
Total assets	<u>222,828,442</u>	<u>33,685,530</u>	<u>256,513,972</u>
DEFERRED OUTFLOWS OF RESOURCES			
Debt refunding	137,325	-	137,325
Pension activity	8,697,693	4,675,766	13,373,459
OPEB activity - medical insurance	970,015	466,951	1,436,966
OPEB activity - life insurance	585,805	280,246	866,051
Total deferred outflows of resources	<u>10,390,838</u>	<u>5,422,963</u>	<u>15,813,801</u>
LIABILITIES			
Accounts payable and accrued expenses	5,382,087	1,610,191	6,992,278
Accrued interest payable	641,597	-	641,597
Deposits payable	-	85,500	85,500
Unearned revenues	124,092	579,234	703,326
Liabilities payable from restricted assets	-	44,946	44,946
Noncurrent liabilities:			
Due within one year	4,659,834	379,518	5,039,352
Due in more than one year	54,228,041	2,627,208	56,855,249
Total liabilities	<u>65,035,651</u>	<u>5,326,597</u>	<u>70,362,248</u>
DEFERRED INFLOWS OF RESOURCES			
Subsequent year tax levy	28,018,230	-	28,018,230
Pension activity	11,482,650	5,724,780	17,207,430
OPEB activity - medical insurance	1,029,865	497,832	1,527,697
OPEB activity - life insurance	270,561	131,154	401,715
Leases	562,081	-	562,081
Debt refunding	2,072	-	2,072
Total deferred inflows of resources	<u>41,365,459</u>	<u>6,353,766</u>	<u>47,719,225</u>
NET POSITION			
Net investment in capital assets	77,476,211	17,484,749	94,960,960
Restricted for:			
Continuing appropriations restricted by third parties	2,827,181	1,107,999	3,935,180
Health & Human Services	81,849	-	81,849
Pension asset	3,941,922	1,792,940	5,734,862
Health Care Center IGT revenue	3,529,786	-	3,529,786
CDBG programs	7,524,955	-	7,524,955
Unrestricted	31,436,266	7,042,442	38,478,708
Total net position	<u>\$ 126,818,170</u>	<u>\$ 27,428,130</u>	<u>\$ 154,246,300</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2020

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		Total
					Governmental Activities	Business-type Activities	
Governmental activities:							
General government	\$ 14,575,942	\$ 3,505,836	\$ 2,160,513	\$ -	\$ (8,909,593)	\$ -	\$ (8,909,593)
Public safety	12,804,976	1,360,047	154,729	-	(11,290,200)	-	(11,290,200)
Public works	9,857,292	4,371,869	137,978	574,699	(4,772,746)	-	(4,772,746)
Health and human services	16,934,842	1,029,879	11,408,582	-	(4,496,381)	-	(4,496,381)
Culture and recreation	1,003,118	3,899	78,895	-	(920,324)	-	(920,324)
Conservation and development	3,238,482	770,933	2,660,249	-	192,700	-	192,700
Debt service - interest	1,351,437	-	-	-	(1,351,437)	-	(1,351,437)
Total governmental activities	59,766,089	11,042,463	16,600,946	574,699	(31,547,981)	-	(31,547,981)
Business-type activities:							
Health Care Center	8,848,886	7,865,438	1,750,493	17,977	-	785,022	785,022
Highway construction and maintenance	12,809,853	8,616,263	1,811,519	15,416	-	(2,366,655)	(2,366,655)
Total business-type activities	21,658,739	16,481,701	3,562,012	33,393	-	(1,581,633)	(1,581,633)
Total primary government	\$ 81,424,828	\$ 27,524,164	\$ 20,162,958	\$ 608,092	(31,547,981)	(1,581,633)	(33,129,614)
General revenues:							
Property taxes					22,933,410	4,677,180	27,610,590
Sales taxes					5,225,904	-	5,225,904
Other taxes					481,181	-	481,181
Grants and contributions, not restricted to specific programs					2,512,797	-	2,512,797
Unrestricted investment earnings					781,991	1,844	783,835
Miscellaneous revenue					34,890	-	34,890
Interest of restricted investments					8,044	-	8,044
Transfers					3,249,203	(3,249,203)	-
Total general revenues and transfers					35,227,420	1,429,821	36,657,241
Change in net position					3,679,439	(151,812)	3,527,627
Net position - beginning					123,138,731	27,579,942	150,718,673
Net position - ending					\$ 126,818,170	\$ 27,428,130	\$ 154,246,300

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Health and Human Services	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Cash and investments	\$ 43,136,220	\$ 1,431,525	\$ 1,060,954	\$ 250,876	\$ 45,879,575
Taxes receivable	29,524,298	-	-	-	29,524,298
Accounts receivable (net of uncollectible allowance)	9,355,837	1,515,049	-	-	10,870,886
Lease receivable	569,672	-	-	-	569,672
Inventories	7,553	-	-	-	7,553
Prepayments	1,058,860	10,129	-	-	1,068,989
Total assets	<u>\$ 83,652,440</u>	<u>\$ 2,956,703</u>	<u>\$ 1,060,954</u>	<u>\$ 250,876</u>	<u>\$ 87,920,973</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 1,001,990	\$ 1,236,357	\$ -	\$ -	\$ 2,238,347
Accrued wages	245,512	67,280	-	-	312,792
Payroll taxes and fringe benefits	1,027,399	-	-	-	1,027,399
Accrued vacation	926,722	362,949	-	-	1,289,671
Due to other governments	473,688	40,190	-	-	513,878
Unearned revenues	123,147	945	-	-	124,092
Total liabilities	<u>3,798,458</u>	<u>1,707,721</u>	<u>-</u>	<u>-</u>	<u>5,506,179</u>
Deferred inflows of resources:					
Loans receivable	7,290,725	-	-	-	7,290,725
Lease receivable	562,081	-	-	-	562,081
Unavailable revenues	354,210	259,588	-	-	613,798
Subsequent year property tax levy	28,018,230	-	-	-	28,018,230
Total deferred inflows of resources	<u>36,225,246</u>	<u>259,588</u>	<u>-</u>	<u>-</u>	<u>36,484,834</u>
Fund balances:					
Nonspendable	2,513,636	10,129	-	-	2,523,765
Restricted	6,561,197	81,849	1,060,954	250,876	7,954,876
Committed	8,785,976	18,990	-	-	8,804,966
Assigned	3,233,801	878,426	-	-	4,112,227
Unassigned	22,534,126	-	-	-	22,534,126
Total fund balances	<u>43,628,736</u>	<u>989,394</u>	<u>1,060,954</u>	<u>250,876</u>	<u>45,929,960</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 83,652,440</u>	<u>\$ 2,956,703</u>	<u>\$ 1,060,954</u>	<u>\$ 250,876</u>	<u>\$ 87,920,973</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, 2020

Fund balances of governmental funds	\$ 45,929,960
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	5,796,714
Construction in progress	1,890,267
Capital assets being depreciated, net of accumulated depreciation/amortization of \$123,492,855	121,831,378
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenues	7,904,523
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	(2,784,957)
Deferred amounts related to OPEB	255,394
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	(50,800,000)
Debt premium	(1,338,628)
Deferred outflows - debt refunding	137,325
Deferred inflows - debt refunding	(2,072)
Compensated absences	(867,939)
Net pension asset (liability)	3,941,922
Net OPEB Liability - retiree life insurance	(1,458,090)
Net OPEB Liability - retiree medical insurance	(3,323,491)
Lease liability	(1,099,727)
Accrued interest on long-term debt	(641,597)
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.	1,447,188
Net position of governmental activities	\$ 126,818,170

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, 2020

	<u>General</u>	<u>Health and Human Services</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	\$ 20,186,250	\$ 3,998,890	\$ -	\$ 4,646,830	\$ 28,831,970
Intergovernmental	7,219,895	11,453,363	-	-	18,673,258
Licenses and permits	21,070	-	-	-	21,070
Fines and forfeitures	391,958	-	-	-	391,958
Charges for services	5,793,122	1,036,272	-	-	6,829,394
Intergovernmental charges for services	2,618,349	-	-	-	2,618,349
Miscellaneous revenues	1,646,122	50,640	42,934	-	1,739,696
Total revenues	<u>37,876,766</u>	<u>16,539,165</u>	<u>42,934</u>	<u>4,646,830</u>	<u>59,105,695</u>
Expenditures					
Current:					
General government	12,934,056	-	-	-	12,934,056
Public safety	12,831,206	-	-	-	12,831,206
Public works	5,610,804	-	-	-	5,610,804
Health and human services	195,939	16,462,411	-	-	16,658,350
Culture and recreation	1,025,108	-	-	-	1,025,108
Conservation and development	3,170,341	-	-	-	3,170,341
Debt service:					
Principal	-	-	-	3,095,000	3,095,000
Interest and other charges	-	-	-	1,628,390	1,628,390
Capital outlay	922,665	-	980,666	-	1,903,331
Total expenditures	<u>36,690,119</u>	<u>16,462,411</u>	<u>980,666</u>	<u>4,723,390</u>	<u>58,856,586</u>
Excess (deficiency) of revenues over expenditures	<u>1,186,647</u>	<u>76,754</u>	<u>(937,732)</u>	<u>(76,560)</u>	<u>249,109</u>
Other financing sources (uses)					
Transfers in	890,272	299,140	-	-	1,189,412
Transfers out	(299,140)	(770)	-	-	(299,910)
Financed lease	440,556	13,511	-	-	454,067
Total other financing sources (uses)	<u>1,031,688</u>	<u>311,881</u>	<u>-</u>	<u>-</u>	<u>1,343,569</u>
Net change in fund balance	2,218,335	388,635	(937,732)	(76,560)	1,592,678
Fund balance - beginning	41,410,401	600,759	1,998,686	327,436	44,337,282
Fund balance - ending	<u>\$ 43,628,736</u>	<u>\$ 989,394</u>	<u>\$ 1,060,954</u>	<u>\$ 250,876</u>	<u>\$ 45,929,960</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, 2020

Net change in fund balances - total governmental funds	\$ 1,592,678
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are 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.</p>	
	(1,760,684)
<p>The net book value of capital assets disposed results in a decrease in net position.</p>	
	(78,966)
<p>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.</p>	
	3,345,586
<p>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.</p>	
	(347,893)
<p>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.</p>	
	557,253
<p>The net revenue (expense) of the internal service fund is reported with governmental activities.</p>	
	<u>371,465</u>
Change in net position of governmental activities	<u><u>\$ 3,679,439</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, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 19,475,690	\$ 20,001,594	\$ 20,186,250	\$ 184,656
Intergovernmental	4,696,990	7,061,626	7,219,895	158,269
Licenses and permits	18,000	18,000	21,070	3,070
Fines and forfeitures	354,400	449,445	391,958	(57,487)
Charges for services	4,924,480	5,509,500	5,793,122	283,622
Intergovernmental charges for services	2,193,090	2,564,674	2,618,349	53,675
Miscellaneous revenues	1,067,130	1,557,758	1,646,122	88,364
Total revenues	32,729,780	37,162,597	37,876,766	714,169
Expenditures				
Current:				
General government	13,037,180	13,677,786	12,934,056	743,730
Public safety	13,734,340	13,277,089	12,831,206	445,883
Public works	4,669,670	5,601,479	5,610,804	(9,325)
Health and human services	187,410	193,067	195,939	(2,872)
Culture and recreation	1,031,880	1,115,853	1,025,108	90,745
Conservation and development	1,181,830	3,257,621	3,170,341	87,280
Debt service:				
Interest and other charges	500	500	-	500
Capital outlay	868,740	922,665	922,665	-
Total expenditures	34,711,550	38,046,060	36,690,119	1,355,941
Excess (deficiency) of revenues over expenditures	(1,981,770)	(883,463)	1,186,647	2,070,110
Other financing sources (uses)				
Operating transfers in:				
Special revenue fund	-	770	770	-
Nonoperating transfers in:				
Enterprise fund	-	889,502	889,502	-
Operating transfers out:				
Special revenue fund	-	(299,140)	(299,140)	-
Financed lease	-	440,556	440,556	-
Total other financing sources (uses)	-	1,031,688	1,031,688	-
Net change in fund balance	(1,981,770)	148,225	2,218,335	2,070,110
Fund balance - beginning	41,410,401	41,410,401	41,410,401	-
Fund balance - ending	\$ 39,428,631	\$ 41,558,626	\$ 43,628,736	\$ 2,070,110

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, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 3,998,890	\$ 3,998,890	\$ 3,998,890	\$ -
Intergovernmental	10,492,440	10,497,144	11,453,363	956,219
Charges for services	747,950	1,036,399	1,036,272	(127)
Intergovernmental charges for services	-	-	-	-
Miscellaneous revenues	-	3,474	50,640	47,166
Total revenues	<u>15,239,280</u>	<u>15,535,907</u>	<u>16,539,165</u>	<u>1,003,258</u>
Expenditures				
Current:				
Health and human services	15,259,510	15,808,967	16,462,411	(653,444)
Total expenditures	<u>15,259,510</u>	<u>15,808,967</u>	<u>16,462,411</u>	<u>(653,444)</u>
Excess (deficiency) of revenues over expenditures	<u>(20,230)</u>	<u>(273,060)</u>	<u>76,754</u>	<u>349,814</u>
Other financing sources (uses)				
Operating transfers in:				
General fund	-	299,140	299,140	-
Operating transfers out:				
General fund	-	(770)	(770)	-
Financed lease	-	13,511	13,511	-
Total other financing sources (uses)	<u>-</u>	<u>311,881</u>	<u>311,881</u>	<u>-</u>
Net change in fund balance	(20,230)	38,821	388,635	349,814
Fund balance - beginning	600,759	600,759	600,759	-
Fund balance - ending	<u>\$ 580,529</u>	<u>\$ 639,580</u>	<u>\$ 989,394</u>	<u>\$ 349,814</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2020

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
ASSETS				
Current assets:				
Cash and investments	\$ 1,816,590	\$ 6,516,933	\$ 8,333,523	\$ 1,447,188
Accounts receivable (net of uncollectible allowance)	1,085,670	256,236	1,341,906	-
Due from other governments	-	1,299,982	1,299,982	-
Materials and supplies inventory	38,325	3,135,535	3,173,860	-
Prepayments	515	-	515	-
Restricted assets - Cash and investments	208,138	-	208,138	-
Total current assets	<u>3,149,238</u>	<u>11,208,686</u>	<u>14,357,924</u>	<u>1,447,188</u>
Long-term assets:				
Restricted assets - Pension asset	939,683	853,257	1,792,940	-
Total restricted assets	<u>939,683</u>	<u>853,257</u>	<u>1,792,940</u>	<u>-</u>
Capital assets:				
Land	63,280	199,810	263,090	-
Land improvements	105,102	360,627	465,729	-
Construction in progress	-	689,363	689,363	-
Buildings	7,986,306	13,742,063	21,728,369	-
Fixed equipment	824,358	77,571	901,929	-
Machinery and equipment	623,937	6,574,403	7,198,340	-
Leased asset (right of use)	23,088	5,456	28,544	-
Vehicles	79,210	12,083,689	12,162,899	-
Total capital assets	9,705,281	33,732,982	43,438,263	-
Less: accumulated depreciation/amortization	(5,758,208)	(20,175,839)	(25,934,047)	-
Total capital assets, net	<u>3,947,073</u>	<u>13,557,143</u>	<u>17,504,216</u>	<u>-</u>
Other long-term asset:				
Accounts receivable	-	30,450	30,450	-
Total other long-term asset	<u>-</u>	<u>30,450</u>	<u>30,450</u>	<u>-</u>
Total long-term assets	<u>4,886,756</u>	<u>14,440,850</u>	<u>19,327,606</u>	<u>-</u>
Total assets	<u>8,035,994</u>	<u>25,649,536</u>	<u>33,685,530</u>	<u>1,447,188</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension activity	2,509,732	2,166,034	4,675,766	-
OPEB activity - retiree life insurance	142,781	137,465	280,246	-
OPEB activity - retiree medical insurance	237,115	229,836	466,951	-
Total deferred outflows of resources	<u>2,889,628</u>	<u>2,533,335</u>	<u>5,422,963</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 10,925,622</u>	<u>\$ 28,182,871</u>	<u>\$ 39,108,493</u>	<u>\$ 1,447,188</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Net Position (continued)
Proprietary Funds
December 31, 2020

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total	
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 234,352	\$ 278,320	\$ 512,672	\$ -
Accrued wages	173,742	152,345	326,087	-
Deposits payable	85,500	-	85,500	-
Unearned revenue	579,234	-	579,234	-
Due to other governments	-	89,267	89,267	-
Compensated absences	446,033	552,032	998,065	-
Net OPEB liability - retiree medical insurance, current	28,118	27,215	55,333	-
Lease liability	5,540	2,745	8,285	-
Deposits payable from restricted assets	44,946	-	44,946	-
Total current liabilities	<u>1,597,465</u>	<u>1,101,924</u>	<u>2,699,389</u>	<u>-</u>
Long-term liabilities:				
Lease liability	11,182	-	11,182	-
Net OPEB liability - retiree life insurance	366,720	347,759	714,479	-
Net OPEB liability - retiree medical insurance	955,292	946,255	1,901,547	-
Total long-term liabilities	<u>1,333,194</u>	<u>1,294,014</u>	<u>2,627,208</u>	<u>-</u>
Total liabilities	<u>2,930,659</u>	<u>2,395,938</u>	<u>5,326,597</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Pension activity	2,994,764	2,730,016	5,724,780	-
OPEB activity - retiree life insurance	65,239	65,915	131,154	-
OPEB activity - retiree medical insurance	251,258	246,574	497,832	-
Total deferred inflows of resources	<u>3,311,261</u>	<u>3,042,505</u>	<u>6,353,766</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	3,930,351	13,554,398	17,484,749	-
Restricted for:				
Continuing appropriations restricted by third parties	163,192	944,807	1,107,999	-
Pension asset	939,683	853,257	1,792,940	-
Unrestricted	<u>(349,524)</u>	<u>7,391,966</u>	<u>7,042,442</u>	<u>1,447,188</u>
Total net position	<u>4,683,702</u>	<u>22,744,428</u>	<u>27,428,130</u>	<u>1,447,188</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 10,925,622</u>	<u>\$ 28,182,871</u>	<u>\$ 39,108,493</u>	<u>\$ 1,447,188</u>

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, 2020

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
Operating revenues				
Charges for services	\$ 7,845,504	\$ 8,514,313	\$ 16,359,817	\$ 5,345,523
Miscellaneous operating revenue	19,934	101,950	121,884	-
Total operating revenues	<u>7,865,438</u>	<u>8,616,263</u>	<u>16,481,701</u>	<u>5,345,523</u>
Operating expenses				
Nursing home	8,630,501	-	8,630,501	-
Health insurance cost pool	-	-	-	4,974,058
Highway operations	-	11,256,949	11,256,949	-
Depreciation/amortization	214,413	1,421,409	1,635,822	-
Total operating expenses	<u>8,844,914</u>	<u>12,678,358</u>	<u>21,523,272</u>	<u>4,974,058</u>
Operating income (loss)	<u>(979,476)</u>	<u>(4,062,095)</u>	<u>(5,041,571)</u>	<u>371,465</u>
Nonoperating revenues (expenses)				
Intergovernmental transfer program	971,030	-	971,030	-
Local government aid grants	779,463	12,169	791,632	-
General transportation aids	-	1,799,350	1,799,350	-
Property tax appropriation	-	4,677,180	4,677,180	-
Interest income	1,844	-	1,844	-
Gain (loss) on disposal of capital assets	(3,972)	(131,495)	(135,467)	-
Donation of capital to governmental activities	-	(2,359,701)	(2,359,701)	-
Total nonoperating revenues (expenses)	<u>1,748,365</u>	<u>3,997,503</u>	<u>5,745,868</u>	<u>-</u>
Income (loss) before capital contributions and transfers	<u>768,889</u>	<u>(64,592)</u>	<u>704,297</u>	<u>371,465</u>
Capital contributions	17,977	15,416	33,393	-
Transfer out	(889,502)	-	(889,502)	-
Change in net position	<u>(102,636)</u>	<u>(49,176)</u>	<u>(151,812)</u>	<u>371,465</u>
Net position - beginning	<u>4,786,338</u>	<u>22,793,604</u>	<u>27,579,942</u>	<u>1,075,723</u>
Net position - ending	<u>\$ 4,683,702</u>	<u>\$ 22,744,428</u>	<u>\$ 27,428,130</u>	<u>\$ 1,447,188</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise Funds			Internal Service Fund
	Health Care Center	Highway Operations	Total Enterprise	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 8,266,053	\$ 9,790,102	\$ 18,056,155	\$ 5,345,523
Payments to suppliers	(1,980,034)	(4,642,776)	(6,622,810)	(4,974,058)
Payments to employees	(6,738,454)	(6,704,950)	(13,443,404)	-
Net cash provided (used) by operating activities	<u>(452,435)</u>	<u>(1,557,624)</u>	<u>(2,010,059)</u>	<u>371,465</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental transfer program grant received	971,030	-	971,030	-
Local government aid grants	779,463	12,169	791,632	-
General transportation aids	-	1,799,350	1,799,350	-
Property tax appropriation	-	4,677,180	4,677,180	-
Transfers	(889,502)	-	(889,502)	-
Net cash provided by noncapital financing activities	<u>860,991</u>	<u>6,488,699</u>	<u>7,349,690</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from sale of capital assets	-	26,638	26,638	-
Purchase of capital equipment	(90,715)	(1,239,835)	(1,330,550)	-
Donation of capital to governmental activities	-	(2,359,701)	(2,359,701)	-
Net cash used in capital and related financing activities	<u>(90,715)</u>	<u>(3,572,898)</u>	<u>(3,663,613)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	1,844	-	1,844	-
Net cash provided by investing activities	<u>1,844</u>	<u>-</u>	<u>1,844</u>	<u>-</u>
Net increase in cash and cash equivalents	319,685	1,358,177	1,677,862	371,465
Cash and cash equivalents - beginning (including \$178,911 for the Health Care Center restricted accounts)	<u>1,705,043</u>	<u>5,158,756</u>	<u>6,863,799</u>	<u>1,075,723</u>
Cash and cash equivalents - ending (including \$208,138 for the Health Care Center restricted accounts)	<u>\$ 2,024,728</u>	<u>\$ 6,516,933</u>	<u>\$ 8,541,661</u>	<u>\$ 1,447,188</u>
Reconciliation to the Statement of Net Position				
Unrestricted cash and cash equivalents	\$ 1,816,590	\$ 6,516,933	\$ 8,333,523	\$ 1,447,188
Restricted cash and cash equivalents	208,138	-	208,138	-
Total	<u>\$ 2,024,728</u>	<u>\$ 6,516,933</u>	<u>\$ 8,541,661</u>	<u>\$ 1,447,188</u>

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Cash Flows (continued)
Proprietary Funds
For the Year Ended December 31, 2020

	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)	\$ (979,476)	\$ (4,062,095)	\$ (5,041,571)	\$ 371,465
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	214,413	1,421,409	1,635,822	-
Changes in assets and liabilities:				
Accounts receivable	(178,620)	338,895	160,275	-
Due from other governments	-	834,945	834,945	-
Inventories and prepayments	14,786	(106,357)	(91,571)	-
Pension activity	17,126	16,578	33,704	-
OPEB activity	85,510	82,768	168,278	-
Unearned revenue	579,234	-	579,234	-
Accounts payable and accrued expenses	(194,499)	(83,767)	(278,266)	-
Other assets and liabilities	(10,909)	-	(10,909)	-
Net cash provided (used) by operating activities	<u>\$ (452,435)</u>	<u>\$ (1,557,624)</u>	<u>\$ (2,010,059)</u>	<u>\$ 371,465</u>
Noncash activities				
Purchase of capital equipment	\$ -	\$ 213,615	\$ 213,615	\$ -
Capital assets reported in accounts payable	-	2,684	2,684	-
Proceeds from capital contributions	17,977	15,416	33,393	-
Lease liability	16,722	2,745	19,467	-

See accompanying Notes to Financial Statements

COLUMBIA COUNTY, WISCONSIN
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Custodial Funds
ASSETS	
Cash and investments	\$ 1,064,795
Accounts receivable	12,562
Total assets	1,077,357
LIABILITIES	
Due to individuals and organizations	973,446
Total liabilities	973,446
NET POSITION	
Restricted for:	
Individuals and organizations	103,911
Total net position	103,911
Total liabilities and net position	\$ 1,077,357

See accompanying Notes to Financial Statements

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

	Custodial Funds
ADDITIONS	
Collections	
Fines, forfeitures, licenses and permits	\$ 2,990,902
Inmate	1,135,964
Juvenile restitution	2,420
Client representative payee	191,396
Total collections	4,320,682
Investment earnings	
Interest, dividends, and other	6,620
Total additions	4,327,302
DEDUCTIONS	
Fines, forfeitures, licenses and permits distributions	2,997,212
Inmate distributions	1,140,846
Payments on behalf of client representative payees	166,467
Payments to juvenile restitution recipients	2,420
Service charges	295
Total deductions	4,307,240
Net change in fiduciary net position	20,062
Net position - beginning	83,849
Net position - ending	\$ 103,911

See accompanying Notes to Financial Statements

**COLUMBIA COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2020**

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COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

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 significant accounting principles and policies utilized by the County are described below.

A. 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 this criteria.

B. Government-Wide and Fund 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 government'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. 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. For the most part, the effect of interfund activity has been removed from these statements. *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.

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, 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*.

The fund financial statements provide information about the government's funds. Separate financial statements are provided for governmental, proprietary and fiduciary funds. Governmental funds include general, special revenue, debt service and capital project funds. 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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

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

The County reports the following major enterprise funds:

- The *Health Care Center Fund* accounts for the activities of the County's Columbia Health Care Center.
- The *Highway Operations Fund* accounts for the activities associated with the maintenance and/or construction of roadways and bridges located within the County.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-Wide and Fund Financial Statements (Continued)

In addition, the County reports the following funds:

- 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.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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 transactions or events for recognition in the financial statements.

The government-wide and business-type activities financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government 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 lease contracts giving the County the right-to-use 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

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

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 government.

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.

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.

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 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.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources, as they are needed. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available in governmental funds, it is the County's policy to consider restricted amounts to have been spent.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance

1. *Deposits 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;

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

1. *Deposits and Investments* (Continued)

- 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).

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.

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.

2. *Receivables*

The County has received federal and state grant funds for an economic development loan program. 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. When new loans are made from previous loan repayments, expenditures are recorded. Interest on loan repayments is recognized as revenue when collected.

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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

2. *Receivables* (Continued)

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 is 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 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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

5. *Pensions*

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 Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

6. *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.

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.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful lives.

Governmental Activities	Business-Type Activities
Years	

Assets

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

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

7. *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.

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.

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

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

7. *Leases* (Continued)

required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of an option 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.

8. *Compensated Absences*

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.

9. *Other Post-Employment Benefits*

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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

9. *Other Post-Employment Benefits (Continued)*

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 employee 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.

10. *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.

11. *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 that 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 three 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

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

11. *Deferred Outflows/Inflows of Resources (Continued)*

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

12. *Fund Equity*
Government-Wide Statements

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

- a. 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 any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. 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.
- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Statements

- a. 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:

1. Nonspendable

Nonspendable includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

2. Restricted

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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, Liabilities, and Net Position/Fund Balance (Continued)

12. *Fund Equity* (Continued)
Fund Statements (Continued)

3. Committed

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.

4. Assigned

Assigned includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance 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.

5. Unassigned

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. provide 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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Other Policies - New Accounting Pronouncements

The County adopted GASB Statement No. 87, *Leases Activities*, as of January 1, 2020. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

There is no impact to the previously reported net position. Restatements were made to the beginning balances for Capital Assets and Long-Term Obligations. Reference Note IV.C. for restatements to Capital Assets and Note IV.G.1 for restatements to Long-Term Obligations.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FINANCIAL STATEMENTS

Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund 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 those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense.” The details of this \$(1,760,684) difference are as follows:

Capital outlay	\$ 1,903,331
Expensed outlay items	(479,758)
Assets capitalized from financed leases	391,314
Assets capitalized from right-to-use leases	63,111
Assets capitalized from functional expense	508,770
Assets contributed from outside source	574,699
Assets contributed from business-type activities	2,359,701
Depreciation/amortization expense	<u>(7,081,852)</u>
Net adjustment to increase net changes in fund balances - governmental funds to arrive at changes in net position of governmental activities	<u>\$ (1,760,684)</u>

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

Explanation of Certain Differences between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities (Continued)

Another element of that reconciliation states that “the issuance of long-term debt (i.e., bond anticipation 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 report 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 difference \$3,345,586 are as follows:

Principal payments on leases	\$	413,742
Financed Leases		(391,314)
Right-to-use leases		(62,753)
Principal payments on bonds payable		1,150,000
Principal payments on notes payable		1,945,000
Current year amoritization of premiums		275,041
Current year amoritization of loss on refunding		(53,160)
Current year amortization of gain on refunding		<u>69,030</u>
Net adjustment to increase net changes in fund balances - governmental funds to arrive at changes in net position of governmental activities.	\$	<u><u>3,345,586</u></u>

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 \$(347,893) difference are as follows:

Compensated absences	\$	37,275
Pension activity		(71,296)
Other post-employment benefits		(355,933)
Accrued interest		<u>42,061</u>
Net adjustment to decrease net changes in fund balances - governmental funds to arrive at changes in net position of governmental activities	\$	<u><u>(347,893)</u></u>

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. 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.

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.

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.

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

Encumbrance accounting is used by the County as an extension of formal budgetary control during the year.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

B. 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.

Excess of expenditures over appropriations

For the year ended December 31, 2020, expenditures exceeded appropriations in the public works and health and human services function (the legal level of budgetary control) within the general fund by \$9,325 and \$2,872 respectively, and in health and human services function within the health and human services special revenue fund by \$653,444.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The County's cash and investments at December 31, 2020 include the following:

	<u>Carrying Value</u>	<u>Bank Balance</u>	<u>Associated Risks</u>
Petty Cash	\$ 1,845	\$ -	
Demand Deposits	16,789,750	16,838,055	Custodial Credit
Time and savings	3,270,765	5,413,656	Custodial Credit
Certificates of deposits	6,154,764	6,154,764	Custodial Credit, Interest Rate
Local Government Investment Pool	20,558,401	20,558,401	Credit, Interest Rate
Fixed Income Securities			
U.S. Treasuries	1,060,195	1,060,195	Credit, Interest Rate
U.S. Agencies	2,171,918	2,171,918	Credit, Interest Rate
Municipals	1,677,077	1,677,077	Credit, Interest Rate
Corporates	<u>5,248,504</u>	<u>5,248,504</u>	
 Total	 <u>\$ 56,933,219</u>	 <u>\$ 59,122,570</u>	

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

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	\$ 55,660,286
Restricted cash and investments	208,138
Per statement of fiduciary net position -	
custodial funds	<hr style="width: 100%; border: 0.5px solid black;"/> -
Total cash and investments	<u><u>\$ 55,868,424</u></u>

Restricted cash and investments held in the Health Care Center consists of \$163,192 restricted by continuing appropriations by third parties and \$44,946 restricted for residents' account balances.

1. Custodial Credit Risk for 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. 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 \$22,251,711. Of this amount, \$550,287 was covered by the FDIC insurance, \$800,000 was covered by the State Guarantee Fund, and \$20,901,424 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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

1. 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 or 2nd highest rating from Standard & Poor's corporation, Moody's investor service, or a similar rating agency
- Local Government Investment Pool
- Money Market Accounts

2. Custodial Credit Risk for Investments

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.

The County does not have any investments exposed to custodial credit risk.

3. 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 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	NA	
Corporates	\$298,679	\$1,293,038	\$ 973,243	\$ 981,933	\$ 711,768	\$ 784,618	\$205,225	\$ 5,248,504
Municipals	-	-	374,459	470,610	-	525,404	306,604	1,677,077
US Agencies	-	-	-	-	2,171,918	-	-	2,171,918
US Treasuries	-	-	-	-	1,060,195	-	-	1,060,195
Totals	\$298,679	\$1,293,038	\$1,347,702	\$1,452,543	\$3,943,881	\$1,310,022	\$511,829	\$10,157,694

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

4. 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 Home Loan Banks	5.50%
Federal National Mortgage Association	5.52%
Freddie Mac	11.97%

5. 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 2.5 years. As of December 31, 2020, the County had the following investments and maturities:

<u>Security type</u>	<u>Maturity by Years</u>					<u>Total</u>
	<u>< 1 year</u>	<u>1-2 years</u>	<u>2-3 years</u>	<u>3-5 years</u>	<u>> 5 years</u>	
Corporates	\$ 414,208	\$ 864,397	\$ 749,291	\$ 3,016,393	\$ 204,215	\$ 5,248,504
Municipals	-	118,695	108,099	1,399,828	50,455	1,677,077
US Agencies	757,915	517,102	319,226	326,276	251,399	2,171,918
US Treasuries	-	542,924	517,271	-	-	1,060,195
Certificate of Deposits	5,422,901	731,863	-	-	-	6,154,764
LGIP	20,558,401	-	-	-	-	20,558,401
Totals	<u>\$ 27,153,425</u>	<u>\$ 2,774,981</u>	<u>\$ 1,693,887</u>	<u>\$ 4,742,497</u>	<u>\$ 506,069</u>	<u>\$ 36,870,859</u>

Fair Value Measurement

The County uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

A. Deposits and Investments (Continued)

Fair Value Measurement (Continued)

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 has the following investments valued using a pricing model (Level 2 inputs) as of December 31, 2020:

1. U.S. Treasuries Securities of \$1,060,195
2. U.S. Agency Securities of \$2,171,918
3. Municipal Bonds of \$1,677,077
4. Corporate Bonds of \$5,248,504

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

B. Receivables

Receivables (net of allowance for uncollectible receivables) for the year ended December 31, 2020 for the County's governmental activities (all major funds) and business-type activities (all enterprise funds) are as follows:

	Governmental Activities			Business-Type Activities		
	Major Funds		Total	Major Funds		Total
	General	Health and Human Services		Health Care Center	Highway Operations	
Taxes - current year levy	\$ 28,018,230	\$ -	\$ 28,018,230	\$ -	\$ -	\$ -
Tax certificates	1,233,744	-	1,233,744	-	-	-
Tax deeds	213,479	-	213,479	-	-	-
Special assessments	58,845	-	58,845	-	-	-
Leases	569,672	-	569,672	-	-	-
Accounts	2,065,112	1,515,049	3,580,161	1,102,407	256,236	1,358,643
Intergovernmental	-	-	-	-	1,330,432	1,330,432
Loans	<u>7,290,725</u>	<u>-</u>	<u>7,290,725</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receivables	39,449,807	1,515,049	40,964,856	1,102,407	1,586,668	2,689,075
Less uncollectible allowance	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,737</u>	<u>-</u>	<u>16,737</u>
Net total receivables	<u>\$ 39,449,807</u>	<u>\$ 1,515,049</u>	<u>\$ 40,964,856</u>	<u>\$ 1,085,670</u>	<u>\$ 1,586,668</u>	<u>\$ 2,672,338</u>

All of the receivables are expected to be collected within one year except \$7,212,116 of loans receivable, \$159,945 of accounts receivable, and \$532,834 of leases receivable for governmental activities. Within business-type activities, \$30,450 of accounts receivable is not expected to be collected within one year.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets

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

	Beginning Balance	Additions	Deductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated/amortized:				
Land	\$ 5,796,714	\$ -	\$ -	\$ 5,796,714
Construction in progress	996,213	894,054	-	1,890,267
Total capital assets, not being depreciated/amortized	<u>6,792,927</u>	<u>894,054</u>	<u>-</u>	<u>7,686,981</u>
Capital assets, being depreciated/amortized:				
Land improvements	623,544	50,470	-	674,014
Parks	444,023	10,596	-	454,619
Buildings	71,176,634	209,816	(67,207)	71,319,243
Machinery and equipment	13,861,196	670,131	(1,533,873)	12,997,454
Vehicles	4,601,231	664,735	(372,063)	4,893,903
Leased asset	211,947	63,111	-	275,057
Infrastructure	<u>151,951,688</u>	<u>2,758,255</u>	<u>-</u>	<u>154,709,943</u>
Total capital assets, being depreciated/amortized:	<u>242,870,263</u>	<u>4,427,114</u>	<u>(1,973,143)</u>	<u>245,324,233</u>
Less accumulated depreciation/amortization for:				
Land improvements	(95,914)	(39,095)	-	(135,009)
Parks	(53,286)	(16,527)	-	(69,813)
Buildings	(17,563,427)	(1,590,139)	66,012	(19,087,554)
Machinery and equipment	(8,816,556)	(932,616)	1,459,939	(8,289,233)
Vehicles	(2,920,400)	(495,527)	368,226	(3,047,701)
Leased asset	-	(44,058)	-	(44,058)
Infrastructure	<u>(88,855,597)</u>	<u>(3,963,890)</u>	<u>-</u>	<u>(92,819,487)</u>
Total accumulated depreciation/amortization:	<u>(118,305,180)</u>	<u>(7,081,852)</u>	<u>1,894,177</u>	<u>(123,492,855)</u>
Total capital assets, being depreciated/amortized, net	<u>124,565,083</u>	<u>(2,654,738)</u>	<u>(78,966)</u>	<u>121,831,378</u>
Total capital assets, net	<u>\$131,358,010</u>	<u>\$ (1,760,684)</u>	<u>\$ (78,966)</u>	<u>\$129,518,359</u>

A restatement to the beginning balance of leased asset, in the amount of \$211,947, occurred due to the implementation of GASB 87.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

	Beginning Balance	Additions	Deductions	Reclassifications	Ending Balance
Business-type activities					
Capital assets, not being depreciated/amortized:					
Land	\$ 263,090	\$ -	\$ -	\$ -	\$ 263,090
Construction in Progress	<u>127,755</u>	<u>816,472</u>	<u>(254,864)</u>	<u>-</u>	<u>689,363</u>
Total capital assets, not being depreciated/amortized	<u>390,845</u>	<u>816,472</u>	<u>(254,864)</u>	<u>-</u>	<u>952,453</u>
Capital assets, being depreciated/amortized:					
Land improvements	465,729	-	-	-	465,729
Buildings	21,575,170	217,736	(64,537)	-	21,728,369
Machinery and equipment	8,074,072	405,201	(449,004)	70,000	8,100,269
Vehicles	12,625,203	373,443	(765,747)	(70,000)	12,162,899
Leased asset	<u>28,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,544</u>
Total capital assets, being depreciated/amortized	<u>42,768,718</u>	<u>996,379</u>	<u>(1,279,288)</u>	<u>-</u>	<u>42,485,810</u>
Less accumulated depreciation/amortization for:					
Land improvements	(397,098)	(8,057)	-	-	(405,155)
Buildings	(11,791,192)	(652,077)	51,679	-	(12,391,590)
Machinery and equipment	(5,450,439)	(322,953)	388,300	(59,500)	(5,444,592)
Vehicles	(7,602,571)	(643,917)	503,096	59,500	(7,683,892)
Leased asset	<u>-</u>	<u>(8,818)</u>	<u>-</u>	<u>-</u>	<u>(8,818)</u>
Total accumulated depreciation/amortization	<u>(25,241,300)</u>	<u>(1,635,822)</u>	<u>943,075</u>	<u>-</u>	<u>(25,934,047)</u>
Total capital assets, being depreciated/amortized, net	<u>17,527,418</u>	<u>(639,443)</u>	<u>(336,213)</u>	<u>-</u>	<u>16,551,763</u>
Total capital assets, net	<u>\$17,918,263</u>	<u>\$ 177,029</u>	<u>\$ (591,077)</u>	<u>\$ -</u>	<u>\$17,504,216</u>

A restatement to the beginning balance of leased asset, in the amount of \$28,544, occurred due to the implementation of GASB 87.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

C. Capital Assets (Continued)

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

Governmental Activities

General government	\$ 1,516,428
Public safety	948,087
Health and Human Services	279,662
Conservation and development	16,527
Public works	<u>4,321,148</u>

Total depreciation/amortization expense - governmental activities \$ 7,081,852

Business-type Activities

Health care center	\$ 214,413
Highway operations	<u>1,421,409</u>

Total depreciation/amortization expense - business-type activities \$ 1,635,822

D. Interfund Receivables, Payables, and 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	\$ 299,140	State Funding
Health and Human Services Fund	General Fund	770	Staff Reallocation
Enterprise Fund-Health Care Center	General Fund	<u>889,502</u>	IGT Revenue
Total transfers from other funds		1,189,412	
Less fund eliminations		(299,910)	
Capital contributed from Enterprise Fund-Highway	Governmental Activities	<u>2,359,701</u>	
Total Interfund Transfers - government-wide statement of net position		<u>\$3,249,203</u>	

The County levies property taxes to the Highway Operations fund for the purpose of performing infrastructure improvements and maintenance. In 2020, the County's Highway Operations Fund expended \$2,359,701 for the benefit of Governmental Activities. The \$2,359,701 financed infrastructure assets of \$2,228,470, land improvements to parks of \$10,596 and construction in progress related to infrastructure of \$120,635.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases

*1. Lease Liability
Right-to-Use Asset Agreements*

During the current fiscal year, the County entered into four five-year lease agreements as lessee for copy machines for use in the County's governmental funds. An initial lease liability was recorded in the amount of \$62,753 during the current fiscal year. As of December 31, 2020, the value of the lease liability was \$57,286. The County is required to make monthly principal and interest payments ranging from \$211 to \$233. 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.

Total principal and interest costs for such leases for governmental funds were \$47,399 for the year ended December 31, 2020. The future minimum lease payments for these agreements are as follows:

Year Ending December 31	Governmental Activities	
	Principal	Interest
2021	\$ 50,749	\$ 3,191
2022	52,213	2,437
2023	47,671	1,703
2024	42,192	1,025
2025	33,326	464
2026-2030	2,341	35
Total	\$ 228,492	\$ 8,855

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

1. *Lease Liability (Continued)*
Right-to-Use Asset Agreements (Continued)

Total principal and interest costs for such leases for business activities were \$9,400 for the year ended December 31, 2020. The future minimum lease payments for these agreements are as follows:

Year Ending December 31	Business Activities	
	Principal	Interest
2021	\$ 8,285	\$ 231
2022	5,324	129
2023	5,404	50
2024	<u>454</u>	<u>1</u>
Total	<u>\$ 19,467</u>	<u>\$ 411</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:

	Governmental Activities	Business Activities
Asset		
Leased asset	\$ 275,057	\$ 28,544
Less accumulated amortization	<u>(44,058)</u>	<u>(8,818)</u>
Total	<u>\$ 230,999</u>	<u>\$ 19,726</u>

Financed Purchase

During the current fiscal year, the County entered into two five-year financed purchase lease agreements as lessee for financing the acquisition of garbage/recycling trucks for use in the County's governmental funds. An initial lease liability was recorded in the amount of \$391,314 during the current fiscal year. As of December 31, 2020, the value of the lease liability was \$358,889. The County is required to make annual principal and interest payments of \$32,425 and \$56,879. These leases have an interest rate of 6.97%. This equipment will have a six-year estimated useful life. The value of these financed purchase assets as of the end of the year was \$391,314 and had accumulated amortization of \$14,136.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

1. *Lease Liability (Continued)*
Financed Purchase (Continued)

The County has financed purchase leases for garbage/recycling trucks, balers, conveyors, wheel loader and 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	518,917
Machinery and equipment-baler trade value	153,444
Vehicles	1,502,713
Less accumulated depreciation	<u>(770,950)</u>
 Total	 <u>\$ 1,501,166</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of December 31, 2020 were as follows:

Year Ending December 31	Governmental Activities	
	Principal	Interest
2021	\$ 407,197	\$ 39,698
2022	256,296	31,557
2023	74,654	14,655
2024	79,929	9,375
2025	<u>53,159</u>	<u>3,721</u>
 Total	 <u>\$ 871,235</u>	 <u>\$ 99,006</u>

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

E. Leases (Continued)

2. *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, 2020, the County recognized \$36,175 and \$7,915 in lease revenue and interest revenue, respectively, pursuant to these contracts. As of December 31, 2020, the County's receivable for lease payments was \$569,672. Also, the County has a deferred inflow of resources associated with this lease that will be recognized as a revenue over the lease term. As of December 31, 2020, the balance of the deferred inflow of resources was \$562,081. The future minimum lease receivables for these agreements are as follows:

Year Ending December 31	Governmental Activities	
	Principal	Interest
2021	\$ 36,838	\$ 8,201
2022	35,398	7,646
2023	36,195	7,118
2024	37,031	6,576
2025	36,076	6,022
2026-2030	167,344	22,784
2031-2035	135,629	11,413
2036-2039	<u>85,161</u>	<u>2,102</u>
Total	<u>\$ 569,672</u>	<u>\$ 71,862</u>

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

F. 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		Total
	Unavailable	Tax Levy	
Property taxes	\$ -	\$28,018,230	\$28,018,230
Revolving loan fund receivables	248,044	-	248,044
Flood recovery loan receivables	1,697	-	1,697
Housing loan receivables	6,266,499	-	6,266,499
CDBG loan receivables	774,485	-	774,485
Grants receivable	613,798	-	613,798
Lease receivable	<u>562,081</u>	<u>-</u>	<u>562,081</u>
 Total deferred/unearned revenue for governmental funds	 <u>\$ 8,466,604</u>	 <u>\$28,018,230</u>	 <u>\$36,484,834</u>

In addition, the County reports unearned revenue for grant drawdowns prior to meeting all eligibility requirements of \$124,092.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Obligations

1. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities					
General obligation debt					
Bonds payable	\$ 16,750,000	\$ -	\$ 1,150,000	\$ 15,600,000	\$ 1,100,000
Notes payable	37,145,000	-	1,945,000	35,200,000	2,100,000
Debt premium	<u>1,613,669</u>	<u>-</u>	<u>275,041</u>	<u>1,338,628</u>	<u>258,408</u>
Total general obligation debt	55,508,669	-	3,370,041	52,138,628	3,458,408
Lease liability	1,059,403	454,067	413,742	1,099,727	457,946
Pension liability	4,266,304	-	4,266,304	-	-
Net OPEB liability-retiree life insurance	921,867	536,223	-	1,458,090	-
Net OPEB liability-retiree medical insurance	2,899,575	540,949	117,033	3,323,491	117,033
Compensated absences					
Sick leave	<u>905,214</u>	<u>589,172</u>	<u>626,447</u>	<u>867,939</u>	<u>626,447</u>
Governmental activities long-term liabilities	<u>\$ 65,561,032</u>	<u>\$ 2,120,411</u>	<u>\$ 8,793,567</u>	<u>\$ 58,887,875</u>	<u>\$ 4,659,834</u>
Business-type activities					
Lease liability	\$ 28,544	\$ -	\$ 9,077	19,467	\$ 8,285
Pension liability	2,087,533	-	2,087,533	-	-
Net OPEB liability-retiree life insurance	460,977	253,502	-	714,479	-
Net OPEB liability-retiree medical insurance	1,756,453	255,760	55,333	1,956,880	55,333
Compensated absences					
Sick leave	<u>348,316</u>	<u>356,994</u>	<u>389,410</u>	<u>315,900</u>	<u>315,900</u>
Business-type activities long-term liabilities	<u>\$ 4,681,823</u>	<u>\$ 866,256</u>	<u>\$ 2,541,353</u>	<u>\$ 3,006,726</u>	<u>\$ 379,518</u>

A restatement to the beginning balance of lease liability occurred in both governmental and business-type activities due to the implementation of GASB 87. The amounts related to this restatement were \$211,947 for governmental activities and \$28,544 for business-type activities.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Obligations (Continued)

2. General Obligation Debt (Continued)

General obligation debt currently outstanding is detailed as follows:

Original Amount	Date of Issue	Final Maturity	Interest Rates	Balance 12/31/2020
Bonds				
\$9,685,000	10/2/2013	8/1/2023	1.00%-3.00%	\$ 1,650,000
14,900,000	11/7/2018	8/1/2030	3.00%-4.00%	13,950,000
				<u>15,600,000</u>
Notes				
18,000,000	2/3/2016	2/1/2026	1.50%-3.75%	18,000,000
17,510,000	12/1/2016	8/1/2026	3.00%-4.00%	12,100,000
7,045,000	7/8/2019	8/1/2027	2.00%-3.00%	5,100,000
				<u>35,200,000</u>
Total governmental activities general obligation debt				<u>\$ 50,800,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$50,800,000 on December 31, 2020 are as follows:

Year Ending December 31,	Governmental Activities	
	Principal	Interest
2021	\$ 3,200,000	\$ 1,543,187
2022	3,500,000	1,428,062
2023	3,650,000	1,350,562
2024	3,750,000	1,258,563
2025-2029	35,700,000	2,611,969
2030	<u>1,000,000</u>	<u>33,750</u>
Total	<u>\$ 50,800,000</u>	<u>\$ 8,226,093</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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

G. Long-Term Obligations (Continued)

3. Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2020 was \$249,343,410 as follows:

Equalized value of real and personal property	\$ 6,002,868,200
	<u>5%</u>
Debt limit, 5% of equalized valuation	300,143,410
Amount of debt applicable to debt limitation	<u>50,800,000</u>
Legal debt margin - (debt capacity)	<u>\$ 249,343,410</u>

H. Other Debt Information

Estimated payments of compensated absences, other postemployment benefits, and net pension liability are not included in the debt service requirement schedules. 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, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

I. Fund Balances and Net Position

Fund balance reported on the Governmental Funds Balance Sheet is comprised of the following:

	General Fund	Health & Human Services	Capital Projects	Debt Service	Total
Fund Balances					
Nonspendable:					
Prepayments and inventories	\$ 1,066,413	\$ 10,129	\$ -	\$ -	\$ 1,076,542
Delinquent taxes	1,447,223	-	-	-	1,447,223
	<u>2,513,636</u>	<u>10,129</u>	<u>-</u>	<u>-</u>	<u>2,523,765</u>
Restricted:					
Continuing appropriations restricted by third parties	2,827,181	-	-	-	2,827,181
IGT revenue	3,529,786	-	-	-	3,529,786
CDBG housing program	204,230	-	-	-	204,230
Capital Projects	-	-	1,060,954	-	1,060,954
Debt service	-	-	-	250,876	250,876
Health & welfare	-	81,849	-	-	81,849
	<u>6,561,197</u>	<u>81,849</u>	<u>1,060,954</u>	<u>250,876</u>	<u>7,954,876</u>
Committed:					
Sales tax	3,601,022	-	-	-	3,601,022
Future budgets	4,742,262	-	-	-	4,742,262
Nonlapsing balances	10,000	-	-	-	10,000
Encumbrances	432,692	18,990	-	-	451,682
	<u>8,785,976</u>	<u>18,990</u>	<u>-</u>	<u>-</u>	<u>8,804,966</u>
Assigned:					
Insurance fund	232,301	-	-	-	232,301
Fuel/utility	593,595	-	-	-	593,595
Capital improvements	752,989	-	-	-	752,989
Nonlapsing balances	1,569,043	-	-	-	1,569,043
Contingency fund	85,873	-	-	-	85,873
Health and welfare	-	878,426	-	-	878,426
	<u>3,233,801</u>	<u>878,426</u>	<u>-</u>	<u>-</u>	<u>4,112,227</u>
Unassigned:	<u>22,534,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,534,126</u>
Total fund balances	<u>\$ 43,628,736</u>	<u>\$ 989,394</u>	<u>\$ 1,060,954</u>	<u>\$ 250,876</u>	<u>\$45,929,960</u>

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

IV. DETAILED NOTES ON ALL FUNDS (Continued)

I. Fund Balances and Net Position (Continued)

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	\$ 129,518,359
Less: outstanding long-term debt (excluding unspent capital related debt proceeds)	<u>(52,042,148)</u>
	<u>77,476,211</u>

Restricted:

Continuing appropriations restricted by third parties	2,827,181
Health & human services	81,849
Health Care Center IGT revenue	3,529,786
CDBG Programs	7,524,955
Pension asset	<u>3,941,922</u>
	<u>17,905,693</u>

Unrestricted 31,436,266

Total net position \$ 126,818,170

Business-Type Activities

Net Investment in Capital Assets

Capital assets, net of accumulated depreciation/amortization	\$ 17,504,216
Less: outstanding long-term debt	<u>(19,467)</u>
	<u>17,484,749</u>

Restricted:

Continuing appropriations restricted by third parties	
Health Care Center	163,192
Highway STIP matching	944,807
Pension asset	<u>1,792,940</u>
	<u>2,900,939</u>

Unrestricted 7,042,442

Total net position \$ 27,428,130

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION

A. 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.

B. Commitments and Contingencies

The County has encumbrances outstanding at year-end in the amount of \$906,821 which is expected to be honored upon performance by the vendor.

General Fund	\$	432,692
Health and Human Services Fund		18,990
Health Care Center Fund		65,636
Highway Fund		389,503
Total	\$	906,821

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

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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan

General Information about the Pension 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 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 Comprehensive Annual 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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan (Continued)

General Information about the Pension Plan (Continued)

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 %
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)

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 \$1,849,949 in contributions from the employer.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan (Continued)

General Information about the Pension Plan (Continued)

Contribution rates as of December 31, 2020 are:

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

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

At December 31, 2020, the County reported an asset of \$5,734,862 for its proportionate share of the Net Pension Asset. The Net Pension Asset was measured as of December 31, 2019, and the Total Pension Liability used to calculate the Net Pension Asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the Net Pension Asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the County's proportion was .17785515%, which was an decrease of 0.00073949% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized pension expense of \$2,152,577.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan (Continued)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At December 31, 2020, the County reported Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,886,079	\$ 5,447,754
Net differences between projected and actual earnings on pension plan investments	-	11,724,097
Changes in assumptions	446,898	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,883	35,579
Employer contributions subsequent to the measurement date	2,037,599	-
Total	\$ 13,373,459	\$ 17,207,430

The \$2,037,599 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 of the Net Pension Asset in the year ended December 31, 2021. Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to Pension will be recognized in pension expense as follows:

<u>Year ended December 31</u>	<u>Net Amortization of Deferred Outflows and Deferred Inflows of Resources</u>
2021	\$ (1,744,354)
2022	(1,305,872)
2023	195,458
2024	(3,016,802)
Thereafter	-

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan (Continued)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
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.*

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, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan (Continued)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

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

<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
 <u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

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

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

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

C. Employee Retirement Plan (Continued)

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

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 2.75% (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, 2019. 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. 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.

Sensitivity of the County’s proportionate share of the Net Pension Liability (Asset) to changes in the discount rate - The following presents the County’s proportionate share of the Net Pension Liability (Asset) calculated using the discount rate of 7.00 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 to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
County’s proportionate share of the Net Pension Liability (Asset)	\$ 14,768,294	\$ (5,734,862)	\$ (21,063,329)

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>.

Payables to the Pension Plan

As of December 31, 2020, the County has recorded a payable to the WRS in the amount of \$451,705.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Postemployment Benefits Other Than Pensions (OPEB)

General Information about the OPEB Plan – Medical Insurance

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.

Employees covered by benefit terms - At December 31, 2020 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Active employees	490
	501

Total OPEB Liability – Medical Insurance

The County's total OPEB liability of \$5,280,371 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs - The total OPEB liability in the December 31, 2020 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		December 31, 2020
Measurement date		December 31, 2020
Inflation		2.5%
Discount rate		2.12%
Healthcare Cost Trend	8.0% for 2021, with an ultimate rate of 4.5%	
Mortality		Wisconsin 2020 Mortality Table
Actuarial cost method		Entry Age Normal

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

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

Total OPEB Liability – Medical Insurance (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2020	\$ 4,656,028
Changes for the year:	
Service cost	403,776
Interest on total OPEB liability	162,163
Changes in assumptions	1,033,997
Differences between expected and actuarial experience	(803,227)
Benefit payments	(172,366)
Total OPEB liability December 31, 2020	\$ 5,280,371

Changes of assumptions and other inputs reflect a change in the discount rate from 3.26 percent in 2019 to 2.12 percent in 2020.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.12 percent) or 1-percentage-point higher (3.12 percent) than the current discount rate:

	1% Decrease 1.12%	Discount Rate 2.12%	1% Increase 3.12%
Total OPEB Liability	\$ 5,701,467	\$ 5,280,371	\$ 4,881,165

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rate – The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB Liability	\$ 4,617,876	\$ 5,280,371	\$ 6,075,290

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – Medical Insurance

For the year ended December 31, 2020, the County recognized an OPEB expense of \$549,704. At December 31, 2020, 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	\$ 298,874	\$ (1,245,066)
Changes in assumptions	1,138,092	(282,631)
Total	\$ 1,436,966	\$ (1,527,697)

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

Year ended December 31:	Net Amortization of Deferred Outflows and Deferred Inflows of Resources
2021	\$ (16,235)
2022	(16,235)
2023	(16,235)
2024	(16,235)
2025	(16,235)
Thereafter	(9,556)

General Information about the OPEB Plan – Life Insurance

Plan description - The LRLIF is a 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 Comprehensive Annual 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.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

General Information about the OPEB Plan – Life Insurance (Continued)

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.

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, 2020 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, 2019 are as listed below:

Life Insurance
Employee Contribution Rates*
For the year ended December 31, 2019

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.		

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

General Information about the OPEB Plan – Life Insurance (Continued)

During the reporting period, the LRLIF recognized \$9,223 in contributions from the employer.

At December 31, 2020, the County reported a liability of \$2,172,569 for its proportionate share of the Net OPEB Liability. The Net OPEB Liability was measured as of December 31, 2019, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the Net OPEB Liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2019, the County's proportion was 0.510209%, which was a decrease of 0.025707% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized OPEB expense of \$222,271.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources – Life Insurance

At December 31, 2020, 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	\$ -	\$ (97,328)
Net differences between projected and investment earnings on plan investments	40,982	-
Changes in actuarial assumptions	801,470	(238,966)
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,382	(65,421)
Contributions subsequent to the measurement date	10,217	-
Total	\$ 866,051	\$ (401,715)

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources – Life Insurance (Continued)

\$10,217 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 in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred Outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended December 31:</u>	<u>Net Amortization of Deferred Outflows and Deferred Inflows of Resources</u>
2021	\$ 78,746
2022	78,746
2023	74,327
2024	69,776
2025	54,780
Thereafter	97,744

Actuarial Assumptions - The Total OPEB Liability in the January 1, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability (Asset):	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
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, 2019 is based on a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources – Life Insurance (Continued)

Long-term expected Return 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.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2019

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Credit Bonds	Barclays Credit	45%	2.12%
US Long Credit Bonds	Barclays Long Credit	5%	2.90%
US Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and the capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.20% in the current year. 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 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. 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,

COLUMBIA COUNTY, WISCONSIN
Notes to the Financial Statements
December 31, 2020

V. OTHER INFORMATION (Continued)

D. Post-Employment Benefits Other Than Pensions (OPEB) (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources – Life Insurance (Continued)

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 County's proportionate share of the Net OPEB Liability to changes in the discount rate - The following presents the County's proportionate share of the Net OPEB Liability calculated using the discount rate of 2.87 percent, as well as what the County's proportionate share of the Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	1% Decrease to Discount Rate (1.87%)	Current Discount Rate (2.87%)	1% Increase to Discount Rate (3.87%)
County's proportionate share of the Net OPEB Liability	\$ 2,999,954	\$ 2,172,569	\$ 1,543,090

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>.

E. Subsequent Events

On January 28, 2021, Columbia County closed the Revolving Loan Fund with the State of Wisconsin as part of the RLF-CLOSE program. The County paid \$1,887,168 to the State which included the fund balance and the receivables. The County was able to reapply for the funds under the CDBG-PF grant program.

On March 17, 2021, the County Board of Supervisors approved revisions to the General Employee Handbook. Such revisions included increasing payout of unused sick leave from 90 percent to 100 percent at time of retirement.

This information is an integral part of the accompanying basic financial statements.

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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		
	2019	2018	2017
County's proportion of the net OPEB liability (asset)	0.510209%	0.535916%	0.535276%
County's proportionate share of the net OPEB liability (asset)	\$ 2,172,569	\$ 1,382,844	\$ 1,610,421
County's covered payroll	24,811,000	24,112,000	22,509,887
County's proportionate share of the net OPEB liability as a percentage of covered payroll	8.76%	5.74%	7.15%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	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			
	2020	2019	2018	2017
Contractually required contributions	\$ 10,217	\$ 9,223	\$ 10,325	\$ 10,165
Contributions in relation to the contractually required contributions	10,217	9,223	10,325	10,165
Contribution deficiency (excess)	-	-	-	-
County's covered - employee payroll	25,242,000	24,811,000	24,112,000	22,509,887
Contributions as a percentage of covered payroll	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*

	2020	2019	2018
Balance as of January 1,	\$ 4,656,028	\$ 4,598,855	\$ 4,202,405
Service Cost	403,776	370,753	348,298
Interest on total OPEB liability	162,163	201,927	154,318
Differences between expected and actual experience	(803,227)	(682,824)	448,313
Effect of assumption changes or inputs	1,033,997	281,552	(423,946)
Benefit payments	(172,366)	(114,235)	(130,533)
Net change in total OPEB liability	624,343	57,173	396,450
Total OPEB liability, beginning	4,656,028	4,598,855	4,202,405
Total OPEB liability, ending	<u>\$ 5,280,371</u>	<u>\$ 4,656,028</u>	<u>\$ 4,598,855</u>
Covered-employee payroll	\$ 25,182,765	\$ 26,494,725	\$ 24,358,010
Total OPEB as a percentage of covered - employee payroll	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					
	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability (asset)	\$ (5,734,862)	\$ 6,353,837	\$ (5,273,992)	\$ 1,442,991	\$ 2,834,354	\$ (4,283,901)
County's proportionate share of the net pension liability (asset)	0.17785515%	0.17859464%	0.17762823%	0.17506957%	0.17442385%	0.17440650%
County's covered payroll	26,151,359	25,349,571	25,101,431	24,436,725	23,490,538	22,947,444
County's proportionate share of the net pension liability (asset) as a percentage of covered payroll	-21.93%	25.06%	-21.01%	5.90%	12.07%	-18.67%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.96%	96.45%	102.93%	99.12%	98.20%	102.74%

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

	Year Ended December 31						
	2020	2019	2018	2017	2016	2015	2014
Contractually required contributions	\$ 2,037,599	\$ 1,849,949	\$ 1,820,305	\$ 1,822,860	\$ 1,694,455	\$ 1,681,441	\$ 1,695,258
Contributions made in relation to the contractually required contributions	2,037,599	1,849,949	1,820,305	1,822,860	1,694,455	1,681,441	1,695,258
Contribution deficiency (excess)	-	-	-	-	-	-	-
County's covered payroll	27,842,298	26,151,359	25,349,571	25,101,431	24,436,725	23,490,538	22,947,444
Contributions as a percentage of covered payroll	7.32%	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, 2020

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.

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

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SUPPLEMENTARY INFORMATION

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Capital Projects Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous revenues	\$ -	\$ 42,934	\$ 42,934	\$ -
Total revenues	<u>-</u>	<u>42,934</u>	<u>42,934</u>	<u>-</u>
Expenditures				
Capital outlay	-	980,666	980,666	-
Total expenditures	<u>-</u>	<u>980,666</u>	<u>980,666</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(937,732)</u>	<u>(937,732)</u>	<u>-</u>
Net change in fund balance	-	(937,732)	(937,732)	-
Fund balance - beginning	1,998,686	1,998,686	1,998,686	-
Fund balance - ending	<u>\$ 1,998,686</u>	<u>\$ 1,060,954</u>	<u>\$ 1,060,954</u>	<u>\$ -</u>

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Debt Service Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 4,646,830	\$ 4,646,830	\$ 4,646,830	\$ -
Total revenues	<u>4,646,830</u>	<u>4,646,830</u>	<u>4,646,830</u>	<u>-</u>
Expenditures				
Debt service:				
Principal	3,095,000	3,095,000	3,095,000	-
Interest and other charges	<u>1,628,400</u>	<u>1,628,390</u>	<u>1,628,390</u>	<u>-</u>
Total expenditures	<u>4,723,400</u>	<u>4,723,390</u>	<u>4,723,390</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(76,570)</u>	<u>(76,560)</u>	<u>(76,560)</u>	<u>-</u>
Net change in fund balance	(76,570)	(76,560)	(76,560)	-
Fund balance - beginning	<u>327,436</u>	<u>327,436</u>	<u>327,436</u>	<u>-</u>
Fund balance - ending	<u>\$ 250,866</u>	<u>\$ 250,876</u>	<u>\$ 250,876</u>	<u>\$ -</u>

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Combining Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Clerk of Courts</u>	<u>Sheriff</u>	<u>Human Services</u>	<u>Total Custodial Funds</u>
ASSETS				
Cash and investments	\$ 960,389	\$ 63,099	\$ 41,307	\$ 1,064,795
Accounts receivable	-	-	12,562	12,562
Total assets	<u>960,389</u>	<u>63,099</u>	<u>53,869</u>	<u>1,077,357</u>
LIABILITIES				
Due to individuals and organizations	960,389	-	13,057	973,446
Total liabilities	<u>960,389</u>	<u>-</u>	<u>13,057</u>	<u>973,446</u>
NET POSITION				
Restricted for:				
Individuals and organizations	-	63,099	40,812	103,911
Total net position	<u>-</u>	<u>63,099</u>	<u>40,812</u>	<u>103,911</u>
Total liabilities and net position	<u>\$ 960,389</u>	<u>\$ 63,099</u>	<u>\$ 53,869</u>	<u>\$ 1,077,357</u>

COLUMBIA COUNTY, WISCONSIN
Supplementary Information
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	<u>Clerk of Courts</u>	<u>Sheriff</u>	<u>Human Services</u>	<u>Total Custodial Funds</u>
ADDITIONS				
Collections				
Fines, forfeitures, licenses and permits	\$ 2,990,902	\$ -	\$ -	\$ 2,990,902
Inmate	-	1,135,964	-	1,135,964
Juvenile restitution	-	-	2,420	2,420
Client representative payee	-	-	191,396	191,396
Total collections	<u>2,990,902</u>	<u>1,135,964</u>	<u>193,816</u>	<u>4,320,682</u>
Investment earnings				
Interest, dividends, and other	6,605	-	15	6,620
Total additions	<u>2,997,507</u>	<u>1,135,964</u>	<u>193,831</u>	<u>4,327,302</u>
DEDUCTIONS				
Fines, forfeitures, licenses and permits distributions	2,997,212	-	-	2,997,212
Inmate distributions	-	1,140,846	-	1,140,846
Payments on behalf of client representative payees	-	-	166,467	166,467
Payments to juvenile restitution recipients	-	-	2,420	2,420
Service charges	295	-	-	295
Total deductions	<u>2,997,507</u>	<u>1,140,846</u>	<u>168,887</u>	<u>4,307,240</u>
Net change in fiduciary net position	-	(4,882)	24,944	20,062
Net position - beginning	<u>-</u>	<u>67,981</u>	<u>15,868</u>	<u>83,849</u>
Net position - ending	<u>\$ -</u>	<u>\$ 63,099</u>	<u>\$ 40,812</u>	<u>\$ 103,911</u>

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STATISTICAL SECTION

This part of County'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

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

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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)

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities									
Net investment in capital assets	\$ 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	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	31,436,266	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	\$ 126,818,170	\$ 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	\$ 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	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	7,042,442	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	\$ 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	\$ 94,960,960	\$ 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	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	38,478,708	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	\$ 154,246,300	\$ 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)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Expenses										
Governmental Activities:										
General government	\$ 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	\$ 11,669,528
Public safety	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	12,629,070
Public works	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	10,044,140
Health & human services	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	10,094,258
Culture and recreation	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	1,025,389
Conservation & Development	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	2,546,820
Debt Service-Interest	1,351,437	1,590,132	1,972,866	1,608,366	871,794	595,038	710,304	982,591	1,029,453	1,096,570
Total Governmental Activities	\$ 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	\$ 49,105,775
Business-type Activity-										
Health Care Center	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	9,157,014
Highway	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	9,763,974
Total Business-type Activities	\$ 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	\$ 18,920,988
Total Expenses	\$ 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	\$ 68,026,763
Program Revenues										
Governmental Activities:										
Charges for services										
General government	\$ 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	\$ 3,004,729
Public safety	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	1,635,606
Public works	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	2,147,205
Health & human services	1,029,879	860,815	737,220	698,974	680,181	756,277	572,378	1,016,288	602,658	650,432
Culture and recreation	3,899	4,662	5,842	4,319	9,959	12,091	5,883	8,014	8,199	7,251
Conservation & Development	770,933	697,870	427,538	706,405	572,721	244,589	624,364	1,236,517	462,785	1,211,426
Operating grants and contributions	16,600,946	15,269,772	14,273,761	13,509,191	14,240,708	11,287,882	10,051,554	10,622,078	12,702,164	10,930,290
Capital grants and contributions	574,699	3,104,618	179,018	-	-	-	-	-	-	-
Total Governmental Activities	\$ 28,218,108	\$ 28,909,105	\$ 24,494,333	\$ 23,561,848	\$ 23,289,705	\$ 19,123,661	\$ 18,246,560	\$ 19,551,752	\$ 20,219,144	\$ 19,586,939
Business-type Activity-										
Charges for services										
Health Care Center	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	8,593,180
Highway	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	9,428,449
Operating grants and contributions	3,562,012	1,176,838	1,226,974	854,200	840,000	877,183	851,650	848,197	1,007,364	855,848
Capital grants and contributions	33,393	-	5,070	-	-	-	-	-	-	-
Total Business-type Activity	\$ 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	\$ 18,877,477
Total Program Revenues	\$ 48,295,214	\$ 47,278,601	\$ 41,904,146	\$ 42,476,530	\$ 43,909,553	\$ 35,309,553	\$ 35,708,023	\$ 37,702,423	\$ 38,943,382	\$ 38,464,416
Net (Expense)/Revenue										
Governmental Activities	\$ (31,547,981)	\$ (33,166,132)	\$ (32,713,312)	\$ (33,143,856)	\$ (25,828,457)	\$ (24,940,758)	\$ (25,154,993)	\$ (30,738,624)	\$ (29,453,624)	\$ (29,518,836)
Business-type Activity	(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	(43,511)
Total Net Expense	\$ (33,129,614)	\$ (38,747,792)	\$ (37,234,837)	\$ (37,056,463)	\$ (31,967,202)	\$ (32,019,585)	\$ (32,139,124)	\$ (31,058,567)	\$ (28,966,590)	\$ (29,562,347)

Columbia County

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Revenues										
Governmental Activities:										
Property Taxes	\$ 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	\$ 23,200,052
Sales Tax	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	3,603,529
Other taxes	481,181	516,447	496,782	506,616	552,613	666,909	675,832	787,663	847,507	876,354
Grants & contributions not restricted	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	1,895,059
Unrestricted investment earnings	781,991	1,566,551	1,052,397	504,688	260,595	134,563	104,309	102,612	139,387	196,671
Miscellaneous	34,890	-	-	56,310	33,325	30,587	-	-	-	-
Interest on restricted investments	8,044	42,192	61,149	81,170	53,597	-	-	-	-	-
Gain (loss) on sale of capital assets	-	-	36,222	-	-	-	-	-	-	-
Transfers	3,249,203	2,928,071	2,382,429	2,097,609	(267,369)	(280,639)	(3,156,408)	71,981	(1,910,854)	(685,382)
Total general revenues, transfers	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	29,086,283
Business-type Activity										
Property Taxes	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	1,844	3,491	2,478	1,243	866	1,065	883	751	963	1,416
Gain (loss) on sale of capital assets	-	27,918	16,687	36,688	102,219	75,723	-	-	-	-
Transfers in/out	(3,249,203)	(2,928,071)	(2,382,429)	(2,097,609)	267,369	280,639	3,156,408	(71,981)	1,910,854	685,382
Total Business-type activities	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	686,798
Total primary government	\$ 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	\$ 29,773,081
Change in Net Position										
Governmental Activities	\$ 3,679,439	\$ 1,854,142	\$ 912,741	\$ (1,357,325)	\$ 3,437,553	\$ 2,312,771	\$ (1,196,608)	\$ 848,318	\$ 93,079	\$ (432,553)
Business-type Activity	(151,812)	(1,999,740)	(87,690)	400,227	546,322	(499,591)	2,314,534	(391,173)	2,398,851	643,287
Total primary government	\$ 3,527,627	\$ (145,598)	\$ 825,051	\$ (957,098)	\$ 3,983,875	\$ 1,813,180	\$ 1,117,926	\$ 457,145	\$ 2,491,930	\$ 210,734

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Nonspendable	\$ 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	\$ 3,363,033
Restricted	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	6,339,360
Committed	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	3,276,444
Assigned	3,233,801	2,898,971	2,499,326	2,306,633	610,550	592,830	766,965	1,113,485	1,134,617	1,843,451
Unassigned	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	14,780,994
Total general fund	\$ 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	\$ 29,603,282
All other governmental funds										
Nonspendable	\$ 10,129	\$ 4,595	\$ 82,185	\$ 72,204	\$ 72,281	\$ 35,298	\$ -	\$ 1,280	\$ 1,492	\$ 932
Restricted	1,393,679	2,387,741	605,819	3,755,403	17,748,782	4,458,434	126,024	298,693	691,889	4,639,211
Committed	18,990	87,766	-	-	20,537	26,075	15,802	32,106	17,892	24,656
Assigned	878,426	446,779	461,913	746,005	330,043	395,615	1,687,724	7,296,787	7,103,379	7,197,112
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 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	\$ 11,861,911

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
REVENUES										
Taxes	\$ 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	\$ 27,728,920
Intergovernmental	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	13,030,485
Licenses and permits	21,070	19,048	21,999	27,098	30,239	35,635	39,331	37,570	36,494	24,806
Fines and forfeitures	391,958	419,768	428,882	135,265	378,441	449,206	484,719	514,198	509,472	433,533
Charges for services	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	4,674,480
Intergovernmental charges for services	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	1,878,417
Miscellaneous revenues	1,739,696	2,468,818	1,858,270	1,633,328	1,437,704	836,365	1,195,940	807,105	811,397	1,350,405
Total Revenues	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	49,121,046
EXPENDITURES										
Current:										
General government	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	10,013,574
Public safety	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	10,294,976
Public works	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	8,017,890
Health and human services	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	11,127,041
Culture and recreation	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	1,026,108
Conservation and development	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	2,240,899
Debt Service:										
Principal	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	2,065,000
Interest and other charges	1,628,390	1,776,766	1,894,878	1,472,121	925,396	654,249	680,498	1,178,873	1,041,064	976,047
Capital Outlay	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	3,031,975
Total Expenditures	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	48,793,510
Excess (Deficiency) of Revenues over Expenditures	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)	327,536

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
OTHER FINANCING SOURCES (USES)										
Transfers in	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	1,278,592
Transfers out	(299,910)	(1,374,487)	(1,243,577)	(914,781)	(1,010,015)	(2,642,199)	(5,805,500)	(62,901)	(733,767)	(919,768)
General obligation bonds issued	-	7,045,000	14,900,000	-	35,510,000	10,000,000	3,700,000	-	-	7,885,000
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	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)	1,343,569	16,845,748	16,845,748	731,465	36,518,967	10,228,231	(2,967,741)	867,489	892,465	8,243,824
Net change in fund balance	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	5,625,591
Debt service as a percentage of noncapital expenditures	8%	14%	29.8%	8.7%	7.9%	7.6%	7.8%	7.4%	7.0%	6.6%

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			
2020	22,933,410	5,225,904	387,145	231,846	53,665	28,831,970	
2019	22,489,150	4,978,035	426,306	182,407	39,847	28,115,745	
2018	22,209,120	4,740,714	403,507	185,756	47,923	27,587,020	
2017	21,305,448	4,866,485	429,946	206,303	30,080	26,838,262	
2016	20,675,061	4,391,884	474,950	169,585	25,831	25,737,311	
2015	20,098,210	4,233,278	596,881	162,446	23,165	25,113,980	
2014	19,889,301	4,183,187	602,625	121,711	20,290	24,817,114	
2013	19,811,773	3,802,238	728,774	108,512	8,475	24,459,772	
2012	19,731,888	3,755,221	788,936	106,668	7,702	24,390,415	
2011	18,884,913	3,603,529	819,058	91,776	14,505	23,413,781	

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 TID	Total Direct Tax Rate
	Residential	Commercial	Manufacturing	Agricultural	Undeveloped	Forest	Other	Personal Property	Total	Total		
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	4.854	
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	
2011	3,671,483,300	615,580,900	151,832,500	69,495,000	75,146,700	152,373,300	298,834,400	81,097,600	5,115,843,700	5,046,043,700	4.598	

10 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>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>2011</u>
<u>Direct Property Tax Rates</u>										
Bridge Aid	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01	\$0.02	\$0.00	\$0.01	\$0.01	\$0.01
County Library	\$0.13	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.15	\$0.14	\$0.14	\$0.13
All Other County	\$4.78	\$4.84	\$4.99	\$5.00	\$5.02	\$5.01	\$5.08	\$4.95	\$4.79	\$4.45
Total Direct County Tax Rate	\$4.92	\$4.98	\$5.14	\$5.15	\$5.17	\$5.17	\$5.23	\$5.11	\$4.94	\$4.60
<u>Indirect Property Tax Rates</u>										
<u>Townships</u>										
Arlington	\$20.12	\$19.94	\$20.28	\$20.61	\$21.28	\$21.48	\$22.88	\$22.04	\$21.88	\$20.74
Caledonia	\$15.74	\$16.33	\$16.50	\$16.82	\$17.44	\$17.48	\$18.09	\$18.32	\$17.78	\$16.99
Columbus	\$16.84	\$17.54	\$18.16	\$19.03	\$19.88	\$20.47	\$21.74	\$21.26	\$20.68	\$19.77
Courtland	\$20.70	\$21.27	\$21.73	\$21.47	\$21.08	\$19.18	\$20.75	\$20.52	\$19.49	\$19.01
Dekorra	\$17.99	\$17.31	\$17.78	\$17.82	\$18.51	\$18.55	\$20.43	\$19.10	\$18.89	\$17.82
Fort Winnebago	\$16.32	\$17.02	\$17.20	\$17.62	\$18.21	\$18.30	\$18.95	\$19.35	\$18.73	\$17.73
Fountain Prairie	\$19.03	\$19.48	\$21.13	\$21.45	\$21.04	\$21.37	\$22.34	\$22.75	\$22.43	\$21.43
Hampden	\$17.31	\$17.91	\$18.59	\$19.26	\$20.18	\$20.55	\$21.86	\$21.21	\$20.69	\$19.92
Leeds	\$20.37	\$19.36	\$19.83	\$20.37	\$20.84	\$21.00	\$22.29	\$21.87	\$21.70	\$20.76
Lewiston	\$16.30	\$16.99	\$17.15	\$17.54	\$18.11	\$18.19	\$18.78	\$19.16	\$18.62	\$17.56
Lodi	\$18.31	\$18.61	\$18.80	\$19.59	\$19.67	\$20.01	\$20.63	\$19.90	\$20.32	\$19.36
Lowville	\$18.69	\$18.57	\$19.31	\$19.13	\$19.71	\$19.35	\$20.53	\$18.92	\$19.05	\$19.32
Marcellon	\$17.45	\$18.09	\$18.89	\$17.81	\$18.77	\$18.83	\$20.29	\$19.62	\$19.21	\$18.53
Newport	\$16.95	\$17.32	\$16.71	\$17.28	\$17.28	\$17.04	\$17.77	\$17.16	\$16.60	\$16.04
Ostego	\$20.47	\$20.81	\$22.02	\$21.85	\$22.14	\$21.08	\$21.44	\$19.43	\$19.80	\$21.54
Pacific	\$13.12	\$13.67	\$13.96	\$13.53	\$13.85	\$14.44	\$16.22	\$14.67	\$14.77	\$13.82
Randolph	\$18.94	\$19.51	\$19.68	\$19.35	\$18.54	\$17.06	\$19.18	\$18.63	\$18.41	\$17.81
Scott	\$17.87	\$18.62	\$18.99	\$18.48	\$18.04	\$17.75	\$19.92	\$19.41	\$19.24	\$18.67
Springvale	\$19.53	\$20.11	\$20.69	\$19.86	\$19.66	\$18.86	\$20.23	\$18.79	\$18.71	\$19.32
West Point	\$17.25	\$17.53	\$17.79	\$18.25	\$18.80	\$19.04	\$19.62	\$19.08	\$18.90	\$18.24
Wyocena	\$17.53	\$18.11	\$18.95	\$18.05	\$18.64	\$18.50	\$19.52	\$18.69	\$18.64	\$18.24

Columbia County

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

	<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>2011</u>
Villages										
Arlington	\$21.48	\$20.71	\$21.08	\$20.64	\$21.60	\$21.34	\$23.22	\$23.03	\$22.47	\$21.35
Cambria	\$27.62	\$28.32	\$27.71	\$27.70	\$26.03	\$25.46	\$28.48	\$26.89	\$25.73	\$24.95
Doylestown	\$18.78	\$19.10	\$20.24	\$20.06	\$20.22	\$19.21	\$19.38	\$17.05	\$17.84	\$19.79
Fall River	\$19.39	\$19.79	\$21.55	\$22.12	\$21.70	\$21.33	\$22.48	\$23.14	\$23.01	\$21.91
Friesland	\$22.61	\$23.77	\$22.99	\$22.91	\$21.45	\$20.74	\$23.71	\$22.58	\$21.52	\$21.02
Pardeeville	\$20.52	\$21.25	\$22.14	\$21.20	\$22.53	\$22.46	\$24.26	\$23.67	\$23.70	\$22.95
Poynette	\$24.08	\$23.78	\$24.56	\$24.92	\$25.74	\$25.69	\$28.07	\$26.74	\$25.48	\$24.69
Randolph	\$27.48	\$27.56	\$29.49	\$29.45	\$30.12	\$26.58	\$27.51	\$28.03	\$26.48	\$25.47
Rio	\$24.33	\$25.28	\$26.65	\$26.80	\$26.53	\$25.76	\$25.68	\$22.98	\$23.84	\$25.14
Wyocena	\$22.68	\$23.67	\$23.81	\$22.60	\$23.50	\$23.21	\$24.33	\$23.81	\$23.35	\$22.55
Cities										
Columbus	\$22.16	\$22.70	\$23.41	\$24.39	\$25.19	\$25.85	\$27.15	\$26.64	\$25.86	\$24.99
Lodi	\$23.91	\$24.28	\$24.17	\$25.19	\$25.15	\$25.27	\$26.28	\$25.00	\$25.60	\$24.57
Portage	\$23.39	\$24.16	\$24.38	\$24.59	\$25.10	\$25.12	\$25.58	\$26.24	\$24.70	\$23.81
Wisconsin Dells	\$23.30	\$24.18	\$23.20	\$23.64	\$23.36	\$24.51	\$25.10	\$24.20	\$23.85	\$23.33

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	2020			2011		
	Equalized Value	Rank	Percentage of Total Equalized Value	Equalized Value	Rank	Percentage of Total Equalized Value
Cardinal Glass Industries Inc.	\$ 21,668,100	1	0.38%	\$ 10,643,100	1	0.21%
Cole ID Columbus WI LLC (Enerpac)	\$ 11,009,300	2	0.19%			
Fromm Family Foods LLC	\$ 9,503,900	3	0.16%			
Divine Savior Healthcare Inc.	\$ 7,443,800	4	0.13%			
United Wisconsin Grain Producers LLC	\$ 11,712,400	5	0.20%	\$ 5,799,800	5	0.11%
Silver Lake Apartments	\$ 8,629,800	6	0.15%	\$ 9,087,100	2	0.18%
Wal-Mart Real Estate Business Trust	\$ 8,600,000	7	0.15%	\$ 9,253,400	3	0.18%
Landmark Services Cooperative	\$ 10,081,600	8	0.17%			
Penda (WI) LLC (was Penda Acquisition Inc.)	\$ 6,928,500	9	0.12%	\$ 5,886,900	4	0.12%
Premier Kestrel Columbus LLC	\$ 6,337,100	10	0.11%			
Portage Apartments LLC				\$ 5,749,900	6	0.11%
TDS Co, LLP				\$ 5,856,600	7	0.12%
Didion Milling Inc.				\$ 5,255,800	8	0.10%
AMPI				\$ 5,255,800	9	0.10%
Seneca Foods, LLC				\$ 5,403,200	10	0.11%
Totals	\$ 101,914,500		1.77%	\$ 68,191,600		1.35%
Total Equalized Assessed Valuation	\$ 5,770,652,600			\$ 5,046,043,700		

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

Table 9

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	Taxes
2020	\$ 117,569,701	\$ 117,119,229	99.62%	\$	450,472
2019	\$ 113,085,252	\$ 112,819,058	99.76%	\$	266,194
2018	\$ 111,375,885	\$ 111,238,125	99.88%	\$	137,760
2017	\$ 107,841,622	\$ 107,838,546	100.00%	\$	3,076
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
2011	\$ 106,820,141	\$ 106,818,999	100.00%	\$	1,142

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

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

Fiscal Year	Governmental Activities			Business-type Activities			Ratio of Debt to: Personal Income ²	Net Assessed Valuation ³	Debt per Capita ²
	General Obligation Bonds ¹	Promissory Notes ¹	Leases	Leases	Leases				
2020	\$ 14,917,868	\$ 34,543,504	\$ 1,099,727	\$ 19,467		NA	0.25%	\$ 885.30	
2019	\$ 15,927,144	\$ 36,354,187	\$ 847,456	-		0.52%	0.29%	\$ 930.04	
2018	\$ 16,661,420	\$ 35,400,840	\$ 1,163,536	-		0.57%	0.31%	\$ 927.96	
2017	\$ 5,282,348	\$ 51,002,851	\$ 634,652	-		0.19%	0.10%	\$ 997.67	
2016	\$ 7,922,836	\$ 51,194,862	\$ 481,527	-		0.30%	0.16%	\$ 1,044.39	
2015	\$ 10,488,324	\$ 16,782,763	\$ 337,344	-		0.40%	0.22%	\$ 484.12	
2014	\$ 12,940,808	\$ 7,135,000	\$ 476,096	-		0.51%	0.27%	\$ 361.86	
2013	\$ 15,353,045	\$ 7,385,000	\$ 428,194	-		0.61%	0.32%	\$ 407.83	
2012	\$ 17,635,000	\$ 7,635,000	\$ 197,278	-		0.73%	0.35%	\$ 448.09	
2011	\$ 18,820,000	\$ 8,840,000	\$ 139,501	-		0.80%	0.37%	\$ 489.00	

¹ Presented net of original 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, 2020

Municipality	Principal Outstanding 12/31/2020	Percent of Debt Applicable to District	Net Debt Applicable to County
<u>VTAE Districts</u>			
Madison Area	175,605,000	6.06%	10,641,663
Moraine Park	31,410,000	0.02%	6,282
Total-VTAE	207,015,000		10,647,945
<u>School Districts</u>			
Baraboo	60,704,079	0.07%	42,493
Cambria-Friesland	228,116	97.91%	223,348
Columbus	24,965,000	73.84%	18,434,156
DeForest	151,955,000	1.80%	2,735,190
Fall River	7,560,000	91.42%	6,911,352
Lodi	17,945,854	82.15%	14,742,519
Markesan	655,000	0.88%	5,764
Pardeeville	12,345,000	99.97%	12,341,297
Portage Community	-	93.73%	-
Poynette	28,025,000	99.83%	27,977,358
Randolph	14,810,000	32.80%	4,857,680
Rio Community	2,073,333	100.00%	2,073,333
Sauk Prairie	88,740,000	13.49%	11,971,026
Sun Prairie	309,115,000	0.08%	247,292
Wisconsin Dells	29,540,000	11.28%	3,332,112
Total-School Districts	748,661,382		105,894,920
<u>Cities</u>			
Columbus	9,960,883	100.00%	9,960,883
Lodi	3,871,056	100.00%	3,871,056
Portage	15,823,179	100.00%	15,823,179
Wisconsin Dells	12,240,000	56.32%	6,893,568
Total-Cities	41,895,118		36,548,686
<u>Villages</u>			
Arlington	932,285	100.00%	932,285
Cambria	988,263	100.00%	988,263
Doylestown	-	100.00%	-
Fall River	131,580	100.00%	131,580
Friesland	194,837	100.00%	194,837
Pardeeville	1,696,265	100.00%	1,696,265
Poynette	3,405,000	100.00%	3,405,000
Randolph	1,261,142	26.60%	335,464
Rio	1,171,428	100.00%	1,171,428
Wyocena	221,941	100.00%	221,941
Total-Villages	10,002,741		9,077,063

Table 11 (continued)

Columbia County

Overlapping Debt as of December 31, 2020 (continued)

Municipality	Principal Outstanding 12/31/2020	Percent of Debt Applicable to District	Net Debt Applicable to County
<u>Towns</u>			
Arlington	-	100.00%	-
Caledonia	-	100.00%	-
Columbus	-	100.00%	-
Courtland	-	100.00%	-
Dekorra	2,160,000	100.00%	2,160,000
Fort Winnebago	-	100.00%	-
Fountain Prairie	-	100.00%	-
Hampden	-	100.00%	-
Leeds	122,766	100.00%	122,766
Lewiston	-	100.00%	-
Lodi	38,625	100.00%	38,625
Lowville	133,130	100.00%	133,130
Marcellon	-	100.00%	-
Newport	-	100.00%	-
Otsego	-	100.00%	-
Pacific	-	100.00%	-
Randolph	-	100.00%	-
Scott	-	100.00%	-
Springvale	-	100.00%	-
West Point	53,523	100.00%	53,523
Wycena	287,023	100.00%	287,023
Total-Towns	2,795,067		2,795,067
<u>Sanitary Districts</u>			
Crystal, Fish & Mud Lake	-	30.17%	-
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.	-	100.00%	-
Lazy Lake Mgmt Dist	-	100.00%	-
Okee San Dist #1	-	100.00%	-
Pardeeville Lakes Mgmt Dist	-	100.00%	-
Park Lake San Dist No. 1	-	100.00%	-
Wyona Lake Mgmt Dist	-	100.00%	-
Total-Sanitary Districts	0		0
Total-All			164,963,681

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>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>2011</u>
Equalized Valuation including TID Real & Personal Property	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	5,027,683,600
Debt Limit 5% of Equalized Value	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	251,384,180
Amount of Debt Applicable to Debt Limit	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	27,660,000
Legal Debt Margin	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	223,724,180
Legal Debt Margin as a Percent of Debt Limit	83.3%	81.6%	80.6%	78.6%	76.5%	88.9%	91.6%	90.3%	89.6%	89.0%

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)
2020	57,134	(6)	(6)	(6)	(6)	(6)	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%
2011	56,850	40.9	\$ 28,160	\$ 2,345,639,000	91.20%	20.50%	10,234	7.9%

- 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
2020

	2020			2011		
	Range of	Number of	Rank	Range of	Number of	Rank
	Employees	Employees		Employees	Employees	
<u>Employer</u>						
Divine Savior Healthcare	500-999	500-999	1	500-999	500-999	1
Columbia County	500-999	500-999	2	500-999	500-999	2
Portage Community School District	500-999	500-999	3	250-499	250-499	3
Penda Form Corporation	250-499	250-499	4	100-249	100-249	10
Associated Milk Producers Inc.	250-499	250-499	5	250-499	250-499	4
Columbia Correctional Facility	250-499	250-499	6	250-499	250-499	6
Saint-Gobain Corp.	250-499	250-499	7			
Wal-Mart	250-499	250-499	8	250-499	250-499	5
Robbins Manufacturing, Inc.	250-499	250-499	9			
American Packaging Corp.	250-499	250-499	10			
<u>Type of Business</u>						
Hospital, clinic, nursing home						
Government						
Education						
Plastic automotive accessories and drainage systems						
Cheese packaging and processing						
State maximum security prison						
Silicon components for medical industry						
Department store						
Metal fabrication						
Commercial printing						

Source: State of Wisconsin Department of Workforce Development

Columbia County
Positions by Function
Last 10 Fiscal Years

Function	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Accounting	8	8	8	8	8	8	8	7	7	8
Corporation Counsel	4	4	4	4	4	3	3	3	3	3
County Clerk/Elections	4	4	4	4	4	4	4	4	4	4
Facilities Management	18	18	18	16	12	12	11	10	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	8	8	8	9
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	56	52	51	48	46	46	48
Clerk of Courts	14	14	14	14	14	14	14	14	13	14
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	-	-	-
Jail	60	60	61	61	61	61	61	59	55	55
Medical Examiner	2	2	2	2	2	1	1	1	1	1
Register in Probate	2	2	2	2	2	2	2	2	2	2
Sheriff	48	48	46	46	46	46	45	43	43	43
Justice & Public Safety	137	137	136	136	136	135	134	129	124	125
Highway	92	88	88	88	88	88	87	87	83	83
Recycling/Refuse	19	19	19	18	18	19	18	18	18	18
Public Works	111	107	107	106	106	107	105	105	101	101
Aging & Disability Resource Center	9	9	9	9	9	8	8	7	7	7
Child Support	11	11	11	11	11	11	11	11	11	12
Health Care Center	158	157	159	160	171	173	175	177	177	179
Human Services	71	69	68	68	66	65	63	54	53	51
Public Health	7	7	7	7	7	7	7	7	7	7
Veterans Service	2	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	260	257	258	259	268	268	268	260	259	260
Land & Water Conservation	5.5	5.5	5.5	6	6	6	6	6	6	6
Planning & Zoning	6.5	6.5	6.5	7	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	15	15	15	15	15	15	15
Grand Total	580	573	573	572	577	576	570	555	545	549

Source: Prior years and current year Adopted Budget

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>General Government:</u>										
Accounting										
Voucher payments processed	9,983	11,946	11,672	11,955	12,226	12,269	12,158	12,189	12,767	13,299
Child Support										
Number of cases	2,706	2,842	2,965	2,990	3,034	3035.00	2,903	2,773	2,707	2,633
Corporation Counsel										
Cases filed	184	275	233	311	180	127	151	165	126	120
County Clerk										
Marriage licenses	295	328	331	370	341	353	339	338	370	334
Facilities Management										
Completed work orders	4,401	4,458	4,713	6,890	6,249	6,334	5,044	4,489	4,461	5,122
Management Information Services										
Computers maintained	578	557	541	526	513	477	455	443	379	395
Human Resources										
Individuals processed through HR Office	169	183	155	137	131	78	88	76	64	37
Register of Deeds										
Vital record documents recorded	1,968	1,896	1,939	1,907	1,902	2,222	1,972	2,278	2,613	1,722
<u>Justice & Public Safety:</u>										
Courts										
Clerk of Court cases filed	11,793	11,270	11,767	11,501	12,474	12,326	13,127	13,909	15,264	11,825
Register in Probate cases filed	579	560	575	526	533	542	533	506	512	527
Medical Examiner										
Deaths investigated	613	558	521	495	523	518	558	515	499	510
Autopsies	40	41	41	41	40	34	35	29	27	31
District Attorney										
Felony cases	634	499	551	639	595	526	590	578	582	504
Misdemeanor cases	528	696	685	833	818	745	729	799	731	554
Juvenile delinquency cases	56	62	92	61	48	59	45	60	59	59
Criminal traffic cases	301	328	444	390	412	348	385	384	385	329
Civil traffic and ordinance cases	8,254	7,078	7,185	7,123	7,465	8,050	8,657	8,870	10,597	6,901
Sheriff										
Average inmate daily population	135	135	143	138	164	146	152	145	152	175
Citations/Warnings issued	6,286	4,419	4,230	3,990	4,904	4,607	5,091	6,233	7,125	4,780
Total calls for service	102,962	91,530	81,982	80,912	82,972	78,586	80,583	84,316	80,251	56,985
<u>Public Works:</u>										
Highway										
# of miles seal coated	14	14.28	16.31	12.88	17.24	6.91	11.94	10.16	12.83	9.15
# of miles of paving	8	7.44	7.28	6.43	6.77	7.62	6.92	13.61	12.19	18.64
Amount of salt used in tons	9,263	17,974	32,738	14,316	9,932	8,836	11,953	21,264	14,508	9,543
Solid Waste										
Total landfill tons	35,996	35,627	34,755	32,057	27,743	25,232	31,158	29,047	25,863	23,697
Total recycle tons	6,047	7,191	6,624	5,975	5,884	2,935	3,815	4,681	4,480	4,503
<u>Health & Human Services:</u>										
Division of Behavioral Health & Long Term Support										
State mental health institutional stays (in days)	786	876	366	536	708	903	644	1,101	923	547
Aging & Disability Resource Center										
Congregate meals	2,141	4,761	3,294	3,657	5,975	5,684	6,139	7,067	8,299	10,654
Home delivered meals	38,944	22,025	20,278	23,995	22,531	24,924	27,688	26,537	27,619	27,994
Economic Support										
Badger Care plus certified members	3,894	4,471	4,582	5,040	4,690	4,459	4,534	4,357	4,450	4,559
Health Care Center										
Licensed Beds	95	95	95	100	100	110	117	117	115	115
Payor Mix:										
Medicaid	30.65%	26.88%	29.01%	28.07%	36.90%	42.29%	42.72%	42.57%	43.68%	41.90%
Private pay	31.20%	31.42%	34.16%	30.74%	27.72%	22.09%	27.11%	25.95%	26.30%	24.07%
Medicare	31.74%	33.40%	32.87%	35.12%	32.62%	33.78%	29.36%	31.48%	30.02%	34.03%
V.A.	6.41%	8.30%	3.96%	6.07%	2.76%	1.84%	0.81%	n/a	n/a	n/a
<u>Conservation, Development, Recreation, Culture & Education</u>										
Conservation, Planning & Zoning										
Zoning permits issued	435	362	374	387	443	373	371	353	380	314
Sanitary permits issued	208	159	170	166	189	148	135	117	123	97
Tree sales program	43,475	43,350	41,376	39,625	37,150	35,725	33,975	35,200	35,076	34,250
Certified surveys recorded	134	126	134	151	121	102	87	87	104	108

Columbia County
Capital Asset Statistics by Function
Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government:										
Square feet of buildings to maintain	377,923	398,663	398,663	403,295	286,005	286,005	286,005	286,005	293,235	293,235
Number of buildings to maintain	12	13	14	14	11	11	11	11	11	11
Number of PCs/laptops/tablets	578	557	535	526	513	477	455	443	379	374
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	57	55	55	55	53	56	56	57	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	1
Recycling sorting system	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