

# WASHBURN COUNTY BOARD OF SUPERVISORS AGENDA

November 14, 2017

9:00 a.m.

County Board Room, Elliott Building, Shell Lake, Wisconsin

**PLEASE NOTE THAT THIS IS A DAYTIME MEETING.**

1. Call Meeting to Order – Chair Mackie
2. Moment of Silent Meditation and Pledge of Allegiance – Supv. Ricci
3. Notice of Meeting - County Clerk Olson
4. Roll Call – County Clerk Olson
5. Approval of October 17, 2017 County Board Proceedings
6. Concerned Citizens
7. Youth Government Day Introduction – Chair Mackie
8. CVSO Annual Report – Lisa Powers, Veterans Service Officer
9. Presentation of 2016 Financial Report by Brock Geyen, CPA, Managing Principal of CliftonLarsenAllen LLP
10. Resolution for 2017 Tax Levy and 2018 Budget – Supv. Waggoner
11. **Consent Agenda Resolutions:**
  - A. Rezone Petitions and Amendatory Ordinances (September and October)
  - B. Resolution to Update Policy B-4 and Handbook Definitions of LTE, Temporary, PT
  - C. Resolution to Update Policy B-4 regarding Definition of Pool Language
  - D. Resolution to Update Employee Handbook Section 4.3 – Salary/Wages Administration in re: Pay for Performance/Merit/Bonus Pay
  - E. Resolution to Update Employee Handbook Section 4.4 – Performance Reviews
12. **Other Resolutions and Ordinances:**
  - A. Resolution to Authorize the Grant of Certain ROW Lands Lying Along CTH K at its Intersection with CTH N in the Town of Evergreen to Terrence Kalstabakken – Supv. Ricci
  - B. Resolution to Increase the 2017 Highway Dept Budget due to Disaster Damage Aid Program Payment Received – Supv. Waggoner
  - C. Resolution to Increase the 2017 Highway Dept Budget due to State PBM Over-Recovery Dollars – Supv. Waggoner
  - D. Resolution Allowing the Washburn Co Treasurer's Office to Retain Tax Overpayments of \$10 or Less Unless Written Request Received – Supv. Waggoner
  - E. Resolution to Transfer Funds from the 2017 Solid Waste Fund to the 2017 Recycling Fund – Supv. Waggoner
  - F. Resolution to Transfer \$54,953 from the 2017 Solid Waste Fund to Washburn County for Prior Years Adjustments – Supv. Waggoner
  - G. Resolution to Increase the 2018 Forestry Dept Budget – Knowles-Nelson Stewardship Grant – Totogatic Park Expansion – Supv. Waggoner
  - H. 2018 County Forest Variable Acreage Share Payments - Supv. Dohm
  - I. 2018 County Forest Work Plan - Supv. Dohm
13. Committee Reports
14. Chair Appointments: Ellory Medor for re-appointment to Veterans Service Commission
15. Citizen Comments
16. Chair Comments
17. Possible Future Agenda Items
18. Audit Per Diems
19. Adjourn

Copy via Email: County Clerk; Department Heads; News Media. Individuals with qualifying disabilities under the Americans with Disabilities Act, in need of accommodations, should contact the County Clerk's office at 468-4600 at least 24 hours prior to the meeting.

# WASHBURN COUNTY BOARD OF SUPERVISORS MINUTES DRAFT

October 17, 2017

6:00 p.m.

County Board Room, Elliott Building, Shell Lake, Wisconsin

1. Call Meeting to Order at 6:00 p.m. by Chair Mackie
2. Moment of Silent Meditation and Pledge of Allegiance was lead by Supv. Ricci
3. Notice of Meeting was read by County Clerk Olson
4. Introduction of and Oath of Office for New County Board Representative for District #2 – Linda Featherly was introduced by Chair Mackie; Oath of Office was done by Clerk Olson.
5. Roll Call was done by County Clerk Olson. All members present. Youth present: (1) – Tolene.
6. **Resolution 67-17 Proclamation of 100 Years of Service** – Catholic Charities Bureau, Inc. – Chair Mackie presented to Joe Wacek, Director of both Siren and Barron County facilities.
7. Election of Highway Committee Member At-Large – due to the resignation of at large member, L.H. Skip Fiedler. Members interested were asked to stand: Romaine Quinn, Hank Graber. Vote was done by secret ballot. Cora Tolene tallied ballots. Results were Quinn 13 to 8 for Graber.
8. Approval of September 19, 2017 County Board Proceedings on motion by Masterjohn, 2<sup>nd</sup> by Hoepfner; MC
9. Concerned Citizens – Terri Reiter asked for representation from the county to attend the Lights On After School Program.
10. Recognition of Washburn County on Becoming StormReady – Carol Christenson, NOAA – Carol Buck introduced Carol Christenson, meteorologist at Duluth weather service. Letter of recognition was read by Ms. Christenson; Washburn County is the 1<sup>st</sup> county in northwest Wisconsin to become storm ready. Carol Buck accepted the recognition on behalf of emergency management, sheriff, amateur radio and first responders and all others who were involved.
11. Presentation of Next Gen 911+CAD – Zuercher/Law Enforcement Committee – Background given by Sheriff Dryden. Liz Mendoza, 911 Zuercher representative, was introduced and gave the presentation. Discussed upgrades, maintenance agreement, IT involvement, cell phone technology integration, response time and history of Zuercher/TriTech. Washburn County would be the first to implement in Wisconsin. Cost is estimated to be \$143,000 with annual maintenance about \$12,000.
12. **Consent Agenda** – motion by Olsgard, 2<sup>nd</sup> by Hoepfner to approve; MC.
  - A. Rezone Petition and Amendatory Ordinance
  - B. **Resolution 68-17 to Update County Board Rules Part II – IT Committee Duties & Responsibilities**
  - C. **Resolution 69-17 to Update Handbook Policy 5.3 Cash in Lieu for Language Clarification**
  - D. **Resolution 70-17 Supporting Efforts to Close Commercial Property Assessment Loopholes**
  - E. **Resolution 71-17 Requesting the Federal Deduction for State and Local Taxes (SALT) Be Maintained in its Entirety**
  - F. **Resolution 72-17 to Approve Joining State and Nationwide Litigation Efforts in Relation to Claims Against Opioid Manufacturers**
13. **Other Resolutions and Ordinances**
  - A. **Resolution 73-17 to Increase the 2017 Emergency Government Dept Budget due to Donation Award for Fiscal Year 2017 - \$2500** – Motion to approve by Waggoner, 2<sup>nd</sup> by Reiter. Roll Vote: Yes (21), No (0); Youth: Yes (1); MC
  - B. **Resolution 74-17 (Final) Creating the Birch Lake Dam Special Assessment District Pursuant to §§31.38(4) & 66.0703, Wis. Stats.** – Chair Mackie asked Corporate Counsel Jeff Kohler to review the process with the board; Mr. Kohler explained how the dollars were arrived

at. Motion to approve by Esser, 2<sup>nd</sup> by Thompson. Roll Vote: Yes (21), No (0); Youth: Yes (1);  
MC

14. Committee Reports – **Finance** – public hearing for the budget will be presented Nov. 13<sup>th</sup> at 6:00 pm. **HHS** – no mtg this month. **IT** – no mtg this month. **Personnel** – continuing to work on policies, all positions filled at this time. **AG/LCC** – no mtg until next month. **Forestry** – will meet tomorrow. **Highway** – has met twice since last time; resolved questions and made changes concerning project in Stanberry. Dohm thanked the Hwy Commissioner and Committee for redoing Cty Rd M. **Law Enforcement** – Zuercher 911 intro. **Public Property** – BKV initial assessment taking place. **UWEXT** – established priorities of positions, in process of hiring a FT Youth & Families Educator. **Veterans** – will meet next month; if anyone knows of a VET who needs help, please call. **Aging/ADRC** – full staff, nutrition program/meals are up –thanked the board for support. **Zoning** – meeting next week – discussed Heartwood considering changing hands. **Transit** – meet again next month, needs additional members.
15. Chair Appointments - committee appts will be done after the meeting.
16. Citizen Comments – none at this time.
17. Chair Comments -
18. Possible Future Agenda Items/Next Meeting Date: November 14, 2017 (Daytime Meeting at 9 a.m.) – evening before will be Public Budget Hearing at 6:00 p.m.
19. Audit Per Diems on motion by Masterjohn, 2<sup>nd</sup> by Olsgard; MC.
20. Adjourn at 6:55 pm on motion by Waggoner, 2<sup>nd</sup> by Hoepfner; MC.

Respectfully submitted this 26th day of October 2017  
Lolita Olson, County Clerk

RESOLUTION #

**Resolution for 2017 Tax Levy & 2018 Budget**

BE IT RESOLVED, by the Washburn County Board of Supervisors, in regular annual session assembled, that there be and hereby is levied against all taxable property of the County of Washburn the sum of \$0 as State Forestry Mill Tax (removed as part of 2017-2019 state biennial budget), and

BE IT FURTHER RESOLVED, by the Washburn County Board of Supervisors, in regular session assembled, that there be and hereby is levied against all taxable property of the County of Washburn the sum of \$10,751,347 for County purposes as specifically enumerated in the 2018 Budget.

**COUNTY FISCAL IMPACT: \$10,751,347**

County mill rate: 4.418 per \$1,000.00 of equalized valuation; Equalized Value of \$2,433,776,100.

Recommended for adoption by the Washburn County Finance Committee this 14<sup>th</sup> day of November, 2017.

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Steven Waggoner, Chairman

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Chris Thompson, Vice-Chair

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David Haessig

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David Masterjohn

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Steven Sather

**REZONING PETITIONS**

Washburn County Board of Supervisors

Rezoning petitions were filed with the Washburn County Zoning Office for changes in the Zoning districts. Notices were sent that a public hearing would be held on September 26, 2017.

The Zoning Committee did conduct the public hearings, considered the following and recommend as:

Evergreen Township Washburn Trust, Hayward WI. PROPERTY: PT E1/2 SW SW & OL1 and PT SE SW & OL1, both in Section 17-39-13, to rezone 54.58 acres of the property described above from Agricultural to Residential Recreational 2, Map# EV328/Tax ID# 33369 and Map ID# EV329/Tax ID# 33370 in the Town of Evergreen to develop lots.

The Zoning Committee recommends APPROVAL of the request to rezone 54.58 acres of Agricultural to Residential Recreational 2.

Stone Lake Township James Stensvold, Stone Lake WI. PROPERTY: NW NE, Section 26-39-10, to rezone 3 acres of Agricultural to 3 acres Residential Recreational 2, Map ID# SL505/Tax ID#27094, in the Town of Stone Lake to split off and build a home.

The Zoning Committee recommends APPROVAL of the request to rezone 3 acres of Agricultural to Residential Recreational 2.

Minong Township Kristy O’Kane, Minneapolis MN. PROPERTY: N 715’ GOV LOT 1 INCL N1/2, Section 17-42-12, to rezone 7.65 acres from Residential Recreational 1 to Residential Recreational 2, Map ID# MI285A/35034, in the Town of Minong, to be able to build a second house.

The Zoning Committee recommends APPROVAL of the request to rezone 7.65 acres of Residential Recreational 1 to Residential Recreational 2.

Madge Township Margaret Blaisdell, Vienna, VA. PROPERTY: Ahrens Bay Assessors Plat, Section 33-38-11, to rezone 2.1 acres of Residential Recreation 2 to Residential Recreational 1, Map # MA934/19067, in the town of Madge to be able to subdivide lot.

The Zoning Committee recommends APPROVAL of the request to rezone 2.1 acres of Residential Recreational 2 to Residential Recreational 1.

Interested persons were given the opportunity to be heard.

\_\_\_\_\_  
\_\_\_\_\_  
Dated

David Haessig, Chairman  
Washburn County Zoning Committee

Rezonepetitions092617

**AEMNDATORY ORDINANCE**

**WHEREAS**, the Washburn County Board of Supervisors has heretofore been petitioned to amend the Washburn County Zoning Ordinance and Maps; and

**WHEREAS**, the rezoning petitions have been referred to the zoning district boundaries, pursuant to Wisconsin Statute Chapter 59.69, and;

**THEREFORE BE IT RESOLVED that the Washburn County Zoning Ordinance and maps, adopted in 1977** be and the same are hereby amended and designated as;

Evergreen Township Washburn Trust, Hayward WI. PROPERTY: PT E1/2 SW SW & OL1 and PT SE SW & OL1, both in Section 17-39-13, to rezone 54.58 acres of the property described above from Agricultural to Residential Recreational 2, Map# EV328/Tax ID# 33369 and Map ID# EV329/Tax ID# 33370 in the Town of Evergreen to develop lots.

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Interested persons were given the opportunity to be heard.

Supervisor \_\_\_\_\_ move to \_\_\_\_\_ rezonings,  
second by

Supervisor \_\_\_\_\_, motion carried

\_\_\_\_\_  
Dated  
Thomas Mackie , Chairman  
Washburn County Board of Supervisors

Rezonepetitions092617

## REZONING PETITIONS

Washburn County Board of Supervisors

Rezoning petitions were filed with the Washburn County Zoning Office for changes in the Zoning districts. Notices were sent that a public hearing would be held on October 24, 2017.

The Zoning Committee did conduct the public hearings, considered the following and recommend as:

Madge Township, Howard Furchtenicht, Sarona WI. PROPERTY: NW NW, Section 26-38-11, to rezone 5 acres of Agricultural to Residential Agricultural Map#MA453/Record ID#18736, in the Town of Madge to split off and sell.

The Zoning Committee recommends APPROVAL of the request to rezone 5 acres of Agricultural to Residential Agricultural.

Long Lake Township, Derek Kennen, Sarona WI. Property: PT N FRL1/2 NE FRL1/4, Section 03-37-11, to rezone 12.2 of Residential Recreational 2 to Residential Agricultural, Map#LL28B/Record ID#35010, in the Town of Long Lake to build a personal kennel.

The Zoning Committee recommends APPROVAL of the request to rezone 12.2 acres of Residential Recreational 2 to Residential Agricultural.

Interested persons were given the opportunity to be heard.

\_\_\_\_\_  
Dated

\_\_\_\_\_  
David Haessig, Chairman  
Washburn County Zoning Committee

Rezonepetitions102617



**AMENDATORY ORDINANCE**

**WHEREAS**, the Washburn County Board of Supervisors has heretofore been petitioned to amend the Washburn County Zoning Ordinance and Maps; and

**WHEREAS**, the rezoning petitions have been referred to the zoning district boundaries, pursuant to Wisconsin Statute Chapter 59.69, and;

**THEREFORE BE IT RESOLVED that the Washburn County Zoning Ordinance and maps, adopted in 1977** be and the same are hereby amended and designated as;

Madge Township, Howard Furchtenicht, Sarona WI. PROPERTY: NW NW, Section 26-38-11, to rezone 5 acres of Agricultural to Residential Agricultural Map#MA453/Record ID#18736, in the Town of Madge to split off and sell.

Long Lake Township, Derek Kennen, Sarona WI. Property: PT N FRL1/2 NE FRL1/4, Section 03-37-11, to rezone 12.2 of Residential Recreational 2 to Residential Agricultural, Map#LL28B/Record ID#35010, in the Town of Long Lake to build a personal kennel.

Interested persons were given the opportunity to be heard.

Supervisor \_\_\_\_\_ move to \_\_\_\_\_ rezonings,  
second by \_\_\_\_\_

Supervisor \_\_\_\_\_, motion carried

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Thomas Mackie , Chairman  
Washburn County Board of Supervisors

Rezonepetitions102417

This page is reserved for Consent Agenda Resolutions B through E (Personnel Policy and Handbook Updates) and will be available after Personnel meets and approves these changes.

Resolution No. \_\_\_\_\_

**RESOLUTION TO AUTHORIZE THE GRANT OF CERTAIN RIGHT OF WAY LANDS  
LYING ALONG COUNTY TRUNK HIGHWAY A AT ITS INTERSECTION WITH  
COUNTY TRUNK HIGHWAY N IN THE TOWN OF EVERGREEN TO TERRENCE  
KALSTABAKKEN**

**Before the Washburn County Highway and Dam Committee**

**The Washburn County Board of Supervisors Finds and Resolves as Follows:**

**FINDINGS OF FACT**

1. The Washburn County Board of Supervisors acquired title to a parcel of land described as:

That portion of the Northeast Quarter of the Northwest Quarter (NE/NW), Section Fifteen (S15), Township Thirty-Nine North (T39N) of Range Thirteen West (R13W), in the Town of Evergreen, Washburn County, Wisconsin lying West and North of CTH A, consisting 3.55 acres± less road right-of-way and bearing PIN 65-020-2-39-13-15-2 01-000-001000.

on or about January 31, 1974, for purposes of reconstructing the intersection of CTH N & A and Keller Road by an Award of Damages (condemnation) filed with the Washburn County Register of Deeds at Volume 166, Page 434 as Document Number 153566, later amended on April 18, 1974, at Volume 167, Page 533 as Document Number 154080.

2. According to information provided to the Highway and Dam Committee received from the county tax lister, a transfer of the property to a Terrence Kalstabakken was processed after recording with the office of the Register of Deeds on September 28, 2017, as Document Number 378410, and in the ordinary course of business, the 1974 condemnation was discovered, evidently overlooked in the chain of title by any abstractors over the years as well as the town assessor. The owners have been paying real property taxes on the described property all along.
3. It is the policy of Washburn County to return excess county highway right-of-way to adjacent property owners, generally for a small fee. However, since the owners have been paying property taxes, the committee finds it to be inequitable to do less than formalize the current owner's title to the described property.

**NOW, THEREFORE, BE IT RESOLVED**, consistent with the above findings, the Washburn County Clerk is authorized to execute a quit claim of the described land to Terrence Kalstabbaken and eRETR and record the same.

**FISCAL IMPACT: NONE**

Moved for adoption by the highway and dam committee on October 23, 2017:

absent

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Thomas Ricci, chair

Beth Esser, vice chair

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Chris Thompson

Romaine Quinn

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Lynne Hoepfner

Resolved by the Board of Supervisors for Washburn County this 14<sup>th</sup> day of November, 2016, by a vote of \_\_\_\_ Yes to \_\_\_\_ No.

CORRECT ATTEST:

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LOLITA OLSON  
Washburn County Clerk

Drafted by:

**JEFFREY R KOHLER**  
Attorney at Law  
WBN 1017310

RESOLUTION # \_\_\_\_\_

**RESOLUTION TO INCREASE THE 2017 HIGHWAY DEPARTMENT BUDGET DUE TO DISASTER DAMAGE  
AID PROGRAM PAYMENT RECEIVED**

WHEREAS, the Washburn County incurred wind damage in 2011; and

WHEREAS, the wind damage resulted in the necessity for increased logging and trucking activities; and

WHEREAS, the Washburn County Highway Department repaired the resulting road damage and bore the costs of such repair; and

WHEREAS, the State of Wisconsin DOT has recently awarded \$763,741.30 as a Disaster Damage Aid Program payment to Washburn County; and

WHEREAS, the Highway Committee has approved the receipt of these dollars into the Highway Department funds.

THEREFORE, BE IT RESOLVED, that the unbudgeted disaster aid payment be recognized in the 2017 Highway Department Budget and that the monies be used for Asphaltic Surface Treatments (account 53310).

FISCAL IMPACT: \$763,741.30

Recommended for adoption by the Finance Committee this 2<sup>nd</sup> day of November 2017.



\_\_\_\_\_  
Steve Waggoner, Chair

\_\_\_\_\_  
Chris Thompson, Vice Chair



\_\_\_\_\_  
David Haessig



\_\_\_\_\_  
David Masterjohn

\_\_\_\_\_  
Steven Sather

**DISASTER DAMAGE AIDS PAYMENT RECOMMENDATION**

DT2068 9/2013

Wisconsin Department of Transportation

**RECEIVED**  
AUG 16 2017  
**WISDOT NW SUPERIOR**

Office Use Only  
Claim No. 2920

Local Government Washburn	County Washburn	Date of Disaster 7/1/2011	Date of Petition 12-17-2013	Investigation 4/6/2015
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List Eligible Sites Only		PROJECT COSTS	
SITE NUMBER	ROAD NAME AND LOCATION	REPLACEMENT	IMPROVEMENT
4	CTH F (CTH K - USH 53)	\$ 837,020.01	\$ 193,158.48
6B	CTH I (Rice Lake Rd - STH 77)	\$ 254,039.01	\$ 18,155.37
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
	<b>Totals</b>	\$ 1091059.02	\$ 211,313.85

Payment Calculation (Choose A or B)		
<input checked="" type="checkbox"/> Final Costs	Replacement X 75%	\$
	Improvement X 50%	\$
	Replacement X 70%	\$
	Damage to highway in response to event § 86.34(1g)(2)	\$ 763,741.3
	<b>Total</b>	<b>\$ 763,741.3</b>
<input type="checkbox"/> Estimated Costs (Must be \$15,000 or less)	Replacement X 75%	\$
	Improvement X 75%	\$
	Replacement X 70%	\$
	Damage to highway in response to event § 86.34(1g)(2)	\$
	<b>Total</b>	<b>\$</b>

**Note:** If applicant accepts the Department of Transportation cost estimate as specified in § 86.34(2m) Wis. Stats. the payment is final and precludes the applicant from receiving any other aid on this claim.

**Municipality/County Signature**

I certify that I have full authority to act on behalf of the local government identified above regarding this claim.

Frank Scalzo Highway Commissioner 8/14/17  
(Authorized Representative) (Title) (Date)

Frank Scalzo Fscalzo@co.washburn.wi.us  
(Print Name) (Email Address)

**Payment Approvals**

Recommended Payment		Approved Payment		Authorize Payment	
Date	Amount	Date	Amount	Date	Amount
8/14/2017	\$763,741.3	9/11/17	\$763,741.30	9/13/17	\$763,741.30
<input checked="" type="checkbox"/> <u>Frank Scalzo</u> (Transportation Regional Office Signature)		<input checked="" type="checkbox"/> <u>Mike Eickenbinder</u> (Bureau of Highway Maintenance Signature)		<input checked="" type="checkbox"/> <u>Joe Sel...</u> (Bureau of Transit, Local Roads, Railroads and Harbors - Signature)	

**RESOLUTION # \_\_\_\_\_**

**RESOLUTION TO INCREASE THE 2017 HIGHWAY  
DEPARTMENT BUDGET DUE TO STATE PBM OVER RECOVERY  
DOLLARS**

**WHEREAS**, the Washburn County Highway Department participates in State PBM (Performance Based Maintenance) programs, and

**WHEREAS**, recently, project 0117-65-71 State 70 PBM Chip Seal resulted in a total over recovery dollars of \$123,350.16 due to the efforts of the Highway Crew with their efficient utilization of time in early completion of the project, and

**WHEREAS**, an amount of \$40,000 had already been budgeted for 2017 and had been placed in the following accounts: \$10,000 into 53210-Incidental Labor; \$10,000 into 53220-Small Tools; \$20,000 into 53230-Shop Operations, and

**WHEREAS**, there remains an amount of \$83,350.16 of unbudgeted over recovery dollars, and

~~**WHEREAS**, the Highway Committee approved a total of \$19,300 to be paid out as performance bonuses to 27 Highway Crew employees, pro-rated based on performance evaluations received, and~~

**WHEREAS**, the Highway Committee approved \$25,000 to purchase a new pickup for the Field Supervisor with a designated trade option, and

**WHEREAS**, the Highway Committee, in final, also approved the remainder of \$39,050.16 be placed into the Highway fund balance; and

**THEREFORE BE IT RESOLVED**, that the over recovery of \$83,350.16 be designated as indicated (~~as amended by the Finance Committee~~): \$19,300 to ~~Salaries & Wages Highway Administration~~ Account; \$25,000 to 53242 for Equipment/Vehicle and \$30050.16 to ~~Highway~~ General Fund Balance.

**FISCAL IMPACT: \$83,350.16**

**RECOMMENDED FOR ADOPTION THIS 14<sup>th</sup> DAY OF NOVEMBER 2017 BY THE  
WASHBURN COUNTY FINANCE COMMITTEE**

\_\_\_\_\_  
Steve Waggoner, Chair

\_\_\_\_\_  
Chris Thompson, Member

\_\_\_\_\_  
David Masterjohn, Member

\_\_\_\_\_  
David Haessig, Member

\_\_\_\_\_  
Steven Sather, Member

**RESOLUTION # \_\_\_\_\_**

**RESOLUTION ALLOWING THE WASHBURN COUNTY TREASURER'S OFFICE  
TO RETAIN TAX OVERPAYMENTS OF \$10 OR LESS UNLESS WRITTEN  
REQUEST RECEIVED**

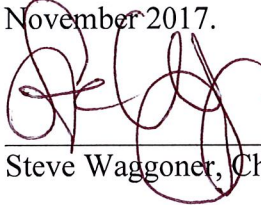
WHEREAS, Washburn County incurs significant costs in processing the return of funds where there are small overpayments of taxes; and

WHEREAS, the Washburn County Finance Committee recommends the following.

THEREFORE BE IT RESOLVED, that the Washburn County Treasurer may retain overpayment of taxes when the overpayment is ten dollars or less, unless such refund is specifically requested in writing.

**FISCAL IMPACT: Minimal**

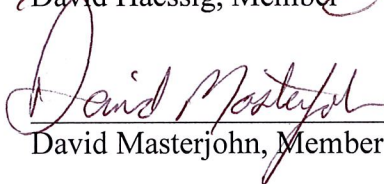
Recommended for adoption by the Washburn County Finance Committee this 14<sup>th</sup> day of November 2017.

  
\_\_\_\_\_  
Steve Waggoner, Chairman

\_\_\_\_\_  
Christopher Thompson, Vice Chair

  
\_\_\_\_\_  
David Haessig, Member

\_\_\_\_\_  
Steven Sather, Member

  
\_\_\_\_\_  
David Masterjohn, Member



**RESOLUTION # \_\_\_\_\_**

**RESOLUTION TO TRANSFER FUNDS FROM THE 2017 SOLID WASTE FUND TO  
THE 2017 RECYCLING FUND**

WHEREAS, Washburn County receives tipping fee revenue quarterly from Republic Services for the operation of the landfill located in the Town of Sarona; and

WHEREAS, a portion of the fees is allocated to the Solid Waste Fund to be used as the Local Monitoring Committee, Town of Sarona, and Washburn County determine. The fund has an accumulated fund balance of \$261,019 as of December 31, 2016; and

WHEREAS, the Local Monitoring Committee and the Town of Sarona recommend reducing the fund balance down to \$150,000 with the pay down to be split between the Town of Sarona and Washburn County per the percentages identified in the Agreement – Disposal Fee Disposition dated December 20th, 2005; and

WHEREAS, \$54,953 of the accumulated fund balance of \$261,019 as of December 31, 2016 is to be transferred to Washburn County for prior year adjustments; and

WHEREAS, Washburn County passed resolution #15-02, *Resolution to Formally Commit Specific Revenue Sources and Establish Specific Uses of Those Resources*, which requires formal governance action to transfer funds from Special Revenue Funds; and

WHEREAS, the Washburn County Finance Committee recommends transferring the county portion of the fund balance pay down to the 2017 Recycling Fund.

THEREFORE BE IT RESOLVED, that \$56,066 is paid to the Town of Sarona and Washburn County according to the percentages previously used and the County portion is transferred to the 2017 Recycling Fund.

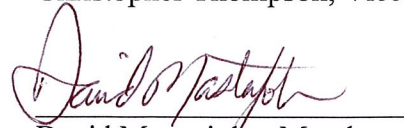
**FISCAL IMPACT: Transfer of Funds - \$29,659  
Paid to Town of Sarona - \$26,407**

Recommended for adoption by the Washburn County Finance Committee this 14<sup>th</sup> day of November 2017.

  
Steve Waggoner, Chairman

\_\_\_\_\_  
Christopher Thompson, Vice Chair

  
David Haessig, Member

  
David Masterjohn, Member

\_\_\_\_\_  
Steven Sather, Member

**RESOLUTION # \_\_\_\_\_**

**RESOLUTION TO TRANSFER \$54,953 FROM THE 2017 SOLID WASTE FUND TO WASHBURN COUNTY FOR PRIOR YEARS ADJUSTMENTS**

WHEREAS, Washburn County receives tipping fee revenue quarterly from Republic Services for the operation of the landfill located in the Town of Saron; and

WHEREAS, a portion of the fees is allocated to the Solid Waste Fund to be used as the Local Monitoring Committee, Town of Saron, and Washburn County determine; and

WHEREAS, \$333 of the first \$20,000 has not yet been paid to Washburn County; and

WHEREAS, the White Goods and Tire Collection program in 2013 was funded by Washburn County and excess funds of \$5,131 remain in the Solid Waste Fund; and

WHEREAS, \$16,940 of expenditures for the 2015 and 2016 Household Hazardous Waste program, which are considered pre-approved expenditures from the Solid Waste Fund, were paid by the Washburn County Recycling Fund; and

WHEREAS, the Town of Saron received a payment of \$28,980.63 from the Solid Waste Fund Balance in 2016, but no resolution was approved to transfer \$32,549 to Washburn County from the Solid Waste Fund in 2016; and


WHEREAS, Washburn County passed resolution #15-02, *Resolution to Formally Commit Specific Revenue Sources and Establish Specific Uses of Those Resources*, which requires formal governance action to transfer funds from Special Revenue Funds; and

WHEREAS, the Washburn County Finance Committee recommends transferring \$54,953 from the 2017 Solid Waste Fund to the 2017 General Fund.

THEREFORE BE IT RESOLVED, that \$54,953 is transferred from the 2017 Solid Waste Fund to the 2017 ~~General Fund.~~ *Recycling Fund*

**FISCAL IMPACT: Transfer of Funds - \$54,953**

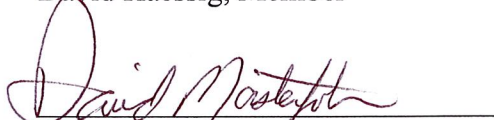
Recommended for adoption by the Washburn County Finance Committee this 14<sup>th</sup> day of November 2017.

  
Steve Waggoner, Chairman

\_\_\_\_\_  
Christopher Thompson, Vice Chair

  
David Haessig, Member

\_\_\_\_\_  
Steven Sather, Member

  
David Masterjohn, Member

**RESOLUTION # \_\_\_\_\_**

**RESOLUTION TO INCREASE THE 2018 FORESTRY DEPARTMENT BUDGET –  
KNOWLES-NELSON STEWARDSHIP GRANT – TOTOGATIC PARK EXPANSION**

WHEREAS, the Forestry, Parks and Recreation Committee authorized application to the Knowles-Nelson Stewardship program for the purpose of expanding Totogatic Park; and

WHEREAS, an application was submitted in the amount of \$811,490; and

WHEREAS, these grant funds are a 50% costs share, requiring \$405,745 in county contributions of funds, labor, equipment and materials; and

WHEREAS, the \$165,140 has been tentatively awarded as the state's grant share as partial project funding; and

WHEREAS, the Forestry, Parks and Recreation Committee approved undertaking the expansion project in phases with application for additional funds during 2018.

THEREFORE BE IT RESOLVED, that the \$250,000 allocated to the Totogatic Park expansion project under Res.37-17 be carried forward to the 2018 Park Budget; and

BE IT FURTHER RESOLVED, that the 2018 Parks budget request (250.55370) be increased by \$165,104 in grant revenue, \$165,104 in timber revenues dedicated to the project, and \$330,208 in expenditures.

**FISCAL IMPACT: \$330,208**

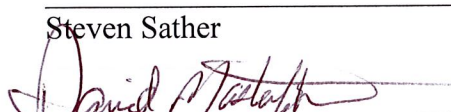
Recommended for adoption by the Washburn County Finance Committee this 2nd day of November 2017

  
\_\_\_\_\_  
Steve Waggoner, Chair

\_\_\_\_\_  
Christopher Thompson, Vice Chair

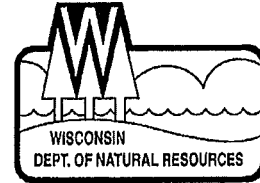
  
\_\_\_\_\_  
David Haessig

\_\_\_\_\_  
Steven Sather

  
\_\_\_\_\_  
David Masterjohn

State of Wisconsin  
DEPARTMENT OF NATURAL RESOURCES  
810 W. Maple Street  
Spooner WI 54801

Scott Walker, Governor  
Daniel L. Meyer, Secretary  
Telephone 608-266-2621  
Toll Free 1-888-936-7463  
TTY Access via relay - 711



October 23, 2017

Washburn County Forestry  
Attn: Mark Heil  
850 W Beaverbrook Ave  
Spooner, WI 54801

Re: 2017 Knowles-Nelson Stewardship Application – Totogatic Park Campground Expansion

Dear Mr. <sup>MARK</sup> Heil,

I am pleased to inform you that the Washburn County's 2017 Stewardship application for the Totogatic Park Campground Expansion project has been tentatively selected to receive a grant in the amount of \$165,104 from Acquisition and Development of Local Parks grants subprogram. The 2017 grant cycle was very competitive.

This letter represents tentative selection of your project for grant funding. Prior to execution of a final grant agreement, I will work closely with you to update project details and complete all reviews, approvals, and consultations required under applicable federal laws, state statutes, and administrative rules. This award is contingent on successful completion of this review and approval process. Please note that the final grant amount may change based on updated project information and detailed review of eligible project costs. You should not begin construction or other work on your project prior to execution of a signed grant agreement.

If you are no longer interested in receiving this grant, please let me know as soon as possible so that the Department can contact others on the ranked list of projects regarding a tentative grant award.

I will remain as your primary Department point of contact for this project. Please call me at 715-635-4130 at any time. Again, congratulations on the tentative selection of your project. I look forward to working with you.

Sincerely,



Ed Slaminski  
Recreational Grant Specialist

Resolution No. \_\_\_\_\_

**County Forest Variable Share Payments**

WHEREAS, Counties having lands entered as "County Forest Lands" under the provisions of S.S. 28.11 (4) (b) of the Wisconsin Statutes, annually receive from the state as a non-interest bearing loan, in an amount not to exceed 50 cents for each acre so entered to be used for the purchase, development, preservation, and maintenance of such lands, and

WHEREAS, said loan monies are repaid through a 20% severance tax on timber sales revenue coming from County Forest Lands unless a higher rate is mutually agreed to by the County and the Department;

THEREFORE, BE IT RESOLVED, that the Washburn County Board of Supervisors in consideration of meeting the needs identified in the County Forest Comprehensive Land Use Plan hereby request the Department of Natural Resources to provide the 2018 payment to the County under S.S. 28.11 (8) (b) a, on the basis of 50 cents for each acre of our County Forest Lands.

BE IT FURTHER RESOLVED that the Clerk has hereby authorized and directed to file this request with the Department of Natural Resources prior to December 31st preceding the year in which said payment is being requested to be made.

Submitted for adoption this 14<sup>th</sup> day of November, 2017 by:

Forestry, Parks & Recreation Committee:

FISCAL IMPACT \$74,632.00

\_\_\_\_\_  
James Dohm, Chair

Motion for adoption by:

Supervisor \_\_\_\_\_

\_\_\_\_\_  
Romaine Quinn, Vice Chair

Seconded by:

Supervisor \_\_\_\_\_

\_\_\_\_\_  
Lynn Hoepfner

\_\_\_\_\_  
Sandy Johnson

Ayes \_\_\_\_\_, Noes \_\_\_\_\_, Absent \_\_\_\_\_

\_\_\_\_\_  
Hank Graber

I, Lolita Olson, County Clerk, do hereby certify that the Foregoing is a true and correct copy of a resolution adopted by the Washburn County Board of Supervisors at its meeting held on November 14, 2017.

\_\_\_\_\_  
Lolita Olson, County Clerk

Resolution No. \_\_\_\_\_

**2018 County Forest Work Plan**

WHEREAS, Counties having lands entered as "County Forest Lands" under the provisions of S.S. 28.11 (5m) of the Wisconsin Statutes, may annually receive from the state a grant of up to 50% of the County Forest Administrator's wage and fringe, and

WHEREAS, an annual county forest work plan must be approved by and on file with the Wisconsin Department of Natural Resources in order to qualify for the County Forest Administrator Grants, and

WHEREAS, the 2018 Annual Work Plan has been presented to the Washburn County Board of Supervisors.

THEREFORE, BE IT RESOLVED, that we the Washburn County Board of Supervisors hereby approve the 2018 Annual Work Plan and participation in the County Forest Administrator Grant program.

Submitted for adoption this 14th day of November, 2017 by:

Forestry, Parks & Recreation Committee:

FISCAL IMPACT \$54,500.00

\_\_\_\_\_  
James Dohm, Chair

Motion for adoption by:  
Supervisor \_\_\_\_\_

\_\_\_\_\_  
Romaine Quinn, Vice Chair

Seconded by:  
Supervisor \_\_\_\_\_

\_\_\_\_\_  
Lynn Hoepfner

\_\_\_\_\_  
Sandy Johnson

Ayes\_\_\_\_\_, Noes\_\_\_\_\_, Absent\_\_\_\_\_

\_\_\_\_\_  
Hank Graber

I, Lolita Olson, County Clerk, do hereby certify that the Foregoing is a true and correct copy of a resolution adopted by the Washburn County Board of Supervisors at its meeting held on November 14th, 2017.

\_\_\_\_\_  
Lolita Olson, County Clerk

# WASHBURN COUNTY FOREST

## ANNUAL WORK PLAN 2018

TO: THE HONORABLE WASHBURN COUNTY BOARD OF SUPERVISORS

Following is the proposed Washburn County Forest work plan for the year 2018. The plan gives direction and meaning to the proposed County Forest budget. The plan further defines and supplements the County Forest Comprehensive Land Use Plan and emphasizes the current needs of the County Forest and Recreational System.

### I. TIMBER HARVEST

Timber harvests are not only important for the economic well being of Washburn County, but also for the health and vigor of the forest. This includes all aspects of the forest including wildlife, watershed protection, air quality, recreation, and many other noncommercial values. Professional implementation of proper forest management and harvest techniques is essential. The timber management goal is to produce sustained yields of forest products by scheduling timber sales as close as possible to achieve the average annual allowable cut. Compartment reconnaissance information from the Wisconsin Forest Reconnaissance System (WisFIRS) will be used to determine stands where timber cutting is needed. Washburn County Forest plans to offer for sale approximately 2,780 acres of new timber sales (excluding salvage operations due to unknown occurrences and re-advertising of defaulted timber sale contracts) in the following timber types in 2018.\*

Aspen	<u>900</u> acres
Jack Pine	<u>50</u> acres
Red Pine	<u>400</u> acres
Northern Hardwoods	<u>500</u> acres
Red Oak	<u>600</u> acres
Red Oak – Regeneration	<u>50</u> acres
White Spruce & Balsam Fir	<u>80</u> acres
Swamp Hardwood	<u>100</u> acres
White Birch	<u>50</u> acres
Other	<u>50</u> acres

\* Timber sale establishment will exceed these acreages in order to build a timber sale “bank”

Information about what timber sale establishment activities are occurring at a specific time may be obtained by contacting the Washburn County Forestry Office, 850 W BeaverBrook Ave, Spooner, WI. 54801; phone (715) 635-4490.

## II. REFORESTATION

- A. Scarification of Soil (preparation of seed bed for natural regeneration):
  - 1. Pre-harvest 100 acres (jack pine, birch, hardwood)
  - 2. Post-harvest 0 acres
- B. Site preparation (site preparation for planting):
  - 1. Mechanical (Bracke) 0 acres
  - 2. Mechanical (disk trench) 200 acres
  - 3. Chemical 200 acres
- C. Direct Seeding 50 acres
- D. Plantings 0 acres
- E. Replanting 0 acres
- F. Prescribed burning 50 acres

## III. TIMBER STAND IMPROVEMENT

- A. Release (removal of competition around young plantations):
  - 1. Hand 50 acres
  - 2. Chemical 0 acres
- B. Pre-Commercial Thinning 0 acres
- C. Ironwood Control (mowing) 0 acres

## IV. COUNTY FOREST ROADS

- A. Grade entire system as follow up to 2017 FEMA related repairs. Evaluate/repair any remaining trouble spots.
- B. Evaluate need for annual mowing of all roads. Prioritize needs and mow 10 miles.
- B. Gravel portions of gas tax roads as needed.
- C. Grade and gravel other fire lanes and roads not entered into the County Forest Road system.
- D. Continue legislative efforts to eliminate gas tax program pro-rates and to increase per mile funding rate.

## V. TIMBER ACCESS TRAILS

- A. Continue to implement the Road and Access Plan.
- B. Continue to plan all roads and access to keep them to a minimum.
- C. Continue road inventory project using GPS and collect information regarding use, work needs, and future use needs.
- D. Allocate a portion of the newly reinstated recreation offer to monitoring/enforcement of illegal motorized use.

## VI. LAND ACQUISITION

- A. Follow direction of County Forest Comprehensive Land Use Plan and as approved by Forestry Committee.
  - 1. Continue efforts towards acquisition of 2 parcels currently under negotiations, utilizing Stewardship grant funding sources.
  - 2. Evaluate land trades as presented to Forestry Committee for possible County Board approval.
  - 3. Evaluate land purchases as presented to Forestry Committee for possible County Board approval.

## VII. SURVEYING

- A. Present to committee problem areas for certified survey or remonumentation efforts. Surveys generally needed to prevent trespass or to clarify boundaries in order to continue management.
- B. Utilize Trimble GPS unit to locate interior property corners where section corners are available.



## **VIII. FOREST PROTECTION**

### **A. Fire**

1. Improve and maintain fire lanes
2. Continue annual meeting to evaluate forest operations, facilitated by DNR Liaison
3. Consult with DNR Rangers during periods of higher fire danger in order to modify timber sale activity when needed to reduce wildfire risk
4. Support DNR fire suppression efforts when and where needed. Continue to ensure that staff is current in fire suppression training. Assistance to DNR will be focused primarily on protecting Washburn County Forest resources, with a secondary goal of providing assistance on other lands within the County. Staff resources will be allocated outside of the County only in cases of large project wildfires or in support of suppression on neighboring County Forests.
5. Continue spring ATV closure and investigate means of enforcing ordinance language.

### **B. Oak Wilt**

1. Contract with DNR to conduct monitoring flights at least once during late summer to attempt to detect new oak wilt infestations. Consider multiple flights as needed to provide coverage over all oak resources on the County Forest.
2. Aggressively treat any infestations with “frill/girdle” method using chemical and subsequent removal of infected trees and healthy trees within the buffer zone.
3. Coordinate with the Treasurer’s Office and town boards to develop an oak wilt informational sheet to be distributed with all property tax statements.
4. Continue to assist private landowners, where practical, in treating and removing oak wilt infections that have the potential to impact County Forest

### **C. Emerald Ash Borer**

1. Increase levels of black ash management with a focus on trying to convert primary stand types to alternate swamp hardwood species.
2. Continue to reduce the density of white ash within northern hardwood stands.

### **D. Buckthorn**

1. Continue to seek grant funding for buckthorn control
2. Continue to treat known buckthorn infestations.

### **E. Firewood**

1. Develop further restrictions on outside firewood being brought into campgrounds
2. Develop restrictions on firewood permits during oak wilt transmission risk periods.

## **IX. MULTIPLE USE AND ECOSYSTEM-BASED PROJECTS**

- A. Continue efforts to regenerate jack pine, white birch, balsam, red oak, and other intolerant timber types, through planting, scarification, prescribed burning, and other silvicultural harvest methods.
- B. Attempt to increase levels of prescribed burning with a focus on releasing oak seedlings from competition on oak regeneration management sites.
- C. Continue to modify and finalize northern hardwood management matrix to aid in decisions on prescriptions. Establish even aged regeneration (shelterwood) harvests, in combination with scarification where necessary, to regenerate hardwood on sites with poor quality timber.
- D. Continue to evaluate older red pine plantation growth rates and thinning response. Conduct final harvest on those older plantations where growth does not exceed mortality. Target these areas for site preparation and replanting after harvests are complete.
- E. Recalculate annual allowable harvest projects for northern hardwood and red pine sites to adjust for even aged management and site regeneration.
- F. Analyze aspen stand ages, species composition, growth, size in order to begin harvesting “second entry” stands as part of the annual allowable harvest.
- G. Continue to monitor for invasive species, buckthorn in particular, and conduct eradication projects where feasible and when funding is available.

## **X. GEOGRAPHIC INFORMATION SYSTEMS (GIS) / COMPUTER TECHNOLOGY**

- A. Continue to operate and maintain currency of GIS system and GIS data.
- B. Utilize the web based GIS / forest reconnaissance WisFIRS system (web based GIS editing system)
- C. Continue GPS logging trail inventory (complete at least 4 additional IRM unit)
- D. Investigate ways to share data and collaborate with the Land Information Department to create efficiencies.
- E. Integrate new LIDAR data into forestry operations where appropriate.

## **XI. PRESCRIBED/CONTROLLED BURNING**

- A. Continue to conduct prescribed burns as fire weather allows.
- B. Concentrate prescribed burning efforts in conjunction with shelterwood harvest in red oak and on maintenance of native pine stands.
- C. Evaluate effectiveness of prescribed burning for regenerating red oak, native pine, and for controlling competing vegetation.
- D. Cooperate with D.N.R. forestry and fire control to conduct burns in a safe and effective manner, and also in a way that does not require extensive DNR field staff support.

## **XII. RECREATION AREAS**

- A. Snowmobile trails
  - 1. Continue to maintain snow trails program using maintenance grant program.
  - 2. Apply for annual maintenance grant funding for un-funded trail segments.
  - 3. Apply for grant funding for any necessary bridge repairs or replacements and other trail improvements. Begin evaluating all bridges within the system with a goal of replacing those bridges without a rate rating or engineer's design.
  - 4. Revisit the Snowmobile Trail 140 relocation project to try to find alternative routes for restoring this trail system. A key landowner on this project elected not to allow trail access after grant funds were awarded.
  - 5. Construct the Spring Creek Bridge utilizing grant funds awarded partially from the Snowmobile Trail Aids program.
- B. Ski Trails
  - 1. Re-open any remaining trail sections that are blocked with wind thrown trees from the 2017 windstorm.
  - 2. Restore/reconstruct trail segments impacted by timber salvage operations. As part of this, begin widening the outside loops to accommodate freestyle (skate) skiing.
  - 3. Continue to groom Nordic and Totogatic ski trails
  - 4. Continue to try to recruit club labor to assist with trail maintenance using labor and equipment reimbursement with ATC annual impact funds.
  - 5. Purchase replacement ski trail groomer.
- C. ATV trails
  - 1. Continue to operate and maintain the Wild River, Beaverbrook, Stony Brook, Spider Lake, Trail 39, and Harmon Lake trails using County and ATV club labor.
  - 2. Continue to maintain bathroom and parking facilities in Trego, Sarona, Berry Road and Hall Road.
  - 3. Complete any remaining FEMA repairs that are left uncompleted in 2017.
  - 4. The entire trail system needs to be graded as soon as weather permits in early summer of 2018. Staff allocation to flooding repair projects during 2017 forced the department to defer trail maintenance projects.
  - 5. Complete all trail rehabilitation and development projects that were carried forward from the 2016 and 2017 budgets. There is a substantial backlog of grant projects that need to be

completed:

- a. Thayer Road Rehabilitation
  - b. Berry Road Rehabilitation
  - c. Crystal Point Relocation
  - d. Trail 25 Rehabilitation
  - e. Whalen Creek Development
  - f. Wild River Trail Rehabilitation projects 2 and 3
  - g. Casey Loop Development
6. Construct the Spring Creek Bridge utilizing grant funds awarded partially from the Snowmobile Trail Aids program.
  7. In addition to backlogged projects and the Spring Creek Bridge, Washburn County was also awarded grants for the Fenander Road rest area and Hall Road parking area. This projects will be constructed as time permits and if other remaining projects are substantially completed. These two projects may be carried forward to 2019.
  8. Continue to work legislatively to resolve conflicting program goals on trail rehabilitation and development standards that exists between county forest trail managers and the Off-Road Vehicle Advisory Council and Wisconsin ATV Association.
  9. Consider adopting a moratorium on any new trail development until a more collaborative relationship can be established between trail managers and the ORV Council/WATVA
  10. Postpone any decision on taking over maintenance of the Tuscobia State Trail section in Washburn County until legal issues with the proximity of the trail to Highway 48 (one way night time travel required) until a resolution between DNR and DOT can be reached. This trail is currently under DNR management.

D. Other recreation trails:

1. Assist with maintenance on the Wildcat Mountain Bike Trail in Beaverbrook Township.
2. Attempt to develop a club, or “friends of” group to assist with maintenance of the Dugan Run Horse Trail.
3. Utilize annual impact fees from powerline funds to reimburse local clubs for labor, materials and equipment on non-motorized trails.

E. Parks & Campgrounds:

1. Totogatic Park (75 units).
  - a. Continue gravelling and leveling entrances to sites. Continue tree planning program and consider renting a tree spade attachment for the skid steer to move trees from the nursery area.
  - b. Continue the online reservation system
  - c. Allocate time from the newly created Natural Resources Technician position during summer camping season to assist with parks operation and maintenance.
  - d. Maintain and operate facilities.
  - e. Develop more stringent restrictions on imported firewood to help reduce risk of oak wilt and emerald ash borer infestations.
  - f. Contract with an electrician to find a way to split the power load within the campground to prevent overheating of the panels and subsequent outages during periods of high use.
  - g. Replace roofing on park model mobile home, shower building and playhouse.
  - h. Develop a strategy to phase in the Totogatic Park expansion project as a contingency in case partial grant funds are awarded for the project. Re-apply for grant funding in 2018, or apply for remaining funding if partial grants are awarded.
2. Leisure Lake Youth Camp:

- a. Continue to operate and maintain facilities.
- b. Replace deteriorating roofs on the main lodge and buildings.
- 3 Sawmill Lake Campground
  - a. Replace/repair broken hand pump. Consider options for solar or propane powered pump system.
  - b. Attempt develop some method of vending firewood at the park and also prohibit import of firewood in to the facility by campers.
  - c. Continue to operate and maintain facility.
- 4 Dugan and Harmon Equestrian Campsites
  - a. Continue to operate facilities
  - b. Evaluate Harmon Lake for addition of sanitary dump station, which will also serve for Sawmill Park.

F. Rifle Range

- 1. Complete range improvements as identified in the federal grant funds secured for the project.
- 2. Continue to operate and maintain facility.

**XIII. BUILDINGS, EQUIPMENT AND FACILITIES:**

**A. Forestry Department facilities**

- 3. Forestry Shop – continue to operate and maintain facility.
- 4. Totogatic Park Ranger Residence - continue to operate and maintain facility.

**B. Equipment**

- 1. Return Noram compact road grader to dealer at the lease expiration ending in late 2017. Execute a lease on a new grader under similar terms.
- 2. Replace a 4 x 4 ½ ton pickup for Assistant Recreation Administrator
- 3. Purchase a 4 x 4 ½ ton pickup for recreation officer.
- 4. Rebuild beaver tail deck on equipment trailer
- 5. Replace box on dump truck
- 6. Purchase new ski trail drag.
- 7. Continue to operate and maintain existing Forestry equipment pool

**C. Wildlife Flowages**

- 1. Continue to investigate options for removal and restoration of Black Brook Flowage area. This may require wild rice mitigation work and areas suitable for establishment of rice should be researched.
- 2. Evaluate feasibility of continued existence of Conroy Dam if any engineering requirements are mandated by DNR in 2018.
- 3. Complete any necessary engineering required by DNR for the Davis Flowage Dam
- 4. Assist DNR with the Taylor Lake Flowage removal project where appropriate.

**XIV. SPECIAL PROJECTS, GRANTS AND FUNDING**

**A. Wildlife grant (\$.05 per acre grant for wildlife habitat)**

- 1. Maintain intolerant timber types (scarification for jack pine, white birch, oak, and balsam; prescribed burning for red oak and pine).
- 2. Purchase Spike herbicide for DNR treatment of wildlife openings.
- 3. Fund other projects as approved in the County Forest Comprehensive Land Use Plan.

- B. Sustainable Forestry Grant** – Apply for a grant to fund silvicultural trial on herbicide control of sedge on northern hardwood sites. There are numerous hardwood sites where regeneration has been difficult to achieve. One theory is that abundant mats of sedge impedes the ability of sugar maple to seed. Herbicide control is thought to be effective when done in conjunction with regeneration harvests.
- C. County Conservation Aids – Birch Lake Landing:** The Department received a grant of \$14,786 to repair the boat landing on Birch Lake. New concrete pads will be set into the landing to stabilize the launch site and eliminate problems with boat trailers dropping off the back side of the existing launch. This project was originally budgeted for 2017, but other work priorities prevented completion.
- D. Federal Sport Fish & Wildlife Restoration Funds – Minong Rifle Range:** Grant funds were awarded to upgrade the Minong Rifle Range. This project was originally budgeted in 2017, but storm damage repair work load prevented any work from being accomplished on this project. The upgrades are proposed for completion in 2018.

**XV. Staff / Personnel**

- A.** Develop an MOU between the Forestry, Parks and Recreation Committee and the Law Enforcement Committee that dictates the management of the replacement recreation officer position.
- B.** Assist law enforcement and personnel with position announcement, recruitment, interviews and candidate selection of replacement recreation officer position.
- C.** A new position of natural resources technician was approved by the County Board for 2018. In addition, an employee left one of the forestry technician positions in 2017. This vacancy was filled with a new hire. In 2018, seek approval to transfer the new hire into the natural resources technician position and recruit/hire a replacement forestry technician.
- D.** The summer LTE forester position has been eliminated, as well as one of the two parks groundskeeper positions have been eliminated as part of the new natural resources technician proposal. One groundskeeper and two park caretakers remain in the 2018 budget.

**XVI. Wisconsin Department of Natural Resources Time Standards**

- A.** Coordinate with Washburn Team Leader and other Division of Forestry staff to consolidate as many time standards hours as possible into a minimum number of staff in order to create efficiencies.
- B.** Focus time primarily on timber sale establishment. The Liaison Forester or County Forest Foresters will act as lead forester on these projects. DNR staff will work under the direction of these lead foresters while conducting marking duties.
- C.** Heavy equipment hours on scarification and other site prep duties will be conducted at the discretion of the County Forest Administrator.

**XVI. Forest Certification** – Continue to participate in SFI and FSC forest certification programs. Monitor standards for compliance. Continue efforts to prevent measurement standards from becoming too restrictive.

2016 Annual Report Washburn County Veterans Service Office

“Tomb of the Unknown Soldier” Replica Project



WASHBURN COUNTY  
WISCONSIN

VETERANS SERVICE COMMISSION

KERRI ADAMS  
(CHAIRPERSON)  
ELLORY MEDOR  
(VICE-CHAIR)  
JILL MATTHYS

COUNTY BOARD MEMBERS

VETERANS & MILITARY  
AFFAIRS COMMITTEE

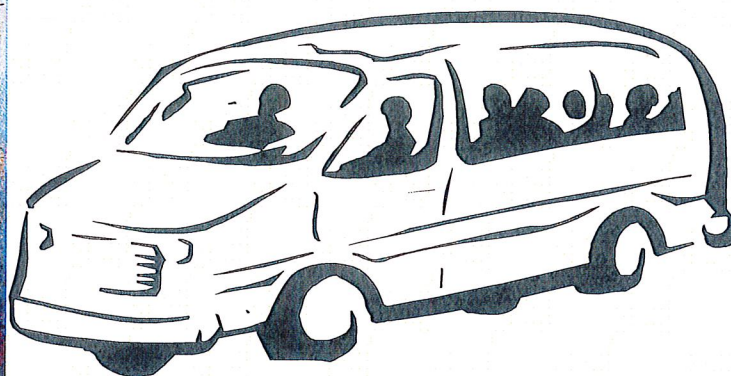
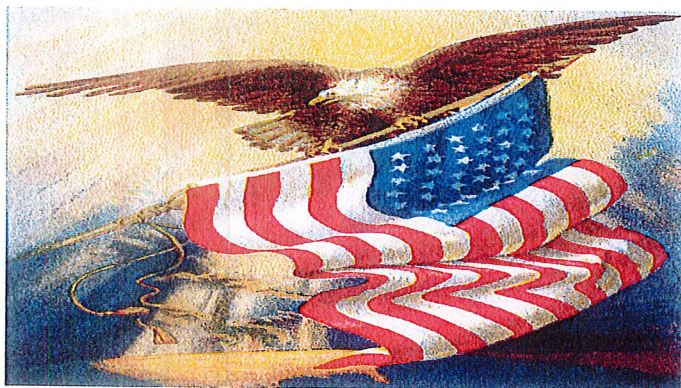
ROMAINE QUINN  
(CHAIRPERSON)  
THOMAS RICCI  
(VICE-CHAIR)  
JOCELYN FORD

COUNTY VETERANS SERVICE OFFICER

ANNA LISA POWERS

VETERANS OFFICE ASSISTANT

ANGELA PARKER



2016 ANNUAL REPORT  
TO THE  
WASHBURN COUNTY BOARD OF SUPERVISORS

*The mission of the Washburn County Veterans Service Office is to advocate for and provide assistance to all Veterans of the U.S. Armed Services, their dependents and survivors.*

*We are committed to ensure that our clients receive courteous service in the most expeditious manner possible.*

On behalf of the Veterans of Washburn County, thank you for your support to the Veteran Community.

This past year has been rewarding as well as challenging. Our greatest ongoing effort is to bring benefit awareness to all veterans and their dependents.

The clients we serve continue to offer positive comments concerning our office, location, the ample parking available and the accessibility of our offices.

Northern Wisconsin Veterans Memorial Cemetery

This office continues to participate in events held at the Northern Wisconsin Veterans Memorial Cemetery. The attendance has continued to increase at the Memorial Day Services. This offers an opportunity to bring benefit awareness to Veterans and family members.

Washburn County United Commanders Council

This council is open to all Veterans organizations in Washburn County. The goal has been to encourage joint cooperation of the organizations concerning Veterans events and activities through information and communications.

This council meets twice a year annually with meetings scheduled for spring and fall.



**The sharing of information at these meetings has encouraged organizational community participation.**

### **Community Based Outpatient Clinics**

**The Rice Lake CBOC is currently serving Veterans five days per week with expanded services.**

**The Hayward CBOC is currently serving Veterans four days per week, closed on Wednesdays, with plans to enhance services.**

**There are more area Veterans enrolling in the VA Health Care due to the accessibility of these two clinics.**

**We also provide transportation to area Veterans to the Minneapolis VA Medical Center by Fort Snelling via the Washburn County Veterans Van.**

### **Veterans Outreach**

**This office continues to host a booth at the Washburn County Fair. This event has been very effective in promoting and reaching out to Veteran and Dependent alike with benefits information.**

**This was the sixth year that a program honoring all Veterans was held at the fair called "The Military Salute". This included free admission on Friday for Veterans, active military, and their immediate family members.**

**Team members from the Lacrosse Vets Center are currently facilitating couples groups and individual counseling sessions utilizing available space at the Highway Building. This is a much needed service to help our Veterans transition back into civilian life, as well as providing counseling for combat veterans in need.**

**"Vets on the River" program has been running strong this past 6 years in cooperation with the Nation Park Service and the St Croix Scenic Riverway. Promoting peace, tranquility, and camaraderie for veterans to take in the natural beauty of the north and the Namekagon River.**

### Female Veterans

CVSO Lisa Powers, has been able to reach out and encourage Female Veteran's to apply for benefits through our office. Her past military experience is an invaluable asset to the Veteran's of Washburn County. Her participation through the United Women Veterans - Northwestern Chapter has increased Female Veteran Benefit Awareness.

### Replica "Tomb of the Unknown Soldier" Project

CVSO Lisa Powers, had the most unique opportunity and privilege to be offered and to accept the Replica "Tomb of the Unknown Soldier" from the Calvary Gospel Church in Madison WI. Plans and fundraising efforts are ongoing to raise the money needed to provide a respectful resting place here in Washburn County, as this is a donation only funded project.

### Vietnam War 50<sup>th</sup> Commemoration Partnership

The Washburn County Veterans Service Office has signed on in a partnership with the Vietnam War 50<sup>th</sup> Commemoration. We have committed to providing 2 Vietnam Veteran oriented events a year. We started with a huge outdoor picnic on 22 September reaching out to over 60 veterans and spouses. And a dinner and a band on Vietnam Veterans Day at the Springbrook VFW Post #10568, reaching out to over 40 veterans and spouses.

### Monetary Value

The total monetary value of Federal and State benefits received by the Veteran Community of Washburn County for the year 2016 was \$20,526,845.77.

The following pages will list specific benefits and include the monetary value for the Veterans and their dependents.

Respectfully submitted:



A. Lisa Powers

Washburn County

Veterans Service Officer

**ANNUAL ACCOUNT**  
**2017**

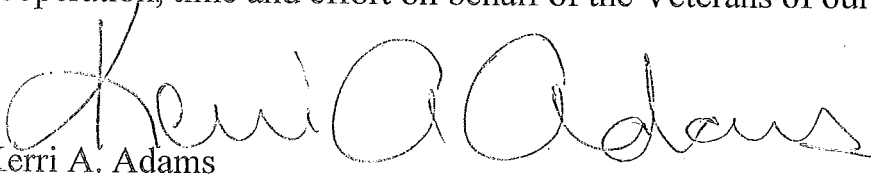
The Washburn County Veterans Commission in 2017 progressively assumed the statutory role as intended in providing aid to needy veterans, wives, widows and dependents and the caring for the needs of our deceased veterans.

This year Commissioner Jill Matthys joins the Commission and chairs the deceased veterans committee. Commissioner Ellory Medor continues to chair the transportation committee and Commissioner Kerri Adams chairs the finance committee. Once again the Commissioners dedication to the service to our veteran community is greatly appreciated.

The Veterans Commission would also like to extend our deep appreciation to Bruce Davenport for his years of dedication and service to the veteran's community.

Washburn County is very fortunate indeed, to have Mrs. Anna Lisa Powers as our Veterans Service Officer and Ms. Angela Parker as the Veterans Service Office assistant. Mrs. Power's and Ms. Parker's experience, as veterans themselves, and knowledge regarding veterans are an asset to the Veterans Service Office.

We appreciate our good relationship with the Veterans and Military Affairs Committee along with their efforts. Also a sincere THANK YOU to the members of the Washburn County Board of Supervisors for their cooperation, time and effort on behalf of the Veterans of our great county.



Kerri A. Adams

Chairperson

Washburn County Veterans Commission

# **FEDERAL BENEFITS**

**COMPENSATION AND PENSION BENEFITS:** Compensation and Pension dollars are paid directly to Veterans and Dependents. This year the total amount paid was \$8,293,000. This does have a positive impact on the economy of Washburn County. These dollars are a product of the outreach and claims service we provide to the Veterans of this county.

**EDUCATION AND VOCATIONAL REHABILITATION:** There are various types of education programs that include spouses and dependents as well as Veterans. For most of these programs, the participant receives a specific dollar amount each month. The vocational rehab program assists the Veteran with training. In some situations they will also provide equipment, in addition to a monthly dollar amount. This year the participants of this county received \$303,000.

**INSURANCE AND INDEMNITIES:** This refers to the death claims and dividend payments to Veterans and beneficiaries. This year the recipients received \$207,000.

**MEDICAL BENEFITS:** The Medical benefit is essential to the Veteran. Due to the cost of insurance premiums and the unavailability of health insurance for many Veterans, this important benefit also brings peace of mind to the Veteran and their family. The transportation provided by Washburn County, under the supervision of the Veterans Commission attributes to the success of this benefit to our Veterans. The success of the Hayward and the Rice Lake VA Community Based Outpatient Clinics have attributed to more Veterans using VA Health Care. The total benefit for care provided at VA Health Care Facilities was \$7,356,000.

**VA HOUSING LOANS:** Federal VA Home Loans allow eligible Veterans the opportunity to secure financing for their primary home with no down payment. There were 22 loans amounting to \$4,226,644.

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES (GDY)**

FY16 Summary of Expenditures by State										
Expenditures in \$000s										
County/ Congressional District	Veteran Population*	Total Expenditure	Compensation & Pension	Construction	Education & Vocational Rehabilitation/ Employment	Loan Guaranty#	General Operating Expenses	Insurance & Indemnities	Medical Care	Unique Patients**
ADAMS	2,111	\$ 18,906	\$ 6,963	\$ -	\$ 116	\$ -	\$ -	\$ 48	\$ 11,779	1,032
ASHLAND	1,263	\$ 8,196	\$ 4,974	\$ -	\$ 364	\$ -	\$ -	\$ 126	\$ 2,733	433
BARRON	3,634	\$ 25,221	\$ 12,537	\$ -	\$ 895	\$ -	\$ -	\$ 236	\$ 11,553	1,356
BAYFIELD	1,676	\$ 10,127	\$ 4,732	\$ -	\$ 206	\$ -	\$ -	\$ 50	\$ 5,140	561
BROWN	16,585	\$ 100,283	\$ 51,764	\$ -	\$ 6,725	\$ -	\$ -	\$ 1,477	\$ 40,317	5,924
BUFFALO	1,078	\$ 6,922	\$ 4,034	\$ -	\$ 201	\$ -	\$ -	\$ 149	\$ 2,538	388
BURNETT	1,680	\$ 13,592	\$ 6,212	\$ -	\$ 154	\$ -	\$ -	\$ 65	\$ 7,160	674
CALUMET	3,018	\$ 12,198	\$ 4,902	\$ -	\$ 325	\$ -	\$ -	\$ 315	\$ 6,656	1,145
CHIPPEWA	5,321	\$ 31,595	\$ 16,493	\$ -	\$ 1,223	\$ -	\$ -	\$ 417	\$ 13,461	1,748
CLARK	1,993	\$ 15,968	\$ 9,130	\$ -	\$ 291	\$ -	\$ -	\$ 179	\$ 6,367	890
COLUMBIA	4,858	\$ 28,769	\$ 13,511	\$ -	\$ 1,382	\$ -	\$ -	\$ 320	\$ 13,556	1,384
CRAWFORD	1,297	\$ 8,800	\$ 3,989	\$ -	\$ 149	\$ -	\$ -	\$ 29	\$ 4,634	428
DANE	27,514	\$ 184,458	\$ 68,750	\$ 1,167	\$ 13,735	\$ -	\$ 2,005	\$ 3,331	\$ 95,470	7,297
DODGE	6,875	\$ 34,755	\$ 14,711	\$ -	\$ 1,810	\$ -	\$ -	\$ 725	\$ 17,508	1,851
DOOR	2,464	\$ 12,381	\$ 6,590	\$ -	\$ 291	\$ -	\$ -	\$ 147	\$ 5,353	869
DOUGLAS	4,255	\$ 30,112	\$ 16,916	\$ -	\$ 1,397	\$ -	\$ -	\$ 315	\$ 11,484	1,449
DUNN	3,275	\$ 18,863	\$ 10,146	\$ -	\$ 1,334	\$ -	\$ -	\$ 154	\$ 7,229	874
EAU CLAIRE	7,383	\$ 37,245	\$ 18,399	\$ -	\$ 2,794	\$ -	\$ -	\$ 679	\$ 15,373	1,995
FLORENCE	501	\$ 9,330	\$ 2,667	\$ -	\$ 65	\$ -	\$ -	\$ 58	\$ 6,541	310
FOND DU LAC	7,818	\$ 34,284	\$ 17,030	\$ -	\$ 2,226	\$ -	\$ -	\$ 267	\$ 14,761	2,043
FOREST	888	\$ 11,130	\$ 5,583	\$ -	\$ 81	\$ -	\$ -	\$ 14	\$ 5,451	509
GRANT	3,214	\$ 18,268	\$ 8,989	\$ -	\$ 1,101	\$ -	\$ -	\$ 153	\$ 8,025	1,000
GREEN	2,663	\$ 15,847	\$ 7,284	\$ -	\$ 533	\$ -	\$ -	\$ 246	\$ 7,784	746
GREEN LAKE	1,412	\$ 9,686	\$ 4,484	\$ -	\$ 273	\$ -	\$ -	\$ 153	\$ 4,776	489
IOWA	1,364	\$ 8,887	\$ 3,638	\$ -	\$ 286	\$ -	\$ -	\$ 50	\$ 4,913	472
IRON	746	\$ 5,828	\$ 2,551	\$ -	\$ 118	\$ -	\$ -	\$ 31	\$ 3,128	334
JACKSON	1,902	\$ 14,657	\$ 7,704	\$ -	\$ 253	\$ -	\$ -	\$ 65	\$ 6,635	736
JEFFERSON	6,052	\$ 34,915	\$ 15,292	\$ -	\$ 2,097	\$ -	\$ -	\$ 374	\$ 17,152	1,727
JUNEAU	2,237	\$ 23,322	\$ 9,671	\$ -	\$ 715	\$ -	\$ -	\$ 115	\$ 12,822	1,070
KENOSHA	11,914	\$ 89,823	\$ 36,794	\$ -	\$ 6,921	\$ -	\$ -	\$ 851	\$ 45,256	3,362
KEWAUNEE	1,347	\$ 10,124	\$ 5,760	\$ -	\$ 228	\$ -	\$ -	\$ 121	\$ 4,014	595
LA CROSSE	8,956	\$ 57,428	\$ 29,635	\$ -	\$ 4,707	\$ -	\$ -	\$ 609	\$ 22,477	3,310
LAFAYETTE	950	\$ 7,039	\$ 2,814	\$ -	\$ 263	\$ -	\$ -	\$ 38	\$ 3,925	339
LANGLADE	1,827	\$ 13,662	\$ 8,438	\$ -	\$ 204	\$ -	\$ -	\$ 190	\$ 4,830	725
LINCOLN	2,533	\$ 20,131	\$ 11,785	\$ -	\$ 561	\$ -	\$ -	\$ 210	\$ 7,575	1,035
MANITOWOC	6,660	\$ 37,317	\$ 20,208	\$ -	\$ 1,572	\$ -	\$ -	\$ 718	\$ 14,819	2,222
MARATHON	10,317	\$ 47,964	\$ 26,028	\$ -	\$ 2,635	\$ -	\$ -	\$ 430	\$ 18,871	3,084
MARINETTE	3,984	\$ 41,714	\$ 19,886	\$ -	\$ 874	\$ -	\$ -	\$ 638	\$ 20,315	1,892
MARQUETTE	1,722	\$ 12,695	\$ 6,267	\$ -	\$ 184	\$ -	\$ -	\$ 82	\$ 6,162	593
MENOMINEE	345	\$ 2,550	\$ 1,435	\$ -	\$ 28	\$ -	\$ -	\$ 21	\$ 1,066	114
MILWAUKEE	47,653	\$ 550,994	\$ 162,433	\$ 12,646	\$ 25,661	\$ -	\$ 65,869	\$ 4,563	\$ 279,823	15,192

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES (GDX)**

FY16 Summary of Expenditures by State										
Expenditures in \$000s										
County/ Congressional District	Veteran Population*	Total Expenditure	Compensation & Pension	Construction	Education & Vocational Rehabilitation/ Employment	Loan Guaranty#	General Operating Expenses	Insurance & Indemnities	Medical Care	Unique Patients**
MONROE	5,214	\$ 121,704	\$ 30,775	\$ 6,942	\$ 2,778	\$ -	\$ 1,267	\$ 315	\$ 79,628	2,751
OCONTO	3,271	\$ 24,867	\$ 12,441	\$ -	\$ 550	\$ -	\$ -	\$ 227	\$ 11,650	1,385
ONEIDA	3,483	\$ 26,835	\$ 14,605	\$ -	\$ 844	\$ -	\$ -	\$ 515	\$ 10,871	1,460
OUTAGAMIE	12,617	\$ 66,013	\$ 35,733	\$ -	\$ 4,213	\$ -	\$ -	\$ 1,561	\$ 24,507	3,831
OZAUKEE	5,816	\$ 25,285	\$ 12,896	\$ -	\$ 2,101	\$ -	\$ -	\$ 1,020	\$ 9,268	1,040
PEPIN	481	\$ 3,973	\$ 2,215	\$ -	\$ 109	\$ -	\$ -	\$ 61	\$ 1,589	196
PIERCE	2,857	\$ 18,631	\$ 9,682	\$ -	\$ 1,162	\$ -	\$ -	\$ 135	\$ 7,651	699
POLK	3,665	\$ 24,217	\$ 11,898	\$ -	\$ 845	\$ -	\$ -	\$ 152	\$ 11,322	1,224
PORTAGE	4,642	\$ 27,096	\$ 14,724	\$ -	\$ 1,810	\$ -	\$ -	\$ 328	\$ 10,234	1,751
PRICE	1,476	\$ 8,333	\$ 4,557	\$ -	\$ 236	\$ -	\$ -	\$ 97	\$ 3,443	494
RACINE	13,690	\$ 90,663	\$ 41,312	\$ -	\$ 4,861	\$ -	\$ -	\$ 961	\$ 43,528	3,498
RICHLAND	1,299	\$ 10,205	\$ 3,869	\$ -	\$ 104	\$ -	\$ -	\$ 121	\$ 6,111	541
ROCK	12,292	\$ 65,116	\$ 28,824	\$ -	\$ 3,717	\$ -	\$ -	\$ 591	\$ 31,985	3,432
RUSK	1,447	\$ 9,787	\$ 5,044	\$ -	\$ 174	\$ -	\$ -	\$ 143	\$ 4,427	497
ST. CROIX	6,043	\$ 33,043	\$ 16,783	\$ -	\$ 2,566	\$ -	\$ -	\$ 382	\$ 13,312	1,568
SAUK	4,375	\$ 32,596	\$ 14,841	\$ -	\$ 1,324	\$ -	\$ -	\$ 447	\$ 15,984	1,642
SAWYER	1,828	\$ 13,715	\$ 7,139	\$ -	\$ 404	\$ -	\$ -	\$ 246	\$ 5,926	603
SHAWANO	3,192	\$ 21,905	\$ 10,729	\$ -	\$ 910	\$ -	\$ -	\$ 84	\$ 10,182	1,284
SHEBOYGAN	8,535	\$ 33,359	\$ 15,917	\$ -	\$ 2,391	\$ -	\$ -	\$ 641	\$ 14,409	1,969
TAYLOR	1,451	\$ 6,630	\$ 4,071	\$ -	\$ 164	\$ -	\$ -	\$ 51	\$ 2,345	461
TREMPEALEAU	2,065	\$ 15,133	\$ 8,122	\$ -	\$ 644	\$ -	\$ -	\$ 107	\$ 6,260	723
VERNON	2,140	\$ 15,460	\$ 8,450	\$ -	\$ 382	\$ -	\$ -	\$ 127	\$ 6,501	842
VILAS	2,415	\$ 16,306	\$ 8,305	\$ -	\$ 220	\$ -	\$ -	\$ 257	\$ 7,523	931
WALWORTH	7,040	\$ 40,915	\$ 19,478	\$ -	\$ 2,836	\$ -	\$ -	\$ 552	\$ 18,050	1,852
WASHBURN	1,510	\$ 16,159	\$ 8,293	\$ -	\$ 303	\$ -	\$ -	\$ 207	\$ 7,356	671
WASHINGTON	8,861	\$ 44,457	\$ 21,488	\$ -	\$ 2,892	\$ -	\$ -	\$ 623	\$ 19,453	2,003
WAUKESHA	25,663	\$ 131,414	\$ 62,346	\$ -	\$ 9,866	\$ -	\$ -	\$ 2,751	\$ 56,451	4,949
WAUPACA	4,839	\$ 50,613	\$ 28,522	\$ -	\$ 773	\$ -	\$ -	\$ 393	\$ 20,924	1,695
WAUSHARA	2,464	\$ 15,246	\$ 8,238	\$ -	\$ 237	\$ -	\$ -	\$ 88	\$ 6,684	867
WINNEBAGO	13,669	\$ 62,579	\$ 33,688	\$ -	\$ 4,134	\$ -	\$ -	\$ 1,028	\$ 23,729	3,746
WOOD	6,196	\$ 39,767	\$ 21,437	\$ -	\$ 1,626	\$ -	\$ -	\$ 378	\$ 16,326	2,465
<b>WISCONSIN (Totals)</b>	<b>397,821</b>	<b>\$ 2,788,010</b>	<b>\$ 1,217,552</b>	<b>\$ 20,754</b>	<b>\$ 140,155</b>	<b>\$ -</b>	<b>\$ 69,141</b>	<b>\$ 33,345</b>	<b>\$ 1,307,064</b>	<b>123,267</b>

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES (GDX)**

FY16 Summary of Expenditures by State Expenditures in \$000s										
County/ Congressional District	Veteran Population*	Total Expenditure	Compensation & Pension	Construction	Education & Vocational Rehabilitation/ Employment	Loan Guaranty#	General Operating Expenses	Insurance & Indemnities	Medical Care	Unique Patients**
CONG. DIST (01)	49,874	\$ 314,518	\$ 139,125	\$ -	\$ 20,776	\$ -	\$ -	\$ 3,633	\$ 150,984	12,948
CONG. DIST (02)	42,914	\$ 283,744	\$ 112,476	\$ 289	\$ 17,973	\$ -	\$ 2,005	\$ 4,409	\$ 146,592	12,342
CONG. DIST (03)	55,637	\$ 445,206	\$ 192,293	\$ 6,807	\$ 19,503	\$ -	\$ 1,267	\$ 3,594	\$ 221,742	20,186
CONG. DIST (04)	32,141	\$ 437,405	\$ 122,709	\$ 12,646	\$ 19,385	\$ -	\$ 65,869	\$ 3,448	\$ 213,348	10,879
CONG. DIST (05)	48,009	\$ 277,235	\$ 117,822	\$ 102	\$ 17,591	\$ -	\$ -	\$ 4,199	\$ 137,522	11,209
CONG. DIST (06)	56,289	\$ 275,755	\$ 138,368	\$ 776	\$ 15,188	\$ -	\$ -	\$ 4,690	\$ 116,732	15,230
CONG. DIST (07)	60,386	\$ 407,212	\$ 214,817	\$ 134	\$ 14,458	\$ -	\$ -	\$ 4,344	\$ 173,459	21,489
CONG. DIST (08)	52,571	\$ 346,936	\$ 179,941	\$ -	\$ 15,280	\$ -	\$ -	\$ 5,028	\$ 146,686	18,984
<b>WISCONSIN (Totals)</b>	<b>397,821</b>	<b>\$ 2,788,010</b>	<b>\$ 1,217,552</b>	<b>\$ 20,754</b>	<b>\$ 140,155</b>	<b>\$ -</b>	<b>\$ 69,141</b>	<b>\$ 33,345</b>	<b>\$ 1,307,064</b>	<b>123,267</b>
<b>Notes:</b>										
* Veteran population estimates, as of September 30, 2016, are produced by the VA Office of the Actuary (VetPop 2014).										
# Prior to FY 08, "Loan Guaranty" expenditures were included in the Education & Vocational Rehabilitation and Employment (E&VRE) programs. Currently, all "Loan Guaranty" expenditures are attributed to Travis County, TX, where all Loan Guaranty payments are processed. VA will continue to improve data collection for future GDX reports to better distribute loan expenditures at the state, county and congressional district levels.										
** Unique patients are patients who received treatment at a VA health care facility. Data are provided by the Allocation Resource Center (ARC).										
Expenditure data sources: USASpending.gov for Compensation & Pension (C&P) and Education and Vocational Rehabilitation and Employment (EVRE) Benefits; Veterans Benefits Administration Insurance Center for the Insurance costs; the VA Financial Management System (FMS) for Construction, Medical Research, General Operating Expenses, and certain C&P and Readjustment data; and the Allocation Resource Center (ARC) for Medical Care costs.										
1. Expenditures are rounded to the nearest thousand dollars. For example, \$500 to \$1,000 are rounded to \$1; \$0 to \$499 are rounded to \$0; and "\$ -" = 0 or no expenditures.										
2. The Compensation & Pension expenditures include dollars for the following programs: veterans' compensation for service-connected disabilities; dependency and indemnity compensation for service-connected deaths; veterans' pension for nonservice-connected disabilities; and burial and other benefits to veterans and their survivors.										
3. Medical Care expenditures include dollars for medical services, medical administration, facility maintenance, educational support, research support, and other overhead items. Medical Care expenditures do not include dollars for construction or other non-medical support.										
4. Medical Care expenditures are allocated to the patient's home location, not the site of care.										

County	FY2016 Total Loans Closed	FY2016 Total Loan Amount	Total # of Active Loans
Adams	31	\$4,542,633	139
Ashland	25	\$4,234,465	74
Barron	60	\$10,383,769	198
Bayfield	23	\$3,280,583	83
Brown	436	\$76,329,677	1,581
Buffalo	16	\$3,028,218	46
Burnett	29	\$4,690,552	104
Calumet	51	\$9,405,667	250
Chippewa	76	\$14,109,051	324
Clark	16	\$1,864,737	64
Columbia	116	\$22,863,209	417
Crawford	17	\$2,863,412	50
Dane	632	\$153,581,234	2,158
Dodge	99	\$18,717,162	451
Door	35	\$7,824,689	125
Douglas	79	\$12,398,438	328
Dunn	49	\$8,880,450	182
Eau Claire	137	\$24,633,272	547
Florence	3	\$385,729	30
Fond du Lac	111	\$17,856,322	545
Forest	9	\$1,217,827	29
Grant	33	\$4,133,825	111
Green	40	\$8,062,215	195
Green Lake	24	\$3,607,561	71
Iowa	24	\$4,343,343	85
Iron	14	\$1,949,064	38
Jackson	28	\$4,386,324	80
Jefferson	143	\$27,875,934	498
Juneau	52	\$7,215,172	183
Kenosha	331	\$62,273,899	1,474
Kewaunee	26	\$4,469,920	85
La Crosse	191	\$36,035,044	648
Lafayette	10	\$1,608,063	41
Langlade	20	\$2,970,729	73
Lincoln	45	\$7,187,271	159
Manitowoc	85	\$12,631,151	449
Marathon	164	\$28,033,535	598
Marinette	67	\$9,630,386	270
Marquette	36	\$5,725,988	111
Menominee	0	\$0	3
Milwaukee	792	\$136,777,356	3,541
Monroe	149	\$26,290,022	589



County	FY2016 Total Loans Closed	FY2016 Total Loan Amount	Total # of Active Loans
Oconto	83	\$14,326,122	258
Oneida	63	\$10,098,067	224
Outagamie	291	\$50,650,287	1,133
Ozaukee	128	\$32,202,603	439
Pepin	9	\$1,437,381	31
Pierce	73	\$14,130,571	251
Polk	78	\$13,107,419	225
Portage	79	\$13,147,307	292
Price	17	\$1,864,048	50
Racine	295	\$53,527,209	1,238
Richland	22	\$3,449,034	60
Rock	280	\$44,183,909	954
Rusk	19	\$2,713,552	65
Sauk	100	\$18,185,939	400
Sawyer	19	\$3,901,839	92
Shawano	57	\$8,601,492	175
Sheboygan	129	\$20,339,149	568
St. Croix	216	\$51,962,984	569
Taylor	27	\$4,699,888	53
Trempealeau	15	\$2,421,074	99
Vernon	29	\$4,222,459	98
Vilas	48	\$8,127,737	123
Walworth	145	\$30,956,458	487
Washburn	22	\$4,226,644	85
Washington	227	\$50,401,728	833
Waukesha	581	\$147,978,955	1,982
Waupaca	66	\$10,135,508	278
Waushara	35	\$5,223,246	158
Winnebago	271	\$43,201,250	1,070
Wood	82	\$11,742,543	375
<b>Total</b>	<b>7,830</b>	<b>\$1,479,464,300</b>	<b>29,692</b>

## **STATE BENEFITS**

**COUNTY VETERANS SERVICE OFFICE GRANT:** This grant is provided to eligible counties per Wisconsin Statutes. This county complies with state guide lines requiring continued education/training for the Service Officer and Office Staff and continues to receive the grant in amount of \$8434.85 per year.

**WDVA TRANSPORTATION GRANT:** This grant originated in the year 2003. The Veterans Commission for Washburn County provides transportation for Veterans to VA medical facilities and receives grant monies based on the number of miles traveled and Veterans transported. Washburn County received \$1492.92.

**PROPERTY TAX CREDIT:** This WI tax credit is a reimbursement of PAID PROPERTY TAXES for Eligible 100% Service Connected Disabled WI Veterans and Unremarried Surviving Spouses.  
The program reimbursement was \$131,274.

VETERANS PROPERTY TAX CREDIT CLAIMANTS PROCESSING YEAR AGGREGATE STATISTICS			
COUNTY NAME	FILERS	VETERANS CREDIT	
		COUNT	AMOUNT
Adams	10,004	100	222,451
Ashland	7,701	30	56,073
Barron	23,786	121	292,395
Bayfield	7,722	53	103,887
Brown	130,072	339	1,022,182
Buffalo	6,925	30	75,567
Burnett	7,385	56	94,537
Calumet	22,655	60	195,382
Chippewa	29,999	98	230,019
Clark	15,037	85	170,907
Columbia	29,805	89	261,037
Crawford	7,835	40	87,555
Dane	273,530	345	1,706,693
Dodge	42,453	98	279,470
Door	15,417	75	197,575
Douglas	21,127	143	341,354
Dunn	19,544	77	210,511
Eau Claire	50,605	120	349,220
Florence	2,133	22	42,521
Fond Du Lac	50,870	113	346,833
Forest	4,337	75	117,187
Grant	23,240	52	107,127
Green	18,573	58	182,526
Green Lake	9,547	34	78,094
Iowa	11,800	33	89,462
Iron	3,065	26	39,925
Jackson	9,483	75	166,661
Jefferson	41,234	104	344,152
Juneau	12,474	68	165,295
Kenosha	81,339	232	847,773
Kewaunee	10,255	51	114,555
La Crosse	57,921	207	710,108
Lafayette	7,982	25	53,315
Langlade	9,828	97	171,383
Lincoln	14,310	112	222,076
Manitowoc	40,968	154	392,747
Marathon	68,656	213	595,048
Marinette	20,726	177	313,700
Marquette	7,482	47	123,545
Menominee	1,609	**	**
Milwaukee	468,478	816	2,970,202

Monroe	21,311	184	490,732
Oconto	18,498	124	268,851
Oneida	19,121	131	248,313
Outagamie	94,619	221	646,940
Ozaukee	44,767	110	412,321
Pepin	3,593	16	34,008
Pierce	19,023	68	240,530
Polk	21,308	114	264,831
Portage	33,884	117	309,776
Price	7,099	39	80,112
Racine	97,397	285	1,005,315
Richland	8,017	39	77,535
Rock	80,331	192	539,266
Rusk	6,679	47	99,349
Saint Croix	42,247	149	432,404
Sauk	33,584	140	421,062
Sawyer	8,090	58	90,993
Shawano	19,826	93	218,449
Sheboygan	59,245	105	295,914
Taylor	9,201	43	89,036
Trempealeau	15,398	58	152,906
Vernon	13,405	66	156,931
Vilas	11,173	96	164,114
Walworth	49,741	165	549,722
Washburn	8,285	73	131,274
Washington	68,010	173	541,652
Waukesha	205,538	454	1,670,541
Waupaca	26,367	134	350,766
Waushara	11,497	100	223,226
Winnebago	83,329	292	882,185
Wood	38,450	167	350,280
Other/Unknown	215,270	76	214,308
<b>Total</b>	<b>3,092,215</b>	<b>8,879</b>	<b>25,744,692</b>

SOURCE: Department of Revenue, Processing Year Aggregate Statistics

Note: Values censored for counties with fewer than 10 claimants,  
counts and amounts included with other/unknown



# Budget Performance Report

Date Range 01/01/16 - 12/31/16

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
<b>Fund 100 - General Fund</b>									
REVENUE									
Department 51660 - Memorials									
48500	Donations & Contributions	2,500.00	.00	2,500.00	1,700.00	.00	2,100.00	400.00	84
Department 51660 - Memorials Totals		\$2,500.00	\$0.00	\$2,500.00	\$1,700.00	\$0.00	\$2,100.00	\$400.00	84%
Department 54710 - Veteran's Service									
41110	Real Estate Tax Revenue	128,801.00	.00	128,801.00	10,741.42	.00	128,809.42	(8.42)	100
43562	State Grant - Veterans Service	8,500.00	.00	8,500.00	.00	.00	8,500.00	.00	100
48501	Business Donation	.00	.00	.00	3,025.00	.00	3,133.00	(3,133.00)	+++
Department 54710 - Veteran's Service Totals		\$137,301.00	\$0.00	\$137,301.00	\$13,766.42	\$0.00	\$140,442.42	(\$3,141.42)	102%
Department 54720 - Veteran's Commission									
41110	Real Estate Tax Revenue	16,314.00	.00	16,314.00	1,359.00	.00	16,314.00	.00	100
43562	State Grant - Veterans Service	6,500.00	.00	6,500.00	.00	.00	6,126.18	373.82	94
46650	Veteran's Commission Revenue	20,000.00	.00	20,000.00	3,028.00	.00	22,270.75	(2,270.75)	111
49310	Fund Balance Applied	.00	1,875.00	1,875.00	.00	.00	.00	1,875.00	0
Department 54720 - Veteran's Commission Totals		\$42,814.00	\$1,875.00	\$44,689.00	\$4,387.00	\$0.00	\$44,710.93	(\$21.93)	100%
Department 54730 - Deceased Veteran's Affairs									
41110	Real Estate Tax Revenue	11,250.00	.00	11,250.00	937.00	.00	11,250.00	.00	100
Department 54730 - Deceased Veteran's Affairs Totals		\$11,250.00	\$0.00	\$11,250.00	\$937.00	\$0.00	\$11,250.00	\$0.00	100%
REVENUE TOTALS		\$193,865.00	\$1,875.00	\$195,740.00	\$20,790.42	\$0.00	\$198,503.35	(\$2,763.35)	101%
EXPENSE									
Department 51660 - Memorials									
50805	Small Equipment	2,500.00	.00	2,500.00	.00	.00	2,370.00	130.00	95
Department 51660 - Memorials Totals		\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,370.00	\$130.00	95%
Department 54710 - Veteran's Service									
50120	Wages-Regular	82,169.00	.00	82,169.00	9,587.25	.00	71,458.39	10,710.61	87
50121	Wages-Overtime	.00	.00	.00	436.80	.00	1,654.38	(1,654.38)	+++
50123	Wages - Cash in Lieu	5,000.00	.00	5,000.00	.00	.00	1,153.86	3,846.14	23
50125	Wages-Comp Time Earned	.00	.00	.00	139.23	.00	139.23	(139.23)	+++
50126	Wages-Comp Time Paid	.00	.00	.00	.00	.00	737.69	(737.69)	+++
50131	Sick Leave Pay	.00	.00	.00	802.00	.00	2,504.74	(2,504.74)	+++
50132	Vacation Pay	.00	.00	.00	1,172.66	.00	1,676.81	(1,676.81)	+++
50134	Holiday Pay	.00	.00	.00	546.00	.00	1,428.80	(1,428.80)	+++
50151	Social Security	6,668.00	.00	6,668.00	807.72	.00	5,896.95	771.05	88
50152	Retirement	5,336.00	.00	5,336.00	800.28	.00	5,213.57	122.43	98
50154	Health Insurance	21,561.00	.00	21,561.00	3,934.33	.00	26,943.28	(5,382.28)	125
50155	Life Insurance	107.00	.00	107.00	43.97	.00	229.01	(122.01)	214
50156	Workers Compensation Insurance	2,190.00	.00	2,190.00	1.52	.00	2,415.19	(225.19)	110
50160	PEHP Expense	80.00	.00	80.00	10.78	.00	80.46	(.46)	101
50250	Special Services	4,500.00	.00	4,500.00	.00	.00	366.18	4,133.82	8
50310	Office Supply	4,300.00	207.00	4,507.00	123.01	.00	2,214.48	2,292.52	49



# Budget Performance Report

Date Range 01/01/16 - 12/31/16

Include Rollup Account and Rollup to Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund									
EXPENSE									
Department 54710 - Veteran's Service									
50311	Postage	300.00	.00	300.00	.00	.00	207.74	92.26	69
50313	Printing & Duplication	500.00	235.00	735.00	48.74	.00	757.81	(22.81)	103
50320	Publication, Subscription, Dues	350.00	138.00	488.00	.00	.00	487.78	.22	100
50330	Travel	1,415.00	345.00	1,760.00	633.70	.00	1,759.54	.46	100
50331	Staff Training/Education	675.00	.00	675.00	39.45	.00	574.45	100.55	85
50335	Meals	400.00	.00	400.00	147.27	.00	366.69	33.31	92
50336	Lodging	1,500.00	.00	1,500.00	82.00	.00	1,193.00	307.00	80
50340	Operating Supply	.00	.00	.00	7.00	.00	7.00	(7.00)	+++
50534	Machine Rental	250.00	.00	250.00	.00	.00	.00	250.00	0
Department 54710 - Veteran's Service Totals		\$137,301.00	\$925.00	\$138,226.00	\$19,363.71	\$0.00	\$129,467.03	\$8,758.97	94%
Department 54720 - Veteran's Commission									
50120	Wages-Regular	22,188.00	.00	22,188.00	1,873.13	.00	17,930.73	4,257.27	81
50141	Per Diems	700.00	(255.00)	445.00	75.00	.00	375.00	70.00	84
50151	Social Security	1,698.00	.00	1,698.00	118.46	.00	1,346.86	351.14	79
50156	Workers Compensation Insurance	1,001.00	.00	1,001.00	.00	.00	899.86	101.14	90
50158	Unemployment Compensation	.00	.00	.00	.00	.00	61.61	(61.61)	+++
50225	Telephone	480.00	500.00	980.00	66.02	.00	890.12	89.88	91
50241	R & M Motor Vehicle	1,800.00	(500.00)	1,300.00	.00	.00	1,135.55	164.45	87
50258	Veterans Assistance	5,000.00	950.00	5,950.00	600.00	.00	5,416.19	533.81	91
50320	Publication, Subscription, Dues	150.00	.00	150.00	15.00	.00	160.40	(10.40)	107
50330	Travel	400.00	.00	400.00	30.68	.00	171.08	228.92	43
50335	Meals	80.00	.00	80.00	.00	.00	.00	80.00	0
50351	Fuel	8,750.00	.00	8,750.00	1,538.56	.00	4,297.50	4,452.50	49
50510	Insurance	567.00	255.00	822.00	21.02	.00	822.18	(.18)	100
Department 54720 - Veteran's Commission Totals		\$42,814.00	\$950.00	\$43,764.00	\$4,337.87	\$0.00	\$33,507.08	\$10,256.92	77%
Department 54730 - Deceased Veteran's Affairs									
50266	Care of Veterans Graves	10,000.00	.00	10,000.00	.00	.00	9,970.10	29.90	100
50267	Burial Allowance	600.00	.00	600.00	300.00	.00	300.00	300.00	50
50268	Setting of Grave Stones	650.00	.00	650.00	300.00	.00	300.00	350.00	46
Department 54730 - Deceased Veteran's Affairs Totals		\$11,250.00	\$0.00	\$11,250.00	\$600.00	\$0.00	\$10,570.10	\$679.90	94%
EXPENSE TOTALS		\$193,865.00	\$1,875.00	\$195,740.00	\$24,301.58	\$0.00	\$175,914.21	\$19,825.79	90%
Fund 100 - General Fund Totals									
REVENUE TOTALS		193,865.00	1,875.00	195,740.00	20,790.42	.00	198,503.35	(2,763.35)	101%
EXPENSE TOTALS		193,865.00	1,875.00	195,740.00	24,301.58	.00	175,914.21	19,825.79	90%
Fund 100 - General Fund Totals		\$0.00	\$0.00	\$0.00	(\$3,511.16)	\$0.00	\$22,589.14	(\$22,589.14)	
Grand Totals									



# Budget Performance Report

Date Range 01/01/16 - 12/31/16

Include Rollup Account and Rollup to Account

REVENUE TOTALS	193,865.00	1,875.00	195,740.00	20,790.42	.00	198,503.35	(2,763.35)	101%
EXPENSE TOTALS	193,865.00	1,875.00	195,740.00	24,301.58	.00	175,914.21	19,825.79	90%
Grand Totals	\$0.00	\$0.00	\$0.00	(\$3,511.16)	\$0.00	\$22,589.14	(\$22,589.14)	

2013

BIANNUAL REWORK OF CVSO VALUE ANALYSIS OF WASHBURN COUNTY

County	VA Expend	ROI	CVSO Expend	% of County Expend	% of Public Safety Exp	% of Transp Exp	% of H&HS Expend	County Expend	Pub. Safety Expend	Transp. Expend	H&HS Expend
WASHBURN	\$13,773,000	7483%	\$181,621	0.71%	5.07%	2.02%	3.18%	25,670,200	3,582,100	8,973,400	5,704,100

2015

County	VA Expend	ROI	CVSO Expend	% of County Expend	% of Public Safety Exp	% of Transp Exp	% of H&HS Expend	County Expend	Pub. Safety Expend	Transp. Expend	H&HS Expend
WASHBURN	\$14,217,000	9398%	\$149,692	0.56%	4.18%	1.64%	2.62%	26,654,600	3,583,500	9,137,500	5,718,900



# VAN INFORMATION FOR EOY 2016

NUMBERS OF TRIPS..... 158

(Average of 260 miles per trip)

Red Van... 18 Blue Van... 140

NUMBER OF RIDERS..... 466

Red Van... 69 Blue Van... 397

Burnett Riders... 144 Washburn Riders... 322

MILES to Date.....(Red Van)..... 4,516

(Blue Van)..... 38,759

TOTAL MILES.....(Red Van)..... 130,485

(Blue Van)..... 155,798

MILES PER GALLON ..... (Red Van).....15.5

(Blue Van).....25.5

PROJECTED REVENUE..... \$20,000.00

ACTUAL REVENUE..... \$22,270.75

Burnett -- \$6,110.00 Washburn -- \$16,160.75

**END-OF-THE-YEAR  
REPORT - 2016**

**OFFICE CONTACTS**

(Daily)

<b>EVENT</b>	<b>YEAR 2015</b>	<b>YEAR 2016</b>
Office Visits	1,263	1,645
Phone Calls	3,708	4,345
Mail Received	517	626
Files Pulled	1,691	2,349
New Veterans	92	81
Home Visits	28	7
Funerals	0	4
Nursing Home Visits	5	5
Meetings Attended	72	68
Training/Conferences	22	10
Hospital Visits Local	4	9
VAMC-Mpls Visits By Contract Drivers	Not Recorded	
E-Mails	7,337	9,091

**Respectfully Submitted by:**

  
**Lisa Powers**

# List of Cemeteries

YEAR 2016

<u>Vendor #</u>	<u>Cemetery</u>	<u>Contact</u>	<u>Prior</u>	<u>15'-16'</u>	<u>Total</u>	<u>Cost</u>
15229	ANAH	Abbie Schmidt, Clerk	42	0	42	\$ 210.00
		W3234 2nd Ave, Spooner 54801				
18745	Chicog	Teresa Corrie	27	2	29	\$ 145.00
		N11867 Brancel Rd, Minong 54859				
43641	Chittamo	JoAnn Denninger	13	0	13	\$ 65.00
		W3936 Frog Creek Rd, Minong 54859				
43596	Earl	Sandy Johnson	209	3	212	\$ 1,060.00
		W1906 Highway 63, Springbrook 54879				
23940	Greenwood	Calvin Featherly	112	0	112	\$ 560.00
		PO box 431, Minong 54879				
43351	Lakeside	Agnes Anderson -2 graves total	2	0	0	\$0.00
		N602 Leach Lake Rd, Barronett 54813				
142105	Lampson	Karen Ostrowski	19	1	20	\$ 100.00
		W6032 Oakridge Drive, Trego 54888				
26569	Long Lake Lutheran	Jean Olund - Long lake Lutheran Church	2	0	2	\$ 10.00
		N1239 Waters Edge Rd, Birchwood 54817				
26681	Madge (Evergreen)	Barb Olson	28	0	28	\$ 140.00
		N3033 Todd Rd, Sarona 54870				
29170	Rocky Ridge	Brenda Dewitt	15	0	15	\$ 75.00
		W8375 Fox Rd, Spooner 54801				
16707	Sarona	Janet Zimmerman	7	0	7	\$ 35.00
		W5361 Zimmermans Rd, Sarona 54879				
109962	Shell Lake	Peggy Pockat	486	7	493	\$ 2,465.00
		842 North Lake Dr, Shell Lake 54871				
30120	Spooner	Nancy Nelson- Dahls Home Store	225	0	225	\$ 1,125.00
		234 Walnut Street, Spooner 54801				
89949	St. Lukes	Larry and Diane Neste	21	0	21	\$ 105.00
		W3411 Hwy 63, Springbrook 54875				
30381	St. Mary Magdeline	Kathryn Hanacek	14	0	14	\$ 70.00
		W3665 Co Hwy A, Spooner 54801				
31801	Veterans Memorial	Cecil Scribner - Veterans Memorial	604	0	604	\$ 3,020.00
		W7316 Lone Star Rd, Shell Lake 54871				
33363	Woodlawn	Linda Zillmer	19	0	19	\$ 95.00
		902 Holly Hill Lane. Birchwood 54817				
<b>Total For All Cemeteries</b>			<b>1843</b>	<b>13</b>	<b>1856</b>	<b>\$ 9,290.00</b>

*Hisa Powers*

(9,290.00)

## Our Vision

The Spooner Veterans Memorial Committee and the Washburn County Veterans Service Office want to provide a peaceful, respectful resting place for this American symbol of service and sacrifice to our great Nation.. There are many people who cannot make the long journey to our Nation's Capitol to view the Tomb of the Unknown Soldier at Arlington National Cemetery. Similar to the Moving Vietnam War Memorial Wall, this will give everyone an opportunity to see a replica of one of our great military monuments dedicated selfless service and sacrifice , and to give thanks to those service members who never made it home.

*Current Spooner Veterans Memorial  
Waterfront Park  
Hwy 63—1/2 mile south of 63/70  
Intersection  
Spooner, WI*



HERE RESTS IN HONORED GLORY  
AN AMERICAN SOLDIER KNOWN BUT TO GOD

### The Sentinels Creed

*My dedication to this sacred duty*

*Is total and wholehearted*

*In the responsibility bestowed on me*

*Never will I falter.*

*And with dignity and perseverance*

*My standard will remain perfection.*

*Through the years of diligence and praise*

*And the discomfort of the elements,*

*I will walk my tour in humble reverence*

*To the best of my ability.*

*It is he who commands the respect I protect.*

*His bravery that made us so proud.*

*Surrounded by well meaning crowds by day*

*Alone in the thoughtful peace of night,*

*This soldier will in honored glory rest*

*Under my eternal vigilance*



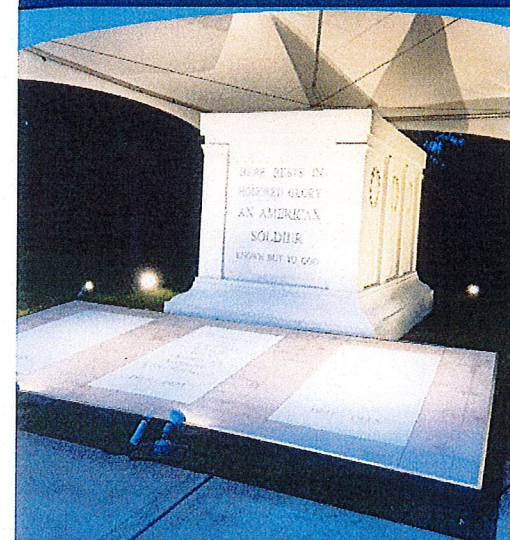
## Spooner Veterans Memorial Committee

Washburn County Veterans Service Office  
c/o Spooner Veterans Memorial Committee  
1600 County Highway H  
Spooner, WI 54801

Phone: 715-520-2775  
Fax: 715-635-4471  
E-mail: [tmcnitt@centurytel.net](mailto:tmcnitt@centurytel.net)

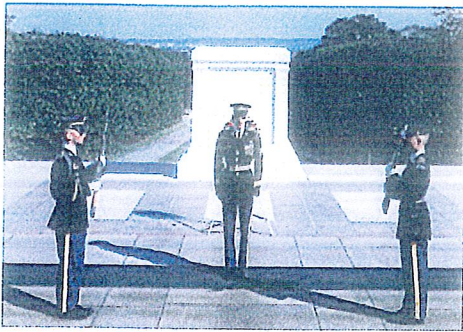
## Tomb of the Unknown Soldier Replica Project

at Waterfront Park, Spooner, WI



Spooner Veterans  
Memorial Committee  
Spooner, WI

Tel: 715-520-2775



## About our Project

The Washburn County Veterans Service Office had the opportunity to accept a full scale replica of the Tomb of the Unknown Soldier built by the Cavalry Gospel Church in Madison Wisconsin for their 2016 Memorial Day and Veterans' Day events. Although they had many out of state offers considered for its final resting place, the Church wanted to keep it within the state of Wisconsin. Washburn County in Northwestern Wisconsin had the honor of being chosen as the area for the Tomb replica's permanent resting place. Multiple areas within Washburn County were looked at as potential sites for placement, and the City of Spooner's Waterfront Park, which currently has the majestic Veterans Memorial, was chosen as the site most suitable for this honor.

### Spoooner Veterans Memorial Committee

The Spooner Veterans Memorial Committee, a 501(c)(3), non profit organization, took ownership of the Tomb of the Unknown Soldier Project from the Washburn County Veterans Service Office in April 2017. We have continued a partnership with the Veterans Service Office to help raise the funds to put this project to life.

#### What is Needed

We are aiming to create a tranquil setting where visitors from all over can come to view this Tomb replica with space for reflection and to give thanks to those service members who never made it home. This project will require civil engineering work, construction of a base and protective housing/sealing for the Tomb replica, walkways, lighting and landscaping, all of which will be funded via donations. Our goal needed to complete this project is \$40,000.00.

#### Questions

If you would like more information, please contact Lisa or Ella at the Washburn County Veterans Service Office at ph: 715-635-4470 / email: [vets@co.washburn.wi.us](mailto:vets@co.washburn.wi.us) or Terry McNitt at the Spooner Veterans Memorial Committee ph: 715-520-2775 / email: [tmcnitt@centurytel.net](mailto:tmcnitt@centurytel.net).

### How to Donate

Checks should be made out to Tomb of the Unknown Soldier Project and mailed to:

**Washburn County Veterans Service Office  
c/o Spooner Veterans Memorial Committee  
1600 County Highway M  
Spoooner, WI 54801**

### Donor Recognition

The Spooner Veterans Memorial Committee will recognize your business for your generous contribution to the Tomb of the Unknown Soldier Project in Spooner, WI.

<b>Distinguished Service Level</b>	<b>\$ 2500.00 and up</b>
<b>Silver Star Level</b>	<b>\$ 1000.00</b>
<b>Legion of Merit Level</b>	<b>\$ 500.00</b>
<b>Bronze Star Level</b>	<b>\$ 250.00</b>
<b>Meritorious Service Level</b>	<b>\$ 100.00</b>

## How to Donate



**WASHBURN COUNTY, WISCONSIN**  
**FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**  
**YEAR ENDED DECEMBER 31, 2016**

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CliftonLarsonAllen LLP  
CLAconnect.com

## INDEPENDENT AUDITORS' REPORT

Honorable Members of the Board of Supervisors  
Washburn County, Wisconsin

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washburn County, Wisconsin (the County) as of and for the year ended December 31, 2016, 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 the 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 did not audit the financial statements of the Washburn County Industrial Development Agency, LTD., which represents 100% of assets, net position and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report thereon, has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Washburn County Industrial Development Agency, LTD., is based solely on the report of the other auditors. 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 entity'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 entity'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.

The County Board  
Washburn County

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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washburn County, Wisconsin as of December 31, 2016, and the respective changes in the financial position and cash flows, where applicable, thereof and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

***Required Supplementary Information***

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

***Supplementary Information***


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The individual and combining fund statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The individual and combining fund statements have 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 information is fairly stated in all material respects in relation to the basic financial statements. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended December 31, 2015 which are not presented with the accompanying financial statements. In our report dated September 27, 2016, we expressed unmodified opinions on the respective financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The 2015 individual and combining fund statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statements. The information has been

The County Board  
Washburn County

subjected to the auditing procedures applied in the audit of those financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2015 individual and combining fund statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2017 on our consideration of County's internal control over financial reporting and on our tests on its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
September 27, 2017

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

As management of Washburn County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Washburn County for the year ended December 31, 2016. We encourage readers to consider the information presented here in conjunction with the County's financial statements, which begin on page 14 following this narrative.

**FINANCIAL HIGHLIGHTS**

Key financial highlights for the year ended December 31, 2016 include the following:

- The assets and deferred outflows of resources of Washburn County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$78,227,501 (net position). Of this amount, \$52,523,242 represented the County's net investment in capital assets, \$3,872,779 was held for restricted purposes, and \$21,831,480 was unrestricted. The unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.
- During the fiscal year, the County's total net position decreased by \$535,300. The decrease in net position is primarily attributable to depreciation of capital assets and the County's proportionate share of the Wisconsin Retirement System pension plan changing from an asset in the prior year to a liability in the current year.
- At the close of the fiscal year, the County's governmental funds reported combined ending fund balances of \$20,576,194, an increase of \$1,697,033 from the previous year.
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$4,323,222 or 36.9% of total general fund expenditures.
- The County had general obligation debt outstanding at December 31, 2016 totaling \$1,310,000 a decrease of \$220,000 from the prior year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

**Government-Wide Financial Statements**

The two government-wide financial statements are designed to provide readers with a broad overview of Washburn County's finances, in a manner similar to a private-sector business.

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

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements are designed to distinguish functions of Washburn 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, recreation and education, and conservation and development. The County had no programs that were accounted for as business-type activities.

The government-wide financial statements can be found beginning on page 14 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. Washburn 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 fiscal year. Such information may be useful in evaluating a government'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 government'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.

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

Washburn County maintains twenty 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 human services special revenue fund, the debt service fund, the capital improvements program capital projects fund and the forestry special revenue fund, all of which are considered to be major funds. Data from the other fifteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

**Proprietary Funds.** There are two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County had no activities accounted for in enterprise funds during the year. Washburn County uses internal service funds to account for its highway department operations and to allocate its copy machine costs. Because these services benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds financial statements provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found beginning on page 20 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. Data from fiduciary funds are combined into a single aggregate presentation. Individual fund data for each fiduciary fund is provided in the form of combining statements elsewhere in this report.

The basic fiduciary fund financial statements can be found beginning on page 23 of this report.

### **Notes to the 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 financial statements can be found beginning on page 24 of this report.

### **Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information on the general fund and major special revenue fund budgets, a schedule of funding progress for the other postemployment benefits and pension related schedules. Required supplementary information can be found beginning on page 57 of this report. The combining statements referred to earlier in connection with nonmajor governmental and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found beginning on page 64 of this report.

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Washburn County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$78,227,501 at the close of the most recent fiscal year. The largest portion of Washburn County's net position (67.1%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of the County's statement of net position as of December 31, 2016 and 2015:

**Condensed Statement of Net Position  
December 31, 2016 and 2015**

	Governmental Activities	
	2016	2015
Current Assets	\$ 39,418,496	\$ 36,985,028
Capital Assets	56,400,066	58,919,188
Other Noncurrent Assets	951,580	2,414,286
Total Assets	96,770,142	98,318,502
 Deferred Outflows of Resources	 5,371,060	 1,521,976
 Long-Term Debt Outstanding	 1,310,000	 1,530,000.00
Other Long-Term Obligations	5,448,683	5,738,327
Other Liabilities	4,424,881	3,187,026
Total Liabilities	11,183,564	10,455,353
 Deferred Inflows of Resources	 12,730,137	 10,622,324
 Net Position:		
Net Investment in Capital Assets	52,523,242	54,700,692
Restricted	3,872,779	5,268,325
Unrestricted	21,831,480	18,793,784
Total Net Position	\$ 78,227,501	\$ 78,762,801

An additional portion of Washburn County's net position (5.0%) represents resources that are subject to other restrictions on how they may be used. The remaining \$21,831,480 of total net position (27.9%) may be used to meet the County's ongoing obligations to citizens and creditors.

The County's net position decreased \$535,300 during the current fiscal year.

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

The following is a summary of the changes in the County's net position for the years ended December 31, 2016 and 2015:

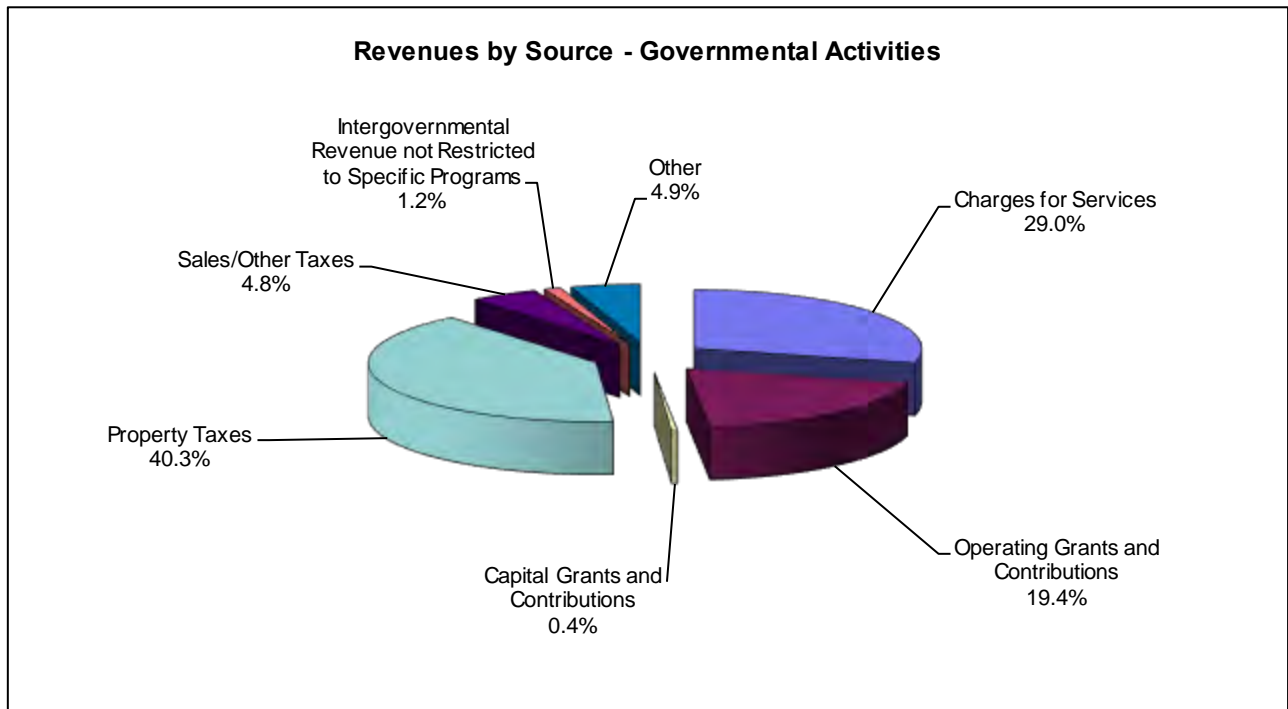
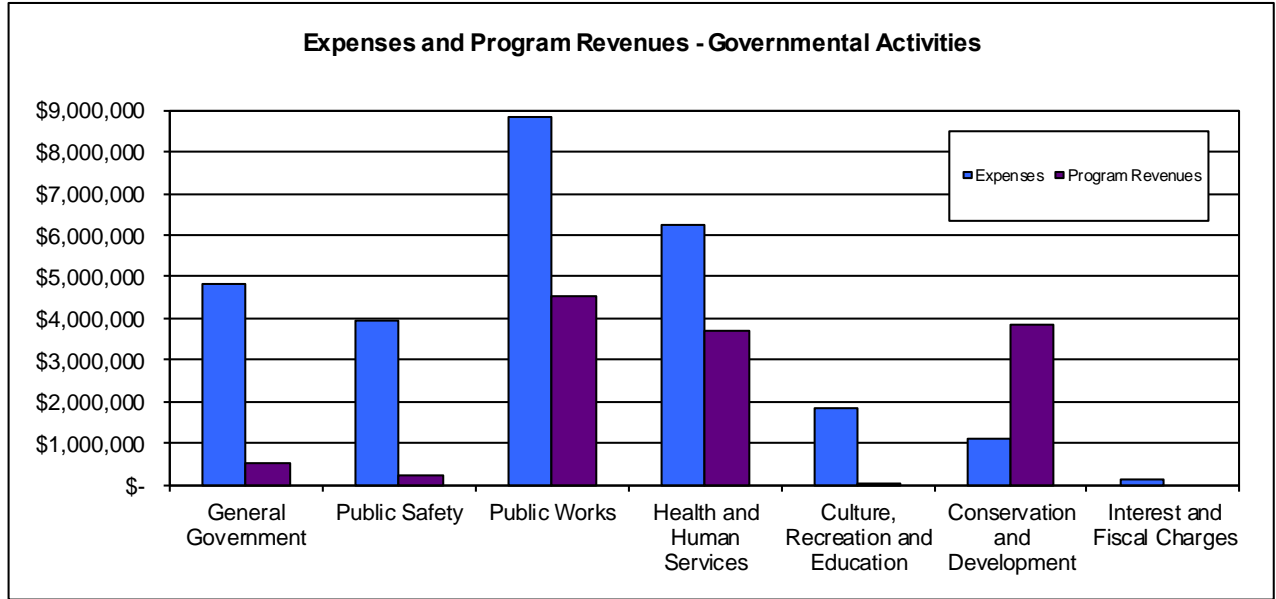
**Condensed Statement of Changes in Net Position  
December 31, 2016 and 2015**

	Governmental Activities	
	2016	2015
<b>REVENUES</b>		
Program Revenues:		
Charges for Services	\$ 7,640,327	\$ 7,513,951
Operating Grants and Contributions	5,117,287	5,187,546
Capital Grants and Contributions	112,481	63,320
General Revenues:		
Property Taxes	10,622,332	10,541,981
Sales/Other Taxes	1,276,609	1,295,488
State and Federal Aids not Restricted to Specific Programs	313,656	277,003
Other	1,300,859	1,361,423
Total Revenues	26,383,551	26,240,712
<b>EXPENSES</b>		
General Government	4,828,905	4,905,535
Public Safety	3,961,047	3,492,556
Public Works	8,842,214	7,066,850
Health and Human Services	6,229,105	5,489,866
Culture, Recreation and Education	1,820,864	1,725,406
Conservation and Development	1,088,203	320,472
Interest and Fiscal Charges	148,513	137,386
Total Expenses	26,918,851	23,138,071
<b>CHANGE IN NET POSITION</b>	(535,300)	3,102,641
Net Position - Beginning of the Year	78,762,801	75,660,160
Net Position - End of the Year	\$ 78,227,501	\$ 78,762,801

A review of the statement of activities can provide a concise picture of how the various functions/programs of Washburn County are funded. The following charts draw data from the statement of activities. For governmental activities the County's main sources for funding governmental services are property taxes (40.3%), operating grants/contributions (19.4%), and charges for services (29.0%).



**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**



**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

**FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS**

As noted earlier, Washburn 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 regarding near-term inflows, outflows and balances of spendable resources. Such information can be useful in assessing Washburn County's financing requirements. In particular, the level of unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of December 31, 2016, the County's governmental funds reported combined ending fund balances of \$20,576,194, an increase of \$1,697,033 over the previous year. The governmental funds comprising this balance are shown below:

	Fund Balance at December 31, 2016					Total	Change During Year
	Nonspendable	Restricted	Committed	Assigned	Unassigned		
Major Funds							
General Fund	\$ 1,597,699	\$ 43,074	\$ -	\$ 1,889,679	\$ 4,323,222	\$ 7,853,674	\$ 469,827
Human Services Fund	-	-	1,120,402	-	-	1,120,402	(183,315)
Debt Service Fund	-	-	-	1,521,408	-	1,521,408	760,316
Capital Improvement Program Fund	750,912	-	3,434,010	-	-	4,184,922	-
Forestry Fund	-	379,138	841,217	-	-	1,220,355	326,914
Nonmajor Funds:							
Special Revenue Funds	707	2,568,987	2,105,994	-	(255)	4,675,433	323,291
Total Fund Balances	<u>\$ 2,349,318</u>	<u>\$ 2,991,199</u>	<u>\$ 7,501,623</u>	<u>\$ 3,411,087</u>	<u>\$ 4,322,967</u>	<u>\$ 20,576,194</u>	<u>\$ 1,697,033</u>

Restrictions of fund balances represent amounts that are not subject to appropriation or are legally restricted by outside parties for use for a specific purpose. Commitments and assignments of fund balance generally represent tentative management plans that are subject to change. The balance of the unassigned fund balance is not for specific purposes.

The general fund is the primary operating fund used to account for the governmental operations of Washburn County. As a measure of the general fund's liquidity, it may be useful to compare both total fund balance and unassigned fund balance to measures of operating volume such as fund expenditures or fund revenues. The total year-end general fund balance represented 67.1% of total general fund expenditures reported on the statement of revenues, expenditures and changes in fund balances while the unassigned balance represented 36.9% of the same amount.

The general fund's total fund balance increased \$469,827 during the year; while the unassigned portion of the fund increased \$812,147. The primary factor in the general fund increase was due to expenditures being less than budgeted.

The County's human services fund decreased \$183,315 in 2016. The primary factor in this decrease was actual expenditures being more than budgeted.

The County's debt service fund balance reported a fund balance of \$1,521,408 at December 31, 2016 due to the timing of debt service payments and receipt of related tax levy funding.

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

The County had one major capital projects fund during the year. The capital improvements program fund had a year-end fund balance of \$4,184,922. Project expenditures for the year were funded primarily through grants and transfers from other funds.

The forestry fund ended the year with a fund balance \$1,220,355, an increase of \$326,914 during the year. The increase can primarily be attributed to actual charges for service being more than budgeted.

The aggregated other governmental funds column includes various special revenue funds. The accumulated fund balances of these funds increased \$323,291 during 2016 and had an accumulated fund balance of \$4,675,433 at year end. The main component of the current year increase can be attributed to the success of several individual funds. These funds are individually detailed in the supplementary information section of this report.

**Proprietary Funds**

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

The County had no activities accounted for in enterprise funds during the year.

The County had two internal service funds during 2016. The County accounts for operations of its highway department and copy machine costs in its internal service funds. Net position of the internal service funds totaled \$12,199,053 at December 31, 2016, a decrease of \$363,343 from the previous year. Of that amount, \$8,177,460 was invested in capital assets. The remaining net position totaling \$4,021,593 were unrestricted.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

As shown in the *Budgetary Comparison Schedule* for the general fund (in required supplementary information), the final 2016 general fund budget was different than the original budget adopted by the County Board. The final budget reflects a projected decrease in the general fund balance during 2016 of \$124,986 while the actual amounts resulted in an increase in the fund balance totaling \$469,827. The most significant positive budget expenditure variances were realized in the general government category of \$357,170 which is detailed out in Schedule B-2 of this report.

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

Washburn County's investment in capital assets for its governmental activities as of December 31, 2016 amounted to \$56,400,066 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, vehicles and infrastructure. The net decrease in the governmental activities capital assets during 2016 was \$2,519,122.

**Capital Assets (Net of Accumulated Depreciation)  
December 31, 2016 and 2015**

	Governmental Activities	
	2016	2015
Land and Land Rights	\$ 11,953,189	\$ 11,953,189
Gravel Pits and Quarries	456,003	469,402
Land Improvements	1,745,222	1,919,072
Buildings and Improvements	7,424,824	7,861,722
Machinery and Equipment	6,964,026	7,767,851
Highway Infrastructure	24,359,980	25,624,903
Construction Work in Progress	3,496,822	3,323,049
Total	<u>\$ 56,400,066</u>	<u>\$ 58,919,188</u>

Additional information related to the County's capital assets is reported in Note 2.C following the financial statements.

**Long-Term Obligations**

At December 31, 2016, Washburn County had outstanding \$6,758,683 of long-term debt and other long-term obligations. A summary detail of this amount, together with the net change from the previous year, is shown below:

**Outstanding Long-Term Obligations  
December 31, 2016 and 2015**

	Governmental Activities		% Change
	2016	2015	
Long-Term Debt:			
General Obligation Bonds	\$ 1,310,000	\$ 1,530,000	-14.4%
Other Long-Term Obligations:			
Forest Crop Loans Payable	-	307,930	-100.0
Capital Lease Agreements	2,566,824	2,688,496	-4.5
Other Postemployment Benefits Payable	1,724,494	1,661,970	3.8
Compensated Absences	1,157,365	1,079,931	7.2
Total	<u>\$ 6,758,683</u>	<u>\$ 7,268,327</u>	-7.0

**WASHBURN COUNTY, WISCONSIN  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2016**

Under Wisconsin State Statutes, the outstanding general obligation long-term debt of a county may not exceed 5% of the equalized property value of all taxable property within the jurisdiction. The applicable debt of Washburn County outstanding at December 31, 2016 totaled \$1,310,000 approximately 1.1% of the maximum legal limit of \$119,807,560. Additional information on Washburn County's long-term debt is reported in Note 2.E following the financial statements.

**CURRENTLY KNOWN FACTS**

The State of Wisconsin has imposed further limits on the County's property taxes beginning with the 2006 budget year levy. Current legislation restricts the growth in the County's property taxes (except for debt service) to the amount of net new construction.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Washburn County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Washburn County Clerk Office, P.O. Box 639, Shell Lake, Wisconsin 54871.

**WASHBURN COUNTY, WISCONSIN  
STATEMENT OF NET POSITION  
DECEMBER 31, 2016**

	<u>Primary Government Governmental Activities</u>	<u>Component Unit Industrial Development Agency</u>
<b>ASSETS</b>		
Treasurer's Cash and Investments	\$ 22,975,475	\$ 1,034,913
Taxes Receivable	11,800,306	-
Accounts Receivable	318,400	-
Special Assessments Receivable	571,324	-
Due from Other Governments	2,331,609	-
Inventories	1,006,467	-
Prepaid Expenses	414,915	-
Long-Term Receivables	951,580	1,080,915
Capital Assets:		
Capital Assets Not Being Depreciated	15,450,011	-
Capital Assets Being Depreciated	111,074,133	-
Accumulated Depreciation	(70,124,078)	-
Total Assets	96,770,142	2,115,828
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Wisconsin Retirement System Pension Related	5,371,060	-
<b>LIABILITIES</b>		
Vouchers and Accounts Payable	955,424	-
Accrued Liabilities	518,522	6,181
Payroll Deductions	481,730	-
Accrued Interest Payable	48,014	-
Short-Term Debt Payable	742,842	-
Due to Other Governments	66,115	-
Unearned Revenue	504,883	-
Special Deposits	140,216	-
Long-Term Liabilities:		
Amounts Due Within One Year	991,901	25,657
Amounts Due in More than One Year	5,766,782	592,457
Wisconsin Retirement System Pension Liability	967,135	-
Total Liabilities	11,183,564	624,295
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes for Subsequent Year	10,694,817	-
Wisconsin Retirement System Pension Related	2,035,320	-
	12,730,137	-
<b>NET POSITION</b>		
Net Investment in Capital Assets	52,523,242	-
Restricted for:		
Housing Loan Program	923,547	-
Other Purposes	2,949,232	1,491,533
Unrestricted	21,831,480	-
	78,227,501	1,491,533
Total Net Position	\$ 78,227,501	\$ 1,491,533

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2016**

<u>Functions/Programs</u>					Net (Expense) Revenue and Changes in Net Position	
	Expenses	Program Revenues			Primary Government- Governmental Activities	Component Unit- Industrial Development Agency
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Primary Government:</b>						
Governmental Activities:						
General Government	\$ 4,828,905	\$ 268,289	\$ 122,935	\$ 112,296	\$ (4,325,385)	\$ -
Public Safety	3,961,047	187,072	58,257	185	(3,715,533)	-
Public Works	8,842,214	3,512,564	1,037,483	-	(4,292,167)	-
Health and Human Services	6,229,105	613,761	3,088,936	-	(2,526,408)	-
Culture, Recreation and Education	1,820,864	2,007	-	-	(1,818,857)	-
Conservation and Development	1,088,203	3,056,634	809,676	-	2,778,107	-
Interest and Fiscal Charges	148,513	-	-	-	(148,513)	-
<b>Total Primary Government</b>	<b>\$ 26,918,851</b>	<b>\$ 7,640,327</b>	<b>\$ 5,117,287</b>	<b>\$ 112,481</b>	<b>(14,048,756)</b>	<b>-</b>
<b>Component Unit:</b>						
Industrial Development Agency	\$ 83,832	\$ 56,810	\$ -	\$ -	-	(27,022)
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes					10,622,332	-
County Sales Taxes					1,200,207	-
Other Taxes					76,402	-
State and Federal Aids not Restricted to Specific Functions					313,656	-
Interest and Investment Earnings					398,715	2,315
Sale of County Property					7,040	-
Miscellaneous					895,104	-
<b>Total General Revenues</b>					<b>13,513,456</b>	<b>2,315</b>
<b>CHANGE IN NET POSITION</b>					<b>(535,300)</b>	<b>(24,707)</b>
Net Position - Beginning of Year					78,762,801	1,516,240
<b>NET POSITION - END OF YEAR</b>					<b>\$ 78,227,501</b>	<b>\$ 1,491,533</b>

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

	General Fund	Human Services Fund	Debt Service Fund	Capital Improvements Program Fund	Forestry Fund	Other Governmental Funds	Totals
<b>ASSETS</b>							
Treasurer's Cash and Investments	\$ 6,143,264	\$ 1,253,086	\$ 1,521,408	\$ 5,667,149	\$ 2,117,011	\$ 4,681,129	\$ 21,383,047
Taxes Receivable	9,037,134	1,071,438	1,032,372	-	-	659,362	11,800,306
Accounts Receivable	198,311	13,352	-	9,149	6,872	84,276	311,960
Special Assessments Receivable	-	-	-	571,324	-	-	571,324
Due from Other Governmental Units	176,781	109,822	-	-	178,412	111,159	576,174
Due from Other Funds	236,408	-	-	-	-	-	236,408
Prepaid Expenses	413,967	-	-	-	241	707	414,915
Inventory	8,243	-	-	-	193	-	8,436
Long-Term Receivables	70,000	-	-	-	-	881,580	951,580
Advances to Other Funds	-	-	-	750,912	-	-	750,912
<b>Total Assets</b>	<b>\$ 16,284,108</b>	<b>\$ 2,447,698</b>	<b>\$ 2,553,780</b>	<b>\$ 6,998,534</b>	<b>\$ 2,302,729</b>	<b>\$ 6,418,213</b>	<b>\$ 37,005,062</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>							
<b>Liabilities:</b>							
Vouchers and Accounts Payable	\$ 281,922	\$ 126,882	\$ -	\$ 62,183	\$ 187,224	\$ 69,690	\$ 727,901
Payroll Deductions	46,682	-	-	-	435,048	-	481,730
Accrued Liabilities	75,413	118,465	-	-	60,241	130,840	384,959
Accrued Interest Payable	-	-	-	8,391	-	-	8,391
Short-Term Debt	-	-	-	742,842	-	-	742,842
Due to Other Governmental Units	64,296	511	-	-	-	1,308	66,115
Due to Other Funds	-	-	-	1,428,872	-	-	1,428,872
Unearned Revenues	30,476	10,000	-	-	259,645	-	300,121
Special Deposits	-	-	-	-	140,216	-	140,216
<b>Total Liabilities</b>	<b>498,789</b>	<b>255,858</b>	<b>-</b>	<b>2,242,288</b>	<b>1,082,374</b>	<b>201,838</b>	<b>4,281,147</b>
<b>Deferred Inflows of Resources:</b>							
Succeeding Year's Property Taxes	7,931,645	1,071,438	1,032,372	-	-	659,362	10,694,817
Unavailable Revenue - Loans Receivable	-	-	-	-	-	881,580	881,580
Unavailable Revenue - Special Assessments	-	-	-	571,324	-	-	571,324
<b>Total Deferred Inflows of Resources</b>	<b>7,931,645</b>	<b>1,071,438</b>	<b>1,032,372</b>	<b>571,324</b>	<b>-</b>	<b>1,540,942</b>	<b>12,147,721</b>
<b>Fund Balances:</b>							
Nonspendable	1,597,699	-	-	750,912	-	707	2,349,318
Restricted	43,074	-	-	-	379,138	2,568,987	2,991,199
Committed	-	1,120,402	-	3,434,010	841,217	2,105,994	7,501,623
Assigned	1,889,679	-	1,521,408	-	-	-	3,411,087
Unassigned	4,323,222	-	-	-	-	(255)	4,322,967
<b>Total Fund Balances</b>	<b>7,853,674</b>	<b>1,120,402</b>	<b>1,521,408</b>	<b>4,184,922</b>	<b>1,220,355</b>	<b>4,675,433</b>	<b>20,576,194</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 16,284,108</b>	<b>\$ 2,447,698</b>	<b>\$ 2,553,780</b>	<b>\$ 6,998,534</b>	<b>\$ 2,302,729</b>	<b>\$ 6,418,213</b>	<b>\$ 37,005,062</b>

See accompanying Notes to Basic Financial Statements.



**WASHBURN COUNTY, WISCONSIN  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2016**

**Total Fund Balances - Governmental Funds** \$ 20,576,194

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. These assets consist of:

Land	\$ 11,463,407	
Land Improvements	2,800,275	
Buildings and Improvements	8,216,598	
Machinery and Equipment	3,762,735	
Vehicles	1,341,731	
Infrastructure	74,726,401	
Construction Work in Progress	3,496,822	
Accumulated Depreciation	<u>(60,071,532)</u>	45,736,437

Net pension plan asset, liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:

Wisconsin Retirement System Pension Plan:

Net Pension Plan Liability	(758,033)	
Deferred Outflows of Resources - Pension Related	4,348,186	
Deferred Inflows of Resources - Pension Related	<u>(1,639,461)</u>	1,950,692

Some receivables are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.

Housing Loans	881,580	
Special Assessments	<u>571,324</u>	1,452,904

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. These liabilities consist of:

General Obligation Bonds Payable	1,310,000	
Capital Leases	80,655	
Accrued Interest Payable	8,512	
Compensated Absences	886,162	
Other Postemployment Benefits Payable	<u>1,402,450</u>	(3,687,779)

The highway department internal service fund is used by County management to account for highway-related services provided by the department to the County and other governmental units. The assets and liabilities of the highway department internal service fund are reported in governmental activities.

12,175,734

The copy machine internal service fund is used by County's management to charge the costs of the copy machines to departments/functions. The assets and liabilities of the copy machine fund are also reported in governmental activities.

23,319

**Net Position of Governmental Activities**

\$ 78,227,501

**WASHBURN COUNTY, WISCONSIN**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**YEAR ENDED DECEMBER 31, 2016**

	General Fund	Human Services Fund	Debt Service Fund	Capital Improvements Program Fund	Forestry Fund	Other Governmental Funds	Totals
<b>REVENUES:</b>							
Taxes	\$ 9,383,552	\$ 1,112,946	\$ 1,032,372	\$ -	\$ -	\$ 625,109	\$ 12,153,979
Intergovernmental	1,883,412	1,707,952	-	112,296	375,911	911,446	4,991,017
Licenses and Permits	172,709	-	-	-	-	55,622	228,331
Fines, Forfeits and Penalties	83,192	15,660	-	-	-	15,094	113,946
Public Charges for Services	389,841	270,556	-	-	2,626,064	314,663	3,601,124
Intergovernmental Charges for Services	12,811	-	-	-	-	-	12,811
Miscellaneous	263,277	317,876	-	419,162	56,283	745,130	1,801,728
Total Revenues	12,188,794	3,424,990	1,032,372	531,458	3,058,258	2,667,064	22,902,936
<b>EXPENDITURES:</b>							
General Government	4,174,532	-	-	271,660	-	-	4,446,192
Public Safety	3,599,936	-	-	-	-	52,257	3,652,193
Public Works	2,561,351	-	-	1,390,899	-	-	3,952,250
Health and Human Services	191,773	3,662,645	-	-	-	1,851,029	5,705,447
Culture, Recreation and Education	496,084	-	-	-	1,271,412	18,200	1,785,696
Conservation and Development	682,348	-	-	-	-	372,094	1,054,442
Debt Service:							
Principal	-	-	215,000	-	478,363	-	693,363
Debt Issuance Costs	-	-	18,930	-	-	-	18,930
Interest and Fiscal Charges	-	-	64,464	12,688	3,243	-	80,395
Total Expenditures	11,706,024	3,662,645	298,394	1,675,247	1,753,018	2,293,580	21,388,908
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	482,770	(237,655)	733,978	(1,143,789)	1,305,240	373,484	1,514,028
<b>OTHER FINANCING SOURCES (USES):</b>							
Proceeds of Long-Term Debt	-	-	1,310,000	-	149,627	-	1,459,627
Sale of Capital Assets	-	-	-	-	7,040	-	7,040
Principal Payment of Refunded Bonds	-	-	(1,315,000)	-	-	-	(1,315,000)
Premium on the Issuance of Debt	-	-	31,338	-	-	-	31,338
Transfers In	-	54,340	-	1,143,789	-	39,654	1,237,783
Transfers Out	(12,943)	-	-	-	(1,134,993)	(89,847)	(1,237,783)
Total Other Financing Sources (Uses)	(12,943)	54,340	26,338	1,143,789	(978,326)	(50,193)	183,005
<b>NET CHANGE IN FUND BALANCES</b>	469,827	(183,315)	760,316	-	326,914	323,291	1,697,033
Fund Balances, January 1	7,383,847	1,303,717	761,092	4,184,922	893,441	4,352,142	18,879,161
<b>FUND BALANCES, DECEMBER 31</b>	<u>\$ 7,853,674</u>	<u>\$ 1,120,402</u>	<u>\$ 1,521,408</u>	<u>\$ 4,184,922</u>	<u>\$ 1,220,355</u>	<u>\$ 4,675,433</u>	<u>\$ 20,576,194</u>

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2016**

**Net Change in Fund Balances - Total Governmental Funds** **\$ 1,697,033**

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital outlays reported in governmental fund statements	\$ 1,149,882	
Depreciation expense reported in the statement of activities	<u>(2,702,399)</u>	(1,552,517)

In the statement of activities, only the gain or loss on the disposal of capital assets is reported whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the book value of capital assets disposed of during the year (7,645)

Wisconsin Retirement System Pension Plan:

Pension expenditures in the governmental funds are measured by current year employee contributions. Pension expenses on the statement of activities are measured by the change in net pension asset, liability and the related deferred inflows and outflows of resources. (500,581)

Receivables not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements. (227,912)

Long-term debt and related obligations incurred in governmental funds are reported as an increase in fund balance, but are reported as an increase in outstanding long-term debt in the statement of net position and does not affect the statement of activities. Such items incurred in the current year are:

General Obligation Bonds	(1,310,000)	
Forest Crop Loans	<u>(149,627)</u>	(1,459,627)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. In the current year, these amounts consist of:

General Obligation Bonds Principal Retirement	1,530,000	
Forest Crop Loans Repaid	457,557	
Capital Lease Retirement	<u>20,806</u>	2,008,363

Internal service funds are used by the County's management to account for highway operations and to charge out copy machine costs. The change in net position of these internal service funds are allocated to governmental activities.

Total Change in Net Position (363,343)

Other postemployment benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.

Changes in Other Postemployment Benefits Payable (50,848)

Some items 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. These activities consist of:

Change in Accrued Interest Payable	12,751	
Change in Compensated Absences at Year End	<u>(90,974)</u>	<u>(78,223)</u>

**Change in Net Position of Governmental Activities** **\$ (535,300)**

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
DECEMBER 31, 2016**

	<u>Governmental Activities- Internal Service Funds</u>
<b>ASSETS</b>	
<b>Current Assets:</b>	
Treasurer's Cash and Investments	\$ 1,592,428
Accounts Receivable	6,440
Due from Other Governmental Units	1,755,435
Due from Other Funds	1,192,464
Inventories and Prepaid Expenses	998,031
Total Current Assets	<u>5,544,798</u>
<b>Noncurrent Assets:</b>	
Capital Assets:	
Not Being Depreciated/Depleted	489,782
Being Depreciated/Depleted	20,226,393
Accumulated Depreciation	<u>(10,052,546)</u>
Total Capital Assets	<u>10,663,629</u>
Total Assets	16,208,427
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Wisconsin Retirement System Pension Related	1,022,874
<b>LIABILITIES</b>	
<b>Current Liabilities:</b>	
Accounts Payable	227,523
Accrued Liabilities	133,563
Accrued Interest Payable	31,111
Unearned Revenues	204,762
Accrued Vacation and Sick Leave - Current	92,643
Capital Leases Payable - Current	416,762
Total Current Liabilities	<u>1,106,364</u>
<b>Long-Term Liabilities (Net of Current Portion):</b>	
Advance from Capital Projects Fund	750,912
Wisconsin Retirement System Pension Plan Liability	209,102
Other Postemployment Benefits Payable	322,044
Accrued Vacation and Sick Leave	178,560
Capital Leases Payable	2,069,407
Total Long-Term Liabilities	<u>3,530,025</u>
Total Liabilities	<u>4,636,389</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Wisconsin Retirement System Pension Related	395,859
<b>NET POSITION</b>	
Net Investment in Capital Assets	8,177,460
Unrestricted	<u>4,021,593</u>
Total Net Position	<u>\$ 12,199,053</u>

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2016**

	<u>Governmental Activities- Internal Service Funds</u>
<b>OPERATING REVENUES</b>	\$ 7,691,532
<b>OPERATING EXPENSES</b>	<u>7,961,598</u>
<b>OPERATING LOSS</b>	(270,066)
<b>NONOPERATING EXPENSES</b>	<u>(93,277)</u>
<b>CHANGE IN NET POSITION</b>	(363,343)
Net Position, January 1	<u>12,562,396</u>
<b>NET POSITION, DECEMBER 31</b>	<u><u>\$ 12,199,053</u></u>

*See accompanying Notes to Basic Financial Statements.*

**WASHBURN COUNTY, WISCONSIN  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2016**

	<u>Governmental Activities - Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash Received for Services Provided	\$ 5,979,048
Cash Paid to Suppliers for Goods and Services	(3,450,116)
Cash Paid for Employee Services	(3,146,297)
Net Cash Provided by (Used for) Operating Activities	<u>(617,365)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Cash Paid for Acquisition of Capital Assets	(462,071)
Cash Received for Sale of Capital Assets	397,897
Cash Received on Advance for Capital Projects	(4,244)
Capital Lease Proceeds	310,719
Principal Paid on Capital Leases	(411,585)
Interest Paid on Capital Leases	(92,614)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(261,898)</u>
<b>NET CHANGE IN CASH AND IN CASH EQUIVALENTS</b>	(879,263)
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<u>2,471,691</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<u><u>\$ 1,592,428</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>	
Operating Income (Loss)	\$ (270,066)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:	
Depreciation	1,009,735
Depletion of Gravel Pits	13,399
Change in Pension Asset and Pension Related Deferred Outflow and Inflow of Resources	120,869
(Increase) Decrease in Assets:	
Accounts Receivable	(5,064)
Due from Governmental Units	(1,139,113)
Prepaid Expenses	11,182
Inventories	111,678
Due from Other Funds	(476,544)
Increase (Decrease) in Liabilities:	
Vouchers Payable	99,831
Unearned Revenue	(91,763)
Accrued Liabilities	(13,185)
Other Postemployment Benefits Payable	11,676
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ (617,365)</u></u>

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2016**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Treasurer's Cash and Investments	\$ 428,417
Taxes Receivable	<u>406,641</u>
Total Assets	<u><u>\$ 835,058</u></u>
<b>LIABILITIES</b>	
Vouchers Payable	\$ 2,330
Due to Other Governmental Units	406,641
Special Deposits	<u>426,087</u>
Total Liabilities	<u><u>\$ 835,058</u></u>

See accompanying Notes to Basic Financial Statements.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Washburn County (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

**A. Reporting Entity**

Washburn County is governed by a board of supervisors consisting of twenty-one elected members.

The financial reporting of the County is defined by the GASB to consist 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 the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the primary government and a discretely presented component as described below. The discretely presented component unit is reported in a separate column in the government-wide financial statements (see below for description) to emphasize that it is legally separate from the government.

**Washburn County Industrial Development Agency, Ltd.** Washburn County Industrial Development Agency, Ltd. (Agency) was organized in 1989 by the County when the County received intergovernmental funds to finance a loan to a private business. Proceeds received from the repayment of this loan are being used by the Agency to finance other loans to local businesses to promote industrial development. The Agency is governed by a seven-member board statutorily comprised of the county board chairman, finance committee chairman, county treasurer, corporation counsel and three public members appointed by the county board. The Agency receives no funding from, nor provides any funding to, the County. The Agency maintains its financial statements on a fiscal year ending June 30. Financial statements of the Agency for the year ending June 30, 2016 are presented in this report as a discretely presented component unit. The Agency's financial statements are separately audited and can be obtained from Washburn County.



**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government-Wide and Fund Financial Statements**

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds) as described below:

**Government-Wide Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report financial information on all of the nonfiduciary activities of the primary government. 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 support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable to a specific function or segment. Program revenues include (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements**

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred inflows/outflows of resources, net position, fund equity, revenues, and expenditures/expenses.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County did not report any enterprise funds for the year ended December 31, 2016.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Fund Financial Statements (Continued)**

The County reports the following major governmental funds:

**General Fund** – The General Fund is the operating fund of the County. It is used to account for all financial resources of the County, except those required to be accounted for in another fund.

**Human Services Fund** – The Human Services Fund, a special revenue fund, is used to account for various County human services programs funded by restricted funding sources. Through the human services programs, the County provides mental health, developmental disabilities and alcoholism and drug abuse rehabilitation services to residents of the County and administers the various social services and income maintenance programs provided by and through the County.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related charges.

**Capital Improvements Program Fund** – The Capital Improvements Program Fund, a capital projects fund, accounts for financial resources to be used for funding the County's capital improvement program projects.

**Forestry Fund** – The Forestry Fund, a special revenue fund, is used to account for the maintenance of the County's parks and forests. In addition to using restricted grant funding for these purposes, the County also commits public charges for services raised through the Forestry Fund's programming.

All remaining governmental funds are aggregated and reported as nonmajor funds.

The County's proprietary funds consist solely of internal service funds to account for the operations of the County's highway department and its copy machine transactions.

The County's fiduciary funds consist of agency funds to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units.

**WASHBURN COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements and the proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets deferred inflows/outflows of resources and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

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 government's utility functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are deemed to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County generally considers revenues reported in the governmental funds to be available if they are collected within 60 days after the end of the current fiscal period. Client billings for the human services programs are recognized when received. State and federal aids under cost reimbursement programs are generally recognized when earned if expected to be collected in the subsequent year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, miscellaneous taxes, cost reimbursement grant programs, public charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual. All other revenue items are generally considered to be measurable and available only when cash is received by the government.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in financial statements and accompanying notes. Actual results could differ from those estimates.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**1. Deposits and Investments**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from date of acquisition. Cash and investment balances for individual funds are pooled unless maintained in segregated accounts.

Investment of County funds is restricted by state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- b. Bonds or securities issued or guaranteed by the federal government.
- c. Bonds or securities of any county, city, drainage district, technical college district, County, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.
- d. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- e. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- f. Bonds or securities issued under the authority of the municipality.
- g. The local government investment pool.
- h. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

Investment of most trust funds is regulated by Chapter 881 of the Wisconsin Statutes. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

Investments of the County are stated at fair value.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**2. Receivables and Payables**

**Property Taxes.** Property taxes are levied prior to the end of the calendar year and are due and collectible in the following year. Property taxes attach an enforceable lien as of January 1. In addition to property taxes for the County, taxes are also collected for and remitted to the State. Taxes billed for the State are recorded as receivables and due other governmental units in the agency fund balance sheet. Since County property taxes are not considered available until January 1 of the year following the levy, they are recorded as deferred inflows of resources in the funds budgeted.

The County is also responsible for the collection of all delinquent and postponed property taxes levied by the local taxing districts within its boundaries, except delinquent personal property taxes which are retained by the local municipal district. Real property taxes are payable in full to the local districts on or before January 31 or, alternatively, if over \$100, can be paid in two equal installments with the first installment payable on or before January 31 and the second installment payable on or before July 31. Personal property taxes and special assessments, special charges (including delinquent utility billings) and special taxes placed on the tax roll are payable in full on or before January 31. All uncollected items on the current tax roll, except delinquent personal property taxes, are turned over to the County Treasurer for collection in February. The County subsequently settles in full with the local districts in August of the same year. All uncollected taxes returned to the County for collection are financed through the general fund. A portion of the general fund's equity balance is classified as nonspendable for the County's investment in delinquent taxes.

**Accounts Receivable.** Accounts receivable are shown at gross amounts. No allowance for uncollectible accounts has been provided since such allowance would not be material.

**Loans Receivable.** The County has received federal grant funds for financing housing rehabilitation loans to various individuals. The County records a loan receivable when the loan has been made and funds have been disbursed. The amounts recorded as loans receivable have not been reduced by an allowance for uncollectible accounts since the County does not expect such amounts to be material to the financial statements. 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 the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**2. Receivables and Payables (Continued)**

**Interfund Balances** Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statement as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

**3. Inventories and Prepaid Items**

All inventories are valued at cost using the average cost method for the highway department. Inventories of governmental funds, if material, are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**4. Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations may be required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

**5. Capital Assets**

**Government-Wide Statements.** 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 initial, individual costs as shown below and an estimated useful life of two years or greater. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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 assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities, if material, is included as part of the capitalized value of the assets constructed.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**5. Capital Assets (Continued)**

**Government-Wide Statements (Continued).** Capitalization thresholds (the dollar valued above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	\$5,000	N/A	N/A
Highway Right-of-Ways	5,000	N/A	N/A
Land Improvements	5,000	Straight-line	15-40 Years
Buildings and Improvements	5,000	Straight-line	10-50 Years
Machinery and Equipment	5,000	Straight-line	4-20 Years
Vehicles	5,000	Straight-line	3-5 Years
Infrastructure	5,000	Straight-line	20-60 Years

**Fund Financial Statements.** In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for in the same manner as in the government-wide statements.

**6. Deferred Outflows of Resources**

The County reports decreases in net position or fund equity that relate to future periods as deferred outflows of resources in a separate section of its government-wide and proprietary funds statements of net position or governmental fund balance sheet. The County reports deferred outflows of resources in its government-wide and proprietary fund financial statements for Wisconsin Retirement System Pension Plan related items in the current year.

**7. Deferred Inflows of Resources**

The County's governmental activities and governmental fund financial statements report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net position or fund equity that applies to a future period. The County will not recognize the related revenue until a future event occurs. The County has two types of items which occur related to revenue recognition. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflow of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the County's year) under the modified accrual basis of accounting.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**8. Compensated Absences**

It is the County's policy to permit employees to accumulate paid leave benefits. Liabilities for accumulated employee leave benefits are not accrued in the County's governmental fund financial statements but are recorded as expenditures when paid. Such liabilities are accrued in the government-wide and proprietary fund financial statements when earned. The County's policies and estimated liabilities at year end are further discussed in Note 3.A.

**9. Wisconsin Retirement System Pension Plan Benefits**

For purposes of measuring the net pension liability (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.

**10. Other Postemployment Benefits Payable**

Under the various employee and union contracts the County allows retired employees to enroll in the County's health insurance plan. The retired employees pay 100% of the premiums. The payable was actuarially determined, in accordance with GASB 45, at December 31, 2016. GASB 45 was implemented prospectively, meaning that the net OPEB obligation was zero at transition.

**11. Long-Term Obligations**

In the government-wide financial statements and proprietary 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. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.



**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**12. Defining Operating Revenues and Expenses**

Internal Service funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with internal service fund's principal ongoing operations. The principal operating revenues of the highway and copy machine funds are charges to customers for sales and services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**13. Use of Restricted Resources**

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.

**14. Equity Classifications**

Fund equity, representing the difference between assets, deferred inflows/outflows of resources and liabilities, is classified as follows in the County's financial statements:

**Government-Wide and Proprietary Fund Statements.** Fund equity is classified as net position in the government-wide and proprietary fund financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement for those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is displayed as unrestricted.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**14. Equity Classifications (Continued)**

**Fund Financial Statements.** In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance represents amounts that are inherently nonspendable or assets that are legally or contractually required to be maintained intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties. Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the government body itself or by some person or body delegated to exercise such authority in accordance with policy established by the Board. Unassigned fund balance is the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications. It is the County's policy that at the end of each fiscal year, the County will maintain a minimum unassigned fund balance level between 20% and 33% of general fund expenditures.

Committed fund balance is required to be established, modified, or rescinded by resolution of the County Board prior to each year end. Based on resolution of the County Board, the County Finance Committee has the authority to establish or modify assigned fund balance. When restricted and unrestricted fund balance is available for expenditure, it is the County's practice to first use restricted fund balance. When committed, assigned, and unassigned fund balance is available for expenditure, it is the County's practice to use committed, assigned and finally unassigned fund balance.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

The County's cash and investments balances at December 31, 2016 are reflected in the financial statements as follows:

Governmental Funds	\$ 21,383,047
Proprietary Funds	1,592,428
Fiduciary Funds	428,417
	<u>\$ 23,403,892</u>

The above cash and investments consisted of the following:

Deposits at Financial Institutions	\$ 12,038,249
Investment in State Local Government Pooled-Investment Fund	11,362,498
Petty Cash	3,145
Total Cash and Investments at December 31, 2016	<u>\$ 23,403,892</u>

**Deposits at Financial Institutions**

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest-bearing demand deposit accounts (which were permitted after July 21, 2011). The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal.

The insurance coverage of accounts held by government depositors is different if the depository institution is located outside the State in which the public unit is located. In that case, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to \$250,000. Time and savings deposits are not insured separately from demand deposits. Coverage under the State Guarantee Fund may not exceed \$400,000 above the amount of coverage under federal depository insurance at any institution and is limited by the availability of the appropriations authorized therein. (Due to the relatively small size of the State Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.) Also, Section 34.07 of the Wisconsin Statutes authorizes the County to collateralize its deposits that exceed the amount of coverage provided by federal depository insurance and the State Guarantee Fund. Custodial credit risk for deposits is the risk that, in the event of failure, the County's deposits may not be returned.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**A. Deposits and Investments (Continued)**

**Deposits at Financial Institutions (Continued)**

Custodial credit risk for deposits is the risk that in the event of bank failure, the County's deposits may not be returned. At December 31, 2016, the County's deposits were not exposed to custodial credit risk.

**Investments**

The County's investments at December 31, 2016 consisted of deposits in the following external investment pool:

**Investment in State Local Government Pooled-Investment Fund.** The State of Wisconsin offers a Local Government Investment Pool (LGIP) to local government units to enable them to voluntarily invest idle funds in the State Investment Fund. Local funds are pooled with state funds and invested by the State Investment Board. There is no minimum or maximum amount that can be invested by a local governmental unit. Interest is earned on a daily basis and withdrawals are generally available on the day of request. Deposits in the LGIP are not covered by federal depository insurance but are subject to coverage under the State Guarantee Fund. Also, the State of Wisconsin Investment Board has obtained a surety bond to protect deposits in the LGIP against defaults in principal payments on the LGIP's investments (subject to certain limitations). The average monthly weighted average maturity of the State Investment Fund's investments for 2016 was 70 days.

Credit risk for investments is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. The County's policy is to invest its funds in accordance with provisions of the Wisconsin Statutes previously discussed in Note 1.D.1.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the fair values of investments with maturity dates farther into the future are more sensitive to changes in market interest rates. The short weighted average maturities of the investments in the above external investment pool mitigates this risk to the County.

The County's assets in the State Investment Fund (LGIP) are measured at amortized cost.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**B. Receivables**

**CDBG Housing Rehabilitation Loans.** The County has also received federal grants through the State of Wisconsin for the purpose of financing housing rehabilitation loans. Repayments received by the County on these loans are recorded in a separate special revenue fund and are to be used to finance similar housing rehabilitation loans. The County had eighty (80) deferred mortgage loans outstanding at December 31, 2016 totaling \$881,580. These notes become due and payable in full only "in the event that the maker:

- A. No longer continues to occupy the premises securing this note as a full-time residence, or
- B. Transfers any legal or equitable interest in the mortgage premises to anyone for any reason."

Receivables have been recorded in the special revenue fund in the amount of the outstanding balances on these loans and were equally offset by deferred inflows of resources recorded therein. Revenue is recognized in the special revenue fund as collections are received on these loans.

**WASHBURN COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets**

Capital asset activity for the year ended December 31, 2016 was as follows:

**Governmental Activities**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>General County Assets:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 2,899,794	\$ -	\$ -	\$ 2,899,794
Highway Right-of-Ways	8,563,613	-	-	8,563,613
Construction Work in Progress	3,323,049	966,465	792,692	3,496,822
Total Capital Assets Not Being Depreciated	14,786,456	966,465	792,692	14,960,229
Capital Assets Being Depreciated:				
Land Improvements	2,800,275	-	-	2,800,275
Buildings and Improvements	8,200,188	16,410	-	8,216,598
Machinery and Equipment	3,756,105	6,630	-	3,762,735
Vehicles	1,283,940	176,787	118,996	1,341,731
Highway Infrastructure:				
Roadways	69,095,647	372,073	-	69,467,720
Bridges	1,408,186	-	-	1,408,186
Structures	3,446,286	404,209	-	3,850,495
Total Capital Assets Being Depreciated	89,990,627	976,109	118,996	90,847,740
Total Capital Assets	104,777,083	1,942,574	911,688	105,807,969
Accumulated Depreciation:				
Land Improvements	1,475,956	128,530	-	1,604,486
Buildings and Improvements	3,990,138	176,154	-	4,166,292
Equipment and Vehicles	3,689,174	356,510	111,351	3,934,333
Highway Infrastructure	48,325,216	2,041,205	-	50,366,421
Total Accumulated Depreciation	57,480,484	2,702,399	111,351	60,071,532
Net Capital Assets - Governmental Activities	<u>\$ 47,296,599</u>	<u>\$ (759,825)</u>	<u>\$ 800,337</u>	<u>\$ 45,736,437</u>

**WASHBURN COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

**Governmental Activities (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Highway Department:</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 489,782	\$ -	\$ -	\$ 489,782
Capital Assets Being Depreciated:				
Land Improvements	1,132,983	-	-	1,132,983
Gravel Pits and Quarries*	469,402	-	13,399	456,003
Buildings and Improvements	6,903,069	-	-	6,903,069
Machinery and Equipment	12,303,065	461,610	1,057,256	11,707,419
Total Capital Assets Being Depreciated	<u>20,808,519</u>	<u>461,610</u>	<u>1,070,655</u>	<u>20,199,474</u>
Total Capital Assets	21,298,301	461,610	1,070,655	20,689,256
Accumulated Depreciation:				
Land Improvements	538,230	45,320	-	583,550
Buildings and Improvements	3,251,397	277,154	-	3,528,551
Machinery and Equipment	5,887,815	687,261	659,820	5,915,256
Total Accumulated Depreciation	<u>9,677,442</u>	<u>1,009,735</u>	<u>659,820</u>	<u>10,027,357</u>
Net Capital Assets - Highway Department	<u>\$ 11,620,859</u>	<u>\$ (548,125)</u>	<u>\$ 410,835</u>	<u>\$ 10,661,899</u>
<b>Copy Machine Fund:</b>				
Capital Assets Being Depreciated:				
Machinery and Equipment	\$ 26,919	\$ -	\$ -	\$ 26,919
Accumulated Depreciation:				
Machinery and Equipment	25,189	-	-	25,189
Net Capital Assets - Copy Machine Fund	<u>\$ 1,730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,730</u>
<b>Total County:</b>				
Capital Assets Not Being Depreciated	\$ 15,276,238	\$ 966,465	\$ 792,692	\$ 15,450,011
Capital Assets Being Depreciated	110,826,065	1,437,719	1,189,651	111,074,133
Total Capital Assets	126,102,303	2,404,184	1,982,343	126,524,144
Accumulated Depreciation	67,183,115	3,712,134	771,171	70,124,078
Net Capital Assets - Governmental Activities	<u>\$ 58,919,188</u>	<u>\$ (1,307,950)</u>	<u>\$ 1,211,172</u>	<u>\$ 56,400,066</u>

\*Highway department gravel pits and quarries are subject to depletion.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**C. Capital Assets (Continued)**

**Governmental Activities (Continued)**

Depreciation was charged to governmental functions as follows:

	General County Assets	Internal Service Funds	Total
General Government	\$ 229,755	\$ -	\$ 229,755
Public Safety	202,277	-	202,277
Transportation	2,040,014	1,009,735	3,049,749
Health and Human Services	31,195	-	31,195
Culture, Recreation and Education	23,906	-	23,906
Conservation and Development	175,252	-	175,252
	<u>\$ 2,702,399</u>	<u>\$ 1,009,735</u>	<u>\$ 3,712,134</u>

**D. Interfund Receivables, Payables and Transfers**

The composition of interfund balances as of December 31, 2016 was as follows:

**Due to/from Other Funds**

Receivable Fund	Payable Fund	Amount	Purpose
General Fund	Capital Improvement Program Fund	\$ 236,408	Gravel Pits
Highway Internal Service Fund	Capital Improvement Program Fund	1,192,464	2015 Expenses
		<u>\$ 1,428,872</u>	

**Advances from/to Other Funds**

As of December 31, 2016 the County's capital improvements capital projects fund had advanced the highway department internal service fund \$750,912 for the acquisition of gravel pit sites and additional capital items. The highway department will repay the advance at a rate of approximately \$0.50 per yard of gravel extracted until paid in full.



**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**D. Interfund Receivables, Payables and Transfers (Continued)**

**Interfund Transfers**

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
Environmental & Socioeconomic Fund	Solid Waste Fund	\$ 39,654	Project Funding
Human Services Fund	General Fund	4,147	Sick/Vacation Payouts
Human Services Fund	Child Support Fund	50,193	Sick/Vacation Payouts
Capital Improvement Fund	Forestry Fund	1,134,993	Capital Projects
Capital Improvement Fund	General Fund	8,796	Capital Projects
		<u>\$ 1,237,783</u>	

**E. Long-Term Obligations**

**Changes in Long-Term Obligations**

Changes in long-term obligations of the County for the year ended December 31, 2016 were as follows:

	<u>Balances 1/1/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances 12/31/16</u>	<u>Amounts Due Within One Year</u>
<b>Long-Term Debt:</b>					
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 1,530,000	\$ 1,310,000	\$ 1,530,000	\$ 1,310,000	\$ 255,000
<b>Other Long-Term Obligations:</b>					
<b>(Governmental Activities):</b>					
Governmental Funds:					
Forest Crop Loans Payable	307,930	149,627	457,557	-	-
Capital Lease Agreement - Grader	101,461	-	20,806	80,655	21,471
Compensated Absences	795,188	217,993	127,019	886,162	206,025
Other Postemployment Benefits Payable	1,351,602	85,004	34,156	1,402,450	-
Highway Internal Service Fund:					
Capital Lease - 8 Trucks	1,324,806	-	177,853	1,146,953	184,607
Capital Lease - 5 Trucks	1,047,821	-	134,025	913,796	138,652
Capital Lease - 2 Tractors	214,408	-	51,352	163,056	52,832
Capital Lease - Paint Truck	-	310,719	48,355	262,364	40,671
Compensated Absences	284,743	104,284	117,824	271,203	92,643
Other Postemployment Benefits Payable	310,368	19,520	7,844	322,044	-
Total Other Long-Term Liabilities	<u>5,738,327</u>	<u>887,147</u>	<u>1,176,791</u>	<u>5,448,683</u>	<u>736,901</u>
Total Long-Term Liabilities	<u>\$ 7,268,327</u>	<u>\$ 2,197,147</u>	<u>\$ 2,706,791</u>	<u>\$ 6,758,683</u>	<u>\$ 991,901</u>

The County's estimated liability for employee leave is discussed in Note 3.A.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Changes in Long-Term Obligations (Continued)**

The County's general obligation bonds and forest crop loans are liquidated by the debt service fund and forestry fund, respectively. Compensated absences and other postemployment benefits payable are generally liquidated by the general fund and highway department internal service fund.

**General Obligation Debt**

**Annual Requirements for Retirement.** Long-term debt issues outstanding at December 31, 2016 and annual requirements for their retirement were as follows:

	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Refunding Bonds, \$1,310,000, issued 10/11/16 due 3/1/21, interest at 2.00%	2017	\$ 255,000	\$ 20,739	\$ 275,739
	2018	265,000	18,450	283,450
	2019	265,000	13,150	278,150
	2020	265,000	7,850	272,850
	2021	260,000	2,600	262,600
Total General Obligation Debt		<u>\$ 1,310,000</u>	<u>\$ 62,789</u>	<u>\$ 1,372,789</u>

On October 11, 2016, the County issued general obligation refunding bonds in the amount of \$1,310,000 to refinance the remaining maturities of the 2006 general obligation refunding bonds. The actual and present value savings from the refunding were \$89,111 and \$93,389, respectively.

**General Obligation Debt Limitation.** Section 67.03 of the Wisconsin Statutes restricts county general obligation debt to 5% of the equalized value of all property in the County. At December 31, 2016, the County's debt limit amounted to \$119,807,560 and indebtedness subject to the limitation totaled \$1,310,000.

**Capital Lease Agreements**

On May 1, 2014, the County entered into a capital lease agreement for a new grader. The grader is reported in the County's capital asset records at a cost of \$144,000 with accumulated depreciation at December 31, 2016 of \$42,935. The lease agreement is due on December 20, 2017 with an interest rate of 3.15%. The repayment schedule is as follows:

	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Capital Lease - Grader \$144,000, issued 5/1/2014 due 12/20/2017, interest at 3.15%	2017	\$ 80,655	\$ 3,774	\$ 84,429
		<u>\$ 80,655</u>	<u>\$ 3,774</u>	<u>\$ 84,429</u>

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Capital Lease Agreements (Continued)**

On August 31, 2014, the County entered into a capital lease agreement for eight new trucks and related snow removal equipment. The trucks and related equipment are reported in the County's capital asset records at a cost of \$1,724,320 with accumulated depreciation at December 31, 2016 of \$398,361. The lease agreement is due on July, 30, 2019 with an interest rate of 3.798%. The repayment schedule is as follows:

	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Capital Lease - 8 Trucks	2017	\$ 184,607	\$ 43,561	\$ 228,168
\$1,724,320, issued 8/31/2014	2018	191,618	36,550	228,168
due 7/30/2019, interest at 3.798%	2019	770,728	29,272	800,000
		<u>\$ 1,146,953</u>	<u>\$ 109,383</u>	<u>\$ 1,256,336</u>

On October 15, 2015, the County entered into a capital lease agreement for five new trucks and related snow removal equipment. The trucks and related equipment are reported in the County's capital asset records at a cost of \$1,218,018 with accumulated depreciation at December 31, 2016 of \$120,752. The lease agreement is due on October 15, 2020 with an interest rate of 3.4521%. The repayment schedule is as follows:

	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Capital Lease - 5 Trucks	2017	\$ 138,652	\$ 31,545	\$ 170,197
\$1,218,018, issued 10/15/15	2018	143,438	26,759	170,197
due 10/15/2020, interest at 3.4521%	2019	148,390	21,807	170,197
	2020	483,316	16,684	500,000
		<u>\$ 913,796</u>	<u>\$ 96,795</u>	<u>\$ 1,010,591</u>

On November 19, 2015, the County entered into a capital lease agreement for two tractors and related mowing equipment. These assets are reported in the County's capital asset records at a cost of \$271,886 with accumulated depreciation at December 31, 2016 of \$25,041. The lease agreement is due on November 15, 2019 with an interest rate of 3.798%. The repayment schedule is as follows:

	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Capital Lease - 2 Tractors	2016	\$ 52,832	\$ 4,646	\$ 57,478
\$271,886, issued 11/19/2015	2018	54,338	3,140	57,478
due 11/15/2019, interest at 2.849%	2019	55,886	1,592	57,478
		<u>\$ 163,056</u>	<u>\$ 9,378</u>	<u>\$ 172,434</u>

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**E. Long-Term Obligations (Continued)**

**Capital Lease Agreements (Continued)**

On April 26, 2016, the County entered into a capital lease agreement for a paint truck. This asset is reported in the County's capital asset records at a cost of \$291,130 with accumulated depreciation at December 31, 2016 of \$16,499. The lease agreement is due on May 15, 2022 with an interest rate of 2.962%. The repayment schedule is as follows:

	<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Capital Lease - Paint Truck	2017	\$ 40,671	\$ 7,684	\$ 48,355
\$310,719, issued 4/24/16	2018	41,789	6,566	48,355
due 4/15/22, interest at 2.962%	2019	43,026	5,328	48,354
	2020	44,301	4,054	48,355
	2021	45,613	2,742	48,355
	2022	46,964	1,391	48,355
		<u>\$ 262,364</u>	<u>\$ 27,765</u>	<u>\$ 290,129</u>

**County Forest Loans**

Under Section 28.11(8) of the Wisconsin Statutes, counties which have established and maintained a county forest are eligible to receive annual payments from the state as a noninterest bearing loan to be used for the purchase, development, preservation and maintenance of the county forest lands. On timber cut from lands entered as "county forest lands", the county shall pay a severance share of not less than 20% of the actual stumpage sales value of timber. A higher rate of payment may be applied if agreed upon by the state and county. These severance share payments shall be credited against the cumulative payments made by the state to the county. Severance share payments shall not exceed the balance due the state. The county shall also reimburse the state the amount previously paid to the county on any county forest land withdrawn from the program; except that the state may waive all or part of such reimbursement if it finds that the lands are withdrawn for a higher public use or that the amount of such reimbursement is unreasonable when compared to the value of the land.

The County had a liability under this program at December 31, 2016 of -\$0-.

**WASHBURN COUNTY, WISCONSIN  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**F. Temporary Notes Payable**

Changes in temporary notes payable of the County for the year ended December 31, 2016 were as follows:

<u>Balance</u> <u>01/01/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>12/31/16</u>	<u>Accrued</u> <u>Interest</u>	<u>Interest</u> <u>Rate</u>
\$ 755,000	\$ 742,842	\$ 755,000	\$ 742,842	\$ 8,391	2.50%

The County's short-term notes payable consisted of a State Trust Fund Loan for \$742,842 used to finance capital projects in the current year. The loan was approved to be paid off on March 15, 2017 by County management with total interest paid of \$12,160.

**WASHBURN COUNTY, WISCONSIN**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**DECEMBER 31, 2016**

**NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)**

**G. Governmental Fund Balances**

The governmental fund balances reported on the fund financial statements at December 31, 2016 consisted of the following:

	Total	Nonspendable	Restricted	Committed	Assigned	Unassigned
<b>Major Funds:</b>						
General Fund						
Delinquent Taxes	\$ 1,105,489	\$ 1,105,489	\$ -	\$ -	\$ -	\$ -
Inventories/Prepayments	422,210	422,210	-	-	-	-
Long-Term Note Receivable	70,000	70,000	-	-	-	-
Register of Deeds - Public Access Funds	6,205	-	6,205	-	-	-
Register of Deeds - PEASSN	36,869	-	36,869	-	-	-
Sick Leave Liability	775,000	-	-	-	775,000	-
HSD Youth	250,000	-	-	-	250,000	-
Dam Maintenance	47,040	-	-	-	47,040	-
Memorials-Donations	8,445	-	-	-	8,445	-
Unclaimed Funds	299	-	-	-	299	-
Health Insurance Excess	316,195	-	-	-	316,195	-
Special Projects-Old Hwy Cleanup	10,751	-	-	-	10,751	-
Special Projects-Countywide Training	8,000	-	-	-	8,000	-
Special Projects-Documents Imaging	20,000	-	-	-	20,000	-
IT Capital Equipment Fund	48,702	-	-	-	48,702	-
Admin-ACA/Health Ins Consulting	9,000	-	-	-	9,000	-
Property & Insurance-Deductibles	50,000	-	-	-	50,000	-
Maps & Plats	48,896	-	-	-	48,896	-
County Cars	154,375	-	-	-	154,375	-
Coroner	7,359	-	-	-	7,359	-
Veterans-WW	4,346	-	-	-	4,346	-
Wellness	3,900	-	-	-	3,900	-
Contingency	127,371	-	-	-	127,371	-
Unassigned	4,323,222	-	-	-	-	4,323,222
Sub-Total General Fund:	7,853,674	1,597,699	43,074	-	1,889,679	4,323,222
Committed for Human Services Programs	1,120,402	-	-	1,120,402	-	-
Forestry Department Programs	1,220,355	-	379,138	841,217	-	-
Debt Service	1,521,408	-	-	-	1,521,408	-
Capital Improvements Program Fund:						
Committed for Capital Projects	3,434,010	-	-	3,434,010	-	-
Advances to Other Funds	750,912	750,912	-	-	-	-
Sub-Total Major Funds:	15,900,761	2,348,611	422,212	5,395,629	3,411,087	4,323,222
<b>Nonmajor Funds:</b>						
Special Revenue Funds:						
Public Health Fund:						
Inventories/Prepayments	\$ 82	\$ 82	\$ -	\$ -	\$ -	\$ -
Committed for Health Services Programs	157,038	-	-	157,038	-	-
Child Support Fund	116,778	-	-	116,778	-	-
Committed for ADRC Programs	41,266	-	-	41,266	-	-
Council on Aging Fund:						
Inventories/Prepayments	625	625	-	-	-	-
Committed for Aging Services	351,332	-	-	351,332	-	-
Wildlife Damage Program	3,625	-	-	3,625	-	-
Restricted for CDBG Revolving Loan Program	41,967	-	41,967	-	-	-
Forestry Restricted Fund	-	-	-	-	-	-
Development Fund:						
Impact Fees Restricted for Environmental and Capital Improvements	664,919	-	664,919	-	-	-
Committed for Building Project	740,385	-	-	740,385	-	-
Recycling Program	85,373	-	-	85,373	-	-
Animal Control Program	(255)	-	-	-	-	(255)
County Land Sales Fund						
Committed for Dam Maintenance	594,675	-	-	594,675	-	-
Restricted for Jail Assessments Fee Funded Projects	48,283	-	48,283	-	-	-
Sheriff Special Activity Fund:						
Donor Restrictions for Sheriff Operations	24,489	-	24,489	-	-	-
Committed for Projects in the Sheriff's Department	15,522	-	-	15,522	-	-
Restricted for Environmental and Socioeconomic						
Impact Fund Projects	1,006,980	-	1,006,980	-	-	-
Restricted for County Trunk D Project	521,330	-	521,330	-	-	-
Solid Waste Projects						
Restricted by Contract Agreements for Solid Waste Improvements	261,019	-	261,019	-	-	-
Committed for Solid Waste Operations	-	-	-	-	-	-
Sub-Total Nonmajor Funds:	4,675,433	707	2,568,987	2,105,994	-	(255)
Total Governmental Fund Balances at December 31, 2016	\$ 20,576,194	\$ 2,349,318	\$ 2,991,199	\$ 7,501,623	\$ 3,411,087	\$ 4,322,967

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION**

**A. Employee Vacation, Sick Leave and Compensatory Time**

**Non-Highway Department Employees.** Employees earn vacation in varying amounts depending upon length of service. Vacation earned one year is available to the employees the following year. The liability at December 31, 2016 for employees accrued vacation benefits was estimated at \$206,025.

Employees earn one day (7.5 hours) of sick leave per month with a maximum accumulation of 75 days (600 hours). Retiring employees with five to ten years of service are paid one-half of accumulated sick leave while employees with ten or more years of service receive actual accumulation up to the 75 day maximum. The estimated liability for accumulated sick leave at December 31, 2016 was \$680,137.

**Highway Department Employees.** Vacation and sick leave accrued to highway department employees totaled \$271,203 on December 31, 2016 and are reflected as liabilities in the internal service fund.

**B. Wisconsin Retirement System Pension Plan Benefits**

**General Information about the Pension Plan**

*Plan Description.* The 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 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. The WRS issues an annual financial report which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

*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 occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**B. Wisconsin Retirement System Pension Plan Benefits (Continued)**

**General Information about the Pension Plan (Continued)**

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

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

The WRS also provides death and disability benefits for employees.

*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, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the fiscal reporting period January 1, 2016 through December 31, 2016, the WRS recognized \$549,046 in contributions from the employer.

Contribution rates as of December 31, 2016 are:

	<u>Employee</u>	<u>Employer</u>	<u>Duty Disability</u>
General	6.60%	6.60%	0.00%
Executives & Elected Officials	6.60%	6.60%	0.00%
Protective with Social Security	6.60%	9.40%	0.09%
Protective without Social Security	6.60%	13.20%	0.09%



**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**B. Wisconsin Retirement System Pension Plan Benefits (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
2006	0.8%	3.0%
2007	3.0	10.0
2008	6.6	0.0
2009	(2.1)	(42.0)
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0

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

At December 31, 2016, the County reported a liability of \$967,135 for its proportionate share of the net pension liability. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. The County's proportion of the net pension asset was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers. At December 31, 2015, the County's proportion was 0.05951674 percent, which was a decrease of 0.000002518 from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016, the County recognized pension expense of \$1,172,272. At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources, as applicable, related to pensions from the following sources:

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**B. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 163,612	\$ 2,035,320
Changes of Assumptions	676,650	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	3,959,730	-
Changes in Proportion and Differences Between County Contributions and Proportionate Share of Contributions	22,022	-
County Contributions Subsequent to the Measurement Date	549,046	-
Total	<u>\$ 5,371,060</u>	<u>\$ 2,035,320</u>

\$549,046 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31:</u>	Pension Expense Amount
2016	\$ 759,964
2017	759,964
2018	759,964
2019	550,136
2020	(43,334)
Thereafter	-

*Actuarial assumptions.* The total pension asset as of December 31, 2015 was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
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**NOTE 3 OTHER INFORMATION (CONTINUED)**

**B. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability (Asset):	December 31, 2015
Actuarial Cost Method:	Frozen Entry Age
Asset Valuation Method:	5-Year Smoothed Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Inflation:	2.0% to 2.7% - approximate
Salary Increases:	3.2% to 8.8% including inflation WRS experience projected to 2017 with scale BB
Mortality:	2017 with scale BB
Post-retirement Adjustments*:	5.0%

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

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

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

Asset Class	Core Asset Allocation		Variable Asset Allocation	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	21%	5.3%	70%	5.3%
International Equity	23%	5.7%	30%	5.7%
Fixed Income	36%	1.7%	N/A	N/A
Inflation Sensitive Assets	20%	2.3%	N/A	N/A
Real Estate	7%	4.2%	N/A	N/A
Private Equity/Debt	7%	6.9%	N/A	N/A
Multi-Asset	6%	3.9%	N/A	N/A
Cash	-20%	0.9%	N/A	N/A
Totals	100%		100%	

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**B. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

*Discount rate.* A single discount rate of 7.20 percent was used to measure the total pension asset. This single discount rate was based on the expected rate of return on pension plan investments of 7.20 percent and a long term bond rate of 3.56 percent. Because of the unique structure of WRS, the 7.20 percent expected rate of return implies that a dividend of approximately 2.1 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset.

*Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate.* The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 6,783,507	\$ 967,135	\$ (3,575,554)

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://legis.wisconsin.gov/lab/> and reference report number 16-10.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
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**NOTE 3 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Plan**

The County adopted Governmental Accounting Standards Board (GASB) Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. The County engaged an actuary to determine the County's liability for postemployment healthcare benefits other than pensions.

**Single-Employer Plan Description**

All employees who retire through the Wisconsin Retirement System are eligible to participate in the retiree medical plan if they pay 100% of the retiree premium. Coverage may continue after 65 if the retiree pays 100% of the post-65 premium. The post-65 retiree premium is assumed to be entirely self-sustaining (i.e. not subsidized). As of June 30, 2016, there were approximately 159 active participants and 5 retired participants receiving benefits from the County's health plans.

**Funding Policy**

The County funds its OPEB obligation on a pay-as-you-go basis. For fiscal year 2016, the County contributed \$42,000 to the plan. This contribution was in the form of an implicit rate subsidy.

**Annual OPEB Cost and Net OPEB Obligation**

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any un-funded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually paid from the plan, and changes in the County's net OPEB obligation.

Annual Required Contribution	\$ 136,988
Interest on Net OPEB Obligation	49,859
Adjustment to Annual Required Contribution	<u>(82,323)</u>
Annual OPEB Cost (Expense)	104,524
Contributions Made	<u>(42,000)</u>
Increase in Net OPEB Obligation	62,524
Net OPEB Obligation- Beginning of Year	<u>1,661,970</u>
Net OPEB Obligation- End of Year	<u><u>\$ 1,724,494</u></u>

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
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**NOTE 3 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Plan (Continued)**

**Annual OPEB Cost and Net OPEB Obligation (Continued)**

The County's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
12/31/16	\$ 104,524	40.2%	\$ 1,724,494
12/31/15	300,410	23.6	1,661,970
12/31/14	288,567	20.4	1,432,560

**Funded Status and Funding Progress**

As of June 30, 2016, the most recent actuarial valuation date, the County's unfunded actuarial accrued liability (UAAL) was \$1,041,747. The annual payroll for active employees covered by the plan in the actuarial valuation for fiscal year 2016 was \$7,671,986 for a ratio of the UAAL to covered payroll of 13.6%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**C. Other Postemployment Benefit Plan (Continued)**

**Actuarial Methods and Assumptions (Continued)**

In the June 30, 2016, actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions included a 3% interest discount rate of return, which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date. The initial healthcare trend rate was 6.7%, reduced by decrements to an ultimate rate of 4% by the year 2074. The UAAL is being amortized as a level percentage of projected payrolls on an open basis. The remaining amortization period is less than 30 years.

**D. Other Organizations**

County officials appoint some or all of the governing board members of the following organizations which are not considered to be component units.

**Joint Venture**

**Waste Management Group.** Washburn County and Burnett County have jointly established the Waste Management Group to construct, operate and maintain solid waste management facilities under Wisconsin Statutes 66.30. Each member county appoints five members of the board of directors. The operating and capital budgets are funded by user charges with shortfalls funded by the participating members. The County's transactions relating to the Waste Management Group are reported in the recycling special revenue fund. Financial statements of the Waste Management Group can be obtained from its offices at 1400 South River Street, Spooner, Wisconsin.

**Jointly Governed Organization**

**Northwest Regional Planning Commission.** The County, in conjunction with Ashland, Bayfield, Burnett, Douglas, Iron, Price, Rusk, Sawyer and Taylor counties, and major cities within these counties, has created the Northwest Regional Planning Commission (NWRPC). NWRPC's governing body is comprised of two members from each of the ten counties and a representative from each major city. The County's representatives are appointed by the county board chairperson and approved by the county board.

**Other**

**Washburn County Housing Authority.** The County is responsible for the appointment of the board members of Washburn County Housing Authority (Housing Authority). The County, however, cannot, without cause, remove appointed members prior to completion of their five-year term. The County receives no funding from, nor provides any funding to, the Housing Authority. The County is not considered to be financially accountable for the Housing Authority and, accordingly, the Housing Authority is not considered to be a component unit of the County.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2016**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**E. Risk Management**

The County is exposed to various risks of loss related to torts; thefts of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County maintains commercial insurance coverage to cover each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded this commercial coverage in any of the last three years.

**F. Contingencies**

**State and Federal Grant Programs**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowances, if any, would be immaterial.

**G. Stewardship and Accountability**

Expenditures exceeded budget in the Human Services Fund and Forestry Fund by \$257,466 and \$551,691, respectively. These overages were considered necessary and authorized by the County Board.



**REQUIRED SUPPLEMENTARY INFORMATION**

**WASHBURN COUNTY, WISCONSIN  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 9,284,017	\$ 9,284,017	\$ 9,383,552	\$ 99,535
Intergovernmental	1,817,894	1,879,693	1,883,412	3,719
Licenses and Permits	147,050	147,050	172,709	25,659
Fines, Forfeits and Penalties	87,227	87,227	83,192	(4,035)
Public Charges for Services	342,100	343,100	389,841	46,741
Intergovernmental Charges for Services	14,500	14,500	12,811	(1,689)
Miscellaneous	162,831	184,950	263,277	78,327
Total Revenues	<u>11,855,619</u>	<u>11,940,537</u>	<u>12,188,794</u>	<u>248,257</u>
<b>EXPENDITURES:</b>				
General Government	4,346,638	4,531,702	4,174,532	357,170
Public Safety	3,533,610	3,552,539	3,599,936	(47,397)
Public Works	2,565,196	2,565,196	2,561,351	3,845
Health and Human Services	208,925	210,800	191,773	19,027
Culture, Recreation and Education	480,350	480,350	496,084	(15,734)
Conservation and Development	770,142	772,092	682,348	89,744
Total Expenditures	<u>11,904,861</u>	<u>12,112,679</u>	<u>11,706,024</u>	<u>406,655</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(49,242)	(172,142)	482,770	654,912
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	47,156	47,156	-	(47,156)
Transfers Out	-	-	(12,943)	(12,943)
Total Other Financing Sources (Uses)	<u>47,156</u>	<u>47,156</u>	<u>(12,943)</u>	<u>(60,099)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(2,086)	(124,986)	469,827	594,813
Fund Balance, January 1	<u>7,383,847</u>	<u>7,383,847</u>	<u>7,383,847</u>	<u>-</u>
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ 7,381,761</u>	<u>\$ 7,258,861</u>	<u>\$ 7,853,674</u>	<u>\$ 594,813</u>

SCHEDULE 2

WASHBURN COUNTY, WISCONSIN  
 BUDGETARY COMPARISON SCHEDULE  
 HUMAN SERVICES FUND  
 YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 1,112,946	\$ 1,112,946	\$ 1,112,946	\$ -
Intergovernmental	1,724,581	1,724,581	1,707,952	(16,629)
Fines, Forfeits and Penalties	14,618	14,618	15,660	1,042
Public Charges for Services	243,872	243,872	270,556	26,684
Miscellaneous	241,785	241,785	317,876	76,091
Total Revenues	<u>3,337,802</u>	<u>3,337,802</u>	<u>3,424,990</u>	<u>87,188</u>
<b>EXPENDITURES:</b>				
Health and Human Services	<u>3,401,032</u>	<u>3,405,179</u>	<u>3,662,645</u>	<u>(257,466)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(63,230)	(67,377)	(237,655)	(170,278)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers In	<u>63,230</u>	<u>63,230</u>	<u>54,340</u>	<u>(8,890)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(4,147)	(183,315)	(179,168)
Fund Balance, January 1	<u>1,303,717</u>	<u>1,303,717</u>	<u>1,303,717</u>	<u>-</u>
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ 1,303,717</u>	<u>\$ 1,299,570</u>	<u>\$ 1,120,402</u>	<u>\$ (179,168)</u>

See Notes to Required Supplementary Information.

SCHEDULE 3

WASHBURN COUNTY, WISCONSIN  
 BUDGETARY COMPARISON SCHEDULE  
 FORESTRY FUND  
 YEAR ENDED DECEMBER 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 512,568	\$ 531,568	\$ 375,911	\$ (155,657)
Public Charges for Services	1,535,448	1,535,448	2,626,064	1,090,616
Other Revenues	25,617	25,617	56,283	30,666
Total Revenues	2,073,633	2,092,633	3,058,258	965,625
<b>EXPENDITURES:</b>				
Culture, Recreation and Education	1,177,027	1,201,327	1,271,412	(70,085)
Debt Service				
Principal	-	-	478,363	(478,363)
Interest	-	-	3,243	(3,243)
Total Expenditures	1,177,027	1,201,327	1,753,018	(551,691)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	896,606	891,306	1,305,240	413,934
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of Long-Term Debt	-	-	149,627	149,627
Sale of Capital Assets	4,000	4,000	7,040	3,040
Transfers Out	(900,606)	(900,606)	(1,134,993)	(234,387)
Total Other Financing Sources (Uses)	(896,606)	(896,606)	(978,326)	(81,720)
<b>NET CHANGE IN FUND BALANCE</b>	-	(5,300)	326,914	332,214
Fund Balance, January 1	893,441	893,441	893,441	-
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ 893,441</u>	<u>\$ 888,141</u>	<u>\$ 1,220,355</u>	<u>\$ 332,214</u>

See Notes to Required Supplementary Information.

WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF FUNDING PROGRESS

<b>Funding Progress</b>						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/2016	\$ -	\$ 1,041,474	\$ 1,041,474	- %	\$7,671,986	13.6 %
6/30/2013	-	2,158,458	2,158,458	-	7,789,959	27.7
6/30/2010	-	2,244,230	2,244,230	-	7,287,729	30.8

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF PROPORTIONATE SHARE OF  
WISCONSIN RETIREMENT SYSTEM NET PENSION PLAN (ASSET) LIABILITY  
LAST TEN FISCAL YEARS**

	<u>2015</u>	<u>2016</u>
County's proportion of the net pension liability (asset)	0.05976855%	0.05951674%
County's proportionate share of the net pension liability (asset)	\$ (1,468,079)	\$ 967,135
County's covered-employee payroll	\$ 7,500,743	\$ 7,793,876
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	19.57%	12.41%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%

\*The amounts presented are for a measurement date used 12 months prior to the County's year end.

SCHEDULE 6

WASHBURN COUNTY, WISCONSIN  
 SCHEDULE OF CONTRIBUTIONS TO  
 WISCONSIN RETIREMENT SYSTEM PENSION PLAN  
 LAST TEN FISCAL YEARS

	2015	2016
Contractually Required Contribution	\$ 575,869	\$ 549,046
Contributions in Relation to the Contractually Required Contributions	(575,869)	(549,046)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County's Covered-Employee Payroll	\$ 7,793,876	\$ 7,671,986
Contributions as a Percentage of Covered Employee Payroll	7.39%	7.16%

*Changes of Benefit Terms.* There were no changes of benefit terms for any participating employer in WRS.

*Changes of Assumptions.* There were no changes in the assumptions.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2016**

**BUDGETARY INFORMATION**

GASB Statement No. 34 requires the presentation of budgetary comparison schedules for the general fund and for each major special revenue fund. Budgetary information for the general fund, human services fund, and the forestry fund is derived from the County's annual operating budget.

The County's annual operating budget is adopted in accordance with Chapter 65 of the Wisconsin Statutes and on a basis consistent with generally accepted accounting principles. Changes to appropriations authorized in the adopted budget generally require a vote of two-thirds of the entire membership of the governing body. The County's legal budget is adopted at the major function level in the general fund (i.e., general government) and at the fund level in all other funds. The County exercises budgetary expenditure control at the department level.

Budget amounts in the financial statements include both the original adopted budget and the final budget. Changes to the budget during the year, if any, generally include amendments authorized by the governing body, additions of approved carryover amounts and appropriations of revenues and other sources for specified expenditures/uses. Appropriated budget amounts in the general fund lapse at the end of the year unless specifically carried over for financing subsequent year expenditures.



**SUPPLEMENTARY INFORMATION**

**COMBINING AND INDIVIDUAL FUND STATEMENTS**

**WASHBURN COUNTY, WISCONSIN  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2016**

	Special Revenue Funds							Animal Control
	Public Health	Child Support	Aging & Disability Resource Center	Council on Aging	CDBG Grant Fund	Wildlife Damage	Development Fund	
<b>ASSETS</b>								
Treasurer's Cash and Investments	\$ 205,461	\$ 98,439	\$ 39,017	\$ 354,658	\$ 46,434	\$ 3,625	\$ 1,405,304	\$ (567)
Taxes Receivable	334,472	-	22,943	275,847	-	-	-	26,100
Accounts Receivable	8,586	-	-	10,130	-	-	-	1,665
Due from Other Governmental Units	-	45,513	37,292	22,039	-	6,315	-	-
Loans Receivable	-	-	-	-	881,580	-	-	-
Prepaid Expenses	82	-	-	625	-	-	-	-
<b>Total Assets</b>	<b>\$ 548,601</b>	<b>\$ 143,952</b>	<b>\$ 99,252</b>	<b>\$ 663,299</b>	<b>\$ 928,014</b>	<b>\$ 9,940</b>	<b>\$ 1,405,304</b>	<b>\$ 27,198</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Vouchers Payable	\$ 955	\$ 474	\$ 594	\$ 21,172	\$ 4,467	\$ 6,315	\$ -	\$ 731
Accrued Liabilities	55,368	26,700	34,449	14,323	-	-	-	-
Due to Other Governmental Units	686	-	-	-	-	-	-	622
<b>Total Liabilities</b>	<b>57,009</b>	<b>27,174</b>	<b>35,043</b>	<b>35,495</b>	<b>4,467</b>	<b>6,315</b>	<b>-</b>	<b>1,353</b>
<b>Deferred Inflows of Resources:</b>								
Succeeding Year's Property Taxes	334,472	-	22,943	275,847	-	-	-	26,100
Loans Receivable	-	-	-	-	881,580	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>334,472</b>	<b>-</b>	<b>22,943</b>	<b>275,847</b>	<b>881,580</b>	<b>-</b>	<b>-</b>	<b>26,100</b>
<b>Fund Balances:</b>								
Nonspendable	82	-	-	625	-	-	-	-
Restricted	-	-	-	-	41,967	-	664,919	-
Committed	157,038	116,778	41,266	351,332	-	3,625	740,385	-
Unassigned	-	-	-	-	-	-	-	(255)
<b>Total Fund Balances</b>	<b>157,120</b>	<b>116,778</b>	<b>41,266</b>	<b>351,957</b>	<b>41,967</b>	<b>3,625</b>	<b>1,405,304</b>	<b>(255)</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 548,601</b>	<b>\$ 143,952</b>	<b>\$ 99,252</b>	<b>\$ 663,299</b>	<b>\$ 928,014</b>	<b>\$ 9,940</b>	<b>\$ 1,405,304</b>	<b>\$ 27,198</b>

**WASHBURN COUNTY, WISCONSIN  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET (CONTINUED)  
DECEMBER 31, 2016**

	Special Revenue Funds (Continued)							
	County Land Sales	Jail Assessment Fees	Sheriff Special Activity	Environmental & Socioeconomic Impact	County Trunk D	Recycling Fund	Solid Waste Fund	Totals
<b>ASSETS</b>								
Treasurer's Cash and Investments	\$ 596,590	\$ 47,594	\$ 47,840	\$ 1,006,980	\$ 521,330	\$ 68,655	\$ 239,769	\$ 4,681,129
Taxes Receivable	-	-	-	-	-	-	-	659,362
Accounts Receivable	-	841	-	21,527	-	20,277	21,250	84,276
Due from Other Governmental Units	-	-	-	-	-	-	-	111,159
Loans Receivable	-	-	-	-	-	-	-	881,580
Prepaid Expenses	-	-	-	-	-	-	-	707
<b>Total Assets</b>	<u>\$ 596,590</u>	<u>\$ 48,435</u>	<u>\$ 47,840</u>	<u>\$ 1,028,507</u>	<u>\$ 521,330</u>	<u>\$ 88,932</u>	<u>\$ 261,019</u>	<u>\$ 6,418,213</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Vouchers Payable	\$ 1,915	\$ 152	7,829	\$ 21,527	\$ -	\$ 3,559	\$ -	\$ 69,690
Accrued Liabilities	-	-	-	-	-	-	-	130,840
Due to Other Governmental Units	-	-	-	-	-	-	-	1,308
<b>Total Liabilities</b>	<u>1,915</u>	<u>152</u>	<u>7,829</u>	<u>21,527</u>	<u>-</u>	<u>3,559</u>	<u>-</u>	<u>201,838</u>
<b>Deferred Inflows of Resources:</b>								
Succeeding Year's Property Taxes	-	-	-	-	-	-	-	659,362
Loans Receivable	-	-	-	-	-	-	-	881,580
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,540,942</u>
<b>Fund Balances:</b>								
Nonspendable	-	-	-	-	-	-	-	707
Restricted	-	48,283	24,489	1,006,980	521,330	-	261,019	2,568,987
Committed	594,675	-	15,522	-	-	85,373	-	2,105,994
Unassigned	-	-	-	-	-	-	-	(255)
<b>Total Fund Balances</b>	<u>594,675</u>	<u>48,283</u>	<u>40,011</u>	<u>1,006,980</u>	<u>521,330</u>	<u>85,373</u>	<u>261,019</u>	<u>4,675,433</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 596,590</u>	<u>\$ 48,435</u>	<u>\$ 47,840</u>	<u>\$ 1,028,507</u>	<u>\$ 521,330</u>	<u>\$ 88,932</u>	<u>\$ 261,019</u>	<u>\$ 6,418,213</u>

**WASHBURN COUNTY, WISCONSIN  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2016**

	Special Revenue Funds							
	Public Health	Child Support	Aging & Disability Resource Center	Council on Aging	CDBG Grant Fund	Wildlife Damage	Development Fund	
<b>REVENUES:</b>								
Taxes	\$ 299,055	\$ (6,091)	\$ 6,000	\$ 301,845	\$ -	\$ -	\$ -	\$ 24,300
Intergovernmental	192,495	213,836	163,054	244,566	-	18,200	-	-
Licenses and Permits	-	-	-	-	-	-	34,029	21,593
Fines, Forfeits and Penalties	-	-	-	-	-	-	-	-
Public Charges for Services	64,539	2,759	105,057	111,326	-	-	-	-
Miscellaneous:								
Interest	-	-	-	-	51	-	-	-
Loan Repayments	-	-	-	-	44,103	-	-	-
Sale of County Property	-	-	-	-	-	-	-	-
Donations	173,510	26,903	125	33,993	-	-	-	-
Other	68	-	-	23,067	-	4,809	-	2,500
<b>Total Revenues</b>	<b>729,667</b>	<b>237,407</b>	<b>274,236</b>	<b>714,797</b>	<b>44,154</b>	<b>23,009</b>	<b>34,029</b>	<b>48,393</b>
<b>EXPENDITURES:</b>								
Public Safety	-	-	-	-	-	-	-	-
Health and Human Services	759,427	161,196	285,855	597,694	-	-	-	46,857
Culture, Recreation and Education	-	-	-	-	-	18,200	-	-
Conservation and Development	-	-	-	-	51,363	-	-	-
<b>Total Expenditures</b>	<b>759,427</b>	<b>161,196</b>	<b>285,855</b>	<b>597,694</b>	<b>51,363</b>	<b>18,200</b>	<b>-</b>	<b>46,857</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(29,760)</b>	<b>76,211</b>	<b>(11,619)</b>	<b>117,103</b>	<b>(7,209)</b>	<b>4,809</b>	<b>34,029</b>	<b>1,536</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	(50,193)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(50,193)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(29,760)</b>	<b>26,018</b>	<b>(11,619)</b>	<b>117,103</b>	<b>(7,209)</b>	<b>4,809</b>	<b>34,029</b>	<b>1,536</b>
Fund Balances, January 1	186,880	90,760	52,885	234,854	49,176	(1,184)	1,371,275	(1,791)
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 157,120</b>	<b>\$ 116,778</b>	<b>\$ 41,266</b>	<b>\$ 351,957</b>	<b>\$ 41,967</b>	<b>\$ 3,625</b>	<b>\$ 1,405,304</b>	<b>\$ (255)</b>

**WASHBURN COUNTY, WISCONSIN  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

	Special Revenue Funds (Continued)							Totals
	County Land Sales	Jail Assessment Fees	Sheriff Special Activity	Environmental & Socioeconomic Impact	County Trunk D	Recycling Fund	Solid Waste Fund	
<b>REVENUES:</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,109
Intergovernmental	-	-	-	-	-	79,295	-	911,446
Licenses and Permits	-	-	-	-	-	-	-	55,622
Fines, Forfeits and Penalties	-	15,094	-	-	-	-	-	15,094
Public Charges for Services	30,982	-	-	-	-	-	-	314,663
Miscellaneous:								
Interest	-	-	-	2,488	1,106	-	-	3,645
Loan Repayments	-	-	-	-	-	-	-	44,103
Sale of County Property	150,120	-	-	-	-	-	-	150,120
Donations	-	-	29,185	-	-	-	-	263,716
Other	-	-	-	86,551	-	81,551	85,000	283,546
<b>Total Revenues</b>	<b>181,102</b>	<b>15,094</b>	<b>29,185</b>	<b>89,039</b>	<b>1,106</b>	<b>160,846</b>	<b>85,000</b>	<b>2,667,064</b>
<b>EXPENDITURES:</b>								
Public Safety	-	11,168	41,089	-	-	-	-	52,257
Health and Human Services	-	-	-	-	-	-	-	1,851,029
Culture, Recreation and Education	-	-	-	-	-	-	-	18,200
Conservation and Development	74,827	-	-	86,551	-	115,372	43,981	372,094
<b>Total Expenditures</b>	<b>74,827</b>	<b>11,168</b>	<b>41,089</b>	<b>86,551</b>	<b>-</b>	<b>115,372</b>	<b>43,981</b>	<b>2,293,580</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>106,275</b>	<b>3,926</b>	<b>(11,904)</b>	<b>2,488</b>	<b>1,106</b>	<b>45,474</b>	<b>41,019</b>	<b>373,484</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers In	-	-	-	39,654	-	-	-	39,654
Transfers Out	-	-	-	-	-	-	(39,654)	(89,847)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,654</b>	<b>-</b>	<b>-</b>	<b>(39,654)</b>	<b>(50,193)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>106,275</b>	<b>3,926</b>	<b>(11,904)</b>	<b>42,142</b>	<b>1,106</b>	<b>45,474</b>	<b>1,365</b>	<b>323,291</b>
Fund Balances, January 1	488,400	44,357	51,915	964,838	520,224	39,899	259,654	4,352,142
<b>FUND BALANCES, DECEMBER 31</b>	<b>\$ 594,675</b>	<b>\$ 48,283</b>	<b>\$ 40,011</b>	<b>\$ 1,006,980</b>	<b>\$ 521,330</b>	<b>\$ 85,373</b>	<b>\$ 261,019</b>	<b>\$ 4,675,433</b>

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED BALANCE SHEET  
DECEMBER 31, 2016  
(WITH COMPARATIVE AMOUNTS FOR DECEMBER 31, 2015)**

	2016	2015
<b>ASSETS</b>		
Treasurer's Cash and Investments	\$ 6,143,264	\$ 5,246,514
Current Taxes Receivable	7,931,645	7,845,806
Tax Certificates	1,105,489	1,228,028
Accounts Receivable	198,311	98,050
Due from Other Governments	176,781	285,510
Due from Other Funds	236,408	247,035
Inventory	8,243	10,224
Prepaid Items:		
Prepaid Expenses	312,497	223,847
Prepaid Insurance	101,470	399,194
Long-Term Note Receivable	70,000	75,000
	\$ 16,284,108	\$ 15,659,208
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Vouchers and Accounts Payable	\$ 281,922	\$ 122,833
Payroll Deductions	46,682	85,063
Accrued Liabilities	75,413	59,782
Due to Other Governments	64,296	54,666
Unearned Revenue	30,476	107,211
Total Liabilities	498,789	429,555
<b>Deferred Inflows of Resources:</b>		
Succeeding Year's Property Taxes	7,931,645	7,845,806
<b>Fund Balance:</b>		
Nonspendable	1,597,699	1,936,293
Restricted	43,074	43,074
Assigned	1,889,679	1,893,405
Unassigned	4,323,222	3,511,075
Total Fund Balance	7,853,674	7,383,847
	\$ 16,284,108	\$ 15,659,208
Total Liabilities, Deferred Inflows of Resources and Fund Balance		

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>REVENUES:</b>				
<b>Taxes:</b>				
Property:				
General Property Taxes	\$ 7,851,897	\$ 7,851,905	\$ 8	\$ 7,726,951
Forest Cropland Taxes From Districts	14,000	18,442	4,442	14,541
Sales and Use:				
County Sales Tax	1,075,000	1,200,207	125,207	1,224,893
Retained Sales Tax Applied	120	126	6	83
Real Estate Transfer Fees	45,000	57,834	12,834	55,971
Interest and Penalties on Taxes	298,000	255,038	(42,962)	248,934
Total Taxes	<u>9,284,017</u>	<u>9,383,552</u>	<u>99,535</u>	<u>9,271,373</u>
<b>Intergovernmental:</b>				
Federal Grants:				
Homeland Security Equipment Grant	-	-	-	7,564
Aid in Lieu of Taxes	10,000	11,561	1,561	11,014
Emergency Government	31,523	40,949	9,426	30,534
Federal Aids Secondary	163,363	-	(163,363)	3,989
Wireless 911 Grant	6,865	185	(6,680)	-
Jail Literacy Grant	10,606	5,280	(5,326)	13,812
State Shared Taxes:				
Shared Revenue	140,000	140,856	856	141,340
Tax Exempt Computer Aids	3,000	15,381	12,381	19,379
State Grants:				
Aid for Courts	52,275	69,387	17,112	52,275
Victim/Witness Program	37,940	37,068	(872)	38,140
Septic Systems	10,000	6,505	(3,495)	3,694
Veterans Service Officer	15,000	14,626	(374)	16,641
Probation and Parole	10,000	16,480	6,480	17,718
Guardian Ad Litem	17,305	-	(17,305)	17,126
Snowmobile and ATV Enforcement	4,000	4,028	28	2,771
Farm Land Preservation Grant	15,500	-	(15,500)	-
County Trunk Highways	1,037,483	1,037,483	-	986,040



**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>REVENUES: (CONTINUED)</b>				
<b>Intergovernmental: (Continued)</b>				
State Grants: (Continued)				
Soil and Water Resource Management	\$ 171,433	\$ 169,965	\$ (1,468)	\$ 149,998
Law Enforcement Training	7,500	8,000	500	6,741
Land Information Board Grants	63,400	159,800	96,400	1,000
Forest Crop/Managed Forest Aides	27,500	26,177	(1,323)	26,649
Severance and Withdrawal Taxes	18,000	88,928	70,928	47,258
Payment in Lieu of Taxes	27,000	30,753	3,753	31,363
Total Intergovernmental	<u>1,879,693</u>	<u>1,883,412</u>	<u>3,719</u>	<u>1,625,046</u>
<b>Licenses and Permits:</b>				
Licenses:				
Conservation License Fees	250	13	(237)	390
Marriage License Revenue	6,000	4,170	(1,830)	4,940
Permits:				
Zoning Fees	140,800	168,526	27,726	149,679
Total Licenses and Permits	<u>147,050</u>	<u>172,709</u>	<u>25,659</u>	<u>155,009</u>
<b>Fines, Forfeits and Penalties:</b>				
Law and Ordinance Violations:				
County Share of Fines and Forfeitures	87,227	83,192	(4,035)	80,133
<b>Public Charges for Services:</b>				
General Government:				
Treasurer's Fees	100	547	447	64
Register of Deeds Fees	108,000	109,961	1,961	114,218
Land Modernization Fees	32,500	26,418	(6,082)	28,194
Surveyor Fees	1,500	-	(1,500)	-
Court Fees and Costs	27,000	38,254	11,254	34,351
Register in Probate Fees	5,500	6,609	1,109	5,413
Assessment of Property Fees	1,000	1,360	360	500
Land Records	1,000	563	(437)	598

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>REVENUES: (CONTINUED)</b>				
<b>Public Charges for Services: (Continued)</b>				
General Government: (Continued)				
Family Counseling Fees	\$ 1,500	\$ 1,700	\$ 200	\$ 1,547
Guardian Ad Litem Reimbursement	45,000	63,715	18,715	72,796
District Attorney Fees	2,000	2,429	429	2,447
Coroner	12,000	12,550	550	11,450
Public Safety:				
Sheriff Fees	31,000	25,627	(5,373)	27,334
Inmate Phone	4,000	5,831	1,831	5,107
Electric Monitor Revenue	15,000	21,672	6,672	10,103
Board of Prisoners - Huber Law	5,000	13,098	8,098	6,116
Drug Enforcement	-	576	576	-
County Numbering System	8,000	4,680	(3,320)	3,720
Prisoner Medical Reimbursements	10,000	17,302	7,302	11,904
Health and Human Services:				
Veteran Service Fees	20,000	22,271	2,271	20,299
Culture, Recreation and Education:				
UWEX Extension Fees	3,000	2,007	(993)	4,907
Conservation and Development:				
Soil and Water Revenue	10,000	12,671	2,671	10,718
Total Public Charges for Services	343,100	389,841	46,741	371,786
<b>Intergovernmental Charges for Services:</b>				
Smart Growth Planning	14,500	12,811	(1,689)	14,254

SCHEDULE B-2

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>REVENUES: (CONTINUED)</b>				
<b>Miscellaneous</b>				
Interest:				
Temporary Investments	\$ 81,000	\$ 140,032	\$ 59,032	\$ 112,101
Rent:				
Buildings	12,204	11,403	(801)	12,204
County Dam Site	5,000	9,525	4,525	10,000
Property Sales:				
Sale of General Capital Assets	-	2,178	2,178	7,861
Sale of Sheriff Department Cars	20,000	16,500	(3,500)	30,897
Sale of Maps and Plats	6,800	6,983	183	3,936
Sale of CSM's	3,300	6,351	3,051	2,654
Other:				
County Cars Revenue	29,871	29,812	(59)	23,069
Insurance Recoveries	-	-	-	21,209
Refund of Prior Year Expenditures	2,156	-	(2,156)	-
Donations	2,500	5,233	2,733	3,130
Miscellaneous	22,119	35,260	13,141	11,911
Total Miscellaneous Revenues	<u>184,950</u>	<u>263,277</u>	<u>78,327</u>	<u>238,972</u>
<b>Total Revenues</b>	<b><u>\$ 11,940,537</u></b>	<b><u>\$ 12,188,794</u></b>	<b><u>\$ 248,257</u></b>	<b><u>\$ 11,756,573</u></b>
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
Legislative:				
Board	\$ 86,471	\$ 81,656	\$ 4,815	\$ 83,641
Judicial:				
Judge	120,500	162,658	(42,158)	149,122
Juvenile Court				
Clerk of Courts	232,980	237,274	(4,294)	244,306
Register in Probate	69,289	68,895	394	67,940
Family Court Commissioner	30,115	29,835	280	28,771
Coroner	41,922	49,725	(7,803)	51,907
Legal:				
District Attorney	154,877	153,428	1,449	145,454
Family Counseling	3,500	4,500	(1,000)	3,840
Criminal Justice Coordinator	92,192	96,233	(4,041)	82,745
Corporation Counsel	152,557	153,408	(851)	153,343
Victim/Witness Coordinator	70,109	70,342	(233)	68,249

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>EXPENDITURES: (CONTINUED)</b>				
<b>General Government: (Continued)</b>				
General Administration:				
Clerk	\$ 165,721	\$ 151,729	\$ 13,992	\$ 113,614
Administration	276,477	189,926	86,551	295,167
Contracted Services	37,751	1,000	36,751	1,000
Elections	34,300	35,159	(859)	9,251
Information Technology	638,232	619,714	18,518	588,144
Information Technology Capital Equipment	38,750	38,591	159	22,364
Central Postage	29,950	30,324	(374)	24,337
Financial Administration:				
Accounting and Auditing	265,974	247,857	18,117	259,362
Treasurer	208,009	207,578	431	207,196
Assessment of Property	4,080	3,635	445	3,400
Purchasing	91,701	92,523	(822)	225,248
General Building and Plant:				
Annex - Spooner	49,033	48,115	918	46,714
Annex - Shell Lake	90,999	72,177	18,822	84,051
Annex - City of Spooner	40,460	40,009	451	36,541
Dunbar Building Maintenance	-	73	(73)	-
Courthouse	338,873	339,062	(189)	312,219
Building Repair	29,334	30,245	(911)	22,345
Wayside	45,545	28,414	17,131	32,016
Memorials	2,500	2,370	130	-
Property Records and Control:				
Register of Deeds	222,026	213,520	8,506	193,706
Surveyor	393,225	504,699	(111,474)	311,768
Land Record's Office	80,030	51,268	28,762	72,171
Maps and Plats	10,000	8,940	1,060	-
Other General Government:				
County Owned Cars Expense	29,871	11,201	18,670	7,575
Property and Liability Insurance	126,060	73,449	52,611	53,230
Contingency:				
Other	228,289	25,000	203,289	-
Total General Government	4,531,702	4,174,532	357,170	4,000,737

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>EXPENDITURES: (CONTINUED)</b>				
<b>Public Safety:</b>				
Sheriff	\$ 1,804,716	\$ 1,822,216	\$ (17,500)	\$ 1,750,269
Fire Suppression	100	483	(383)	473
Jail Expenses	1,654,601	1,693,314	(38,713)	1,676,985
Highway Safety	1,000	32	968	520
County Numbering System	7,700	3,795	3,905	2,461
Emergency Government	77,650	77,085	565	80,629
Emergency Communications	6,772	3,011	3,761	3,020
Total Public Safety	<u>3,552,539</u>	<u>3,599,936</u>	<u>(47,397)</u>	<u>3,514,357</u>
<b>Public Works:</b>				
Transportation Facilities:				
Appropriations to Highway Department [1]	2,548,146	2,548,146	-	2,452,450
Other Transportation:				
Transit Commission	350	-	350	78
Airport	6,700	6,700	-	5,700
Total Transportation Facilities	<u>2,555,196</u>	<u>2,554,846</u>	<u>350</u>	<u>2,458,228</u>
Sanitation:				
Wisconsin Fund Grant	10,000	6,505	3,495	3,694
Total Public Works	<u>2,565,196</u>	<u>2,561,351</u>	<u>3,845</u>	<u>2,461,922</u>
<b>Health and Human Services:</b>				
Health:				
Wellness Program	10,000	10,350	(350)	9,882
Human Services:				
AODA Program	7,560	7,521	39	7,500
Veterans:				
Veterans Service	138,226	129,825	8,401	147,728
Veterans Commission	43,764	33,507	10,257	10,764
Deceased Veterans Affairs	11,250	10,570	680	9,997
Total Health and Human Services	<u>210,800</u>	<u>191,773</u>	<u>19,027</u>	<u>185,871</u>

[1] See Schedule C-4

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>EXPENDITURES: (CONTINUED)</b>				
<b>Culture, Recreation and Education:</b>				
Culture:				
Library	\$ 221,423	\$ 221,423	\$ -	\$ 227,835
Historical Society	14,200	19,200	(5,000)	18,200
Recreation:				
Fairs	43,975	43,975	-	43,540
Education:				
University Extension	200,752	211,486	(10,734)	201,409
Total Culture, Recreation and Education	<u>480,350</u>	<u>496,084</u>	<u>(15,734)</u>	<u>490,984</u>
<b>Conservation and Development:</b>				
Resource Conservation:				
Dam Maintenance	54,312	(7,557)	61,869	(1,545)
Soil and Water Conservation	227,710	227,694	16	207,709
Aquatic Invasive Species	19,669	15,376	4,293	17,211
Farm Land Preservation Grant	15,500	-	15,500	-
Power Line Related Expenditures	300	-	300	-
Planning:				
Regional Planning Commission	23,867	23,867	-	23,867
Zoning:				
Zoning	211,300	205,834	5,466	200,415
Economic Development:				
Economic Development Corporation and Tourism	214,134	214,134	-	198,999
ITBEC Contribution	3,000	3,000	-	3,000
Community Action Programs	2,300	-	2,300	-
Total Conservation and Development	<u>772,092</u>	<u>682,348</u>	<u>89,744</u>	<u>649,656</u>
<b>Total Expenditures</b>	<u>12,112,679</u>	<u>11,706,024</u>	<u>406,655</u>	<u>11,303,527</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(172,142)	482,770	654,912	453,046

**WASHBURN COUNTY, WISCONSIN  
GENERAL FUND  
DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)**

	2016		Variance With Final Budget Positive (Negative)	2015 Actual
	Final Budget	Actual		
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Transfers In:</b>				
Solid Waste Fund	\$ 47,156	\$ -	\$ (47,156)	\$ -
<b>Transfers Out:</b>				
Human Services Fund	-	(4,147)	(4,147)	(7,186)
Highway Department Fund	-	-	-	(52,199)
Capital Improvement Fund	-	(8,796)	(8,796)	(601,764)
Total Transfers Out	<u>-</u>	<u>(12,943)</u>	<u>(12,943)</u>	<u>(661,149)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>47,156</u>	<u>(12,943)</u>	<u>(60,099)</u>	<u>(661,149)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(124,986)	469,827	594,813	(208,103)
Fund Balance, January 1	<u>7,383,847</u>	<u>7,383,847</u>	-	<u>7,591,950</u>
<b>FUND BALANCE, DECEMBER 31</b>	<u>\$ 7,258,861</u>	<u>\$ 7,853,674</u>	<u>\$ 594,813</u>	<u>\$ 7,383,847</u>

SCHEDULE C-1

**WASHBURN COUNTY, WISCONSIN  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF NET POSITION  
DECEMBER 31, 2016  
(WITH COMPARATIVE TOTALS AS OF DECEMBER 31, 2015)**

	Highway Department	Copy Machine	Totals	
			2016	2015
<b>ASSETS</b>				
<b>Current Assets:</b>				
Treasurer's Cash and Investments	\$ 1,570,839	\$ 21,589	\$ 1,592,428	\$ 2,471,691
Accounts Receivable	6,440	-	6,440	1,376
Due from Other Governments	1,755,435	-	1,755,435	616,322
Due from Other Funds	1,192,464	-	1,192,464	715,920
Prepaid Expenses	-	-	-	11,182
Inventories	998,031	-	998,031	1,109,709
<b>Total Current Assets</b>	<u>5,523,209</u>	<u>21,589</u>	<u>5,544,798</u>	<u>4,926,200</u>
<b>Restricted Assets:</b>				
Wisconsin Retirement System Pension Plan Asset	-	-	-	264,535
<b>Noncurrent Assets:</b>				
<b>Capital Assets:</b>				
Not Being Depreciated/Depleted	489,782	-	489,782	489,782
Being Depreciated/Depleted	20,199,474	26,919	20,226,393	20,835,438
Accumulated Depreciation	(10,027,357)	(25,189)	(10,052,546)	(9,702,631)
<b>Total Capital Assets</b>	<u>10,661,899</u>	<u>1,730</u>	<u>10,663,629</u>	<u>11,622,589</u>
<b>Total Assets</b>	16,185,108	23,319	16,208,427	16,813,324
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Wisconsin Retirement System Pension Related	1,022,874	-	1,022,874	274,247
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts Payable	227,523	-	227,523	127,692
Accrued Liabilities	133,563	-	133,563	133,208
Accrued Interest Payable	31,111	-	31,111	30,448
Unearned Revenues	204,762	-	204,762	296,525
Accrued Vacation and Sick Leave - Current	92,643	-	92,643	107,369
Capital Leases Payable - Current	416,762	-	416,762	363,230
<b>Total Current Liabilities</b>	<u>1,106,364</u>	<u>-</u>	<u>1,106,364</u>	<u>1,058,472</u>
<b>Long-Term Liabilities:</b>				
Advance from Capital Projects Fund	750,912	-	750,912	755,156
Wisconsin Retirement System Pension Plan Liability	209,102	-	209,102	-
Other Postemployment Benefits Payable	322,044	-	322,044	310,368
Accrued Vacation and Sick Leave	178,560	-	178,560	177,374
Capital Leases Payable	2,069,407	-	2,069,407	2,223,805
<b>Total Long-Term Liabilities</b>	<u>3,530,025</u>	<u>-</u>	<u>3,530,025</u>	<u>3,466,703</u>
<b>Total Liabilities</b>	4,636,389	-	4,636,389	4,525,175
<b>Deferred Inflows of Resources:</b>				
Wisconsin Retirement System Pension Related	395,859	-	395,859	-
<b>NET POSITION</b>				
Net Investment in Capital Assets	8,175,730	1,730	8,177,460	9,035,554
Restricted for Wisconsin Retirement Pension Plan Asset	-	-	-	264,535
Unrestricted	4,000,004	21,589	4,021,593	3,262,307
<b>Total Net Position</b>	<u>\$ 12,175,734</u>	<u>\$ 23,319</u>	<u>\$ 12,199,053</u>	<u>\$ 12,562,396</u>



**WASHBURN COUNTY, WISCONSIN  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2015)**

	Highway Department	Copy Machine	<u>Totals</u>	
			2016	2015
<b>OPERATING REVENUES</b>	\$ 7,687,937	\$ 3,595	\$ 7,691,532	\$ 9,147,833
<b>OPERATING EXPENSES</b>	<u>7,958,738</u>	<u>2,860</u>	<u>7,961,598</u>	<u>9,454,887</u>
<b>OPERATING INCOME (LOSS)</b>	(270,801)	735	(270,066)	(307,054)
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest Expense	<u>(93,277)</u>	<u>-</u>	<u>(93,277)</u>	<u>(63,296)</u>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	(364,078)	735	(363,343)	(370,350)
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>				
Transfers from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,199</u>
<b>CHANGE IN NET POSITION</b>	(364,078)	735	(363,343)	(318,151)
Net Position, January 1	<u>12,539,812</u>	<u>22,584</u>	<u>12,562,396</u>	<u>12,880,547</u>
<b>NET POSITION, DECEMBER 31</b>	<u>\$ 12,175,734</u>	<u>\$ 23,319</u>	<u>\$ 12,199,053</u>	<u>\$ 12,562,396</u>

**SCHEDULE C-3**

**WASHBURN COUNTY, WISCONSIN  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2016  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2015)**

	Highway Department	Copy Machine	Totals	
			2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received for Services Provided	\$ 5,975,453	\$ 3,595	\$ 5,979,048	\$ 9,818,420
Cash Paid to Suppliers for Goods and Services	(3,447,256)	(2,860)	(3,450,116)	(5,543,730)
Cash Paid for Employee Services	(3,146,297)	-	(3,146,297)	(3,192,347)
Net Cash Provided by (Used for) Operating Activities	(618,100)	735	(617,365)	1,082,343
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer from General Fund	-	-	-	52,199
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Cash Paid for Acquisition of Capital Assets	(462,071)	-	(462,071)	(1,784,911)
Cash Received for Sale of Capital Assets	397,897	-	397,897	21,998
Cash Received on Advance for Capital Projects	(4,244)	-	(4,244)	(14,119)
Capital Lease Proceeds	310,719	-	310,719	1,489,904
Principal Paid on Capital Leases	(411,585)	-	(411,585)	(399,020)
Interest Paid on Capital Leases	(92,614)	-	(92,614)	(56,823)
Net Cash Used for Capital and Related Financing Activities	(261,898)	-	(261,898)	(742,971)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(879,998)	735	(879,263)	391,571
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	2,450,837	20,854	2,471,691	2,080,120
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<u>\$ 1,570,839</u>	<u>\$ 21,589</u>	<u>\$ 1,592,428</u>	<u>\$ 2,471,691</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>				
Operating Income (Loss)	\$ (270,801)	\$ 735	\$ (270,066)	\$ (307,054)
Depreciation	1,009,735	-	1,009,735	936,353
Depletion of Gravel Pits	13,399	-	13,399	15,914
Change in Pension and Pension Related Deferred Outflow and Inflow	120,869	-	120,869	795
(Increase) Decrease in Assets:				
Accounts Receivable	(5,064)	-	(5,064)	199,561
Due from Governmental Units	(1,139,113)	-	(1,139,113)	171,299
Prepaid Expenses	11,182	-	11,182	(10,086)
Inventories	111,678	-	111,678	172,326
Due from Other Funds	(476,544)	-	(476,544)	297,394
Increase (Decrease) in Liabilities:				
Vouchers Payable	99,831	-	99,831	(415,986)
Unearned Revenue	(91,763)	-	(91,763)	2,333
Accrued Liabilities	(13,185)	-	(13,185)	(30,200)
Other Postemployment Benefits Payable	11,676	-	11,676	49,694
Net Cash Provided by (Used for) Operating Activities	<u>\$ (618,100)</u>	<u>\$ 735</u>	<u>\$ (617,365)</u>	<u>\$ 1,082,343</u>

**WASHBURN COUNTY, WISCONSIN**  
**HIGHWAY DEPARTMENT INTERNAL SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**HIGHWAY DEPARTMENT**  
**YEAR ENDED DECEMBER 31, 2016**  
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2015)

	2016	2015
<b>OPERATING REVENUES:</b>		
Charges For Services:		
County Highway [1]	\$ 4,149,253	\$ 5,222,023
State Highway	1,848,888	2,301,737
Other Local Highways	917,378	657,914
County Departments	426,844	662,799
Non-Governmental Customers	2,807	4,266
Other Services	311,252	263,441
Rental Income	1,800	-
Sale of Fixed Assets	-	1,995
Miscellaneous Revenue	29,715	29,824
Total Operating Revenues	7,687,937	9,143,999
<b>OPERATING EXPENSES:</b>		
Administration and General:		
Administration	296,519	331,605
Patrol Superintendent	102,503	109,640
Radio Expense	4,000	230
Public Liability Insurance	453,601	87,814
Transportation Cost Pools:		
Machinery Operations	(36,642)	208,991
Services Provided:		
County:		
General Maintenance	2,437,451	2,712,985
Reconstruction and Betterments	1,276,036	2,780,406
Winter Maintenance	504,967	374,964
State:		
Highway Maintenance and Construction	1,440,972	1,353,860
Equipment and Salt Storage	132,234	103,013
Local Districts	905,770	660,200
Local Departments	426,844	662,799
Non-Governmental Customers	2,807	4,266
Other Postemployment Benefits	11,676	49,694
Amortization of State Contributions Included Above	-	13,010
Total Operating Expenses	7,958,738	9,453,477
<b>OPERATING INCOME (LOSS)</b>	(270,801)	(309,478)
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Interest Expense	(93,277)	(63,296)
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	(364,078)	(372,774)
<b>CAPITAL CONTRIBUTIONS AND TRANSFERS:</b>		
Transfers from General Fund	-	52,199
<b>CHANGE IN NET POSITION</b>	(364,078)	(320,575)
Net Position, January 1	12,539,812	12,860,387
<b>NET POSITION, DECEMBER 31</b>	<b>\$ 12,175,734</b>	<b>\$ 12,539,812</b>
[1] Charges to County for Highway Maintenance and Construction Consisted of the Following Payments from the General Fund:		
County Appropriations	\$ 1,510,663	\$ 1,462,421
State Transportation Aids	1,037,483	986,040
Federal and State Project Revenues	163,363	3,989
Total General Fund	2,711,509	2,452,450
Charges to Capital Projects Fund and Other Funds	1,437,744	2,769,573
Total County Highway Charges for Services	<b>\$ 4,149,253</b>	<b>\$ 5,222,023</b>

**WASHBURN COUNTY, WISCONSIN  
AGENCY FUND  
COMBINING STATEMENT OF NET POSITION  
DECEMBER 31, 2016**

	Tax Agency	Juvenile Restitution	Representative Payee	Clerk of Courts	Sheriff	District Attorney	DNR Licenses	Totals
<b>ASSETS</b>								
Treasurer's Cash and Investments	\$ -	\$ 248	\$ 2,330	\$ 421,129	\$ 4,073	\$ 465	\$ 172	\$ 428,417
Taxes Receivable	406,641	-	-	-	-	-	-	406,641
<b>Total Assets</b>	<u>\$ 406,641</u>	<u>\$ 248</u>	<u>\$ 2,330</u>	<u>\$ 421,129</u>	<u>\$ 4,073</u>	<u>\$ 465</u>	<u>\$ 172</u>	<u>\$ 835,058</u>
<b>LIABILITIES</b>								
Vouchers Payable	\$ -	\$ -	\$ 2,330	\$ -	\$ -	\$ -	\$ -	\$ 2,330
Due to Other Governmental Units	406,641	-	-	-	-	-	-	406,641
Special Deposits	-	248	-	421,129	4,073	465	172	426,087
<b>Total Liabilities</b>	<u>\$ 406,641</u>	<u>\$ 248</u>	<u>\$ 2,330</u>	<u>\$ 421,129</u>	<u>\$ 4,073</u>	<u>\$ 465</u>	<u>\$ 172</u>	<u>\$ 835,058</u>

**WASHBURN COUNTY, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2016**

**WASHBURN COUNTY, WISCONSIN  
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**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<u>Department of Agriculture</u>									
Special Supplemental Nutrition Assistance Program for Women, Infants and Children:	10.557	**							
WIC Program		WI DHS	CARS Line # 154710	\$ -	\$ 485	\$ -	\$ 91,314	\$ 92,000	\$ (201)
State Matching Grant for Food Stamp Program (SNAP Cluster):	10.561								
Supplement Nutrition Assistance Program		WI DCF	CORe Line #961, 965	-	80	-	-	80	-
Income Maintenance Contract		WI DHS / GRIM	CORe Line #961, 965	-	19,944	-	61,278	67,333	13,889
Total SNAP Cluster				-	20,024	-	61,278	67,413	13,889
Total Department of Agriculture				-	20,509	-	152,592	159,413	13,688
<u>Department of Transportation</u>									
Highway Planning and Construction Cluster:									
Highway Planning and Construction:	20.205								
CTH "A-H"		WI DOT	Project A-H	-	51,767	-	112,296	164,063	-
<u>Department of Education</u>									
Special Education Grants for Infants and Families:	84.181								
Birth to Three Initiative		WI DHS	CARS Line #550	-	-	-	16,837	16,837	-
<u>Department of Health and Human Services</u>									
Preventive Health - Title III D	93.043								
Aging Cluster:		GWAAR	CARS Line #560510	-	487	-	1,754	1,561	680
Supportive Services - Title III B	93.044								
Title III-Part C-Nutrition Services:	93.045								
Congregate Nutrition - Title III C-1		GWAAR	CARS Line #560350	-	-	-	25,485	22,543	2,942
Home Delivered Nutrition - Title III C-2		GWAAR	CARS Line #560360	-	-	-	13,776	13,776	-
Total Title III, Part C Nutrition Services				-	-	-	39,261	36,319	2,942
Nutrition Services Incentive Program:	93.053								
Total Aging Cluster		GWAAR	CARS Line #560422	-	891	-	85,249	81,453	4,687
National Family Caregivers Support Program	93.052								
Total Aging Cluster		GWAAR	CARS Line #560520	-	1,515	-	8,143	7,885	1,773

\*\* Major Federal Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Health and Human Services (Continued)</b>									
Public Health Emergency Preparedness Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP)	93.074	WI DHS	CARS Line #155015	\$ -	\$ -	\$ -	\$ 24,325	\$ 24,325	\$ -
Immunization Cooperative Agreements	93.074	WI DHS	CARS Line #155020	-	-	-	6,499	6,499	-
Public Health Emergency Preparedness (PHEP) EBOLA 2	93.074	WI DHS	CARS Line #11111	-	-	-	7,135	-	7,135
State Health Insurance Assistance Program - (4/1/14-3/31/15)	93.324	GWAAR	CARS Line #560432	-	-	-	6,280	6,280	-
State Health Insurance Assistance Program - (4/1/15 - 3/31/16)	93.324	GWAAR	CARS Line #560432	-	679	-	1,733	822	1,590
Promoting Safe and Stable Families	93.556	WI DCF	COrE Line #3306	-	5,552	-	33,310	33,310	5,552
Temporary Assistance for Needy Families (TANF Cluster): Children and Families Basic Allocation	93.558	WI DCF	CARS Line #831, 3377, 3380, 3561	-	6,029	-	50,588	50,499	6,118
Social Services and Community Programs Contract		WI DHS	CARS Line #515, 561	-	-	-	9,450	9,450	-
Income Maintenance Contract		WI DHS / GRIM	CARS Line #561	-	645	-	-	645	-
Total TANF Cluster				-	6,674	-	60,038	60,594	6,118
Child Support Enforcement	93.563	** WI DCF	CORE # 7332, 7477, 7482, 7502, 7506, 7903	-	56,526	-	185,637	197,246	44,917
Low-Income Home Energy Assistance	93.568	WI DOA	AD1296173.65	-	6,311	-	47,019	45,227	8,103
Child Care Development Program	93.596	WI DCF	COrE Line #831, 852	-	5,948	-	10,647	15,003	1,592
Youth Independent Living	93.599	WI DHS	COrE Line #398	-	-	-	1,290	1,290	-
Stephanie Tubbs Jones Child Welfare Services Program: Basic Children and Families Allocation	93.645	WI DCF	COrE Line #3413, 3561, 3681	-	-	-	13,088	13,088	-
Community Youth and Family Aids Program		WI DOC	CARS # RDOC	-	1,213	-	-	1,213	-
Total Stephanie Tubbs Jones Child Welfare Services Program				-	1,213	-	13,088	14,301	-
Foster Care-Title IV-E: Basic Children and Families Allocation	93.658	WI DCF	COrE Line #3342, 3344, 3413, 3561, 3681	-	2,818	-	123,029	122,017	3,830
Community Youth and Family Aids Program		WI DOC	CARS # RDOC	-	2,146	-	-	2,146	-
Total Foster Care - Title IV-E				-	4,964	-	123,029	124,163	3,830
Chafee Foster Care Independence Program	93.674	WI DOC	COrE Line #3360	-	535	-	3,428	1,741	2,222
Social Services Block Grant: State Health Insurance Assistance Program: Nutrition Revitalization (5/1/14-5/31/15)	93.667	GWAAR	CARS Line #560352	-	304	-	-	304	-
Nutrition Revitalization (9/15/15-9/30/2016)		GWAAR	CARS Line #560352	-	-	-	19,696	13,589	6,107
Aging and Disability Resource Center (ADRC)		WI DHS	CARS Line #563	-	-	-	511	511	-
Total Social Services Block Grant				-	304	-	20,207	14,404	6,107
Children's Insurance Program	93.767	WI DHS / GRIM	FY 2015	-	3,732	-	8,023	9,937	1,818

\*\* Major Federal Program



**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Federal Expenditures	Grant Reimburse- ments	Accrued (Deferred) Reimbursements 12/31/16
<b>Department of Health and Human Services (Continued)</b>									
Medicaid Cluster:	93.778	**							
I & A OCI Replacement Federal Match		GWAAR	CARS Line #560029	\$ -	\$ -	\$ -	\$ 1,227	\$ 1,227	\$ -
I & A EBS Replacement Federal Match		GWAAR	CARS Line #560021	-	-	-	8,307	8,307	-
Medical Assistance		WI DHS	CORE Line #980	-	16	-	-	16	-
Case Management		WI DHS	FY 2015	-	1,852	-	23,535	23,633	1,754
Wisconsin Medicaid Cost Reporting Program		WI DHS	CARS Line #684	-	-	-	38,573	38,573	-
Aging and Disability Resource Center (ADRC)		WI DHS / Barron County, WI	CARS Line #560081, 560082, 560085, 560071, 560072, 560074, 560075, 560087, 560088, 560091, 560092, 560095	-	28,591	-	100,632	106,129	23,094
Maternal and Child Health Services		WI DHS	CARS Line # 75, 159320	-	-	-	10,908	10,898	10
Income Maintenance		WI DHS / GRIM	CARS Line #75	-	27,658	-	97,896	103,366	22,188
<b>Claims Paid to Providers Via Third Party Administrator</b>									
Medical Assistance	93.778	**		-	37,283	-	146,943	162,668	21,558
Total Medicaid Cluster				-	95,400	-	428,021	454,817	68,604
Block Grants for Community Mental Health Services	93.958	WI DHS	CARS Line #569	-	-	-	19,092	8,386	10,706
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI DHS	CARS Line #570, 516, 81029	-	(1,508)	-	30,456	27,482	1,466
Preventive Health and Health Service Block Grant	93.991	WI DHS	CARS Line #159220	-	-	-	5,482	5,482	-
Maternal and Child Health Services Block Grant				-	-	-	-	-	-
MCH Consolidated Contract	93.994	WI DHS	CARS Line #159320	-	-	-	9,789	9,607	182
Reproductive Health	93.994	WI DHS	CARS Line #159321	-	-	-	14,587	14,587	-
Total Maternal and Child Health Services Block Grant				-	-	-	24,376	24,194	182
Total Department of Health and Human Services				-	189,223	-	1,154,886	1,167,027	177,082
<b>Department of Homeland Security</b>									
Hazard Mitigation Grant	97.039	WI DMA	4076.4-P	-	15,689	-	-	15,689	-
Emergency Management Performance Grant	97.042	WI DMA	FY 2015 EMPG	-	15,490	-	30,860	46,350	-
Federal Emergency Management Agency	97.036	WI DMA	FEMA-4276-WI-DR	-	-	-	149,731	13,125	136,606
Total Department of Homeland Security				-	31,179	-	180,591	75,164	136,606
<b>TOTAL FEDERAL AWARD EXPENDITURES</b>				<b>\$ -</b>	<b>\$ 292,678</b>	<b>\$ -</b>	<b>\$ 1,617,202</b>	<b>\$ 1,582,504</b>	<b>\$ 327,376</b>

\*\* Major Federal Program

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/16
		Reimbursements 1/1/16				Grant Reimburse- ments	Local Share	
<b>Department of Agriculture, Trade and Consumer Protection</b>								
Soil and Water Resource Management:								
Soil and Water Resource Management Program	115.15	** \$ 94,124	\$ -	\$ 120,023	\$ 94,124	\$ 16,659	\$ 103,364	
Land and Water Resource Management Projects	115.40	** 10,342	-	51,113	42,026	-	19,429	
Total Department of Agriculture, Trade and Consumer Protection		104,466	-	171,136	136,150	16,659	122,793	
<b>Department of Commerce</b>								
Environmental Aids - Private Sewage System Grants	143.110	-	-	12,800	6,505	6,295	-	
<b>Department of Natural Resources</b>								
Wildlife Damage Claims and Abatement	370.553	12,531	-	18,200	24,416	-	6,315	
Recreation Aid	370.564	-	-	7,026	7,026	-	-	
Forest Road Aid	370.567	-	-	30,120	30,120	-	-	
Little Grassy Lake Dam	370.572	1,058	-	-	-	-	1,058	
County Forest Sustainable Grant	370.572	-	-	46,271	46,271	-	-	
Recreational Boating Facilities	370.573	2,065	-	790	2,460	395	-	
Recreation Aids - Snowmobile Trails and Areas:								
7/1/14-6/30/15 S-4354	370.575	29,850	-	-	29,850	-	-	
8/15/12-6/30/13 S-4209	370.575	(6,281)	-	-	-	-	(6,281)	
7/1/15-6/30/16 S-4448	370.575	-	-	31,111	-	-	31,111	
7/1/15-6/30/16 S-4495	370.575	(5,238)	-	484	-	-	(4,754)	
12/15/14-6/30/16 MS15-01	370.575	(2,745)	-	-	-	-	(2,745)	
10/10/14-6/30/16 MS15-02	370.575	2,320	-	-	2,320	-	-	
7/1/16-6/30/17 S-4751	370.575	-	-	-	31,888	-	(31,888)	
8/15/13-6/3/14 S-4281	370.575	-	-	-	-	-	-	

\*\* Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/16	
					Grant Reimburse- ments	Local Share		
<u>Department of Natural Resources (Continued)</u>								
Resource Aids - ATV Project Aids:								
7/1/13-6/30/14	ATV-3160	370.576	\$ 31,587	\$ -	\$ -	\$ 31,587	\$ -	\$ -
7/1/13-6/30/14	ATV-3187	370.576	6,965	-	-	6,965	-	-
7/1/13-6/30/14	ATV-3200	370.576	(7,140)	-	8,167	-	-	1,027
7/1/13-6/30/14	ATV-3201	370.576	(30,129)	-	4,162	-	-	(25,967)
7/1/13-6/30/14	ATV-3206	370.576	6,284	-	10,041	-	-	16,325
7/1/13-6/30/14	ATV-3213	370.576	(16,211)	-	10,518	-	-	(5,693)
7/1/14-6/30/16	ATV-3337	370.576	-	-	1,921	874	-	1,047
7/1/13-6/30/14	ATV-3246	370.576	419	-	24,140	-	-	24,559
3/25/15-6/30/17	ATV-3250	370.576	(36,009)	-	-	-	-	(36,009)
7/1/15-6/30/15	ATV-3297	370.576	(5,138)	-	37,158	-	-	32,020
7/1/15-6/30/16	ATV-3324	370.576	-	-	13,980	6,990	-	6,990
10/1/15-6/30/17	ATV-3349	370.576	(51,375)	-	16,509	-	-	(34,866)
10/6/15-6/30/17	ATV-3371	370.576	(72,974)	-	47,596	-	-	(25,378)
7/1/16-6/30/17	ATV-3438	370.576	-	-	33,588	38,415	-	(4,827)
7/1/16-6/30/17	ATV-3490t	370.576	-	-	956	956	-	-
9/12/16-6/30/18	ATV-3502	370.576	-	-	-	51,375	-	(51,375)
7/1/15-6/30/16	UTV-16029	370.576	(5)	5	5,170	-	-	5,170
7/1/13-6/30/14	UTV-15027	370.576	5,132	-	-	5,132	-	-
Sustainable Forestry Grant	370.TA2	**	2,372	-	-	2,372	-	-
Lake Planning Grant	370.664		17,229	-	20,650	17,229	5,162	15,488
Recycling Grant Aids	370.670		-	-	79,295	79,295	-	-
Total Department of Natural Resources			(115,433)	5	447,853	415,541	5,557	(88,673)
<u>Department of Transportation</u>								
Elderly and Handicapped County Aids:								
Elderly and Handicapped Transportation:	395.101		-	-	108,013	68,844	39,169	-
<u>Department of Corrections</u>								
Community Intervention	410.302		6,300	-	-	6,300	-	-
Youth Aids - Community Services	410.313		137,785	-	-	137,785	-	-
Total Department of Corrections			144,085	-	-	144,085	-	-

\*\* Major State Financial Assistance Program

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)
		Reimbursements 1/1/16			Grant Reimburse- ments	Local Share	Reimbursements 12/31/16
<b>Department of Health Services</b>							
Women's, Infants', and Children's Farmers Market Grant	435.154720	\$ 14	\$ -	\$ 875	\$ 875	\$ -	\$ 14
IMMUN - Adult	435.155032	-	-	2,251	2,251	-	-
Consolidated Contracts - CHHD LD	435.157720	(812)	-	2,535	2,535	-	(812)
Consolidated Contracts MCH	435.159320	-	-	520	520	-	-
Reproductive Health	435.159321	(2)	-	11,249	11,249	-	(2)
IM Available Allocation - State Share	435.283	** (21,823)	-	50,465	52,704	-	(24,062)
IM Available Allocation - State Share	435.284	-	-	1,700	781	690	229
Adult Protective System	435.312	-	-	18,024	18,024	-	-
Community Options Program	435.367	8,911	-	1,802	10,713	-	-
Coordinated Services	435.515	-	-	49,260	49,260	-	-
Certified Mental Health Program	435.516	-	-	55,809	88,109	-	(32,300)
Integrated Service Programs for Children with Severe Disabilities	435.530	-	-	1,462	-	-	1,462
Grants for Infants and Toddlers	435.550	-	-	16,203	16,203	-	-
State Funded Basic Allocation	435.561	** -	-	597,269	561,634	-	35,635
Aging Disability Resource Center	435.560100	43,588	-	145,597	155,941	-	33,244
Family Support Program	435.577	5,754	-	-	5,754	-	-

\*\* Major State Financial Assistance Program

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)
		Reimbursements 1/1/16			Grant Reimburse- ments	Local Share	Reimbursements 12/31/16
<b>Department of Health Services (Continued)</b>							
Human Services Contract	435.681	\$ 46,281	\$ -	\$ 61,708	\$ 83,973	\$ -	\$ 24,016
Kinship Care Base Benefit	437.377	-	-	13,619	8,664	-	4,955
ARRA Birth - 3.Non Calendar	437.811	-	-	4,160	4,160	-	-
Child Support	437.7502	-	-	23,123	23,123	-	-
Child Support - MSL Incentive	437.7332	-	-	4,440	4,278	-	162
Child Support - Medical Support GPR	437.7606	-	-	636	636	-	-
Passed through Greater Wisconsin Area Agency on Aging:							
Elderly Benefit Specialist Program	435.560320	-	-	8,307	8,307	-	-
Elderly Benefit Specialist Program - Other	435.560325	-	-	23,043	19,908	3,135	-
Elderly Benefit Specialist Program - Other	435.560327	-	-	3,275	3,275	-	-
State Senior Community Services	435.560330	-	-	6,486	5,837	649	-
Congregate Nutrition	435.560350	-	-	63,708	30,838	28,846	4,024
Home Delivered Meal Program	435.560360	-	-	9,900	947	8,953	-
Alzheimer's Family Support Program	435.560381	359	-	6,984	2,575	-	4,768
Elder Abuse Service	435.560490	1,403	-	19,753	11,303	9,853	-
		83,673	-	1,204,163	1,184,377	52,126	51,333
<b>Department of Children and Families:</b>							
Supplemental Nutrition Assistance Program	437.267	96	-	-	96	-	-
Food Stamp Agency Incentive	437.965	-	-	2,162	2,028	-	134
MA Agency Incentive	437.980	-	-	3,631	3,545	-	86
Basic County Allocation	437.3561	**	-	146,942	146,942	-	-
Community Intervention	437.3410	-	-	1,281	1,031	-	250
Youth Aids	437.3413	-	-	390,586	174,504	216,082	-
State/County Match	437.3681	**	-	290,247	11,833	278,414	-
CW WSACWIS Annual OP Maint Fee	437.3935	-	-	(1,978)	(1,978)	-	-
Total Department of Health and Family Services		96	-	832,871	338,001	494,496	470
<b>Department of Justice</b>							
Victim and Witness Assistance Program-A Program Cluster:	455.503, 532,	20,855	-	69,886	37,294	32,818	20,629

\*\* Major State Financial Assistance Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)  
YEAR ENDED DECEMBER 31, 2016**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred) Reimbursements 1/1/16	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred) Reimbursements 12/31/16
					Grant Reimburse- ments	Local Share	
<b>Department of Military Affairs</b>							
Emergency Planning Grant Program:							
Hazmat Grant	465.308	\$ -	\$ -	\$ 4,755	\$ 4,755	\$ -	\$ -
Hazard Mitigation	465.305	2,615	-	24,956	4,803	-	22,768
HMEP Training Grant	465.310	-	-	453	453	-	-
LEPC Emergency Planning Grant	465.337	2,432	-	4,882	4,873	-	2,441
Total Department of Military Affairs		<u>5,047</u>	<u>-</u>	<u>35,046</u>	<u>14,884</u>	<u>-</u>	<u>25,209</u>
<b>Department of Administration</b>							
Comprehensive Planning Grant:							
Comprehensive Planning Activities	505.110	28,506	(28,506)	-	-	-	-
Land Information Board Grant	505.118	(100,822)	997	160,800	89,400	-	(28,425)
Utility Public Benefits - Low Income Assistance	505.371	2,323	-	22,102	20,953	-	3,472
Passed Through Burnett County:							
Treatment Alternatives and Diversion Program	2014-TD-01-10374	764	-	13,181	12,958	-	987
Total Department of Administration		<u>(69,229)</u>	<u>(27,509)</u>	<u>196,083</u>	<u>123,311</u>	<u>-</u>	<u>(23,966)</u>
Subtotal State Financial Assistance		<u>\$ 173,560</u>	<u>\$ (27,504)</u>	<u>3,077,851</u>	<u>\$ 2,468,992</u>	<u>\$ 647,120</u>	<u>\$ 107,795</u>
Paid Claims by Third Party Administrator							
Medical Assistance - Community Long Term Support	^^	**		105,623			
Deduct: Local Share of Expenditures					<u>(647,120)</u>		
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES</b>					<u>\$ 2,536,354</u>		

\*\* Major State Financial Assistance Program

^^ See Note 5

**WASHBURN COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2016**

**NOTE 1 REPORTING ENTITY**

Washburn County is governed by a board of supervisors consisting of twenty-one elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist 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 exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist of the primary government and a discretely presented component unit as described below.

**Component Unit**

**Washburn County Industrial Development Agency, Ltd.** Washburn County Industrial Development Agency, Ltd. (Agency) was organized in 1989 by the County when the County received intergovernmental funds to finance a loan to a private business. Proceeds received from the repayment of this loan are being used by the Agency to finance other loans to local businesses to promote industrial development. The Agency is governed by a seven member board statutorily comprised of the county board chairman, finance committee chairman, county treasurer, corporation counsel and three public members appointed by the county board. The Agency receives no funding from nor provides any funding to the County. The Agency maintains its financial statements on a fiscal year ending June 30. Financial statements of the Agency for the year ending June 30, 2016 are presented in the County's 2016 audited basic financial statements as a discretely presented component unit. The Agency's financial statements are separately audited and can be obtained from Washburn County.

**NOTE 2 BASIS OF PRESENTATION**

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

**Expenditures** – Expenditures are presented on the accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

**Receipts** – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year. Receipts recorded under the Local Share category, if any, represent the amounts of local funds used to finance the County's share of program expenditures on selected programs.

**WASHBURN COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2016**

**NOTE 2 BASIS OF PRESENTATION (CONTINUED)**

**Accrued Reimbursement** – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County, except as discussed in Note 4.

**Deferred Reimbursement** – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

**NOTE 3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Washburn County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 4 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT**

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2016 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2016 and/or adjustment of accruals resulting from prior year audit findings.

**NOTE 5 CDBG PROGRAMS REVOLVING LOAN FUND**

**Housing Rehabilitation**

The County was awarded Community Development Block Grants for financing housing rehabilitation loans. Repayments received by the County on these loans are recorded in a separate special revenue fund and are to be used to finance similar housing rehabilitation loans. The following is a description of the loans outstanding under the program at December 31, 2016:

**Owner-Occupied Loans.** The County had eighty (80) owner-occupied mortgage loans outstanding at December 31, 2016 totaling \$881,580. These notes become due and payable in full only "in the event that the maker:

- a. No longer continues to occupy the premises securing this note as a full-time residence, or
- b. Transfers any legal or equitable interest in the mortgage premises to anyone for any reason."

Receivables have been recorded in the special revenue fund in the amount of the outstanding balances on these loans and were equally offset by deferred inflow of resources recorded therein. Revenue is recognized in the special revenue fund as collections are received on these loans.



**WASHBURN COUNTY, WISCONSIN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
DECEMBER 31, 2016**

**NOTE 5 CDBG PROGRAMS REVOLVING LOAN FUND (CONTINUED)**

Transactions of the revolving loan fund for the year ending December 31, 2016 are summarized as follows:

Fund Balance January 1, 2016	\$ 49,176
Loan Repayments	44,103
Interest Income	51
Loans Made from Fund	68,465
Administration Paid from Fund	<u>(119,828)</u>
Fund Balance December 31, 2016	<u>\$ 41,967</u>

The above transactions are not included in the schedule of expenditures of federal awards.

**NOTE 6 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR**

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members  
of the Board of Supervisors  
Washburn County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Washburn County, Wisconsin (County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 27, 2017. Our report includes a reference to other auditors who audited the financial statements of the Washburn County Industrial Development Agency, Ltd., as described in our report on Washburn County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs listed as items 2016-001 and 2016-002 that we consider to be material weaknesses.

Honorable Members  
of the Board of Supervisors  
Washburn County, Wisconsin

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Washburn County's Response to Findings**

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
September 27, 2017



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

Honorable Members of the Board of Supervisors  
Washburn County, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

We have audited Washburn County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2016. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Component Unit**

Washburn County's basic financial statements include the operations of the Washburn County Industrial Development Agency, Ltd., which expended \$618,114 in federal awards that is not included in the schedule of expenditures of federal awards during the year ended December 31, 2016. Our audit, described below, did not include the operations of the Washburn County Industrial Development Agency Ltd. because it operates on a June 30 fiscal year-end and receives its own audit of expenditures of federal awards.

**Management's Responsibility**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of 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 Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance, and the State guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Honorable Members  
of the Board of Supervisors  
Washburn County, Wisconsin

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

### ***Opinion on Each Major Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2016.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program less severe than a material weakness in internal control over compliance, yet important enough to merit attention of those charged with governance.

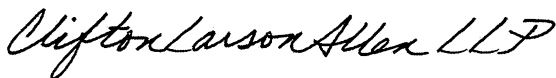
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Honorable Members  
of the Board of Supervisors  
Washburn County, Wisconsin

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by State Single Audit Guidelines**

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washburn County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Washburn County's basic financial statements. We issued our report thereon dated September 27, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Rice Lake, Wisconsin  
September 27, 2017

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2016**

**PART I: SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditors' report issued: Unmodified  
 Internal control over financial reporting:  
 • Material weakness(es) identified?   X   yes        none reported  
 • Significant deficiency(ies) identified?        yes   X   none reported  
  
 Noncompliance material to financial statements noted?        yes   X   none reported

**Federal Awards**

Internal control over major programs:  
 • Material weakness(es) identified?        yes   X   none reported  
 • Significant deficiency(ies) identified?        yes   X   none reported  
  
 Type of auditors' report issued on compliance for major programs Unmodified  
  
 Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?        yes   X   none reported

Identification of major Federal programs:

<b><u>CFDA Number(s)</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
10.557	Special Supplemental Nutrition Assistance Program - WIC
93.563	Child Support Enforcement
93.778	Medical Assistance Program - Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs:   \$750,000  

Auditee qualified as low-risk auditee?        yes   X   no

**WASHBURN COUNTY, WISCONSIN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**DECEMBER 31, 2016**

**State Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      X   none reported
- Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported

Type of auditors' report issued on compliance for major programs                      Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?                      \_\_\_\_\_ yes      X   no

Identification of major State programs:

<b><u>State ID Number(s)</u></b>	<b><u>Name of State Program or Cluster</u></b>
370.TA2	Sustainable Forestry Grant
435.283	IM Available Allocation - State Share
435.561	State Funded Basic County Allocation
437.3561	Basic County Allocation
437.3681	State/County Match

Dollar threshold used to distinguish between type A and type B programs:   \$250,000  

Auditee qualified as low-risk auditee?                      \_\_\_\_\_ yes      X   no



**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2016**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:**

**FINDING: 2016-001 Material Audit Adjustments  
MATERIAL WEAKNESS**

- Criteria:** The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.
- Condition:** The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.
- Context:** The County has informed us that they will review adjustments proposed by us and will endeavor to minimize the number and amount of proposed adjustments in future audits, but will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.
- Cause:** The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.
- Effect:** The potential exists that financial statements of the County may include inaccurate information not detected or prevented by County staff.
- Recommendation:** The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**Views of Responsible Officials and Planned Corrective Actions:** The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Financial Director is the official responsible for ensuring corrective action of the deficiency.

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2016**

**PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)**

**FINDING: 2016-002 Limited Segregation of Duties  
MATERIAL WEAKNESS**

- Criteria:** Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.
- Condition:** In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.
- Context:** The limited segregation of duties condition is applicable to the receipting, disbursement and journal entry transaction cycles as well as financial reporting functions of the County.
- Cause:** The limited size of the County's staff responsible for accounting and financial reporting functions precludes a complete segregation of incompatible duties. Additionally, policies and procedures over financial transactions in place during 2016 are not adequate.
- Effect:** The potential exists, due to the lack of segregation of duties, that a financial statement misstatement or misappropriation of assets caused by error or fraud may not be detected or prevented by County staff.
- Recommendation:** The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

**Views of Responsible Officials and Planned Corrective Actions:** The County continues to achieve segregation of duties whenever cost effective. The Financial Director is the official responsible for ensuring corrective action of the deficiency.

**WASHBURN COUNTY, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
DECEMBER 31, 2016**

**PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:**

None.

**PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:**

None.

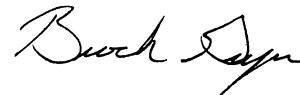
**PART V: OTHER ISSUES**

1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? No

2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	No
Department of Justice	No
Department of Military Affairs	No
Department of Veterans Affairs	No
Department of Natural Resources	No
Department of Transportation	No
Department of Administration	No
Department of Corrections	No
Department of Health Services	No
Department of Children and Families	No

3. Was a management letter or other document conveying audit comments issued as a result of this audit? No



4. Name and signature of Principal

\_\_\_\_\_  
Brock Geyen, CPA

5. Date of Report

September 27, 2017