

DOUGLAS COUNTY, WISCONSIN

Comprehensive Annual Financial Report For the year ended December 31, 2015



Prepared by:
Finance Department
Candace Holm Anderson, Director



DOUGLAS COUNTY, WISCONSIN
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 2015
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INTRODUCTORY SECTION





Douglas County, Wisconsin
Finance Department
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Superior, WI 54880
(715) 395-1622

Ann Doucette,
Finance Director
Candace Holm-Anderson,
Assistant Finance Director

June 25, 2016

County Board of Supervisors
Citizens of Douglas County

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) of Douglas County, Wisconsin for the fiscal year ended December 31, 2015. Douglas County management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that was established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Wipfli LLP, a firm of certified public accountants, has issued an unmodified, or clean, opinion on Douglas County's financial statements for the year ended December 31, 2015. The independent auditors' report is located at the front of the financial section of this report.

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

Profile of the Government

Douglas County, organized in 1854, is located in the northwest corner of Wisconsin, bordering Lake Superior. Because of its many lakes and forests, the area is known for providing excellent, year-round recreational opportunities. The County occupies a land area of 1,342 square miles and serves a population of 44,159. There are 154 named lakes in the County, many parks and trails, and 640,300 acres of forestland. Douglas County has the largest county forest in the State of Wisconsin.

The County's legislative body is the 21 member Board of Supervisors, each elected to a two-year term of office. The Board delegates responsibility to its membership by using the Standing Committee form of government. The eight committees are Executive; Administrative; Public Safety; Zoning; Extension, Education, and Recycling; Land and Development; Transportation and Infrastructure; and Forest, Parks, and Recreation. The Board appoints an Administrator to carry out its policies and ordinances. The Administrator is also responsible for appointing department heads and overseeing the day-to-day operations of the County.

The County provides a range of governmental services authorized by state statute. Those services include maintenance of public records, a two-branch circuit court system, public safety, highway, human services, public health, forestland and park management, zoning and conservation, veteran's affairs, recycling and solid waste, and the University of Wisconsin extension service. The Comprehensive Annual Financial Report in-

cludes all the funds of Douglas County, Wisconsin, as well as its component unit, the Douglas County Revolving Loan Fund, Inc. A component unit is a legally separate entity for which Douglas County is financially accountable. The operations of the Revolving Loan Fund are reported on the same fiscal year (calendar year) as the County and are presented in a separate column.

The Board traditionally adopts an annual budget by the last Tuesday of October. The annual budget serves as the foundation for Douglas County's financial planning and control. The budget is prepared by fund and department. Department heads may make transfers of line items, not involving capital outlay, within a department with approval of the Administration Committee. Transfers involving capital outlay, between funds/departments or from reserve funds require approval from the Board of Supervisors.

Local Economy

Douglas County has a long history as a transportation hub. Transportation along with trade and utilities make up the sector that generates the largest share of the County's total personal income. The sector is unique in the County for wages that exceed the industry average in the state and its concentration of jobs. Two trucking companies are included in the top ten employers in the County. The county seat, Superior, is adjacent to Duluth, Minnesota.

The Port of Duluth-Superior has been the backbone of the region's economy. It is known as the Great Lakes "bulk cargo capital." It accommodates the maritime transportation needs of a wide variety of industries ranging from agriculture, forestry, mining and manufacturing to construction, power generation, and passenger cruising. Over 11,500 jobs depend on cargo shipments in and out of the port, as approximately 38 million short tons of cargo are handled in the port each year. The port ranks #1 nationally for loadings of iron ore, #4 nationally for coal, #1 on the U.S. Great Lakes for grain and it is also the largest dry bulk port in the U.S. Iron ore and coal account for 80% of the port's tonnage.

Other top industries within Douglas County include educational and health services, in which the four top employers are represented, leisure and hospitality, manufacturing, and public administration. The tourism industry also continues to increase with an approximate 5% increase in visitor spending from 2014 to 2015. The local economy is well diversified and has been able to weather economic changes, as evidenced by the substantial increases in timber sale revenue and modest increases in sales tax revenue from 2014 to 2015. As consumer confidence continues to strengthen, the County anticipates an upward trend in sales tax revenue to continue in the near future.

There was an employed labor force of 22,517 in Douglas County in 2015, a level that has remained relatively stable over the past five years. Over 38% of the County's workforce travels out of the County for employment. With the County being adjacent to Minnesota, a majority of these commuters are employed in the City of Duluth. Even though over one-third of the workforce leaves the County for employment, employers in Douglas County attract 4,400 workers from neighboring communities. The vast majority of these workers are from Minnesota. The workforce and the County's annual average wage remained relatively stable over the previous year. The unemployment rate, not seasonally adjusted, which averaged 4.9% for 2015, was slightly more than the State's average of 4.6%.

As mentioned previously, the County experienced gain in sales tax revenue from 2013. Increased purchases for motor vehicles, building materials, durable wholesale goods and tourist dollars resulted in a 16% gain over the previous year. As consumer confidence continues to strengthen, the County anticipates an upward trend in sales tax revenue to continue in the near future.

Long-Term Financial Planning and Relevant Financial Policies

At the end of 2015, the general fund's unassigned fund balance was above the policy guidelines set by the County Board of Supervisors for budgetary planning purposes. The policy states that the unassigned fund balance compared to governmental fund expenditures will be maintained at a minimum of 12% or about eight weeks of working capital for operations. At the end of 2015, the unassigned fund balance was approximately 20% of governmental fund expenditures. The unassigned fund balance level has been consistently above the required policy level, which allows the County to address capital projects, thus reducing the amount that will have to be either borrowed or levied.

The unassigned fund balance has remained strong, in part, due to excess timber sales revenue. Douglas County has the largest county forest in the State of Wisconsin. The Board has set guidelines for the Forestry Department's unrestricted net position, where any excess over the policy amount must be transferred to the general fund. A similar policy is in effect for the Health and Human Services Funds.

Improving Douglas County's highways is and has been a top priority for the County Board of Supervisors. The Douglas County Highway Department maintains a five-year plan that addresses the upgrading of Douglas County's highways. The plan prioritizes all County highways with respect to components such as safety, traffic volumes, pavement condition, and potential development for industries. It is a dynamic plan and can be reprioritized depending on changes in the components. The implementation of the plan has been funded, in part, by capital grants from the state and/or federal governments or private industry. One-time capital project funds have also been used as well as the issuance of general obligation bonds. To minimize the impact on taxpayers, the County examines current debt load and projected debt service to find opportunities that will allow for manageable increases.

The State of Wisconsin continues to impose a property tax freeze on counties by limiting levy growth to the greater of zero percent or the change in property values due to net new construction. Levy limit exceptions for debt service, service consolidations and annexations are allowed. To address the levy constraints, the County Board of Supervisors met in 2015 for a planning session to set budget priorities. The session built upon previous strategic-planning work and program and service prioritization planning. The result included six major themes or priorities which include: a county that plans for, funds and invests in transportation, infrastructure and equipment improvements while exploring energy efficient options; a county that invests in public safety to respond to emergency situations and ensures the safety and security of citizens and their property; a county that has a well-trained, professional staff that provides customers with quality programs and services in an efficient and innovative manner with a low tax impact; a county that protects, sustains and enhances its natural resources and promotes recreation and educational opportunities; as an economically vibrant county, we will pursue economic development and revitalization opportunities that assist in cultivating a quality of life that is appealing to business and residents while honoring and preserving the past; and a county that is compassionate and provides efficient and effective services to members of our community who are in need. Department managers, working with staff and Board committees, incorporated the priority themes and related goals and objectives into their budgets and action plans, resulting in a budget based on priorities.

Major Initiatives

The Douglas County workforce has seen many changes during this decade. Acts 10 and 32 were passed by the State of Wisconsin and subsequently public sector bargaining laws were redefined. The majority of the workforce is no longer represented by a union. Personnel policies were totally rewritten and a grievance procedure was established in 2012. In 2013, work began on a county-wide compensation study and plan. In 2014, a performance management steering committee developed an evaluation tool to be used as part of an overall performance management system. In 2015, the development and implementation of a merit reward system began. This system recognizes and rewards employees with exceptional performance. Steps will also be taken to develop an employee training and development program as part of an organization-wide management succession plan.

Douglas County prioritizes capital projects by giving priority to projects that demonstrate the maintenance or enhancement of existing assets, a direct financial payback in a given time frame is documented, its obligations under federal and state requirements for facilities and equipment, outside match revenue, the importance to accommodate growth or promote economic development and an ongoing commitment to quality of life through conservation and recreation projects. In 2015 several projects were completed including restoration of the historic courthouse, improved security inside and around the government center, communication upgrades, as well as improvements to highways, parks and dams. On the near horizon are additional highway and dam upgrades that will be funded through a bond issue and upgrades to the courthouse boilers, communication towers and equipment upgrades to be funded through budget surpluses. Funds have also been put aside for a Lake Superior Watershed Wetlands Plan and for digital imagery of the County's land.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Douglas County for its comprehensive annual financial report for the year ended December 31, 2014. This was the twenty-first consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Finance Department, with special recognition going to Tracy Ruppe, Assistant Finance Director and Brenda Ostrander, Information Services Manager. I would also like to express my appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Administrator Andy Lisak, Department Managers and to the County Board of Supervisors for their support in maintaining high standards of professionalism regarding the management of Douglas County's finances.

Respectfully submitted,

Candace Holm Anderson

Candace Holm Anderson
Finance Director





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

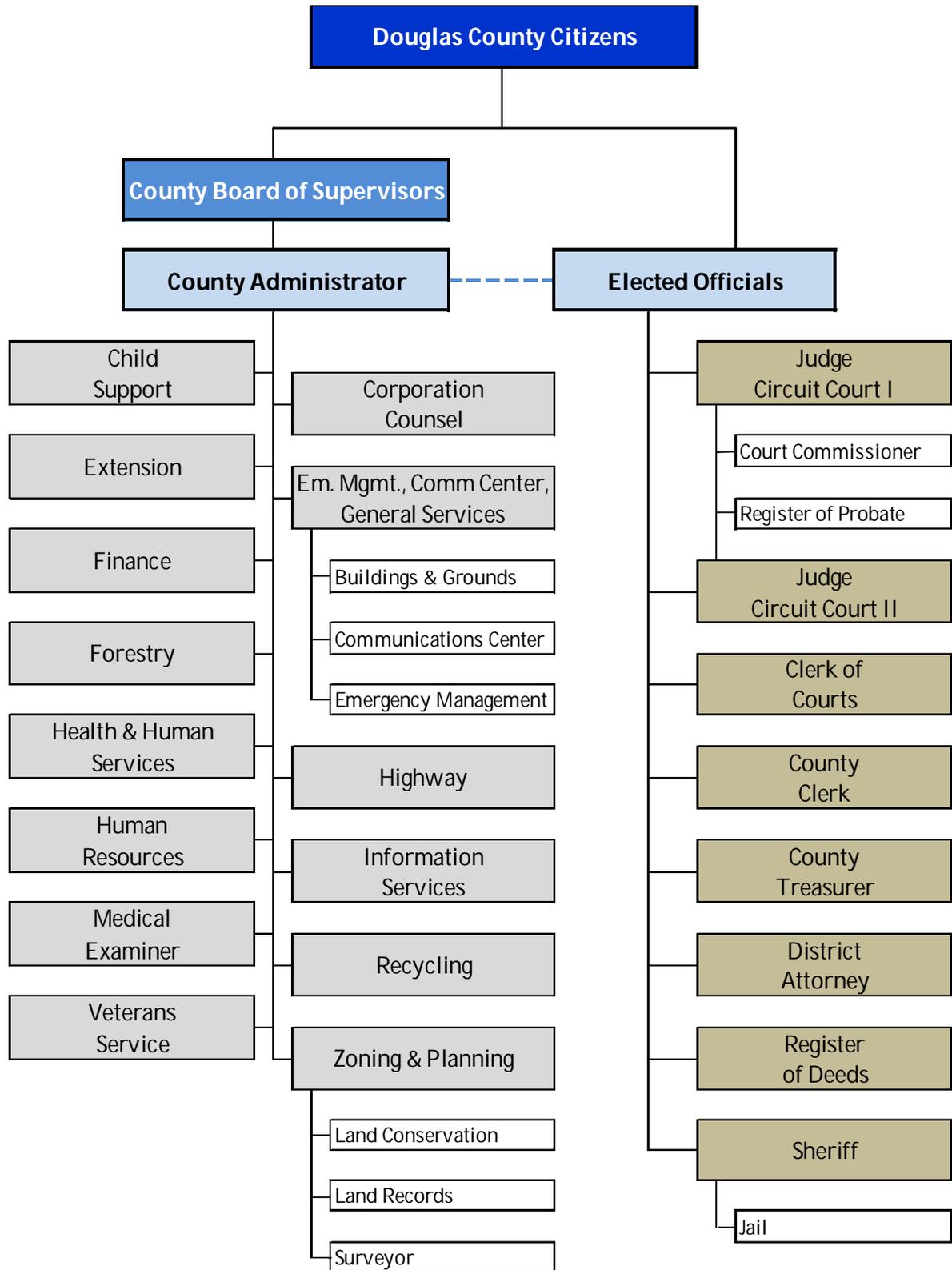
Presented to

Douglas County
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



DOUGLAS COUNTY, WISCONSIN
List of Elected and Appointed Officials
December 31, 2015

Elected Officials

<u>Supervisory District</u>	<u>Name</u>
First	Samuel Pomush
Second	Terry W White
Third	Douglas Finn
Fourth	Peter Clark
Fifth	Nick Baker
Sixth	Jim Paine
Seventh	Charles Glazman
Eighth	John C Robinson
Ninth	Alan Jaques
Tenth	Lawrence J. Quam
Eleventh	Marvin Finendale
Twelfth	Rosemary L Lear
Thirteenth	Keith A. Allen
Fourteenth	Patricia Ryan
Fifteenth	Susan A Hendrickson
Sixteenth	Scott A Luostari
Seventeenth	Mark E Liebaert
Eighteenth	Daniel D Corbin
Nineteenth	Robert F Mock
Twentieth	David K Conley
Twenty-First	Mary Lou Bergman

Elected Officials (continued)

<u>County Office</u>	<u>Name</u>
Clerk of Courts	Michele Wick
County Clerk	Susan T. Sandvick
Register of Deeds	Gayle I Wahner
Sheriff	Thomas G. Dalbec
County Treasurer	Carol Jones

State/County Office

Circuit Court Branch I	Judge Kelly Thimm
Circuit Court Branch II	Judge George Glonek
District Attorney	Dan Blank

Appointed Officials

<u>Position</u>	<u>Name</u>
Administrator	Andy Lisak
Administrator of Child Support	Lisa Johnson
Corporation Counsel	Carolyn Pierce
Director of Finance	Candace Holm Anderson
Director of Health and Human Services	Pat Schanen
Director of Natural Resources	Jonathan Harris
Emergency Management Coordinator	Keith Kesler
Extension Office Chair	James Anderson
Family Court Commissioner	Rebecca Lovejoy
Highway Commissioner	Jason Jackman
Medical Examiner	Darrell Witt
Solid Waste/Recycling Coordinator	Mary Klun
Supervisor of Building and Grounds	Keith Kesler
Surveyor	Benjamin Klitzke
Veterans Service Officer	Brian Erickson
Zoning and Housing Authority Administrator	Stephen Rannenberg



FINANCIAL

SECTION



Independent Auditor's Report

County Board
Douglas County
Superior, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Wisconsin (the "County"), as of and for the year ended December 31, 2015, 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States 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. The financial statements of the Douglas County Revolving Loan Fund Inc., a discretely presented component unit, were not audited in accordance with Government Auditing Standards.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Wisconsin, as of December 31, 2015; and the respective changes in financial position and, where applicable, cash flows thereof; and the respective budgetary comparison for the general fund and human services fund for the year then ended in accordance with accounting principles generally accepted in the United States.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, the County adopted new accounting guidance GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68. Our opinions are not modified with respect to this matter

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis and the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System on pages 23 through 31 and page 86 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, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

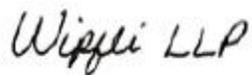
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, capital assets used in the operation of governmental funds schedules, and statistical section listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and capital assets used in the operation of governmental funds schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 28, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 in considering the County's internal control over financial reporting and compliance.



Wipfli LLP

June 28, 2016
Eau Claire, Wisconsin

Management's Discussion and Analysis

As management of Douglas County, Wisconsin, we offer readers of Douglas County Wisconsin's financial statements this narrative overview and analysis of the financial activities of Douglas County, Wisconsin for the fiscal year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 9-12 of this report.

Financial Highlights

- The assets and deferred outflows of resources of Douglas County, Wisconsin exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$117,660,892. This amount is identified as net position, which increased \$8,917,668 from the prior year. Of this amount, \$24,455,537 is unrestricted and may be used to meet the County's ongoing obligations.
- Douglas County's total assets and deferred outflows increased by \$14,228,988. The majority of the increase was due to the reporting of Wisconsin Retirement System financial information as required by GASB 68. The remaining increase was in the infrastructure category within capital assets. The County completed several highway and forestry projects in 2015.
- As of the close of the current fiscal year, Douglas County Wisconsin's governmental funds reported combined ending fund balances of \$16,909,956, an increase of \$406,739 from the previous year. Approximately 88% of this total amount, \$14,828,636 is reported as committed, assigned, and unassigned and is available for spending, at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$7,885,773 or 20% of total governmental fund expenditures.
- Douglas County Wisconsin's general obligation debt increased by \$944,864, or 3.1%, during the current fiscal year.

Overview of the Financial Statements

The discussion and analysis serves as an introduction to Douglas County's basic financial statements, which consist 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.

Government-Wide Financial Statements

The government-wide financial statements, found on pages 35-37, are designed to give a broad overview of Douglas County's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of Douglas County's assets, deferred outflows, liabilities, and deferred inflows, with the difference between these reported as net position. Increases or decreases in net position over time, may serve as a useful indicator of whether the County's financial position is improving or deteriorating. The Statement of Activities presents information indicating how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event that caused the change occurs, regardless of the timing of the related cash flows.

As a result, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years; examples include uncollected taxes and earned but unused vacation days.

Both of the government-wide financial statements differentiate functions that are primarily supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover the majority of their costs through user fees and charges (business-type activities). The County's governmental activities included general government, public safety, highways and bridges, conservation and development, and culture and recreation. The County's business-type activity is forest resources with funding coming from timber sales.

The government-wide financial statements include not only Douglas County itself, referred to as the primary government, but also the legally separate Douglas County Revolving Loan Fund, Inc. (Revolving Loan Fund), for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. Financial statements for the Revolving Loan Fund can be obtained at the Douglas County Treasurer's Office, Douglas County Courthouse, 1313 Belknap Street, Room 101, Superior, Wisconsin 54880.

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. Douglas County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Douglas County's funds can be divided into three categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for basically the same functions that are 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. This information may be useful in evaluating Douglas County's near-term financing requirements. Governmental fund statements are located on pages 38 - 47.

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

Douglas County maintains seven individual governmental funds. Information is presented separately in the governmental fund financial statements for the General Fund, Human Services Fund, and the Debt Service Fund, all of which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is included in the combining and individual fund section of this report.

The County adopts an annual budget for all funds. A budgetary comparison statement for the General Fund and the Human Services Fund (a major special revenue fund) has been presented as part of the basic financial statements to demonstrate compliance with this budget.

Proprietary Fund Types

Douglas County maintains two types of proprietary funds. An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its forestry operations. Internal service funds, the other type of proprietary fund type, are used to accumulate and allocate costs internally among the County's various functions, or in the case of the Highway Fund, to state and local governments. The County uses this type of fund to also account for data processing services, self-insurances, central supply function, and the land records operation. Because these services predominately benefit governmental rather than business-type functions, they are included within governmental activities in the government-wide financial statements. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements, which are located on pages 48 - 51. Individual fund data, for the enterprise fund and internal service funds, is included in the combining and individual fund section of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside Douglas County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statement is located on page 52.

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 are located on pages 53 - 81.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information and the combining and individual fund statements referred to earlier in connection with nonmajor governmental and internal service funds. Schedules relating to capital assets used in the operation of governmental funds are also included. These statements and schedules immediately follow the notes to the financial statements and are located on pages 85-136.

Government-Wide Financial Analysis

As noted earlier, over time net position may serve as a useful indicator of the County's financial position. The largest portion of the County's net position, approximately 76%, is invested in capital assets, less any related debt used to acquire those assets that is still outstanding. Capital assets include such items as land, buildings, infrastructure, machinery and equipment. The County uses these assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it is important to realize 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.

	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets and deferred outflows	\$ 62,838,603	\$ 52,724,235	\$ 3,766,232	\$ 3,421,708	\$ 66,604,835	\$ 56,145,943
Capital assets	104,682,559	102,334,498	10,687,663	9,265,628	115,370,222	111,600,126
Total assets and deferred outflows	167,521,162	155,058,733	14,453,895	12,687,336	181,975,057	167,746,069
Long-term liabilities outstanding	34,263,681	33,310,908	-	-	34,263,681	33,310,908
Other liabilities and deferred inflows	27,999,665	23,714,418	2,050,820	1,977,519	30,050,485	25,691,937
Total liabilities and deferred inflows	62,263,346	57,025,326	2,050,820	1,977,519	64,314,166	59,002,845
Net position:						
Net investment in capital assets	78,470,373	77,353,974	10,687,663	9,265,628	89,158,036	86,619,602
Restricted	3,947,799	1,080,064	99,520	-	4,047,319	1,080,064
Unrestricted	22,839,644	19,599,369	1,615,893	1,444,189	24,455,537	21,043,558
Total net position	\$ 105,257,816	\$ 98,033,407	\$ 12,403,076	\$ 10,709,817	\$ 117,660,892	\$ 108,743,224

**Douglas County, Wisconsin
Net Position**

An additional portion of the County's net position, 3.4%, represents resources that are subject to external restrictions on how they can be used. The remaining net position of \$24,455,537 is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Douglas County was able to report positive balances in all three categories of net position, both for the government as a whole and for its separate governmental and business-type activities. The same situation held true for the prior year.

Restricted net position reported in connection with Douglas County's total activities increased by just under 375%, mainly in amounts restricted for pension benefits.

Douglas County's total net position increased by \$8.9 million. The increase was mainly due to required pension reporting under GASB 68. Capital assets increased due to the completion of highway projects.

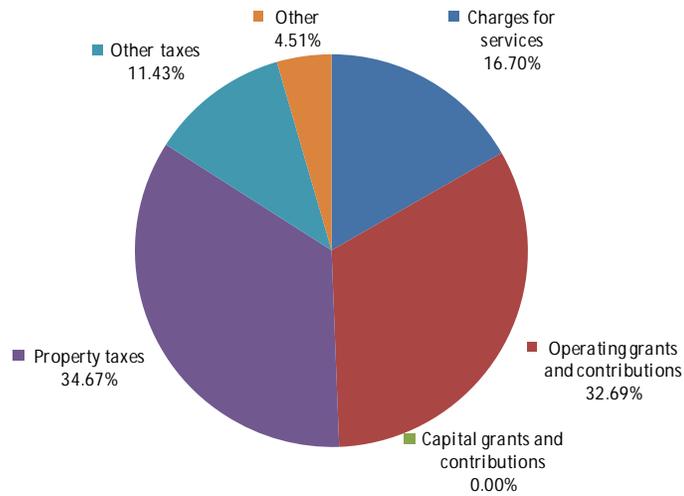
	Governmental activities		Business-type activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 7,838,872	\$ 7,176,044	\$ 4,068,992	\$ 3,487,832	\$ 11,907,864	\$ 10,663,876
Operating grants and contributions	15,348,648	13,942,088	-	-	15,348,648	13,942,088
Capital grants and contributions	-	2,856,386	-	-	-	2,856,386
General revenues:						
Property taxes	16,277,751	15,768,164	-	-	16,277,751	15,768,164
Other taxes	5,363,639	5,410,374	-	-	5,363,639	5,410,374
Other	2,117,497	1,649,679	1,166,986	426,947	3,284,483	2,076,626
Total revenues	46,946,407	46,802,735	5,235,978	3,914,779	52,182,385	50,717,514
Expenses:						
General government	8,047,395	6,256,760	-	-	8,047,395	6,256,760
Public safety	11,895,868	11,392,956	-	-	11,895,868	11,392,956
Public works	7,338,900	7,819,520	-	-	7,338,900	7,819,520
Health and human services	13,336,394	13,147,753	-	-	13,336,394	13,147,753
Culture, recreation and education	634,331	657,409	418,522	381,567	1,052,853	1,038,976
Conservation and development	4,622,029	1,941,414	44,576	41,952	4,666,605	1,983,366
Interest on long term debt	1,125,919	1,196,557	-	-	1,125,919	1,196,557
Timber sales	-	-	1,482,450	1,412,408	1,482,450	1,412,408
Total expenses	47,000,836	42,412,369	1,945,548	1,835,927	48,946,384	44,248,296
Increase in net position before transfers	(54,429)	4,390,366	3,290,430	2,078,852	3,236,001	6,469,218
Transfers	1,808,000	1,613,050	(1,808,000)	(1,613,050)	-	-
Increase in net position	1,753,571	6,003,416	1,482,430	465,802	3,236,001	6,469,218
Net position - beginning, as restated	103,504,245	92,029,991	10,920,646	10,244,015	114,424,891	102,274,006
Net position - ending	\$ 105,257,816	\$ 98,033,407	\$ 12,403,076	\$ 10,709,817	\$ 117,660,892	\$ 108,743,224

**Douglas County, Wisconsin
Changes in Net Position**

Governmental Activities. Governmental activities, for the year 2015 decreased Douglas County's net position by \$54,429 before transfers. The decrease was primarily due to a revenue shortfall in the Jail.

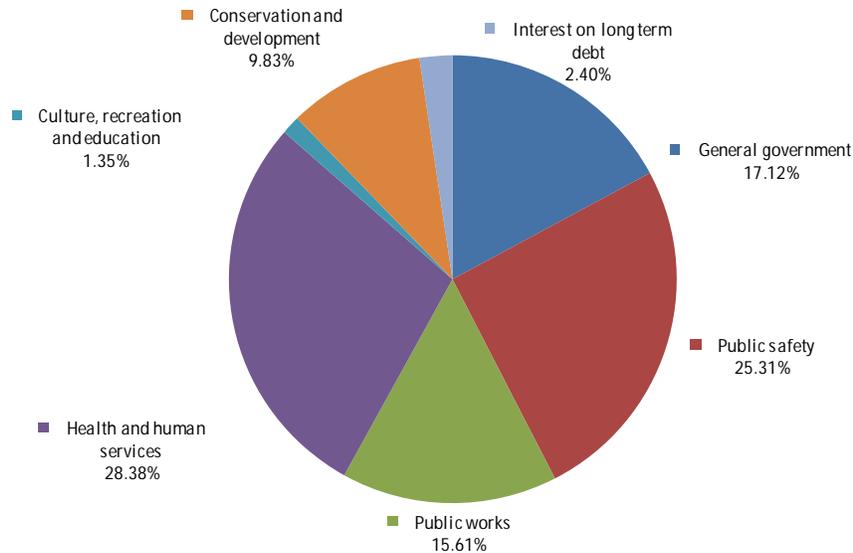
Governmental activities revenues for the year ended December 31, 2015 were up from the previous year, with a .3% increase.

**Revenues by Source (2015)
Governmental Activities**



Governmental activities expenses were up 10.8% compared to 2014. Most of this increase was the St Louis River Emergency Watershed Program grant under Conservation and Development.

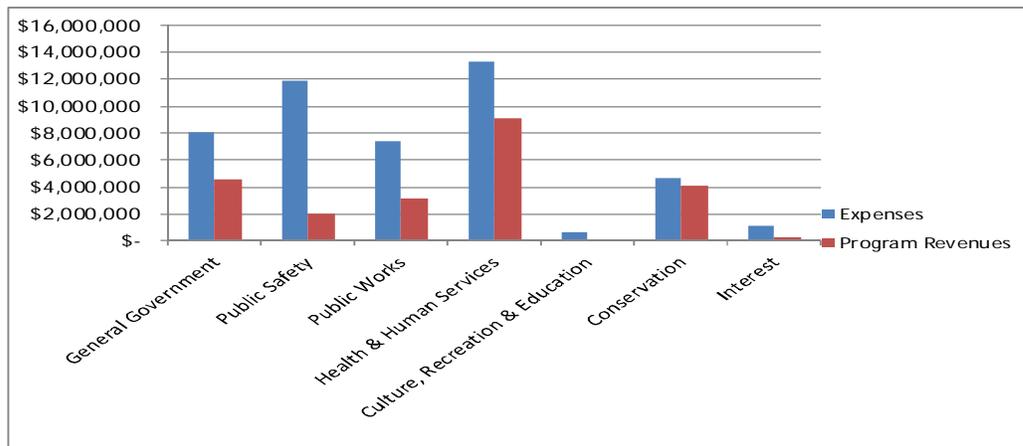
**Expenses by Function (2015)
Governmental Activities**



The largest share of expenses in 2015, 28.38% for governmental activities, is from the health and human services activity. The County is required, by state statutes, to provide the majority of programs offered in the health and human services area. The public safety function closely followed with 25.31% of total expenses.

Under the classification public works, the County maintains 340 miles of County roadway and 437 lane miles of roadway for the State of Wisconsin. The public works function represented 15.61% of total expenses. General government expenses accounted for 17.12% of total expenses. The bar graph below shows the relationship between expenses and program revenues for governmental activities.

Government Activities—Expenses and Program revenue



Business-type activities. Douglas County’s forestry operations are considered business-type activities. There was an increase in net position for business-type activities of \$1,482,430 during the current fiscal year with income before transfers of \$3,290,430. Charges for services increased \$581,160 from 2014. Variations in market prices and size of the annual timber cut caused the revenue fluctuations. Other revenues increased \$740,039 from the previous year, due to state grant funding and donations for the acquisition of land.

Expenses for the forestry operations remained relatively the same from 2014.

Fund Financial Analysis

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

Governmental Funds

The focus of the County’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the County’s financing requirements.

As of December 31, 2015, Douglas County's governmental funds reported combined ending fund balances of \$16,909,956 an increase from the previous year of \$406,739. Approximately 88% of this total amount, \$14,828,636, is reported as committed, assigned, and unassigned and is available for spending, at the government's discretion. The nonspendable portion of the fund balance, \$1,657,965 is in a form that cannot be spent or must be kept intact. That balance mainly consists of long-term receivables. The remainder of the fund balance, \$423,355 is restricted, which indicates it is not available for discretionary spending. The restricted fund balances include funds for capital improvements and restricted cash.

The General Fund is the chief operating fund of the County. At December 31, 2015, fund balance of the General Fund was \$15,214,494 with \$7,885,773 or 51.8%, reported as unassigned. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance is 36.5% of the total General Fund expenditures. The total fund balance for the General Fund increased by \$635,410 from 2014. The positive variances in sales tax revenues, intergovernmental revenues, and land sale revenues account for a majority of the increase. Transfers from the Forestry Department account for the rest.

The Human Services fund balance was approximately \$1.1 million at the end of 2015. The Debt Service fund balance was \$36,515 at the end of 2015. All of this fund balance is committed for the payment of debt service.

Proprietary Funds

Douglas County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Proprietary funds include one enterprise fund (Forestry), and six internal service funds. The Forestry Fund's net position increased from the previous year, by \$1,484,963. The Forestry Fund is required to transfer any excess income at the end of the year to the General Fund. In 2015, \$1,510,000 over and above the budgeted \$758,000 was transferred. The combined internal service funds' net position increased approximately \$4.08 million in 2015 to \$79,061,437. The largest share of the increase was due to the county issuing general obligation debt in order to complete road improvements in 2015.

General Fund Budgetary Highlights

General Fund operations resulted in a \$635,410 increase in the fund balance. The majority of the increase was due to sales tax revenues, intergovernmental revenues, land sales, and transfers from the Forestry Fund.

General Fund revenue exceeded the budget by \$2,842,174, and General Fund expenditures exceeded budgeted amounts by \$1,552,244. The majority of the increases are either related to one-time grant revenues and related expenditures. For 2015 the largest portion of excess expenditures is in the conservation and development area. Douglas County served as the fiscal lead for a US Department of Agriculture and Natural Resources project that assisted property owners to recover from flood damage that was a result of a 2012 storm. This was a three year initiative that was completed in December 2015.

Capital Asset and Debt Administration

Capital Assets

Douglas County's investment in capital assets (net of accumulated depreciation), for its governmental and business-type activities as of December 31, 2015, was \$115,370,222. This investment includes land, buildings, improvements, roads, bridges, dams, machinery and equipment. The County's net investment in capital assets increased approximately \$2.54 million for 2015.

The following table shows the County's net investment in capital assets as of December 31, 2015 and 2014:

	Governmental activities		Business-type activities		Total	Total
	2015	2014	2015	2014	2015	2014
Capital assets						
Land	\$ 3,887,758	\$ 3,793,429	\$ 6,908,120	\$ 5,991,415	\$ 10,795,878	\$ 9,784,844
Land improvements	1,325,632	1,486,923	162,061	147,987	1,487,693	1,634,910
Buildings	34,421,042	35,190,246	1,804,032	1,717,301	36,225,074	36,907,547
Improvements other than buildings	261,196	464,441	-	-	261,196	464,441
Machinery and equipment	5,961,610	5,625,925	769,700	670,867	6,731,310	6,296,792
Infrastructure	58,638,690	55,564,847	993,605	614,900	59,632,295	56,179,747
Construction in progress	186,631	208,687	50,145	123,158	236,776	331,845
Total capital assets	104,682,559	102,334,498	10,687,663	9,265,628	115,370,222	111,600,126
Debt related to capital assets	26,212,186	24,980,536	-	-	26,212,186	24,980,536
Net investment in capital assets	\$ 78,470,373	\$ 77,353,962	\$ 10,687,663	\$ 9,265,628	\$ 89,158,036	\$ 86,619,590

Additional information on Douglas County's capital assets can be found in note IV. C. on pages 71-72 of this report.

Long-Term Debt

In 2015, outstanding debt increased by \$944,864 from 2014. At December 31, 2015, Douglas County had total bonded and promissory note debt outstanding of \$25,990,000 and a loan outstanding from the Wisconsin Board of Commissioners of Public Lands for \$5,535,709. The loan from the Wisconsin Board of Commissioners of Public Lands was issued in 2013 for the payment of the County's unfunded actuarially accrued liability with the Wisconsin Retirement System. The general obligation debt is backed by the full faith and credit of the County. The County's 2002 general obligation refunding bonds were refinanced in 2005, 2010 and 2012 in order to obtain a more favorable interest rate. The entire amount of the general obligation refunding bonds was issued for governmental activities, with the majority of the bonds being issued in 2002 to fund the government center. The 2006 promissory notes were issued for highway improvement projects and were paid in full in 2015. The 2012 issue consisted of \$9,075,000 in general obligation bonds, which refunded \$9,170,000 of outstanding bonds. In 2015, Douglas County issued general obligation bonds for \$4,000,000. The proceeds were used to fund Highway and Forestry projects. The County maintains an Aa3 rating. Additional information on the County's long-term debt can be found in note IV. F on pages 74-75 of this report.

Wisconsin state statutes limit the amount of general obligation debt municipalities can issue to 5% of the equalized value of property. The current debt limitation for Douglas County is \$166,848,940 which is significantly higher than the current outstanding general obligation debt of the county.

Economic Factors and Next Year's Budgets and Rates

The State of Wisconsin imposed a levy freeze for counties for the budget years 2011 through 2015. The levy freeze is zero percent for those years, less exclusions for public libraries and county bridge aid. Increases are only allowed for net new construction. In 2011, budget repair and budget bills were passed by the State of Wisconsin that resulted in cuts to state shared revenue and other grant funding. To help offset the funding losses, general public employees were also mandated to contribute 50% of the cost of their retirement contributions and an increased share of health insurance premiums. The 2015 - 2017 State budget maintains the funding cuts. The County has no choice other than to keep any levy increases to a minimum.

In addition, the County has realized cost saving efficiencies through actions such as consolidating operations both internally and with the City of Superior, analyzing all open positions and analyzing its buildings for efficiencies. For 2015, the tax levy was raised 3.23%, while the tax rate remained the same. Equalized value increased \$1,619,500 from 2014.

Requests for Information

This financial report is designed to provide a general overview of Douglas County's finances for all those with an interest in the County's finances. Questions concerning information provided in the report, or requests for additional financial information, should be addressed to the Finance Department, 1313 Belknap St., Room 206 H, Superior, WI, 54880.



BASIC FINANCIAL STATEMENTS



DOUGLAS COUNTY, WISCONSIN
STATEMENT OF NET POSITION
December 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Revolving Loan Fund
ASSETS				
Cash and investments	\$ 29,320,924	\$ 278,435	\$ 29,599,359	\$ -
Receivables-net:				
Property taxes	16,397,294	-	16,397,294	-
Tax certificates and deeds	2,392,850	-	2,392,850	-
Accounts	2,694,831	125,742	2,820,573	947,800
Accrued interest	123,386	-	123,386	-
Due from other governments	4,840,912	719,138	5,560,050	-
Internal balances	(2,246,578)	2,246,578	-	-
Inventories, at cost	820,961	176,409	997,370	-
Prepaid items	161,679	17,237	178,916	-
Restricted assets:				
Cash and investments	2,388,237	-	2,388,237	375,291
Net pension asset - WRS	2,662,473	99,520	2,761,993	-
Capital assets (net of accumulated depreciation):				
Land	3,887,758	6,908,120	10,795,878	-
Land improvements	1,325,632	162,061	1,487,693	-
Buildings	34,421,042	1,804,032	36,225,074	-
Improvements other than buildings	261,196	-	261,196	-
Machinery and equipment	5,961,610	769,700	6,731,310	-
Infrastructure	58,638,690	993,605	59,632,295	-
Construction in progress	186,631	50,145	236,776	-
Total assets	<u>164,239,528</u>	<u>14,350,722</u>	<u>178,590,250</u>	<u>1,323,091</u>
DEFERRED OUTFLOWS				
Deferred charge on refundings	373,572	-	373,572	-
Related to pensions - WRS	2,908,062	103,173	3,011,235	-
	<u>3,281,634</u>	<u>103,173</u>	<u>3,384,807</u>	<u>-</u>
LIABILITIES				
Accounts payable and other current liabilities	3,026,512	216,315	3,242,827	551
Accrued interest	502,973	-	502,973	-
Liabilities payable from restricted assets:				
Special deposits	819,187	1,395,260	2,214,447	-
Due to other governments	7,096,250	425,435	7,521,685	-
Unearned revenues	157,449	13,810	171,259	-
Noncurrent liabilities:				
Due within one year	3,874,554	-	3,874,554	-
Due more than one year	30,389,127	-	30,389,127	-
Total liabilities	<u>45,866,052</u>	<u>2,050,820</u>	<u>47,916,872</u>	<u>551</u>
DEFERRED INFLOWS				
Succeeding year's property taxes	16,397,294	-	16,397,294	-
NET POSITION				
Net investment in capital assets	78,470,373	10,687,663	89,158,036	-
Restricted for:				
Highways and bridges	749,011	-	749,011	-
Economic development	-	-	-	1,322,540
Pension benefits	2,662,473	99,520	2,761,993	-
Land information improvement	202,654	-	202,654	-
Fiscal agent trust	244,850	-	244,850	-
Jail purposes	83,036	-	83,036	-
Veterans purposes	5,775	-	5,775	-
Unrestricted	22,839,644	1,615,893	24,455,537	-
Total net position	<u>\$ 105,257,816</u>	<u>\$ 12,403,076</u>	<u>\$ 117,660,892</u>	<u>\$ 1,322,540</u>

Notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 8,047,395	\$ 1,986,071	\$ 2,553,687	\$ -
Public safety	11,895,868	1,279,155	717,512	-
Public works	7,338,900	2,143,464	1,046,144	-
Culture, recreation, and education	634,331	15,456	10,000	-
Health and human services	13,336,394	1,281,471	7,777,946	-
Conservation and development	4,622,029	890,140	3,243,359	-
Interest on long-term debt	1,125,919	243,115	-	-
Total governmental activities	<u>47,000,836</u>	<u>7,838,872</u>	<u>15,348,648</u>	<u>-</u>
Business-type activities:				
Timber sales	1,482,450	4,027,621	-	-
Recreation	418,522	41,348	-	-
Conservation	44,576	23	-	-
Total business-type activities	<u>1,945,548</u>	<u>4,068,992</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 48,946,384</u>	<u>\$ 11,907,864</u>	<u>\$ 15,348,648</u>	<u>\$ -</u>
Component unit:				
Economic Development-Revolving Loan Fund	<u>\$ 70,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:

- Property taxes, general
 - Property taxes, debt service
 - Occupational taxes
 - Sales taxes
 - Forest crop taxes
 - Other taxes
 - Other revenue including unrestricted investment earnings
 - Gain on sale of capital assets
- Transfers
- Total general revenues and transfers
 - Change in net position
 - Net position - beginning (as restated)
 - Net position - ending

Notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			Component Unit
Primary Government			
Governmental Activities	Business-type Activities	Total	Revolving Loan Fund
\$ (3,507,637)	\$ -	\$ (3,507,637)	\$ -
(9,899,201)	-	(9,899,201)	-
(4,149,292)	-	(4,149,292)	-
(608,875)	-	(608,875)	-
(4,276,977)	-	(4,276,977)	-
(488,530)	-	(488,530)	-
(882,804)	-	(882,804)	-
<u>(23,813,316)</u>	<u>-</u>	<u>(23,813,316)</u>	<u>-</u>
-	2,545,171	2,545,171	-
-	(377,174)	(377,174)	-
-	(44,553)	(44,553)	-
<u>-</u>	<u>2,123,444</u>	<u>2,123,444</u>	<u>-</u>
<u>(23,813,316)</u>	<u>2,123,444</u>	<u>(21,689,872)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,860)</u>
12,413,809	-	12,413,809	-
3,863,942	-	3,863,942	-
135,879	-	135,879	-
4,287,153	-	4,287,153	-
135,278	-	135,278	-
805,329	-	805,329	-
1,975,863	1,166,986	3,142,849	41,470
141,634	-	141,634	-
1,808,000	(1,808,000)	-	-
<u>25,566,887</u>	<u>(641,014)</u>	<u>24,925,873</u>	<u>41,470</u>
1,753,571	1,482,430	3,236,001	(29,390)
103,504,245	10,920,646	114,424,891	1,351,930
<u>\$ 105,257,816</u>	<u>\$ 12,403,076</u>	<u>\$ 117,660,892</u>	<u>\$ 1,322,540</u>

DOUGLAS COUNTY, WISCONSIN
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

	General Fund	Human Services Fund
ASSETS		
Cash and investments	\$ 29,146,210	\$ 100
Receivables-net:		
Property taxes	4,872,842	3,035,000
Tax certificates and deeds	2,392,850	-
Accounts	2,468,111	94,704
Accrued interest	123,386	-
Due from other governments	2,052,633	616,771
Due from other funds	175,290	1,610,076
Prepaid items	11,570	-
Restricted assets:		
Cash and cash equivalents	238,161	-
Total assets	\$ 41,481,053	\$ 5,356,651
 LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES		
Liabilities:		
Accounts payable and other current liabilities	\$ 775,802	\$ 607,299
Special deposits	419,537	14,991
Due to other governments	6,525,797	559,832
Due to other funds	11,858,484	-
Unearned revenues	13,744	35,764
Total liabilities	19,593,364	1,217,886
 Deferred Inflows:		
Installment Payments	1,459,358	-
Succeeding year's property taxes	4,872,842	3,035,000
Unavailable revenue-delinquent property taxes	340,995	-
	6,673,195	3,035,000
 Fund balances:		
Nonspendable	1,657,965	-
Restricted	423,355	-
Committed	2,546,702	401,183
Assigned	2,700,699	702,582
Unassigned	7,885,773	-
Total fund balances	15,214,494	1,103,765
Total liabilities, deferred inflows and fund balances	\$ 41,481,053	\$ 5,356,651

Notes to the financial statements are an integral part of this statement.

Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 150	29,146,460
3,971,438	990,316	12,869,596
-	-	2,392,850
-	77,395	2,640,210
-	-	123,386
1,425,100	203,005	4,297,509
36,515	365,127	2,187,008
-	-	11,570
-	-	238,161
<u>\$ 5,433,053</u>	<u>\$ 1,635,993</u>	<u>\$ 53,906,750</u>

\$ -	\$ 18,522	\$ 1,401,623
-	5,638	440,166
-	10,621	7,096,250
-	55,714	11,914,198
-	-	49,508
<u>-</u>	<u>90,495</u>	<u>20,901,745</u>

1,425,100	-	2,884,458
3,971,438	990,316	12,869,596
-	-	340,995
<u>5,396,538</u>	<u>990,316</u>	<u>16,095,049</u>
-	-	1,657,965
-	-	423,355
36,515	130,794	3,115,194
-	424,388	3,827,669
-	-	7,885,773
<u>36,515</u>	<u>555,182</u>	<u>16,909,956</u>
<u>\$ 5,433,053</u>	<u>\$ 1,635,993</u>	<u>\$ 53,906,750</u>



DOUGLAS COUNTY, WISCONSIN
RECONCILIATION OF THE BALANCE SHEET FOR GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2015

Fund balance governmental funds (page 39)	\$	16,909,956
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		35,748,351
The deferred charge on refundings is not available to pay for current-period expenditures and, therefore, is deferred in the funds.		373,572
The net pension asset and the deferred outflows of resources and deferred inflows of resources related to pensions are only reported in the statement of net position:		
Net pension asset	\$	2,294,753
Deferred outflows of resources related to pensions		<u>2,537,977</u>
		4,832,730
Often a transaction or event occurs in one period, but its financial impact is felt only in a subsequent period. The government-wide financial statements report the transaction or event in the year that it occurs, while the governmental fund financial statements typically defer recognition of the transaction or event until the period in which its financial impact is first felt.		3,225,453
Internal service funds are used by management to charge such costs as insurance, information services, and central supply to individual funds. Also, capital assets constructed and maintained for the County road system are included in internal service funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		78,934,408
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. In addition, interest is not accrued in the funds.		(34,766,654)
Net position of governmental activities (page 35)	<u>\$</u>	<u>105,257,816</u>

Notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Human Services Fund
	<u> </u>	<u> </u>
REVENUES		
Taxes:		
Property	\$ 5,145,177	\$ 2,572,420
Occupational	135,879	-
Sales	4,287,153	-
Forest crop	135,278	-
Other taxes	805,329	-
Intergovernmental	6,589,433	6,445,246
Licenses and permits	166,706	-
Fines, forfeits, and penalties	251,810	41,017
Charges for services	3,113,999	1,025,811
Investment earnings	141,429	-
Other	1,137,809	284
Total revenues	<u>21,910,002</u>	<u>10,084,778</u>
EXPENDITURES		
Current:		
General government	4,290,521	-
Public safety	11,157,260	-
Public works	353,160	-
Health and human services	319,308	10,544,125
Culture, recreation and education	613,537	-
Conservation and development	4,595,441	-
Debt service	-	-
Capital outlay	259,052	-
Total expenditures	<u>21,588,279</u>	<u>10,544,125</u>
Excess (deficiency) of revenue over expenditures	<u>321,723</u>	<u>(459,347)</u>
OTHER FINANCING SOURCES (USES)		
Transfers in	2,308,066	206,450
Transfers out	(5,994,379)	-
Long-term debt issued	4,000,000	-
Premium on long-term debt	-	-
Total other financing sources (uses)	<u>313,687</u>	<u>206,450</u>
Net change in fund balances	635,410	(252,897)
FUND BALANCES, BEGINNING	<u>14,579,084</u>	<u>1,356,662</u>
FUND BALANCES, ENDING	<u>\$ 15,214,494</u>	<u>\$ 1,103,765</u>

The notes to the financial statements are an integral part of this statement.

<u>Debt Service Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 3,863,942	\$ 1,138,675	\$ 12,720,214
-	-	135,879
-	-	4,287,153
-	-	135,278
-	-	805,329
-	1,312,941	14,347,620
-	153,310	320,016
-	-	292,827
243,115	43,640	4,426,565
-	-	141,429
-	47,277	1,185,370
4,107,057	2,695,843	38,797,680
-	-	4,290,521
-	-	11,157,260
-	-	353,160
-	2,486,723	13,350,156
-	-	613,537
-	-	4,595,441
4,181,057	-	4,181,057
-	594,492	853,544
4,181,057	3,081,215	39,394,676
(74,000)	(385,372)	(596,996)
-	581,648	3,096,164
-	(206,450)	(6,200,829)
-	-	4,000,000
108,400	-	108,400
108,400	375,198	1,003,735
34,400	(10,174)	406,739
2,115	565,356	16,503,217
\$ 36,515	\$ 555,182	\$ 16,909,956

**DOUGLAS COUNTY, WISCONSIN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2015**

Amounts reported for governmental activities in the statement of activities (page 37) are different because:

Net change in fund balances-total governmental funds (page 43)	\$ 406,739
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(1,538,785)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins and donations) is to decrease net position.	(5,762)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(344,323)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of those differences in the treatment of long-term debt and related items.	(985,104)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Change in compensated absences and WRS pension related amounts	133,574
Internal service funds are used by management to charge costs of such things as fleet management, insurance, information services, and central supply to the individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>4,087,232</u>
Change in net position of governmental activities (page 37)	<u><u>\$ 1,753,571</u></u>

The notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property	\$ 5,051,037	\$ 5,051,037	\$ 5,145,177	\$ 94,140
Occupational	135,000	135,000	135,879	879
Sales	3,742,098	3,742,098	4,287,153	545,055
Forest Crop	100,000	100,000	135,278	35,278
Other taxes	757,600	757,600	805,329	47,729
Intergovernmental	3,023,786	5,058,951	6,589,433	1,530,482
Licenses and permits	182,620	182,620	166,706	(15,914)
Fines, forfeits, and penalties	338,500	338,500	251,810	(86,690)
Charges for services	2,695,874	2,695,874	3,113,999	418,125
Investment earnings	100,800	100,800	141,429	40,629
Other	664,980	905,348	1,137,809	232,461
Total revenues	<u>16,792,295</u>	<u>19,067,828</u>	<u>21,910,002</u>	<u>2,842,174</u>
EXPENDITURES				
Current:				
General government	4,618,513	4,647,257	4,290,521	356,736
Public safety	10,889,178	11,490,400	11,157,260	333,140
Public works	356,301	356,301	353,160	3,141
Health and human services	241,772	241,772	319,308	(77,536)
Culture, recreation, and education	628,656	632,156	613,537	18,619
Conservation and development	679,346	2,330,113	4,595,441	(2,265,328)
Capital outlay	245,035	338,035	259,052	78,983
Total expenditures	<u>17,658,801</u>	<u>20,036,034</u>	<u>21,588,279</u>	<u>(1,552,245)</u>
Excess (deficiency) of revenues over expenditures	<u>(866,506)</u>	<u>(968,206)</u>	<u>321,723</u>	<u>1,289,929</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	788,451	794,451	2,308,066	1,513,615
Transfers out	(180,000)	(755,674)	(5,994,379)	(5,238,705)
Long-term debt issued	-	-	4,000,000	4,000,000
Total other financing sources (uses)	<u>608,451</u>	<u>38,777</u>	<u>313,687</u>	<u>274,910</u>
Net change in fund balance	(258,055)	(929,428)	635,410	1,564,839
FUND BALANCE, BEGINNING	<u>14,579,084</u>	<u>14,579,084</u>	<u>14,579,084</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 14,321,029</u>	<u>\$ 13,649,656</u>	<u>\$ 15,214,494</u>	<u>\$ 1,564,839</u>

The notes to the financial statements are an integral part of this statement.



DOUGLAS COUNTY, WISCONSIN
HUMAN SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 2,572,420	\$ 2,572,420	\$ 2,572,420	\$ -
Intergovernmental	5,841,940	5,841,940	6,445,246	603,306
Fines, forfeits, and penalties	60,000	60,000	41,017	(18,983)
Charges for services:				
Public	1,060,286	1,060,286	171,986	(888,300)
Intergovernmental	824,000	824,000	853,825	29,825
Other	-	-	284	284
Total revenues	<u>10,358,646</u>	<u>10,358,646</u>	<u>10,084,778</u>	<u>(273,868)</u>
EXPENDITURES				
Health and human services:				
Administration	(2,858)	(2,858)	28,731	(31,589)
Aging and Disability Resource Center	647,473	647,473	479,183	168,290
Adult protective services	98,114	98,114	128,795	(30,681)
Community options program	107,000	107,000	117,592	(10,592)
Child protection	1,601,306	1,601,306	1,406,423	194,883
Community services	175,868	175,868	127,476	48,392
Economic support programs	1,238,760	1,238,760	1,203,636	35,124
IM/W-2 Programs	159,665	159,665	98,911	60,754
Youth services (youth aids)	1,582,008	1,582,008	1,415,569	166,439
Youth services (non-youth aids)	634,530	634,530	798,490	(163,960)
AODA	490,462	490,462	350,614	139,848
Social Services programs	747,131	747,131	557,707	189,424
Developmental disabilities (HSRS)	469,219	469,219	459,034	10,185
Developmental disabilities (non HSRS)	84,255	84,255	28,607	55,648
Mental health	2,475,713	2,475,713	3,343,357	(867,644)
Total expenditures	<u>10,508,646</u>	<u>10,508,646</u>	<u>10,544,125</u>	<u>(35,479)</u>
Excess (deficiency) of revenues over expenditures	<u>(150,000)</u>	<u>(150,000)</u>	<u>(459,347)</u>	<u>(309,347)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	206,450	206,450
Net change in fund balance	(150,000)	(150,000)	(252,897)	(102,897)
FUND BALANCE, BEGINNING	<u>1,356,662</u>	<u>1,356,662</u>	<u>1,356,662</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 1,206,662</u>	<u>\$ 1,206,662</u>	<u>\$ 1,103,765</u>	<u>\$ (102,897)</u>

The notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	Business-type Activities Enterprise Fund Forestry	Governmental Activities Internal Service Funds
ASSETS		
Current assets:		
Cash and investments		
Unrestricted	\$ 278,435	\$ 174,464
Restricted	-	2,150,076
Total cash and investments	278,435	2,324,540
Receivables-net:		
Property taxes	-	3,527,698
Accounts	125,742	54,621
Due from other governments	719,138	543,403
Due from other funds	2,119,549	7,727,217
Inventories, at cost	176,409	820,961
Prepaid items	17,237	150,109
Total current assets	3,436,510	15,148,549
Noncurrent assets:		
Restricted assets:		
Net pension asset - WRS	99,520	367,721
Capital assets:		
Land	6,908,120	989,590
Land improvements	247,801	776,891
Buildings	3,161,221	6,567,434
Improvements other than buildings	-	30,802
Machinery and equipment	1,959,430	12,915,004
Infrastructure	1,340,969	88,924,039
Construction in progress	50,145	186,631
Less accumulated depreciation	(2,980,023)	(41,456,183)
Total capital assets (net of accumulated depreciation)	10,687,663	68,934,208
Total noncurrent assets	10,787,183	69,301,929
Total assets	14,223,693	84,450,478
DEFERRED OUTFLOWS		
Related to pensions - WRS	103,173	370,086
LIABILITIES		
Current liabilities:		
Accounts payable and other current liabilities	216,315	1,624,891
Due to other funds	-	119,576
Liabilities payable from restricted assets		
Special deposits	1,395,260	379,021
Due to other governments	425,435	-
Unearned revenue	13,810	107,941
Total liabilities	2,050,820	2,231,429
DEFERRED INFLOWS		
Succeeding year's property taxes	-	3,527,698
Total deferred inflows	-	3,527,698
NET POSITION		
Investment in capital assets	10,687,663	68,934,208
Restricted for highways and bridges	-	749,011
Restricted for Pension benefits	99,520	367,721
Restricted for land information improvement	-	112,961
Unrestricted	1,488,864	8,897,536
Total net position	12,276,047	\$ 79,061,437
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise fund	127,029	
NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$ 12,403,076	

The notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2015

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service
	Forestry	Funds
OPERATING REVENUES		
Charges for services:		
Public	\$ 4,068,825	\$ 781,542
Intragovernmental	167	5,197,999
Intergovernmental	-	2,017,927
Total operating revenues	4,068,992	7,997,468
OPERATING EXPENSES		
Costs of sales and services	790,851	9,029,577
Administration	851,287	1,611,938
Depreciation	300,877	3,298,716
Total operating expenses	1,943,015	13,940,231
Operating income (loss)	2,125,977	(5,942,763)
NONOPERATING REVENUES		
Taxes	-	3,651,677
Grants	1,078,933	1,001,028
Regulation and compliance	2,345	-
Rental and other income	27,085	15,306
Interest income	98	5,933
Miscellaneous	58,525	761,452
Gain (loss) on disposal of equipment	-	(320,600)
Total nonoperating revenues	1,166,986	5,114,796
Income before transfers	3,292,963	(827,967)
TRANSFERS		
Transfers in	460,000	5,197,731
Transfers out	(2,268,000)	(285,066)
Change in net position	1,484,963	4,084,698
Net position, beginning, (as restated)	10,791,084	74,976,739
Net position, ending	\$ 12,276,047	\$ 79,061,437
CHANGE IN NET POSITION OF BUSINESS-TYPE ACTIVITIES		
ENTERPRISE FUND	\$ 1,484,963	
Adjustment to reflect the consolidation of internal service activities related to the enterprise fund	(2,533)	
CHANGE IN NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$ 1,482,430	

The notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2015

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service
	Forestry	Funds
	<hr/>	<hr/>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 4,209,830	\$ 2,964,348
Receipts from interfund services provided	-	5,246,142
Payments to suppliers	(645,807)	(6,813,626)
Payments to employees	(938,744)	(3,544,880)
Payments for interfund services used	(750,536)	(475,474)
Net cash provided by (used in) operating activities	<hr/> 1,874,743	<hr/> (2,623,490)
 CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers from other funds	460,000	5,197,731
Transfers to other funds	(2,268,000)	(285,066)
Taxes	-	3,651,677
Grants	1,078,933	1,001,028
Miscellaneous income and recoveries	58,525	761,452
Regulation and compliance	2,345	-
Rental and other income	27,085	15,306
Net cash provided by (used in) noncapital and related financing activities	<hr/> (641,112)	<hr/> 10,342,128
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(1,722,914)	(7,525,687)
Proceeds from sale of capital assets	-	13,766
Net cash used in capital and related financing activities	<hr/> (1,722,914)	<hr/> (7,511,921)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	98	5,933
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(489,185)	212,650
CASH AND INVESTMENTS, BEGINNING	<hr/> 767,620	<hr/> 2,111,890
CASH AND INVESTMENTS, ENDING	<hr/> \$ 278,435	<hr/> \$ 2,324,540

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2015
(Continued)

	Business-type Activities	Governmental Activities
	Enterprise Fund	Internal Service
	Forestry	Funds
	<u> </u>	<u> </u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ 2,125,977	\$ (5,942,763)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	300,877	3,298,716
Effects of changes in assets and liabilities:		
Taxes receivable	-	123,979
Accounts receivable	39,472	36,177
Due from other governments	(705,509)	92,594
Due from other funds	(7,191)	(356,762)
Inventories	56,917	(107,935)
Prepaid items	(17,237)	(105,761)
Net Pension asset	73,197	280,274
Deferred outflows of resources related to pensions	(65,062)	(236,274)
Accounts payable	(6,569)	372,833
Accrued liabilities	(21,662)	(160,478)
Accrued claims	-	20,078
Deposits and advances	40,148	-
Due to other governments	64,437	-
Due to other funds	-	79,093
Unearned revenue	(3,052)	106,718
Deferred Inflows	-	(123,979)
Total adjustments	<u>(251,234)</u>	<u>3,319,273</u>
Net cash provided by (used in) operating activities	<u>\$ 1,874,743</u>	<u>\$ (2,623,490)</u>
 NON-CASH CAPITAL AND FINANCING ACTIVITIES		
Loss on disposal of equipment	<u>\$ -</u>	<u>\$ 334,366</u>

The notes to the financial statements are an integral part of this statement.

DOUGLAS COUNTY, WISCONSIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
December 31, 2015

	Agency Funds
ASSETS	
Receivables:	
Tax certificates and deeds	\$ 55,552
Assessments	315,094
Accounts	6,340,064
Restricted cash and investments	484,796
Total assets	\$ 7,195,506
 LIABILITIES	
Accounts payable	\$ 152,457
Due to other governments	6,724,456
Special deposits	318,593
Total liabilities	\$ 7,195,506

The notes to the financial statements are an integral part of this statement.

NOTES TO THE

FINANCIAL STATEMENTS

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

I. Summary of significant accounting policies

A. Reporting entity

Douglas County was incorporated under the laws of the State of Wisconsin and is governed by an elected 21 member board of supervisors. The County provides a full-range of services, including public safety, public works, health and human services, conservation, development, culture, recreation, education, and general administrative services. The accompanying financial statements present Douglas County, Wisconsin and its component unit. The component unit is presented in a separate column in the government wide financial statements (see note below for description) to emphasize that it is legally separate from the County.

Discretely presented component unit. Douglas County Revolving Loan Fund, Inc. (Revolving Loan Fund) is a non-profit organization providing businesses loans to foster economic development within the County. The operations of the Revolving Loan Fund follow the same fiscal year (calendar year) for reporting as the County. The County provides the majority of the revenue source for the Revolving Loan Fund, and the governing body is appointed by the County Board; therefore, the County is able to exercise significant influence over the Revolving Loan Fund. Financial statements for the Revolving Loan Fund, Inc. can be obtained at the Douglas County Treasurer's Office, Douglas County Courthouse, 1313 Belknap Street, Room 101, Superior, Wisconsin 54880.

Jointly Governed Organization. Douglas County, in conjunction with Ashland, Bayfield, Burnett, Iron, Price, Rusk, Sawyer, Taylor, and Washburn 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. Douglas County's 2015 appropriation for NWRPC was \$35,379. The County also paid NWRPC for grant administration in 2015 totaling \$12,245.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Interfund services that are provided and used are not eliminated. 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. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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 with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or seg-

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

ment and 2) 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.

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 the major enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collectible within 60 days of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The property tax calendar for the 2015 tax roll follows:

Lien date and date levy	December 2015
Tax bills mailed	December 2015
Real estate taxes first installment due	January 31, 2016
Personal property taxes in full	January 31, 2016
Real estate taxes second installment due	July 31, 2016
Tax deed - 2015 delinquent real estate taxes	June 2019

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Douglas County Forestry Department are from the sale of timber. The Forestry Department also recognizes as operating revenue fees collected for recreational activities such as camping. Operating expenses for enterprise funds and 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.

The government reports the following major governmental funds:

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

General Fund - The General Fund is the general operating fund of the County and accounts for all revenues and expenditures, which are not required to be accounted for in other funds.

Human Services Fund - The Human Services Fund, a special revenue fund, promotes the health, safety and well-being of individuals and families. The majority of the programs are funded through the State and Federal governments.

Debt Service Fund - The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Additionally, the government reports the following nonmajor governmental funds:

Special Revenue Funds - Special Revenue Funds are used for proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Child Support Fund - Identifies and locates parents who have left home and their dependents and attempts to obtain child support from them. It is also responsible for establishing paternity and collecting child support from noncustodial parents.

Aging Resources Fund - Accounts for resources used to support programs of the County's senior citizens and the Superior-Douglas County Senior Center. This fund is primarily responsible for federal and state programs for elderly care and assistance.

Health Fund - Accounts for activities to improve health through the provision of comprehensive health

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services designed to reduce acute and chronic disease while promoting the quality of life.

Capital Projects Fund - The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

The government reports the following major proprietary funds.

The proprietary funds account for operations that are organized to be self-supporting through user charges.

Enterprise Fund - Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Forestry Fund - Responsible for the Douglas County forest program through administration of timber management and sales, recreational areas, forest roads, and other County forest services.

Additionally, the government reports the following nonmajor proprietary funds:

Internal Service Funds - Internal service funds account for financing of goods and services provided by one department to other departments of the County or to other local governmental units on a cost reimbursement basis.

Highway Fund - Accounts for the operations of the County Highway Department, which consist primarily of the maintenance of state highways within the County and County roads.

Central Supply Fund - Accounts for the distribution of common supplies and photocopying services, primarily within the County. Operations of the fund are financed through charges to other funds.

Workers' Compensation Fund - Accounts for the self-insurance activities of the County for workers' compensation costs. Operations of the fund are financed through charges to other funds.

Health Insurance Fund - Accounts for the self-insurance activities of the County for health insurance costs. Operations of the fund are financed primarily through charges to other funds.

Land Records and Mapping Fund - Accounts for transactions related to land information for County departments and sale of County maps and plat books.

Information Services Fund - Accounts for complete automation of financial transactions and special projects primarily for departments within the County.

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Fiduciary Funds - Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the County's fiduciary funds:

Agency Funds - Agency funds account for assets held as an agent for individuals, private organizations, other governmental units, or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Clerk of Courts Fund - Accounts for collections of bail and fines in the various courts.

Property Tax Fund - Accounts for delinquent special assessments of local taxing districts. The County acts as collector until the monies are received or the property is deeded.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, deferred outflows, liabilities, and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. Assets, liabilities, and net position or equity

1. Deposits and investments

The government's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. In accordance with governmental accounting standards investments are recorded at fair value.

The Local Government Investment Pool is part of the Wisconsin State Investment Fund (Investment Fund). The Investment Fund is administered by the State of Wisconsin Investment Board and includes investments made from the excess cash of the State's operating funds, the State's public retirement funds, and the voluntary deposits made by participants of the Local Government Investment Pool. The fair value of this fund may be different from the accounting basis that is reflected in the monthly statements sent to participants. To translate a participant's holdings to a fair value amount, a conversion factor must be applied to the pool account balances. This conversion factor is published monthly by the Investment Fund and as of December 31, 2015 the factor was 100.00%.

Cash of individual funds other than the Forestry, Workers' Compensation, Health Insurance, Clerk of Courts, and the component unit are combined to form a pool of cash and investments. Investments of pooled cash consist primarily of time and demand deposits, which are accounted for at cost.

All interest revenues have been recognized in the operating statements of the funds where the investments are recorded, including realized and unrealized investment gains and losses.

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2. Receivables and payables

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 noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectible amounts.

3. Inventories and prepaid items

The County had no significant inventories in the governmental funds. Proprietary fund-type inventories are accounted for at the lower of cost (first-in, first-out) or market. Inventories of governmental funds 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. Prepaids of governmental funds are recorded as expenditures when consumed rather than when purchased.

4. Restricted assets

Some assets of the County are subject to restrictions that are externally imposed. In Douglas County, restricted assets consist mostly of timber sale advances, insurance deposits, other customer deposits, and assets in an irrevocable trust.

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, large culverts and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by Douglas County as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The capitalization threshold for infrastructure assets is \$100,000. All 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.

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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 is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25-50
Building improvements	25-50
Public domain infrastructure	25-50
System infrastructure	30
Vehicles	3-5
Office equipment	3-5
Computer equipment	3-5

6. *Compensated absences*

It is the County's policy to permit employees to accumulate earned, unused vacation and sick pay benefits. In proprietary fund types, unpaid vacation pay is accrued for all employees, and unpaid sick leave is accrued to the extent it is expected to be paid into the employee's health insurance fund. For governmental funds, funds are assigned for unpaid vacation and sick leave. Accumulated sick leave is paid into an employee's health insurance fund for those who retire at or after age 55.

For government-wide financial statements and the proprietary fund types in the fund financial statements, compensated absences are expensed and reported as a fund liability. For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using available expendable resources. These amounts are recorded in the fund from which the employees who have accumulated unpaid leave are paid. Compensated absences are reported in governmental funds only if they have matured.

7. *Long-term obligations*

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

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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.

8. County Pension Plan

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.

9. Net Position and Fund Balances

Government-wide and proprietary fund-type net position are divided into three components:

- The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes or borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or deferred inflow or if the liability will be liquidated with the restricted assets.
- The unrestricted component of net position is the amount of the assets and deferred outflows, net of the liabilities and deferred inflows that are not included in the determination of net investment in capital assets or the restricted components of net position.

Governmental fund-type fund balances are classified as nonspendable, restricted, committed, assigned, and unassigned, as follows:

Nonspendable fund balances are those that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact. For Douglas County, the only nonspendable balances are uncollected taxes and prepaid items in the General Fund.

Restricted fund balances are those where constraints on their use are: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation that can only be spent on specific purposes stipulated by the state constitution, external resource providers or through enabling statute, and include a legally enforceable re

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quirement that those resources be used only for the specific purposes stipulated. Legal enforceability means that a government can be compelled by an external party—such as citizens, public interest groups, or the judiciary—to use resources created by enabling legislation only for the stipulated purposes.

Committed fund balances are those that can be used only for specific purposes pursuant to constraints established by formal resolution of the government’s highest level of decision-making authority, which in the case of Douglas County is the County Board. Committed amounts cannot be used for other than the specified purposes unless the County Board removes or changes the specified use through a two-thirds majority vote.

The authorization specifying the purposes for which amounts can be used must have the consent of the County Board prior to the end of the reporting period.

Assigned fund balances are amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by: (a) the County Board; or (b) the Administration Committee, to which the governing body has delegated the authority to assign certain amounts to be used for specific purposes. In distinction to restricted and committed fund balances, the authority for making an assignment is not required to be the government’s highest level of decision making authority, i.e., the County Board, and, the action to assign fund balance can occur after the end of the year. Furthermore, the nature of the actions necessary to remove or modify an assignment is not as prescriptive as it is with committed fund balances—constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed. Assigned fund balances include those funds remaining at the end of the fiscal year that are appropriated for the following fiscal year. In Douglas County, the full county board makes assignments of fund balances by formal resolution.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes in the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. In addition, negative balances in other governmental funds are classified as unassigned. While Douglas County has not announced a formal policy governing the priority of spending fund balances, in conformance with GASB 54 requirements, when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources are available, restricted resources are spent first, followed by committed resources, assigned resources and unassigned resources.

Fund Balance Policy

Douglas County has adopted the following fund balance policy:

Policy Statement

The County will maintain unassigned fund balances to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations. The unassigned fund balance is used to generate interest income and assist in maintaining the County’s Aa3 bond rating.

Fund balance will not be used to offset continuous operation costs.

DOUGLAS COUNTY, WISCONSIN
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General Fund - The unassigned fund balance compared to total governmental fund expenditures will be maintained at a minimum of 12% or about eight weeks of working capital for operations.

Human Services Fund - Unassigned fund balance cannot exceed \$350,000 and all excess funds will be transferred to the General Fund at the end of the calendar year prior to closing. Committed fund balance will represent state supplemental funds.

Debt Service Fund - Committed fund balance represents remaining monies budgeted for debt service but not expended and would be used to offset the amount of the levy needed in future years for debt service.

Capital Projects Fund - Committed fund balance represents funds for specific approved capital projects. All surplus funds would be transferred to the General Fund

Child Support Fund -Assigned fund balance represents excess funds from state funding sources. All excess tax levy funds, if any, would be transferred back to the General Fund at year end.

Aging Resources Fund - No fund balance is necessary.

Health Fund - Assigned fund balance represents excess funds from state funding sources. All excess tax levy funds, if any, would be transferred back to the General Fund at year end.

10. New Accounting Pronouncement

Management adopted new accounting guidance GASB Statement No. 68, Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27 and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date—an Amendment of GASB Statement No. 68. The statement establishes new requirements for the County to report a “net pension liability (asset) for the unfunded (overfunded) portion of its pension plans and deferred outflows of resources and deferred inflows of resources related to pension plans. See Note V-G for the restatement of the beginning net position.

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II. Reconciliation of government-wide and fund financial statements

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

The governmental funds balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$(34,766,654) difference are as follows:

Bonds and notes payable	\$	(25,990,000)
State Trust fund		(5,535,709)
Accrued interest		(502,973)
Bond premium		(595,758)
Compensated absences		<u>(2,142,214)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	\$	<u><u>(34,766,654)</u></u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances - total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$(1,538,785) difference are as follows:

Capital outlay	\$	853,544
Depreciation expense		<u>(2,392,329)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at change in net position of governmental activities	\$	<u><u>(1,538,785)</u></u>

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Another element of that reconciliation states that “The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.” The details of this \$(985,104) difference are as follows:

Debt issued or incurred:	
Bond premium amortization	\$ 108,455
Premium from long-term debt	(108,400)
Long-term debt issued	(4,000,000)
Principal payments on long-term debt	3,055,138
Accrued Interest	16,409
Amortization of deferred charge on refundings	<u>(56,706)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	<u>\$ (985,104)</u>

Another element of that reconciliation states that “Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$133,574 difference are as follows:

Compensated absences	\$ (10,122)
Change in net pension asset - WRS	(1,417,269)
Change in deferred outflows of resources related to pensions - WRS	<u>1,560,965</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities	<u>\$ 133,574</u>

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III. Stewardship, compliance, and accountability

A. Budgetary information

The County adopts an annual budget in accordance with Chapter 65 of the Wisconsin Statutes for all funds, except the agency funds which are not budgeted. The budget covers the calendar year and is available for public inspection at least 15 days prior to final adoption. All annual appropriations lapse at fiscal year-end unless specifically set up as a nonlapsing appropriation. The budget is prepared on a basis consistent with generally accepted accounting principles.

On or before the first week of September of each year, all County departments and outside agencies submit requests for appropriations to the County Administrator and committees of jurisdiction so that a budget may be prepared. During September, the proposed budget is presented to the Administration Committee for review. The revised budget is then presented to the full County Board for final approval during the last week of October.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department that do not change the budgeted net cost for that department only if these transfers do not include personnel or capital items. Transfers of appropriations for personnel and capital items or items that change the budgeted net cost of a department require the approval of the County Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level. The County Board made several supplemental budgetary appropriations throughout the year. The supplemental budgetary appropriations made during the year were as follows:

General Fund	\$	671,374
Capital Projects		74,113
Forestry Fund		28,979
Highway Fund		1,553,000
Land Records		(60,831)
		\$ 2,266,635

B. Excess of expenditures over appropriations

Functions are the legal level of budgetary control for the County, however, budgets are monitored internally at the department level. For the year ended December 31, 2015, expenditures exceeded appropriations in many departments. The list of these departments is on the following page.

These overages were covered by greater than expected revenues in the General Fund. Overages in the other funds were covered by available fund balances.

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Fund and Department	Amount (In Dollars)
General Fund	
Land Conservation	\$ 668,155
Finance	30,261
Veterans Administration	22,536
Probate	4,427
Non-departmental	1,928,934
 Other funds	
Human Services	35,479
Health Insurance	659,479
Central supply	1,620
Land Records	40,024
Debt Service	74,001

IV. Detailed notes on all funds

A. Deposits and investments

The Forestry, Workers' Compensation, Health Insurance, and Clerk of Courts Funds and the component unit use separate and distinct accounts for their respective activities. All other funds share common bank and investment accounts.

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

- Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association, which is authorized to transact business in the state, if the time deposits mature in less than three years.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state, the University of Wisconsin Hospitals and Clinics Authority;
- Bonds or securities issued or guaranteed by the Federal Government.
- The Local Government Pooled Investment Fund.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Repurchase agreements with public depositories, if the agreement is secured by federal bonds or securities.
- Securities of open-end management investment companies or investment trusts (mutual funds) if the portfolio is limited to (a) bonds and securities issued by the federal government; or a commission, board, or other instrumentality of the federal government; (b) bonds that are guaranteed as to principal and interest by the federal government or a commission, board, or other instrumentality of the federal government; and (c) repurchase agreements that are fully collateralized by these bonds or securities.

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The following is a summary of the County's cash and investments as of December 31, 2015:

	Unrestricted	Restricted	Total	Component Unit Restricted
Cash				
Petty cash	\$ 9,565	\$ -	\$ 9,565	\$ -
Cash on hand	180,418	-	180,418	-
Total cash	<u>189,983</u>	<u>-</u>	<u>189,983</u>	<u>-</u>
Deposits				
Demand deposits	7,353,803	53,067	7,406,870	-
Money market savings	9,129,254	2,785,178	11,914,432	274,372
Certificate of deposit	6,518,969	-	6,518,969	100,919
Total deposits	<u>23,002,026</u>	<u>2,838,245</u>	<u>25,840,271</u>	<u>375,291</u>
Investments				
Local Government Investment Pool	270	34,788	35,058	-
Negotiated certificates	3,351,000	-	3,351,000	-
Bonds	496,000	-	496,000	-
US Government Agency Securities	2,560,080	-	2,560,080	-
Total investments	<u>6,407,350</u>	<u>34,788</u>	<u>6,442,138</u>	<u>-</u>
 Total	 <u>\$ 29,599,359</u>	 <u>\$ 2,873,033</u>	 <u>\$ 32,472,392</u>	 <u>\$ 375,291</u>
Reconciliation to the financial statements:				
Cash and investments-non restricted			\$ 29,599,359	\$ -
Cash and investments-restricted			2,388,237	375,291
Cash and investments-restricted, Fiduciary Accounts			484,796	-
Total			<u>\$ 32,472,392</u>	<u>\$ 375,291</u>

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the County will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a policy on this type of risk.

As of December 31, 2015, the carrying amount of the County's deposits was \$25,840,271 and the bank balance was \$25,600,787. The bank balance was covered by federal depository insurance (FDIC), collateralization, or the Wisconsin Public Deposit Guarantee Fund. Of this balance \$417,880 was exposed to custodial credit risk as uninsured and uncollateralized. These deposits were liquidated in April 2016.

Any losses by failure of public depositories are also covered by the Wisconsin Public Deposit Guarantee Fund. The fund provides coverage of \$400,000 in each financial institution above the applicable insurance coverage provided by the FDIC. Although the Wisconsin Public Deposit Guarantee Fund had reserves available at December 31, 2015, the future availability of resources to cover losses cannot be projected because provisions of the 1985 Wisconsin Act 25 provided that the amount in the fund will be used to repay public depositors for losses until the appropriation is exhausted, at which time the fund is abolished.

The carrying amount of deposits for the Revolving Loan Fund, a discretely presented component unit, was \$375,291 and the bank balance was also \$375,291. Of this balance, \$8,450 was exposed to custodial credit risk as uninsured and uncollateralized.

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Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the County will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Wisconsin State Statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government. The County does not have an additional custodial credit policy.

Credit Risk

Credit risk is the risk an issuer or other counterparty to an investment will not fulfill its obligations to the County. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin State Statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County does not have a formal policy on this type of investment risk. The following are the ratings for each type of investment as of December 31, 2015:

<u>Investment Type</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Ratings as of Year End</u>	
			<u>Moody's Aaa</u>	<u>Not Rated</u>
Local Government Investment Pool	\$ 35,058	0.54%	\$ -	\$ 35,058
Negotiated Certificates	3,351,000	52.02%	-	3,351,000
Bonds	496,000	7.70%	-	496,000
US Government Agency Securities				
FHLB	715,080	11.10%	715,080	-
FMCC	1,445,000	22.43%	1,445,000	-
FNMA	400,000	6.21%	400,000	-
Total	<u>\$ 6,442,138</u>		<u>\$ 2,560,080</u>	<u>\$ 3,882,058</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the County's investment in a single issuer. The County does not have a formal policy on this type of investment risk. The above table reflects the amounts of investments by issuer.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Wisconsin State Statutes require that maturities on securities may not be more than seven years from the date of maturity. The County does not have an additional interest rate risk policy.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the County's investments by maturity:

<u>Investment Type</u>	<u>Amount</u>	<u>Remaining Maturity (in Months)</u>	
		<u>12 Months or Less</u>	<u>25 to 60 Months</u>
Local Government Investment Pool	\$ 35,058	\$ 35,058	\$ -
Bonds	496,000	248,000	248,000
Negotiated Certificates	3,351,000	1,240,000	2,111,000
US Government Agency Securities	2,560,080	-	2,560,080
Total	<u>\$ 6,442,138</u>	<u>\$ 1,523,058</u>	<u>\$ 4,919,080</u>

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Investment in Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool (LGIP) of \$35,058 at year-end. The LGIP is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2015, the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

The investments in the LGIP are covered up to \$400,000 by the Wisconsin Public Deposit Guarantee Fund. Certificates of deposit held in the LGIP are covered by FDIC insurance, which applies to the proportionate public unit share of accounts.

B. Receivables and deferred inflows and unearned revenues

Receivables at year-end for the County's individual major funds, Nonmajor funds, internal service funds, and fiduciary funds in aggregate, including the applicable allowances for uncollectible accounts are as follows:

The amount on receivables not expected to be collected within one year includes an estimated \$2 million of property taxes and \$1.4 million of utility easement payments.

	General	Human Services	Debt Service	Forestry	Internal Service Funds	Nonmajor Funds	Agency Funds	Total
Property taxes	\$ 5,359,257	\$ 3,035,000	\$ 3,971,438	\$ -	\$ 3,527,698	\$ 990,316	\$ -	\$ 16,883,709
Tax certificates, deeds, and assessments	2,392,850	-	-	-	-	-	370,646	2,763,496
Accounts	2,468,111	94,704	-	125,742	56,114	84,803	6,340,064	9,169,538
Accrued interest	123,386	-	-	-	-	-	-	123,386
Due from other governments	2,052,633	616,771	1,425,100	719,138	543,403	203,005	-	5,560,050
Gross receivables	12,396,237	3,746,475	5,396,538	844,880	4,127,215	1,278,124	6,710,710	34,500,179
Allowance for uncollectibles	(486,415)	-	-	-	(1,493)	(7,408)	-	(495,316)
Net total receivables	<u>\$ 11,909,822</u>	<u>\$ 3,746,475</u>	<u>\$ 5,396,538</u>	<u>\$ 844,880</u>	<u>\$ 4,125,722</u>	<u>\$ 1,270,716</u>	<u>\$ 6,710,710</u>	<u>\$ 34,004,863</u>

Deferred inflows are reported in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Unearned revenue recognition is reported in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows and unearned revenue as reported in the government-wide financial statements were as follows:

<u>Deferred inflows and unearned revenues</u>	<u>Unavailable</u>	<u>Unearned</u>	<u>Total</u>
Deferred inflows:			
Property taxes	\$ 16,397,294	\$ -	\$ 16,397,294
Unearned revenues:			
Grant and State funding advances	\$ -	\$ 54,805	\$ 54,805
Employee benefits	-	107,941	107,941
Miscellaneous	-	8,513	8,513
	<u>\$ -</u>	<u>\$ 171,259</u>	<u>\$ 171,259</u>

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C. Capital assets

	<u>1/1/2015 Balance</u>	<u>Increases</u>	<u>Adjustments and Decreases</u>	<u>12/31/2015 Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,793,429	\$ 94,329	\$ -	\$ 3,887,758
Construction in progress	<u>208,687</u>	<u>112,109</u>	<u>134,165</u>	<u>186,631</u>
Total capital assets not being depreciated	<u>4,002,116</u>	<u>206,438</u>	<u>134,165</u>	<u>4,074,389</u>
Capital assets being depreciated:				
Land improvements	3,714,929	-	-	3,714,929
Buildings	59,698,690	613,177	37,494	60,274,373
Improvements other than buildings	1,922,816	93,878	271,376	1,745,317
Machinery and equipment	21,915,229	1,810,074	2,140,159	21,585,144
Infrastructure	<u>84,636,724</u>	<u>5,245,099</u>	<u>957,784</u>	<u>88,924,039</u>
Total capital assets being depreciated	<u>171,888,388</u>	<u>7,762,228</u>	<u>3,406,813</u>	<u>176,243,803</u>
Less accumulated depreciation for:				
Land improvements	2,228,006	161,292	-	2,389,298
Buildings	24,508,444	1,419,881	74,994	25,853,331
Improvements other than buildings	1,458,375	259,622	233,876	1,484,121
Machinery and equipment	16,289,304	1,546,836	2,212,606	15,623,534
Infrastructure	<u>29,071,877</u>	<u>2,303,414</u>	<u>1,089,942</u>	<u>30,285,349</u>
Total accumulated depreciation	<u>73,556,006</u>	<u>5,691,045</u>	<u>3,611,418</u>	<u>75,635,633</u>
Total capital assets being depreciated, net	<u>98,332,382</u>	<u>2,071,183</u>	<u>(204,605)</u>	<u>100,608,170</u>
Governmental activities capital assets, net	<u>\$ 102,334,498</u>	<u>\$ 2,277,621</u>	<u>\$ (70,440)</u>	<u>\$ 104,682,559</u>
	<u>1/1/2015 Balance</u>	<u>Increases</u>	<u>Adjustments and Decreases</u>	<u>12/31/2015 Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 5,991,415	\$ 932,705	\$ 16,000	\$ 6,908,120
Construction in progress	<u>123,158</u>	<u>10,970</u>	<u>83,983</u>	<u>50,145</u>
Total capital assets not being depreciated	<u>6,114,573</u>	<u>943,675</u>	<u>99,983</u>	<u>6,958,265</u>
Capital assets being depreciated:				
Land improvements	212,810	29,795	(5,196)	247,801
Buildings	2,964,693	173,793	(22,735)	3,161,221
Machinery and equipment	1,767,870	204,262	12,702	1,959,430
Infrastructure	<u>896,880</u>	<u>388,036</u>	<u>(56,052)</u>	<u>1,340,969</u>
Total capital assets being depreciated	<u>5,842,253</u>	<u>795,886</u>	<u>(71,281)</u>	<u>6,709,420</u>
Less accumulated depreciation for:				
Land improvements	64,823	20,917	-	85,740
Buildings	1,247,392	109,796	-	1,357,188
Machinery and equipment	1,097,003	104,779	12,052	1,189,730
Infrastructure	<u>281,980</u>	<u>65,384</u>	<u>-</u>	<u>347,364</u>
Total accumulated depreciation	<u>2,691,198</u>	<u>300,877</u>	<u>12,052</u>	<u>2,980,023</u>
Total capital assets, being depreciated, net	<u>3,151,055</u>	<u>495,010</u>	<u>(83,333)</u>	<u>3,729,398</u>
Business-type activities capital assets, net	<u>\$ 9,265,628</u>	<u>\$ 1,438,685</u>	<u>\$ 16,650</u>	<u>\$ 10,687,663</u>

DOUGLAS COUNTY, WISCONSIN
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	\$	1,661,221
Public safety		787,588
Public works		3,191,442
Health and human services		1,583
Culture, recreation, and education		21,017
Conservation and development		28,194
Total depreciation expense-governmental activities	\$	<u>5,691,045</u>
 Business-type activities:		
Recreation	\$	86,265
Conservation		23,640
Timber sales		190,972
Total depreciation expense - business-type activities	\$	<u>300,877</u>

D. Construction commitments

The government has active construction projects as of December 31, 2015. At year-end the County's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining</u>
Road and bridge construction	\$ 269,270	\$ 379,501
Dams	43,050	32,600
Total active construction projects	<u>\$ 312,320</u>	<u>\$ 412,101</u>

The commitment for road and bridge expansion is being financed partially from grants from the Federal Highway Administration.

E. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2015, is as follows on the next page:

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	<u>Due From</u>	<u>Due To</u>
Governmental Funds		
Major Governmental Funds		
General Fund	\$ 175,290	\$ 11,858,484
Human Services	1,610,076	-
Debt Service	<u>36,515</u>	<u>-</u>
Major Governmental Funds	<u>1,821,881</u>	<u>11,858,484</u>
Nonmajor Governmental Funds		
Child Support	63,838	-
Aging Resources	-	55,714
Health	192,176	-
Capital Projects	<u>109,113</u>	<u>-</u>
Nonmajor Governmental Funds	<u>365,127</u>	<u>55,714</u>
Governmental Funds	<u>2,187,008</u>	<u>11,914,198</u>
Proprietary Funds		
Business type Activities		
Forestry	<u>2,119,549</u>	<u>-</u>
Governmental Activities		
Highway	3,680,511	-
Central Supply	25,484	-
Workers' Compensation	834,253	-
Health Insurance	3,093,089	-
Information Systems	-	119,576
Land Records and Mapping	<u>93,880</u>	<u>-</u>
Governmental Activities	<u>7,727,217</u>	<u>119,576</u>
Proprietary Funds	<u>9,846,766</u>	<u>119,576</u>
Total Due From/ Due To	<u>\$ 12,033,774</u>	<u>\$ 12,033,774</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances also include the amount of working capital loans made to other funds that the General Fund expects to collect in the subsequent year.

Transfers were made in the primary government as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Net Transfers</u>
Major Governmental Funds			
General Fund	\$ 2,308,066	\$ 5,994,379	\$ (3,686,313)
Human Services	206,450	-	206,450
Major Governmental Funds	<u>2,514,516</u>	<u>5,994,379</u>	<u>(3,479,863)</u>
Nonmajor Governmental Funds			
Health	-	206,450	(206,450)
Capital Projects	581,648	-	581,648
Nonmajor Governmental Funds	<u>581,648</u>	<u>206,450</u>	<u>375,198</u>
Proprietary Funds			
Business-type Activities			
Forestry	<u>460,000</u>	<u>2,268,000</u>	<u>(1,808,000)</u>
Governmental Activities			
Highway	5,119,400	245,000	4,874,400
Land Records and Mapping	78,331	40,066	38,265
Governmental Activities	<u>5,197,731</u>	<u>285,066</u>	<u>4,912,665</u>
Total	<u>\$ 8,753,895</u>	<u>\$ 8,753,895</u>	<u>\$ -</u>

The Forestry Fund transferred budget surplus funds into the General Fund at the end of 2015. A transfer was made from the general fund to the Highway fund for highway improvement projects, to the Forestry Department for building and dam upgrades and to the Capital Projects fund for building upgrades and other projects.

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F. Long-term debt

General Obligation Debt

General obligation bonds, notes and loans are direct obligations of the county and are secured by the full faith and credit of the County. General obligation debt currently outstanding is as follows:

- (1) \$ 7,340,000 2005 General Obligation Refunding Bonds at 3.00% to 5.00% interest with principal due annually to February 2019. Interest is paid semi-annually to 2019.
- (2) \$ 7,800,000 2010 General Obligation Refunding Bonds at 2.00% to 3.50% interest with principal due annually to February 2022. Interest is paid semi-annually to 2022.
- (3) \$ 6,850,000 2012 General Obligation Refunding Bonds at 2.00% to 2.25% interest with principal due annually to February 2022. Interest is paid semi-annually to 2022.
- (4) \$ 5,535,709 2013 Loan from the Wisconsin Board of Commissioners of Public Lands at 3.75% interest with principal and interest payments due annually to March 2023.
- (5) \$ 4,000,000 2015 General Obligation Promissory Notes at 2.00% to 3.00% interest with principal due annually to February 2025. Interest is paid semi-annually to 2025

Changes in long-term liabilities

Long-term liability activity for the year ended December 31, 2015, was as follows:

	Balance			Balance	Due Within
	1/1/2015	Additions	Reductions	12/31/2015	One Year
General Obligation Debt					
2005 General Obligation Refunding Bonds	\$ 8,760,000	\$ -	\$ 1,420,000	\$ 7,340,000	\$ 1,575,000
2006 General Obligation Promissory Notes	580,000	-	580,000	-	-
2010 General Obligation Refunding Bonds	7,850,000	-	50,000	7,800,000	50,000
2012 General Obligation Refunding Bonds	7,625,000	-	775,000	6,850,000	1,075,000
2015 General Obligation Refunding Bonds	-	4,000,000	-	4,000,000	260,000
Wisconsin Board of Commissioners of Public Lands Loan (State Trust Fund)	5,765,846	-	230,137	5,535,709	238,199
Bond premium	595,813	108,400	108,455	595,758	112,052
General Obligation Debt	31,176,659	4,108,400	3,163,592	32,121,467	3,310,251
Compensated absences	2,134,249	123,525	115,560	2,142,214	564,303
Total general long-term obligations	<u>\$ 33,310,908</u>	<u>\$ 4,231,925</u>	<u>\$ 3,279,152</u>	<u>\$ 34,263,681</u>	<u>\$ 3,874,554</u>

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Annual debt service requirements to maturity for general obligation bonds and State trust fund loan are as follows:

	Principal	Interest	Total
2016	\$ 3,198,199	\$ 1,019,792	\$ 4,217,991
2017	3,212,700	909,507	4,122,207
2018	3,371,989	784,131	4,156,120
2019	3,566,626	649,594	4,216,220
2020	3,751,159	522,997	4,274,156
2021-2025	11,721,271	1,163,561	12,884,832
2026-2030	1,858,911	372,873	2,231,784
2031-2032	844,854	47,858	892,712
	<u>\$ 31,525,709</u>	<u>\$ 5,470,313</u>	<u>\$ 36,996,022</u>

The government-wide statement of net position displays the \$3,874,554 as “noncurrent liabilities, due within one year.” General obligation debt included in that figure is \$3,198,199. The general obligation debt of \$31,525,709 is well below the legal debt limit of \$166,848,940.

Compensated absences of \$564,303 are expected to be paid within one year, from the following funds: General Fund \$267,740 and Human Services \$296,563.

V. Other information

A. Risk management

The County is exposed to various risks of losses related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; natural disasters; and employee health claims. The County has purchased commercial insurance for all risks except workers’ compensation and employee health claims. Settlement of claims have not exceeded commercial insurance coverage for each of the past three years.

For employee health benefits, the County has purchased reinsurance to limit annual aggregate claim exposure to approximately \$5.77 million and per claim exposure to \$125,000. The estimated expense from uninsured claims, including incurred but not reported claims, is accrued as losses occur.

The County has purchased reinsurance to limit workers’ compensation per claim exposure to \$200,000. The estimated expense from uninsured claims, including incurred but not reported claims, is accrued as losses occur.

DOUGLAS COUNTY, WISCONSIN
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The provision for current year claims includes paid and unpaid claims and expenses associated with settling claims, including legal fees. The claims liability at year-end is based on claims, adjusters' evaluations of individual claims, and management's evaluation with respect to the probable number and nature of claims arising from losses that have been incurred but have not yet been reported. The liability represents the estimated ultimate cost of settling the claims, including the effects of inflation and other societal economic factors. Any adjustments resulting from the settlement of losses will be reflected in earnings at the time the adjustments are determined. An analysis of claim activities is presented below:

	<u>Claims Liability January 1</u>	<u>Provision Current Year Claims</u>	<u>Claims Paid</u>	<u>Claims Liability December 31</u>
Health insurance claims:				
2015	\$ 400,000	\$ 5,313,961	\$ 5,167,071	\$ 546,890
2014	\$ 400,000	\$ 3,957,864	\$ 3,957,864	\$ 400,000
Workers' compensation claims:				
2015	\$ 175,664	\$ (20,224)	\$ 52,779	\$ 102,661
2014	\$ 391,157	\$ (14,349)	\$ 201,144	\$ 175,664

B. Contingent liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The County is a defendant in various claims and legal proceedings. Although the outcome of these proceedings is not presently determinable, it is the opinion of the Corporation Counsel for Douglas County that the resolution of these matters will not have a material adverse affect on the financial condition of the County.

C. Employee retirement systems and pension plans

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 1,200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

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.

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.

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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.

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	Variable
2005	2.6%	7%
2006	0.8%	3%
2007	3.0%	10%
2008	6.6%	0%
2009	-2.1%	-42%
2010	-1.3%	22%
2011	-1.2%	11%
2012	-7.0%	-7%
2013	-9.6%	9%
2014	4.7%	25%

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 reporting period, the WRS recognized \$1,094,065 in contributions from the employer.

Employee Category	Employee	Employer
General	6.80%	6.80%
Executives and elected officials	7.70%	7.70%
Protective with social security	6.80%	9.50%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension – At December 31, 2015, the County reported an asset of \$2,761,993 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2013, rolled forward to December 31, 2014. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and measurement date. The County’s proportion of the net pension plan asset was based on the County’s share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the County’s proportion was 0.11244649%, which was a decrease of 0.00252456% from its proportion measured as of December 31, 2013.

DOUGLAS COUNTY, WISCONSIN
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For the year ended December 31, 2015, the County recognized pension expense of \$1,116,262.

At December 31, 2015, the County reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Deferred Outflow-Expected vs Actual Experience	\$ 400,403
Deferred Outflow-Expected vs Actual Investment Income	1,337,491
Deferred Outflow-Change in Proportional Share & Difference in Actual Contributions	65,518
Deferred Outflow-Contributions After Measurement Date	1,207,823
Total Deferred Outflows of Resources	\$ 3,011,235

\$1,207,823 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31	Deferred Outflows of Resources
2016	\$ 440,597
2017	\$ 440,597
2018	\$ 440,597
2019	\$ 440,597
2020	\$ 41,024

Actuarial Assumptions – The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2013
Measurement date of net pension liability (asset)	December 31, 2014
Actuarial cost method	Entry Age
Asset valuation method	Fair market value
Long-term expected rate of return	7.2%
Discount rate	7.2%
Salary increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.8%
Mortality	Wisconsin 2012 Mortality Table
Post-retirement adjustments*	2.1%

**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*

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Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009-2011. The total pension liability for December 31, 2014, is based upon a roll-forward of the liability calculated from the December 31, 2013, actuarial valuation.

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

Asset Class	Long-Term Real Rate of Return	Target Allocation
US Equities	5.30%	21%
International Equities	5.70%	23%
Fixed Income	1.70%	36%
Inflation Sensitive Assets	2.30%	20%
Real Estate	4.20%	7%
Private Equity/Debt	6.90%	7%
Multi-Asset	3.90%	6%
cash	0.90%	-20%

Single Discount Rate: A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.2% and a long-term bond rate of 3.56%. Because of the unique structure of WRS, the 7.2% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Agency'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 7.2 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 (6.2 percent) or 1 percentage-point higher (8.2 percent) than the current rate:

	1% Decrease to Discount Rate -6.20%	Current Discount Rate -7.20%	1% Increase to Discount Rate -8.20%
Douglas County's proportionate share of the net pension liability (asset)	7,792,059	(2,761,993)	(11,097,157)

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 15-11.

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D. Deferred Compensation Plan

Douglas County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred compensation plan assets are placed in trust for the sole benefit of employees and beneficiaries participating in the Plan and, therefore, are not recorded on these financial statements.

E. Fund balances

Governmental Funds:	General	Human Services	Debt Service	Nonmajor Govt Funds	Total
Nonspendable fund balance					
Prepaid items	\$ 11,570	\$ -	\$ -	\$ -	\$ 11,570
Uncollected taxes	1,646,395	-	-	-	1,646,395
Total nonspendable fund balance	1,657,965	-	-	-	1,657,965
Restricted fund balance					
Restricted cash					
Fiscal Agent Trust	244,850	-	-	-	244,850
Jail purposes	83,036	-	-	-	83,036
Land information improvement	89,694	-	-	-	89,694
Veteran purposes	5,775	-	-	-	5,775
Total restricted fund balance	423,355	-	-	-	423,355
Committed fund balance					
Approved vehicle purchases	113,003	-	-	-	113,003
Sales tax	1,000,000	-	-	-	1,000,000
Land Conservation	353,961	-	-	-	353,961
Fairgrounds improvement	39,586	-	-	-	39,586
Economic development	870,818	-	-	-	870,818
Tank removal	54,226	-	-	-	54,226
Capital projects	-	-	-	130,794	130,794
Debt service	-	-	36,515	-	36,515
Septic loans	115,108	-	-	-	115,108
Supplemental funds	-	401,183	-	-	401,183
Total committed fund balance	2,546,702	401,183	36,515	130,794	3,115,194
Assigned fund balance					
Communications maintenance	155,262	-	-	-	155,262
Compensated absences	1,676,861	318,093	-	147,259	2,142,213
Elections	27,000	-	-	-	27,000
Website	1,629	-	-	-	1,629
Capital projects	839,947	-	-	-	839,947
Subsequent year's budget	-	384,489	-	277,129	661,618
Total assigned fund balance	2,700,699	702,582	-	424,388	3,827,669
Unassigned fund balance	7,885,773	-	-	-	7,885,773
Total fund balances	\$ 15,214,494	\$ 1,103,765	\$ 36,515	\$ 555,182	\$ 16,909,956

DOUGLAS COUNTY, WISCONSIN
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2015

F. Unrestricted - designated net position

A portion of the unrestricted net position in the propriety funds was designated for special purposes. Designations for capital projects for the Forestry Fund and the Highway Fund are \$804,187 and \$2,970,260, respectively, and in the Health Insurance Fund, \$32,798 has been designated for dental claims.

G. Prior Year Restatement

As a result of the implementation of GASB Statement No. 68 and No. 71, the government activities and business-type activities beginning net position was restated as follows:

	Forestry	Business Type Activities	Internal Service Funds	Total Governmental Activities
Balance at January 1, 2015, as previously reported	\$ 10,580,255	\$ 10,709,817	\$ 74,194,933	\$ 98,033,407
Add beginning net pension asset for WRS	172,717	172,717	647,994	4,360,015
Add deferred outflows of resources related to pension Contributions made after the measurement date	38,112	38,112	133,812	1,110,823
Balance at January 1, 2015, (as restated)	<u>\$ 10,791,084</u>	<u>\$ 10,920,646</u>	<u>\$ 74,976,739</u>	<u>\$ 103,504,245</u>

H. Subsequent Events

Management evaluated subsequent events through June 28, 2016, the date the accompanying financial statements were available to be issued. Events or transactions occurring after December 31, 2015, but prior to June 28, 2016, that provided additional evidence about conditions that existed at December 31, 2015, have been recognized in the accompanying financial statements for the year ended December 31, 2015. Events or transactions that provided evidence about conditions that did not exist at December 31, 2015, but arose before the accompanying financial statements were available to be issued have not been recognized in the accompanying financial statements for the year ended December 31, 2015.

On February 1, 2016, the County issued \$5,650,000 in general obligation refunding bonds with an average interest rate of 2.00 percent to refund \$5,777,010 of the remaining outstanding callable portion of the General Obligation Bonds, dated April 22, 2005 with an average interest rate of 2.00 percent. The net proceeds of \$5,689,888 (after payment of underwriting fees and other issuance costs), along with a transfer of \$87,122 from prior issue debt service funds were used to redeem the callable bonds.





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Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

County Board
Douglas County
Superior, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Douglas County, Wisconsin (the “County”), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated June 28, 2016. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The financial statements of the Douglas County Revolving Loan Fund Inc., a discretely presented component unit, were not audited in accordance with Government Auditing Standards, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Douglas County Revolving Loan Fund Inc.

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 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 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of the County in a separate letter dated June 28, 2016.

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 results 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.

Wipfli LLP

Wipfli LLP

June 28, 2016
Eau Claire, Wisconsin

**REQUIRED
SUPPLEMENTARY
INFORMATION**

DOUGLAS COUNTY, WISCONSIN
SCHEDULES OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION
LIABILITY (ASSET) AND EMPLOYER CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
December 31, 2015

County's proportionate share of the net pension liability (asset)	\$	(2,761,993)
County's covered-employee payroll during the measurement period	\$	13,601,696
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		-20.31%
Plan fiduciary net position as a percentage of the total pension liability (asset)		102.74%

*the amounts presented were determined as of 12/31/2014

Schedule of the Employer's Contributions
Wisconsin Retirement System (WRS)
December 31, 2015

Contractually required contribution for the fiscal period	\$	1,079,608
Contributions in relation to the contractually required contribution		<u>(1,079,608)</u>
Contribution deficiency (excess)	<u>\$</u>	<u>-</u>
County's covered-employee payroll for the fiscal period	\$	14,338,554
Contributions as a percentage of covered-employee payroll		7.53%

SUPPLEMENTARY INFORMATION

**COMBINING AND
INDIVIDUAL FUND
STATEMENTS AND
SCHEDULES**

GOVERNMENTAL FUNDS

**DOUGLAS COUNTY, WISCONSIN
GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
County Board of Supervisors				
EXPENDITURES				
General government	\$ 188,871	\$ 188,871	\$ 162,120	\$ 26,751
Change in fund balance	<u>\$ (188,871)</u>	<u>\$ (188,871)</u>	<u>\$ (162,120)</u>	<u>\$ 26,751</u>
Administration				
REVENUES				
Charges for services	\$ 42,000	\$ 42,000	\$ 44,510	\$ 2,510
Miscellaneous	-	-	166	166
Total revenues	<u>42,000</u>	<u>42,000</u>	<u>44,676</u>	<u>2,676</u>
EXPENDITURES				
General government	<u>407,856</u>	<u>431,856</u>	<u>400,893</u>	<u>30,963</u>
Change in fund balance	<u>\$ (365,856)</u>	<u>\$ (389,856)</u>	<u>\$ (356,217)</u>	<u>\$ 33,639</u>
Clerk of Courts				
REVENUES				
Intergovernmental	\$ 151,700	\$ 151,700	\$ 152,473	\$ 773
Fines, forfeits, and penalties	217,000	217,000	159,769	(57,231)
Charges for services	121,900	121,900	148,185	26,285
Investment earnings	<u>800</u>	<u>800</u>	<u>584</u>	<u>(216)</u>
Total revenues	<u>491,400</u>	<u>491,400</u>	<u>461,011</u>	<u>(30,389)</u>
EXPENDITURES				
General government	<u>687,298</u>	<u>687,298</u>	<u>673,180</u>	<u>14,118</u>
Change in fund balance	<u>\$ (195,898)</u>	<u>\$ (195,898)</u>	<u>\$ (212,169)</u>	<u>\$ (16,271)</u>
Circuit Court I				
EXPENDITURES				
General government	\$ 79,182	\$ 79,182	\$ 60,820	\$ 18,362
Change in fund balance	<u>\$ (79,182)</u>	<u>\$ (79,182)</u>	<u>\$ (60,820)</u>	<u>\$ 18,362</u>
Circuit Court II				
EXPENDITURES				
General government	\$ 79,833	\$ 79,833	\$ 75,321	\$ 4,512
Change in fund balance	<u>\$ (79,833)</u>	<u>\$ (79,833)</u>	<u>\$ (75,321)</u>	<u>\$ 4,512</u>
Court Commissioner				
REVENUES				
Charges for services	\$ 121,983	\$ 121,983	\$ 123,393	\$ 1,410
EXPENDITURES				
General government	<u>207,482</u>	<u>207,482</u>	<u>203,133</u>	<u>4,349</u>
Change in fund balance	<u>\$ (85,499)</u>	<u>\$ (85,499)</u>	<u>\$ (79,740)</u>	<u>\$ 5,759</u>
District Attorney				
REVENUES				
Intergovernmental	<u>\$ 52,000</u>	<u>\$ 52,000</u>	<u>\$ 63,938</u>	<u>\$ 11,938</u>
EXPENDITURES				
General government	<u>383,303</u>	<u>383,303</u>	<u>372,703</u>	<u>10,600</u>
Change in fund balance	<u>\$ (331,303)</u>	<u>\$ (331,303)</u>	<u>\$ (308,765)</u>	<u>\$ 22,538</u>
Corporation Counsel				
REVENUES				
Charges for services	\$ 144,000	\$ 144,000	\$ 170,213	\$ 26,213
EXPENDITURES				
General government	<u>254,054</u>	<u>254,054</u>	<u>222,802</u>	<u>31,252</u>
Change in fund balance	<u>\$ (110,054)</u>	<u>\$ (110,054)</u>	<u>\$ (52,589)</u>	<u>\$ 57,465</u>

DOUGLAS COUNTY, WISCONSIN
GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2015
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Register of Deeds				
REVENUES				
Miscellaneous taxes	\$ 122,475	\$ 122,475	\$ 99,339	\$ (23,136)
Licenses and permits	4,580	4,580	3,621	(959)
Charges for services	207,209	207,209	190,558	(16,651)
Miscellaneous	<u>100</u>	<u>100</u>	<u>4</u>	<u>(96)</u>
Total revenues	<u>334,364</u>	<u>334,364</u>	<u>293,522</u>	<u>(40,842)</u>
EXPENDITURES				
General government	<u>322,071</u>	<u>322,071</u>	<u>299,286</u>	<u>22,785</u>
Change in fund balance	<u>\$ 12,293</u>	<u>\$ 12,293</u>	<u>\$ (5,764)</u>	<u>\$ (18,057)</u>
Land Conservation				
REVENUES				
Intergovernmental	\$ 138,876	\$ 1,720,753	\$ 1,660,605	\$ (60,148)
Licenses and permits	10,500	10,500	2,000	(8,500)
Charges for services	-	-	735,246	735,246
Miscellaneous	<u>2,500</u>	<u>56,390</u>	<u>69,169</u>	<u>12,779</u>
Total revenues	<u>151,876</u>	<u>1,787,643</u>	<u>2,467,020</u>	<u>679,377</u>
EXPENDITURES				
Conservation and development	<u>179,052</u>	<u>1,814,819</u>	<u>2,482,974</u>	<u>(668,155)</u>
Change in fund balance	<u>\$ (27,176)</u>	<u>\$ (27,176)</u>	<u>\$ (15,954)</u>	<u>\$ 11,222</u>
Zoning and Land Information				
REVENUES				
Licenses and permits	\$ 155,165	\$ 155,165	\$ 146,645	\$ (8,520)
Charges for services	1,815	1,815	6,043	4,228
Investment earnings	-	-	516	516
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,981</u>	<u>1,981</u>
Total revenues	<u>156,980</u>	<u>156,980</u>	<u>155,185</u>	<u>(1,795)</u>
EXPENDITURES				
Culture, recreation and education	-	-	44	(44)
Conservation and development	414,246	414,246	401,808	12,438
Capital outlay	<u>10,855</u>	<u>10,855</u>	<u>11,606</u>	<u>(751)</u>
Total expenditures	<u>425,101</u>	<u>425,101</u>	<u>413,458</u>	<u>11,643</u>
Change in fund balance	<u>\$ (268,121)</u>	<u>\$ (268,121)</u>	<u>\$ (258,273)</u>	<u>\$ 9,848</u>
County Clerk				
REVENUES				
Licenses and permits	\$ 11,250	\$ 11,250	\$ 12,790	\$ 1,540
Charges for services	45,980	45,980	32,904	(13,076)
Miscellaneous	<u>20,870</u>	<u>20,870</u>	<u>35,886</u>	<u>15,016</u>
Total revenues	<u>78,100</u>	<u>78,100</u>	<u>81,580</u>	<u>3,480</u>
EXPENDITURES				
General government	<u>339,153</u>	<u>315,153</u>	<u>283,683</u>	<u>31,470</u>
Change in fund balance	<u>\$ (261,053)</u>	<u>\$ (237,053)</u>	<u>\$ (202,103)</u>	<u>\$ 34,950</u>
County Treasurer				
REVENUES				
Intergovernmental	\$ 27,700	\$ 27,700	\$ 27,478	\$ (222)
Charges for services	37,000	37,000	34,072	(2,928)
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,571</u>	<u>1,571</u>
Total revenues	<u>64,700</u>	<u>64,700</u>	<u>63,121</u>	<u>(1,579)</u>
EXPENDITURES				
General government	<u>278,889</u>	<u>278,889</u>	<u>249,680</u>	<u>29,209</u>
Change in fund balance	<u>\$ (214,189)</u>	<u>\$ (214,189)</u>	<u>\$ (186,559)</u>	<u>\$ 27,630</u>

DOUGLAS COUNTY, WISCONSIN
GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2015
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Sheriff				
REVENUES				
Intergovernmental	\$ 155,694	\$ 155,694	\$ 128,838	\$ (26,856)
Fines, forfeits, and penalties	66,500	66,500	40,358	(26,142)
Charges for services	201,000	201,000	140,885	(60,115)
Miscellaneous	<u>58,500</u>	<u>58,500</u>	<u>59,999</u>	<u>1,499</u>
Total revenues	<u>481,694</u>	<u>481,694</u>	<u>370,080</u>	<u>(111,614)</u>
EXPENDITURES				
Public safety	4,109,889	4,109,889	3,992,773	117,116
Capital outlay	<u>148,680</u>	<u>148,680</u>	<u>153,568</u>	<u>(4,888)</u>
Total expenditures	<u>4,258,569</u>	<u>4,258,569</u>	<u>4,146,341</u>	<u>112,228</u>
Change in fund balance	<u>\$ (3,776,875)</u>	<u>\$ (3,776,875)</u>	<u>\$ (3,776,261)</u>	<u>\$ 614</u>
Jail				
REVENUES				
Intergovernmental	\$ 68,000	\$ 68,000	\$ 86,281	\$ 18,281
Fines, forfeits, and penalties	55,000	55,000	51,685	(3,315)
Charges for services	1,330,600	1,330,600	1,007,437	(323,163)
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>909</u>	<u>(91)</u>
Total revenues	<u>1,454,600</u>	<u>1,454,600</u>	<u>1,146,312</u>	<u>(308,288)</u>
EXPENDITURES				
Public safety	5,258,813	5,258,813	5,249,548	9,265
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>5,278,813</u>	<u>5,278,813</u>	<u>5,249,548</u>	<u>29,265</u>
Change in fund balance	<u>\$ (3,824,213)</u>	<u>\$ (3,824,213)</u>	<u>\$ (4,103,236)</u>	<u>\$ (279,023)</u>
Finance				
REVENUES				
Sales tax	\$ -	\$ -	\$ 120	\$ 120
Charges for services	201,265	201,265	244,289	43,024
Miscellaneous	<u>-</u>	<u>-</u>	<u>98</u>	<u>98</u>
Total revenues	<u>201,265</u>	<u>201,265</u>	<u>244,507</u>	<u>43,242</u>
EXPENDITURES				
General government	<u>608,265</u>	<u>608,265</u>	<u>638,526</u>	<u>(30,261)</u>
Change in fund balance	<u>\$ (407,000)</u>	<u>\$ (407,000)</u>	<u>\$ (394,019)</u>	<u>\$ 12,981</u>
Recycling				
REVENUES				
Intergovernmental	\$ 83,200	\$ 83,200	\$ 73,209	\$ (9,991)
Charges for services	95,000	95,000	77,450	(17,550)
Miscellaneous	<u>4,340</u>	<u>4,340</u>	<u>-</u>	<u>(4,340)</u>
Total revenues	<u>182,540</u>	<u>182,540</u>	<u>150,659</u>	<u>(31,881)</u>
EXPENDITURES				
Public works	<u>283,470</u>	<u>283,470</u>	<u>279,677</u>	<u>3,793</u>
Change in fund balance	<u>\$ (100,930)</u>	<u>\$ (100,930)</u>	<u>\$ (129,018)</u>	<u>\$ (28,088)</u>

DOUGLAS COUNTY, WISCONSIN
GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2015
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Veterans Administration				
REVENUES				
Intergovernmental	\$ 19,700	\$ 19,700	\$ 19,759	\$ 59
Charges for services	30,000	30,000	17,695	(12,305)
Miscellaneous	-	-	13,359	13,359
Total revenues	<u>49,700</u>	<u>49,700</u>	<u>50,813</u>	<u>1,113</u>
EXPENDITURES				
Health and human services	196,572	196,572	224,108	(27,536)
Capital outlay	<u>5,000</u>	<u>5,000</u>	-	5,000
Total expenditures	<u>201,572</u>	<u>201,572</u>	<u>224,108</u>	<u>(22,536)</u>
Change in fund balance	<u>\$ (151,872)</u>	<u>\$ (151,872)</u>	<u>\$ (173,295)</u>	<u>\$ (21,423)</u>
Extension Office				
REVENUES				
Intergovernmental	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000
Charges for services	6,141	6,141	4,267	(1,874)
Miscellaneous	-	<u>3,500</u>	<u>4,614</u>	<u>1,114</u>
Total revenues	<u>11,141</u>	<u>14,641</u>	<u>18,881</u>	<u>4,240</u>
EXPENDITURES				
Culture, recreation and education	188,539	192,039	167,892	24,147
Conservation and development	<u>14,669</u>	<u>14,669</u>	<u>15,472</u>	<u>(803)</u>
Total expenditures	<u>203,208</u>	<u>206,708</u>	<u>183,364</u>	<u>23,344</u>
Change in fund balance	<u>\$ (192,067)</u>	<u>\$ (192,067)</u>	<u>\$ (164,483)</u>	<u>\$ 27,584</u>
Emergency Management				
REVENUES				
Intergovernmental	\$ 71,735	\$ 525,023	\$ 520,756	\$ (4,267)
Charges for services	26,000	26,000	38,791	12,791
Miscellaneous	<u>69,500</u>	<u>225,434</u>	<u>206,177</u>	<u>(19,257)</u>
Total revenues	<u>167,235</u>	<u>776,457</u>	<u>765,724</u>	<u>(10,733)</u>
EXPENDITURES				
Public safety	482,479	1,083,701	994,457	89,244
Public works	72,831	72,831	73,483	(652)
Capital outlay	<u>20,000</u>	<u>107,000</u>	<u>93,878</u>	<u>13,122</u>
Total expenditures	<u>575,310</u>	<u>1,263,532</u>	<u>1,161,818</u>	<u>101,714</u>
Change in fund balance	<u>\$ (408,075)</u>	<u>\$ (487,075)</u>	<u>\$ (396,094)</u>	<u>\$ 90,981</u>
Communications Center				
REVENUES				
Miscellaneous	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 19,675</u>	<u>\$ 9,675</u>
EXPENDITURES				
Public safety	<u>1,037,997</u>	<u>1,037,997</u>	<u>920,483</u>	<u>117,514</u>
Change in fund balance	<u>\$ (1,027,997)</u>	<u>\$ (1,027,997)</u>	<u>\$ (900,808)</u>	<u>\$ 127,189</u>

DOUGLAS COUNTY, WISCONSIN
GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2015
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Medical Examiner				
REVENUES				
Charges for services	\$ 28,050	\$ 28,050	\$ 23,650	\$ (4,400)
Miscellaneous	-	-	20	20
Total revenues	<u>28,050</u>	<u>28,050</u>	<u>23,670</u>	<u>(4,380)</u>
EXPENDITURES				
General government	127,797	127,797	120,479	7,318
Capital outlay	4,500	4,500	-	4,500
Total expenditures	<u>132,297</u>	<u>132,297</u>	<u>120,479</u>	<u>11,818</u>
Change in fund balance	<u>\$ (104,247)</u>	<u>\$ (104,247)</u>	<u>\$ (96,809)</u>	<u>\$ 7,438</u>
Buildings and Grounds				
REVENUES				
Charges for services	\$ -	\$ -	\$ 5,983	\$ 5,983
Miscellaneous	305,400	310,119	316,518	6,399
Total revenues	<u>305,400</u>	<u>310,119</u>	<u>322,501</u>	<u>12,382</u>
EXPENDITURES				
General government	581,989	586,708	549,274	37,434
Capital outlay	-	6,000	6,000	-
Total expenditures	<u>581,989</u>	<u>592,708</u>	<u>555,274</u>	<u>37,434</u>
Revenues under expenditures	<u>(276,589)</u>	<u>(282,589)</u>	<u>(232,773)</u>	<u>49,816</u>
OTHER FINANCING SOURCES				
Transfers in	-	6,000	6,000	-
Change in fund balance	<u>\$ (276,589)</u>	<u>\$ (276,589)</u>	<u>\$ (226,773)</u>	<u>\$ 49,816</u>
Probate				
REVENUES				
Intergovernmental	\$ 34,000	\$ 34,000	\$ 39,756	\$ 5,756
Charges for services	20,000	20,000	25,544	5,544
Miscellaneous	-	-	140	140
Total revenues	<u>54,000</u>	<u>54,000</u>	<u>65,440</u>	<u>11,440</u>
EXPENDITURES				
General government	157,133	157,133	161,560	(4,427)
Change in fund balance	<u>\$ (103,133)</u>	<u>\$ (103,133)</u>	<u>\$ (96,120)</u>	<u>\$ 7,013</u>
Surveyor				
REVENUES				
Licenses and permits	\$ 1,125	\$ 1,125	\$ 1,650	\$ 525
Charges for services	31,431	31,431	30,268	(1,163)
Total revenues	<u>32,556</u>	<u>32,556</u>	<u>31,918</u>	<u>(638)</u>
EXPENDITURES				
General government	232,202	233,902	194,214	39,688
Capital outlay	36,000	36,000	-	36,000
Total expenditures	<u>268,202</u>	<u>269,902</u>	<u>194,214</u>	<u>75,688</u>
Revenues under expenditures	(235,646)	(237,346)	(162,296)	75,050
OTHER FINANCING SOURCES				
Transfers in	47,951	47,951	40,066	(7,885)
Change in fund balance	<u>\$ (187,695)</u>	<u>\$ (189,395)</u>	<u>\$ (122,230)</u>	<u>\$ 67,165</u>

DOUGLAS COUNTY, WISCONSIN
GENERAL FUND BY DEPARTMENT
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended December 31, 2015
(Continued)

	<u>Budgeted Amount Original</u>	<u>Budgeted Amount Final</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Land Committee/Developmental				
REVENUES				
Charges for services	\$ 4,500	\$ 4,500	\$ 12,615	\$ 8,115
Investment earnings	-	-	2,474	2,474
Miscellaneous	192,770	215,095	251,895	36,800
Total revenues	<u>197,270</u>	<u>219,595</u>	<u>266,984</u>	<u>47,389</u>
EXPENDITURES				
General government	135,625	157,950	(232,288)	390,238
Health and human services	45,200	45,200	95,200	(50,000)
Culture, recreation and education	61,000	61,000	56,976	4,024
Conservation and development	36,000	51,000	48,000	3,000
Total expenditures	<u>277,825</u>	<u>315,150</u>	<u>(32,112)</u>	<u>347,262</u>
Revenues over (under) expenditures	(80,555)	(95,555)	299,096	394,651
OTHER FINANCING USES				
Transfers in	(17,500)	(17,500)	(17,500)	-
Change in fund balance	<u>\$ (98,055)</u>	<u>\$ (113,055)</u>	<u>\$ 281,596</u>	<u>\$ 394,651</u>
Non-Departmental				
REVENUES				
Taxes:				
Property	\$ 5,051,037	\$ 5,051,037	\$ 5,145,177	\$ 94,140
Forest crop	100,000	100,000	135,278	35,278
Intergovernmental	-	-	1,582,605	1,582,605
Investment earnings	-	-	15	15
Miscellaneous	-	-	155,628	155,628
Total revenues	<u>5,151,037</u>	<u>5,151,037</u>	<u>7,018,703</u>	<u>1,867,666</u>
EXPENDITURES				
General government	(452,490)	(452,490)	(144,872)	(307,618)
Culture, recreation and education	379,117	379,117	388,625	(9,508)
Conservation and development	35,379	35,379	1,647,187	(1,611,808)
Total expenditures	<u>(37,994)</u>	<u>(37,994)</u>	<u>1,890,940</u>	<u>(1,928,934)</u>
Revenues over (under) expenditures	5,189,031	5,189,031	5,127,763	(61,268)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,510,000	1,510,000
Transfers out	(180,000)	(755,674)	(5,976,879)	(5,221,205)
Long-term debt issued	-	-	4,000,000	4,000,000
Change in fund balance	<u>\$ 5,009,031</u>	<u>\$ 4,433,357</u>	<u>\$ 4,660,884</u>	<u>\$ 227,527</u>
Direct Tax Relief				
REVENUES				
Taxes:				
Occupational	\$ 135,000	\$ 135,000	\$ 135,879	\$ 879
Sales	3,742,098	3,742,098	4,287,024	544,926
Miscellaneous	635,125	635,125	705,990	70,865
Intergovernmental	2,216,181	2,216,181	2,223,735	7,554
Investment earnings	100,000	100,000	137,842	37,842
Total revenues	<u>6,828,404</u>	<u>6,828,404</u>	<u>7,490,470</u>	<u>662,066</u>
OTHER FINANCING SOURCES				
Transfers in	758,000	758,000	758,000	-
Change in fund balance	<u>\$ 7,586,404</u>	<u>\$ 7,586,404</u>	<u>\$ 8,248,470</u>	<u>\$ 662,066</u>
General Fund total change in fund balance	<u>\$ (258,055)</u>	<u>\$ (929,428)</u>	<u>\$ 635,410</u>	<u>\$ 1,564,839</u>

DOUGLAS COUNTY, WISCONSIN
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 3,863,942	\$ 3,863,942	\$ 3,863,942	\$ -
Intergovernmental charges for services	<u>243,114</u>	<u>243,114</u>	<u>243,115</u>	<u>1</u>
Total revenues	<u>4,107,056</u>	<u>4,107,056</u>	<u>4,107,057</u>	<u>1</u>
EXPENDITURES				
Debt service:				
Principal	3,055,137	3,055,137	3,055,138	(1)
Interest	1,051,919	1,051,919	1,051,919	-
Other debt service fees	<u>-</u>	<u>-</u>	<u>74,000</u>	<u>(74,000)</u>
Total expenditures	<u>4,107,056</u>	<u>4,107,056</u>	<u>4,181,057</u>	<u>(74,001)</u>
(Deficiency) of revenue over expenditures	-	-	(74,000)	(74,000)
OTHER FINANCING SOURCES				
Premium on long term debt	<u>-</u>	<u>-</u>	<u>108,400</u>	<u>108,400</u>
Net change in fund balance	-	-	34,400	34,400
FUND BALANCE, BEGINNING	<u>2,115</u>	<u>2,115</u>	<u>2,115</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 2,115</u>	<u>\$ 2,115</u>	<u>\$ 36,515</u>	<u>\$ 34,400</u>

Nonmajor Governmental Funds

Governmental Funds are those through which most governmental functions of the County are financed. The acquisition, use, and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

Special Revenue Funds - Special Revenue Funds are used for proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

Child Support Fund - Identifies and locates parents who have left home and their dependents and attempts to obtain child support from them. It is also responsible for establishing paternity and collecting child support from noncustodial parents.

Aging Resources Fund - Accounts for resources used to support programs of the County's senior citizens and the Superior-Douglas County Senior Center. This fund is primarily responsible for federal and state programs for elderly care and assistance.

Health Fund - Accounts for activities to improve health through the provision of comprehensive health services designed to reduce acute and chronic disease while promoting the quality of life.

Capital Projects Fund - The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

**DOUGLAS COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	Special Revenue Funds		
	Child Support	Aging Resources	Health
ASSETS			
Cash and cash equivalents	\$ -	\$ -	\$ 150
Receivables-net:			
Property taxes	228,100	203,558	558,658
Accounts	-	55,714	-
Due from other governments	185,058	-	17,947
Due from other funds	63,838	-	192,176
Total assets	<u>\$ 476,996</u>	<u>\$ 259,272</u>	<u>\$ 768,931</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable and other current liabilities	8,959	-	9,563
Special deposits	-	-	5,638
Due to other governments	-	-	10,621
Due to other funds	-	55,714	-
Total liabilities	<u>8,959</u>	<u>55,714</u>	<u>25,822</u>
Deferred Inflows:			
Succeeding year's property taxes	<u>228,100</u>	<u>203,558</u>	<u>558,658</u>
Fund balances:			
Committed	-	-	-
Assigned	<u>239,937</u>	<u>-</u>	<u>184,451</u>
Total fund balances	<u>239,937</u>	<u>-</u>	<u>184,451</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 476,996</u>	<u>\$ 259,272</u>	<u>\$ 768,931</u>

<u>Total</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ 150	\$ -	\$ 150
990,316	-	990,316
55,714	21,681	77,395
203,005	-	203,005
<u>256,014</u>	<u>109,113</u>	<u>365,127</u>
<u>\$ 1,505,199</u>	<u>\$ 130,794</u>	<u>\$ 1,635,993</u>
18,522	-	18,522
5,638	-	5,638
10,621	-	10,621
<u>55,714</u>	<u>-</u>	<u>55,714</u>
<u>90,495</u>	<u>-</u>	<u>90,495</u>
<u>990,316</u>	<u>-</u>	<u>990,316</u>
-	130,794	130,794
<u>424,388</u>	<u>-</u>	<u>424,388</u>
<u>424,388</u>	<u>130,794</u>	<u>555,182</u>
<u>\$ 1,505,199</u>	<u>\$ 130,794</u>	<u>\$ 1,635,993</u>

DOUGLAS COUNTY, WISCONSIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	Special Revenue Funds		
	Child Support	Aging Resources	Health
REVENUES			
Taxes:			
Property	\$ 228,100	\$ 203,558	\$ 707,017
Intergovernmental	820,977	395,978	95,986
Licenses and permits	-	-	153,310
Charges for services	10,797	-	32,843
Other	274	-	264
Total revenues	<u>1,060,148</u>	<u>599,536</u>	<u>989,420</u>
EXPENDITURES			
Current:			
Health and human services	1,035,226	599,536	851,961
Capital outlay	-	-	12,844
Total expenditures	<u>1,035,226</u>	<u>599,536</u>	<u>864,805</u>
Excess (deficiency) of revenues over expenditures	<u>24,922</u>	<u>-</u>	<u>124,615</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	(206,450)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(206,450)</u>
Net change in fund balances	24,922	-	(81,835)
FUND BALANCES, BEGINNING	<u>215,015</u>	<u>-</u>	<u>266,286</u>
FUND BALANCES, ENDING	<u>\$ 239,937</u>	<u>\$ -</u>	<u>\$ 184,451</u>

<u>Total</u>	<u>Capital Projects</u>	<u>Total Nonmajor Funds</u>
\$ 1,138,675	\$ -	\$ 1,138,675
1,312,941	-	1,312,941
153,310	-	153,310
43,640	-	43,640
538	46,739	47,277
<u>2,649,104</u>	<u>46,739</u>	<u>2,695,843</u>
2,486,723	-	2,486,723
12,844	581,648	594,492
<u>2,499,567</u>	<u>581,648</u>	<u>3,081,215</u>
<u>149,537</u>	<u>(534,909)</u>	<u>(385,372)</u>
-	581,648	581,648
<u>(206,450)</u>	<u>-</u>	<u>(206,450)</u>
<u>(206,450)</u>	<u>581,648</u>	<u>375,198</u>
(56,913)	46,739	(10,174)
481,301	84,055	565,356
<u>\$ 424,388</u>	<u>\$ 130,794</u>	<u>\$ 555,182</u>

**DOUGLAS COUNTY, WISCONSIN
CHILD SUPPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 228,100	\$ 228,100	\$ 228,100	\$ -
Intergovernmental	816,000	816,000	820,977	4,977
Charges for services:				
Public	11,500	11,500	10,734	(766)
Intergovernmental	-	-	63	63
Miscellaneous	-	-	274	274
Total revenues	<u>1,055,600</u>	<u>1,055,600</u>	<u>1,060,148</u>	<u>4,548</u>
EXPENDITURES				
Health and human services:				
Social services:				
Administration	<u>1,060,886</u>	<u>1,060,886</u>	<u>1,035,226</u>	<u>25,660</u>
Net change in fund balance	(5,286)	(5,286)	24,922	30,208
FUND BALANCE, BEGINNING	<u>215,015</u>	<u>215,015</u>	<u>215,015</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 209,729</u>	<u>\$ 209,729</u>	<u>\$ 239,937</u>	<u>\$ 30,208</u>

DOUGLAS COUNTY, WISCONSIN
AGING RESOURCES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 203,558	\$ 203,558	\$ 203,558	\$ -
Intergovernmental	<u>400,179</u>	<u>400,179</u>	<u>395,978</u>	<u>(4,201)</u>
Total revenues	<u>603,737</u>	<u>603,737</u>	<u>599,536</u>	<u>(4,201)</u>
EXPENDITURES				
Health and human services:				
Aging:				
Title IIIB-Supportive Service	83,978	83,978	84,082	(104)
C-I Congregate Nutrition	183,086	183,086	182,401	685
C-II Home Delivered Meals	90,372	90,372	90,450	(78)
Family caregiver support	25,674	25,674	25,576	98
Prevention	3,529	3,529	3,528	1
Title IV information and referral	9,644	9,644	9,644	-
Senior community service	7,722	7,722	7,722	-
State Elderly Benefit Specialist	28,215	28,215	28,215	-
Title III C-I/C-II USDA Grant	36,359	36,359	32,760	3,599
State transportation grant	133,907	133,907	133,907	-
Other local programs:				
Commission on Aging	<u>1,251</u>	<u>1,251</u>	<u>1,251</u>	<u>-</u>
Total expenditures	<u>603,737</u>	<u>603,737</u>	<u>599,536</u>	<u>4,201</u>
Net change in fund balance	-	-	-	-
FUND BALANCE, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

DOUGLAS COUNTY, WISCONSIN
HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes	\$ 707,017	\$ 707,017	\$ 707,017	\$ -
Intergovernmental	99,870	99,870	95,986	(3,884)
Licenses and permits	141,000	141,000	153,310	12,310
Charges for services:				
Public	6,800	6,800	8,518	1,718
Intergovernmental	3,000	3,000	24,325	21,325
Other	-	12,844	264	(12,580)
Total revenues	<u>957,687</u>	<u>970,531</u>	<u>989,420</u>	<u>18,889</u>
EXPENDITURES				
Health and human services:				
Public health services:				
Administration	244,158	244,158	(12,842)	257,000
Public nursing programs:				
Administration	202,181	202,181	(22,203)	224,384
Health promotion	(112,181)	(112,181)	251,546	(363,727)
Lead poisoning prevention grant	20,206	20,206	7,293	12,913
Women's wellness grants	39,993	39,993	8,566	31,427
Family planning grant	897	897	434	463
HIV counseling and training grants	161,154	161,154	143,678	17,476
Immunization grants	79,391	79,391	69,293	10,098
MCH grant	84,508	84,508	102,259	(17,751)
Prevention grant	22,015	22,015	24,689	(2,674)
Adult screening clinic	650	650	-	650
Bioterrorism	62,217	62,217	55,964	6,253
Environmental health and inspection	127,498	127,498	194,555	(67,057)
Radon Outreach	-	-	3,726	(3,726)
Health check, EPSDT	-	-	3	(3)
Health care clinic	25,000	25,000	25,000	-
Capital outlay	-	12,844	12,844	-
Total expenditures	<u>957,687</u>	<u>970,531</u>	<u>864,805</u>	<u>105,726</u>
Excess of revenues over expenditures	-	-	124,615	124,615
OTHER FINANCING USES				
Transfers out	-	-	(206,450)	(206,450)
Total other financing sources (uses)	-	-	(206,450)	(206,450)
Net change in fund balance	-	-	(81,835)	(81,835)
FUND BALANCE, BEGINNING	<u>266,286</u>	<u>266,286</u>	<u>266,286</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 266,286</u>	<u>\$ 266,286</u>	<u>\$ 184,451</u>	<u>\$ (81,835)</u>

DOUGLAS COUNTY, WISCONSIN
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended December 31, 2015

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Other	\$ -	\$ -	\$ 46,739	\$ 46,739
Total revenues	<u>-</u>	<u>-</u>	<u>46,739</u>	<u>46,739</u>
EXPENDITURES				
Capital outlay:				
Buildings and improvements	-	620,157	581,648	38,509
Total expenditures	<u>-</u>	<u>620,157</u>	<u>581,648</u>	<u>38,509</u>
Excess (deficiency) of revenues over expenditures	-	(620,157)	(534,909)	85,248
OTHER FINANCING SOURCES				
Transfers in	-	546,043	581,648	35,605
Net change in fund balance	-	(74,114)	46,739	120,853
FUND BALANCE, BEGINNING	<u>84,055</u>	<u>84,055</u>	<u>84,055</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 84,055</u>	<u>\$ 9,941</u>	<u>\$ 130,794</u>	<u>\$ 120,853</u>



PROPRIETARY FUNDS

Enterprise Funds

Enterprise Fund - Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Forestry Fund - Responsible for the Douglas County forest program through administration of timber management and sales, recreational areas, forest roads, and other County forest services.

**DOUGLAS COUNTY, WISCONSIN
FORESTRY FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
REVENUES				
Charges for services:				
Public	\$ 2,402,320	\$ 2,402,320	\$ 4,068,825	\$ 1,666,505
Intragovernmental	1,085	1,085	167	(918)
Total revenues	<u>2,403,405</u>	<u>2,403,405</u>	<u>4,068,992</u>	<u>1,665,587</u>
EXPENDITURES				
Administration	848,627	877,606	851,287	26,319
County parks and boat landings	249,327	249,327	240,485	8,842
Recreational trails	166,175	166,175	178,037	(11,862)
Forest roads	93,570	93,570	101,542	(7,972)
Timber management and sales	571,265	571,265	527,088	44,177
Conservation and wildlife management	60,298	60,298	44,576	15,722
Total operating expenses	<u>1,989,262</u>	<u>2,018,241</u>	<u>1,943,015</u>	<u>75,226</u>
Operating income	<u>414,143</u>	<u>385,164</u>	<u>2,125,977</u>	<u>1,740,813</u>
NONOPERATING REVENUES				
Grants	254,175	254,175	1,078,933	824,758
Regulation and compliance	2,000	2,000	2,345	345
Rental income	27,702	27,702	27,085	(617)
Interest income	80	80	98	18
Miscellaneous	1,900	1,900	58,525	56,625
Total nonoperating revenues	<u>285,857</u>	<u>285,857</u>	<u>1,166,986</u>	<u>881,129</u>
Income before transfers and capital contributions	<u>700,000</u>	<u>671,021</u>	<u>3,292,963</u>	<u>2,621,942</u>
TRANSFERS AND CAPITAL CONTRIBUTIONS				
Capital Grant Contributions	58,000	58,000	-	(58,000)
Transfers in	-	-	460,000	460,000
Transfers out	(758,000)	(758,000)	(2,268,000)	(1,510,000)
Total transfers and capital contributions	<u>(700,000)</u>	<u>(700,000)</u>	<u>(1,808,000)</u>	<u>(1,108,000)</u>
Change in net position	-	(28,979)	1,484,963	1,513,942
NET POSITION, BEGINNING, as restated	<u>10,580,255</u>	<u>10,580,255</u>	<u>10,791,084</u>	<u>210,829</u>
NET POSITION, ENDING	<u>\$ 10,580,255</u>	<u>\$ 10,551,276</u>	<u>\$ 12,276,047</u>	<u>\$ 1,724,771</u>



Internal Service Funds

Internal Service Funds - Internal Service Funds account for financing of goods and services provided by one department to other departments of the County or to other governmental units on a cost-reimbursement basis.

Highway Fund - Accounts for the operations of the County Highway Department, which consist primarily of the maintenance of state highways within the County and County roads.

Central Supply Fund - Accounts for the distribution of common supplies and photocopying services, primarily within the County. Operations of the fund are financed through charges to other funds.

Workers' Compensation Fund - Accounts for the self-insurance activities of the County for workers' compensation costs. Operations of the fund are financed through charges to other funds.

Health Insurance Fund - Accounts for the self-insurance activities of the County for health insurance costs. Operations of the fund are financed primarily through charges to other funds.

Land Records and Mapping Fund - Accounts for transactions related to land information for County departments and sale of County maps and plat books.

Information Services Fund - Accounts for complete automation of financial transactions and special projects primarily for departments within the County.

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
December 31, 2015

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
ASSETS			
Current assets:			
Cash and cash investments:			
Unrestricted	\$ 174,379	\$ -	\$ -
Restricted	<u>34,739</u>	<u>-</u>	<u>899,077</u>
Total cash and cash investments	209,118	-	899,077
Receivables (net of allowances):			
Property taxes	3,413,992	-	-
Accounts	52,128	860	-
Due from other governments	521,751	-	-
Due from other funds	3,680,511	25,484	834,253
Inventories, at cost	816,186	4,775	-
Prepaid items	<u>-</u>	<u>-</u>	<u>5,417</u>
Total current assets	<u>8,693,686</u>	<u>31,119</u>	<u>1,738,747</u>
Noncurrent assets:			
Restricted assets:			
Net Pension asset - WRS	367,721	-	-
Capital assets:			
Land	989,590	-	-
Land improvements	776,891	-	-
Buildings	6,567,434	-	-
Improvements other than buildings	30,802	-	-
Machinery and equipment	12,063,761	-	-
Infrastructure	88,924,039	-	-
Construction in progress	186,631	-	-
Less accumulated depreciation	<u>(40,966,014)</u>	<u>-</u>	<u>-</u>
Total capital assets (net of accumulated depreciation)	<u>68,573,134</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>68,940,855</u>	<u>-</u>	<u>-</u>
Total assets	<u>77,634,541</u>	<u>31,119</u>	<u>1,738,747</u>
DEFERRED OUTFLOWS			
Related to pensions - WRS	<u>370,086</u>	<u>-</u>	<u>-</u>
LIABILITIES			
Current liabilities:			
Accounts payable and other current liabilities	908,329	225	102,662
Due to other funds	-	-	-
Liabilities payable from restricted assets:			
Special deposits and advances	11,350	-	-
Unearned revenues	<u>107,941</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,027,620</u>	<u>225</u>	<u>102,662</u>
DEFERRED INFLOWS			
Succeeding year's property taxes	<u>3,413,992</u>	<u>-</u>	<u>-</u>
Total deferred inflows	<u>3,413,992</u>	<u>-</u>	<u>-</u>
NET POSITION			
Investment in capital assets	68,573,134	-	-
Restricted for highways and bridges	749,011	-	-
Restricted for Pension benefits	367,721	-	-
Restricted for land information purposes	-	-	-
Unrestricted	<u>3,873,149</u>	<u>30,894</u>	<u>1,636,085</u>
Total net position	<u>\$ 73,563,015</u>	<u>\$ 30,894</u>	<u>\$ 1,636,085</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ -	\$ 85	\$ -	\$ 174,464
<u>1,216,260</u>	<u>-</u>	<u>-</u>	<u>2,150,076</u>
1,216,260	85	-	2,324,540
-	113,706	-	3,527,698
1,633	-	-	54,621
-	-	21,652	543,403
3,093,089	93,880	-	7,727,217
-	-	-	820,961
<u>13,649</u>	<u>-</u>	<u>131,043</u>	<u>150,109</u>
<u>4,324,631</u>	<u>207,671</u>	<u>152,695</u>	<u>15,148,549</u>
-	-	-	367,721
-	-	-	989,590
-	-	-	776,891
-	-	-	6,567,434
-	-	-	30,802
-	295,373	555,870	12,915,004
-	-	-	88,924,039
-	-	-	186,631
<u>-</u>	<u>(136,803)</u>	<u>(353,366)</u>	<u>(41,456,183)</u>
<u>-</u>	<u>158,570</u>	<u>202,504</u>	<u>68,934,208</u>
<u>-</u>	<u>158,570</u>	<u>202,504</u>	<u>69,301,929</u>
<u>4,324,631</u>	<u>366,241</u>	<u>355,199</u>	<u>84,450,478</u>
-	-	-	370,086
551,181	59,230	3,264	1,624,891
-	-	119,576	119,576
367,671	-	-	379,021
<u>-</u>	<u>-</u>	<u>-</u>	<u>107,941</u>
<u>918,852</u>	<u>59,230</u>	<u>122,840</u>	<u>2,231,429</u>
-	113,706	-	3,527,698
-	113,706	-	3,527,698
-	158,570	202,504	68,934,208
-	-	-	749,011
-	-	-	367,721
-	112,961	-	112,961
<u>3,405,779</u>	<u>(78,226)</u>	<u>29,855</u>	<u>8,897,536</u>
<u>\$ 3,405,779</u>	<u>\$ 193,305</u>	<u>\$ 232,359</u>	<u>\$ 79,061,437</u>

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
For the Year Ended December 31, 2015

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
OPERATING REVENUES			
Charges for services:			
Public	\$ 48,147	\$ 550	\$ -
Intragovernmental	2,099	91,132	476,769
Intergovernmental	<u>2,017,868</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>2,068,114</u>	<u>91,682</u>	<u>476,769</u>
OPERATING EXPENSES			
Personnel services	3,049,745	11,547	-
Contractual services	4,720,724	16,280	57,679
Supplies	951,459	58,384	-
Fixed charges:			
Insurance and rental	142,259	4,232	37,747
Depreciation	3,189,349	-	-
Other	(5,012,575)	1,267	103,918
Loss	<u>1,980</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>7,042,941</u>	<u>91,710</u>	<u>199,344</u>
Operating income (loss)	<u>(4,974,827)</u>	<u>(28)</u>	<u>277,425</u>
NONOPERATING REVENUES (EXPENSES)			
Taxes	3,537,971	-	-
Grants	954,572	-	-
Rental and other income	15,306	-	-
Interest income	339	-	1,751
Miscellaneous	14,039	58	73,009
Gain (loss) on disposal of equipment	<u>13,766</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>4,535,993</u>	<u>58</u>	<u>74,760</u>
Income (loss) before transfers	<u>(438,834)</u>	<u>30</u>	<u>352,185</u>
TRANSFERS			
Transfers in	5,119,400	-	-
Transfers out	<u>(245,000)</u>	<u>-</u>	<u>-</u>
Total transfers	<u>4,874,400</u>	<u>-</u>	<u>-</u>
Change in net position	4,435,566	30	352,185
NET POSITION, BEGINNING, (as restated)	<u>69,127,449</u>	<u>30,864</u>	<u>1,283,900</u>
NET POSITION, ENDING	<u>\$ 73,563,015</u>	<u>\$ 30,894</u>	<u>\$ 1,636,085</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 677,839	\$ 54,763	\$ 243	\$ 781,542
3,772,191	750	855,058	5,197,999
-	-	59	2,017,927
<u>4,450,030</u>	<u>55,513</u>	<u>855,360</u>	<u>7,997,468</u>
-	155,804	174,520	3,391,616
5,313,961	33,101	409,141	10,550,886
1	7,016	108,362	1,125,222
12,142	4,995	71,621	272,996
-	51,701	57,666	3,298,716
197,525	8,680	-	(4,701,185)
-	-	-	1,980
<u>5,523,629</u>	<u>261,297</u>	<u>821,310</u>	<u>13,940,231</u>
<u>(1,073,599)</u>	<u>(205,784)</u>	<u>34,050</u>	<u>(5,942,763)</u>
-	113,706	-	3,651,677
-	46,456	-	1,001,028
-	-	-	15,306
3,843	-	-	5,933
674,346	-	-	761,452
-	-	(334,366)	(320,600)
<u>678,189</u>	<u>160,162</u>	<u>(334,366)</u>	<u>5,114,796</u>
<u>(395,410)</u>	<u>(45,622)</u>	<u>(300,316)</u>	<u>(827,967)</u>
-	78,331	-	5,197,731
-	(40,066)	-	(285,066)
-	38,265	-	4,912,665
(395,410)	(7,357)	(300,316)	4,084,698
3,801,189	200,662	532,675	74,976,739
<u>\$ 3,405,779</u>	<u>\$ 193,305</u>	<u>\$ 232,359</u>	<u>\$ 79,061,437</u>

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 2,188,609	\$ 1,638	\$ -
Receipts from interfund services provided	-	94,036	200,301
Payments to suppliers	(346,400)	(82,942)	(265,834)
Payments to employees	(3,151,236)	(11,547)	-
Payments for interfund services used	(443,796)	(1,243)	(7,475)
Net cash provided by (used in) operating activities	<u>(1,752,823)</u>	<u>(58)</u>	<u>(73,008)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES			
Transfers from other funds	5,119,400	-	-
Transfers to other funds	(245,000)	-	-
Taxes	3,537,971	-	-
Grants	954,572	-	-
Miscellaneous income and recoveries	14,039	58	73,009
Rental and other income	15,306	-	-
Net cash provided by noncapital and related financing activities	<u>9,396,288</u>	<u>58</u>	<u>73,009</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(7,448,652)	-	-
Proceeds from sale of capital assets	13,766	-	-
Net cash used in capital and related financing activities	<u>(7,434,886)</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	339	-	1,751
NET INCREASE IN CASH AND INVESTMENTS			
	208,918	-	1,752
CASH AND INVESTMENTS, Beginning	<u>200</u>	<u>-</u>	<u>897,325</u>
CASH AND INVESTMENTS, Ending	<u>\$ 209,118</u>	<u>-</u>	<u>\$ 899,077</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ 698,017	\$ 55,513	\$ 20,571	\$ 2,964,348
4,009,695	12,254	929,856	5,246,142
(5,369,142)	(35,964)	(713,344)	(6,813,626)
-	(156,011)	(226,086)	(3,544,880)
(14,814)	(8,146)	-	(475,474)
<u>(676,244)</u>	<u>(132,354)</u>	<u>10,997</u>	<u>(2,623,490)</u>
-	78,331	-	5,197,731
-	(40,066)	-	(285,066)
-	113,706	-	3,651,677
-	46,456	-	1,001,028
674,346	-	-	761,452
-	-	-	15,306
<u>674,346</u>	<u>198,427</u>	<u>-</u>	<u>10,342,128</u>
-	(66,038)	(10,997)	(7,525,687)
-	-	-	13,766
-	<u>(66,038)</u>	<u>(10,997)</u>	<u>(7,511,921)</u>
<u>3,843</u>	<u>-</u>	<u>-</u>	<u>5,933</u>
1,945	35	-	212,650
<u>1,214,315</u>	<u>50</u>	<u>-</u>	<u>2,111,890</u>
<u>\$ 1,216,260</u>	<u>\$ 85</u>	<u>-</u>	<u>\$ 2,324,540</u>

DOUGLAS COUNTY, WISCONSIN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015
(Continued)

	<u>Highway</u>	<u>Central Supply</u>	<u>Workers' Compensation</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (4,974,827)	\$ (28)	\$ 277,425
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	3,189,349	-	-
Effects of changes in assets and liabilities:			
Taxes receivable	123,979	-	-
Accounts receivable	15,977	(70)	-
Due from other governments	96,885	-	-
Due from other funds	(334,114)	4,062	(276,468)
Inventories	(104,278)	(3,657)	-
Prepaid items	-	-	(956)
Net pension asset	280,274		
Deferred outflows of resources related to pensions	(236,274)		
Accounts payable	309,058	(365)	(73,011)
Accrued liabilities	(101,491)	-	-
Accrued claims	(100)	-	-
Due to other funds	-	-	2
Unearned revenue	106,718		
Deferred inflows	(123,979)	-	-
Total adjustments	<u>3,222,004</u>	<u>(30)</u>	<u>(350,433)</u>
Net cash provided by (used in) operating activities	<u>\$ (1,752,823)</u>	<u>\$ (58)</u>	<u>\$ (73,008)</u>
NON-CASH CAPITAL AND FINANCING ACTIVITIES			
Loss on disposal of equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Health Insurance</u>	<u>Land Records and Mapping</u>	<u>Information Services</u>	<u>Total</u>
\$ (1,073,599)	\$ (205,784)	\$ 34,050	\$ (5,942,763)
-	51,701	57,666	3,298,716
-	-	-	123,979
-	-	20,270	36,177
-	-	(4,291)	92,594
237,504	12,254	-	(356,762)
-	-	-	(107,935)
-	-	(104,805)	(105,761)
			280,274
			(236,274)
146,890	9,682	(19,421)	372,833
(7,217)	(207)	(51,563)	(160,478)
20,178	-	-	20,078
-	-	79,091	79,093
			106,718
-	-	-	(123,979)
<u>397,355</u>	<u>73,430</u>	<u>(23,053)</u>	<u>3,319,273</u>
\$ <u>(676,244)</u>	\$ <u>(132,354)</u>	\$ <u>10,997</u>	\$ <u>(2,623,490)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 334,366</u>	<u>\$ 334,366</u>

**DOUGLAS COUNTY, WISCONSIN
HIGHWAY FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION - BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
OPERATING REVENUES				
Public charges for services	\$ 9,889	\$ 9,889	\$ 48,147	\$ 38,258
Intragovernmental charges for services	9,400	9,400	2,099	(7,301)
Intergovernmental charges for services	1,831,250	1,831,250	2,017,868	186,618
Total operating revenues	<u>1,850,539</u>	<u>1,850,539</u>	<u>2,068,114</u>	<u>217,575</u>
OPERATING EXPENSES				
Public works and highways:				
Administration	746,864	746,864	721,008	25,856
Special projects	186,465	186,465	33,863	152,602
Road supervision	137,000	137,000	121,412	15,588
Radio	15,342	15,342	15,434	(92)
General public liability	28,200	28,200	18,604	9,596
Total public works and highways	<u>1,113,871</u>	<u>1,113,871</u>	<u>910,321</u>	<u>203,550</u>
Road maintenance:				
County maintenance	4,496,139	6,049,139	4,315,747	1,733,392
State maintenance	1,621,000	1,621,000	1,625,263	(4,263)
Township maintenance	58,000	58,000	139,321	(81,321)
Departmental maintenance	1,400	1,400	86	1,314
Public maintenance	9,000	9,000	45,265	(36,265)
Special districts	2,200	2,200	6,938	(4,738)
Total road maintenance	<u>6,187,739</u>	<u>7,740,739</u>	<u>6,132,620</u>	<u>1,608,119</u>
Total operating expenses	<u>7,301,610</u>	<u>8,854,610</u>	<u>7,042,941</u>	<u>1,811,669</u>
Operating loss	<u>(5,451,071)</u>	<u>(7,004,071)</u>	<u>(4,974,827)</u>	<u>2,029,244</u>
NONOPERATING REVENUES				
Taxes	3,537,971	3,537,971	3,537,971	-
Grants	958,800	958,800	954,572	(4,228)
Interest income	-	-	339	339
Rental and other income	15,300	15,300	15,306	6
Miscellaneous	-	-	14,039	14,039
Gain on disposal of equipment	-	-	13,766	13,766
Total nonoperating revenues	<u>4,512,071</u>	<u>4,512,071</u>	<u>4,535,993</u>	<u>23,922</u>
Income (loss) before transfers	<u>(939,000)</u>	<u>(2,492,000)</u>	<u>(438,834)</u>	<u>2,053,166</u>
TRANSFERS				
Transfers in	4,180,000	4,180,000	5,119,400	939,400
Transfers out	-	-	(245,000)	(245,000)
Change in net position	<u>3,241,000</u>	<u>1,688,000</u>	<u>4,435,566</u>	<u>2,747,566</u>
NET POSITION, BEGINNING, as restated	<u>69,127,449</u>	<u>69,127,449</u>	<u>69,127,449</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 72,368,449</u>	<u>\$ 70,815,449</u>	<u>\$ 73,563,015</u>	<u>\$ 2,747,566</u>

**DOUGLAS COUNTY, WISCONSIN
CENTRAL SUPPLY FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 1,000	\$ 1,000	\$ 550	\$ (450)
Intragovernmental	89,090	89,090	91,132	2,042
Total operating revenues	<u>90,090</u>	<u>90,090</u>	<u>91,682</u>	<u>1,592</u>
OPERATING EXPENSES				
General government:				
Duplication and printing	12,200	12,200	8,080	4,120
Supplies	6,190	6,190	6,077	113
Postage and mailing	71,700	71,700	77,553	(5,853)
Total operating expenses	<u>90,090</u>	<u>90,090</u>	<u>91,710</u>	<u>(1,620)</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>(28)</u>	<u>(28)</u>
NONOPERATING REVENUES				
Miscellaneous income	-	-	58	58
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>58</u>	<u>58</u>
Change in net position	-	-	30	30
NET POSITION, BEGINNING	<u>30,864</u>	<u>30,864</u>	<u>30,864</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 30,864</u>	<u>\$ 30,864</u>	<u>\$ 30,894</u>	<u>\$ 30</u>

**DOUGLAS COUNTY, WISCONSIN
WORKERS' COMPENSATION FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services, intragovernmental	\$ 450,000	\$ 450,000	\$ 476,769	\$ 26,769
OPERATING EXPENSES				
General government:				
Administration	222,500	222,500	146,565	75,935
Direct claims	212,000	212,000	52,011	159,989
Other contracted services	<u>18,000</u>	<u>18,000</u>	<u>768</u>	<u>17,232</u>
Total operating expenses	<u>452,500</u>	<u>452,500</u>	<u>199,344</u>	<u>253,156</u>
Operating income (loss)	<u>(2,500)</u>	<u>(2,500)</u>	<u>277,425</u>	<u>279,925</u>
NONOPERATING REVENUES				
Interest income	2,500	2,500	1,751	(749)
Miscellaneous	<u>-</u>	<u>-</u>	<u>73,009</u>	<u>73,009</u>
Total nonoperating revenues	<u>2,500</u>	<u>2,500</u>	<u>74,760</u>	<u>72,260</u>
Change in net position	-	-	352,185	352,185
NET POSITION, BEGINNING	<u>1,283,900</u>	<u>1,283,900</u>	<u>1,283,900</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 1,283,900</u>	<u>\$ 1,283,900</u>	<u>\$ 1,636,085</u>	<u>\$ 352,185</u>

**DOUGLAS COUNTY, WISCONSIN
HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 757,450	\$ 757,450	\$ 677,839	\$ (79,611)
Intragovernmental	<u>4,005,500</u>	<u>4,005,500</u>	<u>3,772,191</u>	<u>(233,309)</u>
Total operating revenue	<u>4,762,950</u>	<u>4,762,950</u>	<u>4,450,030</u>	<u>(312,920)</u>
OPERATING EXPENSES				
General government:				
Administration	73,350	73,350	99,619	(26,269)
Claims	<u>4,790,800</u>	<u>4,790,800</u>	<u>5,424,010</u>	<u>(633,210)</u>
Total operating expenses	<u>4,864,150</u>	<u>4,864,150</u>	<u>5,523,629</u>	<u>(659,479)</u>
Operating income (loss)	<u>(101,200)</u>	<u>(101,200)</u>	<u>(1,073,599)</u>	<u>(972,399)</u>
NONOPERATING REVENUES				
Interest income	1,200	1,200	3,843	2,643
Miscellaneous	<u>100,000</u>	<u>100,000</u>	<u>674,346</u>	<u>574,346</u>
Total nonoperating revenues	<u>101,200</u>	<u>101,200</u>	<u>678,189</u>	<u>576,989</u>
Change in net position	-	-	(395,410)	(395,410)
NET POSITION, BEGINNING	<u>3,801,189</u>	<u>3,801,189</u>	<u>3,801,189</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 3,801,189</u>	<u>\$ 3,801,189</u>	<u>\$ 3,405,779</u>	<u>\$ (395,410)</u>

**DOUGLAS COUNTY, WISCONSIN
LAND RECORDS AND MAPPING FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 75,471	\$ 75,471	\$ 54,763	\$ (20,708)
Intragovernmental	<u>1,150</u>	<u>1,150</u>	<u>750</u>	<u>(400)</u>
Total operating revenues	<u>76,621</u>	<u>76,621</u>	<u>55,513</u>	<u>(21,108)</u>
OPERATING EXPENSES				
General government, operations	<u>221,273</u>	<u>221,273</u>	<u>261,297</u>	<u>(40,024)</u>
Operating loss	<u>(144,652)</u>	<u>(144,652)</u>	<u>(205,784)</u>	<u>(61,132)</u>
NONOPERATING REVENUES				
Taxes	113,706	113,706	113,706	-
Grants	<u>5,000</u>	<u>5,000</u>	<u>46,456</u>	<u>41,456</u>
Total nonoperating revenues	<u>118,706</u>	<u>118,706</u>	<u>160,162</u>	<u>41,456</u>
Income (loss) before transfers	<u>(25,946)</u>	<u>(25,946)</u>	<u>(45,622)</u>	<u>(19,676)</u>
TRANSFERS				
Transfers in	17,500	78,331	78,331	-
Transfers out	<u>-</u>	<u>-</u>	<u>(40,066)</u>	<u>(40,066)</u>
Total transfers	<u>17,500</u>	<u>78,331</u>	<u>38,265</u>	<u>(40,066)</u>
Change in net position	(8,446)	52,385	(7,357)	(59,742)
NET POSITION, BEGINNING	<u>200,662</u>	<u>200,662</u>	<u>200,662</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 192,216</u>	<u>\$ 253,047</u>	<u>\$ 193,305</u>	<u>\$ (59,742)</u>

**DOUGLAS COUNTY, WISCONSIN
INFORMATION SERVICES FUND
SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL
For the Year Ended December 31, 2015**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
OPERATING REVENUES				
Charges for services:				
Public	\$ 250	\$ 250	\$ 243	\$ (7)
Intragovernmental	875,252	875,252	855,058	(20,194)
Intergovernmental	<u>100</u>	<u>100</u>	<u>59</u>	<u>(41)</u>
Total operating revenues	<u>875,602</u>	<u>875,602</u>	<u>855,360</u>	<u>(20,242)</u>
OPERATING EXPENSES				
General government:				
Administration	508,882	508,882	454,773	54,109
Telephone/communications	68,500	68,500	67,792	708
Operation, hardware	<u>320,720</u>	<u>320,720</u>	<u>298,745</u>	<u>21,975</u>
Total operating expenses	<u>898,102</u>	<u>898,102</u>	<u>821,310</u>	<u>76,792</u>
Operating income (loss)	<u>(22,500)</u>	<u>(22,500)</u>	<u>34,050</u>	<u>56,550</u>
NONOPERATING REVENUES (EXPENSES)				
Miscellaneous	22,500	22,500	-	(22,500)
Loss on disposal of equipment	<u>-</u>	<u>-</u>	<u>(334,366)</u>	<u>(334,366)</u>
Total nonoperating revenues (expenses)	<u>22,500</u>	<u>22,500</u>	<u>(334,366)</u>	<u>(356,866)</u>
Change in net position	-	-	(300,316)	(300,316)
NET POSITION, BEGINNING	<u>532,675</u>	<u>532,675</u>	<u>532,675</u>	<u>-</u>
NET POSITION, ENDING	<u>\$ 532,675</u>	<u>\$ 532,675</u>	<u>\$ 232,359</u>	<u>\$ (300,316)</u>



FIDUCIARY FUNDS

DOUGLAS COUNTY, WISCONSIN
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended December 31, 2015

	Balance January 1, <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2015</u>
Clerk of Courts Fund				
ASSETS				
Accounts receivable	\$ 5,933,145	\$ 414,769	\$ 8,192	\$ 6,339,722
Restricted cash and investments	<u>502,367</u>	<u>8,317,647</u>	<u>8,335,218</u>	<u>484,796</u>
Total assets	<u>\$ 6,435,512</u>	<u>\$ 8,732,416</u>	<u>\$ 8,343,410</u>	<u>\$ 6,824,518</u>
LIABILITIES				
Accounts payable	\$ 140,293	\$ 149,989	\$ 141,342	\$ 148,940
Due to other governments	5,948,992	4,422,767	4,014,774	6,356,985
Special deposits	<u>346,227</u>	<u>465,796</u>	<u>493,430</u>	<u>318,593</u>
Total liabilities	<u>\$ 6,435,512</u>	<u>\$ 5,038,552</u>	<u>\$ 4,649,546</u>	<u>\$ 6,824,518</u>
Property Tax Fund				
ASSETS				
Tax certificates and deeds	\$ 43,917	\$ 82,966	\$ 71,331	\$ 55,552
Assessments	761,705	390,496	837,107	315,094
Accounts receivable	<u>-</u>	<u>342</u>	<u>-</u>	<u>342</u>
Total assets	<u>\$ 805,622</u>	<u>\$ 473,804</u>	<u>\$ 908,438</u>	<u>\$ 370,988</u>
LIABILITIES				
Accounts payable	\$ 4,856	\$ 3,517	4,856	\$ 3,517
Due to other governments	<u>800,766</u>	<u>1,451,886</u>	<u>1,885,181</u>	<u>367,471</u>
Total liabilities	<u>\$ 805,622</u>	<u>\$ 1,455,403</u>	<u>\$ 1,890,037</u>	<u>\$ 370,988</u>

DOUGLAS COUNTY, WISCONSIN
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended December 31, 2015
(Continued)

	Balance January 1, <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2015</u>
Total All Agency Funds				
ASSETS				
Tax certificates and deeds receivable	\$ 43,917	\$ 82,966	\$ 71,331	\$ 55,552
Assessments	761,705	390,496	837,107	315,094
Accounts receivable	5,933,145	415,111	8,192	6,340,064
Restricted cash and investments	<u>502,367</u>	<u>8,317,647</u>	<u>8,335,218</u>	<u>484,796</u>
TOTAL ASSETS	<u>\$ 7,241,134</u>	<u>\$ 9,206,220</u>	<u>\$ 9,251,848</u>	<u>\$ 7,195,506</u>
 LIABILITIES				
Accounts payable	\$ 145,149	\$ 153,506	\$ 146,198	\$ 152,457
Due to other governments	6,749,758	5,874,653	5,899,955	6,724,456
Special deposits	<u>346,227</u>	<u>465,796</u>	<u>493,430</u>	<u>318,593</u>
TOTAL LIABILITIES	<u>\$ 7,241,134</u>	<u>\$ 6,493,955</u>	<u>\$ 6,539,583</u>	<u>\$ 7,195,506</u>



CAPITAL ASSETS

USED IN THE OPERATION

OF GOVERNMENTAL FUNDS



DOUGLAS COUNTY, WISCONSIN
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Governmental funds capital assets:		
Land	\$ 2,898,168	\$ 2,898,168
Land improvements	2,938,038	2,938,038
Buildings	53,706,938	53,185,682
Improvements other than buildings	1,714,515	1,892,014
Machinery and equipment	<u>8,670,141</u>	<u>8,771,233</u>
Total governmental funds capital assets	<u><u>\$ 69,927,800</u></u>	<u><u>\$ 69,685,135</u></u>
Investments in governmental funds by source:		
General fund	\$ 7,219,008	\$ 7,540,554
Special revenue funds	85,003	72,159
Capital projects fund	59,168,643	58,555,520
Donations	<u>3,455,146</u>	<u>3,516,902</u>
Total investments in governmental funds by source	<u><u>\$ 69,927,800</u></u>	<u><u>\$ 69,685,135</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

DOUGLAS COUNTY, WISCONSIN
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
For the Year Ended December 31, 2015

<u>Function and Activity</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>
General government:			
Clerk of Courts	\$ -	\$ -	\$ -
Court II	-	-	-
Court Commissioner	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
Treasurer	-	-	-
Finance	-	-	-
Medical Examiner	-	-	-
Buildings and Grounds	1,682,739	2,359,173	51,600,736
Land Committee	1,200,374	-	-
Total general government	<u>2,883,113</u>	<u>2,359,173</u>	<u>51,600,736</u>
Health and human services:			
Veterans	-	-	-
Buildings and Grounds	-	-	341,561
Human Services	-	-	6,396
Child Support	-	-	-
Health Department	-	-	-
Land Committee	15,055	-	-
Total health and human services	<u>15,055</u>	<u>-</u>	<u>347,957</u>
Public safety:			
Sheriff	-	-	147,166
Emergency Management	-	-	101,654
Buildings and Grounds	-	-	134,425
Unclassified	-	-	-
Total public safety	<u>-</u>	<u>-</u>	<u>383,245</u>
Public works:			
Emergency Management	-	-	-
Conservation and development:			
Land Conservation	-	-	-
Zoning	-	-	-
Land Committee	-	-	246,625
Surveyor	-	-	-
Total conservation and development	<u>-</u>	<u>-</u>	<u>246,625</u>
Culture, recreation, and education:			
Buildings and Grounds	-	-	-
Land Committee	-	578,865	1,128,375
Total culture, recreation and education	<u>-</u>	<u>578,865</u>	<u>1,128,375</u>
Total governmental funds capital assets	<u>\$ 2,898,168</u>	<u>\$ 2,938,038</u>	<u>\$ 53,706,938</u>

Improvements Other than Buildings	Machinery and Equipment	Total
\$ -	\$ 5,727	\$ 5,727
-	15,120	15,120
-	5,220	5,220
-	97,418	97,418
-	205,179	205,179
-	31,033	31,033
-	278,009	278,009
-	29,999	29,999
22,575	2,694,949	58,360,172
-	-	1,200,374
<u>22,575</u>	<u>3,362,654</u>	<u>60,228,251</u>
-	123,813	123,813
-	-	341,561
-	84,209	90,605
-	13,950	13,950
-	167,020	167,020
-	-	15,055
-	<u>388,992</u>	<u>752,004</u>
-	2,608,205	2,755,371
1,198,097	2,131,048	3,430,799
-	18,419	152,844
483,843	-	483,843
<u>1,681,940</u>	<u>4,757,672</u>	<u>6,822,857</u>
-	<u>13,827</u>	<u>13,827</u>
-	23,824	23,824
-	31,023	31,023
-	-	246,625
-	68,399	68,399
-	<u>123,246</u>	<u>369,871</u>
-	23,750	23,750
10,000	-	1,717,240
<u>10,000</u>	<u>23,750</u>	<u>1,740,990</u>
<u>\$ 1,714,515</u>	<u>\$ 8,670,141</u>	<u>\$ 69,927,800</u>

DOUGLAS COUNTY, WISCONSIN
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the Year Ended December 31, 2015

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets January 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets December 31, 2015</u>
General Government:				
Clerk of Courts	\$ 5,727	\$ -	\$ -	\$ 5,727
Court II	15,120	-	-	15,120
Court Commissioner	5,220	-	-	5,220
Register of Deeds	97,418	-	-	97,418
County Clerk	205,179	-	-	205,179
Treasurer	31,033	-	-	31,033
Finance	278,009	-	-	278,009
Medical Examiner	29,999	-	-	29,999
Buildings and Grounds	57,778,522	581,650	-	58,360,172
Land Committee	1,200,374	-	-	1,200,374
Total general government	<u>59,646,601</u>	<u>581,650</u>	<u>-</u>	<u>60,228,251</u>
Health and human services:				
Veterans	123,813	-	-	123,813
Buildings and Grounds	341,561	-	-	341,561
Human Services	90,605	-	-	90,605
Child Support	13,950	-	-	13,950
Health Department	154,177	12,843	-	167,020
Unclassified	15,055	-	-	15,055
Total health and human services	<u>739,161</u>	<u>12,843</u>	<u>-</u>	<u>752,004</u>
Public safety:				
Sheriff	2,723,770	153,567	121,966	2,755,371
Emergency Management	3,435,781	93,878	98,860	3,430,799
Buildings and Grounds	152,844	-	-	152,844
Unclassified	483,843	-	-	483,843
Total public safety	<u>6,796,238</u>	<u>247,445</u>	<u>220,826</u>	<u>6,822,857</u>
Public works:				
Emergency Management	157,295	-	143,468	13,827
Total public works	<u>157,295</u>	<u>-</u>	<u>143,468</u>	<u>13,827</u>
Conservation and development:				
Land Conservation	23,824	-	-	23,824
Zoning	34,907	11,606	15,490	31,023
Land Committee	246,625	-	-	246,625
Surveyor	68,399	-	-	68,399
Unclassified	231,095	-	231,095	-
Total conservation and development	<u>604,850</u>	<u>11,606</u>	<u>246,585</u>	<u>369,871</u>
Culture, recreation and education:				
Buildings and Grounds	23,750	-	-	23,750
Land Committee	1,717,240	-	-	1,717,240
Total culture, recreation and education	<u>1,740,990</u>	<u>-</u>	<u>-</u>	<u>1,740,990</u>
Total governmental funds capital assets	<u>\$ 69,685,135</u>	<u>\$ 853,544</u>	<u>\$ 610,879</u>	<u>\$ 69,927,800</u>

STATISTICAL SECTION

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.	138-145
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	146-149
Debt Capacity These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	150-153
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.	154-155
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	156-159

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

DOUGLAS COUNTY, WISCONSIN
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental activities:				
Net investment in capital assets	\$ 51,164,011	\$ 53,415,598	\$ 55,385,109	\$ 59,185,213
Restricted	1,397,384	4,197,292	3,537,722	1,609,964
Unrestricted	18,231,230	20,154,120	19,736,000	23,110,830
Total governmental activities net position	<u>\$ 70,792,625</u>	<u>\$ 77,767,010</u>	<u>\$ 78,658,831</u>	<u>\$ 83,906,007</u>
Business-type activities:				
Net investment in capital assets	\$ 1,272,870	\$ 1,479,761	\$ 1,883,700	\$ 2,184,317
Restricted	374,157	689,898	573,698	-
Unrestricted	870,510	688,020	701,645	1,200,735
Total business-type activities net position	<u>\$ 2,517,537</u>	<u>\$ 2,857,679</u>	<u>\$ 3,159,043</u>	<u>\$ 3,385,052</u>
Primary government:				
Net investment in capital assets	\$ 52,436,881	\$ 54,895,359	\$ 57,268,809	\$ 61,369,530
Restricted	1,771,541	4,887,190	4,111,420	1,609,964
Unrestricted	19,101,740	20,842,140	20,437,645	24,311,565
Total primary government net position	<u>\$ 73,310,162</u>	<u>\$ 80,624,689</u>	<u>\$ 81,817,874</u>	<u>\$ 87,291,059</u>

*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34.

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 59,231,303	\$ 66,107,672	\$ 68,770,195	\$ 73,306,134	\$ 77,353,974	\$ 78,470,373
632,275	3,190,982	2,744,183	981,135	1,080,064	3,947,799
21,185,384	15,805,390	17,089,312	17,742,721	19,599,369	22,839,644
<u>\$ 81,048,962</u>	<u>\$ 85,104,044</u>	<u>\$ 88,603,690</u>	<u>\$ 92,029,990</u>	<u>\$ 98,033,407</u>	<u>\$ 105,257,816</u>
\$ 6,350,624	\$ 6,525,078	\$ 6,851,238	\$ 9,019,814	\$ 9,265,628	\$ 10,687,663
262,554	227,014	-	-	-	99,520
1,225,319	1,759,042	2,216,560	1,224,201	1,444,189	1,615,893
<u>\$ 7,838,497</u>	<u>\$ 8,511,134</u>	<u>\$ 9,067,798</u>	<u>\$ 10,244,015</u>	<u>\$ 10,709,817</u>	<u>\$ 12,403,076</u>
\$ 65,581,927	\$ 72,632,750	\$ 75,621,433	\$ 82,325,948	\$ 86,619,602	\$ 89,158,036
894,829	3,417,996	2,744,184	981,135	1,080,064	4,047,319
22,410,703	17,564,432	19,305,872	18,966,922	21,043,558	24,455,537
<u>\$ 88,887,459</u>	<u>\$ 93,615,178</u>	<u>\$ 97,671,489</u>	<u>\$ 102,274,005</u>	<u>\$ 108,743,224</u>	<u>\$ 117,660,892</u>

DOUGLAS COUNTY, WISCONSIN
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Expenses				
Governmental activities:				
General government	\$ 10,446,849	\$ 11,784,649	\$ 12,875,347	\$ 11,877,089
Public safety	9,804,721	10,345,793	10,826,955	10,939,509
Public works	7,281,745	6,572,271	7,203,249	6,554,710
Culture, recreation, and education	694,209	791,389	952,138	937,710
Health and Human Services	24,230,559	24,409,080	24,928,649	17,671,442
Conservation and development	861,882	855,925	877,912	1,072,227
Interest on long-term debt	1,782,267	1,815,794	1,802,269	1,739,122
Total governmental activities expenses	<u>55,102,232</u>	<u>56,574,901</u>	<u>59,466,519</u>	<u>50,791,809</u>
Business-type activities:				
Timber sales	1,124,140	1,302,207	1,421,724	1,350,490
Recreation	252,067	364,621	248,946	502,306
Conservation	35,626	64,906	44,498	45,067
Total business-type activities expenses	<u>1,411,833</u>	<u>1,731,734</u>	<u>1,715,168</u>	<u>1,897,863</u>
Total primary government expenses	<u>\$ 56,514,065</u>	<u>\$ 58,306,635</u>	<u>\$ 61,181,687</u>	<u>\$ 52,689,672</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 6,234,210	\$ 6,638,705	\$ 6,886,786	\$ 7,481,916
Public safety	1,985,098	2,258,808	2,320,303	2,190,172
Public works	2,109,683	2,085,850	2,238,886	
Health and Human Services	4,062,204	3,903,077	3,835,042	2,411,904
Other activities	414,086	415,002	378,541	390,182
Operating grants and contributions	21,565,616	23,746,313	22,508,607	16,767,212
Capital grants and contributions	451,628	1,181,771	966,905	3,272,028
Total governmental activities program revenue	<u>36,822,525</u>	<u>40,229,526</u>	<u>39,135,070</u>	<u>32,513,414</u>
Business-type activities:				
Charges for services:				
Timber sales	2,982,624	2,335,989	3,040,300	3,360,432
Recreation	32,901	33,263	30,175	32,757
Conservation	1,019	2,601	219	408
Operating grants and contributions	291,127	406,541	-	-
Capital grants and contributions	-	21,705	-	-
Total business-type activities program revenue	<u>3,307,671</u>	<u>2,800,099</u>	<u>3,070,694</u>	<u>3,393,597</u>
Total primary government program revenues	<u>\$ 40,130,196</u>	<u>\$ 43,029,625</u>	<u>\$ 42,205,764</u>	<u>\$ 35,907,011</u>
Net expense/revenue				
Governmental activities	\$ (18,279,707)	\$ (16,345,375)	\$ (20,331,449)	\$ (18,278,395)
Business-type activities	<u>1,895,838</u>	<u>1,068,365</u>	<u>1,355,526</u>	<u>1,495,734</u>
Total primary government net expense	<u>\$ (16,383,869)</u>	<u>\$ (15,277,010)</u>	<u>\$ (18,975,923)</u>	<u>\$ (16,782,661)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 12,789,167	\$ 13,113,680	\$ 13,662,061	\$ 14,054,257
Occupational taxes	185,913	198,977	218,167	213,062
Forest crop taxes	90,628	94,720	90,191	101,008
Sales taxes	3,089,938	3,313,105	3,221,800	3,203,075
Other taxes	626,812	628,227	587,257	630,816
Other revenue including				
Unrestricted investment earnings	2,464,505	4,630,208	1,783,600	1,556,721
Gain on sale of assets	519,698	574,644	221,922	226,389
Transfers	1,716,564	766,199	1,438,272	1,795,442
Total governmental activities	<u>21,483,225</u>	<u>23,319,760</u>	<u>21,223,270</u>	<u>21,780,770</u>
Business-type activities:				
Other revenue including				
Unrestricted investment earnings	42,765	37,074	379,048	525,717
Gain on sale of assets	3,592	902	5,062	-
Transfers	(1,716,564)	(766,199)	(1,438,272)	(1,795,442)
Total business-type activities	<u>(1,670,207)</u>	<u>(728,223)</u>	<u>(1,054,162)</u>	<u>(1,269,725)</u>
Total primary government	<u>\$ 19,813,018</u>	<u>\$ 22,591,537</u>	<u>\$ 20,169,108</u>	<u>\$ 20,511,045</u>
Change in Net Position				
Governmental activities	\$ 3,203,518	\$ 6,974,385	\$ 891,821	\$ 3,502,375
Business-type activities	<u>225,631</u>	<u>340,142</u>	<u>301,364</u>	<u>226,009</u>
Total primary government change in net position	<u>\$ 3,429,149</u>	<u>\$ 7,314,527</u>	<u>\$ 1,193,185</u>	<u>\$ 3,728,384</u>

*This table was developed with the Governmental Accounting Standards Board Statement No.34

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$	17,634,412	\$ 12,389,268	\$ 11,497,679	\$ 6,832,181	\$ 6,256,760	\$ 8,047,395
	11,069,286	11,335,834	12,006,504	12,005,996	11,392,956	11,895,868
	7,218,176	6,550,810	7,941,788	8,019,114	7,819,520	7,338,900
	791,204	791,961	641,244	624,262	657,409	634,331
	13,269,186	12,704,553	12,100,733	12,093,594	13,147,753	13,336,394
	1,739,234	1,345,162	1,033,493	929,968	1,941,414	4,622,029
	<u>1,578,352</u>	<u>1,197,773</u>	<u>1,401,502</u>	<u>1,024,713</u>	<u>1,196,557</u>	<u>1,125,919</u>
	<u>53,299,850</u>	<u>46,315,361</u>	<u>46,622,943</u>	<u>41,529,828</u>	<u>42,412,369</u>	<u>47,000,836</u>
	1,406,088	1,430,288	1,470,491	1,481,401	1,412,408	1,482,450
	186,116	403,931	429,758	400,391	381,567	418,522
	30,649	32,653	40,632	34,987	41,952	44,576
	<u>1,622,853</u>	<u>1,866,872</u>	<u>1,940,881</u>	<u>1,916,779</u>	<u>1,835,927</u>	<u>1,945,548</u>
\$	<u>54,922,703</u>	<u>48,182,233</u>	<u>48,563,824</u>	<u>43,446,607</u>	<u>44,248,296</u>	<u>48,946,384</u>
\$	7,227,321	\$ 7,401,939	\$ 7,330,528	\$ 2,040,876	\$ 2,029,194	\$ 1,986,071
	2,054,595	1,721,130	2,073,239	1,639,161	1,355,066	1,279,155
	1,719,910	1,821,397	1,874,352	2,137,640	2,018,118	2,143,464
	1,817,326	1,642,597	2,105,043	2,311,069	1,387,300	1,281,471
	389,047	379,495	394,813	395,190	386,366	1,148,711
	14,281,120	14,349,864	13,189,243	11,963,643	13,942,088	15,348,648
	<u>158,172</u>	<u>1,673,670</u>	<u>1,442,653</u>	<u>2,254,365</u>	<u>2,856,386</u>	<u>-</u>
	<u>27,647,491</u>	<u>28,990,092</u>	<u>28,409,871</u>	<u>22,741,944</u>	<u>23,974,518</u>	<u>23,187,520</u>
	2,913,921	2,841,227	3,055,229	2,807,956	3,450,405	4,027,621
	34,041	38,476	35,890	34,859	35,920	41,348
	269	1,591	1,677	750	1,507	23
	-	-	-	-	-	-
	-	-	-	706,162	-	-
	<u>2,948,231</u>	<u>2,881,294</u>	<u>3,092,796</u>	<u>3,549,727</u>	<u>3,487,832</u>	<u>4,068,992</u>
\$	<u>30,595,722</u>	<u>31,871,386</u>	<u>31,502,667</u>	<u>26,291,671</u>	<u>27,462,350</u>	<u>27,256,512</u>
\$	(25,652,359)	\$ (17,325,269)	\$ (18,213,072)	\$ (18,787,884)	\$ (18,437,851)	\$ (23,813,316)
	<u>1,325,378</u>	<u>1,014,422</u>	<u>1,151,915</u>	<u>1,632,948</u>	<u>1,651,905</u>	<u>2,123,444</u>
\$	<u>(24,326,981)</u>	<u>(16,310,847)</u>	<u>(17,061,157)</u>	<u>(17,154,936)</u>	<u>(16,785,946)</u>	<u>(21,689,872)</u>
\$	14,474,714	\$ 14,858,125	\$ 15,030,118	\$ 15,271,535	\$ 15,768,164	\$ 16,277,751
	216,755	189,571	191,491	128,184	138,763	135,879
	109,814	125,327	110,111	93,965	122,416	135,278
	3,069,125	3,109,646	3,376,190	3,692,954	4,286,571	4,287,153
	678,299	690,436	770,844	752,115	862,624	805,329
	3,018,770	1,281,580	1,327,607	907,439	1,157,743	1,975,863
	137,189	340,935	205,220	294,992	491,936	141,634
	<u>1,090,624</u>	<u>784,758</u>	<u>1,034,116</u>	<u>1,073,000</u>	<u>1,613,050</u>	<u>1,808,000</u>
	<u>22,795,290</u>	<u>21,380,378</u>	<u>22,045,697</u>	<u>22,214,184</u>	<u>24,441,267</u>	<u>25,566,887</u>
	4,216,655	437,014	438,034	515,348	418,427	1,166,986
	2,036	5,959	831	100,920	8,520	-
	<u>(1,090,624)</u>	<u>(784,758)</u>	<u>(1,034,116)</u>	<u>(1,073,000)</u>	<u>(1,613,050)</u>	<u>(1,808,000)</u>
	<u>3,128,067</u>	<u>(341,785)</u>	<u>(595,251)</u>	<u>(456,733)</u>	<u>(1,186,103)</u>	<u>(641,014)</u>
\$	<u>25,923,357</u>	<u>21,038,593</u>	<u>21,450,446</u>	<u>21,757,451</u>	<u>23,255,164</u>	<u>24,925,873</u>
\$	(2,857,069)	\$ 4,055,109	\$ 3,832,625	\$ 3,426,300	\$ 6,003,416	\$ 1,753,571
	<u>4,453,445</u>	<u>672,637</u>	<u>556,661</u>	<u>1,176,215</u>	<u>465,802</u>	<u>1,482,430</u>
\$	<u>1,596,376</u>	<u>4,727,746</u>	<u>4,389,286</u>	<u>4,602,515</u>	<u>6,469,218</u>	<u>3,236,001</u>

DOUGLAS COUNTY, WISCONSIN
GOVERNMENTAL FUNDS TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Sales Tax</u>	<u>Occupational Tax</u>	<u>Forest Cropland Tax</u>	<u>Other Taxes</u>	<u>Total</u>
2006	9,626,462	3,089,938	185,913	90,628	626,812	13,619,753
2007	9,890,090	3,313,105	198,977	94,720	628,227	14,125,119
2008	10,374,023	3,221,800	218,167	90,191	587,257	14,491,438
2009	10,626,423	3,203,075	213,062	101,008	630,816	14,774,384
2010	11,353,385	3,069,125	216,755	109,814	678,299	15,427,378
2011	11,376,869	3,109,646	189,571	125,327	690,436	15,491,849
2012	11,555,156	3,376,190	191,491	110,111	770,844	16,003,792
2013	11,443,482	3,692,954	128,184	93,965	752,115	16,110,700
2014	12,035,264	4,286,571	138,763	122,416	862,624	17,445,638
2015	12,720,214	4,287,153	135,879	135,278	805,329	18,083,853

DOUGLAS COUNTY, WISCONSIN
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Five Fiscal Years

	<u>2011</u>		<u>2012</u>		<u>2013</u>		<u>2014</u>		<u>2015</u>
General fund									
Nonspendable	\$ 571,906	\$	535,842	\$	2,501,422	\$	1,657,965	\$	1,657,965
Restricted	1,161,200		804,017		332,602		423,355		423,355
Committed	1,741,705		1,415,883		2,496,024		3,486,803		2,546,702
Assigned	936,626		2,747,384		2,662,524		2,148,361		2,700,699
Unassigned	9,135,799		8,115,625		5,428,146		6,453,129		7,885,773
Total general fund	<u>\$ 13,547,236</u>	\$	<u>14,447,104</u>	\$	<u>13,420,718</u>	\$	<u>14,169,613</u>	\$	<u>15,214,494</u>
All other governmental funds									
Restricted	\$ 341	\$	-	\$	-	\$	-	\$	-
Committed	590,737		614,517		630,350		487,353		568,492
Assigned	1,196,188		1,577,546		1,730,420		1,436,777		1,126,970
Total all other governmental funds	<u>\$ 1,787,266</u>	\$	<u>2,192,063</u>	\$	<u>2,360,770</u>	\$	<u>1,924,130</u>	\$	<u>1,695,462</u>

*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 54, years prior to 2011 are not available

DOUGLAS COUNTY, WISCONSIN
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Revenues			
Taxes	\$ 13,619,753	\$ 14,125,119	\$ 14,491,438
Intergovernmental	20,910,956	22,768,006	21,456,238
Licenses and permits	266,054	250,980	238,745
Fines, forfeits, and penalties	421,246	448,883	452,720
Charges for services	6,990,707	7,159,136	7,110,140
Investment earnings	1,061,097	1,374,880	749,235
Other	674,727	514,288	751,012
Total revenues	<u>43,944,540</u>	<u>46,641,292</u>	<u>45,249,528</u>
Expenditures			
Current:			
General government	3,712,341	4,582,900	4,637,136
Public safety	9,593,346	10,027,702	10,480,460
Public works	337,460	350,859	370,423
Health and human services	24,767,682	24,559,919	24,909,015
Culture, recreation, and education	177,804	758,611	935,438
Conservation and development	816,722	828,411	849,162
Debt service:			
Principal	1,260,000	1,225,000	1,365,000
Interest	1,763,715	1,879,894	1,827,131
Other	79,025	-	-
Capital outlay	1,161,244	362,456	834,222
Total expenditures	<u>43,669,339</u>	<u>44,575,752</u>	<u>46,207,987</u>
Excess of revenue over (under) expenditures	<u>275,201</u>	<u>2,065,540</u>	<u>(958,459)</u>
Other financing sources (uses)			
Transfers in	2,664,636	2,002,625	2,043,471
Transfers out	(6,499,922)	(3,123,527)	(1,026,953)
Proceeds on long-term borrowing	5,000,000	-	-
Premium on long term borrowing	65,325	-	-
Payments to escrow agent	-	-	-
Sale of assets	519,123	562,323	-
Total other financing sources (uses)	<u>1,749,162</u>	<u>(558,579)</u>	<u>1,016,518</u>
Net change in fund balances	<u>2,024,363</u>	<u>1,506,961</u>	<u>58,059</u>
FUND BALANCE, BEGINNING	13,282,412	15,306,775	16,813,736
RESTATEMENT	-	-	-
FUND BALANCE, BEGINNING AS RESTATED	<u>13,282,412</u>	<u>15,306,775</u>	<u>16,813,736</u>
FUND BALANCE, ENDING	<u>\$ 15,306,775</u>	<u>\$ 16,813,736</u>	<u>\$ 16,871,795</u>
Debt service as a percentage of noncapital expenditures	7.1%	7.0%	7.0%

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$	14,774,384	\$ 15,135,693	\$ 15,491,849	\$ 16,003,792	\$ 16,110,700	\$ 17,445,638	\$ 18,083,853
	15,657,398	13,136,818	13,082,507	11,807,486	11,003,458	12,480,317	14,347,620
	244,218	269,523	283,761	301,728	295,377	287,685	320,016
	439,082	395,401	344,869	342,564	338,783	313,124	292,827
	5,572,196	4,869,796	4,402,320	5,237,332	5,019,072	3,854,305	4,426,565
	389,995	275,279	113,953	100,454	109,183	113,786	141,429
	790,963	713,749	1,382,558	861,967	910,916	1,248,040	1,185,370
	<u>37,868,236</u>	<u>34,796,259</u>	<u>35,101,817</u>	<u>34,655,323</u>	<u>33,787,489</u>	<u>35,742,895</u>	<u>38,797,680</u>
	4,783,943	4,621,777	4,563,748	4,478,398	4,319,602	4,636,204	4,290,521
	10,619,370	10,795,577	11,029,564	11,440,429	11,070,205	10,730,886	11,157,260
	356,857	341,083	330,088	328,632	340,758	351,416	353,160
	17,689,675	13,261,180	12,774,838	12,108,889	12,071,533	13,137,146	13,350,156
	932,348	775,574	655,576	611,456	597,760	639,014	613,537
	1,045,236	1,709,369	1,317,553	1,006,414	904,791	1,921,404	4,595,441
	1,505,000	1,665,000	1,965,604	11,250,000	8,393,752	2,792,906	3,055,138
	1,767,463	1,863,137	1,408,221	1,263,452	1,024,714	1,196,557	1,051,919
	-	-	-	138,050	-	-	74,000
	617,120	822,467	1,498,436	1,535,711	1,848,172	742,344	853,544
	<u>39,317,012</u>	<u>35,855,164</u>	<u>35,543,628</u>	<u>44,161,431</u>	<u>40,571,287</u>	<u>36,147,877</u>	<u>39,394,676</u>
	<u>(1,448,776)</u>	<u>(1,058,905)</u>	<u>(441,811)</u>	<u>(9,506,108)</u>	<u>(6,783,798)</u>	<u>(404,982)</u>	<u>(596,996)</u>
	3,261,510	3,061,574	2,025,104	1,859,937	2,345,344	2,914,458	3,096,164
	(1,744,123)	(2,495,384)	(2,860,151)	(1,956,726)	(1,549,616)	(1,787,755)	(6,200,829)
	-	9,250,000	-	9,075,000	5,958,752	-	4,000,000
	-	313,412	-	200,768	-	-	108,400
	-	(9,399,719)	-	-	-	-	-
	-	-	-	-	-	-	-
	<u>1,517,387</u>	<u>729,883</u>	<u>(835,047)</u>	<u>9,178,979</u>	<u>6,754,480</u>	<u>1,126,703</u>	<u>1,003,735</u>
	<u>68,611</u>	<u>(329,022)</u>	<u>(1,276,858)</u>	<u>(327,129)</u>	<u>(29,318)</u>	<u>721,721</u>	<u>406,739</u>
	<u>16,871,795</u>	<u>16,940,406</u>	<u>16,611,360</u>	<u>15,334,502</u>	<u>15,810,814</u>	<u>15,781,496</u>	<u>16,503,217</u>
	-	-	-	803,441	-	-	-
	<u>16,871,795</u>	<u>16,940,406</u>	<u>16,611,360</u>	<u>16,137,943</u>	<u>15,810,814</u>	<u>15,781,496</u>	<u>16,503,217</u>
\$	<u>16,940,406</u>	<u>16,611,384</u>	<u>15,334,502</u>	<u>15,810,814</u>	<u>15,781,496</u>	<u>16,503,217</u>	<u>16,909,956</u>
	8.5%	10.1%	9.9%	29.7%	24.3%	11.3%	10.8%

DOUGLAS COUNTY, WISCONSIN
EQUALIZED VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Less: Tax Incremental Districts (TID)</u>	<u>Total</u>	<u>General County Tax Rate(3)</u>
2006	2,999,981,600	80,352,100	19,736,500	3,060,597,200	4.28
2007	3,211,310,500	80,901,400	21,205,600	3,271,006,300	4.18
2008	3,339,336,000	86,063,400	34,368,800	3,391,030,600	4.14
2009	3,422,685,100	94,742,900	41,232,300	3,476,195,700	4.16
2010	3,338,461,800	95,725,400	40,627,900	3,393,559,300	4.38
2011	3,305,516,900	100,889,000	40,989,300	3,365,416,600	4.47
2012	3,154,874,700	133,268,900	33,954,900	3,254,188,700	4.69
2013	3,079,874,400	144,648,000	40,337,900	3,184,184,500	4.95
2014	3,198,547,900	139,222,100	50,234,500	3,287,535,500	4.95
2015	3,206,041,600	130,937,200	47,823,800	3,289,155,000	4.99

(1) Due to the varying assessment policies of the 22 municipalities of Douglas County, the equalized value of taxable property is used for tax levy purposes. The equalized value is prepared by the Wisconsin Department of Revenue, Bureau of Property Tax.

(2) Equalized values are reduced by tax increment district value increments for apportioning the County levy.

(3) Tax rates are per \$1,000 of equalized value.

DOUGLAS COUNTY, WISCONSIN
PROPERTY TAX RATES
(PER \$1,000 OF ASSESSED VALUATION)
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

<u>Name of Government</u>	Percentage Applicable to Value in <u>Douglas County</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Douglas County:											
Operating		3.29	3.24	3.24	3.26	3.46	3.54	3.70	3.81	3.81	3.79
Debt Service		0.99	0.94	0.90	0.90	0.92	0.93	0.99	1.14	1.14	1.20
Total Douglas County	100.00%	4.28	4.18	4.14	4.16	4.38	4.47	4.69	4.95	4.95	4.99
City:											
Superior	100.00%	7.53	7.20	7.00	7.01	6.84	7.07	7.16	7.60	7.71	7.51
Villages:											
Lake Nebagamon	100.00%	3.37	3.08	3.20	3.07	3.26	3.55	3.58	3.59	3.73	3.51
Oliver	100.00%	4.22	3.73	3.36	3.06	2.99	2.96	2.90	3.11	3.44	3.36
Poplar	100.00%	2.79	2.66	2.52	2.51	2.49	2.35	2.35	2.80	2.52	2.86
Solon Springs	100.00%	4.54	4.49	5.22	4.35	4.49	4.92	4.78	5.41	5.79	5.25
Superior	100.00%	3.11	3.67	3.64	3.89	3.53	3.67	3.55	3.73	5.42	4.60
Towns:											
Amnicon	100.00%	0.95	0.77	0.74	0.86	0.92	0.98	1.09	1.15	1.15	1.68
Bennett	100.00%	3.14	2.99	2.68	2.66	2.65	2.80	2.82	3.07	3.07	3.43
Brule	100.00%	3.37	2.94	2.94	2.71	2.77	2.95	2.97	3.28	3.28	4.94
Cloverland	100.00%	2.45	5.13	4.29	4.40	3.63	3.99	4.15	4.56	4.56	4.49
Dairyland	100.00%	0.88	0.82	0.76	0.70	0.72	0.77	0.83	0.83	0.83	0.92
Gordon	100.00%	1.92	2.04	1.83	1.46	1.67	1.83	1.82	1.80	1.80	2.19
Hawthorne	100.00%	1.40	0.94	0.85	1.24	1.15	1.19	1.41	1.71	1.71	1.97
Highland	100.00%	3.26	2.88	2.70	2.52	2.81	2.57	2.50	2.88	2.88	3.06
Lakeside	100.00%	1.54	1.41	1.30	1.40	1.43	1.62	1.40	1.40	1.40	2.55
Maple	100.00%	1.69	1.65	1.57	1.60	1.54	1.56	1.60	1.91	1.91	3.55
Oakland	100.00%	2.68	2.51	2.45	2.34	2.29	2.35	2.34	2.34	2.34	2.88
Parkland	100.00%	1.44	1.29	1.26	1.18	1.22	1.30	1.30	1.27	1.27	1.24
Solon Springs	100.00%	1.30	1.24	1.18	1.18	1.12	1.28	1.11	1.18	1.18	1.13
Summit	100.00%	0.82	0.71	0.65	0.70	0.73	0.78	1.38	0.83	0.83	0.87
Superior	100.00%	0.63	0.58	0.55	0.58	0.53	0.55	0.68	0.92	0.92	0.83
Wascott	100.00%	1.89	1.86	1.83	1.70	1.62	1.76	1.64	1.84	1.84	2.30
School Districts:											
Superior	100.00%	8.22	7.89	7.88	7.95	8.39	9.21	9.20	9.75	9.75	10.07
Solon Springs	100.00%	10.73	9.58	9.36	10.81	11.09	11.84	10.25	10.32	10.32	9.87
Maple	66.43%	6.69	6.38	8.41	8.87	9.78	10.69	11.31	12.17	12.17	12.58
Northwood (Minong)	52.00%	5.97	5.63	5.39	5.50	5.60	6.15	6.06	5.96	5.96	5.93
Webster	2.95%	5.40	5.06	4.94	5.16	5.42	5.91	5.64	6.00	6.00	6.42
Drummond	1.84%	4.69	4.31	4.20	4.08	4.02	4.08	3.82	3.83	3.83	4.10
Technical College:											
Wisconsin Indianhead	12.10%	1.03	0.98	0.97	0.99	1.06	1.14	1.18	1.25	0.36	0.37

Property tax rates were calculated from data compiled by the Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Assistance.

**DOUGLAS COUNTY, WISCONSIN
PRINCIPAL TAXPAYERS
Current Year and Nine Years Prior**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2015</u>			<u>2006</u>		
		<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>	<u>Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
C. Reiss Coal Co.	Coal company	\$ 32,002,500	1	0.96%	30,420,000	1	1.15%
Calumet Superior LLC	Oil refinery	23,107,800	2	0.69%	-	-	-
Dome Petroleum Corp.	Research & development	22,357,500	3	0.67%	22,723,100	2	0.86%
Walmart Real Estate Trust	Retail store	13,103,800	4	0.39%	13,103,800	3	0.50%
Harvest States Corporation	Farmers' cooperative	10,000,000	5	0.30%	10,000,000	5	0.38%
1101 Building LTD Partnership	Manufacturer	9,611,100	6	0.29%	4,857,300	10	0.18%
Menard Inc.	Retail store	8,896,200	7	0.27%	10,039,300	4	0.38%
Exodus Real Estate Holdings LLC	Real estate	8,873,800	8	0.27%	-	-	-
St. Mary's Hospital	Health care	8,248,100	9	0.25%	8,022,500	6	0.30%
Miner's Incorporated	Retail store	8,027,100	10	0.24%	-	-	-
Kutz Mariner LTD	Health care	N/A	N/A	N/A	5,288,800	9	0.20%
Lund-Hill Associates	Real estate	N/A	N/A	N/A	5,804,700	7	0.22%
Dayton Hudson Corporation	Retail store	N/A	N/A	N/A	5,359,100	8	0.20%
Total		\$ 144,227,900		4.32%	\$ 115,618,600		4.37%

Source: Douglas County Land Records/Tax Lister

**DOUGLAS COUNTY, WISCONSIN
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Douglas County Tax Levy</u>	<u>Total Tax Levy (1)</u>	<u>Current Year Collections</u>	<u>Current Taxes Collected to Total Tax Levy</u>	<u>Prior Years' Collections</u>	<u>Total Collections</u>	<u>Total Tax Collections to Total Tax Levy and Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Total Tax Levy</u>
2006	12,789,167	53,374,720	51,630,840	96.73%	1,533,377	53,164,217	95.20%	2,683,111	5.03%
2007	13,113,680	56,976,371	55,425,537	97.28%	1,673,510	57,099,047	95.71%	2,560,435	4.49%
2008	13,662,061	59,871,380	58,057,995	96.97%	1,489,777	59,547,772	95.38%	2,884,043	4.82%
2009	14,054,257	63,300,270	60,934,743	96.26%	2,158,805	63,093,548	95.33%	3,090,765	4.88%
2010	14,858,125	66,324,107	64,287,669	96.93%	1,827,806	66,115,475	95.25%	3,299,397	4.97%
2011	15,030,118	66,374,921	64,202,042	96.73%	1,818,604	66,020,646	94.76%	3,653,672	5.50%
2012	15,271,535	67,438,208	65,377,699	96.94%	2,003,374	67,381,073	94.78%	3,710,807	5.50%
2013	15,768,164	68,898,615	67,030,860	97.29%	2,054,074	69,084,934	95.22%	3,524,488	5.12%
2014	16,277,751	67,948,725	66,212,916	97.45%	2,156,734	68,369,650	95.41%	3,103,563	4.57%
2015	16,397,294	69,079,096	67,697,384	98.00%	2,092,426	69,779,809	96.11%	2,402,850	3.48%

(1) Includes Douglas County and all local taxing authorities residing in Douglas County. Local taxing authorities receive property tax settlement in full annually. In turn, the County receives deeds to all tax delinquent properties.

Source: Douglas County Treasurer's Office

DOUGLAS COUNTY, WISCONSIN
RATIO OF GENERAL OBLIGATION BONDED DEBT TO EQUALIZED ASSESSED VALUE
AND GENERAL OBLIGATION BONDED DEBT PER CAPITA
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Equalized Assessed Value (2)</u>	<u>Bonded Debt (3)</u>	<u>Ratio of Indebtedness to Equalized Assessed Value</u>	<u>Bonded Debt to Personal Income</u>	<u>Bonded Debt Per Capita</u>
2006	43,932	3,060,597,200	39,270,000	1.28%	3.38%	893.88
2007	44,096	3,271,006,300	38,045,000	1.16%	3.12%	862.78
2008	44,326	3,391,030,600	36,680,000	1.08%	2.98%	827.51
2009	44,448	3,476,195,700	35,175,000	1.01%	2.67%	791.37
2010	44,159	3,393,559,300	33,990,000	1.00%	2.53%	769.72
2011	44,176	3,365,416,600	32,025,000	0.95%	2.31%	724.94
2012	44,191	3,254,188,700	29,850,000	0.92%	2.02%	675.48
2013	44,084	3,184,184,500	33,373,752	1.05%	2.21%	757.05
2014	44,196	3,287,535,500	30,580,846	0.93%	1.91%	691.94
2015	44,394	3,289,155,000	31,525,710	0.96%	(4)	710.13

(1) Estimates prepared annually by the Wisconsin Department of Administration, Demographic Services Center.

(2) Prepared by the Wisconsin Department of Revenue, Bureau of Property Tax.

(3) General Obligation Debt of \$32,121,468 net of bond premium of \$595,758.

(4) Data not available.

**DOUGLAS COUNTY, WISCONSIN
COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

December 31, 2015

<u>Name of Government</u>	Net General Obligation Debt <u>Outstanding</u>	Estimated Percentage <u>Applicable (1)</u>	Amount Applicable <u>to Government</u>
DIRECT DEBT:			
Douglas County	\$ 32,121,467	100.00%	\$ 32,121,467
OVERLAPPING DEBT:			
City:			
Superior	46,466,989	100.00%	46,466,989
Villages:			
Lake Nebagamon	512,651	100.00%	512,651
Oliver	19,128	100.00%	19,128
Poplar	670,150	100.00%	670,150
Solon Springs	1,500,797	100.00%	1,500,797
Superior	83,762	100.00%	83,762
Towns:			
Amnicon	611,620	100.00%	611,620
Bennett	75,989	100.00%	75,989
Brule	245,879	100.00%	245,879
Cloverland	191,122	100.00%	191,122
Dairyland	58,799	100.00%	58,799
Gordon	581,415	100.00%	581,415
Hawthorne	118,582	100.00%	118,582
Highland	317,609	100.00%	317,609
Lakeside	141,302	100.00%	141,302
Maple	491,888	100.00%	491,888
Oakland	-	100.00%	-
Parkland	244,843	100.00%	244,843
Solon Springs	-	100.00%	-
Summit	98,510	100.00%	98,510
Superior	357,396	100.00%	357,396
Wascott	459,881	100.00%	459,881
School Districts:			
Superior	30,795,000	100.00%	30,795,000
Solon Springs	249,500	100.00%	249,500
Maple	31,400,000	69.70%	21,885,800
Northwood (Minong)	345,000	52.70%	181,815
Webster	4,530,000	2.30%	104,190
Drummond	1,670,000	1.60%	26,720
VTAE District:			
Wisconsin Indianhead	30,930,000	12.10%	3,742,530
Subtotal overlapping debt	<u>153,167,813</u>		<u>110,233,867</u>
Total direct and overlapping debt	<u>\$ 185,289,280</u>		<u>\$ 142,355,334</u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping entities that is borne by the taxpayers of Douglas County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using equalized assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the government's boundaries and dividing it by the County's total assessed value.

**DOUGLAS COUNTY, WISCONSIN
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years**

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Debt limit	\$ 153,029,860	\$ 163,550,315	\$ 169,551,530
Total net debt applicable to limit	<u>39,156,979</u>	<u>37,931,979</u>	<u>36,566,979</u>
Legal debt margin	<u>\$ 113,872,881</u>	<u>\$ 125,618,336</u>	<u>\$ 132,984,551</u>
Total net debt applicable to the limit as a percentage of debt limit	25.59%	23.19%	21.57%

Note:

CHAPTER 67, SECTION 03 OF THE WISCONSIN STATE STATUTES STATES:

"The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall be five percent of the value of the taxable property located therein as equalized for state purposes."

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 173,809,785	\$ 169,677,965	\$ 168,270,830	\$ 162,709,435	\$ 161,226,120	\$ 166,888,500	\$ 166,848,940
<u>35,061,979</u>	<u>33,875,886</u>	<u>31,910,886</u>	<u>29,722,888</u>	<u>33,246,639</u>	<u>30,578,731</u>	<u>31,489,195</u>
<u>\$ 138,747,806</u>	<u>\$ 135,802,079</u>	<u>\$ 136,359,944</u>	<u>\$ 132,986,547</u>	<u>\$ 127,979,481</u>	<u>\$ 136,309,769</u>	<u>\$ 135,359,745</u>
20.17%	19.96%	18.96%	18.27%	20.62%	18.32%	18.87%

Legal Debt Margin Calculation for Fiscal Year 2015

Equalized value of real and personal property (TID IN)	<u>\$ 3,336,978,800</u>
Debt limit - five percent of equalized value	<u>\$ 166,848,940</u>
Debt applicable to limit:	
General obligation debt	31,525,710
Less amount set aside for repayment of general obligation debt	<u>36,515</u>
Total net debt applicable to limit	<u>31,489,195</u>
Legal Debt Margin	<u>\$ 135,359,745</u>

**DOUGLAS COUNTY, WISCONSIN
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years**

Fiscal Year	(1) Population	(2) Personal Income (Millions of Dollars)	(2) Per Capita Personal Income	(4) School Enrollment	(5) Unemployment Rate
2006	43,932	1,162	26,540	6,806	5.0%
2007	44,096	1,220	27,899	6,793	5.2%
2008	44,096	1,229	29,572	6,710	5.1%
2009	44,448	1,317	30,404	6,700	8.1%
2010	44,159	1,346	30,876	6,700	8.0%
2011	44,176	1,388	31,478	6,658	7.1%
2012	44,191	1,481	33,819	6,507	6.1%
2013	44,279	1,508	34,363	6,334	6.2%
2014	44,196	1,603	36,697	6,478	5.7%
2015	44,394	(3)	(3)	6,348	5.1%

(1) Estimates prepared annually by the Wisconsin Department of Administration Demographic Services Center.

(2) Source: U.S. Department of Commerce, Bureau of Economic Analysis

(3) Data not available.

(4) Source: State of Wisconsin Department of Public Instruction. Includes enrollment for Douglas County's three largest school districts (Superior, Maple and Solon Springs).

(5) Source: State of Wisconsin Department of Workforce Development. Not seasonally adjusted.

**DOUGLAS COUNTY, WISCONSIN
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago**

<u>Employer</u>	<u>2015</u>			<u>2006</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
School District of Superior	500-999	1	3.4%	500-999	1	3.4%
Halvor Lines Inc	250-499	2	1.7%	250-499	4	1.7%
Wal-Mart	250-499	3	1.7%	100-249	3	1.7%
University of Wisconsin- Superior	250-499	4	1.7%	250-499	2	1.7%
City of Superior	250-499	5	1.7%	250-499	5	1.7%
County of Douglas	250-499	6	1.7%	250-499	6	1.7%
Customerlink LLC	250-499	7	0.8%	N/A	N/A	N/A
St. Mary's Hospital	250-499	8	0.8%	100-249	10	0.8%
Enbridge Employees Services Inc	250-499	9	0.8%	N/A	N/A	N/A
School District of Maple	100-249	10	0.8%	100-249	7	0.8%
Jeff Foster Trucking	N/A	N/A	N/A	100-249	8	0.8%
Murphy Oil	N/A	N/A	N/A	100-249	9	0.8%
			15.1%			15.1%

Source: State of Wisconsin, Department of Workforce Development, Office of Economic Advisors

DOUGLAS COUNTY, WISCONSIN
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

	Fiscal Year									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government	66.3	63.3	64.4	69.5	67.1	65.3	65.2	65.8	65.5	65.3
Public safety										
Sheriff and jail administration	11.0	11.0	11.0	11.0	11.0	11.5	12.3	12.3	11.0	11.0
Deputies	27.0	27.0	27.0	28.0	28.0	28.3	28.0	28.0	28.0	28.0
Jail sergeants/corporals	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	7.0	7.0
Jailers	40.0	40.0	40.0	40.0	39.0	39.0	38.0	34.0	34.0	34.0
Emergency management	2.0	2.0	2.0	2.0	2.0	2.8	2.8	2.8	2.8	3.8
Communications center	12.0	12.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Highways										
Administration	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Highway construction and maintenance	31.0	31.0	31.0	30.0	29.6	30.1	29.6	29.6	29.8	29.8
Health and human services	86.0	86.0	77.5	80.1	73.2	71.2	71.0	71.8	70.9	72.9
Culture, recreation and education	5.1	5.1	5.1	-	1.5	1.5	1.0	1.0	2.0	2.0
Conservation and development	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Business-type activities										
Forestry administration	5.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0
Foresters and forestry technicians	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5	11.5
Forest equipment operator	<u>0.4</u>									
Total	<u>314.3</u>	<u>311.3</u>	<u>304.9</u>	<u>307.5</u>	<u>298.3</u>	<u>295.6</u>	<u>293.8</u>	<u>291.2</u>	<u>290.9</u>	<u>293.7</u>

Source: Douglas County Adopted Budgets

**DOUGLAS COUNTY, WISCONSIN
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>General Government</u>										
Courts										
Criminal cases										
Felony	320	341	317	297	276	363	423	456	475	488
Misdemeanor	606	513	509	447	429	425	477	541	587	637
Traffic	378	366	352	295	220	264	221	223	229	226
Civil cases	583	697	673	730	708	630	463	409	404	350
Small claims	1,051	1,321	1,584	1,660	1,592	1,716	1,468	1,173	1,281	1,256
Family	392	389	375	409	386	364	402	382	329	339
Paternity	33	38	50	27	36	46	43	22	24	22
Traffic	6,010	6,703	6,357	6,473	6,076	6,122	6,399	5,586	5,275	5,138
Ordinances	2,040	1,745	1,622	1,570	1,626	1,510	1,416	1,516	1,515	1,387
Juveniles	120	124	133	106	117	-	116	140	96	72
Juvenile ordinances	649	558	511	504	426	422	317	280	304	256
Conservation	360	285	276	283	183	150	130	99	79	87
Register of Deeds										
Real estate documents	10,678	10,476	8,577	9,574	8,865	7,595	8,586	7,859	6,695	7,395
Birth certificates	17	10	15	13	15	-	-	939	837	838
Death certificates	292	300	284	249	247	282	270	2,145	2,061	2,348
Marriage licenses	265	226	246	231	212	247	238	892	862	749
Domestic partnerships							2	1	-	-
County Clerk										
Marriage licenses issued	258	232	250	240	213	246	245	200	241	221
Domestic partnerships issued	n/a	n/a	n/a	7	2	2	1	1	-	-
Parcels setup for bidding	35	54	29	33	21	56	48	47	104	11
Parcels acquired by tax deed	51	24	32	51	44	31	38	-	72	24
County Board meetings	13	12	13	12	13	12	13	11	13	12
County Board committee meetings	149	136	158	132	146	135	92	119	110	87
Elections	4	2	4	2	4	2	5	2	3	1
Passport applications accepted	1,011	1,287	598	590	460	353	410	450	365	346
Passport photos taken	n/a	n/a	n/a	61	302	221	250	370	289	337
Treasurer										
General receipts	2,249	2,282	2,331	2,572	2,322	2,299	2,200	2,177	2,401	2,432
Municipalities provided collection services	16	16	18	18	18	20	20	20	20	20
Finance										
General checks issued	11,558	11,567	11,131	10,401	9,640	7,652	6,240	5,649	6,305	6,403
ACH payments issued	N/A	N/A	N/A	N/A	1,141	1,706	2,609	3,156	2,904	3,560
Payroll check and auto deposits issued	8,740	8,776	8,688	8,727	8,562	8,503	8,192	8,192	8,123	8,543
Medical Examiner										
Investigations	169	187	176	173	154	191	199	206	231	201
Cremations	165	185	178	162	172	198	208	217	214	231
Autopsies	21	31	23	23	29	18	18	22	20	19
Central Supply										
Pieces of mail processed	145,702	158,196	160,863	173,384	136,073	109,253	104,933	102,597	88,318	n/a
Number of copies made	629,747	621,048	692,745	334,107	308,026	183,672	312,595	214,382	200,669	n/a
Number of pages faxed	1,258	667	774	513	303	235	n/a	n/a	n/a	n/a
Information Services										
Average computer response time	0.3	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1
Number of authorized users	155	150	159	140	139	140	140	117	96	96
Land Records										
Tax statements	37,582	37,718	37,843	37,609	36,905	37,658	37,631	37,544	37,527	37,424
Parcels updated	17,950	23,624	19,579	16,855	15,436	19,913	17,472	13,100	14,158	48,498
Copies	2,798	1,468	646	251	48	11	29	168	2	81
Public maps	905	616	233	383	279	326	276	255	205	289
Inter-departmental maps	159	205	35	30	67	21	4	1	2	1
Plat books sold				734	436	561	516	500	406	261
Public access mapping website visits	n/a	10,000	10,500	11,000	23,000	48,500	56,813	58,810	64,663	72,632
<u>Health and Human Services</u>										
Veterans Administration										
Veteran population	4,655	4,544	4,470	4,341	4,205	4,057	3,910	4,335	4,325	4,311
Human Services										
Clients served										
Supportive home care	15	17	17	4	4	4	4	1	1	1
Adult protective services	75	82	76	118	81	157	152	203	215	236
ADRC information & assistance	n/a	n/a	n/a	912	2,629	3267	2,108	1,423	1,198	1,149
Guardianship/Watts Reviews	n/a	112	132	51	88	68	71	76	70	137
Case management	91	94	101	111	158	198	103	117	160	194
Mental health programs	528	568	584	591	628	515	402	332	291	276
AODA programs	430	423	411	408	506	439	484	507	574	522
Community options program assessments	179	189	104	76	n/a	n/a	n/a	n/a	n/a	n/a
Juvenile court intake	306	302	275	265	274	293	282	309	291	285
Juvenile voluntary services	62	58	66	83	78	3	73	14	5	12
Maltreatment investigations	382	342	271	311	352	269	249	353	312	376
Birth to three	72	83	88	81	61	89	88	96	54	52
Medical assistance program	3,853	n/a								
Food stamp program	2,372	2,498	2,944	3,411	2,619	3,717	3,730	7,432	6,837	6,833
Child care assistance	439	454	431	303	320	351	385	353	238	246
WHEAP	1,995	1,945	2,073	2,137	2,687	2,758	2,410	2,432	2,363	2,321
General assistance	52	41	22	13	5	4	10	4	9	13

DOUGLAS COUNTY, WISCONSIN
OPERATING INDICATORS BY FUNCTION
Last Ten Fiscal Years
(Continued)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Health Services										
Public Nursing Services										
Immunizations	2,267	2,280	2,241	5,267	4,820	1410	367	357	278	92
New baby visits	135	203	252	206	357	276	248	244	176	198
Prenatal care visits	85	57	136	451	350	443	302	79	125	147
Health check screenings	177	91	60	20	62	n/a	n/a	n/a	n/a	n/a
Children's elevated blood level follow-up	43	25	17	8	7	10	3	17	12	7
School health education	300	300	300	300	300	300	300	300	300	300
Communicable diseases	121	162	164	174	213	208	220	203	205	278
Sexually transmitted diseases	144	144	160	116	128	139	206	202	168	158
WI well women clients	150	205	181	174	135	123	112	93	38	n/a
Alzheimer's family & caregiver support	17	17	15	8	12	9	7	7	10	8
Drug screening tests-urine	22	49	62	32	22	47	61	69	38	80
Community education										
Presentations	62	65	60	75	60	30	10	25	20	15
Attendees	5,000	5,000	5,000	6,000	5,000	4000	1,000	1,600	1,800	1800
Children's oral health	n/a	148	163	200	117	n/a	n/a	n/a	n/a	n/a
Children with special health care needs	22	17	17	25	19	22	4	22	13	20
Home health										
Clients	129	92	n/a							
Visits	3,425	3,225	n/a							
Environmental health services										
Public health nuisance abatement/investigations	232	181	232	214	153	165	157	311	265	319
Home lead hazard inspections	37	55	39	23	14	4	7	2	4	2
Regulated facility inspections	683	687	693	519	707	667	574	617	580	595
Sample collection	699	641	668	424	390	452	347	297	329	322
Community education										
Presentations	23	40	88	9	1	8	7	6	4	5
Attendees	400	762	735	406	11	87	1,000	750	590	950
Environmental health lab										
Water samples analyzed	1,404	1,703	1,659	1,411	1,380	1,258	1,247	977	1,089	1095
Milk analysis	525	670	571	618	599	595	616	571	559	498
Spore tests (tattoo)	4	-	-	-	-	-	-	-	-	-
Beach sample analysis	325	305	313	2	-	n/a	n/a	n/a	n/a	n/a
Public Safety										
Sheriff										
Restraining orders issued	67	76	70	77	65	70	90	90	90	50
Arrest made	525	481	489	450	404	382	436	447	447	686
Warrants issued	1,355	1,954	2,124	1,916	1,770	1,802	1,266	1,916	1,916	1,500
Citations issued	1,351	1,198	1,182	1,252	1,337	1,130	1,461	1,213	1,213	479
Warrants served	1,162	1,577	1,578	1,688	1,481	1,458	1,148	1,398	1,398	1,435
Jail										
Admissions	3,380	3,443	3,327	3,037	2,841	2,752	3,539	3,146	3,123	3,077
Male	2,760	2,788	2,683	2,455	2,306	2,160				
Female	620	655	644	582	535	592				
Average daily population	185	207	205	189	167	144	171	170	164	173
Conservation and Development										
Zoning										
Sanitary permits	224	214	155	126	118	118	113	120	124	143
Land-use permits	713	637	556	547	598	579	585	556	539	540
Conditional use permits	84	114	60	85	70	57	58	58	48	50
Variations	40	37	28	19	25	34	21	21	23	14
Zone changes	28	28	13	21	12	9	7	13	8	9
Certified survey maps	40	29	26	18	12	26	15	22	15	17
Plats	5	5	1	-	-	-	1	-	-	-
Privy permits	27	22	17	12	13	17	18	12	18	14
Address signs	203	116	112	114	113	87	97	63	63	94
Site inspections	1,583	1,416	1,123	1,026	1,079	1,045	1,028	985	962	1,024
Culture and Recreation										
Camping permits issued										
Lucius Woods	1,177	1,307	1,062	1,227	1,150	1,150	1,051	1,043	945	1,018
Gordon Dam	1,137	1,021	973	934	1,150	990	886	829	970	1,196
Mooney Dam	82	105	104	102	176	85	130	147	173	224
Special camping permits issued	75	98	84	89	82	78	70	54	54	66
Highways and Streets										
Asphalt wedging/leveling(miles)	4	1	1	2	6	1	6	7	4	3
Crack filling (miles)	-	-	-	18	50	7	-	-	-	10
Culvert replacements	11	18	41	16	46	16	52	19	20	13
Box culvert replacements	-	-	1	-	-	1	-	-	1	1
Pulverize and pave (miles)	8	12	10	5	8	17	0	6	6	9
Overlay (miles)	8	-	0	-	-	1	7	-	1	8
STP Projects										
Bridge replacements	-	-	1	-	-	-	-	1	-	-
Reconstruction (miles)	5	1	-	5	-	5	4	4	3	3
Business Activities										
Forestry										
Trees planted	188,000	372,000	430,000	170,000	170,000	32,000	198,000	168,000	528,980	220,000
Timber Sales	\$ 3,365,111	\$ 2,489,509	\$ 3,070,450	\$ 3,670,493	\$ 3,252,589	\$ 3,261,414	\$ 3,194,470	\$ 3,007,743	\$ 3,618,477	\$ 4,282,222

*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34.

Source: Douglas County Departmental Data

CAPITAL ASSETS BY FUNCTION
Last Ten Fiscal Years

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Public Safety</u>									
Sheriff									
Station/Jail	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Substation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Storage Building	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Automobiles	25.00	25.00	24.00	25.00	27.00	24.00	24.00	24.00	24.00
Trucks	11.00	12.00	13.00	12.00	15.00	14.00	14.00	14.00	14.00
Van	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Boats	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Cabin Boat	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
ATVs	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Snowmobile	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Recon Robotics	-	-	-	-	-	1.00	1.00	1.00	1.00
Lenco BearCat	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Emergency management command post	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>General Government</u>									
Buildings	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Medical Examiner Van	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Conservation and Development</u>									
Zoning vehicles	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Land Conservation vehicle	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dams	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Development center	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Health and Human Services</u>									
Veterans van	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Health and Human Services vehicle	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Highways and Streets</u>									
Highway Department Main Building	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Garages	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Fuel distribution sites	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Salt Sheds	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Truck wash	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Trucks	59.00	64.00	62.00	62.00	58.00	62.00	62.00	62.00	62.00
Loaders	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Tractors	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00
Graders	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Bridges	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00	31.00
Miles of County highways	337.06	339.91	337.00	337.00	337.00	337.06	337.06	337.06	337.06
<u>Culture and Recreation</u>									
Fairground buildings	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Groomer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Snowmobiles	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
ATVs	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Pickups	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Ski shelters	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Pavilion	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Soundshell	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Boat House	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Club House	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pole barns	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Dog kennels	3.00	3.00	3.00	1.00	1.00	1.00	1.00	1.00	0.00
Picnic Areas/Boat Landings	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Miles of State Funded Snowmobile Trails	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	302.50
Miles of Cross-Country Ski Trails	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.30
Miles of State Funded Winter ATV Trails	295.80	295.80	295.80	295.80	299.60	299.60	299.60	299.60	302.10
Miles of State Funded Summer ATV Trails	82.40	82.40	82.40	82.40	86.20	86.20	86.20	86.20	86.20
<u>Business Activities - Timber Sales</u>									
Administration building	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pole building	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	0.00
Garage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00
Semi-Truck	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tractors	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Bulldozer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tanker Truck	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Pickup	12.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00
Acres of County Forest Land	272,838	272,838	272,838	272,838	273,004	273,004	273,004	273,004	278,763
Miles of County Forest Roads	95.65	95.65	95.65	95.65	96.49	97.30	97.30	97.30	97.30

*This table was developed with the implementation of Governmental Accounting Standards Board Statement No. 34.

Source: Douglas County Departmental Data and Douglas County Fixed Asset Records

