Johnson ▲ Block
AND COMPANY, INC.
CPAs™
Certified Public Accountants

Dodge County, WI

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

For the Years Ended December 2015 and 2014

Quality service through our commitment to clients and staff.

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COUNTY OF DODGE

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Johnson ▲ Block
AND COMPANY, INC.

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

July 12, 2016

To the Honorable Members of the
Board of Supervisors of the County of Dodge

We have audited the accompanying financial statements of the governmental activities and each major fund of the County of Dodge (the "County") as of and for the years ended December 31, 2015 and 2014, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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 and each major fund of the County of Dodge as of December 31, 2015 and 2014, and the changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, effective January 1, 2015, the County of Dodge adopted the provisions of 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. Our opinions are not modified with respect to this matter.

Report on Required Supplementary Information

Accounting principles generally accepted in the Unites States of America require that the management's discussion and analysis, budgetary comparison information, and Wisconsin Retirement System schedules on pages iii through xiii and 33 through 36 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated July 12, 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* and important for assessing the results of our audit.

Johnson Block & Company, Inc.

Johnson Block & Co., Inc.
Certified Public Accountants
Madison, Wisconsin

County of Dodge

Management's Discussion and Analysis
For the Years Ended December 31, 2015 and 2014

As management of Dodge County, this discussion and analysis of the County's Financial Statements serves as an introduction to Dodge County's financial activities for the fiscal years ended December 31, 2015 and 2014.

Services of the County

The County provides a range of services from health and human services to public safety to road maintenance and construction. A summary of the major services of the County is as follows:

Health and Human Services

The County provides health and human services in the functional areas of:

- Public health
- WIC (Women, Infants & Children)
- Aging
- Mental health
- Developmental disabilities
- Alcohol and other drug abuse
- Economic support
- Job skills training (W-2 program)
- Child Protective Services (abuse and neglect)
- Juvenile Justice (adolescents)
- Birth to Three (early intervention for children with developmental delays)
- Children's Long Term Support (children with disabilities)
- Child support enforcement
- Long-term care (Clearview)

Public Safety

The County provides law enforcement and emergency services through the Sheriff's Department and the Offices of the District Attorney and Medical Examiner. In addition, the County maintains a jail within the Sheriff's Department.

Public Works

The County maintains and replaces County roads and contracts with the State and certain municipalities to maintain State and municipal roads.

General Government

The general government function includes legislative, judicial, legal, property tax collection, elections and administrative functions.

Culture, Recreation and Education

The County operates parks, manages the University of Wisconsin Extension educational services, coordinates library services and supports historical societies.

Conservation and Development

The County provides land and water conservation and economic development services. These services include land use planning and zoning regulation and enforcement.

Financial highlights

- The total of all combined fund balances ended 2015 at $37,100,574 which is a decrease of $3,198,970 in comparison with the prior year
- The General Fund had an increase in fund balance of $122,070 and ended 2015 with a balance of $27,429,679, which is 74.1% of the total County Fund balance. The following is a summary of the larger changes of the General fund.
    - The Committed Fund balance increased by $303,168. The increase is primarily due to self-insurance funds, with the largest growth related to General Liability.
    - The Assigned Fund balance increased by $402,603, compared to the Unassigned Fund balance decrease of $627,529. This is primarily due to the higher amount of General fund required to balance the 2016 budget vs the 2015 budget. The adopted 2015 General funds applied were $658,850 opposed to the adopted 2016 General funds applied of $1,268,573.
    - The General Fund remains within its 10% Fund Balance policy.
- The County's total debt decreased by $2,805,000.
- The Highway fund had the largest decreased of $3,046,081, which was planned. Highway completed a 1.85 mile total reconstruction project, 9.6 miles of new concrete county highway and 5.4 miles of new asphalt for a total of 16.85 miles. Higher completed miles than past years.
- Clearview's fund balance decreased by $144,868. They had anticipated using $262,975 of fund balance.
- The assets of the County exceeded its liabilities at the close of 2015 by $226,421,785, increasing the County's total net position by $624,934. The changes are shown in more detail on the following page and in the Statistical section.
- On the modified accrual basis of accounting, expenditures exceeded revenues by $3,198,970 in 2015 and $394,904 in 2014. Details are shown on the statements of revenues, expenditures and changes in fund balances on pages 7 and 8.

County-Wide Financial Statements

Under generally accepted accounting principles, the County reports two sets of financial statements, one on the accrual basis of accounting and the other on the modified accrual basis of accounting. The accrual basis financial statements or the County-Wide financial statements consist of the Statement of Net Position and the Statement of Activities and are presented on an aggregated basis.

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

Capital Assets represent 82% of the total net position. The County uses capital assets to provide services to citizens; consequently, the assets are not available for future spending. 16% of the County's net position is unrestricted. Unrestricted net position may be used to meet the County's ongoing obligations to citizens and creditors.

The most significant contributor to the increase in net position was the decrease in long-term debt.

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

The Statements of Activities combines Health and Human Services with Clearview and reports them as Human Services and Health. Total expenses decreased \$2.2 million primarily due to Humans Services and Health Department mental health inpatient costs and child care institutions costs.

Public Works increased the number of completed miles.

There are several revenue sources with variances. Operating Grants In Aids had the most significant decrease in public safety due to the acquisition of a donated mine resistant armored vehicle (MRAV) valued at \$776,000 in 2014. Charges for Services revenues experienced a reduction due to the Highway department receiving contributions from Advance Disposal for the reconstruction (blacktop to concrete) of CTH V.

Governmental Fund Financial Statements

The modified accrual basis financial statements or the Governmental Fund financial statements consist of the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances and are presented on a fund accounting basis. The Governmental Fund financial statements do not include any long-term assets, such as fixed assets, and long-term liabilities, such as long-term debt.

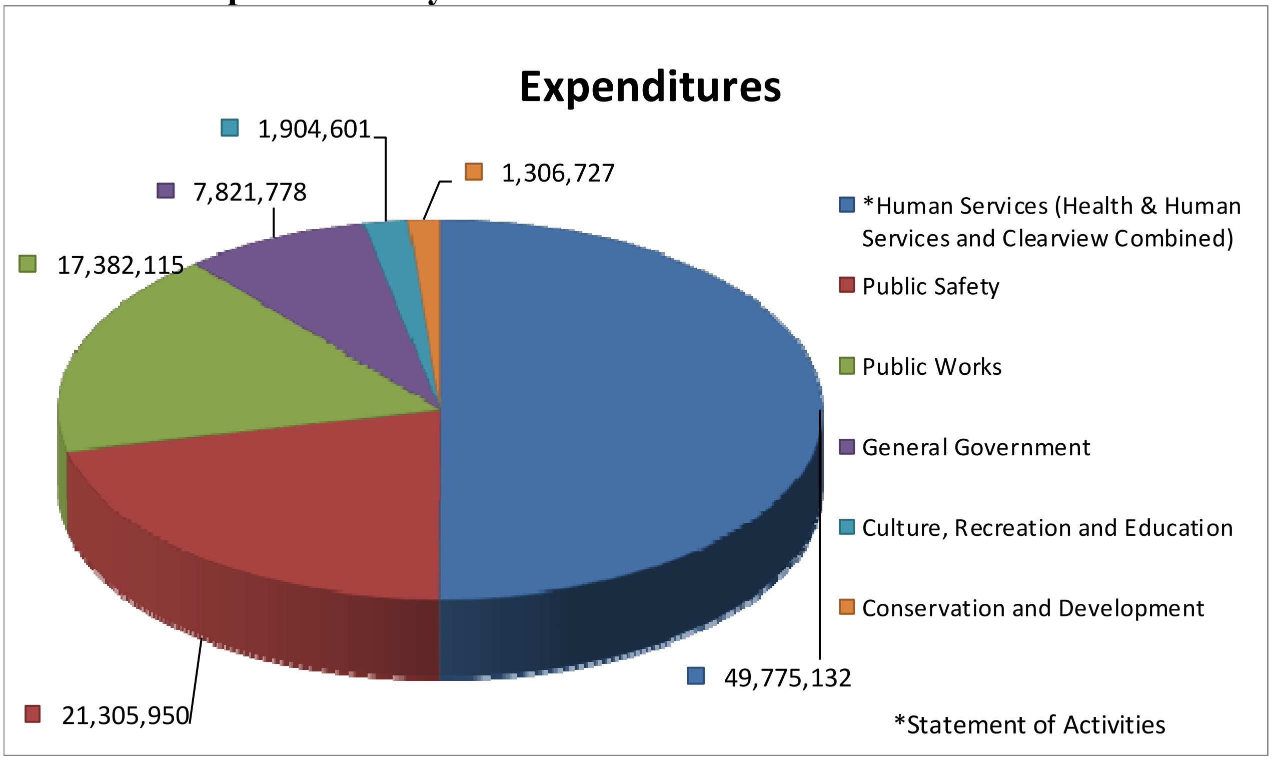
Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide financial statements which facilitates comparison between *governmental funds and governmental activities.*

Dodge County has several Funds all of which are categorized as Governmental. The General Fund is the core operating fund. Most of the county's programs are financed through the General Fund.

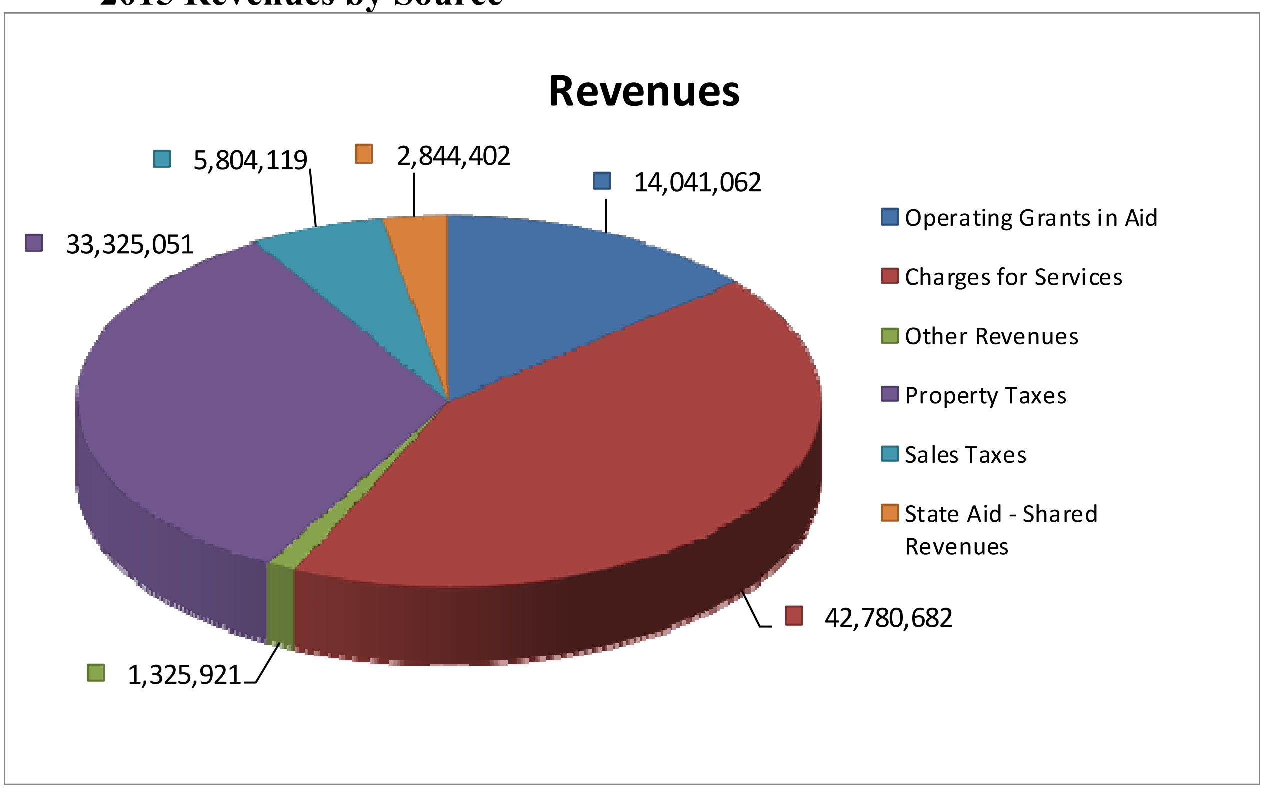
Comparison of Revenues and Expenses

	Years Ended December 31, 2015	2014
Expenses:		
Human Services	$ 49,775,132	$ 52,022,906
Public Safety	21,305,950	20,558,262
Public Works	17,382,115	13,922,819
General Government	7,821,778	7,078,995
Culture, Recreation and Education	1,904,601	2,154,834
Conservation and Development	1,306,727	1,511,982
Total	99,496,303	97,249,798
Revenues:		
Operating Grants in Aid	14,041,062	13,879,035
Capital Grants in Aid	-	-
Charges for Services	42,780,682	43,206,587
Other Revenues	1,325,921	617,687
Total	58,147,665	57,703,309
Net Expenses	(41,348,638)	(39,546,489)
Property Taxes	33,325,051	33,063,489
Sales Taxes	5,804,119	5,883,289
State Aid - Shared Revenues	2,844,402	2,842,082
Increase in Net Assets	624,934	2,242,371
Net Assets - Beginning of Year	225,796,851	223,554,480
Net Assets - End of Year	$ 226,421,785	$ 225,796,851

2015 Expenditures by Function



2015 Revenues by Source



Comparison of Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

	Years Ended December 31, 2015	2014
Current Assets:		
Cash and Cash Equivalents	$ 7,029,967	$ 10,049,975
Investments	31,680,075	31,117,091
Receivables-		
Current Year Property Tax Levy	34,054,424	33,833,683
Delinquent Property Taxes	2,255,921	2,599,622
Due from Other Governments	2,376,368	4,056,197
Other	6,546,165	7,265,664
Inventories of Supplies and Prepaid Expenses	2,279,850	2,126,025
Total Current Assets	86,222,770	91,048,257
Noncurrent Assets:		
Other noncurrent assets	2,688,391	2,206,517
Net Pension Asset	7,077,952	11,549,149
Property and Equipment, net	213,253,162	212,706,028
Total Noncurrent Assets	223,019,505	226,461,694
Deferred Outflows of Resources:		
Deferred Pension Outflows	7,556,551	2,777,598
Total Deferred Outflows of Resources	7,556,551	2,777,598
Total Assets and Deferred Outflows of Resources	$ 316,798,826	$ 320,287,549
Current Liabilities:		
Accounts Payable	$ 3,046,016	$ 4,496,427
Accrued Liabilities	10,724,962	10,692,437
Due to Other Governments	2,346,246	2,283,801
Current Maturities of Long-Term Debt	2,805,000	2,805,000
Deferred Inflows-Current Year Property Tax Levy	33,661,913	33,343,668
Total Current Liabilities	52,584,137	53,621,333
Noncurrent Liabilities--Long-Term Debt	37,792,904	40,869,365
Total Liabilities	90,377,041	94,490,698
Net Position		
Net invested in Property and Equipment	176,336,605	172,858,051
Restricted	17,430,474	17,067,353
Unrestricted	32,654,706	35,871,447
Total Net Position	226,421,785	225,796,851
Total Liabilities and Net Position	$ 316,798,826	$ 320,287,549

Capital Asset and Debt Administration

Capital Assets

Capital assets are defined by the County as assets with an initial cost greater than $5,000 and an estimated life greater than one year.

An analysis of net property and equipment for the years 2015, 2014 and 2013 is as follows:

	January 1	Additions	Reductions	Dec 31
2015	$ 380,296,890	$ 12,801,058	$ 1,245,937	$ 391,852,011
2014	$ 373,224,123	$ 12,189,041	$ 5,116,273	$ 380,296,890
2013	$ 361,624,220	$ 14,436,172	$ 2,836,270	$ 373,224,123

The County continues to devote funds to maintain and improve the County's infrastructure such as:

	Budget	
	2016	**2015**
Buildings *	$3,134,000	$ 552,100
Information Technology	$ 596,938	$ 471,237
County Roads	$ 5,563,898	$ 8,359,200

Building * includes New Neosho Highway Shop - $2,900,000
Additional details are shown on pages 20 and 21 of the Notes to Financial Statements.

Debt Administration - Long-term Debt

Dodge County has General Obligation debt issued - two (2) Bonds issues and one (1) Notes issue.

An analysis of long-term debt for the years 2015, 2014, and 2013 is as follows:

	January 1	Additions	Reductions	Dec 31
2015	$ 38,740,000	$ 0	$ 2,805,000	$ 35,935,000
2014	$ 41,980,000	$ 23,565,000	$ 26,805,000	$ 38,740,000
2013	$ 44,785,000	$ 0	$ 2,805,000	$ 41,980,000

Additional details are shown on pages 23 of the Notes to Financial Statements.

Changes in Fund Balances

Years Ended December 31,	2015	2014	2013
Total Fund Balances	$ 37,100,574	$40,299,544	$40,600,746

General Fund – As part of the overall Fiscal Policy, Dodge County has adopted a Fund Balance Policy to maintain within the General Fund a minimum of 10% of total budgeted expenditures as Unassigned Fund balance, with the exceptions of the following: Total budgeted expenditures for the entire county including all funds for the immediate prior year (i.e. most recently adopted budget) and any budgeted debt or capital expenditures funded through bond proceeds. The Unassigned General Fund balance at December 31, 2015 and 2014 was $ 14,924,912 and $15,552,441 respectively.

As a measure of the General Fund liquidity, it is useful to compare both unassigned fund balance and total fund balance to total expenditures. The Health and Human Services fund has a negative fund balance that is due to the accrual liability for unused employee vacation time. Health and Human Services' liability accounts are included in the General Fund balances. The Unassigned fund balance is 27% of the total combined expenditures of the General Fund and Health and Human Services Fund. Total fund balance represents 49% of the total combined expenditures of the General Fund and Health and Human Services Fund.

The total General Fund Balance increased in 2015 by $122,070, decreased in 2014 by $1,248,630 and in 2013 increased by $679,877, and in 2012 decreased by $79,355. The General Fund actual revenues exceeded the budget and expenditures were under budget as shown on the budgetary comparison on page 33.

Economic Factors

- The County's tax base has noticed improvement. The changes in equalized value over the last five years is as follows:

	2011	2012	2013	2014	2015
Equalized Value	6,040,549,400	5,894,384,100	5,799,344,700	5,927,146,000	5,991,792,600
Change from Prior Year	(142,186,800)	(146,165,300)	(95,039,400)	127,801,300	64,646,600
% Change	(2.3%)	(2.4%)	(1.6%)	2.2%	1.1%

- The County Levy had the following increases; 2014 - $100,000, 2015 - $650,000, and 2016 - $258,477.

- The percent of Debt capacity peaked in 2012 at 15.1%, but has since decreased to 12%
- Dodge County's average unemployment rate continues to decline since 2009. The 2015 average rate is 4.5% which is lower than the national average of 5.3%

Expected Impact of Known Events

Labor Contract

The Sheriff's Department Sworn Employees Local 1323 – B, AFSCME, AFL-CIO contract has been ratified covering fiscal years 2014, 2015 and 2016. Negotiations for a successor agreement are scheduled to begin in the last half of 2016.

2015 Accomplishments

- Uniform Grant Guidance (UGG) – Baker Tilly Virchow Krause, LLP – In December of 2013, the United States Office of Management and Budget (OMB) issued comprehensive grant reform rules. The rules apply to awards received directly from federal agencies and federal awards passed through other entities, such as the State of Wisconsin. The Dodge County Finance Committee concluded it necessary to engage financial consultants to assist in analyzing the most significant areas of change under the UGG, assist in assessing the impact of these changes, and, make recommendations regarding necessary policy and procedure changes to achieve compliance. Recommendation from Baker Tilly were received and reviewed in June 2015. The recommendations are in the implementation process.
- Operational Review - Baker Tilly Virchow Krause, LLP – The long term plan is to conduct operational reviews of various county departments on an ongoing basis. The assessment is designed to identify opportunities to strengthen internal controls, reduce risks and improve efficiencies in operations. The first department selected for the review was Human Services and Health Department (HSHD). The review began in May of 2015 and the final Baker Tilly report was received in September 2015. The recommendations are in the implementation process.
- Clearview Account Receivable process and recovery of previously denied collection requests – Specialized Medical Services Inc. (SMS). Develop a work plan to monitor, review and follow up on aged receivables and create an estimate for Allowance for Doubtful accounts and policy for write-off of Bad Debt with necessary accounting entries. This process began in 2012, however with a growing account receivable balance, material weakness and findings noted by Johnson Block and Company, Inc. the County's Independent Auditors and multiple staff turnover, SMS was engaged again in 2015 and continues to work with Clearview.
- Kronos Software - Dodge County implemented a new system to support an employee time ownership initiative. This initiative is made possible by a system called Kronos. The new Kronos system of scheduling, timekeeping, accruals (automated vacation/sick balances), employee information management and payroll processing began implementation in July 2014 and the first pay period of 2015 thru yearend was successful. Additional modules such as Activities, Employee performance and Talent acquisition will be implemented in the future.

Future Significance

MyEvolv from NetSmart Technologies

The MyEvolv software began implementation in 2015 for the Human Services and Health Department. The software includes modules for intake and case management record keeping, electronic health records, billing and reporting among other functions to meet the requirements of Medicaid and Medicare. The Baker Tilly Operational Review include several recommendation that will be resolved with the implementation of this new software. The go live is scheduled for September 2016.

Enterprise Resource Planning (ERP) and Government Finance Officers Association (GFOA)

Implementing a new ERP system (a.k.a. financial software package) provides an incredible opportunity for Dodge County to increase efficiencies, automate, and standardize workflows. The project involves analyzing and improving the way the County manages financial practices, implements strong internal controls, and automates workflows. The ERP project is critical and will ultimately have a positive impact on every department of the County. Along with the ERP, the County has engaged the Government Finance Officers Association (GFOA) for business process improvement and overall advisory services related to the County's ERP project.

Neosho Highway Shop

The Dodge County Highway Committee studied and evaluated the needs of the Highway Department a determined it necessary to construct a new highway satellite maintenance facility in the Village of Neosho. The total project budget is $2.9 million. The County approved financing a portion of the project in the amount of $2 million. The Finance Committee authorized solicitation for financial proposals. A total of seven proposal were received and reviewed as well as consideration to use Dodge County funds. The Finance Committee recommended the County Board authorize the use of Dodge County Funds. The principal amount is $2 million, amortized over a 3 year period. Sale and Use tax receipts will replenish the General Fund and the Highway department will be responsible for 1% per annum interest. The contracts have been bid and awarded, the site work is substantially completed, and the building is in progress. All is progressing on schedule and within budget.

Highway Infrastructure

The continued challenge is to meet the demands of the public within the State imposed tax levy cap. An area of concern is the condition of the county infrastructure, (roads / bridges). Dodge County is ranked 2nd in the State related to the number of highway miles under county jurisdiction. In 2014 the County budgeted 14.38 miles of road construction and in 2015 26.78 miles. It is the desired goal to achieve 22 miles of new pavement each year in an effort to keep the County Highway System on a 25 year life cycle. Combinations of tax levy and sale tax dollars are utilized to perform maintenance and rehabilitation of this important county asset.

Secured Electronics Project

The scope of the secured electronics project is to upgrade, expand and replace security monitoring system at the Dodge County Detention Facility along with security improvements at the Dodge County Courthouse. Planned improvement include, access control; digital intercom; digital video recording; card access; door movement; duress alarm; integrated video surveillance system. The project is scheduled to start in early 2016 with full implementation phased in over a 12 month period. Proposed project funding is through County Sales and Use Tax Remittances.

GCS

The 2015-2016 implementation of Dodge County's Land Information Management System (LIMS) replaces a legacy IBM AS400 assessment/tax system (in place since 1996) with a fully integrated land information management solution. The intent is to improve the property assessment and taxation process by reducing redundant data entry, providing more accurate data, and becoming accessible and responsive to the needs of local municipalities and citizens. Once fully implemented, this solution should significantly improve the flow of land information received from the Register of Deeds Office and Department of Revenue's (DOR) electronic transfer return (eRETR) into the assessment and tax system. This will enable more efficient, accurate transfer and timely availability of this information for all associated uses including property assessment and addressing administration, personal and real estate property tax billing and collection, distribution to and return of information from local assessors, municipal clerks and the DOR, permitting process, and provide an internet-based land information search tool fully integrated with document images and mapping. Besides the benefits of integrated information flow between land information-related departments and systems, the LIMS affects every county department, elected office, municipality, and taxing district function dependent on property tax derived funding.

Defective Sanitary Waste – Vent Piping Criminal Justice Facility

Defective Sanitary Waste and Vent Piping has been detected in a portion of the detention facility. Replacement of the defective pipe is scheduled to begin during the first quarter of 2017 with completion within a nine month timeframe.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Dodge County Finance Director, 127 E Oak Street, Juneau, WI 53039.

County of Dodge
Statements of Net Position
December 31, 2015 and 2014

Assets	December 31 2015	December 31 2014
Current Assets:		
Cash and Cash Equivalents	$ 7,029,967	$ 10,049,975
Investments	31,680,075	31,117,091
Receivables-		
Current Year Property Tax Levy	34,054,424	33,833,683
Delinquent Property Taxes	2,255,921	2,599,622
Due from Other Governments	2,376,368	4,056,197
Other	6,546,165	7,265,664
Inventories and Prepaid Expenses	2,279,850	2,126,025
Total Current Assets	86,222,770	91,048,257
Noncurrent Assets:		
Net Pension Asset	7,077,952	11,549,149
Capital Assets, net	213,253,162	212,706,028
Other Noncurrent Assets	2,688,391	2,206,517
Total Noncurrent Assets	223,019,505	226,461,694
Total Assets	309,242,275	317,509,951
Deferred Outflows of Resources		
Deferred Pension Outflows	7,556,551	2,777,598
Total Assets and Deferred Outflows of Resources	$ 316,798,826	$ 320,287,549
Liabilities		
Current Liabilities:		
Accounts Payable	$ 3,046,016	$ 4,496,427
Accrued Liabilities	10,724,962	10,692,437
Due to Other Governments	2,346,246	2,283,801
Current Maturities of Long-Term Debt	2,805,000	2,805,000
Total Current Liabilities	18,922,224	20,277,665
Noncurrent Liabilities:		
Long-Term Debt	34,111,557	37,042,977
Accrued Liabilities	3,681,347	3,826,388
Total Noncurrent Liabilities	37,792,904	40,869,365
Total Liabilities	56,715,128	61,147,030
Deferred Inflows of Resources		
Current Year Property Tax Levy	33,661,913	33,343,668
Net Position		
Net Investment in Capital Assets	176,336,605	172,858,051
Restricted	17,430,474	17,067,353
Unrestricted	32,654,706	35,871,447
Total Net Position	226,421,785	225,796,851
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 316,798,826	$ 320,287,549

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

County of Dodge
Statements of Activities
For the Years Ended December 31, 2015 and 2014

Services Provided	Expenses 2015	Expenses 2014	Operating Grants In Aid 2015	Operating Grants In Aid 2014
Human Services and Health	$ 49,775,132	$52,022,906	$ 9,023,267	$ 8,487,847
Public Safety	21,305,950	20,558,262	250,288	1,107,123
Public Works	17,382,115	13,922,819	3,651,624	3,098,825
General Government	7,821,778	7,078,995	823,506	894,330
Culture, Recreation and Education	1,904,601	2,154,834	104,269	122,106
Conservation and Development	1,306,727	1,511,982	188,108	168,804
Totals	$ 99,496,303	$ 97,249,798	$ 14,041,062	$ 13,879,035

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

County of Dodge
Statements of Activities
For the Years Ended December 31, 2015 and 2014

Services Provided	Charges for Services		Other Revenues		Total	
	2015	2014	2015	2014	2015	2014
Human Services and Health	$ 28,966,672	$29,264,208	24,249	$ 37,147	$ (11,760,944)	$ (14,233,704)
Public Safety	8,357,299	8,630,367	199,386	29,898	(12,498,977)	(10,790,874)
Public Works	3,416,101	3,291,914	480,932	150,213	(9,833,458)	(7,381,867)
General Government	1,593,479	1,607,384	513,052	347,142	(4,891,741)	(4,230,139)
Culture, Recreation and Education	198,887	194,439	67,226	27,338	(1,534,219)	(1,810,951)
Conservation and Development	248,244	218,275	41,076	25,949	(829,299)	(1,098,954)
Totals	$ 42,780,682	$ 43,206,587	$ 1,325,921	$ 617,687		
Net Expenses before General Revenues					$ (41,348,638)	$ (39,546,489)
Property Taxes					33,325,051	33,063,489
Sales Taxes					5,804,119	5,883,289
State Aid--Shared Revenues					2,844,402	2,842,082
Increase in Net Position					624,934	2,242,371
Net Position--Beginning of Year, restated					225,796,851	223,554,480
Net Position--End of Year					$ 226,421,785	$ 225,796,851

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2015 and 2014

	General		Debt Service		Capital Projects		Health and Human Services	
	2015	2014	2015	2014	2015	2014	2015	2014
Assets								
Cash and Cash Equivalents	$ (900,649)	$ 1,088,026	$ -	$ -	$ -	$ 239,345	$ 1,434,528	$ (97,047)
Investments	31,680,075	31,117,091			-	-		
Receivables-								
Property Taxes--Current Year	34,004,432	33,734,925						
Property Taxes--Delinquent	2,255,921	2,599,622						
Due from Other Governments	1,891,152	1,643,599				-	-	879,850
Other	3,349,243	3,164,838					267,879	269,209
Loans Receivable	1,133,421	651,547						
Inventories and Prepayments	474,521	335,989					27,375	27,375
Total Assets	$ 73,888,116	$ 74,335,637	$ -	$ -	$ -	$ 239,345	$ 1,729,782	$1,079,387
Liabilities								
Accounts Payable	$ 2,222,838	$ 2,607,829	$ -	$ -	$ -	$ -	$ 497,597	$ 129,100
Accrued Liabilities	5,084,467	5,545,260					416,681	424,974
Due to Other Governments	1,263,652	1,231,047					1,019,195	936,116
Trusts and Special Deposits	3,941,408	3,841,558	-	-	-	-	3,958	9,846
Total Liabilities	12,512,365	13,225,694	-	-	-	-	1,937,431	1,500,036
Deferred Inflows								
Tax levy for next year	32,984,798	32,726,321						
Delinquent property taxes	886,124	1,011,774						
Other	75,150	64,239	-	-	-	-	108,070	4,324
Total Deferred Inflows	33,946,072	33,802,334	-	-	-	-	108,070	4,324
Fund Balances								
Nonspendable	1,914,194	1,925,732	-	-	-	-	27,375	27,375
Restricted	2,333,149	2,277,784	-	-	-	-		
Committed	4,078,783	3,775,614				239,345		
Assigned	4,178,641	3,776,038					100,962	
Unassigned	14,924,912	15,552,441					(444,056)	(452,348)
Total Fund Balances	27,429,679	27,307,609	-	-	-	239,345	(315,719)	(424,973)
Total Liabilities, Deferred Inflows and Fund Balances	$ 73,888,116	$ 74,335,637	$ -	$ -	$ -	$ 239,345	$ 1,729,782	$1,079,387

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2015 and 2014

	Highway 2015	Highway 2014	Clearview 2015	Clearview 2014	Total 2015	Total 2014
Assets						
Cash and Cash Equivalents	$ 4,976,068	$ 7,829,743	$ 1,520,019	$ 989,908	$ 7,029,966	$ 10,049,975
Investments					31,680,075	31,117,091
Receivables-						
Property Taxes--Current Year					34,004,432	33,734,925
Property Taxes--Delinquent					2,255,921	2,599,622
Due from Other Governments	485,216	662,603	2,858,127	4,632,021	5,234,495	7,818,073
Other	57,662	56,486	-	-	3,674,784	3,490,533
Loans Receivable					1,133,421	651,547
Inventories and Prepayments	1,626,389	1,686,646	151,565	76,015	2,279,850	2,126,025
Total Assets	$ 7,145,335	$ 10,235,478	$ 4,529,711	$ 5,697,944	$ 87,292,944	$ 91,587,791
Liabilities						
Accounts Payable	$ 32,442	$ 83,755	$ 465,527	$ 1,557,913	$ 3,218,404	$ 4,378,597
Accrued Liabilities	241,717	270,021	840,370	771,324	6,583,235	7,011,579
Due to Other Governments			0	25	2,282,847	2,167,188
Trusts and Special Deposits	-	-	-	-	3,945,366	3,851,404
Total Liabilities	274,159	353,776	1,305,897	2,329,262	16,029,852	17,408,768
Deferred Inflows						
Tax levy for next year					32,984,798	32,726,321
Delinquent property taxes					886,124	1,011,774
Other	108,004	72,449	372	372	291,596	141,384
Total Deferred Inflows	108,004	72,449	372	372	34,162,518	33,879,479
Fund Balances						
Nonspendable	1,626,389	1,686,646	151,565	76,015	3,719,523	3,715,768
Restricted	-	-			2,333,149	2,277,784
Committed	-	-			4,078,783	4,014,959
Assigned	5,136,783	8,122,607	3,071,877	3,292,295	12,488,263	15,190,940
Unassigned	-	-	-	-	14,480,856	15,100,093
Total Fund Balances	6,763,172	9,809,253	3,223,442	3,368,310	37,100,574	40,299,544
Total Liabilities, Deferred Inflows and Fund Balances	$ 7,145,335	$ 10,235,478	$ 4,529,711	$ 5,697,944	$ 87,292,944	$ 91,587,791

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

County of Dodge
Reconciliation of the Governmental Funds Balance Sheets with the Statements of Net Position
December 31, 2015 and 2014

	2015	2014
Total Fund Balances per balance sheets	$ 37,100,574	$ 40,299,544
Long-term assets and deferred outflows are not reported on the governmental funds balance sheets:		
Capital assets, net	213,253,162	212,706,028
Investment in WMMIC	1,087,458	1,087,458
Deferred revenue for delinquent taxes and related interest and penalties	886,124	1,011,774
Net pension asset	7,077,952	11,549,149
Other long-term assets	480,766	481,654
Deferred pension outflows	7,556,551	2,777,598
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Long-term debt	(36,916,557)	(39,847,977)
Other Long-term obligations	(3,681,347)	(3,826,388)
Accrued interest	(422,898)	(441,989)
Total Net Position	$ 226,421,785	$ 225,796,851

County of Dodge
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Years Ended December 31, 2015 and 2014

			Debt		Capital		Health and	
	General		Service		Projects		Human Services	
Revenues:	2015	2014	2015	2014	2015	2014	2015	2014
Taxes-								
Property	$33,468,151	$32,915,733	$	$	$	$	$	$
Sales	5,804,119	5,883,289				-		
Intergovernmental Revenues	5,056,290	5,947,926					8,186,478	7,707,025
Charges for Services-								
Intergovernmental	7,526,774	7,871,566					310	22,684
Public	2,445,601	2,382,457					3,039,798	2,962,154
Fines and Licenses	478,706	463,595					66,555	69,287
Interest and Other	939,262	446,800			-	54	177	66,941
Total Revenues	55,718,903	55,911,366			-	54	11,293,318	10,828,091
Expenditures:								
Current-								
General Government	9,076,625	7,792,361						
Public Safety	20,825,970	20,335,927					1,400	6,595
Health and Human Services	2,102,045	2,478,355					20,247,562	20,241,061
Public Works	155,118	268,725						
Culture, Recreation and Education	1,848,784	2,185,009						
Conservation and Development	1,365,751	1,411,623						
Capital Outlay					-	5,811		
Debt Service-								
Principal			2,805,000	2,805,000				
Interest and fiscal charges			1,202,211	1,317,922	-	-	-	-
Total Expenditures	35,374,293	34,472,000	4,007,211	4,122,922	-	5,811	20,248,962	20,247,656
Revenues Over (Under) Expenditures	20,344,610	21,439,366	(4,007,211)	(4,122,922)	-	(5,757)	(8,955,644)	(9,419,565)
Other Financing Sources (Uses):								
Proceeds from Debt	-	-	-	24,340,781	-	-		
Payments for Refunding				(24,247,079)				
Operating Transfers In	628,143	146,829	4,007,211	4,029,220	-	-	9,313,163	9,524,127
Operating Transfers Out	(20,850,683)	(22,834,785)	-	-	(239,345)	-	(248,265)	(41,089)
Net Transfers	(20,222,540)	(22,687,956)	4,007,211	4,122,922	(239,345)	-	9,064,898	9,483,038
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	122,070	(1,248,590)	-	-	(239,345)	(5,757)	109,254	63,473
Fund Balances, Beginning of Year	27,307,609	28,556,199	-	-	239,345	245,102	(424,973)	(488,446)
Fund Balances, End of Year	$27,429,679	$27,307,609	$ -	$ -	$ -	$ 239,345	$ (315,719)	$ (424,973)

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

County of Dodge

Statements of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For The Years Ended December 31, 2015 and 2014

	Highway		Clearview		Total	
Revenues:	**2015**	**2014**	**2015**	**2014**	**2015**	**2014**
Taxes-						
Property	$	$	$	$	$33,468,151	$ 32,915,733
Sales		-			5,804,119	5,883,289
Intergovernmental Revenues	3,642,696	3,066,166	-	-	16,885,464	16,721,117
Charges for Services-						
Intergovernmental	3,367,229	3,236,418	2,113,700	3,095,720	13,008,013	14,226,388
Public	33,677	41,421	23,695,580	23,297,823	29,214,656	28,683,855
Fines and Licenses	15,195	14,075			560,456	546,957
Interest and Other	222,662	230,722	17,366	484	1,179,467	745,001
Total Revenues	7,281,459	6,588,802	25,826,646	26,394,027	100,120,326	99,722,340
Expenditures:						
Current-						
General Government					9,076,625	7,792,361
Public Safety					20,827,370	20,342,522
Health and Human Services			25,033,485	26,014,813	47,383,092	48,734,229
Public Works	18,655,345	15,254,042			18,810,463	15,522,767
Culture, Recreation and Education					1,848,784	2,185,009
Conservation and Development					1,365,751	1,411,623
Capital Outlay					-	5,811
Debt Service-						
Principal					2,805,000	2,805,000
Interest and fiscal charges	-		-		1,202,211	1,317,922
Total Expenditures	18,655,345	15,254,042	25,033,485	26,014,813	103,319,296	100,117,244
Revenues Over (Under) Expenditures	(11,373,886)	(8,665,240)	793,161	379,214	(3,198,970)	(394,904)
Other Financing Sources (Uses):						
Proceeds from Debt			-		-	24,340,781
Payments for Refunding			-		-	(24,247,079)
Operating Transfers In	8,513,449	10,257,850	191,208	240,608	22,653,174	24,198,634
Operating Transfers Out	(185,644)	(206,395)	(1,129,237)	(1,116,365)	(22,653,174)	(24,198,634)
	8,327,805	10,051,455	(938,029)	(875,757)	-	93,702
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(3,046,081)	1,386,215	(144,868)	(496,543)	(3,198,970)	(301,202)
Fund Balances, Beginning of Year	9,809,253	8,423,038	3,368,310	3,864,853	40,299,544	40,600,746
Fund Balances, End of Year	$ 6,763,172	$ 9,809,253	$ 3,223,442	$3,368,310	$37,100,574	$ 40,299,544

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

County of Dodge

Reconciliation of the Governmental Funds Statements of Revenues, Expenditures and Changes in Fund Balances with the Statements of Activities

December 31, 2015 and 2014

	2015	2014
Changes in Fund Balances per Governmental Funds statements	$ (3,198,970)	$ (301,202)
Capital assets are not capitalized or depreciated on governmental funds financial statements:		
Capital assets purchased or received	12,801,059	12,189,041
Depreciation	(12,128,736)	(11,511,453)
Loss on disposal of assets	(125,188)	(533,664)
Other noncurrent assets are not recognized on the governmental funds financial statements:		
Change in deferred revenue for delinquent taxes and related interest and penalties	(125,650)	(76,650)
Amortization of debt premiums	126,419	72,492
Changes in pension assets and deferred outflows	307,756	
Change in other long-term assets	(888)	(238,804)
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Proceeds from long-term debt		(24,340,781)
Payments on long-term debt	2,805,000	26,805,000
Change in noncurrent accrued liabilities	145,041	149,097
Change in accrued interest on debt	19,091	29,295
Increase in Net Position	$ 624,934	$ 2,242,371

1. Reporting Entity

The County of Dodge (the "County") is a governmental entity established as a county under the laws of the State of Wisconsin, governed by a thirty-three member elected County Board of Supervisors, and fiscally independent with taxing and borrowing powers. An appointed County Administrator directs the administrative and management functions of the County. In addition to the County Board of Supervisors, the County Clerk, Treasurer, Sheriff, Clerk of Circuit Court, Register of Deeds and District Attorney are also elected officials.

The accompanying financial statements include the operations of the County and its component unit, the Marsh Country Health Alliance ("MCHA"). MCHA was formed in 2010 to lease, manage and operate portions of Dodge County's Clearview, a long-term care facility. It operates under an intergovernmental cooperation agreement under which several other counties contribute to the costs of operation. Dodge County is financially accountable because it provides the majority of funding and has effective control over the operation of the facility. MCHA is reported as a blended entity within the Clearview fund.

The Housing Authority of Dodge County (the "Housing Authority") is not included in the reporting entity because the County is not financially accountable for the Housing Authority. The Housing Authority is a legally separate entity that provides housing services within the County. The County appoints the Housing Authority's governing body, but does not have the ability to impose its will on the Housing Authority. The Housing Authority is not fiscally dependent on the County and does not provide a financial benefit to, or a financial burden on, the County. Financial statements for the Housing Authority may be obtained at its office in Juneau, Wisconsin.

A brief description of the major services provided by the county is as follows:

Health and Human Services – Operation of group facilities for the elderly and developmentally disabled, public health services, income maintenance and job training programs, social service programs for youth, aging and veterans, child support enforcement and animal waste management.

Public Safety – Law enforcement, emergency services, and inmate detention.

Public Works – Maintenance and repair of State, County and contracted municipal roads, contributions to railroad consortium and environmental cleanup.

General Government – Legislative, judicial, legal, property tax collection, elections and administrative functions.

Culture, Recreation and Education – Operation of parks, UW Extension educational services, coordination of library services and support of historical societies.

Conservation and Development – Land and water conservation, planning, zoning and economic development functions.

2. Accounting Policies

Financial Statements – The County's financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. Significant accounting policies are as follows:

The County-Wide Financial Statements consist of the Statements of Net Position and the Statements of Activities. These statements report information on all of the nonfiduciary activities of the County. The effect of interfund activity has been removed from these statements.

The statements of activities demonstrate the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or applicants, and grants and contributions that are restricted to a particular function.

The Governmental Fund Financial Statements consist of the Balance Sheets and the Statements of Revenues, Expenditures and Changes in Fund Balances.

The Governmental Fund Financial Statements are presented on a fund basis. Each fund is a separate fiscal entity. Separate funds, in addition to the General Fund, are used to account for resources as follows:

Debt Service – Property taxes and other revenues designated to pay principal and interest on long-term debt.

Capital Projects – Long-term debt proceeds and other sources of revenues to fund construction or renovation of facilities.

Health and Human Services – Social, mental health and public health operations that are funded from Federal and State assistance.

Highway – Road and bridge maintenance and construction that are provided on a cost reimbursement basis.

Clearview – Long-term care operations that provide care for several aspects of residential health services such as: developmentally disabled, geriatric, dementia, nursing and rehabilitation, brain injury, behavioral health, mental illness and adult family homes.

Major and Non Major Funds – The General, Health and Human Services, Highway and Clearview are major funds as defined under the provisions of GASB Statement No. 34. Management has elected to treat the Debt Service and Capital Projects Funds as major funds in the Governmental Fund Financial Statements due to public interest.

Fiduciary Fund Financial Statements – The County does not have any significant financial transactions relating to fiduciary activities, and hence, fiduciary fund financial statements are not presented.

2. Accounting Policies (Continued)

Basis of Accounting and Measurement Focus

County-Wide Financial Statements – The Statements of Net Position and Activities are prepared on an accrual basis of accounting, using the economic resources measurement focus. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and similar items are recognized as revenue as soon as all eligibility requirement imposed by the provider have been met.

Governmental Fund Financial Statements – The Balance Sheets and the Statements of Revenues, Expenditures and Changes in Fund Balances are prepared on a modified accrual basis of accounting, using the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recognized when measurable and available within 90 to 120 days after the end of the year. Expenditures are recorded when the related liabilities are incurred, except for interest on long-term debt, compensated absences, claims and judgments, and pension expenditures, which are recognized as expenditures when due and payable.

Differences Between Accrual and Modified Accrual Bases of Accounting

Significant accounting policies used to prepare the County-wide Financial Statements under the accrual basis of accounting are as follows:

Property Taxes - Property taxes are recognized as revenue in the year for which they are budgeted. Interest and penalties on delinquent taxes are recognized when incurred.

Noncurrent Assets – Noncurrent assets for investments in public entity risk pools, and net pension assets are reported on the statement of net position but not on the funds balance sheet.

Capital Assets – Capital assets, including land, road right of ways, buildings, roads, bridges and equipment, are reported at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the time of donation. Capital assets are defined by the County as assets with an initial cost greater than $5,000 and an estimated life greater than one year. Infrastructure capital assets have a cost greater than $50,000. Twenty-five percent of the estimated cost of roads is allocated to roadbeds. Capital assets other than land are depreciated over the estimated useful lives of the assets using the straight-line method. When calculating depreciation, salvage values are assumed to be zero. Maintenance and repair costs are charged to expenses as incurred and betterments are capitalized as assets. Upon disposal of property and equipment, a gain or loss is reflected in the Statements of Activities.

Capital assets are depreciated over the following years:

Road Surface	25
Road Surface (concrete)	40
Roadbeds and Bridges	50
Buildings and Improvements	25 to 50
Equipment	5 to 15

2. Accounting Policies (Continued)

Compensated Absences – Estimated liabilities and the related expenses for vacation, comp time, banked holidays and vested sick leave benefits are recognized when the benefits vest. Upon retirement vested sick leave benefits are applied to the cost of health insurance premiums.

Pensions – The County is a participating employer in the pension plan of the Wisconsin Retirement System (WRS). The county-wide financial statements report the County's proportionate share of the plan's net pension asset and pension expense. Amounts have been determined on the same basis as they are reported by the WRS. Because of the timing of the release of WRS reports, amounts reported by the county are derived from the prior year WRS report.

Self-Funded Claims – Self-funded workers compensation claims below insured levels are reflected as expenses when the liability has been incurred for workers compensation claims. Management estimates the amount of claims incurred but not reported and related administrative expenses, based on industry statistics, external data and past-experience.

Long-Term Debt – Outstanding long-term debt is reported on the statement of net position. Proceeds from the issuance of long-term debt are reflected as liabilities and repayments of long-term debt are reflected as reductions in the liability. Premiums received on bonds are recorded as a liability and are amortized against interest expense over the term of the bonds.

Net Position – Net position is reported in three components. 1) Net invested in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances of related debt. 2) Restricted net position is reported when constraints placed on asset use are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by enabling legislation. 3) Unrestricted net position is the remainder.

2. Accounting Policies (Continued)

Significant accounting policies used in the preparation of the Governmental Fund Financial Statements under the modified accrual basis of accounting are as follows:

Property Taxes – Property taxes of the County are recognized as receivables and deferred inflows of resources in the year levied and as revenues in the year for which they are budgeted, except for amounts not collected. Uncollected amounts and related interest are recognized as revenues when collected.

Capital Assets – Purchases or construction of property and equipment are recognized as expenditures. Property and equipment and related depreciation expense are not reflected in the Governmental Fund Financial Statements.

Compensated Absences – Liabilities and the related expenditures for vacation benefits, comp time and banked holidays are recognized when earned and are reflected in accrued liabilities. Expenditures for sick leave benefits are recognized when paid.

Pension – Pension liabilities and related expenditures are recognized when payments are required by the pension plan.

Long-Term Debt – Proceeds from the issuance of long-term debt are recognized as other financing sources. The repayment of principal of long-term debt is recognized as expenditures. Long-term debt outstanding is not recorded in the Governmental Fund Financial Statements.

Fund Balances – Governmental fund balances are presented in five possible categories:

Nonspendable – amounts that are not in spendable form or are required to be maintained intact.

Restricted – amounts constrained to specific purposes by their providers, such as grantors, bondholders, and higher levels of government, or through constitutional provisions or enabling legislation.

Committed – amounts constrained to specific purposes by the Dodge County Board of Supervisors. Amounts cannot be used for any other purpose unless the County Board takes action to remove or change the constraint.

Assigned – amounts the county intends to use for a specific purpose. Intent can be expressed by the County Board or by an official or body to which the County Board delegates the authority.

Unassigned – amounts that are available for any purpose. These amounts are reported only in the general fund. Resources transferred to another fund indicate intent to use those resources for the purpose of the other fund.

When amounts are available for use in more than one category, restricted resources are used first, then committed, assigned and unrestricted as they are needed. The County's policy is to maintain the general fund's unassigned fund balance at a minimum of 10% of total county budgeted expenditures, excluding expenditures funded through bond proceeds.

2. Accounting Policies (Continued)

The following significant accounting policies were common to both sets if financial statements.

Cash Equivalents – Cash equivalents are defined as short-term investments with maturities of three months or less at the time of purchase. Cash equivalents, including investments in the Wisconsin Local Government Pooled Investment Fund (the "LGIP") and in open-end mutual funds, are valued at cost, which approximates market. The County pools cash of individual funds. A negative balance on the financial statements reflects an inter-fund payable.

The LGIP is managed by the State, is not registered with the U.S. Securities and Exchange Commission and does not publish credit quality ratings. Upon demand, cash can be withdrawn with interest.

The mutual funds, which invest in U.S. Treasury and government agency securities and repurchase agreements secured by U.S. Treasury securities, are registered with the U.S. Securities and Exchange Commission. Funds can be withdrawn from the mutual funds on any business day.

Investments – Marketable securities are reflected at market value. The initial investment in the public entity risk pool, Wisconsin Municipal Mutual Insurance Company (WMMIC), is reported at cost.

The County's deposits and investments are exposed to credit risk, custodial credit risk, concentration of credit risk and interest rate risk. The County's credit risk policy limits investments to those permitted by Wisconsin Statutes Chapter 66.0603. The policy on interest rate risk matches the portfolio to cash requirements in order to avoid selling securities prior to maturity. The custodial credit risk policy requires investments to be purchased in the name of Dodge County.

Accounts Receivable – Accounts receivable are reported net of allowances for uncollectible accounts which are estimated by management.

Inventories – Inventories consist of maintenance and operating supplies and are valued at cost.

Deferred Outflows and Inflows of Resources - Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

2. Accounting Policies (Continued)

Revenues -

Sales Taxes – Sales taxes are recognized as receivables and revenues when collected by merchants.

Intergovernmental Revenues – State shared revenues and transportation aids are recognized upon the receipt of cash, which approximates the entitlement date established by the State. State and Federal cost reimbursement program revenues are recognized when the related eligible expenses are incurred.

Charges for Services – Charges for services are recognized when earned.

Fines and Licenses – Fines and licenses are recognized upon receipt of cash.

Transfers – Transfers to finance current operations are reflected as other financing sources or uses. All property tax revenues are reported in the general fund. Transfers are reported to show the net property tax levy used to finance each fund.

Post-Employment Benefits Other Than Pensions – Management has determined that the County has no post-employment benefit plans other than pensions that require recognition under generally accepted accounting principles.

Use of Estimates – Management makes estimates and assumptions in the preparation of the financial statements and related notes. Actual results could differ from these estimates and assumptions.

Reclassifications – Certain 2014 amounts have been reclassified to conform to the 2015 presentation.

Change in Accounting Principle – In 2015 the County adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71. These statements changed the accounting for the County's pension plan and required restatement of the 2014 county-wide financial statements. The effects of the restatement on previously reported amounts for 2014 are summarized as follows:

	Net Position-beginning	Change in Net Position	Net Position-end
Previously reported	$ 210,788,997	$ 1,726,931	$ 212,515,928
Write down prepaid retirement contributions	(1,561,264)	515,440	(1,045,824)
Net pension asset	11,549,149		11,549,149
Contributions after measurement date	2,777,598		2,777,598
As restated	$ 223,554,480	$ 2,242,371	$ 225,796,851

3. Regulatory Compliance

The State of Wisconsin regulates by statute and administrative rule the operations of the County. Significant regulations, among others, that impact the financial statements of the county are as follows:

Property Tax Levy and Levy Rate Limitations – The County is subject to a property tax levy limitation. If the limitation is exceeded, the State will reduce the State aid to the county by an amount equal to the excess amount.

> **Property Tax Levy Limitation –** The County is restricted under Wisconsin Statutes as to the amount of the increase in property taxes as compared to the property tax levy of the prior year, excluding tax levies for debt service relating to general obligation debt issued on or after July 1, 2005. The increase in the property tax levy was limited to the percentage increase in equalized values due to net new construction for the 2016 budget. A public referendum is needed to exceed the maximum levy.

Sales Taxes – As allowed under Wisconsin Statutes, the Board of Supervisors approved a ½ of 1% sales tax, effective April 1, 1994. Collection and administrative functions are performed by the State.

Annual Budget – An annual budget is adopted prior to December 31 of each year by the County Board in accordance with Section 65.90 of the Wisconsin Statutes. Appropriation control is exercised at the department level.

Investments – Wisconsin Statute section 66.0603 restricts the investments of the County to depository accounts with financial institutions authorized to transact business in the state or the Local Government Investment Pool, securities issued by Wisconsin local governments, securities issued or guaranteed by the Federal government, including open-end mutual funds with such portfolios, repurchase agreements secured by securities of or guaranteed by the Federal government, and top rated securities maturing in seven or less years.

Property Taxes – Property taxes are levied no later than December 31 on the assessed value as of the prior January 1, and are due in full by January 31, or in installments with the last payment due in July.

3. Regulatory Compliance (Continued)

Long-Term Debt Limitation – Wisconsin Statutes limit the amount of general obligation debt of the County to 5% of equalized valuation of property located in the County. At December 31, 2015 the margin of indebtedness, that is, the legal debt limit less outstanding general obligation debt was determined as follows:

Equalized Value	$	5,991,792,000
Debt limit (5%)		299,589,630
Outstanding debt		35,935,000
Margin of indebtedness	$	263,654,630

Retirement Benefits – Retirement benefits of the county's employees are established through the enactment of laws by the State. Changes to the retirement benefits may increase the amount of contributions paid by the County. See Note 12, Retirement Plan.

4. Cash and Cash Equivalents

At December 31, 2015 and 2014, cash and cash equivalents consisted of the accounts listed in the table below. The bank deposits in excess of FDIC insured limits were fully collateralized. The deposits in the mutual funds and Local Government investment Pool were not insured or collateralized.

		2015		2014
Bank demand deposits	$	2,173,912	$	2,335,835
Open-end mutual funds		562,409		1,705,360
Local Government Investment Pool		4,293,646		6,008,780
Cash reported	$	7,029,967	$	10,049,975

5. Investments

At December 31, 2015 and 2014 the market values of securities owned by the County were as follows:

Description	December 31, 2015	December 31, 2014
U.S. Small Business Administration Pools	$ 2,836,833	$ 2,093,009
Mortgage-Backed Securities		
Federal National Mortgage Association	4,497,880	4,445,628
Federal Home Loan Mortgage Corp.	4,155,352	2,377,343
Government National Mortgage Association	1,499,368	845,761
Government Bonds	144,350	919,225
Other Government Agency Notes	9,577,433	13,975,494
Certificates of Deposit	8,968,859	6,460,631
Total Unrestricted investments	$ 31,680,075	$ 31,117,091

The U.S. Small Business Administration Pools and the Mortgage-Backed securities are not insured under the Federal depository insurance laws. Evidence of ownership of these securities is held by a broker-dealer in the County's name. The U.S. Small Business Administration Pools are guaranteed as to principal by the U.S. Treasury and bear interest at the prime rate plus a variable rate, which is adjusted monthly, if the prime rate changes. The monthly principal payments of the Pools mature from the year 2018 to 2040.

The mortgage-backed securities are guaranteed as to principal by the issuing agencies, are pools of mortgages on residential property and bear interest at adjustable interest rates tied to the Eleventh District Cost of Funds or interest rates on one, three or five year Treasury securities. At December 31, 2015, the current yield on the mortgage-backed securities averaged 2.1%. The weighted average duration of the mortgage-backed securities was about 20 years. However, the expected average maturity when prepayments are considered is generally twelve years or less.

The Other Government Agency Notes mature from 2016 through 2019. The securities bear interest at 0.8% to 1.7 %.

The certificates of deposit bear interest at annual rates of 0.8% to 1.7%. The certificates of deposit mature in 2016 and 2017. All of the certificates were insured by the Federal government or collateralized by securities pledged by the banks.

6. Receivables

Property taxes - levied for the subsequent year are reported as deferred inflows of resources at year end. In addition, delinquent property taxes, and related interest and penalties, are also reported as deferred inflows on the fund financial statements until available. Delinquent taxes are reported net of an allowance for uncollectible accounts of $480,182 and $401,374 at December 31, 2015 and 2014, respectively. The county purchases unpaid taxes from other governmental entities located in the County. A portion of the General Fund balance was classified as nonspendable in an amount equal to the purchased taxes.

Delinquent Property Taxes	2015	2014
Deferred inflows:		
Delinquent taxes	$ 458,381	$ 510,009
Penalties and interest	427,744	501,765
Purchased taxes	1,369,796	1,587,848
Total	$ 2,255,921	$ 2,599,622
Age of Delinquent Taxes		
Less than one year	56%	60%
One to two years	31%	29%
Over two years	13%	11%

Other Receivables - in the General Fund consist mostly of amounts due to the clerk of courts which comprises about 74% of the receivables at December 31, 2015. Clearview receivables are reported net of an allowance of $479,066 and $602,927 as of December 31, 2015 and 2014, respectively.

7. Interfund Transfers

Interfund transfers during 2015 were as follows:

	From Other Funds	To Other Funds
Tax Levy:		
General Fund	$ -	$16,058,354
Health & Human Services	8,637,430	
Highway	7,420,924	
Sales Tax:		
General		3,830,000
Highway	1,025,000	
Debt Service	2,805,000	
Other:		
General	628,143	962,329
Debt Service	1,202,211	
Capital Projects		239,345
Health & Human Services	675,733	248,265
Highway	67,525	185,644
Clearview	191,208	1,129,237
Total	$22,653,174	$22,653,174

8. Capital Assets

At December 31, 2015 and 2014, capital assets, consisted of the following:

Description	Jan. 1, 2015	Additions	Reductions	Dec. 31, 2015
Land	$ 4,221,582	$ 316,231	$ 46,298	$ 4,491,515
Land-Road Right-of-Ways	7,070,626	14,351	-	7,084,978
Work in Progress	-			-
Roads and Bridges	210,403,562	7,404,458	331,080	217,476,939
Buildings and Improvements	121,318,488	1,567,405	104,142	122,781,751
Equipment	37,282,632	3,498,613	764,417	40,016,829
Totals	$ 380,296,890	$ 12,801,059	$ 1,245,937	$ 391,852,012
		Accumulated Depreciation		
Roads and Bridges	$ 110,235,794	$ 5,372,513	$ 207,795	$ 115,400,512
Buildings and Improvements	34,394,188	3,966,775	138,517	38,222,447
Equipment	22,960,880	2,789,448	774,436	24,975,891
Totals	167,590,862	12,128,736	1,120,748	178,598,850
Capital Assets, Net	$ 212,706,028	$ 672,323	$ 125,189	$ 213,253,162

Description	Jan. 1, 2014	Additions	Reductions	Dec. 31, 2014
Land	$ 4,247,774	$ 600	$ 26,792	$ 4,221,582
Land-Road Right-of-Ways	6,848,723	221,903	-	7,070,626
Roads and Bridges	206,599,717	6,646,420	2,842,575	210,403,562
Buildings and Improvements	121,326,991	1,391,386	1,399,889	121,318,488
Equipment	34,200,917	3,928,732	847,017	37,282,632
Totals	$ 373,224,123	$ 12,189,041	$ 5,116,273	$ 380,296,890
		Accumulated Depreciation		
Roads and Bridges	$ 108,001,294	$ 5,077,075	$ 2,842,575	$ 110,235,794
Buildings and Improvements	31,480,288	3,943,729	1,029,829	34,394,188
Equipment	21,172,491	2,490,649	702,260	22,960,880
Totals	160,654,073	11,511,453	4,574,664	167,590,862
Capital Assets, Net	$ 212,570,050	$ 677,588	$ 541,609	$ 212,706,028

8. Capital Assets (Continued)

Depreciation expense was charged to each function in the statements of activities as follows:

	2015	2014
Human Services and Health	$2,141,474	$2,244,542
Public Safety	1,355,354	1,620,874
Public Works	7,144,517	6,702,944
General Government	1,329,333	722,536
Culture, Recreation and Education	155,658	185,404
Conservation and Development	2,400	35,154
Totals	$12,128,736	$11,511,454

9. Other Noncurrent Assets

Other noncurrent assets reported on the statements of net position consisted of the following:

	2015	2014
Investment in risk pool	$ 1,087,458	$ 1,087,458
Notes receivable	1,133,421	651,547
Notes receivable-deferred	467,512	467,512
Totals	$2,688,391	$2,206,517

Investment in Public Entity Risk Pool

The County is a member of Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual insurance company, that provides general, automobile and other liability insurance to its seventeen participating members. The County's share of equity in WMMIC was less than 4%. The County's capitalization contribution to WMMIC is reported as a noncurrent asset on the statement of net assets at $1,087,458. Return of the capitalization contribution will only occur if the County withdraws from membership in WMMIC and its equity interest is purchased by WMMIC or another qualified municipality.

Notes Receivable

Through state grant programs the County has made business development loans that will be repaid over several years and residential rehabilitation loans. Repayment of the residential rehabilitation loans is deferred until the homes are sold.

10. Long-Term Debt

Changes in long-term debt for the years ended December 31, 2015 and 2014 were:

Description	1/1/2015	Additions	Reductions	12/31/2015
General Obligation Bonds	$ 37,240,000	$ -	$ 2,305,000	$ 34,935,000
General Obligation Notes	1,500,000	-	500,000	1,000,000
Premium	1,107,977	-	126,419	981,558
Total	$ 39,847,977	$ -	$ 2,931,419	$ 36,916,558

Description	1/1/2014	Additions	Reductions	12/31/2014
General Obligation Bonds	$ 39,980,000	$ 23,565,000	$ 26,305,000	$ 37,240,000
General Obligation Notes	2,000,000	-	500,000	1,500,000
Premium	404,688	775,781	72,492	1,107,977
Total	$ 42,384,688	$ 24,340,781	$ 26,877,492	$ 39,847,977

The County paid $1,199,066 of interest on the general obligation bonds in 2015 and $1,317,922 in 2014. Interest expense was included in the following functions on the statements of activities: health - $830,284 and public works - $157,428 in 2015; and health - $1,220,753 and public works - $149,580 in 2014.

General obligation debt issues are described as follows:

Issue Amount and date	Description	Interest	Balance 12/31/15	Current Portion
Refunding Bonds $23,565,000 May 2014	For construction of health care facilities. Principal payments of $1,500,000 due annually on March 1 until 2030.	2.0%-3.375% Payable semi-annually	$ 22,065,000	$ 1,500,000
Bonds $16,090,000 July 2011	For construction of health care and transportation facilities. Principal payments of $805,000 are due annually on August 1	3.0%-4.0% payable semi-annually	12,870,000	805,000
Notes $2,500,000 October 2012	For building remodeling. Annual principal payments of $500,000 until 9/1/17	0.60%-0.80%	1,000,000	500,000
			$ 35,935,000	$ 2,805,000

Refunding – In April 2014 the County refunded the 2010 bond issue by issuing general obligation refunding bonds in the amount of $23,565,000. The entire outstanding principal of the 2010 bonds was called and paid on May 5, 2014. The refunded bonds were retired at face value. The refunding decreased future debt service payments by $1,073,090. The net present value of savings was $830,910.

10. Long-Term Debt (Continued)

The principal and interest payments over the life of the general obligation bonds and notes are summarized on the following table.

Year Ending Dec. 31	Principal	Interest	Totals
2016	$ 2,805,000	$ 1,141,327	$ 3,946,327
2017	2,805,000	1,076,176	3,881,176
2018	2,305,000	996,866	3,301,866
2019	2,305,000	920,216	3,225,216
2020	2,305,000	851,066	3,156,066
2021-2025	11,380,000	3,142,575	14,522,575
2026-2030	11,230,000	1,236,052	12,466,052
2031	800,000	33,600	833,600
Total	$ 35,935,000	$ 9,397,878	$ 45,332,878

11. Other Long-Term Obligations

Changes in long-term obligations during 2015 and 2014 were as follows:

	Beginning Balance	Changes	Ending Balance
2015			
Vested Sick Leave	$ 3,121,602	$ 129,959	$ 3,251,561
General Liability	375,000	(275,000)	100,000
Workers Compensation	329,786		329,786
Total	$ 3,826,388	$ (145,041)	$ 3,681,347
2014			
Vested Sick Leave	$ 3,270,699	$ (149,097)	$ 3,121,602
General Liability	375,000		375,000
Workers Compensation	329,786		329,786
Total	$ 3,975,485	$ (149,097)	$ 3,826,388

12. Employee Retirement Plan

Defined Benefit Pension Plan

Plan description. The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the plan. WRS issues an annual financial report that can be obtained at http://legis.wisconsin.gov/lab/.

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. WRS provides retirement, death and disability benefits. Employees who retire at or after age 65 (54 for protective occupation employees and 62 for elected officials) are entitled to receive an unreduced retirement benefit. 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 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.

The ETF 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.

12. Employee Retirement Plan (Continued)

Contributions. Required contributions are determined by an 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.

The County's contributions to the plan for 2015 and 2014 were $2,980,338 and $2,777,598.

Contribution rates for 2015 and 2014 were:

	2015		2014	
Employee Category	**Employee**	**Employer**	**Employee**	**Employer**
General (including teachers)	6.8%	6.8%	7.0%	7.0%
Executives & Elected Officials	7.7%	7.7%	7.8%	7.8%
Protective with Social Security	6.8%	9.5%	7.0%	10.1%

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

At December 31, 2015, the County reported an asset of $7,077,952 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 asset 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 the measurement date. The County's proportion of the net pension asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2014, the County's proportion was 0.28816%, which was a decrease of .00478% from its proportion measured as of December 31, 2013.

For the year ended December 31, 2015, the County recognized pension expense of $2,805,494.

12. Employee Retirement Plan (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,026,083	$ -
Net difference between projected and actual earnings on pension plan investments	3,427,486	-
Changes in proportion and difference between County contributions and proportionate share of contributions	122,644	-
County contributions subsequent to the measurement date	2,980,338	-
Total	$ 7,556,551	$ -

$2,980,338 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension 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	Deferred Inflows of Resources
2016	$ 898,769	$ -
2017	898,769	-
2018	898,769	-
2019	898,769	-
2020	898,769	-
2021	82,366	

12. Employee Retirement Plan (Continued)

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 Asset	December 31, 2014
Actuarial Cost Method:	Entry Age
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.*

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	5.3%	21%
International Equities	5.7%	23%
Fixed Income	1.7%	36%
Inflation Sensitive Assets	2.3%	20%
Real Estate	4.2%	7%
Private Equity/Debt	6.9%	7%
Multi-Asset	3.9%	6%
Cash	0.9%	-20%

12. Employee Retirement Plan (Continued)

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

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

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
County's proportionate share of the net pension liability (asset)	$ 19,968,120	$ (7,077,952)	$ (28,437,845)

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.

13. Fund Balances

Portions of the fund balances were classified as shown below.

General Fund		2015		2014
Nonspendable:				
Delinquent taxes	$	1,469,217	$	1,590,821
Prepaids and inventories		444,977		334,911
Totals	$	1,914,194	$	1,925,732
Restricted:				
Economic development loans	$	1,497,091	$	1,477,176
Other state and federal programs		836,058		800,608
Totals	$	2,333,149	$	2,277,784
Committed:				
Self insurance	$	4,059,161	$	3,765,346
Other		19,622		10,268
Totals	$	4,078,783	$	3,775,614
Assigned:				
Sales tax	$	2,095,282	$	2,516,687
Next year's budget		1,268,573		658,850
Other		814,786		600,501
Totals	$	4,178,641	$	3,776,038
Clearview				
Assigned:				
MCHA administration	$	37,070	$	37,070
Next year's budget				262,975
Other purposes		3,034,807		2,992,250
Totals	$	3,071,877	$	3,292,295
Highway				
Assigned:	$			
Next year's budget		3,142,500		5,218,300
Other purposes		1,994,283		2,904,307
Totals	$	5,136,783	$	8,122,607

Health and Human Services – This fund has a negative fund balance that is due to the accrual of a liability for unused employee vacation time. The assigned fund balance of $100,962 is for implementation of the NetSmart project.

14. Commitments and Contingencies

Claims and Other Legal Proceedings

The County is routinely involved in litigation, defending and prosecuting cases over a wide range of possible situations. The ultimate outcome of these claims has not been determined. The county-wide financial statements reflect an accrued loss of $100,000. It is the opinion of management, after considering the County's insurance coverage, potential payment of claims by other parties and the statutory limitation on claims under Wisconsin law, that the likelihood of a material impact on the County's financial statements upon resolution of these matters is remote.

Intergovernmental Grants

Federal and State grants-in-aid received by the County are subject to audit and adjustment by grantor agencies. If grant revenues are received for expenditures which are subsequently disallowed, the county may be required to repay the revenues. In the opinion of management, liabilities resulting from such disallowed expenditures, if any, will not be material to the financial statements at December 31, 2015.

Risk Management

The County has potential risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and employee health care. The County is self-insured for workers' compensation and accounts for such activity in the general fund. The County participates in a public entity risk pool to provide liability insurance coverage. For all other risks the County purchases insurance with various deductibles to minimize the financial impact on the County. Settled claims have not exceeded coverage in any of the past three years. The claims liability for workers' compensation is actuarially determined. At December 31, 2015 and 2014, the County recognized $1,636,979 and $1,400,389 respectively of incurred but not reported claims liability for workers' compensation.

Public Entity Risk Pool – Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual insurance company, provides general, auto, and other liability insurance and workers' compensation and employers' liability insurance to participating members. Members retain all losses greater than $5,000,000 per occurrence or greater than $15,000,000 of aggregate losses for public officials' liability only. Seventeen Wisconsin governmental members own WMMIC. Each member has one vote to elect five of the seven directors of the governing board. The remaining two directors are elected by the five directors. The governing board is responsible for the appointment of management of WMMIC.

Purchase Commitments

In November and December 2015 the county approved purchases of two computer systems for the Sheriff's Department. The purchase commitments include hardware, software licenses and support. Installation will begin in 2016. The purchases total $1,778,000 and will be paid over 3 years: $445,000 in 2016, $878,000 in 2017, and $455,000 in 2018.

REQUIRED SUPPLEMENTARY INFORMATION

County of Dodge

Comparison of Budget and Actual -- Budgetary Basis

For The Year Ended December 31, 2015

	General				Health and Human Services			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues:								
Property Taxes	$ 32,726,321	$32,726,321	$ 33,468,151	$ 741,830	$	$	$	$
Sales Taxes	5,154,790	5,154,790	5,804,119	649,329				
Intergovernmental Revenues	5,158,945	5,158,945	5,056,290	(102,655)	7,846,088	8,304,132	8,186,478	(117,654)
Charges for Services-								
Intergovernmental	9,414,195	9,009,715	8,930,763	(78,952)	41,300	41,300	461	(40,839)
Public	2,051,512	2,051,512	2,445,601	394,089	2,444,841	3,324,492	3,039,798	(284,694)
Fines and Licenses	488,495	488,495	478,706	(9,789)	85,000	85,000	66,555	(18,445)
Interest and Other	819,028	819,028	939,262	120,234	17,300	17,300	177	(17,123)
Total Revenues	55,813,286	55,408,806	57,122,892	1,714,086	10,434,529	11,772,224	11,293,469	(478,755)
Expenditures:								
Current-								
General Government	12,531,665	13,678,219	12,722,487	955,732				
Public Safety	20,164,105	20,001,180	19,381,163	620,017	70,011	76,011	1,400	74,611
Health and Human Services	2,095,876	2,120,876	1,791,805	329,071	19,001,948	20,732,662	19,979,292	753,370
Public Works	109,767	109,767	90,422	19,345				
Culture, Recreation and Education	2,010,708	2,085,514	1,826,260	259,254				
Conservation and Development	1,365,468	1,366,768	1,312,128	54,640				
Total Expenditures	38,277,589	39,362,324	37,124,265	2,238,059	19,071,959	20,808,673	19,980,692	827,981
Revenues Over (Under) Expenditures	17,535,697	16,046,482	19,998,627	3,952,145	(8,637,430)	(9,036,449)	(8,687,223)	349,226
Other Financing Sources (Uses):								
Operating Transfers In			454,501	454,501	8,637,430	9,036,449	9,109,462	73,013
Operating Transfers Out	(19,887,932)	(19,893,669)	(20,292,735)	(399,066)	-	-	-	-
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(2,352,235)	(3,847,187)	160,393	4,007,580	-	-	422,239	422,239
Fund Balances, Beginning of Year	27,307,609	27,307,609	27,307,609		(424,973)	(424,973)	(424,973)	
Fund Balances, End of Year	$ 24,955,374	$23,460,422	$ 27,468,002	$ 4,007,580	$ (424,973)	$ (424,973)	$ (2,734)	$ 422,239

Reconciliation of budgetary basis to statements of revenues, expenditures and changes in fund balances

	Revenues	Expenditures	Net Transfers	Net Change	Revenues	Expenditures	Net Transfers	Net Change
Budgetary amounts	$ 57,122,892	$ 37,124,265	$ (19,838,234)	$ 160,393	$ 11,293,469	$ 19,980,692	$ 9,109,462	$ 422,239
Internal charges and allocations	(1,403,989)	(1,749,972)	(384,306)	(38,323)	(151)	268,270	(44,564)	(312,985)
Amounts reported in statements	$ 55,718,903	$ 35,374,293	$ (20,222,540)	$ 122,070	$ 11,293,318	$ 20,248,962	$ 9,064,898	$ 109,254

County of Dodge
Comparison of Budget and Actual -- Budgetary Basis
For The Year Ended December 31, 2015

	Highway				Clearview			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues:								
Taxes	$ -	$ -	$ -	$ -	$	$	$	$
Intergovernmental Revenues	3,668,100	3,668,100	3,642,696	(25,404)			-	-
Charges for Services-								
Intergovernmental	3,848,500	4,408,741	3,859,943	(548,798)	1,681,675	1,681,675	2,165,306	483,631
Public	46,400	46,400	33,677	(12,723)	22,096,634	24,894,967	23,695,580	(1,199,387)
Fines and Licenses	16,000	16,000	15,195	(805)				
Interest and Other	208,800	208,800	163,659	(45,141)	-	-	17,366	17,366
Total Revenues	7,787,800	8,348,041	7,715,170	(632,871)	23,778,309	26,576,642	25,878,252	(698,390)
Expenditures:								
Current-								
Health and Human Services					24,041,284	25,625,667	24,929,723	695,944
Public Works	21,279,064	20,339,105	19,086,778	1,252,327				
Capital Outlay	-	-	-	-				
Total Expenditures	21,279,064	20,339,105	19,086,778	1,252,327	24,041,284	25,625,667	24,929,723	695,944
Revenues Over (Under) Expenditures	(13,491,264)	(11,991,064)	(11,371,608)	619,456	(262,975)	950,975	948,529	(2,446)
Other Financing Sources (Uses):								
Operating Transfers In	8,445,389	8,445,389	8,445,389	-	-	-	-	-
Operating Transfers Out	(172,425)	(172,425)	(172,425)	-	(1,020,791)	(1,020,791)	(1,023,889)	(3,098)
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(5,218,300)	(3,718,100)	(3,098,644)	619,456	(1,283,766)	(69,816)	(75,360)	(5,544)
Fund Balances, Beginning of Year	9,809,253	9,809,253	9,809,253		3,368,310	3,368,310	3,368,310	
Fund Balances, End of Year	$ 4,590,953	$ 6,091,153	$ 6,710,609	$ 619,456	$ 2,084,544	$ 3,298,494	$ 3,292,950	$ (5,544)

Reconciliation of budgetary basis to statements of revenues, expenditures and changes in fund balances

	Revenues	Expenditures	Net Transfers	Net Change	Revenues	Expenditures	Net Transfers	Net Change
Budgetary amounts	$ 7,715,170	$ 19,086,778	$ 8,272,964	$ (3,098,644)	$ 25,878,252	$ 24,929,723	$ (1,023,889)	$ (75,360)
Internal charges and allocations	(433,711)	(431,433)	54,841	52,563	(51,606)	103,762	85,860	(69,508)
Amounts reported in statements	$ 7,281,459	$ 18,655,345	$ 8,327,805	$ (3,046,081)	$ 25,826,646	$ 25,033,485	$ (938,029)	$ (144,868)

COUNTY OF DODGE
SCHEDULE OF COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
As of the Measurement Date

	December 31, 2014
County's proportion of the net pension liability (asset)	0.288%
County's proportionate share of the net pension liability (asset)	$ (7,077,952)
County's covered-employee payroll	$ 38,076,862
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	18.59%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%

COUNTY OF DODGE
SCHEDULE OF COUNTY'S CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
As of the Year Ended

	December 31, 2015
Contractually required contributions	$ 2,980,338
Contributions in relation to the contractually required contributions	$ 2,980,338
Contribution deficiency (excess)	$ -
County's covered-employee payroll	$ 39,726,959
Contributions as a percentage of covered-employee payroll	7.50%

SUPPLEMENTARY INFORMATION

CLEARVIEW

FINANCIAL STATEMENTS

December 31, 2015 and 2014

CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
December 31, 2015 and 2014

	2015	2014
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 1,520,019	$ 618,470
Accounts receivable, net of allowance	2,858,127	3,761,877
Due from other governments	-	1,241,581
Inventory and prepaid expenses	151,565	76,015
Total current assets	4,529,711	5,697,943
CAPITAL ASSETS:		
Capital assets	49,540,090	49,244,309
Accumulated depreciation	(7,742,095)	(5,929,793)
Net capital assets	41,797,995	43,314,516
Total assets	$ 46,327,706	$ 49,012,459
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES:		
Accounts payable	$ 465,527	$ 1,558,125
Accrued interest	354,617	370,145
Accrued salaries and related liabilities	840,370	771,324
Current portion of long-term debt	2,220,000	2,220,000
Total current liabilities	3,880,514	4,919,594
LONG-TERM LIABILITIES:		
Long-term debt less current portion	29,435,321	31,770,548
Accrued compensated absences	871,957	803,739
Total long-term liabilities	30,307,278	32,574,287
Total liabilities	34,187,792	37,493,881
NET POSITION:		
Net investment in capital assets	10,142,674	9,323,968
Unrestricted	1,997,240	2,194,610
Total net position	12,139,914	11,518,578
Total liabilities and net position	$ 46,327,706	$ 49,012,459

See accompanying notes.

CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Years Ended December 31, 2015 and 2014

	2015	2014
OPERATING REVENUES:		
Charges for services		
(net of contractual adjustments and bad debts)	$ 23,373,747	$ 22,017,412
Other operating revenues		
Intergovernmental grants - state	1,797,682	1,969,200
Intergovernmental assessments - MCHA	557,575	757,668
Total operating revenues	25,729,004	24,744,280
OPERATING EXPENSES:		
Resident care expenses	23,820,702	23,408,658
Depreciation	1,812,298	1,840,903
Assessments	909,520	889,920
Total operating expenses	26,542,520	26,139,481
Operating income (loss)	(813,516)	(1,395,201)
NONOPERATING REVENUES (EXPENSES):		
Nonoperating revenue	19,028	-
Loss on disposal of assets	-	(34,504)
Interest expense and fiscal charges	(890,036)	(1,231,953)
Debt issuance costs	-	(247,079)
Total nonoperating revenues (expenses)	(871,008)	(1,513,536)
Income (loss) before transfers	(1,684,524)	(2,908,737)
TRANSFERS:		
Transfer from County - sales tax - debt service	2,220,000	2,220,000
Transfer from County - administrative services	191,208	453,730
Transfer to County	(105,348)	(80,320)
Net transfers	2,305,860	2,593,410
Change in net position	621,336	(315,327)
Net position, beginning of year	11,518,578	11,833,905
Net position, end of year	$ 12,139,914	$ 11,518,578

See accompanying notes.

CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
Years Ended December 31, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from residents	$ 24,258,469	$ 22,222,174
Receipts from other governments	3,596,838	2,042,087
Payments to suppliers for goods and services	(12,083,118)	(10,344,491)
Payments to employees	(12,749,438)	(12,685,507)
Payments to other governments	(909,520)	(889,920)
Net cash provided (used) by operating activities	2,113,231	344,343
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Nonoperating revenue	19,028	-
Transfer to County	(105,348)	(80,320)
Transfer from County - indirect costs	191,208	453,730
Transfer from County - sales tax	2,220,000	2,220,000
Net cash provided (used) by non-capital financing activities	2,324,888	2,593,410
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of capital assets	(295,779)	(354,839)
Proceeds from sale of capital assets	-	44,790
Debt refunding proceeds	-	24,340,781
Principal paid on debt	(2,220,000)	(26,220,000)
Interest paid	(1,020,791)	(1,130,814)
Debt issuance costs	-	(247,079)
Net cash provided (used) by capital and related financing activities	(3,536,570)	(3,567,161)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	901,549	(629,408)
CASH AND CASH EQUIVALENTS, JANUARY 1	618,470	1,247,878
CASH AND CASH EQUIVALENTS, DECEMBER 31	$ 1,520,019	$ 618,470
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$ (813,516)	$ (1,395,201)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,812,298	1,840,903
(Increase) decrease in current assets:		
Accounts receivable	903,752	(823,796)
Inventory and prepaid expenses	(75,550)	28,346
Due from other governments	1,241,581	(684,781)
Increase (decrease) in liabilities:		
Vouchers payable	(1,092,598)	1,389,714
Accrued salaries and related liabilities	69,046	(55,270)
Accrued compensated absences	68,218	44,428
Net cash provided (used) by operating activities	$ 2,113,231	$ 344,343

See accompanying notes.

NOTES TO SUPPLEMENTARY INFORMATION

CLEARVIEW

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE AND PURPOSE OF ENTITY

Clearview is a long-term care facility and is an operating unit of Dodge County, Wisconsin. Its governing body is the Dodge County Board of Supervisors. These financial statements present the activity of Clearview only and are not intended to present fairly the financial position, changes in its financial position, and cash flows, where applicable, of Dodge County.

Portions of Clearview are operated under an intergovernmental cooperation agreement (MCHA) under which several other counties contribute to the costs of operation.

These financial statements are presented on the accrual basis of accounting and accounting practices for enterprise funds, except for pension assets, liabilities and expenses, which are recorded when the required contributions are due to the pension plan.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The term measurement focus is used to denote what is being measured and reported in the operating statement. Enterprise funds are accounted for on the flow of economic resources measurement focus. The fundamental objective of this focus is to measure whether the enterprise fund is better or worse off economically as a result of events and transactions of the period.

The term basis of accounting is used to determine when a transaction or event is recognized on the operating statement. Enterprise funds use the full accrual basis of accounting. Under this basis, revenues are recorded when earned and expenses are recorded when incurred, even though actual payment or receipt may not occur until after the period ends.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

Deferred outflows of resources represents a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represents an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

These financial statements distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services to residents in connection with Clearview's principal ongoing operations. Operating revenues include MCHA assessments of other counties and grants under the supplemental payment program. Operating expenses include the cost of providing care services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (Continued)
Other significant accounting policies include:

Basis of Accounting – These financial statements utilize the accrual basis of accounting and accounting policies prescribed for nursing homes by the Wisconsin Department of Health Services.

Cash and Cash Equivalents – For purposes of the statement of cash flows, Clearview considers all accounts with the Dodge County Treasurer to be cash equivalents.

Accounts Receivable – Receivables and revenue are recorded when services are provided. Amounts are recorded net of estimated contractual discounts and allowances for bad debt. Retroactive rate adjustments are recorded when Clearview is notified of the adjustment.

Inventories – Inventories are valued at the lower of cost or market.

Capital Assets – Capital assets are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives of the respective assets. Maintenance and repairs are expensed as incurred, whereas betterments and renewals are capitalized. Sales and retirements of fixed assets are removed from the accounts and the resulting gain or loss is included in non-operating income.

Medical Assistance – Clearview participates under the Title 19 Wisconsin Medical Assistance Program. Reimbursement rates are based on reimbursable cost provisions and are determined by the Wisconsin Department of Health Services. The rates and care levels of individual residents are subject to review by the Program, and accordingly, adjustments to individual residents' accounts occasionally occur.

Clearview received grant assistance from the Medicaid supplemental payment program that provides additional funds to offset deficits in government sponsored nursing homes. This item has been classified as other operating revenue and was $1,797,600 for 2015 and $1,969,200 for 2014.

Medicare – Clearview receives Medicare resident revenue for routine services. Medicare revenues are based on diagnostic care levels and are determined on a prospective basis.

Tax Exempt Status – Clearview is a fund of Dodge County, Wisconsin, and is exempt from federal and state income taxes.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates – 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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2. CASH AND INVESTMENTS

Cash is held for Clearview by the Dodge County Treasurer in local bank accounts. All bank balances are covered by FDIC insurance or are fully collateralized.

Investment of county funds is restricted by State Statutes. Available investments are limited to:

1. 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 of Wisconsin, if the time deposits mature in not more than three years.

2. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.

3. Bonds or securities issued or guaranteed by the federal government.

4. The Local Government Investment Pool.

5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

7. Repurchase agreements with public depositories, with certain conditions.

NOTE 3. ACCOUNTS RECEIVABLE AND RESIDENT SERVICE REVENUES

Service revenues are recorded at established rates in effect at the time services are provided with contractual billing adjustments recognized to reflect net resident service revenues. Allowance for uncollectible accounts was $479,066 at December 31, 2015 and $602,927 at December 31, 2014. Bad debt expense was $80,276 in 2015 and $1,585,019 in 2014.

Clearview grants credit on accounts receivable to government agencies and residents in the normal course of business. The timely collection of these receivables is dependent upon the economy and budgetary status of the governmental agencies and the private pay residents.

NOTE 4. CAPITAL ASSETS

Changes in capital assets during 2015 are summarized as follows.

	Beginning	Additions	Reductions	Ending
Original Cost				
Land	8,748			8,748
Buildings and improvements	45,473,524	43,506		45,517,030
Equipment	3,762,040	252,272		4,014,312
Totals	49,244,312	295,778		49,540,090
Accumulated Depreciation				
Buildings and improvements	3,914,767	1,320,536		5,535,303
Equipment	2,015,030	491,762		2,506,792
Totals	5,929,797	1,812,298		7,742,095
Net Capital Assets	43,314,516			41,797,995

Changes in capital assets during 2014 are summarized as follows.

	Beginning	Additions	Reductions	Ending
Original Cost				
Land	8,748			8,748
Buildings and improvements	45,333,191	199,594	59,262	45,473,524
Equipment	3,527,502	234,538		3,762,040
Totals	48,869,441	434,132	59,262	49,244,312
Accumulated Depreciation				
Buildings and improvements	2,602,780	1,314,232	2,214	3,914,767
Equipment	1,539,311	475,719		2,015,030
Totals	4,142,091	1,789,951	2,214	5,929,797
Net Capital Assets	44,727,350			43,314,516

Depreciation expense reported in the statement of revenues, expenses, and changes in net position was $1,812,298 in 2015 $1,840,903 in 2014. The additional expense of $50,952 in 2014 was due to Clearview's allocated share of depreciation of county central services equipment.

NOTE 5. LONG-TERM DEBT

Debt incurred by the County for Clearview include the following general obligation issues.

Refunding bonds issued May 2014 for $23,565,000. Original bonds were issued in 2010 for construction of health care facilities. Annual principal payments of $1,500,000 are due March 1 until 2030. Interest at 2.0%-3.375% payable semi-annually. The outstanding balance at December 31, 2015 was $22,065,000. The entire outstanding principal of the 2010 bonds was called and paid on May 5, 2014. The refunded bonds were retired at face value.

Bonds issued in July 2011 for $16,090,000 for construction of health care and transportation facilities. Annual principal payments of $805,000 are due August 1 until 2031. Interest at 3.0%-4.0% payable semi-annually. The outstanding balance at December 31, 2015 was $12,870,000. Clearview's share of the balance was $8,310,000.

Notes issued in October 2012 for building remodeling. Annual principal payments of $200,000 until September 1, 2017. Interest at 0.60%-0.80%.

Changes in long-term debt for 2015 were:

	Beginning	Additions	Reductions	Ending
General obligation bonds	$ 32,395,000	$	$ 2,020,000	$ 30,375,000
General obligation notes	600,000		200,000	400,000
Premiums	995,548		115,227	880,321
Total	33,990,548		2,335,227	31,655,321

Changes in long-term debt for 2014 were:

	Beginning	Additions	Reductions	Ending
General obligation bonds	$ 34,850,000	$ 23,565,000	$ 26,020,000	$ 32,395,000
General obligation notes	800,000		200,000	600,000
Premiums	280,003	775,781	60,236	995,548
Total	35,930.003	24,340,781	26,280,236	33,990,548

Principal and interest payments over the life of the bonds and notes are summarized on the following table.

Year	Principal	Interest	Totals
2016	$ 2,220,000	$ 973,102	$ 3,193,102
2017	2,220,000	918,451	3,138,451
2018	2,020,000	850,091	2,870,091
2019	2,020,000	781,991	2,801,991
2020	2,020,000	721,391	2,741,391
2021-2025	9,960,000	2,632,710	12,592,710
2026-2030	9,805,000	1,003,777	10,808,777
2031	510,000	21,630	531,630
Total	$ 30,775,000	$ 7,903,143	$ 38,678,143

NOTE 6. RETIREMENT PLAN

All eligible employees of Clearview participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All permanent employees expected to work at least 1200 hours a year are eligible to participate in the WRS. Employees hired before July 1, 2011, are required to work at least 600 hours a year to participate in the WRS. Covered employees are required by statute to contribute one-half of the actuarially determined contribution rate for General category employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. Contribution rates were:

	Employee	Employer
2015	6.8%	6.8%
2014	7.0%	7.0%

The payrolls for Clearview employees covered by the WRS for the years ended December 31, 2015 and 2014 were$12,125,500 and $11,817,000, respectively; the total payrolls were $12,749,400 and $12,370,000. The total required contributions for the years ended December 31, 2015 and 2014 were $1,649,070 and $1,654,378 which consisted of half from the employer and half from employees.

Employees who retire at or after age 65 are entitled to receive a retirement benefit. Employees may retire at age 55 and receive actuarially reduced benefits. 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 employee’s three highest years earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. 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 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.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

NOTE 7. COMPENSATED ABSENCES

Accrued vacation and holidays is classified as a current liability because it will be paid within one year. Accrued sick leave is classified as long-term because it will not be liquidated within a year. Balances were as follows at year end.

	2015	2014
Accrued vacation and holidays	$ 840,370	$ 771,324
Accrued sick leave	871,957	803,739

NOTE 8. NET POSITION

GASB 34 requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – The component of net position consists of net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

When both restricted and unrestricted resources are available for use, it is Clearview’s policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 9. RECONCILATIONS TO AUDITED FINANCIAL STATEMENTS

Amounts reported in these financial statements are different from the County's fund financial statements because of differences between the accrual and modified accrual bases of accounting. The differences are summarized below:

Statement of Revenues, Expenditures and Changes in Fund Balance

	Revenues	Expenditures
Amounts per county	25,826,646	25,033,485
Reclassify bad debt	(80,276)	(80,276)
Nonoperating revenue	(17,366)	
Depreciation		1,812,298
Capital outlay		(295,779)
Accrued sick leave		68,218
Other		4,574
Operating revenues/expenses	25,729,004	26,542,520

Balance Sheet

Fund Balance per county		3,223,442
Deferred inflows		372
Accrued liabilities:		
Interest on debt	354,617	
Sick leave	871,957	(1,226,574)
Unrestricted net position		1,997,240

Clearview Program Income Statement

Operating net	(586,517)
Indirect costs	(191,208)
Other adjustments	(35,791)
Operating loss	(813,516)

NOTE 10. RELATED PARTY TRANSACTIONS

Clearview is a fund of Dodge County. Significant related party transactions are summarized as follows:

A) Indirect Costs

Clearview receives administrative services from Dodge County including computer, payroll, legal, and personnel services. Costs related to some of these services are reflected in the financial statements. Certain other indirect costs, as estimated in the County's indirect cost plan, are not reflected.

B) Dodge County Appropriations

Property and sales taxes for general operations and debt service are reported as transfers. In 2014 the county provided $2,220,000 from sales tax revenues to offset principal payments on debt.

C) MCHA Assessment

Dodge County's share of the assessments under the MCHA agreement was $1,272,442 for 2015. This amount is not reflected in the financial statements.

D) Transfers

Transfers to Clearview are reported to offset allocations of county indirect costs.

NOTE 11. RISK MANAGEMENT

Clearview is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The State of Wisconsin Department of Health Services conducts annual surveys to monitor compliance with State Statutes in regards to patient care and physical environment, among other things. From time to time, the State may issue citations or points of review. Risk of noncompliance at year end was not considered to be significant.

County of Dodge
Clearview
Program Income Statement
For MCHA, Behavioral Health, Group Homes/CBRF and Brain Injury
For the Year Ended December 31, 2015

	MCHA	Behavioral Health	Group Homes/ CBRF	Brain Injury	Totals
Medicaid	$ 9,907,300	$ -	$ -	$ 2,794,326	$ 12,701,627
Medicare	1,628,948	-	-	-	1,628,948
Private Pay/Insurance	3,044,224	2,362,427	1,673,992	1,664,544	8,745,188
Other Revenue	2,756,482	8,578	10,634	9,746	2,785,440
Total Revenue	17,336,954	2,371,006	1,684,626	4,468,616	25,861,202
Direct Expenses	11,088,728	2,049,729	1,488,646	4,013,296	18,640,399
Net Before Overhead	6,248,226	321,277	195,980	455,320	7,220,803
Overhead Expenses					
Restorative Nursing	43,900	4,806	5,957	5,460	60,123
Physician Services	240,739	26,353	32,668	29,939	329,699
Social Services	246,586	26,993	33,461	30,666	337,707
Recreation Activities	180,495	19,759	24,493	22,447	247,193
Dietary Services	1,281,335	140,266	173,874	159,349	1,754,824
Maintenance	495,717	54,791	58,526	74,868	683,902
Housekeeping	275,587	30,460	32,537	41,622	380,206
Laundry	161,235	17,650	21,879	20,051	220,815
Transportation	65,741	7,197	8,921	8,176	90,034
Utilities	294,386	32,538	34,756	44,461	406,141
Finance	404,573	44,288	54,900	50,313	554,074
Medical Records	62,342	6,825	8,460	7,753	85,380
Administration	475,629	52,066	64,542	59,150	651,387
Depreciation	1,313,622	145,192	155,091	198,395	1,812,300
Other Expenses	141,315	15,470	19,176	17,574	193,535
Total Overhead	5,683,204	624,654	729,240	770,222	7,807,320
Operating Net	$ 565,022	$ (303,377)	$ (533,260)	$ (314,902)	$ (586,517)

Notes:

The schedule was prepared using the accrual basis of accounting.

The schedule includes only the business units identified above and excludes all other business units.

The schedule excludes interest expense.

The schedule includes county assessment income.

STATISTICAL SECTION

This part of Dodge County's annual financial statements 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.

FINANCIAL TRENDS – TABLES 1-4

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

REVENUE CAPACITY – TABLES 5-8

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

DEBT CAPACITY – TABLES 9-11

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issues additional debt in the future.

DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 12-13

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

OPERATING INFORMATION – TABLES 14-16

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

DODGE COUNTY, WISCONSIN
TABLE 1
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Governmental Activites Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Governmental Activities Net Position
2006	$166,034,756	$ 3,663,150	$ 25,815,043	$195,512,949
2007	$169,454,158	$ 3,604,750	$ 26,196,823	$199,255,731
2008	$173,519,330	$ 839,000	$ 30,751,108	$205,109,438
2009	$170,968,201	$ -	$ 35,146,762	$206,114,963
2010	$172,721,817	$ -	$ 33,893,846	$206,615,663
2011	$168,584,999	$ 7,799,886	$ 30,949,866	$207,334,751
2012	$166,877,177	$ 5,015,608	$ 37,874,127	$209,766,912
2013	$170,583,748	$ 2,841,763	$ 37,363,486	$210,788,997
2014	$172,858,051	$ 2,740,606	$ 36,917,271	$212,515,928
2015	$176,336,605	$ 17,430,474	$ 32,654,706	$226,421,785

DODGE COUNTY, WISCONSIN
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2006	2007	2008	2009	2010
Expenses					
Governmental Activities:					
General Government	$ 8,443,026	$ 8,672,659	$ 9,011,372	$ 8,853,816	$ 8,256,973
Public Safety	18,292,222	19,471,744	20,313,987	21,360,993	22,410,541
Human Services and Health	48,490,715	50,212,813	48,088,776	44,218,476	44,967,056
Public Works	20,050,476	14,159,410	16,918,026	16,387,394	15,888,072
Culture, Recreation and Education	1,952,287	1,976,262	2,132,555	2,029,107	2,197,182
Conservation and Development	1,356,993	1,476,735	1,439,114	2,028,854	1,694,835
Total Governmental Activities Expense	$ 98,585,719	$ 95,969,623	$ 97,903,830	$ 94,878,640	$ 95,414,659
Program Revenue					
Government Activities:					
Charges for services					
General Government	$ 1,681,120	$ 1,517,258	$ 1,511,722	$ 1,600,799	$ 1,691,633
Public Safety	8,367,208	9,369,866	9,532,957	9,304,051	9,752,624
Human Services and Health	21,956,182	22,324,034	23,817,712	24,284,181	24,239,139
Public Works	3,787,015	3,256,268	3,975,509	3,384,819	3,200,710
Culture, Recreation and Education	191,204	169,007	174,460	193,411	197,165
Conservation and Development	237,862	419,277	251,781	228,454	252,249
Sub-Total	36,220,591	37,055,710	39,264,141	38,995,716	39,333,520
Operating grants and contribution					
General Government	1,314,757	1,374,703	1,102,553	770,275	945,537
Public Safety	753,570	671,262	626,021	484,732	431,690
Human Services and Health	15,294,246	16,127,095	15,163,366	9,769,742	10,233,326
Public Works	2,425,341	3,169,843	2,767,609	2,831,222	2,940,061
Culture, Recreation and Education	203,801	100,657	161,173	151,004	111,144
Conservation and Development	360,085	254,872	248,903	752,313	421,931
Sub-Total	20,351,800	21,698,432	20,069,625	14,759,288	15,083,689
Capital grants and contributions					
Public Works	10,147,893	-	2,987,653	196,705	-
Culture, Recreation and Education	599,781	-	-	-	-
Sub-Total	10,747,674	-	2,987,653	196,705	-
Other Revenues					
General Government	2,022,709	2,059,703	1,322,341	1,567,353	920,397
Public Safety	111,894	31,088	36,339	14,580	23,844
Human Services and Health	62,777	53,924	47,294	91,444	44,379
Public Works	81,550	69,877	92,433	60,144	109,395
Culture, Recreation and Education	51,399	60,338	44,216	119,290	12,221
Conservation and Development	62,350	70,158	52,899	73,640	60,571
Sub-Total	2,392,679	2,345,088	1,595,522	1,926,452	1,170,807
Total Governmental Activities Program Revenues	$ 69,712,744	$ 61,099,230	$ 63,916,941	$ 55,878,161	$ 55,588,016
Net (Expense) Revenue before General Revenue	(28,872,975)	(34,870,393)	(33,986,889)	(39,000,479)	(39,826,643)
General Revenues					
Property Taxes	$ 29,413,168	$ 30,259,059	$ 31,454,427	$ 31,677,762	$ 32,787,303
Sales Taxes	4,775,933	4,909,858	5,100,143	4,618,375	4,813,991
State Aid--Shared Revenue	3,295,357	3,301,117	3,420,153	3,771,594	3,701,746
Total General Revenues	$ 37,484,458	$ 38,470,034	$ 39,974,723	$ 40,067,731	$ 41,303,040
Changes in Net Position	$ 8,611,483	$ 3,599,641	$ 5,987,834	$ 1,067,252	$ 1,476,397

DODGE COUNTY, WISCONSIN
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	2011	2012	2013	2014	2015
Expenses					
Governmental Activities:					
General Government	$ 9,442,227	$ 7,146,105	$ 8,570,947	$ 7,078,995	$ 7,821,778
Public Safety	21,878,279	22,060,022	20,774,320	20,558,262	$ 21,305,950
Human Services and Health	43,755,496	45,175,339	45,964,505	52,022,906	$ 49,775,132
Public Works	15,988,629	16,512,196	17,143,360	13,922,819	$ 17,382,115
Culture, Recreation and Education	2,092,015	1,914,377	2,034,095	2,154,834	$ 1,904,601
Conservation and Development	1,439,408	1,537,289	1,335,660	1,511,982	$ 1,306,727
Total Governmental Activities Expense	$ 94,596,054	$ 94,345,328	$ 95,822,887	$ 97,249,798	$ 99,496,303
Program Revenue					
Government Activities:					
Charges for services					
General Government	$ 1,583,073	$ 1,666,238	$ 1,564,166	$ 1,607,384	$ 1,593,479
Public Safety	10,884,064	10,124,765	8,466,569	8,630,367	$ 8,357,299
Human Services and Health	21,107,177	24,397,858	27,425,160	29,264,208	$ 28,966,672
Public Works	3,696,605	3,207,701	3,587,335	3,291,914	$ 3,416,101
Culture, Recreation and Education	185,211	190,718	223,462	194,439	$ 198,887
Conservation and Development	202,213	246,009	258,173	218,275	$ 248,244
Sub-Total	37,658,343	39,833,289	41,524,865	43,206,587	42,780,682
Operating grants and contribution					
General Government	782,680	769,858	827,726	894,330	$ 823,506
Public Safety	357,856	283,970	289,853	1,107,123	$ 250,288
Human Services and Health	9,540,220	9,520,014	8,357,682	8,487,847	$ 9,023,267
Public Works	3,281,369	3,113,274	3,430,364	3,098,825	$ 3,651,624
Culture, Recreation and Education	123,163	93,302	127,903	122,106	$ 104,269
Conservation and Development	610,629	353,233	203,231	168,804	$ 188,108
Sub-Total	14,695,917	14,133,651	13,236,759	13,879,035	14,041,062
Capital grants and contributions					
Public Works	-	-	-	-	
Culture, Recreation and Education	-	-	-	-	
Sub-Total	-	-	-	-	-
Other Revenues					
General Government	729,655	962,401	420,620	347,142	$ 513,052
Public Safety	9,304	130,780	171,858	29,898	$ 199,386
Human Services and Health	202,467	53,912	33,315	37,147	$ 24,249
Public Works	248,069	144,209	144,644	150,213	$ 480,932
Culture, Recreation and Education	41,106	29,766	48,131	27,338	$ 67,226
Conservation and Development	47,600	45,368	29,501	25,949	$ 41,076
Sub-Total	1,278,201	1,366,436	848,069	617,687	1,325,921
Total Governmental Activities Program Revenues	$ 53,632,461	$ 55,333,376	$ 55,609,693	$ 57,703,309	$ 58,147,665
Net (Expense) Revenue before General Revenue	(40,963,593)	(39,011,952)	(40,213,194)	(39,546,489)	(41,348,638)
General Revenues					
Property Taxes	$ 32,978,259	$ 33,232,124	$ 32,802,621	$ 33,063,489	$ 33,325,051
Sales Taxes	5,019,994	5,312,674	5,533,387	5,883,289	$ 5,804,119
State Aid--Shared Revenue	3,684,428	2,899,315	2,899,271	2,842,082	$ 2,844,402
Total General Revenues	$ 41,682,681	$ 41,444,113	$ 41,235,279	$ 41,788,860	$ 41,973,572
Changes in Net Position	$ 719,088	$ 2,432,161	$ 1,022,085	$ 2,242,371	$ 624,934

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2006	2007	2008	2009	2010
General Fund					
Reserved	$ 3,255,654	$ 1,706,296	$ 3,168,779	$ 3,377,250	*
Unreserved	17,582,464	19,059,788	17,752,598	19,370,722	*
Nonspendable	*	*	*	*	2,387,580
Restricted	*	*	*	*	2,120,680
Committed	*	*	*	*	2,387,508
Assigned	*	*	*	*	4,280,285
Unassigned	*	*	*	*	13,198,968
Total General Fund	$ 20,838,118	$ 20,766,084	$ 20,921,377	$ 22,747,972	$ 24,375,021
All Other Governmental Funds					
Reserved	$ 8,637,017	$ 6,181,337	$ 4,521,021	$ 2,111,114	*
Unreserved	1,850,485	4,458,989	7,290,133	11,968,458	*
Nonspendable	*	*	*	*	2,085,720
Restricted	*	*	*	*	20,382,273
Committed	*	*	*	*	-
Assigned	*	*	*	*	9,399,283
Unassigned	*	*	*	*	(227,348)
Total All Other Governmental Funds	$ 10,487,502	$ 10,640,326	$ 11,811,154	$ 14,079,572	$ 31,639,928
Total Governmental Funds	$ 31,325,620	$ 31,406,410	$ 32,732,531	$ 36,827,544	$ 56,014,949

* Not applicable for these years.

DODGE COUNTY, WISCONSIN
TABLE 3
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2011	2012	2013	2014	2015
General Fund					
Reserved	*	*	*	*	
Unreserved	*	*	*	*	
Nonspendable	2,452,973	2,393,607	2,039,141	1,925,732	1,914,194
Restricted	2,175,132	2,206,602	2,378,941	2,277,784	2,333,149
Committed	2,848,586	3,438,235	3,656,444	3,775,614	4,078,783
Assigned	4,709,672	3,588,194	4,290,109	3,776,038	4,178,641
Unassigned	15,769,353	16,249,724	16,191,604	15,552,441	14,924,912
Total General Fund	$ 27,955,716	$ 27,876,362	$ 28,556,239	$ 27,307,609	$ 27,429,679
All Other Governmental Funds					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	1,602,722	1,684,777	1,801,730	1,790,036	1,805,329
Restricted	5,246,468	2,346,184	-	-	-
Committed	-	5,177,500	245,102	239,345	-
Assigned	9,269,288	7,799,150	10,507,161	10,756,052	8,309,622
Unassigned	(404,522)	(493,558)	(509,486)	206,502	(444,056)
Total All Other Governmental Funds	$ 15,713,956	$ 16,514,053	$ 12,044,507	$ 12,991,935	$ 9,670,895
Total Governmental Funds	$ 43,669,672	$ 44,390,415	$ 40,600,746	$ 40,299,544	$ 37,100,574

* Not applicable for these years.

DODGE COUNTY, WISCONSIN
TABLE 4
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2006	2007	2008	2009	2010
Revenues					
Taxes					
Property	29,095,243	30,197,378	31,376,599	31,660,975	32,655,962
Sales	4,775,933	4,909,858	5,100,143	4,618,375	4,813,991
Intergovernmental Revenues	24,537,929	25,600,706	23,835,746	19,543,820	18,392,984
Charges for Services					
Intergovernmental	26,932,911	11,977,321	13,118,959	12,847,920	13,179,316
Public	8,891,483	24,537,106	25,750,868	25,786,161	24,909,685
Fines and Licenses	815,601	985,617	845,359	778,650	788,801
Interest and Other	2,529,686	2,364,852	1,834,760	2,012,898	1,289,869
Total Revenues	$ 97,578,786	$ 100,572,838	$ 101,862,434	$ 97,248,799	$ 96,030,608
Expenditures					
Current					
General Government	8,490,687	8,144,011	8,314,571	8,239,089	8,444,933
Public Safety	17,991,772	18,782,218	18,913,177	19,923,832	20,551,700
Health and Human Services	47,717,626	49,513,159	47,730,396	43,376,778	43,561,996
Public Works	13,639,006	15,148,662	17,294,559	15,476,272	15,873,357
Culture, Recreation and Educat	2,079,643	1,806,070	2,016,451	2,016,842	2,123,086
Conservation and Development	1,379,191	1,412,207	1,362,488	1,937,845	1,629,255
Capital Outlay	2,045,205	818,463	106,644	183,739	13,868,492
Debt Service					
Principal	8,108,165	3,366,771.00	3,477,617.00	806,742.00	$ -
Interest	624,645	410,634	263,706	153,480	234,158
Total Expenditures	$ 102,075,940	$ 99,402,195	$ 99,479,609	$ 92,114,619	$ 106,286,977
Revenues over (under) Expenditu	$ (4,497,154)	$ 1,170,643	$ 2,382,825	$ 5,134,180	$ (10,256,369)
Other Financing Sources (Uses):					
Operating Transfers In	27,021,778	22,449,644	23,524,083	29,233,994	27,554,141
Operating Transfers Out	(27,021,778)	(22,449,644)	(23,524,083)	(29,233,994)	(27,554,141)
Proceeds from Long-Term Debt	835,884	-	-	-	30,000,000
Net Debt refunding	-	-	-	-	-
Total Other Financing Sources (Us	$ 835,884	$ -	$ -	$ -	$ 30,000,000
Net change in fund balances	$ (3,661,270)	$ 1,170,643	$ 2,382,825	$ 5,134,180	$ 19,743,631
Debt service as a percentage of noncapital expenditures	8.7%	3.8%	3.8%	1.0%	0.3%

DODGE COUNTY, WISCONSIN
TABLE 4
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	2011	2012	2013	2014	2015
Revenues					
Taxes					
Property	32,857,402	33,105,669	32,879,817	32,915,733	33,468,151
Sales	5,019,994	5,405,712	5,695,759	6,038,640	5,804,119
Intergovernmental Revenues	18,472,018	17,082,066	16,184,031	16,721,117	16,885,464
Charges for Services					
Intergovernmental	16,204,921	15,353,801	14,640,465	14,226,388	13,008,013
Public	20,728,878	23,724,872	26,225,426	28,528,504	29,214,656
Fines and Licenses	632,874	705,514	610,595	546,957	560,456
Interest and Other	1,588,416	1,449,115	1,139,244	745,001	1,179,467
Total Revenues	$ 95,504,503	$ 96,826,749	$ 97,375,337	$ 99,722,340	$ 100,120,326
Expenditures					
Current					
General Government	8,354,865	8,958,294	8,436,889	7,792,361	9,076,625
Public Safety	20,701,771	20,418,661	19,789,866	20,342,522	20,827,370
Health and Human Services	41,544,220	43,836,429	43,035,376	48,734,229	47,383,092
Public Works	15,416,665	13,057,810	16,887,251	15,522,767	18,810,463
Culture, Recreation and Educat	1,962,299	1,766,529	1,866,062	2,185,009	1,848,784
Conservation and Development	1,795,789	1,571,201	1,313,972	1,411,623	1,365,751
Capital Outlay	31,766,278	5,330,959	5,694,814	5,811	-
Debt Service					
Principal	$ 1,500,000	$ 2,305,000	$ 2,805,000	$ 2,805,000	2,805,000
Interest	1,113,925	1,361,123	1,335,776	1,317,922	1,202,211
Total Expenditures	$ 124,155,812	$ 98,606,006	$ 101,165,006	$ 100,117,244	$ 103,319,296
Revenues over (under) Expenditu	$ (28,651,309)	$ (1,779,257)	$ (3,789,669)	$ (394,904)	$ (3,198,970)
Other Financing Sources (Uses):					
Operating Transfers In	25,172,245	28,612,807	25,064,446	24,483,634	22,653,174
Operating Transfers Out	(25,172,245)	(28,612,807)	(25,064,446)	(24,483,634)	(22,653,174)
Proceeds from Long-Term Debt	16,306,032	2,500,000	-	-	-
Net Debt refunding	-	-	-	93,702	-
Total Other Financing Sources (Us	$ 16,306,032	$ 2,500,000	$ -	$ 93,702	$ -
Net change in fund balances	$ (12,345,277)	$ 720,743	$ (3,789,669)	$ (301,202)	$ (3,198,970)
Debt service as a percentage of noncapital expenditures	2.8%	3.9%	4.3%	4.1%	3.9%

DODGE COUNTY, WISCONSIN

TABLE 5
EQUALIZED VALUE OF TAXABLE PROPERTY (a)
LAST TEN FISCAL YEARS

Tax Year	Budget Year	Real Estate				Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
		Residential	Commerical	Manufacturing	All Other				
2006	2007	4,091,356,300	777,875,400	212,640,100	538,507,300	157,708,900	(313,021,300)	5,465,066,700	$ 5.380
2007	2008	4,302,266,600	840,613,700	218,701,200	561,239,300	171,947,700	(230,696,200)	5,864,072,300	$ 5.207
2008	2009	4,438,330,500	860,736,500	228,655,700	596,432,700	198,829,300	(225,086,700)	6,097,898,000	$ 5.084
2009	2010	4,447,952,400	884,410,100	235,234,900	598,210,300	200,946,400	(241,847,700)	6,124,906,400	$ 5.213
2010	2011	4,296,970,200	867,167,200	235,113,400	590,528,000	192,957,400	(243,806,300)	5,938,929,900	$ 5.402
2011	2012	4,142,034,000	887,126,600	238,682,500	588,074,500	184,631,800	(231,300,100)	5,809,249,300	$ 5.523
2012	2013	3,963,307,500	881,443,800	253,007,400	591,034,600	205,590,800	(262,449,200)	5,631,934,900	$ 5.678
2013	2014	3,897,453,300	870,960,800	249,585,500	606,376,800	174,968,300	(173,612,800)	5,625,731,900	$ 5.702
2014	2015	3,948,755,700	871,907,600	269,768,800	651,685,900	185,028,000	(162,557,000)	5,764,589,000	$ 5.677
2015	2016	4,015,080,500	864,082,500	274,304,400	655,153,700	183,171,500	(176,950,200)	5,814,842,400	$ 5.673

SOURCE: Bureau of Property Tax, Wisconsin Department of Revenue

(a) Equalized value is actual value determined by the State of Wisconsin Department of Revenue, Bureau of Property Ta
(b) Equalized values are reduced by Tax Increment District value increments for apportioning County taxe
(c) Per $1,000 of equalized value

DODGE COUNTY, WISCONSIN
TABLE 6
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Years
(Rate per $1,000 of equalized value)

	2006	2007	2008	2009	2010
County Direct Rates					
General	$5.380	$5.207	$5.084	$5.213	$5.402
Federated Library	0.29	0.30	0.29	0.27	0.28
Overlapping rates					
Cities:					
Beaver Dam	$22.42	$20.71	$21.31	$22.15	$23.41
(a) Columbus	$0.00	$0.00	$0.00	$0.00	$0.00
Fox Lake	$24.78-$25.41	$25.36-$25.70	$26.18-$26.55	$27.49-$27.84	$28.81-$29.37
Hartford	$20.10-$22.03	$24.50-$26.27	$21.99-$24.01	$22.82-$24.68	$24.61-$26.68
Horicon	$25.83	$27.45	$27.62	$28.81	$28.40
Juneau	$26.10	$27.47	$26.10	$27.30	$27.49
Mayville	$20.18	$20.87	$21.23	$22.38	$22.70
Watertown	$25.15	$20.72	$20.93	$21.68	$22.48
Waupun	$20.29	$20.76	$20.87	$21.41	$22.80
Towns:					
Ashippun	$17.58-$20.00	$18.36-$20.69	$18.93-$20.39	$20.40-$21.74	$20.44-$21.93
Beaver Dam	$16.20-$20.68	$15.79-$20.74	$16.85-$20.66	$17.47-$21.87	$18.66-$22.54
Burnett	$19.18-$19.90	$18.92-$20.46	$15.08-$16.18	$16.05-$17.60	$17.03-$17.87
Calamus	$22.57-$24.12	$23.54-$25.04	$17.24-$17.76	$17.71-$18.34	$18.12-$18.84
Chester	$18.80	$20.34	$15.55	$16.49	$17.82
Clyman	$16.38-$21.98	$17.38-$23.41	$18.32-$23.53	$19.24-$24.82	$16.50-$20.37
Elba	$18.06-$22.90	$18.89-$23.49	$15.51-$18.70	$16.24-$19.92	$16.85-$20.46
Emmet	$16.30	$16.60	$16.57	$17.89	$19.53
Fox Lake	$21.71-$24.08	$15.65-$17.21	$15.56-$17.02	$16.83-$17.95	$17.36-$18.76
Herman	$17.31-$20.79	$18.19-$21.54	$18.90-$20.47	$19.65-$22.28	$19.85-$23.33
Hubbard	$18.03-$23.23	$18.51-$23.67	$18.61-$22.70	$19.46-$24.30	$20.49-$25.45
Hustisford	$19.99-$24.14	$20.69-$25.00	$15.80-$19.13	$16.59-$20.61	$17.76-$21.90
Lebanon	$19.24-$21.60	$19.63-$21.91	$20.58-$22.33	$16.82-$17.80	$18.70-$19.05
Leroy	$19.73-$22.83	$20.89-$21.96	$15.64-$18.12	$17.44-$19.78	$18.50-$20.52
Lomira	$18.21-$21.34	$19.61-$21.22	$14.63-$16.86	$17.01-$17.34	$17.93-$18.54
Lowell	$15.26-$20.27	$15.28-$20.38	$15.50-$19.74	$16.97-$21.56	$18.40-$22.49
Oak Grove	$21.13-$26.80	$21.59-$28.13	$14.93-$18.24	$16.10-$20.07	$16.98-$20.43
Portland	$17.89-$18.75	$18.45-$18.89	$18.98-$19.00	$19.23-$20.17	$19.91-$20.58
Rubicon	$21.36-$24.96	$14.78-$16.52	$14.44-$16.89	$14.90-$17.87	$15.11-$18.40
Shields	$15.33-$20.38	$15.95-$21.10	$16.42-$20.64	$17.33-$21.94	$18.19-$22.17
Theresa	$17.22-$20.80	$18.59-$21.88	$18.23-$20.60	$19.15-$21.84	$19.10-$22.06
Trenton	$20.83-$20.87	$21.20-$21.97	$15.46-$15.80	$17.01-$17.34	$18.85-$19.68
Westford	$15.06-$16.25	$15.52-$16.47	$16.03-$16.58	$16.06-$16.70	$16.82-$18.01
Wlliamstown	$12.83-$13.18	$13.17-$13.70	$12.98-$13.49	$13.58-$15.14	$15.20-$16.22
Villages:					
Brownsville	$20.09	$20.87	$18.96	$20.20	$20.57
Clyman	$29.29	$29.42	$28.06	$25.74	$27.57
Hustisford	$24.44	$23.56	$22.97	$24.03	$25.25
Iron Ridge	$17.73	$18.05	$18.25	$19.21	$20.07
Kekoskee	$14.36	$14.34	$14.91	$15.22	$15.44
Lomira	$17.04	$19.17	$19.44	$21.42	$22.37
Lowell	$28.18	$30.25	$27.98	$23.84	$23.63
Neosho	$19.66	$20.74	$20.49	$21.48	$22.59
Randolph	$24.51	$24.84	$24.08	$25.99	$27.34
Reeseville	$19.88	$21.69	$20.20	$21.65	$21.41
Theresa	$17.91	$19.59	$19.09	$19.90	$20.38

(a) No taxable parcels in Dodge County for the City of Columbus

DODGE COUNTY, WISCONSIN

TABLE 6

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Years

(Rate per $1,000 of equalized value)

	2011	2012	2013	2014	2015
County Direct Rates					
General	$5.523	$5.678	$5.702	$5.677	$5.673
Federated Library	0.27	0.28	0.28	0.27	0.27
Overlapping rates					
Cities:					
Beaver Dam	$23.09	$24.53	$24.29	$23.97	$23.24
(a) Columbus	$0.00	$0.00	$0.00	$0.00	$0.00
Fox Lake	$28.67-$29.05	$28.68-$29.16	$26.84-$27.31	$25.17-$25.62	$25.08-$25.50
Hartford	$24.12-$24.38	$24.15-$24.20	$23.55-$24.79	$21.33-$22.22	$21.72-$22.11
Horicon	$24.34	$23.72	$24.40	$22.88	$22.61
Juneau	$27.19	$26.40	$25.78	$25.17	$26.17
Mayville	$23.14	$22.67	$22.71	$24.41	$24.60
Watertown	$21.90	$24.45	$24.33	$23.69	$23.76
Waupun	$22.82	$22.70	$22.70	$22.07	$22.23
Towns:					
Ashippun	$17.17-$18.18	$16.86-$17.53	$16.74-$17.68	$15.97-$16.89	$16.63-$17.48
Beaver Dam	$16.76-$20.97	$16.23-$19.93	$15.99-$20.27	$15.15-$19.64	$14.65-$19.68
Burnett	$16.10-$17.90	$16.44-$18.31	$16.35-$19.25	$15.13-$17.58	$14.60-17.20
Calamus	$17.20-$18.87	$17.25-$19.28	$17.72-$20.45	$17.15-$20.00	$16.51-$22.36
Chester	$17.26	$18.03	$18.29	$16.32	$16.15
Clyman	$16.36-$20.10	$16.82-$19.79	$16.93-$19.81	$15.98-$19.05	$15.32-$18.96
Elba	$17.67-$19.93	$16.66-$18.96	$19.43-$21.58	$19.47-$21.77	$16.60-$17.84
Emmet	$19.41	$19.90	$18.75	$17.33	$17.11
Fox Lake	$16.05-$18.37	$17.35-$20.25	$16.99-$20.44	$15.98-$18.86	$14.43-$20.76
Herman	$17.02-$19.32	$16.83-$19.31	$16.68-$19.50	$15.61-$17.46	$16.17-$16.84
Hubbard	$16.83-$20.57	$16.63-$19.50	$16.22-$19.37	$15.31-$18.22	$16.03-$18.90
Hustisford	$17.20-$20.95	$17.47-$20.43	$19.09-$22.64	$17.94-$20.88	$17.38-$20.79
Lebanon	$18.00-$18.78	$17.91-$18.90	$17.38-$17.59	$18.78-$19.41	$18.46-$19.28
Leroy	$18.28-$20.36	$17.92-$20.69	$18.74-$21.12	$18.69-$20.99	$20.15-$20.54
Lomira	$18.07-$18.71	$17.12-$19.13	$16.34-$17.84	$18.60-$20.71	$19.97-$20.36
Lowell	$17.50-$21.52	$17.97-$21.70	$17.99-$22.46	$17.69-$22.47	$17.11-$22.48
Oak Grove	$16.09-$20.00	$15.60-$19.06	$16.00-$20.18	$15.72-$20.22	$14.86-$19.83
Portland	$20.26-$20.42	$20.33-$21.37	$21.31-$21.86	$20.12-$20.64	$19.40-$19.41
Rubicon	$14.42-$16.17	$14.41-$15.55	$16.80-$18.57	$16.46-$17.38	$17.02-$17.41
Shields	$19.29-$22.47	$20.08-$22.73	$20.00-$23.21	$18.55-$22.01	$17.87-$21.95
Theresa	$19.21-$21.57	$19.18-$22.62	$19.77-$22.69	$19.64-$22.03	$20.57-$20.87
Trenton	$17.86-$19.42	$17.73-$19.81	$17.04-$19.68	$16.70-$19.22	$15.81-$18.70
Westford	$15.50-$16.91	$16.44-$18.45	$16.28-$18.90	$14.98-$17.32	$13.98-$19.44
Wlliamstown	$14.90-$15.54	$14.02-$14.33	$14.49-$16.08	$14.15-$14.96	$14.56-$15.07
Villages:					
Brownsville	$20.40	$20.36	$20.47	$20.24	$21.77
Clyman	$27.72	$26.84	$25.68	$23.92	$24.67
Hustisford	$26.01	$25.53	$25.49	$24.92	$25.46
Iron Ridge	$20.01	$19.17	$19.97	$18.93	$17.87
Kekoskee	$14.76	$14.72	$14.81	$14.70	$15.10
Lomira	$22.29	$22.10	$22.42	$21.43	$22.49
Lowell	$25.89	$25.71	$24.77	$24.73	$25.48
Neosho	$20.28	$19.75	$19.03	$17.75	$18.20
Randolph	$29.03	$29.96	$29.19	$29.88	$32.10
Reeseville	$19.97	$19.36	$19.97	$19.88	$19.43
Theresa	$19.61	$18.56	$18.68	$17.98	$19.32

(a) No taxable parcels in Dodge County for the City of Columbus

DODGE COUNTY, WISCONSIN
TABLE 7
Principal Property Taxpayers
Current Year and Nine Years Ago

	2015			2006		
Company	Equalized Value	Rank	Percent of Total Equalized Value	Equalized Value	Rank	Percent of Total Equalized Value
WAL-MART Real Estate	$ 76,745,449	1	1.32%	$20,587,159	5	0.36%
Quad Graphics Inc	$ 57,832,947	2	0.99%	$78,563,497	4	1.36%
Michels Pipeline Construction	$ 29,618,804	3	0.51%			
Mayville Engineering	$ 24,531,116	4	0.42%	$12,529,533	-	0.22%
Menards Inc.	$ 22,753,416	5	0.39%			
United Cooperative	$ 22,168,298	6	0.38%	$16,930,135	2	0.26%
Deere & Company	$ 20,024,873	7	0.34%	$26,142,783	1	0.45%
LCN VP LLC	$ 17,114,965	8	0.29%			
Beaver Dam Community Hospital	$ 16,274,612	9	0.28%	$8,310,189	13	0.14%
Grande Cheese, LeRoy, etal	$ 13,996,950	10	0.24%	$8,960,237	8	0.16%
Signicast Corporation	$ 13,407,772	11	0.23%	$8,370,962	9	0.14%
Seneca Foods Corporation	$ 11,274,193	12	0.19%	$9,660,946	-	0.17%
IPD LLC	$ 9,952,908	13	0.17%			
Watertown Memorial Hospital	$ 9,361,612	14	0.16%	$9,310,257	15	0.14%
Mills Properties, Inc.	$ 8,980,572	15	0.15%	$13,007,347	3	0.23%
Keller Family Limited Partnership	$ 7,627,971	16	0.13%	$8,298,171	6	0.14%
Graper, William	$ -	-	0.00%	$7,640,794	-	0.13%
Home Depot USA Inc	$ -	-	0.00%	$7,110,853	10	0.12%
Finlay Industries	$ -	-	0.00%	$15,096,343	-	0.26%
TOTAL	$ 361,666,457		6.22%	$250,519,206		4.28%

DODGE COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

		As of December 31 of Settlement Year		Cummulative as of December 31, 2015	
Settlement Year	Total Tax Roll	Amount Collected	Percent Collected	Amount Collected	Percent Collected
2006	$ 110,146,747	$ 75,892,458	68.90%	$ 110,145,682	100.00%
2007	$ 114,949,291	$ 78,416,969	68.22%	$ 114,931,518	99.98%
2008	$ 120,664,969	$ 82,143,472	68.08%	$ 120,651,722	99.99%
2009	$ 123,963,652	$ 83,651,601	67.48%	$ 123,952,748	99.99%
2010	$ 131,405,969	$ 87,746,151	66.77%	$ 131,393,185	99.98%
2011	$ 136,819,401	$ 91,811,371	67.10%	$ 136,757,603	99.94%
2012	$ 135,277,523	$ 92,208,226	68.16%	$ 135,182,366	99.84%
2013	$ 135,080,536	$ 92,854,654	68.74%	$ 134,892,395	99.48%
2014	$ 134,647,555	$ 92,522,161	68.71%	$ 133,991,548	99.00%
2015	$ 130,980,789	$ 129,857,286	99.14%	$ 129,857,285	99.14%

DODGE COUNTY, WISCONSIN

TABLE 9
RATIO OF OUTSTANDING DEBT TO EQUALIZED VALUATION
AND DEBT PER CAPITA
LAST TEN FISCAL YEARS

Year Ending December 31	Estimated Population (1)	($000's) Personal Income (a)	Equalized Valuation	Outstanding Debt (b)	Percent of Debt to Equalized Valuation	Percent of Debt to Personal Income	Debt Per Capita
2006	89,063	$ 2,656,156	$ 5,778,088,000	$ 11,300,000	0.20%	0.43%	$ 126.88
2007	89,225	$ 2,811,908	$ 6,094,768,500	$ 7,500,000	0.12%	0.27%	$ 84.06
2008	89,810	$ 2,916,694	$ 6,322,984,700	$ 4,200,000	0.07%	0.14%	$ 46.77
2009	90,022	$ 2,820,975	$ 6,366,754,100	$ 800,000	0.01%	0.03%	$ 8.89
2010	89,962	$ 2,927,502	$ 6,182,736,200	$ 30,000,000	0.49%	1.02%	$ 333.47
2011	88,661	$ 3,110,733	$ 6,040,549,400	$ 44,590,000	0.74%	1.43%	$ 502.93
2012	88,415	$ 3,364,199	$ 5,894,384,100	$ 44,785,000	0.76%	1.33%	$ 506.53
2013	88,344	$ 3,462,150	$ 5,799,344,700	$ 41,980,000	0.72%	1.21%	$ 475.19
2014	88,574	$ 3,526,654	$ 5,927,146,000	$ 38,740,000	0.65%	1.10%	$ 437.37
2015	89,595	*	$ 5,991,792,600	$ 35,935,000	0.60%	*	$ 401.08

* Information not yet available

Source
(1) Wisconsin Department of Administration - County Final Population Estimates
Notes
(a) Personal Income shown in Table 12
(b) Excludes Housing Authority

DODGE COUNTY, WISCONSIN
TABLE 10
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010
Equalized Value of Real and Personal Property	$5,778,088,000	$6,094,768,500	$6,322,984,700	$6,366,754,100	$6,182,736,200
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	$288,904,400	$304,738,425	$316,149,235	$318,337,705	$309,136,810
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	$11,300,000	$7,500,000	$4,200,000	$800,000	$30,000,000
Less: Debt Service Funds	$4,312,150	$3,663,150	$3,604,750	$839,000	
Total Amount of Debt Applicable to Debt Margin	$6,987,850	$3,836,850	$595,250	-$39,000	$30,000,000
Legal Debt Margin-(Debt Capacity)	$281,916,550	$300,901,575	$315,553,985	$318,376,705	$279,136,810
Percent of Debt Capacity Used	2.4%	1.3%	0.2%	0.0%	9.7%

DODGE COUNTY, WISCONSIN
TABLE 10
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015
Equalized Value of Real and Personal Property	$6,040,549,400	$ 5,894,384,100	$ 5,799,344,700	$ 5,927,146,000	$ 5,991,792,600
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	$302,027,470	$294,719,205	$289,967,235	$296,357,300	$299,589,630
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	$44,590,000	$44,785,000	$41,980,000	$38,740,000	$35,935,000
Less: Debt Service Funds	$216,032	$140,000	$0	$0	$0
Total Amount of Debt Applicable to Debt Margin	$44,373,968	$44,645,000	$41,980,000	$38,740,000	$35,935,000
Legal Debt Margin-(Debt Capacity)	$257,653,502	$250,074,205	$247,987,235	$257,617,300	$263,654,630
Percent of Debt Capacity Used	14.7%	15.1%	14.5%	13.1%	12.0%

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2015	% of Debt within County	Amount of Debt Within County
Direct Debt			
Dodge County	35,935,000	100.00%	35,935,000
Total Direct Debt			$ 35,935,000
Overlapping Debt			
Towns			
Ashippun	500,000	100.00%	500,000
Beaver Dam	123,421	100.00%	123,421
Burnett	250,675	100.00%	250,675
Calamus	0	100.00%	-
Chester	0	100.00%	-
Clyman	*	100.00%	-
Elba	*	100.00%	-
Emmet	0	100.00%	-
Fox Lake	0	100.00%	-
Herman	0	100.00%	-
Hubbard	313,483	100.00%	313,483
Hustisford	0	100.00%	-
Lebanon	270,930	100.00%	270,930
Leroy	0	100.00%	-
Lomira	31,187	100.00%	31,187
Lowell	237,372	100.00%	237,372
Oak Grove	40,000	100.00%	40,000
Portland	0	100.00%	-
Rubicon	*	100.00%	-
Shields	*	100.00%	-
Theresa	225,024	100.00%	225,024
Trenton	93,000	100.00%	93,000
Westford	0	100.00%	-
Williamstown	0	100.00%	-
Total all Towns			$ 2,085,092
Villages			
Brownsville	551,501	100.00%	551,501
Clyman	409,745	100.00%	409,745
Hustisford	2,434,695	100.00%	2,434,695
Iron Ridge	148,914	100.00%	148,914

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2015	% of Debt within County	Amount of Debt Within County
Kekoskee	*	100.00%	-
Lomira	2,781,379	100.00%	2,781,379
Lowell	433,205	100.00%	433,205
Neosho	*	100.00%	-
Randolph	2,373,683	72.82%	1,728,516
Reeseville	798,971	100.00%	798,971
Theresa	0	100.00%	-
Total all Villages			$ 9,286,926
Cities			
Beaver Dam	20,690,000	100.00%	20,690,000
Fox Lake	806,448	100.00%	806,448
Hartford	25,235,619	5.09%	1,284,493
Horicon	3,823,689	100.00%	3,823,689
Juneau	2,484,691	100.00%	2,484,691
Mayville	5,035,199	100.00%	5,035,199
Watertown	42,652,018	32.41%	13,823,519
Waupun	12,037,216	51.92%	6,249,723
Total all Cities			$ 54,197,761
School Districts			
Beaver Dam	7,571,989	100.00%	7,571,989
Columbus	8,895,000	17.91%	-
Dodgeland	6,770,000	100.00%	6,770,000
Fall River	1,050,000	9.23%	96,915
Hartford J1	5,296,380	4.79%	253,697
Hartford UHS	7,965,819	14.56%	1,159,823
Herman	0	100.00%	-
Horicon	3,425,000	100.00%	3,425,000
Hustisford	168,180	100.00%	168,180
Lomira	23,135,000	87.94%	20,344,919
Markesan	3,201,209	0.25%	8,003
Mayville	625,000	100.00%	625,000
Neosho J3	115,769	100.00%	115,769
Oakfield	1,426,167	0.80%	11,409
Oconomowoc	49,580,000	3.42%	1,695,636
Randolph	10,000,000	68.77%	6,877,000
Rubicon J6	508,066	98.95%	502,732

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2015	% of Debt within County	Amount of Debt Within County
Waterloo	*	30.73%	-
Watertown	22,216,000	36.85%	8,186,596
Waupun	11,743,770	60.37%	7,089,714
Total all School Districts			$ 64,902,382
Special Districts			
Ashippun Sanitary	*	100.00%	-
Burnett Sanitary	*	100.00%	-
Elba Sanitary	0	100.00%	-
Fox Lake Protection & Rehab	0	100.00%	-
Herman Sanitary	0	100.00%	-
Hubbard/Hustisford Sanitary District #1	0	100.00%	-
Hubbard Sanitary District #2	*	100.00%	-
Lake Sinissippi Improvement	0	100.00%	-
Lebanon Sanitary	*	100.00%	-
Lebanon Sanitary District #2	389,911	100.00%	389,911
Leroy Sanitary	*	100.00%	-
Portland Sanitary	*	100.00%	-
Rubicon Sanitary	226,474	100.00%	226,474
			$ 616,385
Technical Colleges			
Moraine Park	25,310,000	19.20%	4,859,520
Waukesha County	27,240,000	0.34%	92,616
Madison Area	182,498,799	1.50%	2,737,482
			$ 7,689,618
TOTAL OVERLAPPING DEBT			$ 138,778,164
TOTAL DIRECT AND OVERLAPPING DEBT			$ 174,713,164

Source: Survey of Underlying Governmental Units conducted by Dodge County
Only those taxing jurisdictions with general obligation debt outstanding are included in this section.
* Information not provided as of June 28, 2016.

DODGE COUNTY, WISCONSIN

TABLE 12
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	(1) Population	(2) ($000's) Personal Income	(2) Per Capita Personal Income	(3) Public School Enrollment	(3) Private School Enrollment	(4) Average Unemployment Rate
2006	89,063	$ 2,656,156	$ 29,843	8,176	1,699	5.0%
2007	89,225	$ 2,811,908	$ 31,592	8,123	1,671	5.0%
2008	89,810	$ 2,916,694	$ 32,684	8,216	1,610	5.0%
2009	90,022	$ 2,820,975	$ 31,812	8,382	1,473	9.8%
2010	89,962	$ 2,927,502	$ 32,986	8,406	1,415	9.0%
2011	88,661	$ 3,110,733	$ 35,086	8,429	1,351	7.8%
2012	88,415	$ 3,364,199	$ 38,050	8,376	1,203	7.2%
2013	88,344	$ 3,462,150	$ 39,189	8,380	1,239	6.9%
2014	88,574	$ 3,526,654	$ 39,816	8,308	1,140	5.6%
2015	88,502	*	*	11,173	1,187	4.5%

* Information not yet available

Sources:
(1) Estimates by the Wisconsin Department of Administration
(2) Bureau of Economic Analysis-US Department of Commerce
(3) Wisconsin Department of Public Instruction
(4) Wisconsin Department of Workforce Development - Bureau of Workforce Information

DODGE COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2015			2006		
Company	Estimated Number of Employees	% of Total	Rank	Estimated Number of Employees	% of Total	Rank
Quadgraphics	1000+	10.00%	1	2669	28.36%	1
Deere & Co.	1000+	10.00%	2	1180	12.54%	2
Beaver Dam Community Hospitals Inc.	1000+	10.00%	3	925	9.83%	4
Mayville Engineering Co.,	1000+	10.00%	4	578	6.14%	8
UW Hospital Drive Clinic	1000+	10.00%	5			
Watertown Regional Medical Center	1000+	10.00%	6	743	7.90%	5
Michels Corporation	1000+	10.00%	7			
Metalcraft of Mayville	1000+	10.00%	8	630	6.70%	7
Dodge Correctional Institution	1000+	10.00%	9	709	7.53%	6
Dodge County Administration	975	10.00%	10	932	9.90%	3
Seneca Foods Corp				374	3.97%	10
Mayville Products				200	2.13%	11
Beaver Dam School District				470	4.99%	9
TOTAL	9,725	100.00%		9,410	100.00%	

Source: Wisconsin Worknet Website
Wisconsin's Large Employer Search Results

DODGE COUNTY, WISCONSIN
TABLE 14

FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010	2011
General Government	93.0	93.0	98.0	94.0	94.0
Public Safety	168.0	170.0	170.0	174.0	175.0
Health & Human Services	375.0	370.0	375.0	369.0	373.0
Public Works	81.0	81.0	80.0	77.0	75.0
Culture, Education and Recreation	9.0	7.0	8.0	8.0	8.0
Conservation & Development	18.0	18.0	18.0	18.0	19.0
TOTAL	744.0	739.0	749.0	740.0	744.0

PART-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2007	2008	2009	2010	2011
General Government	76.0	72.0	74.0	73.0	75.0
Public Safety	13.0	11.0	13.0	18.0	18.0
Health & Human Services	110.0	115.0	128.0	116.0	119.0
Public Works	1.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	2.0	2.0	2.0	2.0	1.0
Conservation & Development	3.0	2.0	2.0	0.0	0.0
TOTAL	205.0	202.0	219.0	209.0	213.0
GRAND TOTAL	949.0	941.0	968.0	949.0	957.0

Source: The count is based on the information provided to the department of Commerce on the Annual Survey of Public Employment & Payroll March of the current year - Municipalities, Counties, Townships.

DODGE COUNTY, WISCONSIN

TABLE 14

FULL-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016
General Government	90.0	90.0	91.0	91.0	92.0
Public Safety	172.0	171.0	172.0	173.0	170.0
Health & Human Services	359.0	359.0	374.0	386.0	378.0
Public Works	77.0	74.0	76.0	77.0	80.0
Culture, Education and Recreation	7.0	8.0	8.0	8.0	6.0
Conservation & Development	19.0	18.0	18.0	18.0	18.0
TOTAL	724.0	720.0	739.0	753.0	744.0

PART-TIME EQUIVALENT BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

Function	2012	2013	2014	2015	2016
General Government	70.0	69.0	61.0	62.0	70.0
Public Safety	21.0	20.0	20.0	21.0	20.0
Health & Human Services	116.0	117.0	118.0	129.0	137.0
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	1.0	1.0	1.0	1.0	1.0
Conservation & Development	0.0	1.0	2.0	2.0	1.0
TOTAL	208.0	208.0	202.0	215.0	229.0
GRAND TOTAL	932.0	928.0	941.0	968.0	973.0

Source: The count is based on the information provided to the department of Commerce on the Annual Survey of Public Employment & Payroll March of the current year - Municipalities, Counties, Townships.

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010
General Government					
Financial Services					
Voucher Payable- Checks Issued	18,728	18,643	18,164	16,151	16,117
Payroll checks/Remittances Issued	25,575	25,406	25,085	25,405	23,911
Purchase Orders Issued	1931	1899	1792	1751	1573
District Attorney					
Referrals Received	3,664	3,860	4,109	3,863	2,986
Building Operations					
Water consumption (Gallons)	15,226,000	16,976,449	18,559,900	18,934,500	18,484,600
Includes Administration Bldg, Office Bldg, Law Enforcement Center, Legal Services Bldg, Justice Facility, and Henry Dodge (last four months of 2012)					
Administration Building					
Electricity Consumption (kilowatt-hours)	765,440	743,280	784,480	867,120	1,053,280
Natural Gas Consumption (therms)	17,816	29,610	38,001	43,426	57,607
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,487,000	4,650,000	4,659,000	4,564,000	4,803,000
Natural Gas Consumption (therms)	251,577	277,281	292,115	288,707	274,045
Shed					
Electricity Consumption (kilowatt-hours)	11,970	11,210	12,550	13,010	9,310
Natural Gas Consumption (therms)	955	1,269	1,401	2,477	1,570
Public Safety					
Jail Bookings	5,396	6,232	6,779	6,808	6,814
Average Daily Population-Jail	442	472	462	471	453
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	378,120	401,520	370,680	358,200	377,760
Natural Gas Consumption (Therm)	22,955	30,991	37,198	33,497	33,716
Legal Services Building					
Electricity Consumption (kilowatt-hours)	586,720	672,960	626,080	587,680	606,560
Natural Gas Consumption (therms)	8,411	13,712	18,768	10,408	12,064
Health and Human Services					
Total Economic Support Cases	4,642	4,744	5,102	5,776	2,725
Mental Health Inpatient Days of Care					
Mendota	183	286	159	286	371
Winnebago	917	1,320	1,275	1,291	1,581
Northern Wisconsin Center (new for 2015)					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	307,600	330,000	344,600	381,400	429,200
Natural Gas Consumption (therms)	9,446	10,688	11,971	13,990	14,184

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015
General Government					
Financial Services					
Voucher Payable- Checks Issued	15,202	14,300	13,435	12,963	9,660
Payroll checks/Remittances Issued	24,400	24,075	24,083	24,589	25,974
Purchase Orders Issued	1431	1,504	1,546	1,237	548
District Attorney					
Referrals Received	3,208	3,253	3,197	2,846	3,132
Building Operations					
Water consumption (Gallons)	17,178,300	17,047,300	16,766,740	17,457,650	14,075,632
Includes Administration Bldg, Office Bldg,					
Law Enforcement Center, Legal Services Bldg,					
Justice Facility, and Henry Dodge (last four mo					
Administration Building					
Electricity Consumption (kilowatt-hours)	851,040	848,960	789,440	773,633	942,266
Natural Gas Consumption (therms)	56,407	70,724	68,443	62,144	62,532
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,635,000	4,702,000	4,664,000	4,592,376	4,574,874
Natural Gas Consumption (therms)	273,103	242,865	277,009	296,408	265,125
Shed					
Electricity Consumption (kilowatt-hours)	10,760	11,150	12,530	13,010	11,785
Natural Gas Consumption (therms)	1,620	1,300	1,894	2,283	2,011
Public Safety					
Jail Bookings	6,912	5,631	4,978	4,660	4,287
Average Daily Population-Jail	440	410	388	395	380
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	310,800	304,560	291,000	298,208	303,547
Natural Gas Consumption (Therm)	37,540	35,754	36,392	45,292	35,936
Legal Services Building					
Electricity Consumption (kilowatt-hours)	557,440	474,880	485,440	478,830	475,148
Natural Gas Consumption (therms)	18,297	19,558	18,684	21,348	19,191
Health and Human Services					
Total Economic Support Cases	5,941	7,207	7,875	8,461	7,651
Mental Health Inpatient Days of Care					
Mendota	55	11	120	130	68
Winnebago	1,209	782	931	1,861	1,376
Northern Wisconsin Center (new for 2015)					270
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	332,200	365,400	287,320	70,177	0
Natural Gas Consumption (therms)	15,393	14,241	15,998	16,188	0

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010
Health and Human Services Continued					
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (therms)					
Clearview					
Developmentally Disabled					
Brain Injury					
Behavioral Health					
Marsh County Health Alliance					
Group Homes					
Community Based Residential Facility (CBRF opened in 2013)					
Building Operations					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (therms)					
Water Consumption (gallons)					
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	537	546	547	539	539
State	224	225	226	226	226
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	29,000	29,000	29,000	29,000
Building Operations					
Electricity Consumption (kilowatt-hours)	567,583	527,850	728,714	668,139	704,897
Water Consumption (gallons)	417,700	433,100	378,800	417,900	416,300
Culture, Recreation and Education					
Parks					
Campsite rentals	6,521	6,867	5,998	6,489	6,667
Firewood Sales (# of bundles)	871	695	4,401	6,014	4,793
Shelter Rentals	104	176	143	165	187
Watercraft Rentals	92	115	290	524	604

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN
TABLE 15
MISCELLANEOUS OPERATING INDICATORS
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015
Health and Human Services Continued					
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)		392,800	1,218,400	1,433,786	1,438,560
Natural Gas Consumption (therms)		109,732	125,352	147,754	104,876
Clearview					
Developmentally Disabled	44	43	43	43	44
Brain Injury	15	24	24	21	22
Behavioral Health	13	16	20	19	19
Marsh County Health Alliance	115	105	122	134	129
Group Homes	8	8	7	8	7
Community Based Residential Facility (CBRF opened in 2013)			2	6	17
Building Operations					
Electricity Consumption (kilowatt-hours)	1,311,926	1,280,196	1,315,482	1,308,056	1,359,408
Natural Gas Consumption (therms)	258,217	224,170	301,630	283,781	154,492
Water Consumption (gallons)	12,601,958	8,047,000	4,484,570	4,819,120	4,755,333
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	538	540	540	540	1,080
State	226	226	226	226	385
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	26,000	17,000	17,000	17,000
Building Operations					
Electricity Consumption (kilowatt-hours)	960,845	527,595	864,745	852,263	650,365
Water Consumption (gallons)	735,600	552,010	657,030	651,490	686,668
Culture, Recreation and Education					
Parks					
Campsite rentals	6,032	5,746	6,086	6,224	6,346
Firewood Sales (# of bundles)	4,761	4,124	5,208	5,500	4,500
Shelter Rentals	188	185	190	179	181
Watercraft Rentals	536	718	497	405	387

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN
TABLE 16
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

	2006	2007	2008	2009	2010
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	7	7	7	7
Public Safety					
Jail Capacity	466	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity					
Brain Injury Capacity					
Behavioral Health Capacity					
Marsh County Health Alliance Capacity					
Group Homes Capacity					
Community Based Residential Facility					
Buildings	4	4	4	4	4
Public Works					
Highway					
Garages/Shops	6	6	6	6	6
Centerline Miles of County Road	537	546	547	539	539
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	1	1	1
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	10	11	11	11	11
Number of Parks	6	6	6	6	6
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN
TABLE 16
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA
LAST TEN FISCAL YEARS

	2011	2012	2013	2014	2015
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	8	8	8	7
Public Safety					
Jail Capacity	466	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity	46	46	46	46	46
Brain Injury Capacity	30	30	30	30	30
Behavioral Health Capacity	24	20	20	20	20
Marsh County Health Alliance Capacity	163	140	140	140	140
Group Homes Capacity	8	8	8	8	8
Community Based Residential Facility			20	20	20
Buildings	4	3	4	4	4
Public Works					
Highway					
Garages/Shops	6	5	5	5	5
Centerline Miles of County Road	538	540	540	540	1080
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	2	2	2
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	11	11	11	11	10
Number of Parks	6	6	6	6	7
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries