



Johnson & Block
AND COMPANY, INC.

Certified Public Accountants



**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT**

For the Years Ended December 2016 and 2015

Quality service through our commitment to clients and staff.

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COUNTY OF DODGE

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December 31, 2016 and 2015

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Certified Public Accountants

406 Science Drive, Suite 100 • Madison, Wisconsin 53711-1097 • TEL 608-274-2002 • FAX 608-274-4320

INDEPENDENT AUDITOR'S REPORT

July 26, 2017

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, 2016 and 2015, 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, 2016 and 2015, and the changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.



Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and Wisconsin Retirement System schedules on pages iii through xiv and 37 through 40 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 26, 2017 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 & Co., Inc.

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

County of Dodge
Management's Discussion and Analysis
For the Years Ended December 31, 2016 and 2015

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, 2016 and 2015.

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 Office and the Offices of the District Attorney and Medical Examiner. In addition, the County maintains a jail within the Sheriff's Office.

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 2016 at \$36,195,243 which is a decrease of \$1,883,041 in comparison with the prior year. This was primarily because of a planned decrease in fund balance in the Highway Fund due to additional road reconstruction projects in 2016.
- The General Fund had an increase in fund balance of \$1,291,835 and ended 2016 with a balance of \$29,062,087, which is 80.3% 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 \$346,493. The increase is primarily due to self-insurance funds, with the largest growth related to General Liability.
 - The Assigned Fund balance increased by \$489,499, compared to the Unassigned Fund balance decrease of \$1,106,020. This is primarily due to the higher amount of carryover of funds from 2016 to 2017 budget. The decrease in the Unassigned General Fund is due to an internal borrowing of \$1,900,000 from the General Fund to the Highway Fund for the purpose of financing a portion of the cost of the construction and equipping of a new Dodge County Highway Department satellite shop facility. This internal borrowing will be replenished by deposits of Dodge County sales and use tax receipts.
 - 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 decrease of \$2,743,339, which was planned. Highway completed a 1.056 mile total reconstruction project, pulverized and repaved 1.0 mile and seal coated 25.4 miles of the County Highway System. The department also completed the construction of the Neosho Satellite Highway Shop facility. Construction was completed within the authorized project budget in October 2016.
- Clearview's fund balance decreased by \$433,928. This unplanned deficit is a result of several factors attributed to the fund balance decrease. Clearview saw increases in all county funded revenues, private pay revenues, miscellaneous revenue sources as well as rebates and assets sold. Conversely, Clearview saw Medicaid and Medicare revenues decrease from 2015 to 2016. Expenses were up due to an increase in bad debt expense however personnel and capital expenses were down from 2015. A final contributing factor can be found in the Notes to Financial Statements, the Restatement of 2015 Financial Statements. The ending fund balance for Clearview was restated by an increase of \$415,327. The reporting of the prepaid health insurance premiums also attributed to the 2016 change in fund balance in addition to the noted items above.

- The Total Net Position of the County at the close of 2016 is \$224,249,632, decreasing the County's total net position by \$3,149,863. 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 \$1,883,041 in 2016 and \$3,198,970 in 2015. Details are shown on the statements of revenues, expenditures and changes in fund balances.

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 80% of the total net position. The County uses capital assets to provide services to citizens; consequently, the assets are not available for future spending. 14% 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 decrease in net position was the change in Deferred Pension Outflows and Inflows.

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 increased \$1.1 million primarily due to Humans Services and Health Department out of home placement for youth and adult mental health care.

Public Works expenses increased because of an increase in the number of completed highway miles during 2016 and the construction the new Neosho Satellite Highway Shop facility.

There are several revenue sources with variances. Operating Grants In Aids had a decrease in Public Works due to the reduction of State funded local road improvement projects. Charges for Services revenues experienced an increase in all services provided. Other Revenues decreased due to the Highway department.

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.

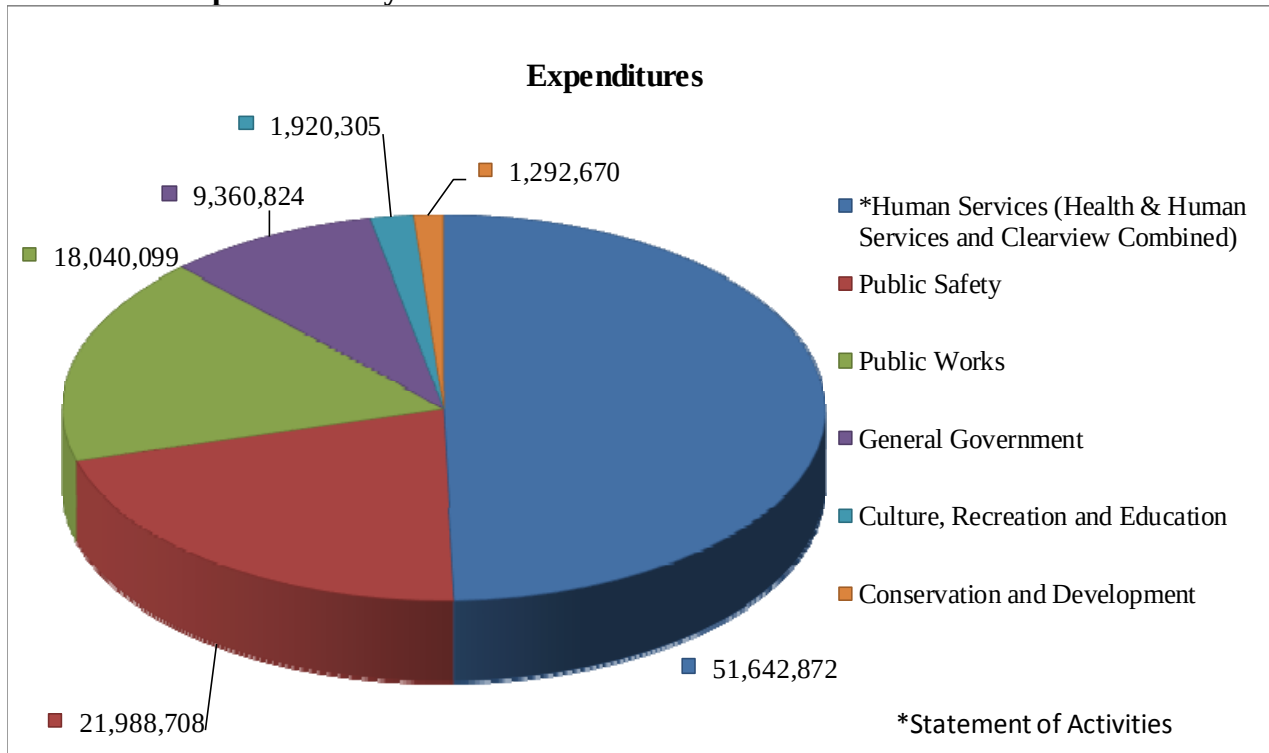
Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide financial statements which facilitates comparison between *governmental funds and governmental activities*.

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.

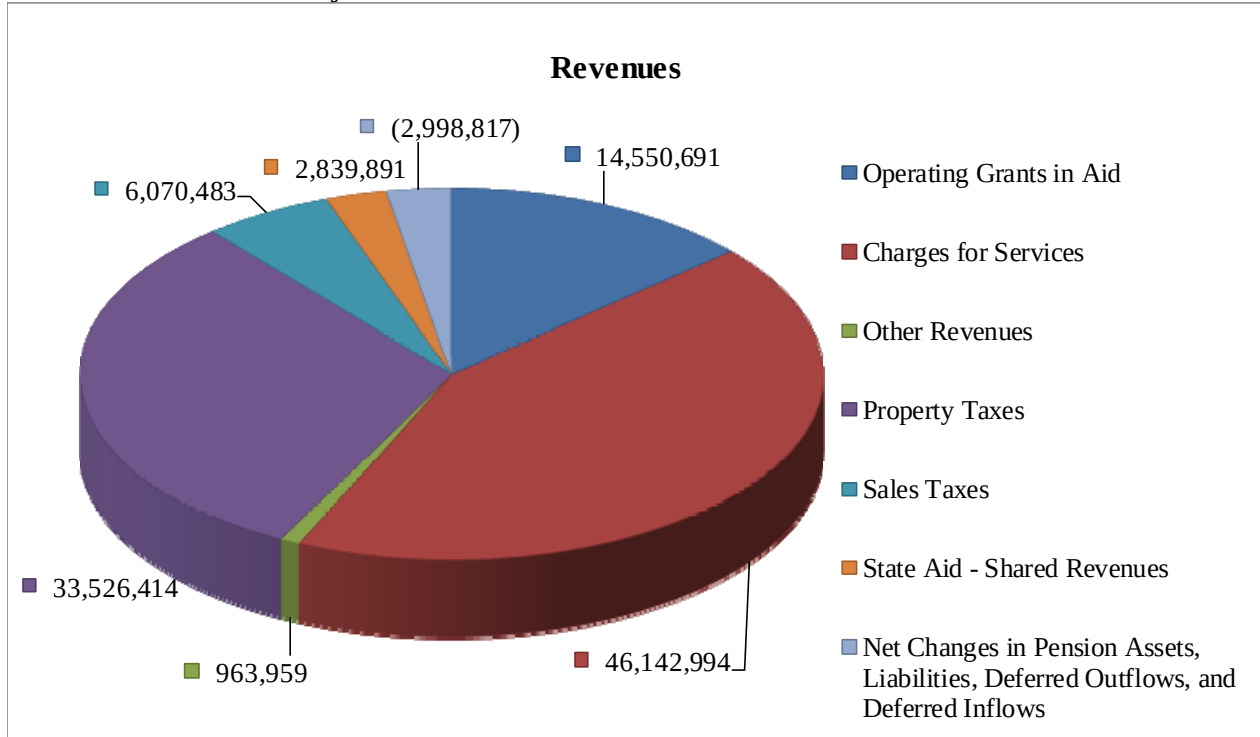
Comparison of Revenues and Expenses

	<u>Years Ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
Expenses:		
Human Services	\$ 51,642,872	\$ 49,775,132
Public Safety	21,988,708	21,305,950
Public Works	18,040,099	17,382,115
General Government	9,360,824	7,821,778
Culture, Recreation and Education	1,920,305	1,904,601
Conservation and Development	1,292,670	1,306,727
Total	<u>104,245,478</u>	<u>99,496,303</u>
Revenues:		
Operating Grants in Aid	14,550,691	14,041,062
Charges for Services	46,142,994	42,780,682
Other Revenues	963,959	1,325,921
Total	<u>61,657,644</u>	<u>58,147,665</u>
Net Expenses	(42,587,834)	(41,348,638)
Property Taxes	33,526,414	33,325,051
Sales Taxes	6,070,483	5,804,119
State Aid - Shared Revenues	2,839,891	2,844,402
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	<u>(2,998,817)</u>	<u>-</u>
Increase in Net Assets	(3,149,863)	624,934
Net Assets - Beginning of Year	<u>227,399,495</u>	<u>223,554,480</u>
Net Assets - End of Year	<u>\$ 224,249,632</u>	<u>\$ 224,179,414</u>

2016 Expenditures by Function



2016 Revenues by Source



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

	<u>Years Ended December 31,</u>	
	<u>2016</u>	<u>2015</u>
Current Assets:		
Cash and Cash Equivalents	\$ 6,767,303	\$ 7,029,967
Investments	30,497,031	31,680,075
Receivables-		
Current Year Property Tax Levy	34,355,494	34,054,424
Delinquent Property Taxes	1,912,327	2,255,921
Due from Other Governments	3,676,275	2,376,368
Other	6,357,376	6,546,165
Inventories of Supplies and Prepaid Expenses	3,096,449	3,257,560
Total Current Assets	<u>86,662,255</u>	<u>87,200,480</u>
Noncurrent Assets:		
Net Pension Asset	-	7,077,952
Property and Equipment, net	212,287,869	213,253,162
Other noncurrent assets	2,870,138	2,688,391
Total Noncurrent Assets	<u>215,158,007</u>	<u>223,019,505</u>
Total Assets	<u>301,820,262</u>	<u>310,219,985</u>
Deferred Outflows of Resources:		
Deferred Pension Outflows	26,127,244	7,556,551
Total Deferred Outflows of Resources	<u>26,127,244</u>	<u>7,556,551</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 327,947,506</u>	<u>\$ 317,776,536</u>
Current Liabilities:		
Accounts Payable	\$ 5,390,819	\$ 3,046,016
Accrued Liabilities	10,415,123	10,724,962
Due to Other Governments	2,249,829	2,346,246
Current Maturities of Long-Term Debt	2,805,000	2,805,000
Total Current Liabilities	<u>20,860,771</u>	<u>18,922,224</u>
Noncurrent Liabilities--Long-Term Debt	<u>39,651,456</u>	<u>37,792,904</u>
Total Liabilities	<u>60,512,227</u>	<u>56,715,128</u>
Deferred Inflows of Resources:		
Deferred Inflows-Current Year Property Tax Levy	33,362,035	33,661,913
Deferred Pension Inflows	9,823,612	-
Total Deferred Inflows of Resources	<u>43,185,647</u>	<u>33,661,913</u>
Net Position:		
Net invested in Property and Equipment	178,297,305	176,336,605
Restricted	14,250,334	17,430,474
Unrestricted	31,701,993	33,632,416
Total Net Position	<u>224,249,632</u>	<u>227,399,495</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 327,947,506</u>	<u>\$ 317,776,536</u>

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. Other thresholds may apply due reporting requirements.

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

	<u>January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec 31</u>
2016	\$391,852,012	\$12,003,546	\$ 786,948	\$403,068,610
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

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

	Budget	
	2017	2016
Buildings	\$2,875,150	\$3,134,000
Information Technology	\$2,122,543	\$ 596,938
County Roads	\$3,541,830	\$5,563,898

Buildings – 2017 includes a \$2,800,000 sanitary/vent pipe replacement and kitchen upgrade for the Detention Facility. 2016 included a New Neosho Highway Shop - \$2,900,000 with occupancy effective October 2016

Information Technology - includes an Enterprise Resources Project and a Sheriff's Office records management system with computer aided dispatch

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 2016, 2015, and 2014 is as follows:

	<u>January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec 31</u>
2016	\$ 35,935,000	\$ 0	\$ 2,805,000	\$ 33,130,000
2015	\$ 38,740,000	\$ 0	\$ 2,805,000	\$ 35,935,000
2014	\$ 41,980,000	\$ 23,565,000	\$ 26,805,000	\$ 38,740,000

Additional details are shown in #10 of the Notes to Financial Statements.

Changes in Fund Balances

<u>Years Ended December 31, _____</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Fund Balances	<u>\$ 36,195,243</u>	<u>\$28,078,284</u>	<u>\$40,299,544</u>

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, 2016 and 2015 was \$ 13,818,892 and \$ 14,924,912 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 25.4% of the total combined expenditures of the General Fund and Health and Human Services Fund. Total fund balance represents 49.4% of the total combined expenditures of the General Fund and Health and Human Services Fund.

The total General Fund Balance increased in 2016 by \$1,291,835 and decreased in 2015 by \$462,643. The General Fund actual revenues exceeded the budget and expenditures were under budget as shown on the *Comparison of Budget and Actual – Budgetary Basis* in the Required Supplementary Information (RSI) of this Financial Statement.

Economic Factors

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

	2012	2013	2014	2015	2016
Equalized Value	5,894,384,100	5,799,344,700	5,927,146,000	5,991,792,600	6,097,891,400
Change from Prior Year	(146,165,300)	(95,039,400)	127,801,300	64,646,600	106,098,800
% Change	(2.4%)	(1.6%)	2.2%	1.1%	1.8%

- The County Levy had the following increases; 2015 - \$650,000, 2016 - \$258,477 and 2016 - \$296,517.

- The percent of Debt capacity peaked in 2012 at 15.1%, but has since decreased to 10.9%
- Dodge County's average unemployment rate continues to decline since 2009. The 2016 average rate is 3.8% which is lower than the Wisconsin average of 4.6%

Expected Impact of Known Events

Labor Contract

The Sheriff's Office Sworn Employees Local 120, The Labor Association of Wisconsin Incorporated contract has been ratified covering fiscal years 2017, 2018 and 2019.

2016 Accomplishments

- Neosho Highway Shop
The Dodge County Highway Committee studied and evaluated the needs of the Highway Department and determined it necessary to construct a new highway satellite maintenance facility in the Village of Neosho. The building replaced a smaller sized building which has been converted to cold storage. The new highway maintenance facility entered service in October 2016. The project was completed within the authorized budget of \$2.9 million.
- 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. Improvements include, access control; digital intercom; digital video recording; card access; door movement; duress alarm; integrated video surveillance system. Work began on the project in April 2016. By year end, the majority of the work schedule had been completed. Final completion and project sign off is anticipated by April 2017.
- 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

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. Implementation is anticipated to begin in the second half of 2017 with an estimated 30 month timeframe.

MyEvolv from NetSmart Technologies

The transition of the Human Service & Health Department MyEvolv billing software began in March 2017. 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. Once fully implemented the billing software will provide billing and reporting efficiencies to the Fiscal Division within Dodge County Human Services & Health.

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.

The Wisconsin Department of Transportation continues to work with the Governor and Legislature to determine long term solutions to providing adequate and consistent funding for highway infrastructure project at the state and county level. There is optimism that the new State 2017-2019 biennial budget will provide additional assistance.

The Dodge County Board of Supervisors adopted a policy establishing a priority for allocation of Sales and Use Tax remittances. The policy establishes, if available a minimum allocation of \$1.0 million dollars annually for highway infrastructure projects. Identified projects will also utilize a combination of tax levy; sales & use tax dollars and state funds.

Sanitary / Vent Pipe Replacement – Dodge County Detention Facility

Replacement of the cast iron sanitary / vent piping in the Dodge County Detention facility began in January 2017. The authorized project budget including contingency is \$2.7 million dollars. The project time line calls for a completion within nine months. In addition to the cast iron pipe replacement, the project provides an opportunity to upgrade the entire kitchen facility. Upgrades include new flooring / ceiling / wall coverings and a new energy efficient commercial grade dishwasher. Funding for the project is provided by Sales & Use Tax Remittances.

Space Programming / Planning Study – Dodge County Detention Facility

Dodge County has entered into a contract with Potter Lawson Incorporated to conduct a Space Programming / Planning Study regarding two scenarios for potential expansion of the detention facility. Part 1 of the study will focus on an expansion of the facility originally built in 2000. Part 2 of the study will focus on the detention facility constructed in 1959. Part 2 will include an analysis of razing the structure and constructing a training room for sheriff operations as well as inside vehicle parking and storage. Results of the study are expected by September 2017. The project is currently listed on the adopted five – year capital improvement plan for fiscal year 2020.

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:

Julie A Kolp
Dodge County Finance Director
127 E Oak Street
Juneau, WI 53039
jkolp@co.dodge.wi.us
Phone: 920-386-3287

County of Dodge
Statements of Net Position
December 31, 2016 and 2015

	<u>Assets</u>		<u>December 31</u>
Current Assets:		2016	2015
Cash and Cash Equivalents	\$	6,767,303	\$ 7,029,967
Investments		30,497,031	31,680,075
Receivables-			
Current Year Property Tax Levy		34,355,494	34,054,424
Delinquent Property Taxes		1,912,327	2,255,921
Due from Other Governments		3,676,275	2,376,368
Other		6,357,376	6,546,165
Inventories and Prepaid Expenses		3,096,449	3,257,560
Total Current Assets		<u>86,662,255</u>	<u>87,200,480</u>
Noncurrent Assets:			
Net Pension Asset		-	7,077,952
Capital Assets, net		212,287,869	213,253,162
Other Noncurrent Assets		<u>2,870,138</u>	<u>2,688,391</u>
Total Noncurrent Assets		<u>215,158,007</u>	<u>223,019,505</u>
Total Assets		<u>301,820,262</u>	<u>310,219,985</u>
	<u>Deferred Outflows of Resources</u>		
Deferred Pension Outflows		<u>26,127,244</u>	<u>7,556,551</u>
Total Assets and Deferred Outflows of Resources	\$	<u>327,947,506</u>	<u>\$ 317,776,536</u>
	<u>Liabilities</u>		
Current Liabilities:			
Accounts Payable	\$	5,390,819	\$ 3,046,016
Accrued Liabilities		10,415,123	10,724,962
Due to Other Governments		2,249,829	2,346,246
Current Maturities of Long-Term Debt		<u>2,805,000</u>	<u>2,805,000</u>
Total Current Liabilities		<u>20,860,771</u>	<u>18,922,224</u>
Noncurrent Liabilities:			
Long-Term Debt		31,185,564	34,111,557
Net Pension Liability		4,667,946	-
Accrued Liabilities		<u>3,797,946</u>	<u>3,681,347</u>
Total Noncurrent Liabilities		<u>39,651,456</u>	<u>37,792,904</u>
Total Liabilities		<u>60,512,227</u>	<u>56,715,128</u>
	<u>Deferred Inflows of Resources</u>		
Current Year Property Tax Levy		33,362,035	33,661,913
Deferred Pension Inflows		<u>9,823,612</u>	<u>-</u>
Total Deferred Inflows of Resources		<u>43,185,647</u>	<u>33,661,913</u>
	<u>Net Position</u>		
Net Investment in Capital Assets		178,297,305	176,336,605
Restricted		14,250,334	17,430,474
Unrestricted		<u>31,701,993</u>	<u>33,632,416</u>
Total Net Position		<u>224,249,632</u>	<u>227,399,495</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$	<u>327,947,506</u>	<u>\$ 317,776,536</u>

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

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County of Dodge
Statements of Activities
For the Years Ended December 31, 2016 and 2015

<u>Services Provided</u>	<u>Expenses</u>		<u>Operating Grants In Aid</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Human Services and Health	\$ 51,642,872	\$49,775,132	\$ 10,137,157	\$ 9,023,267
Public Safety	21,988,708	21,305,950	467,182	250,288
Public Works	18,040,099	17,382,115	2,752,545	3,651,624
General Government	9,360,824	7,821,778	943,977	823,506
Culture, Recreation and Education	1,920,305	1,904,601	104,452	104,269
Conservation and Development	1,292,670	1,306,727	145,378	188,108
Totals	<u><u>\$104,245,478</u></u>	<u><u>\$99,496,303</u></u>	<u><u>\$ 14,550,691</u></u>	<u><u>\$ 14,041,062</u></u>

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, 2016 and 2015

<u>Services Provided</u>	<u>Charges for Services</u>		<u>Other Revenues</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Human Services and Health	\$ 29,731,326	\$28,966,672	233,973	\$ 24,249	\$ (11,540,416)	\$ (11,760,944)
Public Safety	9,662,089	8,357,299	63,806	199,386	(11,795,631)	(12,498,977)
Public Works	4,622,374	3,416,101	96,294	480,932	(10,568,886)	(9,833,458)
General Government	1,620,549	1,593,479	478,600	513,052	(6,317,698)	(4,891,741)
Culture, Recreation and Education	249,556	198,887	40,182	67,226	(1,526,115)	(1,534,219)
Conservation and Development	257,100	248,244	51,104	41,076	(839,088)	(829,299)
Totals	<u>\$ 46,142,994</u>	<u>\$ 42,780,682</u>	<u>\$ 963,959</u>	<u>\$ 1,325,921</u>		
Net Expenses before General Revenues					\$ (42,587,834)	\$ (41,348,638)
Property Taxes					33,526,414	33,325,051
Sales Taxes					6,070,483	5,804,119
State Aid--Shared Revenues					2,839,891	2,844,402
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows					<u>(2,998,817)</u>	<u>-</u>
Increase in Net Position					(3,149,863)	624,934
Net Position--Beginning of Year, restated					<u>227,399,495</u>	<u>226,774,561</u>
Net Position--End of Year					<u>\$ 224,249,632</u>	<u>\$ 227,399,495</u>

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2016 and 2015

	<u>General</u>		<u>Debt Service</u>		<u>Capital Projects</u>		<u>Health and Human Services</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
<u>Assets</u>								
Cash and Cash Equivalents	\$ 997,984	\$ (900,649)	\$ -	\$ -	\$ -	\$ -	\$ 1,030,308	\$1,434,528
Investments	30,497,031	31,680,075	-	-	-	-	-	-
Receivables--								
Property Taxes--Current Year	34,321,445	34,004,432	-	-	-	-	-	-
Property Taxes--Delinquent	1,912,327	2,255,921	-	-	-	-	-	-
Due from Other Governments	2,515,827	1,891,152	-	-	-	-	-	-
Other	3,104,330	3,349,243	-	-	-	-	75,365	267,879
Advance Receivable	2,000,000	-	-	-	-	-	-	-
Loans Receivable	1,315,368	1,133,421	-	-	-	-	-	-
Inventories and Prepayments	826,320	815,094	-	-	-	-	163,008	157,195
Total Assets	\$ 77,490,632	\$ 74,228,689	\$ -	\$ -	\$ -	\$ -	\$ 1,268,681	\$1,859,602
<u>Liabilities</u>								
Accounts Payable	\$ 3,803,858	\$ 2,222,838	\$ -	\$ -	\$ -	\$ -	\$ 115,206	\$ 497,597
Accrued Liabilities	5,130,200	5,084,467	-	-	-	-	386,242	416,681
Due to Other Governments	1,270,810	1,263,652	-	-	-	-	942,969	1,019,195
Advance Payable	-	-	-	-	-	-	-	-
Trusts and Special Deposits	4,098,122	3,941,408	-	-	-	-	3,448	3,958
Total Liabilities	14,302,990	12,512,365	-	-	-	-	1,447,865	1,937,431
<u>Deferred Inflows</u>								
Tax Levy for Next Year	33,281,315	32,984,798	-	-	-	-	-	-
Delinquent Property Taxes	767,851	886,124	-	-	-	-	-	-
Other	76,389	75,150	-	-	-	-	4,324	108,070
Total Deferred Inflows	34,125,555	33,946,072	-	-	-	-	4,324	108,070
<u>Fund Balances</u>								
Nonspendable	4,002,968	2,254,767	-	-	-	-	163,008	157,195
Restricted	2,146,811	2,333,149	-	-	-	-	525	-
Committed	4,425,276	4,078,783	-	-	-	-	-	-
Assigned	4,668,140	4,178,641	-	-	-	-	64,182	100,962
Unassigned	13,818,892	14,924,912	-	-	-	-	(411,223)	(444,056)
Total Fund Balances	29,062,087	27,770,252	-	-	-	-	(183,508)	(185,899)
Total Liabilities, Deferred Inflows and Fund Balances	\$ 77,490,632	\$ 74,228,689	\$ -	\$ -	\$ -	\$ -	\$ 1,268,681	\$1,859,602

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2016 and 2015

	<u>Highway</u>		<u>Clearview</u>		<u>Total</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 3,935,613	\$ 4,976,068	\$ 803,398	\$ 1,520,019	\$ 6,767,303	\$ 7,029,966
Investments	-	-	-	-	30,497,031	31,680,075
Receivables-						
Property Taxes--Current Year	-	-	-	-	34,321,445	34,004,432
Property Taxes--Delinquent	-	-	-	-	1,912,327	2,255,921
Due from Other Governments	1,160,448	485,216	3,110,950	2,858,127	6,787,225	5,234,495
Other	67,607	57,662	-	-	3,247,302	3,674,784
Advance Receivable	-	-	-	-	2,000,000	-
Loans Receivable	-	-	-	-	1,315,368	1,133,421
Inventories and Prepayments	1,509,194	1,718,379	597,927	566,892	3,096,449	3,257,560
Total Assets	\$ 6,672,862	\$ 7,237,325	\$ 4,512,275	\$ 4,945,038	\$ 89,944,450	\$ 88,270,654
<u>Liabilities</u>						
Accounts Payable	\$ 135,800	\$ 32,442	\$ 484,024	\$ 465,527	\$ 4,538,888	\$ 3,218,404
Accrued Liabilities	260,075	241,717	823,403	840,370	6,599,920	6,583,235
Due to Other Governments	-	-	7	-	2,213,786	2,282,847
Advance Payable	2,000,000	-	-	-	2,000,000	-
Trusts and Special Deposits	-	-	-	-	4,101,570	3,945,366
Total Liabilities	2,395,875	274,159	1,307,434	1,305,897	19,454,164	16,029,852
<u>Deferred Inflows</u>						
Tax Levy for Next Year	-	-	-	-	33,281,315	32,984,798
Delinquent Property Taxes	-	-	-	-	767,851	886,124
Other	165,164	108,004	-	372	245,877	291,596
Total Deferred Inflows	165,164	108,004	-	372	34,295,043	34,162,518
<u>Fund Balances</u>						
Nonspendable	1,509,194	1,718,379	597,927	566,892	6,273,097	4,697,233
Restricted	-	-	-	-	2,147,336	2,333,149
Committed	-	-	-	-	4,425,276	4,078,783
Assigned	2,602,629	5,136,783	2,606,914	3,071,877	9,941,865	12,488,263
Unassigned	-	-	-	-	13,407,669	14,480,856
Total Fund Balances	4,111,823	6,855,162	3,204,841	3,638,769	36,195,243	38,078,284
Total Liabilities, Deferred Inflows and Fund Balances	\$ 6,672,862	\$ 7,237,325	\$ 4,512,275	\$ 4,945,038	\$ 89,944,450	\$ 88,270,654

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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Total Fund Balances per balance sheets	\$ 36,195,243	\$ 38,078,284
Long-term assets and deferred outflows are not reported on the governmental funds balance sheets:		
Capital assets, net	212,287,869	213,253,162
Investment in WMMIC	1,087,458	1,087,458
Deferred revenue for delinquent taxes and related interest and penalties	767,851	886,124
Net pension asset	-	7,077,952
Other long-term assets	466,435	480,766
Deferred pension outflows	26,127,244	7,556,551
Long-term liabilities and deferred inflows are not reported on the governmental funds balance sheets:		
Long-term debt	(33,990,564)	(36,916,557)
Net pension liability	(4,667,946)	-
Deferred pension inflows	(9,823,612)	-
Other Long-term obligations	(3,797,946)	(3,681,347)
Accrued interest	<u>(402,400)</u>	<u>(422,898)</u>
Total Net Position	\$ <u><u>224,249,632</u></u>	\$ <u><u>227,399,495</u></u>

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

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County of Dodge
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Years Ended December 31, 2016 and 2015

	<u>General</u>		<u>Debt Service</u>		<u>Capital Projects</u>		<u>Health and Human Services</u>	
Revenues:	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Taxes-								
Property	\$ 33,661,299	\$ 33,468,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	6,070,483	5,804,119	-	-	-	-	-	-
Other	173,795	154,534	-	-	-	-	-	-
Intergovernmental Revenues	5,336,080	5,056,290	-	-	-	-	9,307,486	8,186,478
Charges for Services-								
Intergovernmental	9,027,067	7,526,774	-	-	-	-	260	310
Public	2,129,015	2,291,067	-	-	-	-	3,929,336	3,039,798
Fines and Licenses	491,733	478,706	-	-	-	-	84,616	66,555
Interest and Other	629,496	939,262	-	-	-	-	182,089	177
Total Revenues	<u>57,518,968</u>	<u>55,718,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,503,787</u>	<u>11,293,318</u>
Expenditures:								
Current-								
General Government	8,693,072	9,076,625	-	-	-	-	-	-
Public Safety	23,692,961	20,825,970	-	-	-	-	30,231	1,400
Health and Human Services	1,922,546	2,102,045	-	-	-	-	22,078,375	20,247,562
Public Works	39,010	155,118	-	-	-	-	-	-
Culture, Recreation and Education	1,792,423	1,848,784	-	-	-	-	-	-
Conservation and Development	1,334,761	1,365,751	-	-	-	-	-	-
Debt Service-								
Principal	-	-	2,805,000	2,805,000	-	-	-	-
Interest and fiscal charges	-	-	1,145,561	1,202,211	-	-	-	-
Total Expenditures	<u>37,474,773</u>	<u>35,374,293</u>	<u>3,950,561</u>	<u>4,007,211</u>	<u>-</u>	<u>-</u>	<u>22,108,606</u>	<u>20,248,962</u>
Revenues Over (Under) Expenditures	20,044,195	20,344,610	(3,950,561)	(4,007,211)	-	-	(8,604,819)	(8,955,644)
Other Financing Sources (Uses):								
Operating Transfers In	850,446	628,143	3,950,561	4,007,211	-	-	9,291,851	9,313,163
Operating Transfers Out	(19,602,806)	(20,850,683)	-	-	-	(239,345)	(684,641)	(248,265)
Net Transfers	<u>(18,752,360)</u>	<u>(20,222,540)</u>	<u>3,950,561</u>	<u>4,007,211</u>	<u>-</u>	<u>(239,345)</u>	<u>8,607,210</u>	<u>9,064,898</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	1,291,835	122,070	-	-	-	(239,345)	2,391	109,254
Fund Balances, Beginning of Year, restated	27,770,252	27,648,182	-	-	-	239,345	(185,899)	(295,153)
Fund Balances, End of Year	<u>\$ 29,062,087</u>	<u>\$ 27,770,252</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (183,508)</u>	<u>\$ (185,899)</u>

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, 2016 and 2015

	<u>Highway</u>		<u>Clearview</u>		<u>Total</u>	
Revenues:	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Taxes-						
Property	\$ -	\$ -	\$ -	\$ -	\$33,661,299	\$ 33,468,151
Sales	-	-	-	-	6,070,483	5,804,119
Other	-	-	-	-	173,795	154,534
Intergovernmental Revenues	2,747,015	3,642,696	-	-	17,390,581	16,885,464
Charges for Services-						
Intergovernmental	4,567,512	3,367,229	2,217,858	2,113,700	15,812,697	13,008,013
Public	42,162	33,677	23,449,550	23,695,580	29,550,063	29,060,122
Fines and Licenses	12,700	15,195	-	-	589,049	560,456
Interest and Other	563,155	222,662	28,802	17,366	1,403,542	1,179,467
Total Revenues	<u>7,932,544</u>	<u>7,281,459</u>	<u>25,696,210</u>	<u>25,826,646</u>	<u>104,651,509</u>	<u>100,120,326</u>
Expenditures:						
Current-						
General Government	-	-	-	-	8,693,072	9,076,625
Public Safety	-	-	-	-	23,723,192	20,827,370
Health and Human Services	-	-	25,153,041	25,033,485	49,153,962	47,383,092
Public Works	17,847,569	18,655,345	-	-	17,886,579	18,810,463
Culture, Recreation and Education	-	-	-	-	1,792,423	1,848,784
Conservation and Development	-	-	-	-	1,334,761	1,365,751
Debt Service-						
Principal	-	-	-	-	2,805,000	2,805,000
Interest and fiscal charges	-	-	-	-	1,145,561	1,202,211
Total Expenditures	<u>17,847,569</u>	<u>18,655,345</u>	<u>25,153,041</u>	<u>25,033,485</u>	<u>106,534,550</u>	<u>103,319,296</u>
Revenues Over (Under) Expenditures	(9,915,025)	(11,373,886)	543,169	793,161	(1,883,041)	(3,198,970)
Other Financing Sources (Uses):						
Operating Transfers In	7,354,680	8,513,449	130,808	191,208	21,578,346	22,653,174
Operating Transfers Out	<u>(182,994)</u>	<u>(185,644)</u>	<u>(1,107,905)</u>	<u>(1,129,237)</u>	<u>(21,578,346)</u>	<u>(22,653,174)</u>
	<u>7,171,686</u>	<u>8,327,805</u>	<u>(977,097)</u>	<u>(938,029)</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(2,743,339)	(3,046,081)	(433,928)	(144,868)	(1,883,041)	(3,198,970)
Fund Balances, Beginning of Year	6,855,162	9,901,243	3,638,769	3,783,637	38,078,284	41,277,254
Fund Balances, End of Year	<u>\$ 4,111,823</u>	<u>\$ 6,855,162</u>	<u>\$ 3,204,841</u>	<u>\$3,638,769</u>	<u>\$36,195,243</u>	<u>\$ 38,078,284</u>

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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Changes in Fund Balances per Governmental Funds statements	\$ (1,883,041)	\$ (3,198,970)
Capital assets are not capitalized or depreciated on governmental funds financial statements:		
Capital assets purchased or received	12,003,546	12,801,059
Depreciation	(12,614,194)	(12,128,736)
Gain (Loss) on disposal of assets	(354,645)	(125,188)
Other noncurrent assets are not recognized on the governmental funds financial statements:		
Change in deferred revenue for delinquent taxes and related interest and penalties	(118,273)	(125,650)
Amortization of debt premiums	120,993	126,419
Changes in pension assets and deferred outflows	(2,998,817)	307,756
Change in other long-term assets	(14,331)	(888)
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Payments on long-term debt	2,805,000	2,805,000
Change in noncurrent accrued liabilities	(116,599)	145,041
Change in accrued interest on debt	<u>20,498</u>	<u>19,091</u>
Increase in Net Position	\$ <u>(3,149,863)</u>	\$ <u>624,934</u>

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

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COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

2. Accounting Policies (Continued)

The following significant accounting policies were common to both sets of 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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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 2015 amounts have been reclassified to conform to the 2016 presentation.

Restatement of 2015 Financial Statements – The 2015 financial statements have been restated to reflect a correction in the method of reporting prepaid health insurance premiums. The restatement increased the County's total net position at January 1 and December 31, 2015 by \$977,710. The effects on the 2015 statement of activities and statement of revenues, expenditures and changes in fund balance were not material. The effects of the restatement on previously reported beginning and ending fund balances for 2015 are shown below:

<u>Fund</u>	<u>Increase in Beginning and Ending Fund Balances</u>
General	\$ 340,573
Health and Human Services	129,820
Highway	91,990
Clearview	415,327
Total	\$ 977,710

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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 2017 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.

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.

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.

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, 2016, the County had used approximately 12% of its available debt capacity. The margin of indebtedness, that is, the legal debt limit less outstanding general obligation debt was determined as follows:

Equalized Value	\$	6,097,891,400
Debt limit (5%)		304,894,570
Outstanding debt		33,130,000
Margin of indebtedness	\$	<u>271,764,570</u>

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

3. Regulatory Compliance (Continued)

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.

Investments Authorized by Wisconsin Statutes

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

- (1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State if the time deposits mature in not more than three years;
- (2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
- (3) Bonds or securities of any county, drainage district, VTAE district, City, city, town, district or school district of this State;
- (4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
- (5) Bonds or securities issued under the authority of the municipality;
- (6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes;
- (7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
- (8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- (9) Repurchase agreements with public depositories, with certain conditions.
- (10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority, and the Wisconsin Aerospace Authority.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

4. Cash and Cash Equivalents

At December 31, 2016 and 2015, 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.

	<u>2016</u>		<u>2015</u>
Bank demand deposits	\$ 2,862,841	\$	2,173,912
Money funds	738,563		562,409
Local Government Investment Pool	3,165,899		4,293,646
Cash reported	<u>\$ 6,767,303</u>	\$	<u>7,029,967</u>

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/LGIP>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2016, the fair value of the County's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the County.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2016 was: 95.5% in U.S. Government Securities, 0.93% in Certificates of Deposit and Bankers' Acceptances and 3.57% in Commercial Paper and Corporate Notes. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

5. Investments

At December 31, 2016 and 2015 the reported values of the County's investments were as follows:

<u>Description</u>	<u>December 31,</u> <u>2016</u>	<u>2015</u>
U.S. Small Business Administration Pools	\$ 2,889,298	\$ 2,836,833
Government-Sponsored Enterprises Bonds	19,024,641	19,430,104
Municipal Bonds	1,581,482	444,279
Certificates of Deposit	7,001,610	8,968,859
Total Unrestricted investments	<u>\$ 30,497,031</u>	<u>\$ 31,680,075</u>

Custodial Credit Risk - 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. All of the certificates of deposit were insured by the Federal government or collateralized by securities pledged by the banks.

Credit Risk - 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. 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. Ratings at year end are presented below.

<u>Investments</u>	<u>Ratings</u>	<u>Fair Value</u>
Municipal Bonds	S&P - AA	\$ 442,431
Municipal Bonds	S&P - AA-	677,158
Municipal Bonds	Moody - Aa2	461,894
Government-Sponsored Enterprises (GSEs) Bonds	S&P - AA+	19,024,641
Small Business Administration Bonds	S&P - AA+	2,889,298
Total		<u><u>\$ 23,495,421</u></u>

Concentration of Credit Risk – Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

	<u>Amount</u>
Federal National Mortgage Association (FNMA)	\$ 8,448,511
Federal Home Loan Mortgage Corporation (FHLMC)	8,152,908
Small Business Administration Bonds	2,889,298
Total	<u><u>\$ 19,490,717</u></u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

5. Investments (Continued)

Interest Rate Risk – Information about the risk related to market interest rate fluctuations is provided in the following table of investment maturities.

Investment Type	Fair Value	Investment Maturities			
		Less Than 6 Months	6 Months to 1 Year	1 Year to 5 Years	More Than 5 Years
Non-Negotiable Certificates of Deposit	\$ 1,668,713	\$ 26,483	\$ 1,380,331	\$ 261,899	\$ -
Structured and Negotiable Certificates of Deposit	5,332,897	741,142	753,571	2,504,031	1,334,153
Municipal Bonds	1,581,482	49,940	-	1,175,972	355,570
Government-Sponsored Enterprises (GSEs) Bonds	19,024,641	230,617	-	7,318,443	11,475,581
Small Business Administration Bonds	2,889,298	31,972	-	252,781	2,604,545
Total	<u>\$ 30,497,031</u>	<u>\$ 1,080,154</u>	<u>\$ 2,133,902</u>	<u>\$ 11,513,126</u>	<u>\$ 15,769,849</u>

Fair Value Measurement – Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The County uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the District’s assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

5. Investments (Continued)

The County uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the County measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level	12/31/2016			
Structured and Negotiable Certificates of Deposit	\$ 5,332,897	\$ -	\$ 5,332,897	\$ -
Municipal Bonds	1,581,482	1,206,002	375,480	-
Government-Sponsored Enterprises (GSEs) Bonds	19,024,641	15,112,992	3,911,649	-
Small Business Administration Bonds	2,889,298	2,889,298	-	-
Total Investments by Fair Value Level	<u>\$ 28,828,318</u>	<u>\$ 19,208,292</u>	<u>\$ 9,620,026</u>	<u>\$ -</u>

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 \$490,421 and \$480,182 at December 31, 2016 and 2015, 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.

<u>Delinquent Property Taxes</u>	<u>2016</u>	<u>2015</u>
Deferred inflows:		
Delinquent taxes	\$ 399,297	\$ 458,381
Penalties and interest	368,554	427,744
Purchased taxes	1,176,648	1,369,796
Total	<u>\$ 1,944,499</u>	<u>\$ 2,255,921</u>
Age of Delinquent Taxes		
Less than one year	63%	56%
One to two years	32%	31%
Over two years	5%	13%

Other Receivables - in the General Fund consist mostly of amounts due to the clerk of courts which comprises about 78% of the receivables at December 31, 2016. Clearview receivables are reported net of an allowance of \$732,390 and \$479,066 as of December 31, 2016 and 2015, respectively.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

7. Interfund Transactions

Transfers - Interfund transfers during 2016 and 2015 were as follows:

	<u>2016</u>		<u>2015</u>		
	<u>From Other Funds</u>	<u>To Other Funds</u>	<u>From Other Funds</u>	<u>To Other Funds</u>	<u>Purpose</u>
Tax Levy:					
General Fund	\$ -	\$16,253,113	\$ -	\$16,058,354	Operation
Health & Human Services	8,929,125	-	8,637,430	-	Operation
Highway	7,319,638	-	7,420,924	-	Operation
Sales Tax:					
General	-	2,805,000	-	3,830,000	Debt service
Highway	-	-	1,025,000	-	Debt service
Debt Service	2,805,000	-	2,805,000	-	Debt service
Other:					
General	850,446	544,693	628,143	962,329	Operation
Debt Service	1,145,561	-	1,202,211	-	Debt service
Capital Projects	-	-	-	239,345	Capital Projects
Health & Human Services	362,726	684,641	675,733	248,265	Operation
Highway	35,042	182,994	67,525	185,644	Operation
Clearview	130,808	1,107,905	191,208	1,129,237	Debt and operation
Total	<u>\$21,578,346</u>	<u>\$21,578,346</u>	<u>\$22,653,174</u>	<u>\$22,653,174</u>	

Advances – In 2016 the general fund advanced \$2,000,000 to the highway fund to finance a new shop facility. The advance will be repaid in three equal payments of principal on August 1, 2017, 2018 and 2019. Interest of 1% will accrue on the unpaid principal and be paid semi-annually on February 1 and August 1.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

8. Capital Assets

At December 31, 2016 and 2015, capital assets, consisted of the following:

<u>Description</u>	<u>Jan. 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2016</u>
Land	\$ 4,491,515	\$ 270	\$ -	\$ 4,491,785
Land-Road Right-of-Ways	7,084,978	110,436	-	7,195,414
Roads and Bridges	217,476,939	2,885,232	52,524	220,309,647
Buildings and Improvements	122,781,751	3,149,773	50,465	125,881,059
Equipment	40,016,829	5,857,835	683,959	45,190,705
Totals	\$ 391,852,012	\$ 12,003,546	\$ 786,948	\$ 403,068,610

Accumulated Depreciation

Roads and Bridges	\$ 115,400,512	\$ 5,480,394	\$ 52,524	\$ 120,828,382
Buildings and Improvements	38,222,447	4,038,546	50,465	42,210,528
Equipment	24,975,891	3,095,254	329,314	27,741,831
Totals	178,598,850	12,614,194	432,303	190,780,741

Capital Assets, Net	\$ 213,253,162	\$ (610,648)	\$ 354,645	\$ 212,287,869
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<u>Description</u>	<u>Jan. 1, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2015</u>
Land	\$ 4,221,582	\$ 316,231	\$ 46,298	\$ 4,491,515
Land-Road Right-of-Ways	7,070,626	14,351	-	7,084,978
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
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COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

8. Capital Assets (Continued)

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

	<u>2016</u>	<u>2015</u>
Human Services and Health	\$2,136,288	\$2,141,474
Public Safety	1,409,302	1,355,354
Public Works	7,358,846	7,144,517
General Government	1,550,005	1,329,333
Culture, Recreation and Education	158,958	155,658
Conservation and Development	795	2,400
Totals	<u>\$12,614,194</u>	<u>\$12,128,736</u>

9. Other Noncurrent Assets

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

	<u>2016</u>	<u>2015</u>
Investment in risk pool	\$ 1,087,458	\$ 1,087,458
Notes receivable	1,315,368	1,133,421
Notes receivable-deferred	<u>467,312</u>	<u>467,512</u>
Totals	<u>\$2,870,138</u>	<u>\$2,688,391</u>

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

10. Long-Term Debt

Changes in long-term debt for the years ended December 31, 2016 and 2015 were:

<u>Description</u>	<u>1/1/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2016</u>
General				
Obligation Bonds	\$ 34,935,000	\$ -	\$ 2,305,000	\$ 32,630,000
General				
Obligation Notes	1,000,000	-	500,000	500,000
Premium	981,558	-	120,994	860,564
Total	<u>\$ 36,916,558</u>	<u>\$ -</u>	<u>\$ 2,931,419</u>	<u>\$ 33,990,564</u>

<u>Description</u>	<u>1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2015</u>
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	<u>\$ 39,847,977</u>	<u>\$ -</u>	<u>\$ 2,931,419</u>	<u>\$ 36,916,558</u>

The County paid \$1,142,416 of interest on the general obligation bonds in 2016 and \$1,199,066 in 2015. Interest expense was included in the following functions on the statements of activities: health - \$847,118 and public works - \$149,457 in 2016; and health - \$830,284 and public works - \$157,428 in 2015.

General obligation debt issues are described as follows:

<u>Issue Amount and date</u>	<u>Description</u>	<u>Interest</u>	<u>Balance 12/31/16</u>	<u>Current Portion</u>
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	\$ 20,565,000	\$ 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	12,065,000	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%	<u>500,000</u> <u>\$ 33,130,000</u>	<u>500,000</u> <u>\$ 2,805,000</u>

On June 20, 2017, the county board approved issuance and sale of \$9,095,000 general obligation refunding bonds to refinance the 2011 bonds.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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				
<u>Dec. 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	
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	2,305,000	781,916	3,086,916	
2022-2026	11,325,000	2,761,265	14,086,265	
2027-2031	9,780,000	869,046	10,649,046	
Total	\$ 33,130,000	\$ 8,256,551	\$ 41,386,551	

11. Other Long-Term Obligations

Changes in long-term obligations during 2016 and 2015 were as follows:

		<u>Beginning Balance</u>	<u>Changes</u>	<u>Ending Balance</u>
	<u>2016</u>			
Vested Sick Leave		\$ 3,251,561	\$ 66,599	\$ 3,318,160
General Liability		100,000	50,000	150,000
Workers Compensation		329,786		329,786
Total		<u>\$ 3,681,347</u>	<u>\$ 116,599</u>	<u>\$ 3,797,946</u>
	<u>2015</u>			
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		<u>\$ 3,826,388</u>	<u>\$ (145,041)</u>	<u>\$ 3,681,347</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Accounting Changes. The WRS adopted GASB Statement No. 82, Pension Issues, an amendment of GASB No. 67, No. 68, and No. 73 during the year ended December 31, 2015. Statement No. 82 addresses the presentation of payroll-related measures in the Required Supplementary Information, the selection of assumptions used in determining the total pension liability and related measures, and the classification of employer-paid member contributions.

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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 2016 and 2015 were \$2,815,102 and \$2,980,338.

Contribution rates for 2016 and 2015 were:

<u>Employee Category</u>	<u>2016</u>		<u>2015</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.6%	6.6%	6.8%	6.8%
Executives & Elected Officials	6.6%	6.6%	7.7%	7.7%
Protective with Social Security	6.6%	9.4%	6.8%	9.5%
Protective without Social Security	6.6%	13.2%	6.8%	13.1%

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

At December 31, 2016, the County reported a liability of \$4,667,946 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. No material changes in benefit terms occurred between the actuarial valuation date and the measurement date. Changes in assumptions in 2015 resulted in an increase in deferred outflows of resources of \$3,265,898. The changes were due to updated rates used in mortality tables. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2015, the County's proportion was 0.28726%, which was a decrease of .00090% from its proportion measured as of December 31, 2014.

For the years ended December 31, 2016 and 2015, the County recognized pension expense of \$5,667,939 and \$2,805,494, respectively.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

12. Employee Retirement Plan (Continued)

At year end, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2016		2015	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 789,684	\$ (9,823,612)	\$ 1,026,083	\$ -
Changes of assumptions	3,265,898	-	-	-
Net difference between projected and actual earnings on pension plan investments	19,111,905	-	3,427,486	-
Changes in proportion and difference between County contributions and proportionate share of contributions	144,655	-	122,644	-
County contributions subsequent to the measurement date	2,815,102	-	2,980,338	-
Total	<u>\$ 26,127,244</u>	<u>\$ (9,823,612)</u>	<u>\$ 7,556,551</u>	<u>\$ -</u>

\$2,815,102 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, 2017. 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
2017	\$ 6,055,239	\$ (2,377,332)
2018	6,055,239	(2,377,332)
2019	6,055,239	(2,377,332)
2020	5,040,341	(2,377,332)
2021	106,084	(314,284)

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

12. Employee Retirement Plan (Continued)

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

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability (Asset):	December 31, 2015
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
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. Starting with 2015, this item includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

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

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

12. Employee Retirement Plan (Continued)

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

Retirement Funds Asset Allocation Targets and Expected Returns As of December 31, 2015							
<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>		<u>Destination Target Asset Allocation %</u>		<u>Long-Term Expected Nominal Rate of Return %</u>		<u>Long-Term Expected Real Rate of Return %</u>
U.S. Equities	27	%	23	%	7.6	%	4.7
International Equities	24.5		22		8.5		5.6
Fixed Income	27.5		37		4.4		1.6
Inflation Sensitive Assets	10		20		4.2		1.4
Real Estate	7		7		6.5		3.6
Private Equity/Debt	7		7		9.4		6.5
Multi-Asset	4		4		6.7		3.8
Total Core Fund	107	%	120	%	7.4	%	4.5
<u>Variable Fund Asset Class</u>							
U.S. Equities	70	%	70	%	7.6	%	4.7
International Equities	30		30		8.5		5.6
Total Variable Fund	100	%	100	%	7.9	%	5.0
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75% Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations							

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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 3.57%. 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)	\$ 32,741,059	\$ 4,667,946	\$ (17,257,657)

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://etf.wi.gov/publications/cafr.htm>.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

13. Fund Balances

Portions of the fund balances were classified as shown below.

General Fund	2016	2015
Nonspendable:		
Delinquent taxes	\$ 1,176,648	\$ 1,469,217
Due from other funds	2,000,000	-
Inventories and prepayments	826,320	785,550
Totals	<u>\$ 4,002,968</u>	<u>\$ 2,254,767</u>
Restricted:		
Economic development loans	\$ 1,518,785	\$ 1,497,091
Other state and federal programs	628,026	836,058
Totals	<u>\$ 2,146,811</u>	<u>\$ 2,333,149</u>
Committed:		
Self insurance	\$ 4,389,403	\$ 4,059,161
Other	35,873	19,622
Totals	<u>\$ 4,425,276</u>	<u>\$ 4,078,783</u>
Assigned:		
Sales tax	\$ 1,045,001	\$ 2,095,282
Sheriff and jail	1,498,644	-
Next year's budget	1,190,508	1,268,573
Other	933,987	814,786
Totals	<u>\$ 4,668,140</u>	<u>\$ 4,178,641</u>
Health and Human Services		
Nonspendable-Inventories and prepayments	\$ <u>163,008</u>	\$ <u>157,195</u>
Restricted-grants	<u>525</u>	<u>-</u>
Assigned-NetSmart project	64,182	100,962
Clearview		
Nonspendable-Inventories and prepayments	\$ <u>597,927</u>	\$ <u>566,892</u>
Assigned:		
MCHA administration	\$ 35,734	\$ 37,070
Other purposes	2,571,180	3,034,807
Totals	<u>\$ 2,606,914</u>	<u>\$ 3,071,877</u>
Highway		
Nonspendable-Inventories and prepayments	\$ <u>1,509,194</u>	\$ <u>1,718,379</u>
Assigned:		
Next year's budget	\$ 1,928,500	3,142,500
Other purposes	674,129	1,994,283
Totals	<u>\$ 2,602,629</u>	<u>\$ 5,136,783</u>

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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

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 \$150,000. 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, 2016.

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, 2016 and 2015, the County recognized \$1,326,210 and \$1,636,979 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 \$10,000,000 per occurrence or greater than \$30,000,000 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 Office. The purchase commitments include hardware, software licenses and support. Installation began in 2016. Remaining commitments at December 31, 2016 total \$1,333,000 and will be paid over 2 years: \$878,000 in 2017, and \$455,000 in 2018.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2016 and 2015

15. Subsequent Events

In June 2017, the County approved the resolution authorizing the issuance and sale of \$9,095,000 General Obligation Refunding Bonds to refund 2011 Bonds.

REQUIRED SUPPLEMENTARY INFORMATION

County of Dodge
Comparison of Budget and Actual -- Budgetary Basis
For The Year Ended December 31, 2016

	<u>General</u>				<u>Health and Human Services</u>			
	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:								
Property Taxes	\$ 33,706,698	\$33,706,698	\$ 33,661,299	\$ (45,399)	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,365,993	4,365,993	6,070,483	1,704,490	-	-	-	-
Other Taxes	125,125	125,125	173,795	48,670	-	-	-	-
Intergovernmental Revenues	5,487,656	5,593,927	5,336,080	(257,847)	8,103,918	8,245,341	9,307,486	1,062,145
Charges for Services-								
Intergovernmental	9,297,915	9,654,322	10,168,311	513,989	800	800	260	(540)
Public	2,134,792	2,142,206	2,129,015	(13,191)	2,683,133	3,902,049	3,929,336	27,287
Fines and Licenses	449,340	449,340	491,733	42,393	65,000	65,000	84,616	19,616
Interest and Other	914,576	939,663	629,496	(310,167)	15,500	15,500	182,089	166,589
Total Revenues	<u>56,482,095</u>	<u>56,977,274</u>	<u>58,660,212</u>	<u>1,682,938</u>	<u>10,868,351</u>	<u>12,228,690</u>	<u>13,503,787</u>	<u>1,275,097</u>
Expenditures:								
Current-								
General Government	12,746,555	13,299,929	11,525,628	1,774,301	-	-	-	-
Public Safety	22,501,701	24,242,513	22,615,458	1,627,055	55,811	22,811	30,231	(7,420)
Health and Human Services	1,672,534	1,850,899	1,649,281	201,618	19,741,665	21,276,473	21,790,661	(514,188)
Public Works	98,835	99,835	35,409	64,426	-	-	-	-
Culture, Recreation and Education	2,053,363	2,188,245	1,776,694	411,551	-	-	-	-
Conservation and Development	1,342,882	1,342,882	1,284,643	58,239	-	-	-	-
Total Expenditures	<u>40,415,870</u>	<u>43,024,303</u>	<u>38,887,113</u>	<u>4,137,190</u>	<u>19,797,476</u>	<u>21,299,284</u>	<u>21,820,892</u>	<u>(521,608)</u>
Revenues Over (Under) Expenditures	16,066,225	13,952,971	19,773,099	5,820,128	(8,929,125)	(9,070,594)	(8,317,105)	753,489
Other Financing Sources (Uses):								
Operating Transfers In	-	-	640,093	640,093	8,929,125	8,929,125	8,929,125	-
Operating Transfers Out	(19,053,763)	(19,053,763)	(19,058,113)	(4,350)	-	-	(640,093)	(640,093)
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(2,987,538)	(5,100,792)	1,355,079	6,455,871	-	(141,469)	(28,073)	113,396
Fund Balances, Beginning of Year	<u>27,770,252</u>	<u>27,770,252</u>	<u>27,770,252</u>	<u>-</u>	<u>(185,899)</u>	<u>(185,899)</u>	<u>(185,899)</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 24,782,714</u>	<u>\$ 22,669,460</u>	<u>\$ 29,125,331</u>	<u>\$ 6,455,871</u>	<u>\$ (185,899)</u>	<u>\$ (327,368)</u>	<u>\$ (213,972)</u>	<u>\$ 113,396</u>
Reconciliation of budgetary basis to statements of revenues, expenditures and changes in fund balances								
	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>
Budgetary amounts	\$ 58,660,212	\$ 38,887,113	\$ (18,418,020)	\$ 1,355,079	\$ 13,503,787	\$ 21,820,892	\$ 8,289,032	\$ (28,073)
Internal charges and allocations	(1,141,244)	(1,412,340)	(334,340)	(63,244)	-	287,714	318,178	30,464
Amounts reported in statements	<u>\$ 57,518,968</u>	<u>\$ 37,474,773</u>	<u>\$ (18,752,360)</u>	<u>\$ 1,291,835</u>	<u>\$ 13,503,787</u>	<u>\$ 22,108,606</u>	<u>\$ 8,607,210</u>	<u>\$ 2,391</u>

The accompanying notes to the required supplementary information are an integral part of these statements.

County of Dodge
Comparison of Budget and Actual -- Budgetary Basis
For The Year Ended December 31, 2016

	<u>Highway</u>				<u>Clearview</u>			
	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	3,496,700	3,496,700	2,747,015	(749,685)	-	-	-	-
Charges for Services-								
Intergovernmental	4,223,800	4,983,996	4,845,785	(138,211)	2,410,571	2,348,871	2,240,974	(107,897)
Public	917,300	917,300	42,162	(875,138)	23,733,354	23,802,554	23,449,550	(353,004)
Fines and Licenses	16,000	16,000	12,700	(3,300)				
Interest and Other	624,700	624,700	563,155	(61,545)	-	-	28,802	28,802
Total Revenues	<u>9,278,500</u>	<u>10,038,696</u>	<u>8,210,817</u>	<u>(1,827,879)</u>	<u>26,143,925</u>	<u>26,151,425</u>	<u>25,719,326</u>	<u>(432,099)</u>
Expenditures:								
Current-								
Health and Human Services	-	-	-	-	25,169,734	25,177,407	25,042,378	135,029
Public Works	21,476,763	21,302,577	18,130,067	3,172,510	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>21,476,763</u>	<u>21,302,577</u>	<u>18,130,067</u>	<u>3,172,510</u>	<u>25,169,734</u>	<u>25,177,407</u>	<u>25,042,378</u>	<u>135,029</u>
Revenues Over (Under) Expenditures	<u>(12,198,263)</u>	<u>(11,263,881)</u>	<u>(9,919,250)</u>	<u>1,344,631</u>	<u>974,191</u>	<u>974,018</u>	<u>676,948</u>	<u>(297,070)</u>
Other Financing Sources (Uses):								
Operating Transfers In	9,219,638	9,219,638	7,303,521	(1,916,117)	-	-	-	-
Operating Transfers Out	(163,875)	(163,875)	(163,875)	-	(974,191)	(974,191)	(977,336)	(3,145)
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	<u>(3,142,500)</u>	<u>(2,208,118)</u>	<u>(2,779,604)</u>	<u>(571,486)</u>	<u>-</u>	<u>(173)</u>	<u>(300,388)</u>	<u>(300,215)</u>
Fund Balances, Beginning of Year	<u>6,855,162</u>	<u>6,855,162</u>	<u>6,855,162</u>	<u>-</u>	<u>3,638,769</u>	<u>3,638,769</u>	<u>3,638,769</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 3,712,662</u>	<u>\$ 4,647,044</u>	<u>\$ 4,075,558</u>	<u>\$ (571,486)</u>	<u>\$ 3,638,769</u>	<u>\$ 3,638,596</u>	<u>\$ 3,338,381</u>	<u>\$ (300,215)</u>
Reconciliation of budgetary basis to statements of revenues, expenditures and changes in fund balances								
	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Transfers</u>	<u>Net Change</u>
Budgetary amounts	\$ 8,210,817	\$ 18,130,067	\$ 7,139,646	\$ (2,779,604)	\$ 25,719,326	\$ 25,042,378	\$ (977,336)	\$ (300,388)
Internal charges and allocations	(278,273)	(282,498)	32,040	36,265	(23,116)	110,663	239	(133,540)
Amounts reported in statements	<u>\$ 7,932,544</u>	<u>\$ 17,847,569</u>	<u>\$ 7,171,686</u>	<u>\$ (2,743,339)</u>	<u>\$ 25,696,210</u>	<u>\$ 25,153,041</u>	<u>\$ (977,097)</u>	<u>\$ (433,928)</u>

The accompanying notes to the required supplementary information are an integral part of these statements.

DODGE COUNTY
Wisconsin Retirement System
December 31, 2016

Schedule of Proportionate Share of the Net Pension Liability (Asset)
As of the Measurement Date
Last 10 Fiscal Years

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered- employee payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2015	0.28726162%	\$ 4,667,946	\$ 39,726,986	11.75%	98.20%
2014	-0.28815811%	(7,076,005)	38,076,862	(18.58%)	102.74%

Schedule of County's Contributions
For the Year Ended

Last 10 Fiscal Years

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered- employee payroll
2016	\$ 2,815,102	\$ (2,815,102)	\$ -	\$ 39,751,249	7.08%
2015	2,980,338	(2,980,338)	-	39,726,986	7.50%

The accompany notes to the required supplementary information are an integral part of these statements.

COUNTY OF DODGE
Notes to Required Supplementary Information
For the Years Ended December 31, 2016 and 2015

1. Notes to Budgetary Comparison Schedule

Basis of Accounting

The General Fund, Health and Human Services Fund, Highway Fund and Clearview Fund budgetary comparison schedules have been presented on the County's budgetary basis of accounting. The differences between County's budgetary basis of accounting and accounting principles generally accepted in the United States of America are reconciled on the bottom of the schedules and are due mostly to internal transactions. See Note 3 Annual Budget in the notes to the financial statements for more information on the County's budgetary information.

Excess of Actual Expenditures over Budget

The following expenditure functions had an excess of actual expenditures over budget for the year ended December 31, 2016:

	<u>Excess Expenditures</u>
<u>Health and Human Services</u>	
Public Safety	\$ 7,420
Health and Human Services	514,188

2. Notes to Wisconsin Retirement System Schedules

Governmental Accounting Standards Board Statement No. 68 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 8 preceding years.

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

Changes of assumptions. Rates used in mortality tables were updated based on actual WRS experience and adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%). The mortality table was adopted by the Board in connection with the 2012-2014 Experience Study. This assumption is used to measure the probabilities of participants dying before retirement and the probabilities of each benefit payment being made after retirement.

SUPPLEMENTARY INFORMATION

CLEARVIEW

FINANCIAL STATEMENTS

December 31, 2016 and 2015

**CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 803,398	\$ 1,520,019
Accounts receivable, net of allowance	3,110,950	2,858,127
Inventory and prepaid expenses	597,927	566,893
Total current assets	<u>4,512,275</u>	<u>4,945,039</u>
CAPITAL ASSETS:		
Capital assets	49,618,519	49,540,090
Accumulated depreciation	(9,521,904)	(7,742,095)
Net capital assets	<u>40,096,615</u>	<u>41,797,995</u>
Total assets	<u><u>\$ 44,608,890</u></u>	<u><u>\$ 46,743,034</u></u>
<u>LIABILITIES AND NET POSITION</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 484,031	\$ 465,527
Accrued interest	337,682	354,617
Accrued salaries and related liabilities	823,403	840,370
Current portion of long-term debt	2,220,000	2,220,000
Total current liabilities	<u>3,865,116</u>	<u>3,880,514</u>
LONG-TERM LIABILITIES:		
Long-term debt less current portion	27,105,183	29,435,321
Accrued compensated absences	845,171	871,957
Total long-term liabilities	<u>27,950,354</u>	<u>30,307,278</u>
Total liabilities	<u>31,815,470</u>	<u>34,187,792</u>
NET POSITION:		
Net investment in capital assets	10,771,432	10,142,674
Unrestricted	2,021,988	2,412,568
Total net position	<u>12,793,420</u>	<u>12,555,242</u>
Total liabilities and net position	<u><u>\$ 44,608,890</u></u>	<u><u>\$ 46,743,034</u></u>

See accompanying notes.

CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Years Ended December 31, 2016 and 2015

	2016	2015
OPERATING REVENUES:		
Charges for services (net of contractual adjustments and bad debts)	\$ 22,904,003	\$ 23,373,747
Other operating revenues		
Intergovernmental grants - state	2,035,500	1,797,682
Intergovernmental assessments - MCHA	300,083	557,575
Total operating revenues	<u>25,239,586</u>	<u>25,729,004</u>
OPERATING EXPENSES:		
Resident care expenses	23,702,132	23,820,702
Depreciation	1,808,134	1,812,298
Assessments	889,920	909,520
Total operating expenses	<u>26,400,186</u>	<u>26,542,520</u>
Operating income (loss)	<u>(1,160,600)</u>	<u>(813,516)</u>
NONOPERATING REVENUES (EXPENSES):		
Nonoperating revenue	20,876	19,028
Gain (Loss) on disposal of assets	7,926	-
Interest expense and fiscal charges	(850,263)	(890,036)
Total nonoperating revenues (expenses)	<u>(821,461)</u>	<u>(871,008)</u>
Income (loss) before transfers	<u>(1,982,061)</u>	<u>(1,684,524)</u>
TRANSFERS:		
Transfer from County - sales tax - debt service	2,220,000	2,220,000
Transfer from County - administrative services	130,808	191,208
Transfer to County	(130,569)	(105,348)
Net transfers	<u>2,220,239</u>	<u>2,305,860</u>
Change in net position	238,178	621,336
Net position, beginning of year	<u>12,555,242</u>	<u>11,933,906</u>
Net position, end of year	<u>\$ 12,793,420</u>	<u>\$ 12,555,242</u>

See accompanying notes.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
Years Ended December 31, 2016 and 2015**

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from residents	\$ 22,651,180	\$ 24,258,469
Receipts from other governments	2,335,583	3,596,838
Payments to suppliers for goods and services	(10,547,117)	(12,083,118)
Payments to employees	(13,211,296)	(12,749,438)
Payments to other governments	(889,920)	(909,520)
Net cash provided (used) by operating activities	338,430	2,113,231
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Nonoperating revenue	20,876	19,028
Transfer to County	(130,569)	(105,348)
Transfer from County - indirect costs	130,808	191,208
Transfer from County - sales tax	2,220,000	2,220,000
Net cash provided (used) by non-capital financing activities	2,241,115	2,324,888
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of capital assets	(106,756)	(295,779)
Proceeds from sale of capital assets	7,926	-
Principal paid on debt	(2,220,000)	(2,220,000)
Interest paid	(977,336)	(1,020,791)
Net cash provided (used) by capital and related financing activities	(3,296,166)	(3,536,570)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(716,621)	901,549
CASH AND CASH EQUIVALENTS, JANUARY 1	1,520,019	618,470
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 803,398	\$ 1,520,019
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (1,160,600)	\$ (813,516)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,808,134	1,812,298
(Increase) decrease in current assets:		
Accounts receivable	(252,821)	903,752
Inventory and prepaid expenses	(31,034)	(75,550)
Due from other governments	-	1,241,581
Increase (decrease) in liabilities:		
Vouchers payable	18,504	(1,092,598)
Accrued salaries and related liabilities	(16,967)	69,046
Accrued compensated absences	(26,786)	68,218
Net cash provided (used) by operating activities	\$ 338,430	\$ 2,113,231

See accompanying notes.

NOTES TO SUPPLEMENTARY INFORMATION

CLEARVIEW

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

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. Accordingly, these financial statements do not conform to generally accepted accounting principles.

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.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

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.

Net position - is reported in three components. 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.

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.

Restatement of 2015 net position – The previously reported net positions at January 1 and December 31, 2015 have been restated to reflect a correction in the method of reporting prepaid health insurance premiums. The restatement increased net position by \$415,327. The effects on the 2015 statement of revenues, expenses, and changes in net position were not material.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$2,035,000 for 2016 and \$1,797,600 for 2015.

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

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

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

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 described in the Dodge County financial statements.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

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 \$732,390 at December 31, 2016 and \$479,066 at December 31, 2015. Bad debt expense was \$427,822 in 2016 and \$80,276 in 2015.

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 2016 are summarized as follows.

	Beginning	Additions	Reductions	Ending
Original Cost				
Land	\$ 8,748	\$ -	\$ -	\$ 8,748
Buildings and improvements	45,517,030	18,689		45,535,719
Equipment	4,014,312	88,065	28,324	4,074,052
Totals	<u>49,540,090</u>	<u>106,754</u>	<u>28,324</u>	<u>49,618,519</u>
Accumulated Depreciation				
Buildings and improvements	5,235,303	1,328,748	-	6,471,923
Equipment	2,506,792	479,386	28,324	3,049,981
Totals	<u>7,742,095</u>	<u>1,808,134</u>	<u>28,324</u>	<u>9,521,904</u>
Net Capital Assets	\$ <u>41,797,995</u>			\$ <u>40,096,615</u>

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	<u>49,244,312</u>	<u>295,778</u>	<u>-</u>	<u>49,540,090</u>
Accumulated Depreciation				
Buildings and improvements	3,914,767	1,320,536	-	5,235,303
Equipment	2,015,030	491,762	-	2,506,792
Totals	<u>5,929,797</u>	<u>1,812,298</u>	<u>-</u>	<u>7,742,095</u>
Net Capital Assets	\$ <u>43,314,516</u>			\$ <u>41,797,995</u>

Depreciation expense reported in the statement of revenues, expenses, and changes in net position was \$1,808,134 in 2016 \$1,812,298 in 2015.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

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, 2016 was \$20,565,000.

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, 2016 was \$12,065,000. Clearview's share of the balance was \$7,790,000.

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 2016 were:

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>
General obligation bonds	\$ 30,375,000	\$ -	\$ 2,020,000	\$ 28,355,000
General obligation notes	400,000	-	200,000	200,000
Premiums	880,321	-	110,138	770,183
Total	<u>\$ 31,655,321</u>	<u>\$ -</u>	<u>\$ 2,330,138</u>	<u>\$ 29,325,183</u>

Changes in long-term debt for 2015 were:

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>
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	<u>\$ 33,990,548</u>	<u>\$ -</u>	<u>\$ 2,335,227</u>	<u>\$ 31,655,321</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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	2,020,000	660,791	2,680,791
2022-2026	9,900,000	2,303,270	12,203,270
2027-2031	8,355,000	694,058	9,049,058
Total	<u>\$ 28,555,000</u>	<u>\$ 6,930,043</u>	<u>\$ 35,485,043</u>

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

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:

	<u>Employee</u>	<u>Employer</u>
2016	6.6%	6.6%
2015	6.8%	6.8%

The payrolls for Clearview employees covered by the WRS for the years ended December 31, 2016 and 2015 were \$12,471,152 and \$12,125,500, respectively; the total payrolls were \$13,211,296 and \$12,749,400. The total required contributions for the years ended December 31, 2016 and 2015 were \$1,646,192 and \$1,649,070 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.

	<u>2016</u>		<u>2015</u>
Accrued vacation and holidays	\$ 823,403	\$	840,370
Accrued sick leave	845,171		871,957

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

NOTE 8. RECONCILIATIONS 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

	<u>Revenues</u>	<u>Expenditures</u>
Amounts per county	\$ 25,696,210	\$ 25,153,041
Reclassify bad debt	(427,822)	(427,822)
Nonoperating revenue	(28,802)	-
Depreciation	-	1,808,134
Capital outlay	-	(106,754)
Accrued sick leave	-	(26,786)
Other	-	373
Operating revenues/expenses	\$ <u>25,239,586</u>	\$ <u>26,400,186</u>

Balance Sheet

Fund Balance per county	\$ 3,204,841
Deferred inflows	-
Accrued liabilities:	
Interest on debt	337,682
Sick leave	845,171
Unrestricted net position	\$ <u>2,021,988</u>

Clearview Program Income Statement

Operating net	\$ (1,132,327)
Indirect costs	(28,802)
Other adjustments	529
Operating loss	\$ <u>(1,160,600)</u>

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2016 and 2015**

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 2016 and 2015 the county provided \$2,220,000 each year 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 \$774,520 for 2016 and \$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, 2016

	MCHA	Behavioral Health	Group Homes/ CBRF	Brain Injury	Totals
Medicaid	\$ 9,334,573	\$ -	\$ -	\$ 2,765,711	\$ 12,100,284
Medicare	1,419,018	-	-	-	1,419,018
Private Pay/Insurance	3,450,201	2,665,349	1,596,082	2,206,024	9,917,656
Other Revenue	2,284,674	9,406	11,016	(23,871)	2,281,226
Total Revenue	16,488,466	2,674,755	1,607,098	4,947,864	25,718,184
Direct Expenses	11,120,886	2,153,024	1,591,524	4,166,614	19,032,048
Net Before Overhead	5,367,580	521,731	15,574	781,250	6,686,136
Overhead Expenses					
Restorative Nursing	43,783	4,967	5,817	5,288	59,854
Physician Services	242,459	27,504	32,212	29,282	331,457
Social Services	242,043	27,457	32,157	29,232	330,889
Recreation Activities	164,150	18,621	21,808	19,825	224,404
Dietary Services	1,266,711	143,694	168,289	152,983	1,731,677
Maintenance	509,744	56,341	60,182	76,986	703,253
Housekeeping	309,806	34,242	36,577	46,790	427,415
Laundry	162,509	18,435	21,590	19,627	222,161
Transportation	72,133	8,183	9,583	8,712	98,611
Utilities	285,806	31,590	33,743	43,165	394,304
Finance	370,365	42,014	49,205	44,730	506,313
Medical Records	57,705	6,546	7,666	6,969	78,887
Administration	488,315	55,394	64,875	58,975	667,558
Depreciation	1,310,602	144,859	154,735	197,939	1,808,134
Other Expenses	170,837	19,380	22,697	20,632	233,546
Total Overhead	5,696,970	639,225	721,136	761,132	7,818,463
Operating Net	\$ (329,390)	\$ (117,494)	\$ (705,562)	\$ 20,118	\$ (1,132,327)

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 Activities Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Governmental Activities Net Position
2007	\$169,454,158	3,604,750	26,196,823	<u>\$199,255,731</u>
2008	\$173,519,330	839,000	30,751,108	<u>\$205,109,438</u>
2009	\$170,968,201	-	35,146,762	<u>\$206,114,963</u>
2010	\$172,721,817	-	33,893,846	<u>\$206,615,663</u>
2011	\$168,584,999	7,799,886	30,949,866	<u>\$207,334,751</u>
2012	\$166,877,177	5,015,608	37,874,127	<u>\$209,766,912</u>
2013	\$170,583,748	2,841,763	37,363,486	<u>\$210,788,997</u>
2014	\$172,858,051	2,740,606	36,917,271	<u>\$212,515,928</u>
2015	\$176,336,605	17,430,474	33,632,416	<u>\$227,399,495</u>
2016	\$178,297,305	14,250,334	31,701,993	<u>\$224,249,632</u>

DODGE COUNTY, WISCONSIN

TABLE 2

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	2007	2008	2009	2010	2011
Expenses					
Governmental Activities:					
General Government	\$ 8,672,659	\$ 9,011,372	\$ 8,853,816	\$ 8,256,973	\$ 9,442,227
Public Safety	19,471,744	20,313,987	21,360,993	22,410,541	21,878,279
Human Services and Health	50,212,813	48,088,776	44,218,476	44,967,056	43,755,496
Public Works	14,159,410	16,918,026	16,387,394	15,888,072	15,988,629
Culture, Recreation and Education	1,976,262	2,132,555	2,029,107	2,197,182	2,092,015
Conservation and Development	1,476,735	1,439,114	2,028,854	1,694,835	1,439,408
Total Governmental Activities Expense	<u>\$ 95,969,623</u>	<u>\$ 97,903,830</u>	<u>\$ 94,878,640</u>	<u>\$ 95,414,659</u>	<u>\$ 94,596,054</u>
Program Revenue					
Government Activities:					
Charges for services					
General Government	\$ 1,517,258	\$ 1,511,722	\$ 1,600,799	\$ 1,691,633	\$ 1,583,073
Public Safety	9,369,866	9,532,957	9,304,051	9,752,624	10,884,064
Human Services and Health	22,324,034	23,817,712	24,284,181	24,239,139	21,107,177
Public Works	3,256,268	3,975,509	3,384,819	3,200,710	3,696,605
Culture, Recreation and Education	169,007	174,460	193,411	197,165	185,211
Conservation and Development	419,277	251,781	228,454	252,249	202,213
Sub-Total	<u>37,055,710</u>	<u>39,264,141</u>	<u>38,995,716</u>	<u>39,333,520</u>	<u>37,658,343</u>
Operating grants and contribution					
General Government	1,374,703	1,102,553	770,275	945,537	782,680
Public Safety	671,262	626,021	484,732	431,690	357,856
Human Services and Health	16,127,095	15,163,366	9,769,742	10,233,326	9,540,220
Public Works	3,169,843	2,767,609	2,831,222	2,940,061	3,281,369
Culture, Recreation and Education	100,657	161,173	151,004	111,144	123,163
Conservation and Development	254,872	248,903	752,313	421,931	610,629
Sub-Total	<u>21,698,432</u>	<u>20,069,625</u>	<u>14,759,288</u>	<u>15,083,689</u>	<u>14,695,917</u>
Capital grants and contributions					
Public Works	-	2,987,653	196,705	-	-
Culture, Recreation and Education	-	-	-	-	-
Sub-Total	<u>-</u>	<u>2,987,653</u>	<u>196,705</u>	<u>-</u>	<u>-</u>
Other Revenues					
General Government	2,059,703	1,322,341	1,567,353	920,397	729,655
Public Safety	31,088	36,339	14,580	23,844	9,304
Human Services and Health	53,924	47,294	91,444	44,379	202,467
Public Works	69,877	92,433	60,144	109,395	248,069
Culture, Recreation and Education	60,338	44,216	119,290	12,221	41,106
Conservation and Development	70,158	52,899	73,640	60,571	47,600
Sub-Total	<u>2,345,088</u>	<u>1,595,522</u>	<u>1,926,452</u>	<u>1,170,807</u>	<u>1,278,201</u>
Total Governmental Activities Program Revenues	<u>\$ 61,099,230</u>	<u>\$ 63,916,941</u>	<u>\$ 55,878,161</u>	<u>\$ 55,588,016</u>	<u>\$ 53,632,461</u>
Net (Expense) Revenue before General Revenue	<u>(34,870,393)</u>	<u>(33,986,889)</u>	<u>(39,000,479)</u>	<u>(39,826,643)</u>	<u>(40,963,593)</u>
General Revenues					
Property Taxes	\$ 30,259,059	\$ 31,454,427	\$ 31,677,762	\$ 32,787,303	\$ 32,978,259
Sales Taxes	4,909,858	5,100,143	4,618,375	4,813,991	5,019,994
State Aid--Shared Revenue	3,301,117	3,420,153	3,771,594	3,701,746	3,684,428
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	-	-	-	-	-
Total General Revenues	<u>\$ 38,470,034</u>	<u>\$ 39,974,723</u>	<u>\$ 40,067,731</u>	<u>\$ 41,303,040</u>	<u>\$ 41,682,681</u>
Changes in Net Assets	<u><u>\$ 3,599,641</u></u>	<u><u>\$ 5,987,834</u></u>	<u><u>\$ 1,067,252</u></u>	<u><u>\$ 1,476,397</u></u>	<u><u>\$ 719,088</u></u>

DODGE COUNTY, WISCONSIN

TABLE 2

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

(Accrual Basis of Accounting)

	2012	2013	2014	2015	2016
Expenses					
Governmental Activities:					
General Government	\$ 7,146,105	\$ 8,570,947	\$ 7,078,995	\$ 7,821,778	\$ 9,342,344
Public Safety	22,060,022	20,774,320	20,558,262	21,305,950	22,007,188
Human Services and Health	45,175,339	45,964,505	52,022,906	49,775,132	50,896,369
Public Works	16,512,196	17,143,360	13,922,819	17,382,115	18,040,099
Culture, Recreation and Education	1,914,377	2,034,095	2,154,834	1,904,601	1,920,305
Conservation and Development	1,537,289	1,335,660	1,511,982	1,306,727	1,292,670
Total Governmental Activities Expense	<u>\$ 94,345,328</u>	<u>\$ 95,822,887</u>	<u>\$ 97,249,798</u>	<u>\$ 99,496,303</u>	<u>\$ 103,498,975</u>
Program Revenue					
Government Activities:					
Charges for services					
General Government	\$ 1,666,238	\$ 1,564,166	\$ 1,607,384	\$ 1,593,479	\$ 1,620,549
Public Safety	10,124,765	8,466,569	8,630,367	8,357,299	9,662,089
Human Services and Health	24,397,858	27,425,160	29,264,208	28,966,672	29,731,326
Public Works	3,207,701	3,587,335	3,291,914	3,416,101	4,622,374
Culture, Recreation and Education	190,718	223,462	194,439	198,887	249,556
Conservation and Development	246,009	258,173	218,275	248,244	257,100
Sub-Total	<u>39,833,289</u>	<u>41,524,865</u>	<u>43,206,587</u>	<u>42,780,682</u>	<u>46,142,994</u>
Operating grants and contribution					
General Government	769,858	827,726	894,330	823,506	943,977
Public Safety	283,970	289,853	1,107,123	250,288	467,182
Human Services and Health	9,520,014	8,357,682	8,487,847	9,023,267	9,390,654
Public Works	3,113,274	3,430,364	3,098,825	3,651,624	2,752,545
Culture, Recreation and Education	93,302	127,903	122,106	104,269	104,452
Conservation and Development	353,233	203,231	168,804	188,108	145,378
Sub-Total	<u>14,133,651</u>	<u>13,236,759</u>	<u>13,879,035</u>	<u>14,041,062</u>	<u>13,804,188</u>
Capital grants and contributions					
Public Works	-	-	-	-	-
Culture, Recreation and Education	-	-	-	-	-
Sub-Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues					
General Government	962,401	420,620	347,142	513,052	478,600
Public Safety	130,780	171,858	29,898	199,386	63,806
Human Services and Health	53,912	33,315	37,147	24,249	233,973
Public Works	144,209	144,644	150,213	480,932	96,294
Culture, Recreation and Education	29,766	48,131	27,338	67,226	40,182
Conservation and Development	45,368	29,501	25,949	41,076	51,104
Sub-Total	<u>1,366,436</u>	<u>848,069</u>	<u>617,687</u>	<u>1,325,921</u>	<u>963,959</u>
Total Governmental Activities Program Revenues	<u>\$ 55,333,376</u>	<u>\$ 55,609,693</u>	<u>\$ 57,703,309</u>	<u>\$ 58,147,665</u>	<u>\$ 60,911,141</u>
Net (Expense) Revenue before General Revenue	<u>(39,011,952)</u>	<u>(40,213,194)</u>	<u>(39,546,489)</u>	<u>(41,348,638)</u>	<u>(42,587,834)</u>
General Revenues					
Property Taxes	\$ 33,232,124	\$ 32,802,621	\$ 33,063,489	\$ 33,325,051	\$ 33,526,414
Sales Taxes	5,312,674	5,533,387	5,883,289	5,804,119	6,070,483
State Aid--Shared Revenue	2,899,315	2,899,271	2,842,082	2,844,402	2,839,891
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	-	-	-	-	(2,998,817)
Total General Revenues	<u>\$ 41,444,113</u>	<u>\$ 41,235,279</u>	<u>\$ 41,788,860</u>	<u>\$ 41,973,572</u>	<u>\$ 39,437,971</u>
Changes in Net Assets	<u>\$ 2,432,161</u>	<u>\$ 1,022,085</u>	<u>\$ 2,242,371</u>	<u>\$ 624,934</u>	<u>\$ (3,149,863)</u>

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

	2007	2008	2009	2010	2011
General Fund					
Reserved	\$ 1,706,296	\$ 3,168,779	\$ 3,377,250	*	*
Unreserved	19,059,788	17,752,598	19,370,722	*	*
Nonspendable	*	*	*	\$ 2,387,580	\$ 2,452,973
Restricted	*	*	*	2,120,680	2,175,132
Committed	*	*	*	2,387,508	2,848,586
Assigned	*	*	*	4,280,285	4,709,672
Unassigned	*	*	*	13,198,968	15,769,353
Total General Fund	<u>\$ 20,766,084</u>	<u>\$ 20,921,377</u>	<u>\$ 22,747,972</u>	<u>\$ 24,375,021</u>	<u>\$ 27,955,716</u>
All Other Governmental Funds					
Reserved	\$ 6,181,337	\$ 4,521,021	\$ 2,111,114	*	*
Unreserved	4,458,989	7,290,133	11,968,458	*	*
Nonspendable	*	*	*	\$ 2,085,720	\$ 1,602,722
Restricted	*	*	*	20,382,273	5,246,468
Committed	*	*	*	-	-
Assigned	*	*	*	9,399,283	9,269,288
Unassigned	*	*	*	(227,348)	(404,522)
Total All Other Governmental Funds	<u>\$ 10,640,326</u>	<u>\$ 11,811,154</u>	<u>\$ 14,079,572</u>	<u>\$ 31,639,928</u>	<u>\$ 15,713,956</u>
Total Governmental Funds	<u>\$ 31,406,410</u>	<u>\$ 32,732,531</u>	<u>\$ 36,827,544</u>	<u>\$ 56,014,949</u>	<u>\$ 43,669,672</u>

* Not applicable for these years.

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

	2012	2013	2014	2015	2016
General Fund					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	\$ 2,393,607	\$ 2,039,141	\$ 1,925,732	\$ 2,254,767	\$ 4,002,968
Restricted	2,206,602	2,378,941	2,277,784	2,333,149	2,146,811
Committed	3,438,235	3,656,444	3,775,614	4,078,783	4,425,276
Assigned	3,588,194	4,290,109	3,776,038	4,178,641	4,668,140
Unassigned	16,249,724	16,191,604	15,552,441	14,924,912	13,818,892
Total General Fund	<u>\$ 27,876,362</u>	<u>\$ 28,556,239</u>	<u>\$ 27,307,609</u>	<u>\$ 27,770,252</u>	<u>\$ 29,062,087</u>
All Other Governmental Funds					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	\$ 1,684,777	\$ 1,801,730	\$ 1,790,036	\$ 2,442,466	\$ 2,270,129
Restricted	2,346,184	-	-	-	525
Committed	5,177,500	245,102	239,345	-	-
Assigned	7,799,150	10,507,161	10,756,052	8,309,622	5,273,725
Unassigned	(493,558)	(509,486)	206,502	(444,056)	(411,223)
Total All Other Governmental Funds	<u>\$ 16,514,053</u>	<u>\$ 12,044,507</u>	<u>\$ 12,991,935</u>	<u>\$ 10,308,032</u>	<u>\$ 7,133,156</u>
Total Governmental Funds	<u><u>\$ 44,390,415</u></u>	<u><u>\$ 40,600,746</u></u>	<u><u>\$ 40,299,544</u></u>	<u><u>\$ 38,078,284</u></u>	<u><u>\$ 36,195,243</u></u>

* 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)

	2007	2008	2009	2010	2011
Revenues					
Taxes					
Property	\$ 30,197,378	\$ 31,376,599	\$ 31,660,975	\$ 32,655,962	\$ 32,857,402
Sales	4,909,858	5,100,143	4,618,375	4,813,991	5,019,994
Intergovernmental Revenues	25,600,706	23,835,746	19,543,820	18,392,984	18,472,018
Charges for Services					
Intergovernmental	11,977,321	13,118,959	12,847,920	13,179,316	16,204,921
Public	24,537,106	25,750,868	25,786,161	24,909,685	20,728,878
Fines and Licenses	985,617	845,359	778,650	788,801	632,874
Interest and Other	2,364,852	1,834,760	2,012,898	1,289,869	1,588,416
Total Revenues	<u>\$ 100,572,838</u>	<u>\$ 101,862,434</u>	<u>\$ 97,248,799</u>	<u>\$ 96,030,608</u>	<u>\$ 95,504,503</u>
Expenditures					
Current					
General Government	\$ 8,144,011	\$ 8,314,571	\$ 8,239,089	\$ 8,444,933	\$ 8,354,865
Public Safety	18,782,218	18,913,177	19,923,832	20,551,700	20,701,771
Health and Human Services	49,513,159	47,730,396	43,376,778	43,561,996	41,544,220
Public Works	15,148,662	17,294,559	15,476,272	15,873,357	15,416,665
Culture, Recreation and Education	1,806,070	2,016,451	2,016,842	2,123,086	1,962,299
Conservation and Development	1,412,207	1,362,488	1,937,845	1,629,255	1,795,789
Capital Outlay	818,463	106,644	183,739	13,868,492	31,766,278
Debt Service					
Principal	3,366,771	3,477,617	806,742	-	1,500,000
Interest	410,634	263,706	153,480	234,158	1,113,925
Total Expenditures	<u>\$ 99,402,195</u>	<u>\$ 99,479,609</u>	<u>\$ 92,114,619</u>	<u>\$ 106,286,977</u>	<u>\$ 124,155,812</u>
Revenues over (under) Expenditures	<u>\$ 1,170,643</u>	<u>\$ 2,382,825</u>	<u>\$ 5,134,180</u>	<u>\$ (10,256,369)</u>	<u>\$ (28,651,309)</u>
Other Financing Sources (Uses):					
Operating Transfers In	\$ 22,449,644	\$ 23,524,083	\$ 29,233,994	\$ 27,554,141	\$ 25,172,245
Operating Transfers Out	(22,449,644)	(23,524,083)	(29,233,994)	(27,554,141)	(25,172,245)
Proceeds from Long-Term Debt	-	-	-	30,000,000	16,306,032
Net Debt refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000,000</u>	<u>\$ 16,306,032</u>
Net change in fund balances	<u>\$ 1,170,643</u>	<u>\$ 2,382,825</u>	<u>\$ 5,134,180</u>	<u>\$ 19,743,631</u>	<u>\$ (12,345,277)</u>
Debt service as a percentage of noncapital expenditures	3.8%	3.8%	1.0%	0.3%	2.8%

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

	2012	2013	2014	2015	2016
Revenues					
Taxes					
Property	\$ 33,105,669	\$ 32,879,817	\$ 32,915,733	\$ 33,468,151	\$ 33,661,299
Sales	5,405,712	5,695,759	6,038,640	5,804,119	6,070,483
Intergovernmental Revenues	17,082,066	16,184,031	16,721,117	16,885,464	16,644,078
Charges for Services					
Intergovernmental	15,353,801	14,640,465	14,226,388	13,008,013	15,339,857
Public	23,724,872	26,225,426	28,528,504	29,214,656	29,727,215
Fines and Licenses	705,514	610,595	546,957	560,456	589,049
Interest and Other	1,449,115	1,139,244	745,001	1,179,467	1,388,065
Total Revenues	\$ 96,826,749	\$ 97,375,337	\$ 99,722,340	\$ 100,120,326	\$ 103,420,046
Expenditures					
Current					
General Government	\$ 8,958,294	\$ 8,436,889	\$ 7,792,361	\$ 9,076,625	\$ 8,674,592
Public Safety	20,418,661	19,789,866	20,342,522	20,827,370	23,737,291
Health and Human Services	43,836,429	43,035,376	48,734,229	47,383,092	48,407,458
Public Works	13,057,810	16,887,251	15,522,767	18,810,463	17,406,001
Culture, Recreation and Education	1,766,529	1,866,062	2,185,009	1,848,784	1,792,423
Conservation and Development	1,571,201	1,313,972	1,411,623	1,365,751	1,334,761
Capital Outlay	5,330,959	5,694,814	5,811	-	-
Debt Service					
Principal	2,305,000	2,805,000	2,805,000	2,805,000	2,805,000
Interest	1,361,123	1,335,776	1,317,922	1,202,211	1,145,561
Total Expenditures	\$ 98,606,006	\$ 101,165,006	\$ 100,117,244	\$ 103,319,296	\$ 105,303,087
Revenues over (under) Expenditures	\$ (1,779,257)	\$ (3,789,669)	\$ (394,904)	\$ (3,198,970)	\$ (1,883,041)
Other Financing Sources (Uses):					
Operating Transfers In	\$ 28,612,807	\$ 25,064,446	\$ 24,483,634	\$ 22,653,174	\$ 21,578,346
Operating Transfers Out	(28,612,807)	(25,064,446)	(24,483,634)	(22,653,174)	(21,578,346)
Proceeds from Long-Term Debt	2,500,000	-	-	-	-
Net Debt refunding	-	-	93,702	-	-
Total Other Financing Sources (Uses)	\$ 2,500,000	\$ -	\$ 93,702	\$ -	\$ -
Net change in fund balances	\$ 720,743	\$ (3,789,669)	\$ (301,202)	\$ (3,198,970)	\$ (1,883,041)
Debt service as a percentage of noncapital expenditures	3.9%	4.3%	4.1%	3.9%	3.8%

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				
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
2016	2017	4,107,448,200	873,912,100	281,466,700	647,209,800	187,854,600	(192,440,700)	5,905,450,700	\$ 5.636

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 Tax

(b) Equalized values are reduced by Tax Increment District value increments for apportioning County taxes

(c) Per \$1,000 of equalized value

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

	2007	2008	2009	2010	2011
County Direct Rates					
General	\$5.207	\$5.084	\$5.213	\$5.402	\$5.523
Federated Library	0.30	0.29	0.27	0.28	0.27
Overlapping rates					
Cities:					
Beaver Dam	\$20.71	\$21.31	\$22.15	\$23.41	\$23.09
(a) Columbus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Lake	\$25.36-\$25.70	\$26.18-\$26.55	\$27.49-\$27.84	\$28.81-\$29.37	\$28.67-\$29.05
Hartford	\$24.50-\$26.27	\$21.99-\$24.01	\$22.82-\$24.68	\$24.61-\$26.68	\$24.12-\$24.38
Horicon	\$27.45	\$27.62	\$28.81	\$28.40	\$24.34
Juneau	\$27.47	\$26.10	\$27.30	\$27.49	\$27.19
Mayville	\$20.87	\$21.23	\$22.38	\$22.70	\$23.14
Watertown	\$20.72	\$20.93	\$21.68	\$22.48	\$21.90
Waupun	\$20.76	\$20.87	\$21.41	\$22.80	\$22.82
Towns:					
Ashippun	\$18.36-\$20.69	\$18.93-\$20.39	\$20.40-\$21.74	\$20.44-\$21.93	\$17.17-\$18.18
Beaver Dam	\$15.79-\$20.74	\$16.85-\$20.66	\$17.47-\$21.87	\$18.66-\$22.54	\$16.76-\$20.97
Burnett	\$18.92-\$20.46	\$15.08-\$16.18	\$16.05-\$17.60	\$17.03-\$17.87	\$16.10-\$17.90
Calamus	\$23.54-\$25.04	\$17.24-\$17.76	\$17.71-\$18.34	\$18.12-\$18.84	\$17.20-\$18.87
Chester	\$20.34	\$15.55	\$16.49	\$17.82	\$17.26
Clyman	\$17.38-\$23.41	\$18.32-\$23.53	\$19.24-\$24.82	\$16.50-\$20.37	\$16.36-\$20.10
Elba	\$18.89-\$23.49	\$15.51-\$18.70	\$16.24-\$19.92	\$16.85-\$20.46	\$17.67-\$19.93
Emmet	\$16.60	\$16.57	\$17.89	\$19.53	\$19.41
Fox Lake	\$15.65-\$17.21	\$15.56-\$17.02	\$16.83-\$17.95	\$17.36-\$18.76	\$16.05-\$18.37
Herman	\$18.19-\$21.54	\$18.90-\$20.47	\$19.65-\$22.28	\$19.85-\$23.33	\$17.02-\$19.32
Hubbard	\$18.51-\$23.67	\$18.61-\$22.70	\$19.46-\$24.30	\$20.49-\$25.45	\$16.83-\$20.57
Hustisford	\$20.69-\$25.00	\$15.80-\$19.13	\$16.59-\$20.61	\$17.76-\$21.90	\$17.20-\$20.95
Lebanon	\$19.63-\$21.91	\$20.58-\$22.33	\$16.82-\$17.80	\$18.70-\$19.05	\$18.00-\$18.78
Leroy	\$20.89-\$21.96	\$15.64-\$18.12	\$17.44-\$19.78	\$18.50-\$20.52	\$18.28-\$20.36
Lomira	\$19.61-\$21.22	\$14.63-\$16.86	\$17.01-\$17.34	\$17.93-\$18.54	\$18.07-\$18.71
Lowell	\$15.28-\$20.38	\$15.50-\$19.74	\$16.97-\$21.56	\$18.40-\$22.49	\$17.50-\$21.52
Oak Grove	\$21.59-\$28.13	\$14.93-\$18.24	\$16.10-\$20.07	\$16.98-\$20.43	\$16.09-\$20.00
Portland	\$18.45-\$18.89	\$18.98-\$19.00	\$19.23-\$20.17	\$19.91-\$20.58	\$20.26-\$20.42
Rubicon	\$14.78-\$16.52	\$14.44-\$16.89	\$14.90-\$17.87	\$15.11-\$18.40	\$14.42-\$16.17
Shields	\$15.95-\$21.10	\$16.42-\$20.64	\$17.33-\$21.94	\$18.19-\$22.17	\$19.29-\$22.47
Theresa	\$18.59-\$21.88	\$18.23-\$20.60	\$19.15-\$21.84	\$19.10-\$22.06	\$19.21-\$21.57
Trenton	\$21.20-\$21.97	\$15.46-\$15.80	\$17.01-\$17.34	\$18.85-\$19.68	\$17.86-\$19.42
Westford	\$15.52-\$16.47	\$16.03-\$16.58	\$16.06-\$16.70	\$16.82-\$18.01	\$15.50-\$16.91
Williamstown	\$13.17-\$13.70	\$12.98-\$13.49	\$13.58-\$15.14	\$15.20-\$16.22	\$14.90-\$15.54
Villages:					
Brownsville	\$20.87	\$18.96	\$20.20	\$20.57	\$20.40
Clyman	\$29.42	\$28.06	\$25.74	\$27.57	\$27.72
Hustisford	\$23.56	\$22.97	\$24.03	\$25.25	\$26.01
Iron Ridge	\$18.05	\$18.25	\$19.21	\$20.07	\$20.01
Kekoskee	\$14.34	\$14.91	\$15.22	\$15.44	\$14.76
Lomira	\$19.17	\$19.44	\$21.42	\$22.37	\$22.29
Lowell	\$30.25	\$27.98	\$23.84	\$23.63	\$25.89
Neosho	\$20.74	\$20.49	\$21.48	\$22.59	\$20.28
Randolph	\$24.84	\$24.08	\$25.99	\$27.34	\$29.03
Reeseville	\$21.69	\$20.20	\$21.65	\$21.41	\$19.97
Theresa	\$19.59	\$19.09	\$19.90	\$20.38	\$19.61

(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)

	2012	2013	2014	2015	2016
County Direct Rates					
General	\$5.678	\$5.702	\$5.677	\$5.673	\$5.636
Federated Library	0.28	0.28	0.27	0.27	0.27
Overlapping rates					
Cities:					
Beaver Dam	\$24.53	\$24.29	\$23.97	\$23.24	\$22.85
(a) Columbus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Lake	\$28.68-\$29.16	\$26.84-\$27.31	\$25.17-\$25.62	\$25.08-\$25.50	\$24.40-\$24.92
Hartford	\$24.15-\$24.20	\$23.55-\$24.79	\$21.33-\$22.22	\$21.72-\$22.11	\$21.45-\$21.60
Horicon	\$23.72	\$24.40	\$22.88	\$22.61	\$23.60
Juneau	\$26.40	\$25.78	\$25.17	\$26.17	\$26.35
Mayville	\$22.67	\$22.71	\$24.41	\$24.60	\$22.47
Watertown	\$24.45	\$24.33	\$23.69	\$23.76	\$23.88
Waupun	\$22.70	\$22.70	\$22.07	\$22.23	\$21.44
Towns:					
Ashippun	\$16.86-\$17.53	\$16.74-\$17.68	\$15.97-\$16.89	\$16.63-\$17.48	\$16.67-\$17.15
Beaver Dam	\$16.23-\$19.93	\$15.99-\$20.27	\$15.15-\$19.64	\$14.65-\$19.68	\$15.16-\$20.13
Burnett	\$16.44-\$18.31	\$16.35-\$19.25	\$15.13-\$17.58	\$14.61-\$17.20	\$14.76-\$17.28
Calamus	\$17.25-\$19.28	\$17.72-\$20.45	\$17.15-\$20.00	\$16.51-\$22.36	\$16.92-\$22.72
Chester	\$18.03	\$18.29	\$16.32	\$16.15	\$16.16
Clyman	\$16.82-\$19.79	\$16.93-\$19.81	\$15.98-\$19.05	\$15.32-\$18.96	\$15.79-\$19.12
Elba	\$16.66-\$18.96	\$19.43-\$21.58	\$19.47-\$21.77	\$16.60-\$17.84	\$17.03-\$20.16
Emmet	\$19.90	\$18.75	\$17.33	\$17.11	\$17.70
Fox Lake	\$17.35-\$20.25	\$16.99-\$20.44	\$15.98-\$18.86	\$14.43-\$20.76	\$14.52-\$20.31
Herman	\$16.83-\$19.31	\$16.68-\$19.50	\$15.61-\$17.46	\$16.17-\$16.84	\$14.85-\$15.73
Hubbard	\$16.63-\$19.50	\$16.22-\$19.37	\$15.31-\$18.22	\$16.03-\$18.90	\$15.08-\$19.37
Hustisford	\$17.47-\$20.43	\$19.09-\$22.64	\$17.94-\$20.88	\$17.38-\$20.79	\$17.30-\$20.50
Lebanon	\$17.91-\$18.90	\$17.38-\$17.59	\$18.78-\$19.41	\$18.46-\$19.28	\$18.73-\$19.69
Leroy	\$17.92-\$20.69	\$18.74-\$21.12	\$18.69-\$20.99	\$20.15-\$22.15	\$18.21-\$20.48
Lomira	\$17.12-\$19.13	\$16.34-\$17.84	\$18.60-\$20.71	\$19.97-\$20.36	\$17.71-\$19.98
Lowell	\$17.97-\$21.70	\$17.99-\$22.46	\$17.69-\$22.47	\$17.11-\$22.48	\$16.98-\$22.10
Oak Grove	\$15.60-\$19.06	\$16.00-\$20.18	\$15.72-\$20.22	\$14.86-\$19.83	\$14.44-\$19.45
Portland	\$20.33-\$21.37	\$21.31-\$21.86	\$20.12-\$20.64	\$19.40-\$19.41	\$18.95-\$19.44
Rubicon	\$14.41-\$15.55	\$16.80-\$18.57	\$16.46-\$17.38	\$17.02-\$17.41	\$16.92-\$17.59
Shields	\$20.08-\$22.73	\$20.00-\$23.21	\$18.55-\$22.01	\$17.87-\$21.95	\$17.77-\$21.36
Theresa	\$19.18-\$22.62	\$19.77-\$22.69	\$19.64-\$22.03	\$20.57-\$20.87	\$18.76-\$21.06
Trenton	\$17.73-\$19.81	\$17.04-\$19.68	\$16.70-\$19.22	\$15.81-\$18.70	\$16.06-\$18.00
Westford	\$16.44-\$18.45	\$16.28-\$18.90	\$14.98-\$17.32	\$13.98-\$19.44	\$13.82-\$19.05
Williamstown	\$14.02-\$14.33	\$14.49-\$16.08	\$14.15-\$14.96	\$14.56-\$15.07	\$12.76-\$13.93
Villages:					
Brownsville	\$20.36	\$20.47	\$20.24	\$21.77	\$21.48
Clyman	\$26.84	\$25.68	\$23.92	\$24.67	\$27.47
Hustisford	\$25.53	\$25.49	\$24.92	\$25.46	\$25.46-\$26.06
Iron Ridge	\$19.17	\$19.97	\$18.93	\$17.87	\$18.12
Kekoskee	\$14.72	\$14.81	\$14.70	\$15.10	\$13.42
Lomira	\$22.10	\$22.42	\$21.43	\$22.49	\$23.52
Lowell	\$25.71	\$24.77	\$24.73	\$25.48	\$24.31
Neosho	\$19.75	\$19.03	\$17.75	\$18.20	\$18.33
Randolph	\$29.96	\$29.19	\$29.88	\$32.10	\$32.56
Reeseville	\$19.36	\$19.97	\$19.88	\$19.43	\$18.47
Theresa	\$18.56	\$18.68	\$17.98	\$19.32	\$19.79

(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

Company	2016			2007		
	Equalized Value	Rank	Percent of Total Equalized Value	Equalized Value	Rank	Percent of Total Equalized Value
WAL-MART Real Estate	\$ 75,569,786	1	1.28%	\$ 74,638,354	1	1.27%
Quad Graphics Inc	\$ 53,084,982	2	0.90%	\$ 64,411,725	2	1.10%
Watertown Memorial Hospital	\$ 30,658,293	3	0.52%	\$ 8,858,028	11	0.15%
Mayville Engineering	\$ 24,597,503	4	0.42%	\$ 12,576,869	7	0.21%
United Cooperative	\$ 22,618,881	5	0.38%	\$ 19,261,238	4	0.33%
Menards Inc.	\$ 22,558,310	6	0.38%	\$ 9,342,849	9	0.16%
Deere & Company	\$ 22,130,946	7	0.37%	\$ 24,693,818	3	0.42%
Michels Pipeline Construction	\$ 21,227,214	8	0.36%	\$ -	-	0.00%
Grande Cheese, LeRoy, etal	\$ 21,180,047	9	0.36%	\$ 9,278,691	10	0.16%
LCN VP LLC	\$ 16,717,692	10	0.28%	\$ -	-	0.00%
Beaver Dam Community Hospital	\$ 16,025,243	11	0.27%	\$ -	-	0.00%
Signicast Corporation	\$ 13,270,776	12	0.22%	\$ 8,796,891	12	0.15%
Seneca Foods Corporation	\$ 11,520,906	13	0.20%	\$ 9,631,402	8	0.16%
IPD LLC	\$ 9,952,841	14	0.17%	\$ -	-	0.00%
Mills Properties, Inc.	\$ 8,752,553	15	0.15%	\$ 13,127,011	6	0.22%
Keller Family Limited Partnership	\$ -	-	0.00%	\$ 7,975,401	14	0.14%
Graper, William	\$ -	-	0.00%	\$ 7,155,729	15	0.12%
Home Depot USA Inc	\$ -	-	0.00%	\$ 8,755,121	13	0.15%
Finlay Industries	\$ -	-	0.00%	\$ 15,236,782	5	0.26%
TOTAL	\$ 369,865,975		6.26%	\$293,739,909		5.01%

DODGE COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Settlement Year	Total Tax Roll		As of December 31 of Settlement Year		Cummulative as of December 31, 2016	
			Amount Collected	Percent Collected	Amount Collected	Percent Collected
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%	\$ 123,957,060	99.99%
2010	\$	131,405,969	\$ 87,746,151	66.77%	\$ 131,397,086	99.98%
2011	\$	136,819,401	\$ 91,811,371	67.10%	\$ 136,758,649	99.96%
2012	\$	135,277,523	\$ 92,208,226	68.16%	\$ 135,190,041	99.94%
2013	\$	135,080,536	\$ 92,854,654	68.74%	\$ 134,973,453	99.92%
2014	\$	134,647,555	\$ 92,522,161	68.71%	\$ 134,483,936	99.88%
2015	\$	130,980,789	\$ 82,952,976	63.33%	\$ 130,421,290	99.57%
2016	\$	132,126,666	\$ 92,293,642	69.85%	\$ 131,130,362	99.25%

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	88,502	\$ 3,633,464	\$ 5,991,792,600	\$ 35,935,000	0.60%	0.99%	\$ 406.04
2016	89,962	*	\$ 6,097,891,400	\$ 33,130,000	0.54%	*	\$ 368.27

* 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

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

	2007	2008	2009	2010	2011
Equalized Value of Real and Personal Property	\$6,094,768,500	\$6,322,984,700	\$6,366,754,100	\$6,182,736,200	\$6,040,549,400
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$304,738,425	\$316,149,235	\$318,337,705	\$309,136,810	\$302,027,470
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	\$7,500,000	\$4,200,000	\$800,000	\$30,000,000	\$44,590,000
Less: Debt Service Funds	\$3,663,150	\$3,604,750	\$839,000		\$216,032
Total Amount of Debt Applicable to Debt Margin	\$3,836,850	\$595,250	-\$39,000	\$30,000,000	\$44,373,968
Legal Debt Margin-(Debt Capacity)	<u>\$300,901,575</u>	<u>\$315,553,985</u>	<u>\$318,376,705</u>	<u>\$279,136,810</u>	<u>\$257,653,502</u>
Percent of Debt Capacity Used	1.3%	0.2%	0.0%	9.7%	14.7%

(a) Excludes Housing Authority

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

	2012	2013	2014	2015	2016
Equalized Value of Real and Personal Property	\$ 5,894,384,100	\$ 5,799,344,700	\$ 5,927,146,000	\$ 5,991,792,600	\$ 6,097,891,400
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$294,719,205	\$289,967,235	\$296,357,300	\$299,589,630	\$304,894,570
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	\$44,785,000	\$41,980,000	\$38,740,000	\$35,935,000	\$33,130,000
Less: Debt Service Funds	\$140,000	\$0	\$0	\$0	\$0
Total Amount of Debt Applicable to Debt Margin	\$44,645,000	\$41,980,000	\$38,740,000	\$35,935,000	\$33,130,000
Legal Debt Margin-(Debt Capacity)	<u>\$250,074,205</u>	<u>\$247,987,235</u>	<u>\$257,617,300</u>	<u>\$263,654,630</u>	<u>\$271,764,570</u>
Percent of Debt Capacity Used	15.1%	14.5%	13.1%	12.0%	10.9%

(a) Excludes Housing Authority

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2016	% of Debt within County	Amount of Debt Within County
Direct Debt			
Dodge County	33,130,000	100.00%	\$ 33,130,000
Total Direct Debt			\$ 33,130,000
Overlapping Debt			
Towns			
Ashippun	461,012	100.00%	\$ 461,012
Beaver Dam	84,277	100.00%	84,277
Burnett	278,399	100.00%	278,399
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	279,054	100.00%	279,054
Hustisford	*	100.00%	-
Lebanon	218,558	100.00%	218,558
Leroy	0	100.00%	-
Lomira	175,720	100.00%	175,720
Lowell	180,033	100.00%	180,033
Oak Grove	*	100.00%	-
Portland	0	100.00%	-
Rubicon	0	100.00%	-
Shields	0	100.00%	-
Theresa	190,128	100.00%	190,128
Trenton	72,563	100.00%	72,563
Westford	*	100.00%	-
Williamstown	0	100.00%	-
Total all Towns			\$ 1,939,745
Villages			
Brownsville	449,711	100.00%	449,711
Clyman	347,827	100.00%	347,827
Hustisford	*	100.00%	-
Iron Ridge	*	100.00%	-
Kekoskee	*	100.00%	-
Lomira	3,325,796	100.00%	3,325,796

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2016	% of Debt within County	Amount of Debt Within County
Lowell	*	100.00%	-
Neosho	440,728	100.00%	440,728
Randolph	2,401,142	72.82%	1,748,512
Reeseville	700,999	100.00%	700,999
Theresa	0	100.00%	-
Total all Villages			\$ 7,013,573
Cities			
Beaver Dam	19,170,000	100.00%	\$ 19,170,000
Fox Lake	582,391	100.00%	582,391
Hartford	27,247,864	5.09%	1,386,916
Horicon	5,078,477	100.00%	5,078,477
Juneau	2,013,265	100.00%	2,013,265
Mayville	8,781,378	100.00%	8,781,378
Watertown	41,222,274	32.41%	13,360,139
Waupun	11,871,174	51.92%	6,163,514
Total all Cities			\$ 56,536,080
School Districts			
Beaver Dam	*	100.00%	\$ -
Columbus	*	17.91%	-
Dodgeland	*	100.00%	-
Fall River	1,028,170	9.23%	94,900
Hartford J1	*	4.79%	-
Hartford UHS	9,055,000	14.56%	1,318,408
Herman	*	100.00%	-
Horicon	2,315,000	100.00%	2,315,000
Hustisford	267,336	100.00%	267,336
Lomira	22,270,000	87.94%	19,584,238
Markesan	2,421,310	0.25%	6,053
Mayville	*	100.00%	-
Neosho J3	*	100.00%	-
Oakfield	*	0.80%	-
Oconomowoc	52,180,000	3.42%	1,784,556
Randolph	17,185,000	68.77%	11,818,125
Rubicon J6	*	98.95%	-
Waterloo	0	30.73%	-
Watertown	22,776,000	36.85%	8,392,956
Waupun	8,903,547	60.37%	5,375,071
Total all School Districts			\$ 50,956,644

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2016	% of Debt within County	Amount of Debt Within County
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	*	100.00%	-
Hubbard Sanitary District #2	*	100.00%	-
Lake Sinissippi Improvement	0	100.00%	-
Lebanon Sanitary	343,216	100.00%	343,216
Lebanon Sanitary District #2	*	100.00%	-
Leroy Sanitary	*	100.00%	-
Portland Sanitary	104,582	100.00%	104,582
Rubicon Sanitary	176,325	100.00%	176,325
			<u>\$ 624,123</u>
Technical Colleges			
Moraine Park	25,566,992	19.20%	\$ 4,908,862
Waukesha County	25,981,000	0.34%	88,335
Madison Area	187,063,973	1.50%	2,805,960
			<u>\$ 7,803,157</u>
TOTAL OVERLAPPING DEBT			<u>\$ 124,873,321</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u><u>\$ 158,003,321</u></u>

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 27, 2017

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
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	\$ 3,633,464	\$ 41,055	**11,028	1,187	4.5%
2016	89,962	*	*	*	1,111	3.8%

* Information not yet available

**Additional Schools were included after analysis was completed.

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

Company	2016			2007		
	Estimated Number of Employees	% of Total	Rank	Estimated Number of Employees	% of Total	Rank
Quadgraphics	1000+	10.00%	1			
Deere & Co.	1000+	10.00%	2	901	14.37%	3
Beaver Dam Community Hospitals Inc.	1000+	10.00%	3	975	15.56%	1
Mayville Engineering Co.,	1000+	10.00%	4	571	9.11%	7
UW Hospital Drive Clinic	1000+	10.00%	5			
Watertown Regional Medical Center	1000+	10.00%	6	750	11.97%	4
Michels Corporation	1000+	10.00%	7			
Metalcraft of Mayville	1000+	10.00%	8	637	10.16%	6
Dodge Correctional Institution	1000+	10.00%	9	700	11.17%	5
Dodge County Administration	975	10.00%	10	946	15.09%	2
Seneca Foods Corp				98	1.56%	10
Mayville Products				220	3.51%	9
Beaver Dam School District				470	7.50%	8
TOTAL	9,725	100.00%		6,268	100.00%	

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

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DODGE COUNTY, WISCONSIN

TABLE 14

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

Function	2008	2009	2010	2011	2012
General Government	93.0	98.0	94.0	94.0	90.0
Public Safety	170.0	170.0	174.0	175.0	172.0
Health & Human Services	370.0	375.0	369.0	373.0	359.0
Public Works	81.0	80.0	77.0	75.0	77.0
Culture, Education and Recreation	7.0	8.0	8.0	8.0	7.0
Conservation & Development	18.0	18.0	18.0	19.0	19.0
TOTAL	739.0	749.0	740.0	744.0	724.0

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

Function	2008	2009	2010	2011	2012
General Government	72.0	74.0	73.0	75.0	70.0
Public Safety	11.0	13.0	18.0	18.0	21.0
Health & Human Services	115.0	128.0	116.0	119.0	116.0
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	2.0	2.0	2.0	1.0	1.0
Conservation & Development	2.0	2.0	0.0	0.0	0.0
TOTAL	202.0	219.0	209.0	213.0	208.0
GRAND TOTAL	941.0	968.0	949.0	957.0	932.0

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	2013	2014	2015	2016	2017
General Government	90.0	91.0	91.0	92.0	109.0
Public Safety	171.0	172.0	173.0	170.0	169.0
Health & Human Services	359.0	374.0	386.0	378.0	375.0
Public Works	74.0	76.0	77.0	80.0	80.0
Culture, Education and Recreation	8.0	8.0	8.0	6.0	6.0
Conservation & Development	18.0	18.0	18.0	18.0	18.0
TOTAL	720.0	739.0	753.0	744.0	757.0

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

Function	2013	2014	2015	2016	2016
General Government	69.0	61.0	62.0	70.0	61.0
Public Safety	20.0	20.0	21.0	20.0	23.0
Health & Human Services	117.0	118.0	129.0	137.0	136.0
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	1.0	2.0	2.0	1.0	1.0
TOTAL	208.0	202.0	215.0	229.0	222.0
GRAND TOTAL	928.0	941.0	968.0	973.0	979.0

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

	2007	2008	2009	2010	2011
General Government					
Financial Services					
Voucher Payable- Checks Issued	18,643	18,164	16,151	16,117	15,202
Payroll checks/Remittances Issued	25,406	25,085	25,405	23,911	24,400
Purchase Orders Issued	1899	1792	1751	1573	1431
District Attorney					
Referrals Received	3,860	4,109	3,863	2,986	3,208
Building Operations					
Water consumption (Gallons)	16,976,449	18,559,900	18,934,500	18,484,600	17,178,300
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)	743,280	784,480	867,120	1,053,280	851,040
Natural Gas Consumption (therms)	29,610	38,001	43,426	57,607	56,407
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,650,000	4,659,000	4,564,000	4,803,000	4,635,000
Natural Gas Consumption (therms)	277,281	292,115	288,707	274,045	273,103
Shed					
Electricity Consumption (kilowatt-hours)	11,210	12,550	13,010	9,310	10,760
Natural Gas Consumption (therms)	1,269	1,401	2,477	1,570	1,620
Public Safety					
Jail Bookings	6,232	6,779	6,808	6,814	6,912
Average Daily Population-Jail	472	462	471	453	440
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	401,520	370,680	358,200	377,760	310,800
Natural Gas Consumption (Therm)	30,991	37,198	33,497	33,716	37,540
Legal Services Building					
Electricity Consumption (kilowatt-hours)	672,960	626,080	587,680	606,560	557,440
Natural Gas Consumption (therms)	13,712	18,768	10,408	12,064	18,297
Health and Human Services					
Total Economic Support Cases	4,744	5,102	5,776	2,725	5,941
Mental Health Inpatient Days of Care					
Mendota	286	159	286	371	55
Winnebago	1,320	1,275	1,291	1,581	1,209
Northern Wisconsin Center					

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

	2012	2013	2014	2015	2016
General Government					
Financial Services					
Voucher Payable- Checks Issued	14,300	13,435	12,963	9,660	9,350
Payroll checks/Remittances Issued	24,075	24,083	24,589	25,974	25,649
Purchase Orders Issued	1,504	1,546	1,237	548	392
District Attorney					
Referrals Received	3,253	3,197	2,846	3,132	3,044
Building Operations					
Water consumption (Gallons)	17,047,300	16,766,740	17,457,650	14,075,632	14,602,700
Includes Administration Bldg, Office Bldg, Law Enforcement Center, Legal Services Bldg, Justice Facility, and Henry Dodge (last four months o					
Administration Building					
Electricity Consumption (kilowatt-hours)	848,960	789,440	773,633	942,266	975,622
Natural Gas Consumption (therms)	70,724	68,443	62,144	62,532	64,241
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,702,000	4,664,000	4,592,376	4,574,874	4,616,371
Natural Gas Consumption (therms)	242,865	277,009	296,408	265,125	248,351
Shed					
Electricity Consumption (kilowatt-hours)	11,150	12,530	13,010	11,785	4,900
Natural Gas Consumption (therms)	1,300	1,894	2,283	2,011	1,578
Public Safety					
Jail Bookings	5,631	4,978	4,660	4,287	4,362
Average Daily Population-Jail	410	388	395	380	428
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	304,560	291,000	298,208	303,547	299,296
Natural Gas Consumption (Therm)	35,754	36,392	45,292	35,936	33,603
Legal Services Building					
Electricity Consumption (kilowatt-hours)	474,880	485,440	478,830	475,148	467,371
Natural Gas Consumption (therms)	19,558	18,684	21,348	19,191	18,660
Health and Human Services					
Total Economic Support Cases	7,207	7,875	8,461	7,651	7,729
Mental Health Inpatient Days of Care					
Mendota	11	120	130	68	65
Winnebago	782	931	1,861	1,376	1,155
Northern Wisconsin Center				270	283

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

	2007	2008	2009	2010	2011
Health and Human Services Continued					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	330,000	344,600	381,400	429,200	332,200
Natural Gas Consumption (therms)	10,688	11,971	13,990	14,184	15,393
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (therms)					
Clearview					
Developmentally Disabled					44
Brain Injury					15
Behavioral Health					13
Marsh County Health Alliance					115
Group Homes					8
Community Based Residential Facility (CBRF opened in 2013)					
Building Operations					
Electricity Consumption (kilowatt-hours)					1,311,926
Natural Gas Consumption (therms)					258,217
Water Consumption (gallons)					12,601,958
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	546	547	539	539	538
State	225	226	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)	527,850	728,714	668,139	704,897	960,845
Water Consumption (gallons)	433,100	378,800	417,900	416,300	735,600
Culture, Recreation and Education					
Parks					
Campsite rentals	6,867	5,998	6,489	6,667	6,032
Firewood Sales (# of bundles)	695	4,401	6,014	4,793	4,761
Shelter Rentals	176	143	165	187	188
Watercraft Rentals	115	290	524	604	536

Source - Dodge County Department Inquiries

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

	2012	2013	2014	2015	2016
Health and Human Services Continued					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	365,400	287,320	70,177	0	0
Natural Gas Consumption (therms)	14,241	15,998	16,188	0	0
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)	392,800	1,218,400	1,433,786	1,438,560	1,352,671
Natural Gas Consumption (therms)	109,732	125,352	147,754	104,876	102,531
Clearview					
Developmentally Disabled	43	43	43	44	46
Brain Injury	24	24	21	22	30
Behavioral Health	16	20	19	19	20
Marsh County Health Alliance	105	122	134	129	140
Group Homes	8	7	8	7	8
Community Based Residential Facility (CBRF opened in 2013)		2	6	17	20
Building Operations					
Electricity Consumption (kilowatt-hours)	1,280,196	1,315,482	1,308,056	1,359,408	1,384,783
Natural Gas Consumption (therms)	224,170	301,630	283,781	154,492	132,695
Water Consumption (gallons)	8,047,000	4,484,570	4,819,120	4,755,333	4,878,937
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	540	540	540	1,080	1,080
State	226	226	226	385	385
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	26,000	17,000	17,000	17,000	17,000
Building Operations					
Electricity Consumption (kilowatt-hours)	527,595	864,745	852,263	650,365	515,354
Water Consumption (gallons)	552,010	657,030	651,490	686,668	704,716
Culture, Recreation and Education					
Parks					
Campsite rentals	5,746	6,086	6,224	6,346	7,421
Firewood Sales (# of bundles)	4,124	5,208	5,500	4,500	4,300
Shelter Rentals	185	190	179	181	189
Watercraft Rentals	718	497	405	387	375

Source - Dodge County Department Inquiries

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

	2007	2008	2009	2010	2011
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					46
Brain Injury Capacity					30
Behavioral Health Capacity					24
Marsh County Health Alliance Capacity					163
Group Homes Capacity					8
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	546	547	539	539	538
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	11	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

	2012	2013	2014	2015	2016
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	8	8	8	7	8
Public Safety					
Jail Capacity	466	466	466	466	465
Health and Human Services					
Clearview					
Developmentally Disabled Capacity	46	46	46	46	46
Brain Injury Capacity	30	30	30	30	30
Behavioral Health Capacity	20	20	20	20	20
Marsh County Health Alliance Capacity	140	140	140	140	140
Group Homes Capacity	8	8	8	8	8
Community Based Residential Facility		20	20	20	20
Buildings	3	4	4	4	4
Public Works					
Highway					
Garages/Shops	5	5	5	5	5
Centerline Miles of County Road	540	540	540	1080	1080
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	2	2	2	2
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	11	11	11	10	10
Number of Parks	6	6	6	7	7
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries