



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

For the Years Ended December 2017 and 2016

COUNTY OF DODGE

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December 31, 2017 and 2016

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INDEPENDENT AUDITOR'S REPORT

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, 2017 and 2016, 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, 2017 and 2016, 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 9, 2018 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Johnson Block & Company, Inc.

Johnson Block & Co., Inc.
Certified Public Accountants
Madison, Wisconsin
July 9, 2018

County of Dodge
Management's Discussion and Analysis
For the Years Ended December 31, 2017 and 2016

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, 2017 and 2016.

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 under the budget of 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 and maintains five 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 2017 at \$37,439,151 which is an increase of \$1,243,908 in comparison with the prior year. This was primarily due to an increase in the General Fund Unassigned from the repayment of the Highway Fund Intergovernmental borrowing for the Neosho shop.
- The General Fund had an increase in fund balance of \$664,305 and ended 2017 with a balance of \$29,726,392, which is 79.4% 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 \$375,863. The increase is primarily due to self-insurance funds, with the largest growth related to Workers Compensation.
 - The Unassigned Fund balance increased by \$1,229,291, primarily due to the repayment of the intergovernmental borrowing to 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 \$2,555,000.
- The Highway fund balance increased \$784,910, this increase is the result of a carryover of fund balance from 2016, project savings and increased revenues experienced in 2017.
- Clearview's fund balance decreased by \$323,370. In 2017 there was a loss of \$213,000 on refunding general obligation bonds, however the refunding net reduction in future debt is \$647,555.
- The Total Net Position of the County at the close of 2017 is \$220,816,577, decreasing the County's total net position by \$3,433,055. The changes are shown in more detail on the following page and in the Statistical section.
- On the modified accrual basis of accounting, revenues exceeded expenditures by \$1,243,908 in 2017. In 2016 the expenditures exceeded revenues by \$1,883,040. 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. The County's net position is 19% 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.

All three revenue sources; Operating Grants In Aid, Charges for Services and Other Revenues reported an increase. The Statements of Activities combines a small portion of the General Fund, all of Health and Human Services and all of Clearview into Human Services and Health due to the function of government. Total revenues increased \$1 million of which approximately \$400,000 relates to Humans Services and Health Department and \$600,000 relates to Clearview.

Public Safety incurred \$1.7 million more expenditures in 2017 than in 2016. The Sheriff Office had two large projects: Spillman Software implementation and Secured Electronics upgrade. A significant maintenance project in the Detention facility included replacing sanitary/vent pipe and upgrading the kitchen that service the facility.

Public Works experienced an increase in revenues and expenditures of almost an equal amount of \$1 million. The increase in revenues and expenditures from 2016 to 2017 is a result of the CTH S (STH 67 – CTH WS) project through the Village of Iron Ridge. The Dodge County Highway Commission (DCHC) entered a memorandum of understanding with the Village of Iron Ridge for the funding of this project. A cost share agreement identified which party was responsible for the local share costs for the project. In addition to the local share costs the DCHC agreed to pay all utility replacement costs associated with the project and the Village agreed to reimburse DCHC for 100% of the utility relocation costs. Consequently, the expense increase and the revenue increase both reflect this pass through of funds.

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.

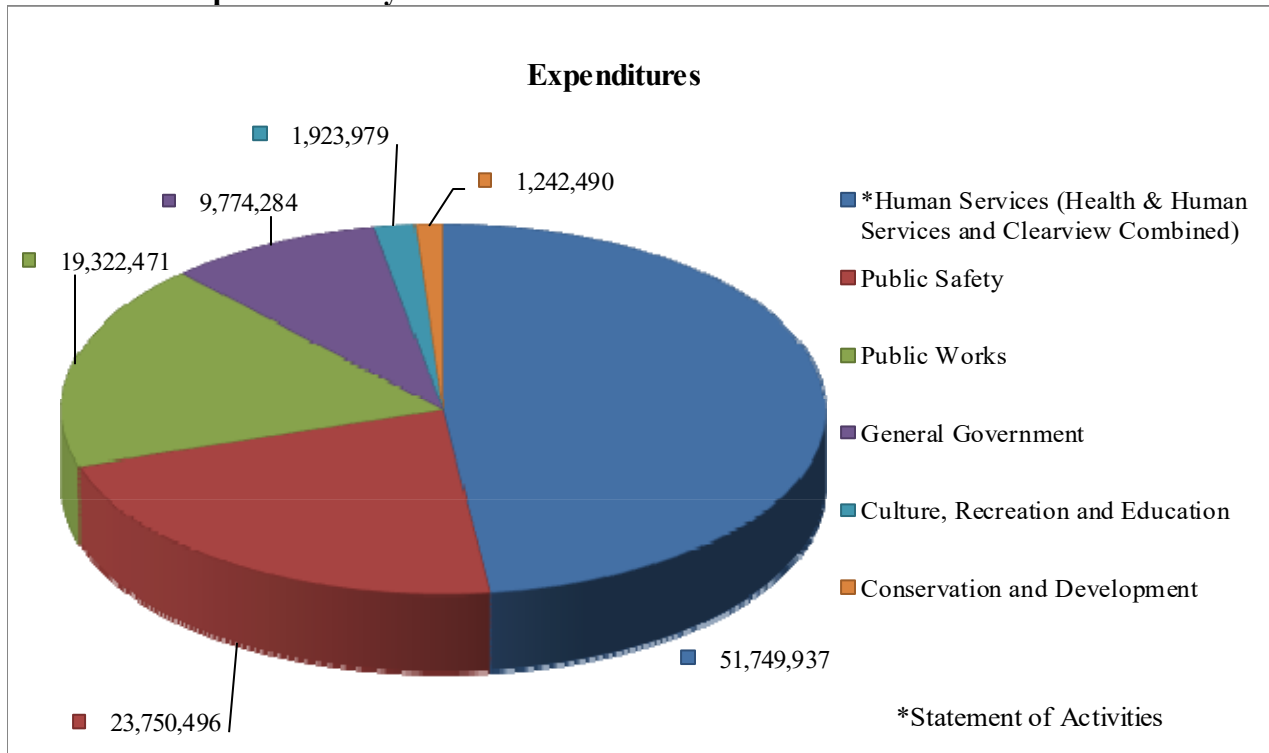
Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide financial statements which facilitates comparison between *governmental funds and governmental activities*.

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

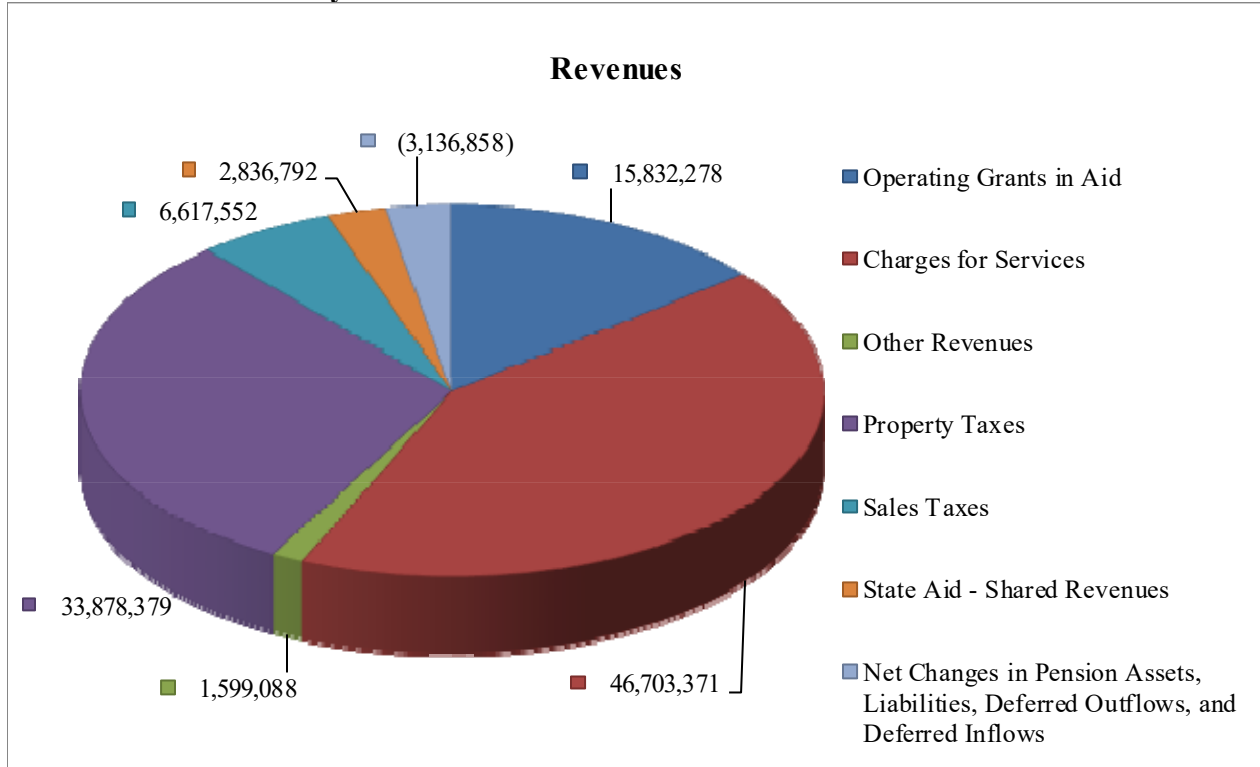
Comparison of Revenues and Expenses

	<u>Years Ended December 31,</u>	
	<u>2017</u>	<u>2016</u>
Expenses:		
Human Services	\$ 51,749,937	\$ 51,642,872
Public Safety	23,750,496	21,988,708
Public Works	19,322,471	18,040,099
General Government	9,774,284	9,360,824
Culture, Recreation and Education	1,923,979	1,920,305
Conservation and Development	1,242,490	1,292,670
Total	<u>107,763,657</u>	<u>104,245,478</u>
Revenues:		
Operating Grants in Aid	15,832,278	14,550,691
Charges for Services	46,703,371	46,142,994
Other Revenues	<u>1,599,088</u>	<u>963,959</u>
Total	<u>64,134,737</u>	<u>61,657,644</u>
Net Expenses	(43,628,920)	(42,587,834)
Property Taxes	33,878,379	33,526,414
Sales Taxes	6,617,552	6,070,483
State Aid - Shared Revenues	2,836,792	2,839,891
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	<u>(3,136,858)</u>	<u>(2,998,817)</u>
Increase in Net Assets	(3,433,055)	(3,149,863)
Net Position - Beginning of Year	<u>224,249,632</u>	<u>227,399,495</u>
Net Position - End of Year	<u>\$ 220,816,577</u>	<u>\$ 224,249,632</u>

2017 Expenditures by Function



2017 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>2017</u>	<u>2016</u>
Current Assets:		
Cash and Cash Equivalents	\$ 6,580,204	\$ 6,767,303
Investments	29,147,314	30,497,031
Receivables-		
Current Year Property Tax Levy	33,849,678	34,355,494
Delinquent Property Taxes	1,828,354	1,912,327
Due from Other Governments	5,438,742	3,892,477
Other	6,570,517	6,141,174
Inventories of Supplies and Prepaid Expenses	3,109,262	3,096,449
Total Current Assets	<u>86,524,071</u>	<u>86,662,255</u>
Noncurrent Assets:		
Property and Equipment, net	208,091,728	212,287,869
Other noncurrent assets	2,605,108	2,870,138
Total Noncurrent Assets	<u>210,696,836</u>	<u>215,158,007</u>
Total Assets	<u>297,220,907</u>	<u>301,820,262</u>
Deferred Outflows of Resources:		
Deferred Pension Outflows	18,292,893	26,127,244
Deferred Loss on Debt Refunding	266,400	-
Total Deferred Outflows of Resources	<u>18,559,293</u>	<u>26,127,244</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 315,780,200</u>	<u>\$ 327,947,506</u>
Current Liabilities:		
Accounts Payable	\$ 5,100,751	\$ 5,390,819
Accrued Liabilities	10,390,534	10,415,123
Due to Other Governments	223,553	2,249,835
Current Maturities of Long-Term Debt	2,335,000	2,805,000
Total Current Liabilities	<u>18,049,838</u>	<u>20,860,777</u>
Noncurrent Liabilities--Long-Term Debt	<u>35,439,212</u>	<u>39,651,456</u>
Total Liabilities	<u>53,489,050</u>	<u>60,512,233</u>
Deferred Inflows of Resources:		
Deferred Inflows-Current Year Property Tax Levy	34,043,420	33,362,029
Deferred Pension Inflows	7,431,153	9,823,612
Total Deferred Inflows of Resources	<u>41,474,573</u>	<u>43,185,641</u>
Net Position:		
Net invested in Property and Equipment	176,612,327	178,297,305
Restricted	2,444,131	2,614,648
Unrestricted	41,760,119	43,337,679
Total Net Position	<u>220,816,577</u>	<u>224,249,632</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 315,780,200</u>	<u>\$ 327,947,506</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 are applied due to reporting requirements.

An analysis of net property and equipment for the years 2017, 2016 and 2015 is as follows:

	<u>January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec 31</u>
2017	\$ 403,041,814	\$ 9,228,026	\$ 2,292,303	\$ 409,977,537
2016	\$ 391,825,216	\$ 12,003,546	\$ 786,948	\$ 403,041,814
2015	\$ 380,296,890	\$ 12,801,058	\$ 1,245,937	\$ 391,852,011

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

	Budget	
	2018	2017
Buildings	\$ 141,680	\$ 2,875,150
Information Technology	\$ 159,500	\$ 2,122,543
County Roads	\$ 3,895,000	\$ 3,541,830

Buildings – 2017 includes a \$2,800,000 sanitary/vent pipe replacement and kitchen upgrade for the Detention facility.

Information Technology – 2017 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 - three (3) Bond issues:

- May 2014 – Refunding Bonds - \$23,565,00 – for the construction of Clearview
- July 2011 – Bonds - \$16,090,000 – for the construction of Clearview and Highway facilities
- July 2017 – Advanced Refunding Bonds - \$9,095,000 - Partial refunding of the July 2011 bonds

An analysis of long-term debt for the years 2017, 2016, and 2015 is as follows:

	<u>January 1</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec 31</u>
2017	\$ 33,130,000	\$ 9,095,000	\$ 11,650,000	\$ 30,575,000
2016	\$ 35,935,000	\$ -	\$ 2,805,000	\$ 33,130,000
2015	\$ 38,740,000	\$ -	\$ 2,805,000	\$ 35,935,000

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

Changes in Fund Balances

<u>Years Ended December 31,</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Fund Balances	<u>\$37,439,151</u>	<u>\$36,195,243</u>	<u>\$28,078,284</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, 2017 and 2016 was \$15,048,183 and \$13,818,892 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 24.7% of the total combined expenditures of the General Fund and Health and Human Services Fund. Total fund balance represents 48.7% of the total combined expenditures of the General Fund and Health and Human Services Fund.

The total General Fund Balance increased in 2017 by \$664,305 and 2016 by \$1,291,835. 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:

	2013	2014	2015	2016	2017
Equalized Value	5,799,344,700	5,927,146,000	5,991,792,600	6,097,891,400	6,375,762,700
Change from Prior Year	(95,039,400)	127,801,300	64,646,600	106,098,800	277,871,300
% Change	(1.6%)	2.2%	1.1%	1.8%	4.6%

- The County Levy had the following increases; 2015 - \$650,000, 2016 - \$258,477, 2017 - \$296,517 and 2018 - \$558,965
- The percent of Debt capacity peaked in 2012 at 15.1%, but has since decreased to 8.9%
- Dodge County's average unemployment rate continues to decline since 2009. The 2017 average rate is 2.9% which is lower than the Wisconsin average of 3.3%

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, with an expiration as of December 31, 2019.

2017 Accomplishments

- Enterprise Resource Planning (ERP) - Funding secured to complete the design / implementation of the ERP Project
- Spillman Technologies, Inc. – Implementation of the new Sheriff Office records management and computer aided dispatch system went live in December 2017. This system is used countywide and allows communication with the various public protection organization throughout the county.
- Bond Advance Refunding - In July 2017 the county issued \$9,095,000 general obligation refunding bonds to refinance the 2011 bonds. There was a loss of \$213,000 on refunding general obligation bonds, however the refunding net reduction in future debt is \$647,555.
- Policy Adopted to establish priorities for Sales & Use Tax Remittances – In June of 2017, The Dodge County Board of Supervisors adopted resolution 17-18, Sales and Use tax allocation prioritization policy, a policy establishing a priority for allocation of Sales and Use Tax remittances.
- Partnership with Jefferson County - Regional Economic Development Initiative – Glacial Heritage Partnership (now known as Thrive-ED). The partnership provides a regional approach to economic development activities with a focus on retention and recruitment of commercial and manufacturing activities.

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 began in the first half of 2018 with a scheduled "go-live date" May 1, 2019.

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.

In June of 2017, The Dodge County Board of Supervisors adopted resolution 17-18, Sales and Use tax allocation prioritization policy, 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 utilize a combination of tax levy; sales & use tax dollars and state/federal funds.

Proposed Health Insurance Consortium

Representatives of M3 Insurance are assisting in the coordination of the proposed Health Insurance Consortium. M3 issued a Request for Proposal (RFP) to various providers in May 2018. The following government units have confirmed interest: Dodge County and Jefferson County along with the cities of: Beaver Dam, Jefferson, Lake Mills, Fort Atkinson, and Whitewater. Per M3, the combined number of eligible employees totals 1,531. Discussions have centered on having two plan design options for employees to select from. The discussion points are: A plan design to closely mirror the current design of \$500 deductible (single coverage)/\$1,000 deductible (family coverage). A second option would be a high deductible plan design as defined by IRS regulation. If a recommendation would be made to transition out of the State Health Insurance as of January 1, 2019, the adoption of a County Board Resolution would be required prior to October 1st.

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, 2017 and 2016

<u>Assets</u>	<u>Governmental Activities</u>	
	<u>December 31</u>	
	<u>2017</u>	<u>2016</u>
Current Assets:		
Cash and Cash Equivalents	\$ 6,580,204	\$ 6,767,303
Investments	29,147,314	30,497,031
Receivables-		
Current Year Property Tax Levy	33,849,678	34,355,494
Delinquent Property Taxes	1,828,354	1,912,327
Due from Other Governments	5,438,742	3,892,477
Other	6,570,517	6,141,174
Inventories and Prepaid Expenses	3,109,262	3,096,449
Total Current Assets	<u>86,524,071</u>	<u>86,662,255</u>
Noncurrent Assets:		
Capital Assets, net	208,091,728	212,287,869
Other Noncurrent Assets	<u>2,605,108</u>	<u>2,870,138</u>
Total Noncurrent Assets	<u>210,696,836</u>	<u>215,158,007</u>
Total Assets	<u>297,220,907</u>	<u>301,820,262</u>
 <u>Deferred Outflows of Resources</u>		
Deferred Pension Outflows	18,292,893	26,127,244
Deferred Loss on Debt Refunding	<u>266,400</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>18,559,293</u>	<u>26,127,244</u>
 Total Assets and Deferred Outflows of Resources	 <u><u>\$ 315,780,200</u></u>	 <u><u>\$ 327,947,506</u></u>
 <u>Liabilities</u>		
Current Liabilities:		
Accounts Payable	\$ 5,100,751	\$ 5,390,819
Accrued Liabilities	10,390,534	10,415,123
Due to Other Governments	223,553	2,249,835
Current Maturities of Long-Term Debt	<u>2,335,000</u>	<u>2,805,000</u>
Total Current Liabilities	<u>18,049,838</u>	<u>20,860,777</u>
Noncurrent Liabilities:		
Long-Term Debt	29,144,401	31,185,564
Net Pension Liability	2,362,912	4,667,946
Accrued Liabilities	<u>3,931,899</u>	<u>3,797,946</u>
Total Noncurrent Liabilities	<u>35,439,212</u>	<u>39,651,456</u>
Total Liabilities	<u>53,489,050</u>	<u>60,512,233</u>
 <u>Deferred Inflows of Resources</u>		
Current Year Property Tax Levy	34,043,420	33,362,029
Deferred Pension Inflows	<u>7,431,153</u>	<u>9,823,612</u>
Total Deferred Inflows of Resources	<u>41,474,573</u>	<u>43,185,641</u>
 <u>Net Position</u>		
Net Investment in Capital Assets	176,612,327	178,297,305
Restricted	2,444,131	2,614,648
Unrestricted	<u>41,760,119</u>	<u>43,337,679</u>
Total Net Position	<u>220,816,577</u>	<u>224,249,632</u>
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u><u>\$ 315,780,200</u></u>	 <u><u>\$ 327,947,506</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, 2017 and 2016

<u>Services Provided</u>	<u>Expenses</u>		<u>Operating Grants In Aid</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Human Services and Health	\$ 51,749,937	\$ 51,642,872	\$ 10,028,707	\$ 10,137,157
Public Safety	23,750,496	21,988,708	374,050	467,182
Public Works	19,322,471	18,040,099	4,218,837	2,752,545
General Government	9,774,284	9,360,824	951,189	943,977
Culture, Recreation and Education	1,923,979	1,920,305	125,834	104,452
Conservation and Development	1,242,490	1,292,670	133,661	145,378
Totals	<u>\$ 107,763,657</u>	<u>\$ 104,245,478</u>	<u>\$ 15,832,278</u>	<u>\$ 14,550,691</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, 2017 and 2016

<u>Services Provided</u>	<u>Charges for Services</u>		<u>Other Revenues</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Human Services and Health	\$31,017,837	\$29,731,326	\$ 77,134	\$ 233,973	\$ (10,626,259)	\$ (11,540,416)
Public Safety	9,371,241	9,662,089	223,390	63,806	(13,781,815)	(11,795,631)
Public Works	3,988,631	4,622,374	449,551	96,294	(10,665,452)	(10,568,886)
General Government	1,787,098	1,620,549	759,490	478,600	(6,276,507)	(6,317,698)
Culture, Recreation and Education	261,951	249,556	42,512	40,182	(1,493,682)	(1,526,115)
Conservation and Development	276,613	257,100	47,011	51,104	(785,205)	(839,088)
Totals	<u>\$46,703,371</u>	<u>\$46,142,994</u>	<u>\$ 1,599,088</u>	<u>\$ 963,959</u>		
Net Expenses before General Revenues					(43,628,920)	(42,587,834)
Property Taxes					33,878,379	33,526,414
Sales Taxes					6,617,552	6,070,483
State Aid--Shared Revenues					2,836,792	2,839,891
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows					<u>(3,136,858)</u>	<u>(2,998,817)</u>
Increase (Decrease) in Net Position					(3,433,055)	(3,149,863)
Net Position--Beginning of Year					<u>224,249,632</u>	<u>227,399,495</u>
Net Position--End of Year					<u>\$ 220,816,577</u>	<u>\$ 224,249,632</u>

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2017 and 2016

	<u>General</u>		<u>Debt Service</u>		<u>Health and Human Services</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 3,294,300	\$ 997,984	\$ -	\$ -	\$ 210,011	\$ 1,030,308
Investments	29,147,314	30,497,031	-	-	-	-
Receivables-						
Property Taxes--Current Year	33,841,785	34,321,445	-	-	-	-
Property Taxes--Delinquent	1,828,354	1,912,327	-	-	-	-
Due from Other Governments	2,370,967	2,732,029	-	-	778,195	-
Other	2,786,907	2,888,128	-	-	543,789	75,365
Due from Other Fund	1,392,338	-	-	-	-	-
Advance Receivable	1,299,757	2,000,000	-	-	-	-
Loans Receivable	1,517,650	1,315,368	-	-	-	-
Inventories and Prepayments	806,238	826,320	-	-	203,576	163,008
Total Assets	\$ 78,285,610	\$ 77,490,632	\$ -	\$ -	\$ 1,735,571	\$ 1,268,681
<u>Liabilities</u>						
Accounts Payable	\$ 3,765,693	\$ 3,803,858	\$ -	\$ -	\$ -	\$ 1,504
Accrued Liabilities	5,278,270	5,130,200	-	-	403,163	499,944
Due to Other Governments	215,654	1,270,810	-	-	-	942,969
Due to Other Fund	-	-	-	-	1,392,338	-
Advance Payable	-	-	-	-	-	-
Trusts and Special Deposits	4,069,700	4,098,122	-	-	2,467	3,448
Total Liabilities	13,329,317	14,302,990	-	-	1,797,968	1,447,865
<u>Deferred Inflows</u>						
Tax Levy for Next Year	33,840,280	33,281,315	-	-	-	-
Delinquent Property Taxes	751,620	767,851	-	-	-	-
Deferred Loans	438,690	-	-	-	-	-
Other	199,311	76,389	-	-	3,048	4,324
Total Deferred Inflows	35,229,901	34,125,555	-	-	3,048	4,324
<u>Fund Balances</u>						
Nonspendable	3,243,882	4,002,968	-	-	203,576	163,008
Restricted	2,004,565	2,146,811	-	-	876	525
Committed	4,801,139	4,425,276	-	-	-	-
Assigned	4,628,623	4,668,140	-	-	158,200	64,182
Unassigned	15,048,183	13,818,892	-	-	(428,097)	(411,223)
Total Fund Balances	29,726,392	29,062,087	-	-	(65,445)	(183,508)
Total Liabilities, Deferred Inflows and Fund Balances	\$ 78,285,610	\$ 77,490,632	\$ -	\$ -	\$ 1,735,571	\$ 1,268,681

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2017 and 2016

	<u>Highway</u>		<u>Clearview</u>		<u>Total</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 2,876,621	\$ 3,935,613	\$ 199,272	\$ 803,398	\$ 6,580,204	\$ 6,767,303
Investments	-	-	-	-	29,147,314	30,497,031
Receivables-						
Property Taxes--Current Year	-	-	-	-	33,841,785	34,321,445
Property Taxes--Delinquent	-	-	-	-	1,828,354	1,912,327
Due from Other Governments	2,289,579	1,160,448	-	-	5,438,741	3,892,477
Other	59,800	67,607	3,180,021	3,110,950	6,570,517	6,142,050
Due from Other Fund	-	-	-	-	1,392,338	-
Advance Receivable	-	-	-	-	1,299,757	2,000,000
Loans Receivable	-	-	-	-	1,517,650	1,315,368
Inventories and Prepayments	1,570,451	1,509,194	528,998	597,927	3,109,263	3,096,449
Total Assets	<u>\$ 6,796,451</u>	<u>\$ 6,672,862</u>	<u>\$ 3,908,291</u>	<u>\$ 4,512,275</u>	<u>\$ 90,725,923</u>	<u>\$ 89,944,450</u>
<u>Liabilities</u>						
Accounts Payable	\$ 192,372	\$ 135,800	\$ 72,048	\$ 484,024	\$ 4,030,113	\$ 4,425,186
Accrued Liabilities	278,340	260,075	954,766	823,403	6,914,539	6,713,622
Due to Other Governments	-	-	6	7	215,660	2,213,786
Due to Other Fund	-	-	-	-	1,392,338	-
Advance Payable	1,299,757	2,000,000	-	-	1,299,757	2,000,000
Trusts and Special Deposits	-	-	-	-	4,072,167	4,101,570
Total Liabilities	<u>1,770,469</u>	<u>2,395,875</u>	<u>1,026,820</u>	<u>1,307,434</u>	<u>17,924,574</u>	<u>19,454,164</u>
<u>Deferred Inflows</u>						
Tax Levy for Next Year	-	-	-	-	33,840,280	33,281,315
Delinquent Property Taxes	-	-	-	-	751,620	767,851
Deferred Loans	-	-	-	-	438,690	-
Other	129,249	165,164	-	-	331,608	245,877
Total Deferred Inflows	<u>129,249</u>	<u>165,164</u>	<u>-</u>	<u>-</u>	<u>35,362,198</u>	<u>34,295,043</u>
<u>Fund Balances</u>						
Nonspendable	1,570,451	1,509,194	528,998	597,927	5,546,907	6,273,097
Restricted	-	-	-	-	2,005,441	2,147,336
Committed	-	-	-	-	4,801,139	4,425,276
Assigned	3,326,282	2,602,629	2,352,473	2,606,914	10,465,578	9,941,865
Unassigned	-	-	-	-	14,620,086	13,407,669
Total Fund Balances	<u>4,896,733</u>	<u>4,111,823</u>	<u>2,881,471</u>	<u>3,204,841</u>	<u>37,439,151</u>	<u>36,195,243</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 6,796,451</u>	<u>\$ 6,672,862</u>	<u>\$ 3,908,291</u>	<u>\$ 4,512,275</u>	<u>\$ 90,725,923</u>	<u>\$ 89,944,450</u>

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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Total Fund Balances per balance sheets	\$ 37,439,151	\$ 36,195,243
Long-term assets and deferred outflows are not reported on the governmental funds balance sheets:		
Capital assets, net	208,091,728	212,287,869
Investment in WMMIC	1,087,458	1,087,458
Deferred revenue for delinquent taxes and related interest and penalties	750,840	767,851
Other long-term assets	438,690	466,435
Deferred pension outflows	18,292,893	26,127,244
Deferred loss on debt refunding	266,400	-
Long-term liabilities and deferred inflows are not reported on the governmental funds balance sheets:		
Long-term debt	(31,479,401)	(33,990,564)
Net pension liability	(2,362,912)	(4,667,946)
Deferred pension inflows	(7,431,153)	(9,823,612)
Other Long-term obligations	(3,931,899)	(3,797,946)
Accrued interest	<u>(345,218)</u>	<u>(402,400)</u>
Total Net Position	\$ <u><u>220,816,577</u></u>	\$ <u><u>224,249,632</u></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, 2017 and 2016

	<u>General</u>		<u>Debt Service</u>		<u>Health and Human Services</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues:						
Taxes-						
Property	\$ 33,906,913	\$ 33,661,299	\$ -	\$ -	\$ -	\$ -
Sales	6,617,552	6,070,483	-	-	-	-
Other	196,037	173,795	-	-	-	-
Intergovernmental Revenues	5,291,659	5,336,080	-	-	9,184,102	9,307,486
Charges for Services-						
Intergovernmental	8,750,165	9,027,067	-	-	310	260
Public	2,260,645	2,129,015	-	-	4,609,329	3,929,336
Fines and Licenses	541,592	491,733	-	-	89,049	84,616
Interest and Other	1,173,086	629,496	-	-	38,055	182,088
Total Revenues	<u>58,737,649</u>	<u>57,518,968</u>	<u>-</u>	<u>-</u>	<u>13,920,845</u>	<u>13,503,786</u>
Expenditures:						
Current-						
General Government	8,733,560	8,693,072	-	-	-	-
Public Safety	25,600,651	23,692,961	-	-	42,143	30,231
Health and Human Services	1,886,361	1,922,546	-	-	21,530,185	22,078,373
Public Works	147,535	39,010	-	-	-	-
Culture, Recreation and Education	1,951,655	1,792,423	-	-	-	-
Conservation and Development	1,267,891	1,334,761	-	-	-	-
Debt Service-						
Principal	-	-	2,805,000	2,805,000	-	-
Interest and fiscal charges	-	-	1,078,216	1,145,561	-	-
Total Expenditures	<u>39,587,653</u>	<u>37,474,773</u>	<u>3,883,216</u>	<u>3,950,561</u>	<u>21,572,328</u>	<u>22,108,604</u>
Revenues Over (Under) Expenditures	19,149,996	20,044,195	(3,883,216)	(3,950,561)	(7,651,483)	(8,604,818)
Other Financing Sources (Uses):						
Proceeds from Debt	-	-	9,451,815	-	-	-
Payments for Refunding	-	-	(9,451,664)	-	-	-
Operating Transfers In	1,735,379	850,446	3,883,065	3,950,561	9,212,924	9,291,851
Operating Transfers Out	(20,221,070)	(19,602,806)	-	-	(1,443,378)	(684,641)
Net Transfers	<u>(18,485,691)</u>	<u>(18,752,360)</u>	<u>3,883,216</u>	<u>3,950,561</u>	<u>7,769,546</u>	<u>8,607,210</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	664,305	1,291,835	-	-	118,063	2,391
Fund Balances, Beginning of Year	29,062,087	27,770,252	-	-	(183,508)	(185,899)
Fund Balances, End of Year	<u>\$ 29,726,392</u>	<u>\$ 29,062,087</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65,445)</u>	<u>\$ (183,508)</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, 2017 and 2016

	<u>Highway</u>		<u>Clearview</u>		<u>Total</u>	
Revenues:	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Taxes-						
Property	\$ -	\$ -	\$ -	\$ -	\$33,906,913	\$ 33,661,299
Sales	-	-	-	-	6,617,552	6,070,483
Other	-	-	-	-	196,037	173,795
Intergovernmental Revenues	4,193,307	2,747,015	-	-	18,669,068	17,390,581
Charges for Services-						
Intergovernmental	3,902,210	4,567,512	1,883,245	2,217,858	14,535,930	15,812,697
Public	69,341	42,162	24,372,846	23,449,550	31,312,161	29,550,063
Fines and Licenses	17,080	12,700	-	-	647,721	589,049
Interest and Other	649,983	563,155	22,950	28,802	1,884,074	1,403,541
Total Revenues	<u>8,831,921</u>	<u>7,932,544</u>	<u>26,279,041</u>	<u>25,696,210</u>	<u>107,769,456</u>	<u>104,651,508</u>
Expenditures:						
Current-						
General Government	-	-	-	-	8,733,560	8,693,072
Public Safety	-	-	-	-	25,642,794	23,723,192
Health and Human Services	-	-	25,598,065	25,153,041	49,014,611	49,153,960
Public Works	15,884,437	17,847,569	-	-	16,031,972	17,886,579
Culture, Recreation and Education	-	-	-	-	1,951,655	1,792,423
Conservation and Development	-	-	-	-	1,267,891	1,334,761
Debt Service-						
Principal	-	-	-	-	2,805,000	2,805,000
Interest and fiscal charges	-	-	-	-	1,078,216	1,145,561
Total Expenditures	<u>15,884,437</u>	<u>17,847,569</u>	<u>25,598,065</u>	<u>25,153,041</u>	<u>106,525,699</u>	<u>106,534,548</u>
Revenues Over (Under) Expenditures	(7,052,516)	(9,915,025)	680,976	543,169	1,243,757	(1,883,040)
Other Financing Sources (Uses):						
Proceeds from Debt	-	-	-	-	9,451,815	-
Payments for Refunding	-	-	-	-	(9,451,664)	-
Operating Transfers In	8,036,560	7,354,680	164,337	130,808	23,032,265	21,578,346
Operating Transfers Out	(199,134)	(182,994)	(1,168,683)	(1,107,905)	(23,032,265)	(21,578,346)
	<u>7,837,426</u>	<u>7,171,686</u>	<u>(1,004,346)</u>	<u>(977,097)</u>	<u>151</u>	<u>-</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	784,910	(2,743,339)	(323,370)	(433,928)	1,243,908	(1,883,040)
Fund Balances, Beginning of Year	4,111,823	6,855,162	3,204,841	3,638,769	36,195,243	38,078,284
Fund Balances, End of Year	<u>\$ 4,896,733</u>	<u>\$ 4,111,823</u>	<u>\$ 2,881,471</u>	<u>\$3,204,841</u>	<u>\$37,439,151</u>	<u>\$ 36,195,244</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Changes in Fund Balances per Governmental Funds statements	\$ 1,243,908	\$ (1,883,040)
Capital assets are not capitalized or depreciated on governmental funds financial statements:		
Capital assets purchased or received	9,228,027	12,003,546
Depreciation	(12,824,355)	(12,614,194)
Gain (Loss) on disposal of assets	(599,813)	(354,645)
Other noncurrent assets and deferred outflows are not recognized on the governmental funds financial statements:		
Change in deferred revenue for delinquent taxes and related interest and penalties	(17,011)	(118,273)
Changes in pension assets and deferred outflows	(7,834,351)	11,492,741
Deferred loss on debt refunding	281,570	-
Amortization of deferred loss	(15,170)	-
Change in other long-term assets	(27,745)	(14,331)
Long-term liabilities that are not due in the current period and deferred inflows are not reported on the governmental funds balance sheets:		
Proceeds from long-term debt	(9,095,000)	-
Refunded debt	8,845,000	-
Payments on long-term debt	2,805,000	2,805,000
Net change in debt premiums	(43,837)	120,993
Change in noncurrent accrued liabilities	(133,953)	(116,599)
Changes in pension liabilities and deferred inflows	4,697,493	(14,491,558)
Change in accrued interest on debt	<u>57,182</u>	<u>20,498</u>
Increase in Net Position	\$ <u><u>(3,433,055)</u></u>	\$ <u><u>(3,149,863)</u></u>

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

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

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, 2017 and 2016

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: individuals with intellectual disabilities, 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, 2017 and 2016

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, 2017 and 2016

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, 2017 and 2016

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, 2017 and 2016

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, 2017 and 2016

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 2016 amounts have been reclassified to conform to the 2017 presentation.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

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 2018 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, 2017, the County had used approximately 10% 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	\$	6,375,762,700
Debt limit (5%)		318,788,135
Outstanding debt		30,575,000
Margin of indebtedness	\$	<u>288,213,135</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, 2017 and 2016

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;
- (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, 2017 and 2016

4. Cash and Cash Equivalents

At December 31, 2017 and 2016, 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>2017</u>		<u>2016</u>
Bank demand deposits	\$ 2,546,562	\$	2,862,841
Money funds	1,061,783		738,563
Local Government			
Investment Pool	2,971,859		3,165,899
Cash reported	<u>\$ 6,580,204</u>	\$	<u>6,767,303</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://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2017, 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, 2017 was: 89.97% in U.S. Government Securities, 1.52% in Certificates of Deposit and Bankers' Acceptances and 8.51% 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, 2017 and 2016

5. Investments

At December 31, 2017 and 2016 the reported values of the County's investments were as follows:

<u>Description</u>	<u>December 31,</u>	
	<u>2017</u>	<u>2016</u>
U.S. Small Business Administration Pools	\$ 3,859,283	\$ 2,889,298
Government-Sponsored Enterprises Bonds	17,172,200	19,024,641
Corporate Bonds	743,415	-
Municipal Bonds	1,675,022	1,581,482
Certificates of Deposit	5,697,394	7,001,610
Total Unrestricted investments	<u>\$ 29,147,314</u>	<u>\$ 30,497,031</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>	
		<u>2017</u>	<u>2016</u>
Municipal Bonds	Moody's - Aa1	\$ 705,706	\$ 704,382
Municipal Bonds	Moody's - Aa2	808,709	712,678
Municipal Bonds	Moody's - Aa3	76,178	77,561
Municipal Bonds	S&P - AA	84,429	86,861
Corporate Bonds	Moody's - Aaa	743,415	-
Government-Sponsored Enterprises (GSEs) Bonds	Moody's - Aaa	17,172,200	19,024,641
Small Business Administration Bonds	Moody's - Aaa	3,859,282	2,889,298
Total		<u>\$ 23,449,920</u>	<u>\$ 23,495,421</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

5. Investments (Continued)

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:

	Amount	
	2017	2016
Federal National Mortgage Association (FNMA)	\$ 6,275,902	\$ 8,448,511
Federal Home Loan Mortgage Corporation (FHLMC)	7,128,708	8,152,908
Federal Home Loan Bank (FHLB)	1,692,751	-
Small Business Administration Bonds	3,859,282	2,889,298
Total	<u>\$ 18,956,643</u>	<u>\$ 19,490,717</u>

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

2017		Investment Maturities			
Investment Type	Fair Value	Less Than 6 Months	6 Months to 1 Year	1 Year to 5 Years	More Than 5 Years
Non-Negotiable Certificates of Deposit	\$ 1,609,144	\$ 129,100	\$ 469,827	\$ 1,010,217	\$ -
Structured and Negotiable Certificates of Deposit	4,088,250	662,901	1,441,192	797,347	1,186,810
Corporate Bonds	743,415	-	-	743,415	-
Municipal Bonds	1,675,022	401,162	-	1,273,860	-
Government-Sponsored Enterprises (GSEs) Bonds	17,172,200	1,863,405	298,230	6,055,927	8,954,638
Small Business Administration Bonds	3,859,282	55,531	64,771	-	3,738,980
Total	<u>\$ 29,147,314</u>	<u>\$ 3,112,099</u>	<u>\$ 2,274,020</u>	<u>\$ 9,880,766</u>	<u>\$ 13,880,428</u>

2016		Investment Maturities			
Investment Type	Fair Value	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>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

5. Investments (Continued)

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.

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	12/31/2017			
Structured and Negotiable Certificates of Deposit	\$ 4,088,250	\$ -	\$ 4,088,250	\$ -
Municipal Bonds	1,675,022	1,203,666	471,356	-
Corporate Bonds	743,415	743,415	-	-
Government-Sponsored Enterprises (GSEs) Bonds	17,172,200	13,266,149	3,906,052	-
Small Business Administration Bonds	3,859,282	3,859,282	-	-
Total Investments by Fair Value Level	<u>\$ 27,538,170</u>	<u>\$ 19,072,512</u>	<u>\$ 8,465,658</u>	<u>\$ -</u>
Investments by Fair Value Level	12/31/2016	(Level 1)	(Level 2)	(Level 3)
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>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

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 \$491,915 and \$490,421 at December 31, 2017 and 2016, 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>2017</u>	<u>2016</u>
Deferred inflows:		
Delinquent taxes	\$ 387,664	\$ 399,297
Penalties and interest	363,956	368,554
Purchased taxes (net of allowance)	1,076,734	1,144,476
Total	<u>\$ 1,828,354</u>	<u>\$ 1,912,327</u>
Age of Delinquent Taxes		
Less than one year	62%	63%
One to two years	32%	32%
Over two years	6%	5%

Other Receivables - in the General Fund consist mostly of amounts due to the clerk of courts which comprises about 66% of the receivables at December 31, 2017. Clearview receivables are reported net of an allowance of \$992,134 and \$732,390 as of December 31, 2017 and 2016, respectively.

7. Interfund Transactions

Transfers - Interfund transfers during 2017 and 2016 were as follows:

	<u>2017</u>		<u>2016</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	\$ -	\$16,107,546	\$ -	\$16,253,113	Operation
Health & Human Services	8,850,919	-	8,929,125	-	Operation
Highway	7,256,827	-	7,319,638	-	Operation
Sales Tax:					
General	-	3,505,243	-	2,805,000	Debt service
Highway	700,243	-	-	-	Debt service
Debt Service	2,805,000	-	2,805,000	-	Debt service
Other:					
General	1,735,379	608,281	850,446	544,693	Operation
Debt Service	1,078,065	-	1,145,561	-	Debt service
Health & Human Services	362,005	1,443,378	362,726	684,641	Operation
Highway	79,490	199,134	35,042	182,994	Operation
Clearview	164,337	1,168,683	130,808	1,107,905	Debt and operation
Total	<u>\$23,032,265</u>	<u>\$23,032,265</u>	<u>\$21,578,346</u>	<u>\$21,578,346</u>	

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

7. Interfund Transactions (Continued)

Advances – In 2016 the general fund advanced \$2,000,000 to the highway fund to finance a new shop facility. The balance at December 31, 2017 was \$1,299,757. The advance will be repaid in equal payments on August 1, 2018 and 2019. Interest of 1% will accrue on the unpaid principal and be paid semi-annually on February 1 and August 1.

Interfund Receivables/Payables – As of December 31, 2017, there was \$1,392,338 due from Health & Human Services fund to General Fund due to the timing of the County closing the 2017 Health & Human Services Fund and transferring to the general fund.

8. Capital Assets

At December 31, 2017 and 2016, capital assets, consisted of the following:

<u>Description</u>	<u>Jan. 1, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2017</u>
Land	\$ 4,336,130	\$ -	\$ -	\$ 4,336,130
Land-Road Right-of-Ways	7,195,414	54,936	-	7,250,350
Roads and Bridges	220,309,647	2,547,566	325,844	222,531,369
Buildings and Improvements	125,787,063	2,954,214	-	128,741,277
Equipment	45,413,560	3,671,310	1,966,459	47,118,411
Totals	<u>\$ 403,041,814</u>	<u>\$ 9,228,026</u>	<u>\$ 2,292,303</u>	<u>\$ 409,977,537</u>
<u>Accumulated Depreciation</u>				
Roads and Bridges	\$ 120,828,382	\$ 5,319,385	\$ 176,089	\$ 125,971,678
Buildings and Improvements	41,985,007	4,218,633	29,190	46,174,450
Equipment	27,940,556	3,286,337	1,487,212	29,739,681
Totals	<u>190,753,945</u>	<u>12,824,355</u>	<u>1,692,491</u>	<u>201,885,809</u>
Capital Assets, Net	<u>\$ 212,287,869</u>	<u>\$ (3,596,329)</u>	<u>\$ 599,812</u>	<u>\$ 208,091,728</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

8. Capital Assets (Continued)

<u>Description</u>	<u>Jan. 1, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec. 31, 2016</u>
Land	\$ 4,335,860	\$ 270	\$ -	\$ 4,336,130
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	122,687,755	3,149,773	50,465	125,787,063
Equipment	40,239,684	5,857,835	683,959	45,413,560
Totals	<u>\$ 391,825,216</u>	<u>\$ 12,003,546</u>	<u>\$ 786,948</u>	<u>\$ 403,041,814</u>
<u>Accumulated Depreciation</u>				
Roads and Bridges	\$ 115,400,512	\$ 5,480,394	\$ 52,524	\$ 120,828,382
Buildings and Improvements	37,996,926	4,038,546	50,465	41,985,007
Equipment	25,174,616	3,095,254	329,314	27,940,556
Totals	<u>178,572,054</u>	<u>12,614,194</u>	<u>432,303</u>	<u>190,753,945</u>
Capital Assets, Net	<u>\$ 213,253,162</u>	<u>\$ (610,648)</u>	<u>\$ 354,645</u>	<u>\$ 212,287,869</u>

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

	<u>2017</u>	<u>2016</u>
Human Services and Health	\$2,082,520	\$2,136,288
Public Safety	1,829,261	1,409,302
Public Works	7,085,503	7,358,846
General Government	1,669,376	1,550,005
Culture, Recreation and Education	156,833	158,958
Conservation and Development	862	795
Totals	<u>\$12,824,355</u>	<u>\$12,614,194</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

9. Other Noncurrent Assets

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

	<u>2017</u>	<u>2016</u>
Investment in risk pool	\$ 1,087,458	\$ 1,087,458
Notes receivable	1,078,959	1,315,368
Notes receivable-deferred	438,691	467,312
Totals	<u>\$2,605,108</u>	<u>\$2,870,138</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, 2017 and 2016

10. Long-Term Debt

Changes in long-term debt for the years ended December 31, 2017 and 2016 were:

<u>Description</u>	<u>1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2017</u>
General				
Obligation Bonds	\$ 32,630,000	\$ 9,095,000	\$ 11,150,000	\$ 30,575,000
General				
Obligation Notes	500,000	-	500,000	-
Premium	860,564	356,825	312,988	904,401
Total	<u>\$ 33,990,564</u>	<u>\$ 9,451,825</u>	<u>\$ 11,962,988</u>	<u>\$ 31,479,401</u>

<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>

The County paid \$1,074,816 of interest on the general obligation bonds in 2017 and \$1,142,416 in 2016. Interest expense was included in the following functions on the statements of activities: health - \$745,060 and public works - \$121,111 in 2017; and health - \$847,118 and public works - \$149,457 in 2016.

General obligation debt issues are described as follows:

<u>Issue Amount and date</u>	<u>Description</u>	<u>Interest</u>	<u>Balance 12/31/17</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	\$ 19,065,000	\$ 1,500,000
Bonds \$16,090,000 July 2011	For construction of health care and transportation facilities. Principal payments of \$805,000 are due annually on August 1 through 2020.	3.0%-4.0% payable semi- annually	2,415,000	805,000
Refunding Bonds \$9,095,000 July 2017	Partly refund 2011 bonds for health care and transportation facilities. Annual principal payments	0.60%-0.80% payable semi- annually	<u>9,095,000</u>	<u>30,000</u>
			<u>\$ 30,575,000</u>	<u>\$ 2,335,000</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

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>	
2018	\$ 2,335,000	\$ 908,994	\$ 3,243,994	
2019	2,345,000	819,356	3,164,356	
2020	2,350,000	749,006	3,099,006	
2021	2,350,000	678,506	3,028,506	
2022	2,350,000	600,506	2,950,506	
2023-2027	11,410,000	1,935,655	13,345,655	
2028-2031	7,435,000	411,590	7,846,590	
Total	\$ 30,575,000	\$ 6,103,613	\$ 36,678,613	

Debt Refunding - In July 2017, the county issued \$9,095,000 general obligation refunding bonds to refinance the 2011 bonds. A loss on refunding of \$281,570 was recorded and is being amortized over the remaining life of the bonds. The unamortized loss is reported on the statement of position as deferred outflows of resources. The refunding resulted in a net reduction in future debt service payments of \$647,555. Proceeds of the refunding bonds were placed in an irrevocable trust to provide future debt service payments on the old bonds and the liability for the defeased bonds is not included in these financial statements. The outstanding balance on the defeased bonds was \$8,845,000 at December 31, 2017.

11. Other Long-Term Obligations

Changes in long-term obligations during 2017 and 2016 were as follows:

	<u>2017</u>	<u>Beginning Balance</u>	<u>Changes</u>	<u>Ending Balance</u>
Vested Sick Leave	\$	3,318,160	\$ 26,387	\$ 3,344,547
General Liability		150,000	-	150,000
Workers Compensation		329,786	107,565	437,351
Total	\$	<u>3,797,946</u>	<u>133,952</u>	<u>3,931,898</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>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

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>.

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.

Post-Retirement Adjustments. 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. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

12. Employee Retirement Plan (Continued)

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2007	3.0%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)

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. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

The County's contributions to the plan for 2017 and 2016 were \$3,045,420 and \$2,815,102.

Contribution rates for 2017 and 2016 were:

<u>Employee Category</u>	<u>2017</u>		<u>2016</u>	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
General (including executives, and elected officials)	6.8%	6.8%	6.6%	6.6%
Protective with Social Security	6.8%	10.6%	6.6%	9.4%
Protective without Social Security	6.8%	14.9%	6.6%	13.2%

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

12. Employee Retirement Plan (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2017, the County reported a liability of \$2,362,912 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension 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, 2016, the County's proportion was 0.28667805%, which was a decrease of .00058357% from its proportion measured as of December 31, 2015.

For the years ended December 31, 2017 and 2016, the County recognized pension expense of \$6,122,523 and \$5,667,939, respectively.

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

	2017		2016	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 900,979	\$ (7,431,153)	\$ 789,684	\$ (9,823,612)
Changes of assumptions	2,470,516	-	3,265,898	-
Net difference between projected and actual earnings on pension plan investments	11,761,825	-	19,111,905	-
Changes in proportion and difference between County contributions and proportionate share of contributions	114,153	-	144,655	-
County contributions subsequent to the measurement date	3,045,420	-	2,815,102	-
Total	<u>\$ 18,292,893</u>	<u>\$ (7,431,153)</u>	<u>\$ 26,127,244</u>	<u>\$ (9,823,612)</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

12. Employee Retirement Plan (Continued)

\$3,045,420 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31:</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2018	\$ 3,175,815
2019	3,175,815
2020	2,162,944
2021	(702,475)
2022	4,221

Actuarial assumptions. The total pension liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset):	December 31, 2016
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, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

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:

Asset Allocation Targets and Expected Returns				
As of December 31, 2016				
Core Fund Asset Class	Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	50 %	45 %	8.3 %	5.4 %
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
Total Core Fund	110	120	7.4	4.5
Variable Fund Asset Class				
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
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				

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 3.78%. 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.

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

12. Employee Retirement Plan (Continued)

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)	\$ 31,085,617	\$ 2,362,912	\$ (19,754,873)

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>.

13. Net Position

Net position invested in capital assets net of related debt was as follows:

	2017	2016
Governmental Activities		
Capital assets	\$ 208,091,728	\$ 212,287,869
Less current portion LT debt	(2,335,000)	(2,805,000)
Less LT debt	(28,240,000)	(30,325,000)
Unamortized debt premium	(904,401)	(860,564)
Net investment in capital assets	<u>\$ 176,612,327</u>	<u>\$ 178,297,305</u>

The restricted net position as of December 31, 2017, consists of the following:

	2017	2016
Governmental Activities		
Economic development loans	\$ 1,551,206	\$ 1,518,785
Other state and federal programs	453,359	628,026
Restricted grants for HHS	876	525
Other restricted	438,690	467,312
Total restricted net position	<u>\$ 2,444,131</u>	<u>\$ 2,614,648</u>

COUNTY OF DODGE
Notes to Financial Statements
For the Years Ended December 31, 2017 and 2016

14. Fund Balances

Portions of the fund balances were classified as shown below.

General Fund	2017	2016
Nonspendable:		
Delinquent taxes	\$ 1,137,887	\$ 1,176,648
Due from other funds	1,299,757	2,000,000
Inventories and prepayments	806,238	826,320
Totals	<u>\$ 3,243,882</u>	<u>\$ 4,002,968</u>
Restricted:		
Economic development loans	\$ 1,551,206	\$ 1,518,785
Other state and federal programs	453,359	628,026
Totals	<u>\$ 2,004,565</u>	<u>\$ 2,146,811</u>
Committed:		
Self insurance	\$ 4,760,150	\$ 4,389,403
Other	40,989	35,873
Totals	<u>\$ 4,801,139</u>	<u>\$ 4,425,276</u>
Assigned:		
Sales tax	\$ 817,221	\$ 1,045,001
Sheriff	842,712	1,498,644
Information Technology	1,019,100	-
Next year's budget	1,153,202	1,190,508
Other	796,388	933,987
Totals	<u>\$ 4,628,623</u>	<u>\$ 4,668,140</u>
Health and Human Services		
Nonspendable-Inventories and prepayments	\$ 203,576	\$ 163,008
Restricted-grants	\$ 876	\$ 525
Assigned-NetSmart and transportation projects	\$ 158,200	\$ 64,182
Clearview		
Nonspendable-Inventories and prepayments	\$ 528,998	\$ 597,927
Assigned:		
MCHA administration	\$ 20,595	\$ 35,734
Siding Settlement	60,614	-
Other purposes	2,271,264	2,571,180
Totals	<u>\$ 2,352,473</u>	<u>\$ 2,606,914</u>
Highway		
Nonspendable-Inventories and prepayments	\$ 1,570,451	\$ 1,509,194
Assigned:		
Next year's budget	\$ 2,272,142	1,928,500
Other purposes	1,054,140	674,129
Totals	<u>\$ 3,326,282</u>	<u>\$ 2,602,629</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, 2017 and 2016

15. 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, 2017.

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, 2017 and 2016, the County recognized \$1,499,967 and \$1,326,210 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, 2017 total \$455,000 and will be paid in 2018.

REQUIRED SUPPLEMENTARY INFORMATION

County of Dodge
Comparison of Budget and Actual -- Budgetary Basis
For The Year Ended December 31, 2017

	<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	\$ 33,356,315	\$ 33,836,415	\$ 33,906,913	\$ 70,498	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,964,753	4,409,653	6,617,552	2,207,899	-	-	-	-
Other Taxes	125,125	125,125	196,037	70,912	-	-	-	-
Intergovernmental Revenues	5,331,271	5,572,992	5,291,659	(281,333)	8,483,113	8,639,873	9,184,102	544,229
Charges for Services-								
Intergovernmental	9,371,163	10,010,864	9,891,409	(119,455)	200	12,700	310	(12,390)
Public	2,240,412	2,240,412	2,260,645	20,233	3,369,340	4,022,102	4,609,329	587,227
Fines and Licenses	470,040	470,040	541,592	71,552	80,000	80,000	89,049	9,049
Interest and Other	<u>1,132,732</u>	<u>1,185,558</u>	<u>1,173,086</u>	<u>(12,472)</u>	<u>15,775</u>	<u>115,775</u>	<u>38,055</u>	<u>(77,720)</u>
Total Revenues	<u>56,991,811</u>	<u>57,851,059</u>	<u>59,878,893</u>	<u>2,027,834</u>	<u>11,948,428</u>	<u>12,870,450</u>	<u>13,920,845</u>	<u>1,050,395</u>
Expenditures:								
Current-								
General Government	14,214,659	15,718,303	11,566,116	4,152,187	-	-	-	-
Public Safety	23,883,642	25,163,329	24,523,148	640,181	26,200	26,200	42,143	(15,943)
Health and Human Services	1,705,819	1,876,131	1,613,096	263,035	20,837,329	21,856,807	21,242,471	614,336
Public Works	110,169	110,169	143,934	(33,765)	-	-	-	-
Culture, Recreation and Education	2,510,487	2,729,996	1,935,926	794,070	-	-	-	-
Conservation and Development	<u>1,419,863</u>	<u>1,278,551</u>	<u>1,217,773</u>	<u>60,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>43,844,639</u>	<u>46,876,479</u>	<u>40,999,993</u>	<u>5,876,486</u>	<u>20,863,529</u>	<u>21,883,007</u>	<u>21,284,614</u>	<u>598,393</u>
Revenues Over (Under) Expenditures	13,147,172	10,974,580	18,878,900	7,904,320	(8,915,101)	(9,012,557)	(7,363,769)	1,648,788
Other Financing Sources (Uses):								
Operating Transfers In	-	-	1,525,026	1,525,026	8,850,919	8,950,264	8,850,198	(100,066)
Operating Transfers Out	<u>(19,612,989)</u>	<u>(19,612,989)</u>	<u>(19,676,377)</u>	<u>(63,388)</u>	<u>-</u>	<u>-</u>	<u>(1,443,378)</u>	<u>(1,443,378)</u>
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(6,465,817)	(8,638,409)	727,549	9,365,958	(64,182)	(62,293)	43,051	105,344
Fund Balances, Beginning of Year	<u>29,062,087</u>	<u>29,062,087</u>	<u>29,062,087</u>	<u>-</u>	<u>(183,508)</u>	<u>(183,508)</u>	<u>(183,508)</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 22,596,270</u>	<u>\$ 20,423,678</u>	<u>\$ 29,789,636</u>	<u>\$ 9,365,958</u>	<u>\$ (247,690)</u>	<u>\$ (245,801)</u>	<u>\$ (140,457)</u>	<u>\$ 105,344</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	\$ 59,878,893	\$ 40,999,993	\$ (18,151,351)	\$ 727,549	\$ 13,920,845	\$ 21,284,614	\$ 7,406,820	\$ 43,051
Internal charges and allocations	(1,141,244)	(1,412,340)	(334,340)	(63,244)	-	287,714	362,726	75,012
Amounts reported in statements	<u>\$ 58,737,649</u>	<u>\$ 39,587,653</u>	<u>\$ (18,485,691)</u>	<u>\$ 664,305</u>	<u>\$ 13,920,845</u>	<u>\$ 21,572,328</u>	<u>\$ 7,769,546</u>	<u>\$ 118,063</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, 2017

	<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	3,193,488	4,137,442	4,193,307	55,865	-	-	-	-
Charges for Services-								
Intergovernmental	3,777,087	4,152,690	4,180,483	27,793	2,067,935	2,299,035	1,906,361	(392,674)
Public	82,948	82,948	69,341	(13,607)	25,100,719	24,975,719	24,372,846	(602,873)
Fines and Licenses	16,000	16,000	17,080	1,080				
Interest and Other	516,363	516,363	649,983	133,620	13,117	13,117	22,950	22,950
Total Revenues	<u>7,585,886</u>	<u>8,905,443</u>	<u>9,110,194</u>	<u>204,751</u>	<u>27,181,771</u>	<u>27,287,871</u>	<u>26,302,157</u>	<u>(972,597)</u>
Expenditures:								
Current-								
Health and Human Services	-	-	-	-	26,261,980	26,793,004	25,487,402	1,305,602
Public Works	16,615,888	16,603,018	16,166,935	436,083	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	<u>16,615,888</u>	<u>16,603,018</u>	<u>16,166,935</u>	<u>436,083</u>	<u>26,261,980</u>	<u>26,793,004</u>	<u>25,487,402</u>	<u>1,305,602</u>
Revenues Over (Under) Expenditures	<u>(9,030,002)</u>	<u>(7,697,575)</u>	<u>(7,056,741)</u>	<u>640,834</u>	<u>919,791</u>	<u>494,867</u>	<u>814,755</u>	<u>333,005</u>
Other Financing Sources (Uses):								
Operating Transfers In	7,957,070	7,261,701	7,985,401	723,700	-	-	-	-
Operating Transfers Out	(155,325)	(155,325)	(180,015)	(24,690)	(919,791)	(919,791)	(1,004,585)	(84,794)
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	<u>(1,228,257)</u>	<u>(591,199)</u>	<u>748,645</u>	<u>1,339,844</u>	<u>-</u>	<u>(424,924)</u>	<u>(189,830)</u>	<u>248,211</u>
Fund Balances, Beginning of Year	<u>4,111,823</u>	<u>4,111,823</u>	<u>4,111,823</u>	<u>-</u>	<u>3,204,841</u>	<u>3,204,841</u>	<u>3,204,841</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 2,883,566</u>	<u>\$ 3,520,624</u>	<u>\$ 4,860,468</u>	<u>\$ 1,339,844</u>	<u>\$ 3,204,841</u>	<u>\$ 2,779,917</u>	<u>\$ 3,015,011</u>	<u>\$ 248,211</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	\$ 9,110,194	\$ 16,166,935	\$ 7,805,386	\$ 748,645	\$ 26,302,157	\$ 25,487,402	\$ (1,004,585)	\$ (189,830)
Internal charges and allocations	(278,273)	(282,498)	32,040	36,265	(23,116)	110,663	239	(133,540)
Amounts reported in statements	<u>\$ 8,831,921</u>	<u>\$ 15,884,437</u>	<u>\$ 7,837,426</u>	<u>\$ 784,910</u>	<u>\$ 26,279,041</u>	<u>\$ 25,598,065</u>	<u>\$ (1,004,346)</u>	<u>\$ (323,370)</u>

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

DODGE COUNTY
Wisconsin Retirement System
December 31, 2017

Schedule of Proportionate Share of the Net Pension Liability (Asset)
As of the Measurement Date

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)
2016	0.28667805%	\$ 2,362,912	\$ 39,751,249	5.94%	99.12%
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

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
2017	\$ 3,045,420	\$ (3,045,420)	\$ -	\$ 41,229,477	7.39%
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, 2017 and 2016

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, 2017:

	<u>Excess Expenditures</u>
<u>General</u>	
Public Works	\$ 33,765
<u>Health and Human Services</u>	
Public Safety	\$ 15,943

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 7 preceding years.

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

Changes of assumptions. A change in actuarial assumptions was made in 2015. 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, 2017 and 2016

**CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF NET POSITION
December 31, 2017 and 2016**

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 199,272	\$ 803,398
Accounts receivable, net of allowance	3,180,021	3,110,950
Inventory and prepaid expenses	528,998	597,927
Total current assets	<u>3,908,291</u>	<u>4,512,275</u>
CAPITAL ASSETS:		
Capital assets	49,738,541	49,618,519
Accumulated depreciation	(11,244,826)	(9,521,904)
Net capital assets	<u>38,493,715</u>	<u>40,096,615</u>
Total assets	<u>42,402,006</u>	<u>44,608,890</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension outflows	5,165,074	7,639,237
Deferred loss on debt refunding	213,000	
Total deferred outflows of resources	<u>5,378,074</u>	<u>7,639,237</u>
Total assets and deferred outflows of resources	<u>\$ 47,780,080</u>	<u>\$ 52,248,127</u>
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts payable	\$ 72,054	\$ 484,031
Accrued interest	295,805	337,682
Accrued salaries and related liabilities	954,766	823,403
Current portion of long-term debt	2,020,000	2,220,000
Total current liabilities	<u>3,342,625</u>	<u>3,865,116</u>
LONG-TERM LIABILITIES:		
Long-term debt less current portion	25,281,869	27,105,183
Net pension liability	667,178	1,364,841
Accrued compensated absences	725,797	845,171
Total long-term liabilities	<u>26,674,844</u>	<u>29,315,195</u>
Total liabilities	<u>30,017,469</u>	<u>33,180,311</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred pension inflows	2,098,217	2,872,285
<u>NET POSITION</u>		
Net investment in capital assets	11,191,846	10,771,432
Unrestricted	4,472,548	5,424,098
Total net position	<u>15,664,394</u>	<u>16,195,530</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 47,780,080</u>	<u>\$ 52,248,127</u>

See accompanying notes.

CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Years Ended December 31, 2017 and 2016

	2017	2016
OPERATING REVENUES:		
Charges for services (net of contractual adjustments and bad debts)	\$ 23,597,497	\$ 22,904,003
Other operating revenues		
Intergovernmental grants - state	2,015,400	2,035,500
Intergovernmental assessments - MCHA	224,433	300,083
Total operating revenues	25,837,330	25,239,586
OPERATING EXPENSES:		
Resident care expenses	24,049,890	23,702,132
Depreciation	1,722,922	1,808,134
Assessments	889,920	889,920
Total operating expenses	26,662,732	26,400,186
Operating income (loss)	(825,402)	(1,160,600)
NONOPERATING REVENUES (EXPENSES):		
Nonoperating revenue	21,603	20,876
Gain (Loss) on disposal of assets	1,347	7,926
Recognition of deferred pension inflows and outflows	(1,002,431)	3,402,110
Interest expense and fiscal charges	(862,300)	(850,263)
Total nonoperating revenues (expenses)	(1,841,781)	2,580,649
Income (loss) before transfers	(2,667,183)	1,420,049
TRANSFERS:		
Transfer from County - sales tax - debt service	2,220,000	2,220,000
Transfer from County - administrative services	164,239	130,808
Transfer to County	(248,192)	(130,569)
Net transfers	2,136,047	2,220,239
Change in net position	(531,136)	3,640,288
Net position, beginning of year	16,195,530	12,555,242
Net position, end of year	\$ 15,664,394	\$ 16,195,530

See accompanying notes.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
STATEMENT OF CASH FLOWS
Years Ended December 31, 2017 and 2016**

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from residents	\$ 23,528,426	\$ 22,651,180
Receipts from other governments	2,239,833	2,335,583
Payments to suppliers for goods and services	(10,867,486)	(10,547,117)
Payments to employees	(13,513,463)	(13,211,296)
Payments to other governments	(889,920)	(889,920)
Net cash provided (used) by operating activities	497,390	338,430
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Nonoperating revenue	21,603	20,876
Transfer to County	(248,192)	(130,569)
Transfer from County - indirect costs	164,239	130,808
Transfer from County - sales tax	2,220,000	2,220,000
Net cash provided (used) by non-capital financing activities	2,157,650	2,241,115
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of capital assets	(120,023)	(106,756)
Proceeds from sale of capital assets	1,347	7,926
Principal paid on debt	(2,220,000)	(2,220,000)
Interest paid	(920,490)	(977,336)
Net cash provided (used) by capital and related financing activities	(3,259,166)	(3,296,166)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(604,126)	(716,621)
CASH AND CASH EQUIVALENTS, JANUARY 1	803,398	1,520,019
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 199,272	\$ 803,398
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	\$ (825,402)	\$ (1,160,600)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation	1,722,922	1,808,134
(Increase) decrease in current assets:		
Accounts receivable	(69,071)	(252,821)
Inventory and prepaid expenses	68,929	(31,034)
Increase (decrease) in liabilities:		
Vouchers payable	(411,977)	18,504
Accrued salaries and related liabilities	131,363	(16,967)
Accrued compensated absences	(119,374)	(26,786)
Net cash provided (used) by operating activities	\$ 497,390	\$ 338,430
Reconciliation of cash and cash equivalents:		
Cash and cash equivalents - Statement of Net Position	\$ 199,272	\$ 803,398
	\$ 199,272	\$ 803,398

See accompanying notes.

NOTES TO SUPPLEMENTARY INFORMATION

CLEARVIEW

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2017 and 2016**

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, 2017 and 2016**

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 2016 net position – The previously reported net position at December 31, 2016 has been restated to reflect the adoption of GASB 68. Net position was increased \$3,402,110 to recognize Clearview’s share of Dodge County’s deferred inflows and outflows of resources and net pension liability. The effects on the 2016 statement of revenues, expenses, and changes in net position could not be reasonably determined. The amount of the restatement is shown as a separate item on the 2016 statement of revenues, expenses, and changes in net position.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2017 and 2016**

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 \$2,015,400 for 2017 and \$2,035,000 for 2016.

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

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

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, 2017 and 2016**

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 \$992,134 at December 31, 2017 and \$732,390 at December 31, 2016. Bad debt expense was \$418,859 in 2017 and \$427,822 in 2016.

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 2017 are summarized as follows.

	Beginning	Additions	Reductions	Ending
Original Cost				
Land	\$ 8,748	\$ -	\$ -	\$ 8,748
Buildings and improvements	45,441,363	10,197	-	45,451,560
Equipment	4,168,408	109,826	-	4,278,234
Totals	<u>49,618,519</u>	<u>120,023</u>	<u>-</u>	<u>49,738,542</u>
Accumulated Depreciation				
Buildings and improvements	6,471,923	1,329,423	-	7,801,346
Equipment	3,049,981	393,500	-	3,443,481
Totals	<u>9,521,904</u>	<u>1,722,923</u>	<u>-</u>	<u>11,244,827</u>
Net Capital Assets	\$ <u>40,096,615</u>			\$ <u>38,493,715</u>

Changes in capital assets during 2016 are summarized as follows.

	Beginning	Additions	Reductions	Ending
Original Cost				
Land	\$ 8,748	\$ -	\$ -	\$ 8,748
Buildings and improvements	45,422,674	18,689	-	45,441,363
Equipment	4,108,668	88,065	28,324	4,168,408
Totals	<u>49,540,090</u>	<u>106,754</u>	<u>28,324</u>	<u>49,618,519</u>
Accumulated Depreciation				
Buildings and improvements	5,143,175	1,328,748	-	6,471,923
Equipment	2,598,920	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>

Depreciation expense reported in the statement of revenues, expenses, and changes in net position was \$1,722,923 in 2017 \$1,808,134 in 2016.

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2017 and 2016**

NOTE 5. LONG-TERM DEBT

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

Refunding bonds issued July 2017 for \$9,095,000. Original bonds were issued in 2011 for construction of health care and transportation facilities. Annual principal payments are due August 1 until 2031. Interest is payable semi-annually. The outstanding balance at December 31, 2017 was \$9,095,000. Clearview's share of the balance was \$5,915,000.

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, 2017 was \$19,065,000.

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 2021. Interest at 3.0%-4.0% payable semi-annually. The outstanding balance at December 31, 2017 was \$2,415,000. Clearview's share of the balance was \$1,560,000.

Changes in long-term debt for 2017 were:

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>
General obligation bonds	\$ 28,355,000	\$ 5,915,000	\$ 7,730,000	\$ 26,540,000
General obligation notes	200,000	-	200,000	-
Premiums	770,183	231,861	240,175	761,869
Total	<u>\$ 29,325,183</u>	<u>\$ 6,146,861</u>	<u>\$ 8,170,175</u>	<u>\$ 27,301,869</u>

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>

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>
2018	\$ 2,040,000	\$ 794,613	\$ 2,834,613
2019	2,050,000	718,040	2,768,040
2020	2,060,000	656,550	2,716,550
2021	2,055,000	594,750	2,649,750
2022	2,055,000	525,600	2,580,600
2023-2027	9,940,000	1,690,620	11,630,620
2028-2031	6,340,000	341,398	6,681,398
Total	<u>\$ 26,540,000</u>	<u>\$ 5,321,571</u>	<u>\$ 31,861,571</u>

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2017 and 2016**

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. The plan is described in the notes to the County's government-wide financial statements.

The pension related amounts in Clearview's financial statements were estimated using its percentage of the County's required contributions to the plan.

The payrolls for Clearview employees for the years ended December 31, 2017 and 2016 were \$13,513,463 and \$13,211,296, respectively. Clearview's required plan contributions for the years ended December 31, 2017 and 2016 were \$859,887 and \$823,096. Those amounts were 28.2% and 29.2% of Dodge County's required plan contributions.

For the years ended December 31, 2017 and 2016, Clearview recognized pension expense of \$1,728,720 and \$1,657,225, respectively. Pension expense includes recognition of deferred inflows and outflows of resources.

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>2017</u>		<u>2016</u>
Accrued vacation and holidays	\$	954,766	\$	823,403
Accrued sick leave		725,797		845,171

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2017 and 2016**

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	\$ 26,279,041	\$ 25,598,065
Reclassify bad debt	(418,859)	(418,859)
Nonoperating revenue	(22,950)	-
Depreciation	-	1,722,922
Capital outlay	-	(120,023)
Accrued sick leave	-	(119,374)
Other	98	
Operating revenues/expenses	\$ <u>25,837,330</u>	\$ <u>26,662,732</u>

Balance Sheet

Fund Balance per county		\$ 2,881,471
Deferred inflows and outflows		3,279,857
Accrued liabilities:		
Pension liability	667,178	
Interest on debt	295,805	
Sick leave	725,797	(1,688,780)
Unrestricted net position	<u> </u>	\$ <u>4,472,548</u>

Clearview Program Income Statement

Operating net	\$ (1,034,400)
Indirect revenues/costs and other adjustments	208,998
Operating loss	\$ <u>(825,402)</u>

**CLEARVIEW
DODGE COUNTY, WISCONSIN
NOTES TO SUPPLEMENTARY INFORMATION
December 31, 2017 and 2016**

NOTE 9. 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 2017 and 2016 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 \$563,482 for 2017 and \$774,520 for 2016. This amount is not reflected in the financial statements.

D) Transfers

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

NOTE 10. 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.

CLEARVIEW
DODGE COUNTY, WISCONSIN
PROGRAM INCOME STATEMENT
For MCHA, Behavioral Health, Group Homes/CBRF and Brain Injury
For the Year Ended December 31, 2017

	MCHA	Behavioral Group Homes,		Brain	Totals
		Health	CBRF	Injury	
Medicaid	\$ 8,901,788	\$ -	\$ -	\$ 3,970,708	\$ 12,872,496
Medicare	1,258,620	-	-	-	1,258,620
Private Pay/Insurance	3,695,793	2,897,222	1,677,849	1,485,716	9,756,580
Other Revenue	2,362,216	14,808	19,558	16,216	2,412,798
Total Revenue	16,218,417	2,912,030	1,697,407	5,472,640	26,300,494
Direct Expenses	10,987,770	2,139,560	1,623,568	4,699,185	19,450,083
Net Income/Loss	5,230,647	772,470	73,839	773,455	6,850,411
Overhead Expenses					
Restorative Nursing	44,290	5,359	7,078	5,868	62,595
Physician Services	227,974	27,584	36,432	30,207	322,197
Social Services	215,207	26,039	34,392	28,515	304,153
Recreation Activities	154,402	18,682	24,674	20,458	218,217
Dietary Services	1,291,817	156,304	206,441	171,168	1,825,730
Maintenance	496,563	87,006	62,041	79,364	724,974
Housekeeping	281,016	49,239	35,110	44,914	410,279
Laundry	164,862	19,948	26,346	21,844	233,000
Transportation	69,590	8,420	11,121	9,221	98,352
Utilities	281,837	49,383	35,213	45,045	411,478
Finance	362,999	43,921	58,010	48,098	513,028
Medical Records	58,893	7,126	9,411	7,803	83,233
Administration	544,620	65,897	87,034	72,163	769,714
Depreciation	1,180,097	206,773	147,442	188,610	1,722,923
Other Expenses	130,855	15,833	20,912	17,338	184,938
Total Overhead	5,505,022	787,513	801,658	790,618	7,884,811
Total Gain (Loss)	\$ (274,376)	\$ (15,043)	\$ (727,819)	\$ (17,162)	\$ (1,034,400)

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
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	\$ 2,614,648 *	\$ 43,337,679 *	<u>\$ 224,249,632</u>
2017	\$176,612,327	\$ 2,472,753	\$ 41,731,497	<u>\$ 220,816,577</u>

* Reclassified in 2017.

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

	2008	2009	2010	2011	2012
Expenses					
Governmental Activities:					
General Government	\$ 9,011,372	\$ 8,853,816	\$ 8,256,973	\$ 9,442,227	\$ 7,146,105
Public Safety	20,313,987	21,360,993	22,410,541	21,878,279	22,060,022
Human Services and Health	48,088,776	44,218,476	44,967,056	43,755,496	45,175,339
Public Works	16,918,026	16,387,394	15,888,072	15,988,629	16,512,196
Culture, Recreation and Education	2,132,555	2,029,107	2,197,182	2,092,015	1,914,377
Conservation and Development	1,439,114	2,028,854	1,694,835	1,439,408	1,537,289
Total Governmental Activities Expense	\$ 97,903,830	\$ 94,878,640	\$ 95,414,659	\$ 94,596,054	\$ 94,345,328
Program Revenue					
Government Activities:					
Charges for services					
General Government	\$ 1,511,722	\$ 1,600,799	\$ 1,691,633	\$ 1,583,073	\$ 1,666,238
Public Safety	9,532,957	9,304,051	9,752,624	10,884,064	10,124,765
Human Services and Health	23,817,712	24,284,181	24,239,139	21,107,177	24,397,858
Public Works	3,975,509	3,384,819	3,200,710	3,696,605	3,207,701
Culture, Recreation and Education	174,460	193,411	197,165	185,211	190,718
Conservation and Development	251,781	228,454	252,249	202,213	246,009
Sub-Total	39,264,141	38,995,716	39,333,520	37,658,343	39,833,289
Operating grants and contribution					
General Government	1,102,553	770,275	945,537	782,680	769,858
Public Safety	626,021	484,732	431,690	357,856	283,970
Human Services and Health	15,163,366	9,769,742	10,233,326	9,540,220	9,520,014
Public Works	2,767,609	2,831,222	2,940,061	3,281,369	3,113,274
Culture, Recreation and Education	161,173	151,004	111,144	123,163	93,302
Conservation and Development	248,903	752,313	421,931	610,629	353,233
Sub-Total	20,069,625	14,759,288	15,083,689	14,695,917	14,133,651
Capital grants and contributions					
Public Works	2,987,653	196,705	-	-	-
Sub-Total	2,987,653	196,705	-	-	-
Other Revenues					
General Government	1,322,341	1,567,353	920,397	729,655	962,401
Public Safety	36,339	14,580	23,844	9,304	130,780
Human Services and Health	47,294	91,444	44,379	202,467	53,912
Public Works	92,433	60,144	109,395	248,069	144,209
Culture, Recreation and Education	44,216	119,290	12,221	41,106	29,766
Conservation and Development	52,899	73,640	60,571	47,600	45,368
Sub-Total	1,595,522	1,926,452	1,170,807	1,278,201	1,366,436
Total Governmental Activities Program Revenues	\$ 63,916,941	\$ 55,878,161	\$ 55,588,016	\$ 53,632,461	\$ 55,333,376
Net (Expense) Revenue before General Revenue	\$ (33,986,889)	\$ (39,000,479)	\$ (39,826,643)	\$ (40,963,593)	\$ (39,011,952)
General Revenues					
Property Taxes	\$ 31,454,427	\$ 31,677,762	\$ 32,787,303	\$ 32,978,259	\$ 33,232,124
Sales Taxes	5,100,143	4,618,375	4,813,991	5,019,994	5,312,674
State Aid--Shared Revenue	3,420,153	3,771,594	3,701,746	3,684,428	2,899,315
Total General Revenues	\$ 39,974,723	\$ 40,067,731	\$ 41,303,040	\$ 41,682,681	\$ 41,444,113
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in Net Assets	\$ 5,987,834	\$ 1,067,252	\$ 1,476,397	\$ 719,088	\$ 2,432,161

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

	2013	2014	2015	2016	2017
Expenses					
Governmental Activities:					
General Government	\$ 8,570,947	\$ 7,078,995	\$ 8,096,778	\$ 9,360,824	\$ 9,774,284
Public Safety	20,774,320	20,558,262	21,305,950	21,988,708	23,750,496
Human Services and Health	45,964,505	52,022,906	49,775,132	51,642,872	51,749,937
Public Works	17,143,360	13,922,819	17,382,115	18,040,099	19,322,471
Culture, Recreation and Education	2,034,095	2,154,834	1,904,601	1,920,305	1,923,979
Conservation and Development	1,335,660	1,511,982	1,306,727	1,292,670	1,242,490
Total Governmental Activities Expense	\$ 95,822,887	\$ 97,249,798	\$ 99,771,303	\$ 104,245,478	\$ 107,763,657
Program Revenue					
Government Activities:					
Charges for services					
General Government	\$ 1,564,166	\$ 1,607,384	\$ 1,593,479	\$ 1,620,549	\$ 1,787,098
Public Safety	8,466,569	8,630,367	8,357,299	9,662,089	9,371,241
Human Services and Health	27,425,160	29,264,208	28,966,672	29,731,326	31,017,837
Public Works	3,587,335	3,291,914	3,416,101	4,622,374	3,988,631
Culture, Recreation and Education	223,462	194,439	198,887	249,556	261,951
Conservation and Development	258,173	218,275	248,244	257,100	276,613
Sub-Total	41,524,865	43,206,587	42,780,682	46,142,994	46,703,371
Operating grants and contribution					
General Government	827,726	891,330	823,506	943,977	951,189
Public Safety	289,853	1,107,123	250,288	467,182	374,050
Human Services and Health	8,357,682	8,487,847	9,023,267	10,137,157	10,028,707
Public Works	3,430,364	3,098,825	3,651,624	2,752,545	4,218,837
Culture, Recreation and Education	127,903	122,106	104,269	104,452	125,834
Conservation and Development	203,231	168,804	188,108	145,378	133,661
Sub-Total	13,236,759	13,876,035	14,041,062	14,550,691	15,832,278
Capital grants and contributions					
Public Works	-	-	-	-	-
Sub-Total	-	-	-	-	-
Other Revenues					
General Government	420,620	347,142	513,052	478,600	759,490
Public Safety	171,858	29,898	199,386	63,806	223,390
Human Services and Health	33,315	37,147	24,249	233,973	77,134
Public Works	144,644	150,213	480,932	96,294	449,551
Culture, Recreation and Education	48,131	27,338	67,226	40,182	42,512
Conservation and Development	29,501	25,949	41,076	51,104	47,011
Sub-Total	848,069	617,687	1,325,921	963,959	1,599,088
Total Governmental Activities Program Revenues	\$ 55,609,693	\$ 57,700,309	\$ 58,147,665	\$ 61,657,644	\$ 64,134,737
Net (Expense) Revenue before General Revenue	\$ (40,213,194)	\$ (39,549,489)	\$ (41,623,638)	\$ (42,587,834)	\$ (43,628,920)
General Revenues					
Property Taxes	\$ 32,802,621	\$ 33,063,489	\$ 33,325,051	\$ 33,526,414	\$ 33,878,379
Sales Taxes	5,533,387	6,048,238	5,804,119	6,070,483	6,617,552
State Aid--Shared Revenue	2,899,271	3,270,052	2,844,402	2,839,891	2,836,792
Total General Revenues	\$ 41,235,279	\$ 42,381,779	\$ 41,973,572	\$ 42,436,788	\$ 43,332,723
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	\$ -	\$ -	\$ -	\$ (2,998,817)	\$ (3,136,858)
Changes in Net Assets	\$ 1,022,085	\$ 2,832,290	\$ 349,934	\$ (3,149,863)	\$ (3,433,055)

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

	2008	2009	2010	2011	2012
General Fund					
Reserved	\$ 3,168,779	\$ 3,377,250	*	*	*
Unreserved	17,752,598	19,370,722	*	*	*
Nondisposable	*	*	\$ 2,387,580	\$ 2,452,973	\$ 2,393,607
Restricted	*	*	2,120,680	2,175,132	2,206,602
Committed	*	*	2,387,508	2,848,586	3,438,235
Assigned	*	*	4,280,285	4,709,672	3,588,194
Unassigned	*	*	13,198,968	15,769,353	16,249,724
Total General Fund	<u>\$ 20,921,377</u>	<u>\$ 22,747,972</u>	<u>\$ 24,375,021</u>	<u>\$ 27,955,716</u>	<u>\$ 27,876,362</u>
All Other Governmental Funds					
Reserved	\$ 4,521,021	\$ 2,111,114	*	*	*
Unreserved	7,290,133	11,968,458	*	*	*
Nondisposable	*	*	\$ 2,085,720	\$ 1,602,722	\$ 1,684,777
Restricted	*	*	20,382,273	5,246,468	2,346,184
Committed	*	*	-	-	5,177,500
Assigned	*	*	9,399,283	9,269,288	7,799,150
Unassigned	*	*	(227,348)	(404,522)	(493,558)
Total All Other Governmental Funds	<u>\$ 11,811,154</u>	<u>\$ 14,079,572</u>	<u>\$ 31,639,928</u>	<u>\$ 15,713,956</u>	<u>\$ 16,514,053</u>
Total Governmental Funds	<u><u>\$ 32,732,531</u></u>	<u><u>\$ 36,827,544</u></u>	<u><u>\$ 56,014,949</u></u>	<u><u>\$ 43,669,672</u></u>	<u><u>\$ 44,390,415</u></u>

* Not applicable for these years.

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

	2013	2014	2015	2016	2017
General Fund					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	\$ 2,039,141	\$ 1,925,732	\$ 2,254,767	\$ 4,002,968	\$ 3,243,882
Restricted	2,378,941	2,277,784	2,333,149	2,146,811	2,004,565
Committed	3,656,444	3,775,614	4,078,783	4,425,276	4,801,139
Assigned	4,290,109	3,776,038	4,178,641	4,668,140	4,628,623
Unassigned	16,191,604	15,552,441	14,924,912	13,818,892	15,048,183
Total General Fund	<u>\$ 28,556,239</u>	<u>\$ 27,307,609</u>	<u>\$ 27,770,252</u>	<u>\$ 29,062,087</u>	<u>\$ 29,726,392</u>
All Other Governmental Funds					
Reserved	*	*	*	*	*
Unreserved	*	*	*	*	*
Nonspendable	\$ 1,801,730	\$ 1,790,036	\$ 2,442,466	\$ 2,270,129	\$ 2,303,025
Restricted	-	-	-	525	876
Committed	245,102	239,345	-	-	-
Assigned	10,507,161	10,756,052	8,309,622	5,273,725	5,836,955
Unassigned	(509,486)	206,502	(444,056)	(411,223)	(428,097)
Total All Other Governmental Funds	<u>\$ 12,044,507</u>	<u>\$ 12,991,935</u>	<u>\$ 10,308,032</u>	<u>\$ 7,133,156</u>	<u>\$ 7,712,759</u>
Total Governmental Funds	<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>	<u><u>\$ 37,439,151</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)

	2008	2009	2010	2011	2012
Revenues					
Taxes					
Property	\$ 31,376,599	\$ 31,660,975	\$ 32,655,962	\$ 32,857,402	\$ 33,105,669
Sales	5,100,143	4,618,375	4,813,991	5,019,994	5,405,712
Intergovernmental Revenues	23,835,746	19,543,820	18,392,984	18,472,018	17,082,066
Charges for Services					
Intergovernmental	13,118,959	12,847,920	13,179,316	16,204,921	15,353,801
Public	25,750,868	25,786,161	24,909,685	20,728,878	23,724,872
Fines and Licenses	845,359	778,650	788,801	632,874	705,514
Interest and Other	1,834,760	2,012,898	1,289,869	1,588,416	1,449,115
Total Revenues	<u>\$ 101,862,434</u>	<u>\$ 97,248,799</u>	<u>\$ 96,030,608</u>	<u>\$ 95,504,503</u>	<u>\$ 96,826,749</u>
Expenditures					
Current					
General Government	\$ 8,314,571	\$ 8,239,089	\$ 8,444,933	\$ 8,354,865	\$ 8,958,294
Public Safety	18,913,177	19,923,832	20,551,700	20,701,771	20,418,661
Health and Human Services	47,730,396	43,376,778	43,561,996	41,544,220	43,836,429
Public Works	17,294,559	15,476,272	15,873,357	15,416,665	13,057,810
Culture, Recreation and Education	2,016,451	2,016,842	2,123,086	1,962,299	1,766,529
Conservation and Development	1,362,488	1,937,845	1,629,255	1,795,789	1,571,201
Capital Outlay	106,644	183,739	13,868,492	31,766,278	5,330,959
Debt Service					
Principal	3,477,617	806,742	-	1,500,000	2,305,000
Interest	263,706	153,480	234,158	1,113,925	1,361,123
Total Expenditures	<u>\$ 99,479,609</u>	<u>\$ 92,114,619</u>	<u>\$ 106,286,977</u>	<u>\$ 124,155,812</u>	<u>\$ 98,606,006</u>
Revenues over (under) Expenditures	\$ 2,382,825	\$ 5,134,180	\$ (10,256,369)	\$ (28,651,309)	\$ (1,779,257)
Other Financing Sources (Uses):					
Operating Transfers In	\$ 23,524,083	\$ 29,233,994	\$ 27,554,141	\$ 25,172,245	\$ 28,612,807
Operating Transfers Out	(23,524,083)	(29,233,994)	(27,554,141)	(25,172,245)	(28,612,807)
Proceeds from Long-Term Debt	-	-	30,000,000	16,306,032	2,500,000
Net Debt refunding	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,000,000</u>	<u>\$ 16,306,032</u>	<u>\$ 2,500,000</u>
Net change in fund balances	<u>\$ 2,382,825</u>	<u>\$ 5,134,180</u>	<u>\$ 19,743,631</u>	<u>\$ (12,345,277)</u>	<u>\$ 720,743</u>
Debt service as a percentage of noncapital expenditures	3.8%	1.0%	0.3%	2.8%	3.9%

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

	2013	2014	2015	2016	2017
Revenues					
Taxes					
Property	\$ 32,879,817	\$ 32,915,733	\$ 33,468,151	\$ 33,835,094	\$ 34,102,950
Sales	5,695,759	6,038,640	5,804,119	6,070,483	6,617,552
Intergovernmental Revenues	16,184,031	16,721,117	16,885,464	17,390,581	18,669,068
Charges for Services					
Intergovernmental	14,640,465	14,226,388	13,008,013	15,812,697	14,535,930
Public	26,225,426	28,528,504	29,214,656	29,550,063	31,312,161
Fines and Licenses	610,595	546,957	560,456	589,049	647,721
Interest and Other	1,139,244	745,001	1,179,467	1,403,541	1,884,074
Total Revenues	<u>\$ 97,375,337</u>	<u>\$ 99,722,340</u>	<u>\$ 100,120,326</u>	<u>\$ 104,651,508</u>	<u>\$ 107,769,456</u>
Expenditures					
Current					
General Government	\$ 8,436,889	\$ 7,792,361	\$ 9,076,625	\$ 8,693,072	\$ 8,733,560
Public Safety	19,789,866	20,342,522	20,827,370	23,723,192	25,642,794
Health and Human Services	43,035,376	48,734,229	47,383,092	49,153,960	49,014,611
Public Works	16,887,251	15,522,767	18,810,463	17,886,579	16,031,972
Culture, Recreation and Education	1,866,062	2,185,009	1,848,784	1,792,423	1,951,655
Conservation and Development	1,313,972	1,411,623	1,365,751	1,334,761	1,267,891
Capital Outlay	5,694,814	5,811	-	-	-
Debt Service					
Principal	2,805,000	2,805,000	2,805,000	2,805,000	2,805,000
Interest	1,335,776	1,317,922	1,202,211	1,145,561	1,078,216
Total Expenditures	<u>\$ 101,165,006</u>	<u>\$ 100,117,244</u>	<u>\$ 103,319,296</u>	<u>\$ 106,534,548</u>	<u>\$ 106,525,699</u>
Revenues over (under) Expenditures	\$ (3,789,669)	\$ (394,904)	\$ (3,198,970)	\$ (1,883,040)	\$ 1,243,757
Other Financing Sources (Uses):					
Operating Transfers In	\$ 25,064,446	\$ 24,483,634	\$ 22,653,174	\$ 21,578,346	\$ 23,032,265
Operating Transfers Out	(25,064,446)	(24,483,634)	(22,653,174)	(21,578,346)	(23,032,265)
Proceeds from Long-Term Debt	-	-	-	-	9,451,815
Net Debt refunding	-	93,702	-	-	(9,451,664)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 93,702</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151</u>
Net change in fund balances	<u>\$ (3,789,669)</u>	<u>\$ (301,202)</u>	<u>\$ (3,198,970)</u>	<u>\$ (1,883,040)</u>	<u>\$ 1,243,908</u>
Debt service as a percentage of noncapital expenditures	4.3%	4.1%	3.9%	3.7%	3.6%

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				
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
2017	2018	4,282,719,200	941,069,200	313,671,200	638,194,800	200,108,300	(227,099,600)	6,148,663,100	\$ 5.504

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

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

	2008	2009	2010	2011	2012
County Direct Rates					
General	\$5.084	\$5.213	\$5.402	\$5.523	\$5.678
Federated Library	0.29	0.27	0.28	0.27	0.28
Overlapping rates					
Cities:					
Beaver Dam	\$21.31	\$22.15	\$23.41	\$23.09	\$24.53
(a) Columbus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Lake	\$26.18-\$26.55	\$27.49-\$27.84	\$28.81-\$29.37	\$28.67-\$29.05	\$28.68-\$29.16
Hartford	\$21.99-\$24.01	\$22.82-\$24.68	\$24.61-\$26.68	\$24.12-\$24.38	\$24.15-\$24.20
Horicon	\$27.62	\$28.81	\$28.40	\$24.34	\$23.72
Juneau	\$26.10	\$27.30	\$27.49	\$27.19	\$26.40
Mayville	\$21.23	\$22.38	\$22.70	\$23.14	\$22.67
Watertown	\$20.93	\$21.68	\$22.48	\$21.90	\$24.45
Waupun	\$20.87	\$21.41	\$22.80	\$22.82	\$22.70
Towns:					
Ashippun	\$18.93-\$20.39	\$20.40-\$21.74	\$20.44-\$21.93	\$17.17-\$18.18	\$16.86-\$17.53
Beaver Dam	\$16.85-\$20.66	\$17.47-\$21.87	\$18.66-\$22.54	\$16.76-\$20.97	\$16.23-\$19.93
Burnett	\$15.08-\$16.18	\$16.05-\$17.60	\$17.03-\$17.87	\$16.10-\$17.90	\$16.44-\$18.31
Calamus	\$17.24-\$17.76	\$17.71-\$18.34	\$18.12-\$18.84	\$17.20-\$18.87	\$17.25-\$19.28
Chester	\$15.55	\$16.49	\$17.82	\$17.26	\$18.03
Clyman	\$18.32-\$23.53	\$19.24-\$24.82	\$16.50-\$20.37	\$16.36-\$20.10	\$16.82-\$19.79
Elba	\$15.51-\$18.70	\$16.24-\$19.92	\$16.85-\$20.46	\$17.67-\$19.93	\$16.66-\$18.96
Emmet	\$16.57	\$17.89	\$19.53	\$19.41	\$19.90
Fox Lake	\$15.56-\$17.02	\$16.83-\$17.95	\$17.36-\$18.76	\$16.05-\$18.37	\$17.35-\$20.25
Herman	\$18.90-\$20.47	\$19.65-\$22.28	\$19.85-\$23.33	\$17.02-\$19.32	\$16.83-\$19.31
Hubbard	\$18.61-\$22.70	\$19.46-\$24.30	\$20.49-\$25.45	\$16.83-\$20.57	\$16.63-\$19.50
Hustisford	\$15.80-\$19.13	\$16.59-\$20.61	\$17.76-\$21.90	\$17.20-\$20.95	\$17.47-\$20.43
Lebanon	\$20.58-\$22.33	\$16.82-\$17.80	\$18.70-\$19.05	\$18.00-\$18.78	\$17.91-\$18.90
Leroy	\$15.64-\$18.12	\$17.44-\$19.78	\$18.50-\$20.52	\$18.28-\$20.36	\$17.92-\$20.69
Lomira	\$14.63-\$16.86	\$17.01-\$17.34	\$17.93-\$18.54	\$18.07-\$18.71	\$17.12-\$19.13
Lowell	\$15.50-\$19.74	\$16.97-\$21.56	\$18.40-\$22.49	\$17.50-\$21.52	\$17.97-\$21.70
Oak Grove	\$14.93-\$18.24	\$16.10-\$20.07	\$16.98-\$20.43	\$16.09-\$20.00	\$15.60-\$19.06
Portland	\$18.98-\$19.00	\$19.23-\$20.17	\$19.91-\$20.58	\$20.26-\$20.42	\$20.33-\$21.37
Rubicon	\$14.44-\$16.89	\$14.90-\$17.87	\$15.11-\$18.40	\$14.42-\$16.17	\$14.41-\$15.55
Shields	\$16.42-\$20.64	\$17.33-\$21.94	\$18.19-\$22.17	\$19.29-\$22.47	\$20.08-\$22.73
Theresa	\$18.23-\$20.60	\$19.15-\$21.84	\$19.10-\$22.06	\$19.21-\$21.57	\$19.18-\$22.62
Trenton	\$15.46-\$15.80	\$17.01-\$17.34	\$18.85-\$19.68	\$17.86-\$19.42	\$17.73-\$19.81
Westford	\$16.03-\$16.58	\$16.06-\$16.70	\$16.82-\$18.01	\$15.50-\$16.91	\$16.44-\$18.45
Williamstown	\$12.98-\$13.49	\$13.58-\$15.14	\$15.20-\$16.22	\$14.90-\$15.54	\$14.02-\$14.33
Villages:					
Brownsville	\$18.96	\$20.20	\$20.57	\$20.40	\$20.36
Clyman	\$28.06	\$25.74	\$27.57	\$27.72	\$26.84
Hustisford	\$22.97	\$24.03	\$25.25	\$26.01	\$25.53
Iron Ridge	\$18.25	\$19.21	\$20.07	\$20.01	\$19.17
Kekoskee	\$14.91	\$15.22	\$15.44	\$14.76	\$14.72
Lomira	\$19.44	\$21.42	\$22.37	\$22.29	\$22.10
Lowell	\$27.98	\$23.84	\$23.63	\$25.89	\$25.71
Neosho	\$20.49	\$21.48	\$22.59	\$20.28	\$19.75
Randolph	\$24.08	\$25.99	\$27.34	\$29.03	\$29.96
Reeseville	\$20.20	\$21.65	\$21.41	\$19.97	\$19.36
Theresa	\$19.09	\$19.90	\$20.38	\$19.61	\$18.56

(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)

	2013	2014	2015	2016	2017
County Direct Rates					
General	\$5.702	\$5.677	\$5.673	\$5.636	\$5.504
Federated Library	0.28	0.27	0.27	0.27	0.29
Overlapping rates					
Cities:					
Beaver Dam	\$24.29	\$23.97	\$23.24	\$22.85	\$24.86
(a) Columbus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Lake	\$26.84-\$27.31	\$25.17-\$25.62	\$25.08-\$25.50	\$24.40-\$24.92	\$24.48-\$24.97
Hartford	\$23.55-\$24.79	\$21.33-\$22.22	\$21.72-\$22.11	\$21.45-\$21.60	\$15.75-\$16.50
Horicon	\$24.40	\$22.88	\$22.61	\$23.60	\$23.91
Juneau	\$25.78	\$25.17	\$26.17	\$26.35	\$25.78
Mayville	\$22.71	\$24.41	\$24.60	\$22.47	\$24.49
Watertown	\$24.33	\$23.69	\$23.76	\$23.88	\$24.43
Waupun	\$22.70	\$22.07	\$22.23	\$21.44	\$22.48
Towns:					
Ashippun	\$16.74-\$17.68	\$15.97-\$16.89	\$16.63-\$17.48	\$16.67-\$17.15	\$16.80-\$17.78
Beaver Dam	\$15.99-\$20.27	\$15.15-\$19.64	\$14.65-\$19.68	\$15.16-\$20.13	\$16.97-\$19.63
Burnett	\$16.35-\$19.25	\$15.13-\$17.58	\$14.61-\$17.20	\$14.76-\$17.28	\$16.70-\$17.45
Calamus	\$17.72-\$20.45	\$17.15-\$20.00	\$16.51-\$22.36	\$16.92-\$22.72	\$18.14-\$22.32
Chester	\$18.29	\$16.32	\$16.15	\$16.16	\$16.14
Clyman	\$16.93-\$19.81	\$15.98-\$19.05	\$15.32-\$18.96	\$15.79-\$19.12	\$15.75-\$18.92
Elba	\$19.43-\$21.58	\$19.47-\$21.77	\$16.60-\$17.84	\$17.03-\$20.16	\$17.41-\$20.28
Emmet	\$18.75	\$17.33	\$17.11	\$17.70	\$18.11
Fox Lake	\$16.99-\$20.44	\$15.98-\$18.86	\$14.43-\$20.76	\$14.52-\$20.31	\$16.41-\$20.54
Herman	\$16.68-\$19.50	\$15.61-\$17.46	\$16.17-\$16.84	\$14.85-\$15.73	\$16.25-\$17.07
Hubbard	\$16.22-\$19.37	\$15.31-\$18.22	\$16.03-\$18.90	\$15.08-\$19.37	\$15.82-\$19.16
Hustisford	\$19.09-\$22.64	\$17.94-\$20.88	\$17.38-\$20.79	\$17.30-\$20.50	\$17.49-\$20.62
Lebanon	\$17.38-\$17.59	\$18.78-\$19.41	\$18.46-\$19.28	\$18.73-\$19.69	\$19.01-\$20.05
Leroy	\$18.74-\$21.12	\$18.69-\$20.99	\$20.15-\$22.15	\$18.21-\$20.48	\$19.40-\$22.40
Lomira	\$16.34-\$17.84	\$18.60-\$20.71	\$19.97-\$20.36	\$17.71-\$19.98	\$18.88-\$20.30
Lowell	\$17.99-\$22.46	\$17.69-\$22.47	\$17.11-\$22.48	\$16.98-\$22.10	\$15.59-\$18.67
Oak Grove	\$16.00-\$20.18	\$15.72-\$20.22	\$14.86-\$19.83	\$14.44-\$19.45	\$16.06-\$19.04
Portland	\$21.31-\$21.86	\$20.12-\$20.64	\$19.40-\$19.41	\$18.95-\$19.44	\$15.71-\$15.75
Rubicon	\$16.80-\$18.57	\$16.46-\$17.38	\$17.02-\$17.41	\$16.92-\$17.59	\$15.55-\$16.67
Shields	\$20.00-\$23.21	\$18.55-\$22.01	\$17.87-\$21.95	\$17.77-\$21.36	\$16.90-\$20.13
Theresa	\$19.77-\$22.69	\$19.64-\$22.03	\$20.57-\$20.87	\$18.76-\$21.06	\$19.93-\$20.95
Trenton	\$17.04-\$19.68	\$16.70-\$19.22	\$15.81-\$18.70	\$16.06-\$18.00	\$17.82-\$17.91
Westford	\$16.28-\$18.90	\$14.98-\$17.32	\$13.98-\$19.44	\$13.82-\$19.05	\$15.64-\$19.43
Williamstown	\$14.49-\$16.08	\$14.15-\$14.96	\$14.56-\$15.07	\$12.76-\$13.93	\$12.09-\$13.09
Villages:					
Brownsville	\$20.47	\$20.24	\$21.77	\$21.48	\$18.86
Clyman	\$25.68	\$23.92	\$24.67	\$27.47	\$26.64
Hustisford	\$25.49	\$24.92	\$25.46	\$25.46-\$26.06	\$24.52-\$24.97
Iron Ridge	\$19.97	\$18.93	\$17.87	\$18.12	\$18.36
Kekoskee	\$14.81	\$14.70	\$15.10	\$13.42	\$15.16
Lomira	\$22.42	\$21.43	\$22.49	\$23.52	\$22.74
Lowell	\$24.77	\$24.73	\$25.48	\$24.31	\$23.32
Neosho	\$19.03	\$17.75	\$18.20	\$18.33	\$18.81
Randolph	\$29.19	\$29.88	\$32.10	\$32.56	\$31.16
Reeseville	\$19.97	\$19.88	\$19.43	\$18.47	\$19.70
Theresa	\$18.68	\$17.98	\$19.32	\$19.79	\$17.78

(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	2017			2008		
	Equalized Value	Rank	Percent of Total Equalized Value	Equalized Value	Rank	Percent of Total Equalized Value
WAL-MART Real Estate	\$ 75,477,345	1	1.28%	\$ 93,180,143	1	1.53%
Quad Graphics Inc	\$ 52,597,109	2	0.89%	\$ 64,944,278	2	1.07%
Watertown Memorial Hospital	\$ 29,325,645	5	0.50%	\$ 9,730,188	11	0.16%
Mayville Engineering	\$ 23,214,366	7	0.39%	\$ 13,611,602	8	0.22%
United Cooperative	\$ 23,092,230	8	0.39%	\$ 22,052,954	4	0.36%
Menards Inc.	\$ 21,966,484	10	0.37%	\$ 15,518,548	5	0.25%
Deere & Company	\$ 33,828,828	4	0.57%	\$ 25,055,476	3	0.41%
Michels Pipeline Construction	\$ 50,016,011	3	0.85%	\$ 13,764,143	7	0.23%
Grande Cheese, LeRoy, etal	\$ 27,860,604	6	0.47%	\$ 9,491,729	12	0.16%
LCN VP LLC	\$ 17,495,531	11	0.30%	\$ -	-	0.00%
Beaver Dam Community Hospital	\$ 22,079,066	9	0.37%	\$ -	-	0.00%
Signicast Corporation	\$ 13,278,869	12	0.22%	\$ 8,982,235	14	0.15%
Seneca Foods Corporation	\$ 12,084,956	13	0.20%	\$ 10,201,170	10	0.17%
IPD LLC	\$ 9,952,930	15	0.17%	\$ 9,246,291	13	0.15%
Mills Properties, Inc.	\$ 9,158,468	14	0.16%	\$ 13,483,779	9	0.22%
Keller Family Limited Partnership	\$ -	-	0.00%	\$ 8,393,211	16	0.14%
Home Depot USA Inc	\$ -	-	0.00%	\$ 8,708,826	15	0.14%
Finlay Industries	\$ -	-	0.00%	\$ 15,271,704	6	0.25%
TOTAL	\$ 421,428,442		7.14%	\$341,636,277		5.60%

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, 2017	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
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%	\$ 131,398,225	99.98%
2011	\$ 136,819,401	\$ 91,811,371	67.10%	\$ 136,759,370	99.96%
2012	\$ 135,277,523	\$ 92,208,226	68.16%	\$ 135,206,392	99.94%
2013	\$ 135,080,536	\$ 92,854,654	68.74%	\$ 135,006,889	99.92%
2014	\$ 134,696,346	\$ 92,522,161	68.69%	\$ 134,615,682	99.88%
2015	\$ 130,980,789	\$ 82,952,976	63.33%	\$ 130,840,028	99.57%
2016	\$ 133,278,879	\$ 92,293,642	69.25%	\$ 132,775,216	99.25%
2017	\$ 133,803,364	\$ 94,062,206	70.30%	\$ 132,782,929	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
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	\$3,542,434	\$ 6,097,891,400	\$ 33,130,000	0.54%	0.94%	\$ 368.27
2017	89,908	*	\$ 6,375,762,700	\$ 30,575,000	0.48%	*	\$ 340.07

* Information not yet available

Source

(1) Wisconsin Department of Administration - County Final Population Estimates

Notes

(a) Personal Income shown in Table 12

(b) Excludes Housing Authority

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

	2008	2009	2010	2011	2012
Equalized Value of Real and Personal Property	\$ 6,322,984,700	\$ 6,366,754,100	\$ 6,182,736,200	\$ 6,040,549,400	\$ 5,894,384,100
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 316,149,235	\$ 318,337,705	\$ 309,136,810	\$ 302,027,470	\$ 294,719,205
Amount of Debt Applicable to Debt Limitation:					
General Obligation					
Promissory Notes (a)	\$ 4,200,000	\$ 800,000	\$ 30,000,000	\$ 44,590,000	\$ 44,785,000
Less: Debt Service Funds	\$ 3,604,750	\$ 839,000	\$ -	\$ 216,032	\$ 140,000
Total Amount of Debt Applicable to Debt Margin	\$ 595,250	\$ (39,000)	\$ 30,000,000	\$ 44,373,968	\$ 44,645,000
Legal Debt Margin-(Debt Capacity)	<u>\$ 315,553,985</u>	<u>\$ 318,376,705</u>	<u>\$ 279,136,810</u>	<u>\$ 257,653,502</u>	<u>\$ 250,074,205</u>
Percent of Debt Capacity Used	0.2%	0.0%	9.7%	14.7%	15.1%

(a) Excludes Housing Authority

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

	2013	2014	2015	2016	2017
Equalized Value of Real and Personal Property	\$ 5,799,344,700	\$ 5,927,146,000	\$ 5,991,792,600	\$ 6,097,891,400	\$ 6,375,762,700
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 289,967,235	\$ 296,357,300	\$ 299,589,630	\$ 304,894,570	\$ 318,788,135
Amount of Debt Applicable to Debt Limitation:					
General Obligation					
Promissory Notes (a)	\$ 41,980,000	\$ 38,740,000	\$ 35,935,000	\$ 33,130,000	\$ 30,575,000
Less: Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amount of Debt Applicable to Debt Margin	\$ 41,980,000	\$ 38,740,000	\$ 35,935,000	\$ 33,130,000	\$ 30,575,000
Legal Debt Margin-(Debt Capacity)	<u>\$ 247,987,235</u>	<u>\$ 257,617,300</u>	<u>\$ 263,654,630</u>	<u>\$ 271,764,570</u>	<u>\$ 288,213,135</u>
Percent of Debt Capacity Used	14.5%	13.1%	12.0%	10.9%	9.6%

(a) Excludes Housing Authority

DODGE COUNTY, WISCONSIN

TABLE 11 COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2017	% of Debt within County	Amount of Debt Within County
Direct Debt			
Dodge County	\$ 30,575,000	100.00%	<u>\$ 30,575,000</u>
Total Direct Debt			<u>\$ 30,575,000</u>
Overlapping Debt			
Towns			
Ashippun	\$ 288,114	100.00%	\$ 288,114
Beaver Dam	42,761	100.00%	42,761
Burnett	251,797	100.00%	251,797
Calamus	-	100.00%	-
Chester	*	100.00%	-
Clyman	*	100.00%	-
Elba	*	100.00%	-
Emmet	-	100.00%	-
Fox Lake	*	100.00%	-
Herman	-	100.00%	-
Hubbard	313,483	100.00%	313,483
Hustisford	-	100.00%	-
Lebanon	166,316	100.00%	166,316
Leroy	-	100.00%	-
Lomira	128,768	100.00%	128,768
Lowell	*	100.00%	-
Oak Grove	*	100.00%	-
Portland	-	100.00%	-
Rubicon	-	100.00%	-
Shields	*	100.00%	-
Theresa	154,156	100.00%	154,156
Trenton	210,819	100.00%	210,819
Westford	-	100.00%	-
Williamstown	-	100.00%	-
Total all Towns			<u>\$ 1,556,213</u>
Villages			
Brownsville	\$ 344,485	100.00%	\$ 344,485
Clyman	293,588	100.00%	293,588
Hustisford	1,878,903	100.00%	-
Iron Ridge	942,756	100.00%	-
Kekoskee	*	100.00%	-
Lomira	4,555,796	100.00%	4,555,796
Lowell	*	100.00%	-

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2017	% of Debt within County	Amount of Debt Within County
Neosho	*	100.00%	-
Randolph	2,081,142	72.82%	1,515,488
Reeseville	700,999	100.00%	700,999
Theresa	-	100.00%	-
Total all Villages			<u>\$ 7,410,356</u>
Cities			
Beaver Dam	\$ 18,370,000	100.00%	\$ 18,370,000
Fox Lake	485,545	100.00%	485,545
Hartford	23,662,652	5.09%	1,204,429
Horicon	*	100.00%	-
Juneau	723,920	100.00%	723,920
Mayville	7,524,264	100.00%	7,524,264
Watertown	39,533,112	32.41%	12,812,682
Waupun	206,455	51.92%	107,191
Total all Cities			<u>\$ 41,228,031</u>
School Districts			
Beaver Dam	*	100.00%	\$ -
Columbus	6,681,202	17.91%	1,196,603
Dodgeland	4,494,487	100.00%	4,494,487
Fall River	*	9.23%	-
Hartford J1	6,966,553	4.79%	333,698
Hartford UHS	7,575,000	14.56%	1,102,920
Herman	*	100.00%	-
Horicon	1,735,000	100.00%	1,735,000
Hustisford	*	100.00%	-
Lomira	22,305,000	87.94%	19,615,017
Markesan	1,603,001	0.25%	4,008
Mayville	*	100.00%	-
Neosho J3	*	100.00%	-
Oakfield	*	0.80%	-
Oconomowoc	*	3.42%	-
Randolph	16,105,000	68.77%	11,075,409
Rubicon J6	*	98.95%	-
Waterloo	-	30.73%	-
Watertown	*	36.85%	-
Waupun	33,615,000	60.37%	20,293,376
Total all School Districts			<u>\$ 59,850,517</u>

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2017	% of Debt within County	Amount of Debt Within County
Special Districts			
Ashippun Sanitary	*	100.00%	\$ -
Burnett Sanitary	-	100.00%	-
Elba Sanitary	-	100.00%	-
Fox Lake Protection & Rehab	-	100.00%	-
Herman Sanitary	-	100.00%	-
Hubbard/Hustisford Sanitary District #1	-	100.00%	-
Hubbard Sanitary District #2	-	100.00%	-
Lake Sinissippi Improvement	-	100.00%	-
Lebanon Sanitary	343,216	100.00%	343,216
Lebanon Sanitary District #2	*	100.00%	-
Leroy Sanitary	-	100.00%	-
Portland Sanitary	93,630	100.00%	93,630
Rubicon Sanitary	175,843	100.00%	175,843
			<u>\$ 612,690</u>
Technical Colleges			
Moraine Park	\$ 26,301,145	19.20%	\$ 5,049,820
Waukesha County	28,070,000	0.34%	95,438
Madison Area	188,044,417	1.50%	2,820,666
			<u>\$ 7,965,924</u>
TOTAL OVERLAPPING DEBT			<u>\$ 118,623,731</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u><u>\$ 149,198,731</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 25, 2018

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
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	\$ 3,542,434	\$ 40,224	11,307	1,111	3.8%
2017	89,908	*	*	10,847	1,222	2.9%

* 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	2017			2008		
	Estimated Number of Employees	% of Total	Rank	Estimated Number of Employees	% of Total	Rank
Quadgraphics	1000+	10.00%	1	1000+		1
Deere & Co.	1000+	10.00%	2	901	16.06%	4
Beaver Dam Community Hospitals Inc.	1000+	10.00%	3	975	17.38%	2
Mayville Engineering Co.,	1000+	10.00%	4	450	8.02%	8
UW Hospital Drive Clinic	1000+	10.00%	5			
Watertown Regional Medical Center	1000+	10.00%	6	700	12.48%	5
Michels Corporation	1000+	10.00%	7			
Metalcraft of Mayville	1000+	10.00%	8	637	11.36%	7
Dodge Correctional Institution	1000+	10.00%	9	700	12.48%	6
Dodge County Administration	946	10.00%	10	946	16.87%	3
Mayville Products	0			300	5.35%	9
TOTAL	9,725	100.00%		5,609	100.00%	

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

DODGE COUNTY, WISCONSIN

TABLE 14

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

Function	2009	2010	2011	2012	2013
General Government	98.0	94.0	94.0	90.0	90.0
Public Safety	170.0	174.0	175.0	172.0	171.0
Health & Human Services	375.0	369.0	373.0	359.0	359.0
Public Works	80.0	77.0	75.0	77.0	74.0
Culture, Education and Recreation	8.0	8.0	8.0	7.0	8.0
Conservation & Development	18.0	18.0	19.0	19.0	18.0
TOTAL	749.0	740.0	744.0	724.0	720.0

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

Function	2009	2010	2011	2012	2013
General Government	74.0	73.0	75.0	70.0	69.0
Public Safety	13.0	18.0	18.0	21.0	20.0
Health & Human Services	128.0	116.0	119.0	116.0	117.0
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	2.0	2.0	1.0	1.0	1.0
Conservation & Development	2.0	0.0	0.0	0.0	1.0
TOTAL	219.0	209.0	213.0	208.0	208.0
GRAND TOTAL	968.0	949.0	957.0	932.0	928.0

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	2014	2015	2016	2017	2018
General Government	91.0	91.0	92.0	109.0	95.0
Public Safety	172.0	173.0	170.0	169.0	171.0
Health & Human Services	374.0	386.0	378.0	375.0	374.0
Public Works	76.0	77.0	80.0	80.0	79.0
Culture, Education and Recreation	8.0	8.0	6.0	6.0	13.0
Conservation & Development	18.0	18.0	18.0	18.0	10.0
TOTAL	739.0	753.0	744.0	757.0	742.0

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

Function	2014	2015	2016	2017	2018
General Government	61.0	62.0	70.0	61.0	76.0
Public Safety	20.0	21.0	20.0	23.0	32.0
Health & Human Services	118.0	129.0	137.0	136.0	129.0
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	1.0	1.0	1.0	1.0	2.0
Conservation & Development	2.0	2.0	1.0	1.0	1.0
TOTAL	202.0	215.0	229.0	222.0	240.0
GRAND TOTAL	941.0	968.0	973.0	979.0	982.0

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

	2008	2009	2010	2011	2012
General Government					
Financial Services					
Voucher Payable- Checks Issued	18,164	16,151	16,117	15,202	14,300
Payroll checks/Remittances Issued	25,085	25,405	23,911	24,400	24,075
Purchase Orders Issued	1792	1751	1573	1431	1,504
District Attorney					
Referrals Received	4,109	3,863	2,986	3,208	3,253
Building Operations					
Water consumption (Gallons)	18,559,900	18,934,500	18,484,600	17,178,300	17,047,300
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)	784,480	867,120	1,053,280	851,040	848,960
Natural Gas Consumption (therms)	38,001	43,426	57,607	56,407	70,724
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,659,000	4,564,000	4,803,000	4,635,000	4,702,000
Natural Gas Consumption (therms)	292,115	288,707	274,045	273,103	242,865
Shed					
Electricity Consumption (kilowatt-hours)	12,550	13,010	9,310	10,760	11,150
Natural Gas Consumption (therms)	1,401	2,477	1,570	1,620	1,300
Public Safety					
Jail Bookings	6,779	6,808	6,814	6,912	5,631
Average Daily Population-Jail	462	471	453	440	410
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	370,680	358,200	377,760	310,800	304,560
Natural Gas Consumption (Therm)	37,198	33,497	33,716	37,540	35,754
Legal Services Building					
Electricity Consumption (kilowatt-hours)	626,080	587,680	606,560	557,440	474,880
Natural Gas Consumption (therms)	18,768	10,408	12,064	18,297	19,558
Health and Human Services					
Total Economic Support Cases	5,102	5,776	2,725	5,941	7,207
Mental Health Inpatient Days of Care					
Mendota	159	286	371	55	11
Winnebago	1,275	1,291	1,581	1,209	782
Northern Wisconsin Center					

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

	2008	2009	2010	2011	2012
Health and Human Services Continued					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	344,600	381,400	429,200	332,200	365,400
Natural Gas Consumption (therms)	11,971	13,990	14,184	15,393	14,241
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)					392,800
Natural Gas Consumption (therms)					109,732
Clearview					
Developmentally Disabled				44	43
Brain Injury				15	24
Behavioral Health				13	16
Marsh County Health Alliance				115	105
Group Homes				8	8
Community Based Residential Facility (CBRF opened in 2013)					
Building Operations					
Electricity Consumption (kilowatt-hours)				1,311,926	1,280,196
Natural Gas Consumption (therms)				258,217	224,170
Water Consumption (gallons)				12,601,958	8,047,000
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	547	539	539	538	540
State	226	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	26,000
Building Operations					
Electricity Consumption (kilowatt-hours)	728,714	668,139	704,897	960,845	527,595
Water Consumption (gallons)	378,800	417,900	416,300	735,600	552,010
Culture, Recreation and Education					
Parks					
Campsite rentals	5,998	6,489	6,667	6,032	5,746
Firewood Sales (# of bundles)	4,401	6,014	4,793	4,761	4,124
Shelter Rentals	143	165	187	188	185
Watercraft Rentals	290	524	604	536	718

Source - Dodge County Department Inquiries

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

	2013	2014	2015	2016	2017
General Government					
Financial Services					
Voucher Payable- Checks Issued	13,435	12,963	9,660	9,350	8,639
Payroll checks/Remittances Issued	24,083	24,589	25,974	25,649	25,164
Purchase Orders Issued	1,546	1,237	548	392	270
District Attorney					
Referrals Received	3,197	2,846	3,132	3,044	2,752
Building Operations					
Water consumption (Gallons)	16,766,740	17,457,650	14,075,632	14,602,700	13,798,147
Includes Administration Bldg, Office Bldg, Law Enforcement Center, Legal Services Bldg, Justice Facility, and Henry Dodge (last four r					
Administration Building					
Electricity Consumption (kilowatt-hours)	789,440	773,633	942,266	975,622	825,737
Natural Gas Consumption (therms)	68,443	62,144	62,532	64,241	52,441
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,664,000	4,592,376	4,574,874	4,616,371	4,309,328
Natural Gas Consumption (therms)	277,009	296,408	265,125	248,351	237,271
Shed					
Electricity Consumption (kilowatt-hours)	12,530	13,010	11,785	4,900	4,349
Natural Gas Consumption (therms)	1,894	2,283	2,011	1,578	1,894
Public Safety					
Jail Bookings	4,978	4,660	4,287	4,362	4,535
Average Daily Population-Jail	388	395	380	428	438
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	291,000	298,208	303,547	299,296	296,838
Natural Gas Consumption (Therm)	36,392	45,292	35,936	33,603	37,263
Legal Services Building					
Electricity Consumption (kilowatt-hours)	485,440	478,830	475,148	467,371	499,140
Natural Gas Consumption (therms)	18,684	21,348	19,191	18,660	18,754
Health and Human Services					
Total Economic Support Cases	7,875	8,461	7,651	7,729	7,363
Mental Health Inpatient Days of Care					
Mendota	120	130	68	65	44
Winnebago	931	1,861	1,376	1,155	629
Northern Wisconsin Center			270	283	0

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

	2013	2014	2015	2016	2017
Health and Human Services Continued					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	287,320	70,177	0	0	0
Natural Gas Consumption (therms)	15,998	16,188	0	0	0
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)	1,218,400	1,433,786	1,438,560	1,352,671	1,195,477
Natural Gas Consumption (therms)	125,352	147,754	104,876	102,531	95,652
Clearview					
Developmentally Disabled	43	43	44	46	46
Brain Injury	24	21	22	30	30
Behavioral Health	20	19	19	20	30
Marsh County Health Alliance	122	134	129	140	130
Group Homes	7	8	7	8	8
Community Based Residential Facility (CBRF opened in 2013)	2	6	17	20	20
Building Operations					
Electricity Consumption (kilowatt-hours)	1,315,482	1,308,056	1,359,408	1,384,783	1,247,343
Natural Gas Consumption (therms)	301,630	283,781	154,492	132,695	146,855
Water Consumption (gallons)	4,484,570	4,819,120	4,755,333	4,878,937	4,540,377
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	540	540	1,080	1,080	1,080
State	226	226	385	385	385
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	17,000	17,000	17,000	17,000	17,000
Building Operations					
Electricity Consumption (kilowatt-hours)	864,745	852,263	650,365	515,354	530,227
Water Consumption (gallons)	657,030	651,490	686,668	704,716	585,582
Culture, Recreation and Education					
Parks					
Campsite rentals	6,086	6,224	6,346	7,421	7,591
Firewood Sales (# of bundles)	5,208	5,500	4,500	4,300	4,585
Shelter Rentals	190	179	181	189	171
Watercraft Rentals	497	405	387	375	361

Source - Dodge County Department Inquiries

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

	2008	2009	2010	2011	2012
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	7	7	7	8
Public Safety					
Jail Capacity	466	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity				46	46
Brain Injury Capacity				30	30
Behavioral Health Capacity				24	20
Marsh County Health Alliance Capacity				163	140
Group Homes Capacity				8	8
Community Based Residential Facility Buildings	4	4	4	4	3
Public Works					
Highway					
Garages/Shops	6	6	6	6	5
Centerline Miles of County Road	547	539	539	538	540
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

	2013	2014	2015	2016	2017
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	8	8	7	8	8
Public Safety					
Jail Capacity	466	466	466	465	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	20
Buildings	4	4	4	4	4
Public Works					
Highway					
Garages/Shops	5	5	5	5	5
Centerline Miles of County Road	540	540	1080	1080	1080
County Bridges	69	69	69	69	69
Airport					
Main Buildings	2	2	2	2	2
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	11	11	10	10	10
Number of Parks	6	6	7	7	7
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries