JBC JOHNSON BLOCK CPAs

Dodge County, WI

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2019

COUNTY OF DODGE

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INTRODUCTORY SECTION

ADMINISTRATION DEPARTMENT

JAMES MIELKE, COUNTY ADMINISTRATOR

127 East Oak Street, Juneau, Wisconsin, 53039 (920) 386-4251

July 24, 2020

To the County Board of Supervisors and the Citizens of Dodge County:

State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit audited financial statements by July 31st of each year. Debt issuance covenants also require the County to prepare financial statements in accordance with General Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository by 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the Comprehensive Annual Financial Report (CAFR) of Dodge County for the fiscal year ended December 31, 2019.

Dodge County's financial management is responsible for the completeness and fairness of the information, including disclosures, presented in this report. We believe the information presented is complete and reliable in all material respects, and that it fairly represents the County's financial position and results of operations. To provide a reasonable basis for making these representations, management of the County has established a comprehensive framework of internal controls. Because the cost of internal controls should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

Johnson Block CPAs has issued an unmodified opinion on Dodge County's financial statements for the fiscal year ended December 31, 2019. The independent auditor's report is located at the front of the financial section of this report.

The County is required to undergo an annual Single Audit in conformity with the provisions of 2CFR200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.* The auditors' reports related specifically to the Single Audit are not included in this document, but are issued under separate cover.

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

Profile of the Government

Dodge County was created in 1836 from the Wisconsin Territory and was named in honor of Henry Dodge, then territorial governor of Wisconsin. The final boundaries were established in 1840 and was organized in 1844. The City of Juneau is the county seat of Dodge County, which includes nine cities, 11 villages, and

24 towns. The cities of Columbus (Columbia), Hartford (Washington), Watertown (Jefferson) and Waupun (Fond du Lac) as well as the Village of Randolph are geographically split with other counties. The 2019 estimated population is 90,032[1].

The County is 907 square miles, of which 876 square miles is land and 31 square miles of water. The 6718 acre Beaver Dam Lake and the 2,713 acre Fox Lake are found within the County[2]. Horicon Marsh, a national and state wildlife area, is located here, with 100,000 geese visiting twice a year. The county maintains 767.14 interstate, state, and county miles of roads[3].

The County is governed by a non-partisan 33 member Board of Supervisors who are elected by district to two-year terms of office. A County Administrator is appointed by the County Board of Supervisors. The Board exercises legislative control and the County Administrator exercises administrative control over all County operations. Department heads are appointment by the County Administrator with confirmation by the County Board, except those departments headed by elected officials or appointed by other statutory authority.

The County provides a full range of service to meet the needs of its citizens. These services include:

- General and financial administration, including tax collections
- Judiciary services and legal counsel
- Property records and Geographic Information Systems (GIS)
- County planning and zoning
- Public safety, including Sheriff, Emergency Management, and correctional facilities
- Human Services & Health, including Child Support
- Highway and Airport
- Veterans assistance
- Medical Examiner
- Election administration
- Cultural and recreational activities, including parks and trails
- UW-Madison extension services
- Conservation of natural resources
- Revolving Loan Fund and Community Development Block Grant programs

The County is required to adopt a budget in conformance with Chapter 65.90 of the Wisconsin State Statutes. Adoption of the budget for the ensuing year takes place at the November County Board meeting. The County Board holds required public hearings on the proposed budget prior to adoption. The budget must list all existing indebtedness to the County and include anticipated revenues from all sources during the ensuing year, and must list all proposed appropriations for each department during the ensuing year. The budget must show all actual revenues and expenditures for the prior year and not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year. Budget-to-actual comparisons are provided in the other supplementary information section of this report for the General Fund.

Local Economy

The County's growth in equalized value was 6.70% for budget year 2020 and has averaged 4.44% over the last three years[4].

Dodge County has a strong manufacturing base, but is also somewhat diversified. The data for third quarter 2019 average monthly employment for the largest three sectors are:

- Manufacturing 30.20%
- Education & Health Services 18.35%
- Trade, Transportation, Utilities 16.96%[5]

Relevant Financial Policies

The annual budgets are prepared with the following principles of mind: limiting the use of reserves to fund ongoing operating expenses; examining service delivery systems to ensure we are maximizing revenue sources; and making internal organizational changes to increase efficiencies and service. In addition to those principles, Dodge County prepares the annual budgets in conformance with the following policies: funding for services must be adequate to maintain public confidence in County government and at the same time recognize taxpayers ability to pay: the budget shall provide for the responsible for replacement and maintenance of buildings equipment and infrastructure; and the budgets are prepared to be responsive to the County's operating environment.

Major 2019 initiatives

Dodge County joined a partnership with a number of local communities to bring **Discover Wisconsin** to the County. Staff worked with Discover Wisconsin film crew to create an episode for Dodge County and its main communities to especially highlight the extensive amount of outdoor recreational opportunities available within an hour's drive of a large portion of the state's population. The episode is marketed mostly towards the Fox Valley/Madison/Milwaukee regions to assist with bringing in additional tourists, but will also assist with resident/workforce attraction efforts. The episode first aired on April 4, 2020 and will air again in October 2021. https://www.co.dodge.wi.gov/community/discover-wisconsin

Construction of the Gold Star Memorial Trail Phase 1 from Mayville to Horicon Marsh began in 2018 and was completed in 2019. It was officially dedicated with a Grand Opening on June 1st of 2019. Additionally the segment through the City of Horicon (designated as Phase 4) was dedicated and opened, leaving the segment through the Horicon Marsh (Phase 5) and the 10 mile Horicon to Beaver Dam segment (Phase 2-3) remaining to be developed. Nearly $440,000 was contributed through donations from the Friends of Dodge County Parks, Inc. Another $311,000 was received in State and Federal Grants. Dodge County Board committed $123,000 toward the project, with about $43,000 needed for Phase 1 and the remaining $80,000 available for the next phases. The Gold Star Memorial Trail is a citizen initiated partnership project to provide an important non-motorized trail facility connecting major communities in Dodge County in recognition to those lost in service to our country and the families they left behind.

Dodge County began the implementation process for a new Enterprise Resource Planning (ERP) system (Tyler Munis) in March 2018 and was able to adhere to the anticipated go-live date of January 2020. This was a significant change from the last system that was in place in 1997. The project team involved a number of county employees across many departments. Oversight was provided by the internal Steering Committee and members of the Project Management Office. Additional assistance is provided to the County by representatives of the Government Finance Officers Association (GFOA).

Calendar year 2019 was the first year of Dodge County's involvement with a health insurance consortium that included Dodge and Jefferson Counties, the City of Beaver Dam in Dodge County, and the Cities of Fort Atkinson, Jefferson, Lake Mills, and Whitewater in Jefferson County. This has allowed the health insurance premiums for the consortium members to increase by only 7.5% for calendar year 2020 and is anticipated to be the same percentage increase for 2021.

In 2019, Human Services and Health Department implemented a Child Protective Services Prevention Team to work with children and families on a voluntary basis, created an Incredible Years parenting program, and expanded our independent living program for youth. Our Economic Support Fraud Specialist identified $311,730 in overpayment claims to Medicaid, Food Share, and Wisconsin Shares recipients. Public Health was able coordinate a mass clinic to provide influenza vaccines to 150 school aged children. The Aging and Disability Resource Center was able to provide 34,000 meals to homebound seniors and provided 230,816 miles of transportation services to eligible Dodge County residents for medical appointments.

Long-term financial planning

Annually, the County completes a five-year capital improvement plan. This comprehensive planning process ensures that capital project needs are reviewed and evaluated an annual basis to ensure that all projects identified and that priorities are established. It is Dodge County's policy to plan and fund for infrastructure and other capital improvements as they are needed rather than reacting to emergencies. Project request need to provide sound justification based on established needs. Justification should also include alternatives considered in future projected impact on operating budgets.

Acknowledgments

The preparation of this report would not have been possible without the dedicated services of the entire staff of the Finance Department as well as financial staff throughout the County. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit must also be given to the Finance Committee and County Board of Supervisors for their support in maintaining the highest standards of professionalism in the management of Dodge County.

Respectfully submitted,

James Mielke
James Mielke
County Administrator

David P. Ehlinger, CPA
Finance Director

[1]https://doa.wi.gov/DIR/Final_Ests_Co_2019.pdf
[2]https://en.wikipedia.org/wiki/Dodge_County,_Wisconsin
[3]Dodge County Highway Department
[4]https://www.revenue.wi.gov/Pages/EQU/coapprt.aspx
[5]Source = Wisconomy, Parameters = 2019 Third Quarter, Data by Supersector, Dodge County WI (Thrive)

Dodge County, Wisconsin
List of Principal Officials
(As of the date the report is issued)

Constitutional Officers (elected)

Clerk of Circuit Court	Lynn Hron
County Clerk	Karen J. Gibson
County Treasurer	Patti K. Hilker
District Attorney	Kurt F. Klomberg
Register of Deeds	Chris Planasch
Sheriff	Dale J. Schmidt

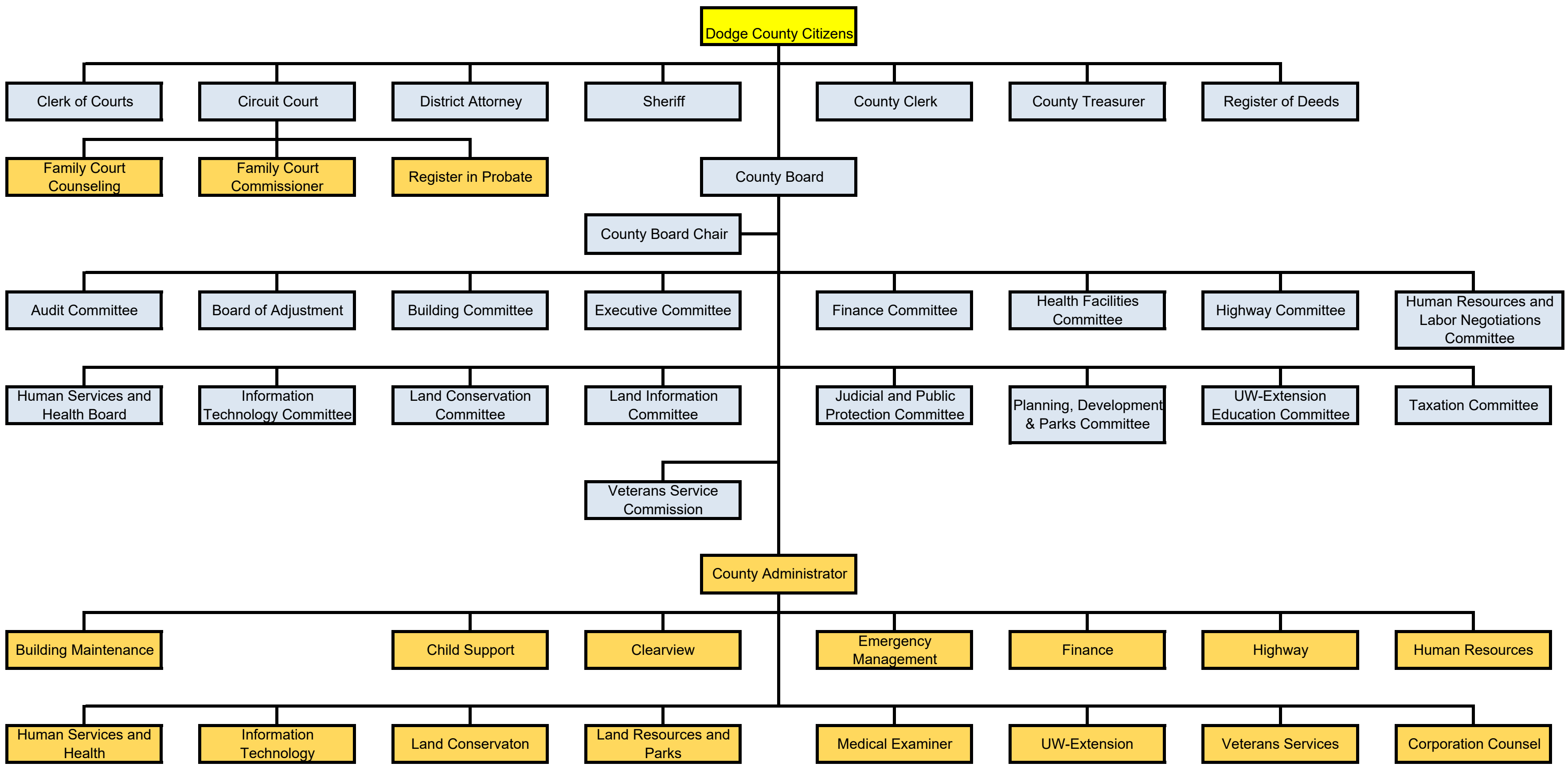
County Board of Supervisors (elected)

District 1	Ed Benter		District 18	Jeffrey Caine	
District 2	Russell Kottke	(Chair)	District 19	Allen Behl	
District 3	Mary Bobholz		District 20	Jeff Berres	
District 4	Dale Macheel		District 21	Cathy Houchin	
District 5	Jeffrey C. Schmitt		District 22	Jenifer Hedrick	
District 6	Joseph Marsik	(2nd Vice-Chair)	District 23	David Frohling	(1st Vice-Chair)
District 7	Richard Bennett		District 24	Dennis Schmidt	
District 8	Richard Greshay		District 25	Travis Schultz	
District 9	Naomi Kriewald		District 26	Thomas Nickel	
District 10	Thomas Schaefer		District 27	Kira Sheahan-Malloy	
District 11	David Guckenberger		District 28	Donna Maly	
District 12	Richard W. Fink		District 29	Dan Hilbert	
District 13	Karen Kuehl		District 30	MaryAnn Miller	
District 14	Robert L Boelk, Jr.		District 31	Kevin Burnett	
District 15	Timothy J. Kemmel		District 32	Lisa Derr	
District 16	Larry Schraufnagel		District 33	Del Yaroch	
District 17	Larry Bischoff				

Non-Elected Department Heads

Child Support	Vacant	Human Resources	Sarah Hinze
Clearview	Ed Somers, MHA, NHA	Human Services & Health	Rebecca Bell
Corporation Counsel	Kimberly Nass	Information Technology	Justin Reynolds
County Administrator	James Mielke	Land & Water Conservation	John Bohonek
Emergency Management	Amy Nehls	Land Resources and Parks	Bill Ehlenbeck
Extension - Dodge County	Jeff Hoffmann	Medical Examiner	PJ Schoebel
Finance	David P. Ehlinger, CPA	Physical Facilities	Russ Freber

Organizational Chart



FINANCIAL SECTION

JOHNSON BLOCK CPAs

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the County of Dodge, Wisconsin (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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

JOHNSON BLOCK AND COMPANY, INC. | 9701 Brader Way, Suite 202, Middleton, WI 53562 | Phone: 608.274.2002 | Fax: 608.274.4320 JOHNSONBLOCK.COM

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Dodge, Wisconsin as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, effective January 1, 2019, the County reported Clearview, Highway, Risk Management, Workers Compensation Self Insurance, and Dental Insurance funds as business-type activities. These funds were reported as part of governmental activities previously. In addition, the General Fund and Health and Human Services Fund had restatements for removing compensated absences. The beginning fund balance and net position, as of January 1, 2019, have been restated.

As discussed in Note 1 to the financial statements, effective January 1, 2019, the County adopted the provisions of GASB Statement No. 84, Fiduciary Activities.

Our opinions are not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the Unites States of America require that the required supplementary information on pages x through xlii and 51 through 57 as identified in the table of contents 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.

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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 supplementary information and the statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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 will also issue a report on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.
July 24, 2020

This section of Dodge County, Wisconsin's basic financial statements presents a discussion and analysis of the County's financial activities for the fiscal year ended December 31, 2019. Please read this discussion and analysis in conjunction with the transmittal letter at the front of this report along with the County's basic financial statements following the section.

FINANCIAL HIGHLIGHTS

- Accounting changes in 2019:
    - The County created a separate fund in 2019 related to sales tax activity to provide more readily available information as well as to provide transparency.
    - The County created internal service funds in 2019 for Risk Management, Workers Compensation, and Dental Insurance in order to provide more transparency and aid in analysis.
    - The County implemented Governmental Accounting Standards Board Statement No. 84 (GASB 84) related to fiduciary funds in 2019. Fiduciary funds were previously combined with the General Fund for reporting purposes. New non-major Special Revenue Funds were created and other activity began to be reported within the General Fund.
    - The County began reporting Clearview and Highway as business-type funds rather than governmental funds in 2019. As such, Health & Human Services (Clearview) and Public Works (Highway) expenses and revenues are classified differently than in prior years.
    - Because all outstanding bond issues are for business type funds (Clearview and Highway), no activity is being recorded in the Debt Service Fund. The Debt Service fund should reflect only governmental funds activity.
    - A correction to the general ledger was made regarding accrued wages in the governmental funds to be in compliance with GASB Statement No 16. This resulted in $1.8 million being classified as Assigned Fund Balance for payouts related to employee retirements.
    - The general ledger was updated in 2019 to reflect the change in capitalization of asset threshold, which was increased from $300 to $5,000 in 2018.
    - Due to the number of changes made, the presentation format of many of the financial statements will appear differently than in prior years. As such, comparative statements showing both current and prior year is not being presented, as comparisons between years would be difficult.
- Financial changes in 2019
    - The net position of the County decreased by 2.2%. The two biggest factors were (a) change from a Net Pension Asset to a Net Pension Liability and (b) decrease in investments in capital assets due to depreciation.
    - The assets and deferred outflows of resources of the County exceeded liabilities and deferred inflows of resources at the close of the current year by $216.8 million, which is a decrease of $4.9 million from the prior year.

- The Human Services & Health Department (HSHD) was no longer required to return any surplus at year end to the General Fund. This allowed the HSHD to retain $1.5 million in fund balance.
- The Unassigned General Fund balance decreased by $1.5 million or 9.0%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: (1) Government-wide financial statements, (2) Fund financial statements, and (3) Notes to the basic financial statements. This report also contains other required supplemental information to the statements

Government-wide Financial Statements

The government-wide financial statements, which consists of the following two statements, are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information showing the County's net position at the end of the most recent fiscal year. 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 in conjunction with other indicators such as infrastructure systems, changes in property tax base, and general economic conditions of the County.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year, all changes in net position 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 result in cash flows in future fiscal periods (e.g. uncollected taxes and earned, but unused, vacation leave).

Both of these government-wide financial statements distinguish functions of the county that are principally supported by taxes in intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their cost through user fees and charges (business-type activities).

The governmental activities of the County include (a) General Government, (b) Public Safety, (c) Public Works, (d) Health & Human Services, (e) Culture, Recreation and Education, and (f) Conservation and Development. The business-type activities of the County include (a) Clearview and (b) Highway & Airport.

The government-wide financial statements include not only the County itself but also include the Marsh Country Health Alliance (MCHA) as a blended component unit within the Clearview Fund.

The government-wide financial statements can be found beginning on page 1 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government near-term financing decisions. Both the *Balance Sheet* and the *Statement of Revenues, Expenditures and Changes in Fund Balances* provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The County maintains eight individual governmental funds. Information is presented separately in the *Balance Sheet* and in the *Statement of Revenues, Expenditures and Changes in Fund Balances* for the General Fund, Human Services and Health Fund, and the Sales Tax Fund, which are considered major governmental funds of the County. Data for the other five governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *Combining Statements* in the supplementary information section of this report.

The basic governmental fund financial statements can be found beginning on page 3 of this report.

Proprietary funds are maintained in two ways:

- *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the fiscal activities related to (a) Clearview operations as well as (b) Highway & Airport operations.
- *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for (a) Risk Management, (b) Workers Compensation and (c) Dental Insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Clearview and Highway funds are considered major funds of the County. On the other hand, all other internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *Combining Statements* in the supplementary information section of this report.

The proprietary fund financial statements can be found beginning on page 7 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. With the implementation of Governmental Accounting Standards Board Statement

No. 84 (GASB 84) in calendar year 2019, the former fiduciary funds are now either recorded in the General Fund or in several non-major governmental funds. In addition, the County is reporting the East Wisconsin Counties Railroad Consortium (EWCRC) as a custodial fund due to the fact that Dodge County invests excess funds on behalf of the EWCRC in the Local Government Investment Pool.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 13 of this report.

Other Information

In addition to the basic financial statements and notes, this report also presents certain required supplementary information. Budgetary comparison for the General Fund is presented to demonstrate compliance with the annual appropriated budget. Required supplementary information can be found beginning on page 51 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental, enterprise and internal service funds and are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found beginning on page 58 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets (and deferred outflows of resources) exceed liabilities (and deferred inflows of resources) by $216,792,605 at the close of the most recent fiscal year.

As shown on the Comparative Statement of Net Position on the next page, the largest portion of the County's net position represents its investment in capital assets (e.g. land, buildings, equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The County uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Historically, the County has relied upon sales tax proceeds to pay for outstanding debt.

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used. These restrictions include statutory, grant, and donor restrictions. The remaining portion, or the unrestricted net position, may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of both the current and prior fiscal years, the County reported positive balances in all three categories of net position. The County's overall net position decreased by ($4.9 million) or 2.2% as compared to the prior year.

The largest component of this decrease relates to capital assets net of depreciation and related debt. There were several factors that caused this decrease:

- The County changed its capitalization threshold from $300 to $5,000
- The capital asset detail was cleaned up in preparation for moving to a new ERP system
- Annual depreciation is typically $12-$13 million each year.

Comparative Statement of Net Position
December 31, 2019 and 2018
(in Thousands)

	Gov't Activities		Bus Type Activities		Total		Change
	2019	2018	2019	2018	2019	2018	
Current assets	$ 66,644.8	$ 79,684.7	$ 31,313.6	$ 12,898.2	$ 97,958.4	$ 92,582.9	5.8%
Capital assets (net)	134,830.0	147,738.3	63,435.4	59,850.3	198,265.4	207,588.6	-4.5%
Other long term assets	1,037.4	7,663.6	179.8	3,492.8	1,217.2	11,156.4	-89.1%
Deferred outflows of resources	17,448.4	10,281.6	11,208.8	6,225.9	28,657.2	16,507.5	73.6%
Total assets & deferred outflows	219,960.6	245,368.2	106,137.6	82,467.2	326,098.2	327,835.4	-0.5%
Current liabilities	6,090.4	16,612.2	7,409.3	2,078.4	13,499.7	18,690.6	-27.8%
Non-current liabilities	13,106.6	4,882.3	32,662.7	31,268.3	45,769.3	36,150.6	26.6%
Deferred inflows of resources	36,935.0	44,115.4	12,802.6	7,186.3	49,737.6	51,301.7	-3.0%
Total liabilities & deferred inflows	56,132.0	65,609.9	52,874.6	40,533.0	109,006.6	106,142.9	2.7%
Net position, capital assets	134,830.0	147,738.3	37,123.2	30,850.2	171,953.2	178,588.5	-3.7%
Net position, restricted	1,712.1	2,473.4	667.8	20.6	2,379.9	2,494.0	-4.6%
Net position, unrestricted	27,286.4	29,516.6	15,472.0	11,093.4	42,758.4	40,610.0	5.3%
Total net position	$ 163,828.5	$ 179,728.3	$ 53,263.0	$ 41,964.2	$ 217,091.5	$ 221,692.5	-2.1%
Net position, capital assets	82.3%	82.2%	69.7%	73.5%	79.2%	80.6%	
Net position, restricted	1.0%	1.4%	1.3%	0.0%	1.1%	1.1%	
Net position, unrestricted	16.7%	16.4%	29.0%	26.4%	19.7%	18.3%	
Total net position	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Below is a recap of the primary factors for each category that had material changes.

- Other long term assets – Calendar year 2018 reflected a Net Pension Asset that became a Net Pension Liability in 2019. This was primarily due to the valuation of pension investments reflecting a sharp decline in market value in December 2018.
- Deferred outflows of resources – The large increase was primarily for pensions in the category of "differences between projected and actual earnings on plan investments." This category is amortized over five years.
- Non-current liabilities – The addition of the Net Pension Liability was partially offset by the scheduled bond principal payments of $2.3 million.
- Deferred inflows of resources – The decrease was primarily due to the scheduled amortization for pension, life insurance, and health insurance.

The unrestricted net position of the County includes actuarial activity related to pension, life insurance, and health insurance. Since this activity is all non-cash items, in reality this unrestricted net position cannot be "spent." A summary of the actuarial activity for pensions, life insurance and health insurance is located in the next table. The acronym OPEB stands for Other Post-Employment Benefits.

The reader should note that that the total net position related to these items became negative for calendar year 2019.

Pension and Other Post-Employment Benefits (OPEB) balances						
	Governmental		Clearview		Highway	
	2019	2018	2019	2018	2019	2018
Pension						
Net Pension Asset	$ -	$ 5,358,116	$ -	$ 2,427,586	$ -	$ 827,866
Deferred Outflows	17,149,376	9,806,460	8,047,959	4,442,130	2,703,077	1,512,971
Net Pension Liability	(6,339,834)	0	(2,963,834)	0	(1,004,169)	0
Deferred Inflows	(8,744,370)	(10,570,396)	(4,087,940)	(4,789,099)	(1,385,025)	(1,633,200)
Net Position	2,065,173	4,594,180	996,186	2,080,617	313,883	707,637
OPEB Life						
Deferred Outflows	176,024	271,319	106,328	0	40,236	34,918
Net OPEB Liability	(1,141,907)	(2,156,593)	(696,173)	(926,575)	(261,690)	(275,248)
Deferred Inflows	(305,448)	(30,386)	(186,219)	0	(69,999)	(3,878)
Net Position	(1,271,332)	(1,915,659)	(776,065)	(926,575)	(291,453)	(244,209)
OPEB Health						
Deferred Outflows	122,967	173,845	65,092	0	20,861	21,827
Net OPEB Liability	(1,837,664)	(1,841,752)	(1,042,732)	0	(361,645)	(345,164)
Net Position	(1,714,697)	(1,667,907)	(977,640)	0	(340,783)	(323,337)
Increase (decrease)	**$ (920,856)**	**$ 1,010,614**	**$ (757,519)**	**$ 1,154,042**	**$ (318,353)**	**$ 140,091**

Pension – The Wisconsin Retirement System (WRS) pension fund is 96.45% funded for the current year as opposed to 102.93% funded for the prior year. This caused the change from a Net Pension Asset to a Net Pension Liability. The deferred inflows/outflows of resources are amortized over 4.93 years to 5.39 years, with the number of years trending downward. (Investment gains/losses are always amortized over 5.0 years.) Further information on GASB 68 pension obligations can be found in the Notes to the Financial Statements section.

OPEB Life Insurance – The Local Retiree Life Insurance Fund (LRLIF) through the State of Wisconsin Employee Trust Funds is 48.69% funded for the current year as opposed to 44.81% for the prior year. The deferred inflows/outflows of resources are amortized over 7.15 to 7.53 years, with the number of years trending downward. (Investment gains or losses are always amortized over 5.0 years.) Further information on GASB 75 OPEB life insurance obligations can be found in the Notes to the Financial Statements section.

OPEB Health Insurance – These values relate to the implicit rate subsidy for retirees to remain on the County's health insurance plan. The deferred outflows of resources are amortized over approximately 7 years.

The next table summarizes the changes in net position between years for both governmental and business-type activities. The program revenues by major source includes more detail than is provided in the *Statement of Activities.*

Changes in Net Position
For the Years Ended December 31, 2019 and 2018
(in Thousands)

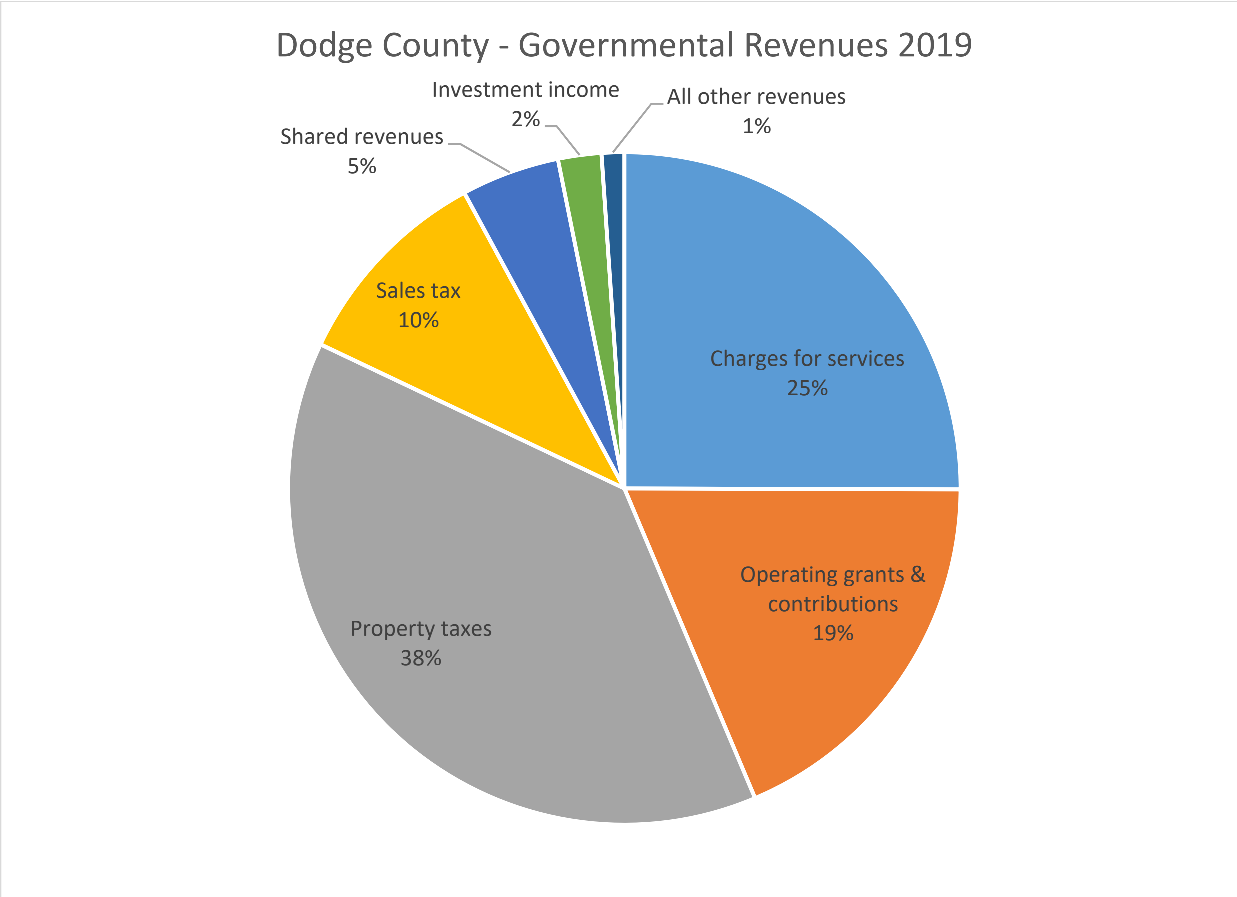
Category	**Governmental**		**Business Type**		**Totals**		
	2019	**2018**	**2019**	**2018**	**2019**	**2018**	**Change**
Program specific revenues							
Charges for services	$ 17,749.2	$ 49,458.3	$ 33,949.2	$0.0	$ 51,698.4	$ 49,458.3	4.5%
Operating Grants & Contributions	12,952.6	19,487.1	2,819.6	0.0	15,772.2	19,487.1	-19.1%
Other Revenues	746.0	1,732.6	204.7	0.0	950.7	1,732.6	-45.1%
Non-specific revenues							
Property Taxes	26,755.0	34,378.9	7,278.7	-	34,033.7	34,378.9	-1.0%
Sales Tax	7,003.3	6,914.7	0.0	0.0	7,003.3	6,914.7	1.3%
Other taxes	505.8	0.0	0.0	0.0	505.8	0.0	
Interest & penalties on taxes	508.4	0.0	0.0	0.0	508.4	0.0	
Shared revenues	3,293.7	2,852.4	0.0	0.0	3,293.7	2,852.4	15.5%
Investment income	1,455.1	0.0	92.0	0.0	1,547.1	0.0	
Miscellaneous	24.0	0.0	0.0	0.0	24.0	0.0	
Gain (loss) on disposals	56.0	0.0	(557.6)	0.0	(501.6)	0.0	
Reclass 2006 WMMIC investment	(1,087.5)	0.0	0.0	0.0	(1,087.5)	0.0	
Transfers In	0.0	0.0	10,114.3	0.0	10,114.3	0.0	
Total Revenues	69,961.6	114,824.0	53,900.9	0.0	123,862.5	114,824.0	7.9%
Governmental Activities expenses							
Human Services & Health	27,775.5	53,681.1	0.0	0.0	27,775.5	53,681.1	-48.3%
Public Safety	22,183.5	24,891.4	0.0	0.0	22,183.5	24,891.4	-10.9%
Public Works	124.8	17,499.9	0.0	0.0	124.8	17,499.9	-99.3%
General Government	16,535.2	9,141.6	0.0	0.0	16,535.2	9,141.6	80.9%
Culture, Recreation & Education	1,999.0	1,980.7	0.0	0.0	1,999.0	1,980.7	0.9%
Conservation and Development	1,933.4	1,780.5	0.0	0.0	1,933.4	1,780.5	8.6%
Business Type Activities expenses							
Clearview	0.0	0.0	27,945.3	0.0	27,945.3	0.0	
Highway & Airport	0.0	0.0	15,814.2	0.0	15,814.2	0.0	
Risk Management	0.0	0.0	2,273.6	0.0	2,273.6	0.0	
Workers Compensation	0.0	0.0	1,107.6	0.0	1,107.6	0.0	
Dental Insurance	0.0	0.0	657.0	0.0	657.0	0.0	
Transfers Out	10,114.3	0.0	0.0	0.0	10,114.3	0.0	
Total Expenses	80,665.7	108,975.2	47,797.7	0.0	128,463.4	108,975.2	17.9%
Increase (Decrease)	(10,704.1)	5,848.8	6,103.2	0.0	(4,600.9)	5,848.8	-178.7%
Restatement	(47,159.9)	0.0	47,159.9	0.0	0.0	0.0	
Net Position - January 1	221,692.5	215,843.7	0.0	0.0	221,692.5	215,843.7	2.7%
Net Position - December 31	$ 163,828.5	$ 221,692.5	$ 53,263.1	$ -	$ 217,091.6	$ 221,692.5	-2.1%

Below are high level explanations of material changes in the various revenue categories.

- *Other Taxes* increased due to (a) $267,188 for the closure of two Tax Incremental Districts in the City of Juneau as well as (b) $27,467 in additional real estate transfer tax fees.
- *Interest and Penalties on Taxes* had a large decrease in accrued revenue of $410,189 as compared to the prior year. In addition, the use value charges decreased by $47,875. Use value charges only occur when property is changed from agricultural to some other zoning classification.
- *Licensing and Permits* increased due to dog licenses now being recorded in the General Fund as a result of GASB 84 implementation.

- *Fines, Forfeitures, and Penalties* had several new activity areas:
    - $1.77 million increase – No entries had been made in the past to accrue for the estimated County's share of outstanding receivables in the court system. This estimated amount is net of an allowance for doubtful accounts, and is a life to date value.
    - $0.1 million increase – The Jail Assessment Surcharge was previously reported as a Public Charge for Service, although anyone who has to pay this court ordered surcharge would probably disagree that they received a service from the court.
    - $34,187 increase – The life-to-date Crime Prevention Surcharge is now treated as a revenue due to the implementation of GASB 84.
- *Public Charges for Services* had a relatively small percentage decrease. One item included in this category is Inmate Phone Commission, which decreased by $176,615. This commission was affected by the closure of J-Pod in 4th Quarter 2018.
- *Intergovernmental Charges* for the governmental funds was down by about $822,000 between the two years. It should be noted that with the closure of the J-Pod jail location, the Sheriff Department has $1.7 million in reduced revenue for the transportation and boarding of federal prisoners as compared to the prior year. While there a related reduction in jail expenses because of this, there is certainly not a 1:1 correlation of expenses and revenues. This is confirmed by the fact that Public Safety expenses (which does not include any capital outlay) increased by only 0.7% between the two years.
- *Interest and dividends* had various items that caused an increased total of $1,017,000 between the two years.
    - $522,500 – Increased investment income as compared to the prior year.
    - $488,900 – The County is required to adjust investments to market value because they can be sold at any time, even the County historically has typically held investments to maturity. The current year had a slight gain of $32,368 as opposed to a market value adjustment loss for 2018 of $456,549. This is consistent with the loss in pension investments at the end of 2018.
    - $34,000 – The County's annual WMMIC (Wisconsin Municipal Mutual Insurance Company) dividend increased by this amount compared to the prior year. This is due to no revenue being recognized during 2018.
    - ($28,434) – Accrued interest receivable related to the Audubon Inn (Mayville Hotel) revolving loan fund was written off due to the bankruptcy of the owner.
- *Other Revenues* had a number of material differences between the two years causing a decrease in revenues of about $1.8 million.
    - ($837,500) – The audited financials since 2006 have reflected the WMMIC investment at the share of equity in 2006 as opposed to the original investment amount. This was corrected in the 2019 financial statements.
    - ($452,500) – The 2018 financial statements recognized life-to-date deferred revenue for the Revolving Loan Fund (RLF) and Community Development Block Grant (CDBG).
    - ($400,000) – The 2018 financials included a $400,000 donation in relation to the construction of the Gold Star Trail.
    - ($86,000) – Revenue was recognized in the modified accrual statements for judgments are still not paid for at least a decade. This was corrected in the modified accrual statements in 2019 and was not recognized in the full accrual statements due to the diminished likelihood of collection.
    - ($82,000) – Revenue was recognized in prior years in relation to unclaimed funds that have not been published as required by Wisconsin Statute 59.66. This was corrected in 2019.

- $61,000 – Revenue began to be recognized in 2019 for drainage districts due to the implementation of GASB 84.



The subsequent table and graphs provide more detail for the various revenue categories for the Business-Type Funds. A high level discussion for the major categories is below.

Intergovernmental Revenues – For the Highway & Airport Fund, the majority is General Transportation Aids, which was $2.8 million for calendar year 2019. The decrease from the prior year is because 2018 included $420,644 for the Local Road Improvement Program, which occurs every four years.

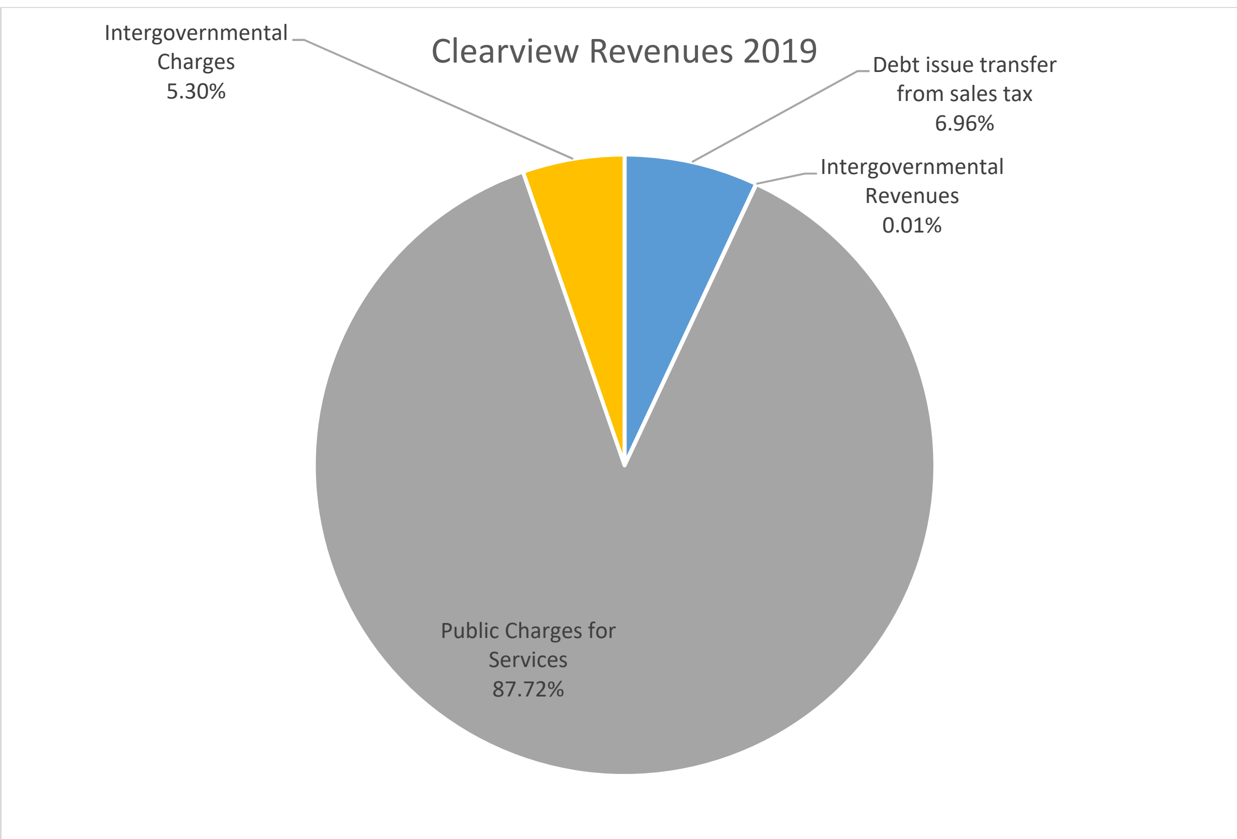
Public Charges for Services – Medicare/Medicaid charges are considered as public charges as these are charges to the residents' insurance company.

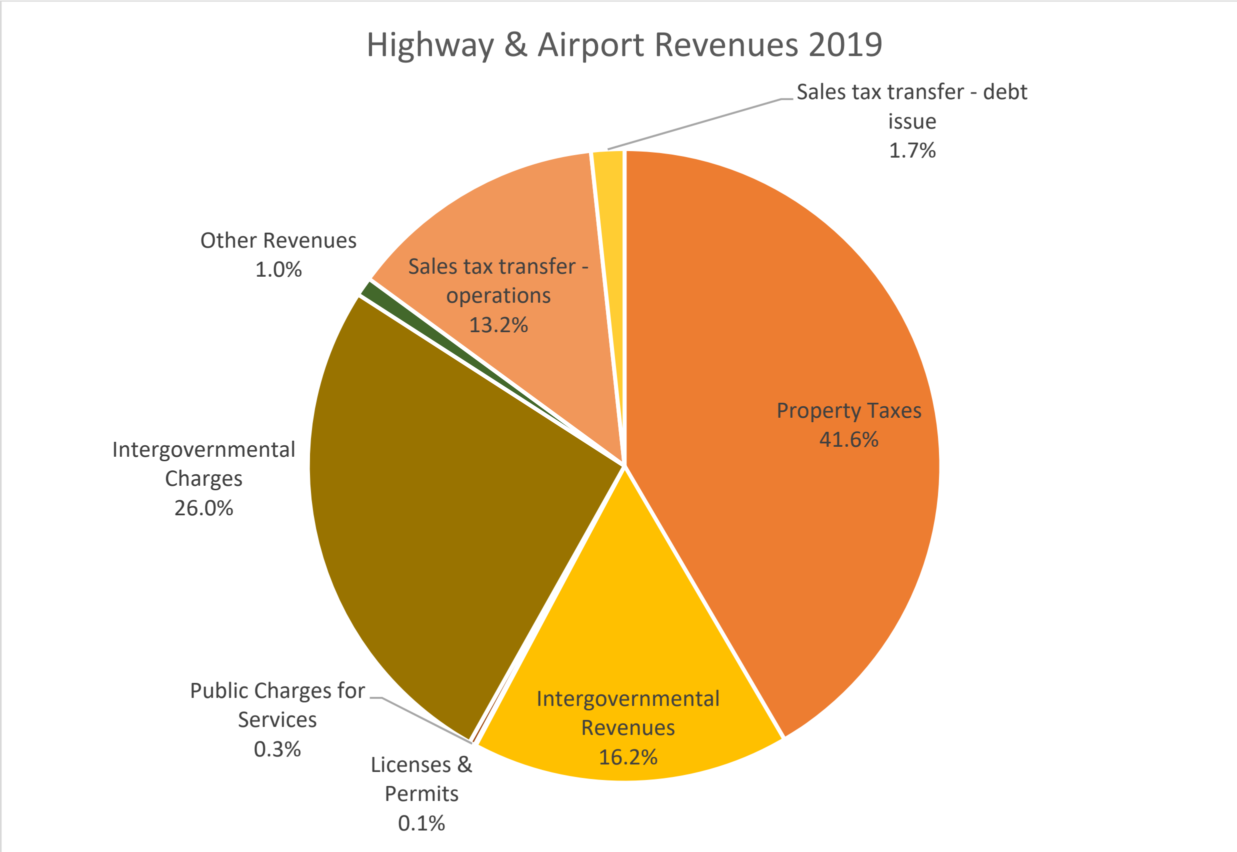
Intergovernmental Charges – For Clearview, this includes charges to Marsh County Health Alliance (MCHA) member counties as well as any charges to other Dodge County departments. For Highway, this includes charges to the State of Wisconsin and other local governments as well as any charges to other Dodge County departments.

Transfer from sales tax for operations – The Highway & Airport Fund, as per the County's sales tax policy, receives a minimum of $1 million each year from the sales tax fund for operations.

Transfer from sales tax for debt issue – Both Clearview and Highway receive a transfer each year from the Sales Tax Fund to pay the bond issue principal payments.

Proprietary Fund Revenue Sources						
Category	2019			2018		
	Clearview	Highway	Total	Clearview	Highway	Total
Property taxes	$ -	$ 7,223,390	$ 7,223,390	$ -	$ 7,332,298	$ 7,332,298
Intergovernmental revenues	3,825	2,815,809	2,819,634	2,565	3,476,863	3,479,428
Licenses and permits	0	12,075	12,075	0	14,420	14,420
Public charges for services	25,824,829	48,775	25,873,604	27,134,374	59,991	27,194,365
Intergovernmental charges	1,560,401	4,509,901	6,070,303	1,552,648	4,233,306	5,785,954
Other revenues	37,054	167,635	204,689	35,821	180,651	216,472
Subtotal	27,426,109	14,777,585	42,203,694	28,725,408	15,297,529	44,022,937
Transfer from sales tax -operations	0	2,300,856	2,300,856	0	1,000,000	1,000,000
Transfer from sales tax - bond issue	2,050,000	295,000	2,345,000	2,040,000	295,000	2,335,000
Other transfers from General Fund	0	0	0	0	578,750	578,750
Subtotal	2,050,000	2,595,856	4,645,856	2,040,000	1,873,750	3,335,000
Grand Total	$ 29,476,109	$ 17,373,441	$ 46,849,550	$ 30,765,408	$ 17,171,279	$ 47,357,937





Below are high level explanations of material changes in the various expense categories. The reader should note that comparisons between the prior year published financial statement values and the data included in the current year Management Discussion & Analysis will be difficult for a number of reasons.

1. The general ledger for prior years did not include activity for GASB 68 pension (2015 through 2018), GASB 75 life insurance (2017 and 2018), and GASB 75 health insurance (2017 and 2018). Life-to-date values were therefore entered into the general ledger for calendar year 2018.
2. The County previously utilized three distinct ledgers in the current mainframe system (JD Edwards) to record activity for the various purposes. Only the equivalent of the AA ledger is available in the Tyler Munis system that the County began to utilize in 2020. As such, the prior postings in the UC and UD ledgers had to be posted again in the AA ledger.
    a. AA ledger – Actual Activity
    b. UC ledger – Converting the AA ledger for the annual Form A report submitted to the Wisconsin Department of Revenue
    c. UD ledger – Converting the AA & UC ledgers for full accrual accounting as required for GASB 34 statement purposes.
3. For both the General Fund and Human Services & Health (HSH) Fund, capital assets were previously recorded in the AA ledger with accumulated depreciation posted in the UD ledger. The capital assets were removed from the General Fund and HSH Fund and included in the GASB 34 Conversion Fund AA ledger. While this had a zero effect on the full accrual statements, this was a $237.0 million and $5.4 million expense on these two funds.

4. Clearview activity was previously reported under Health & Human Services and is now being reported under Business-Type Funds.
5. Highway & Airport activity was previous reported under Public Works and is now being reported under Business-Type Funds.
6. The infrastructure for the Airport (i.e. hangers and runways) was previous reported under Public Works and was transferred to the Highway & Airport Fund in 2019.
7. Smaller corrections occurred, such as Medical Examiner being classified as General Government as required under Form A rather than Public Safety.

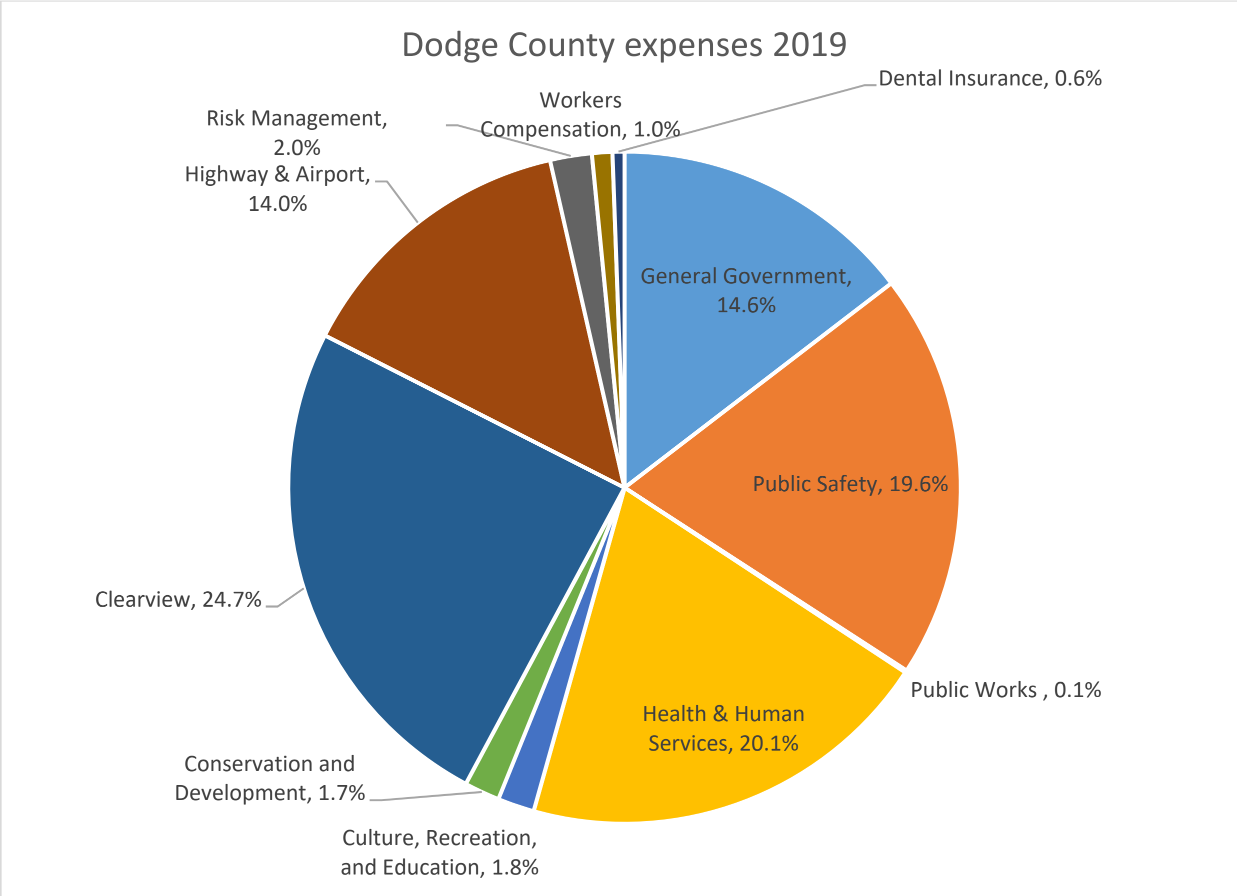
General Government – When the general ledger (AA) ledger was updated in 2018 to equal the audited financial statements, any life-to-date activity that could not be easily ascertained as to the correct category was by default placed in General Government. As such, the reader is directed to look at the General Fund analysis that is located beginning on page xxiii for a more meaningful analysis.

Public Works – A Clean Sweep event for hazardous materials was not held in 2018 but was held in 2019. It is anticipated that this will continue to be an annual event in the future. In addition, $34,000 in additional environment engineering expenses occurred in the current year as compared to the prior year under the PECFA (Petroleum and Environmental Cleanup Fund Act) program. The PECFA activity is anticipated to be recorded in future years in the Highway & Airport Fund, as the expenses relate to one of the satellite Highway shops.

Since the majority of governmental fund expenses (other than Human Services & Health) are within the General Fund, the reader is directed to the General Fund analysis that is located beginning on page xxiii for a more meaningful analysis.

Clearview – The 2019 general ledger included an expense of $736,000 in relation to GASB 75 life insurance that was not included in the 2018 financial statements for Clearview under the Supplementary Information section. This was classified in the financial statements as part of the restatement of beginning net position.

Highway and Airport -- The 2018 general ledger included an expense of $237.0 million to transfer the County's infrastructure (roads, bridges, and culverts) to the governmental funds. The 2019 general ledger includes income of $5.6 million to transfer the airport infrastructure (hangars and runways) from the governmental funds.



FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

Governmental Funds

The General Government functions are recorded in the General Fund, Human Services & Health Fund, several small Special Revenue Funds, Debt Service Fund and Capital Projects Fund. For the current year, there was no activity in either the Debt Service Fund or Capital Projects Fund. (As indicated previously, because all the outstanding debt issues are for business-type funds, no activity is recorded in the Debt Service Fund.)

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, Unassigned Fund Balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2019, the County's governmental funds reported combined ending fund balances of $30.7 million as opposed to the prior year (restated) total of $33.2 million. This is a decrease of ($2.5 million) or (7.5%).

Govermmental Funds -- Fund Balance Totals					
		2019	2018	Change	Change
General Fund		$25,757,684	$31,593,179	($5,835,495)	-18.5%
Human Services & Health		1,551,453	(104,909)	1,656,362	1578.9%
Sales Tax	*New fund*	3,365,398	0	3,365,398	
Drainage Districts	*New fund*	50,681	0	50,681	
Human Services Rep Payee	*New fund*	3	0	3	
Crime Prevention	*New fund*	24,387	0	24,387	
Totals		$30,749,606	$31,488,270	($738,665)	-2.3%

Note: While Dodge County has specifically segregated the Sales Tax Fund into a separate fund in the general ledger, current governmental accounting standards require that the Sales Tax Fund be reported as a subset of the General Fund in the financial statements. The reader is directed to the supplemental financial statements beginning on page 58 for more detailed information on the Sales Tax Fund.

General Fund

In total, the General Fund had a decrease in fund balance of $3,789,058. There were a number of causes for this large decrease, as recapped on the next table. An explanation of each item is below. It should be noted that if the one-time events of (a) transfers out for the creation of four new funds and (b) the GASB 16 correction did not occur, the total fund balance for the General Fund would have increased by $1,264,064.

Departmental Surplus – Dodge County considers budgetary surplus/(deficits) based upon both revenues and exependitures. In other words, if expenditures exceed budgeted amounts in one area the department is supposed to either obtain additional revenues or reduce expenses in other areas. As such, the surplus for each department is the best indicator. The data below is for any department that had a surplus exceeding $100,000.

- Public Safety -- Sheriff Department – Boarding of federal prisoners was $592,000 more than budgeted for the year. The budget for this revenue was conservatively lowered for the 2019 budget by $2.2 million due to the closure of the J-Pod detention facility.
- General Government -- Information Technology – The surplus was primarily caused by $1.6 million carried forward from the 2018 budget into 2019. Of this carry forward amount, the majority related to the Tyler Munis implementation project.
- General Government -- County Treasurer – There were three major contributing factors to this large surplus
    - $190,000 from taking a deep dive into property taxes and correcting prior year activity.
    - $748,000 in investment revenues exceeding the very conservatively budgeted amounts.
    - ($122,000) deficit resulting for reversing prior year revenue that was taken in error in relation to unclaimed funds. The County has never published as required by Wisconsin Statute 59.66. This was placed into a liability account pending publication and applicable waiting period(s).
- General Government -- Physical facilities – There was no particular expenditure or revenue that was a major contributor to the departmental surplus.
- General Government -- Court System – The surplus was primarily due to wages and related benefits.

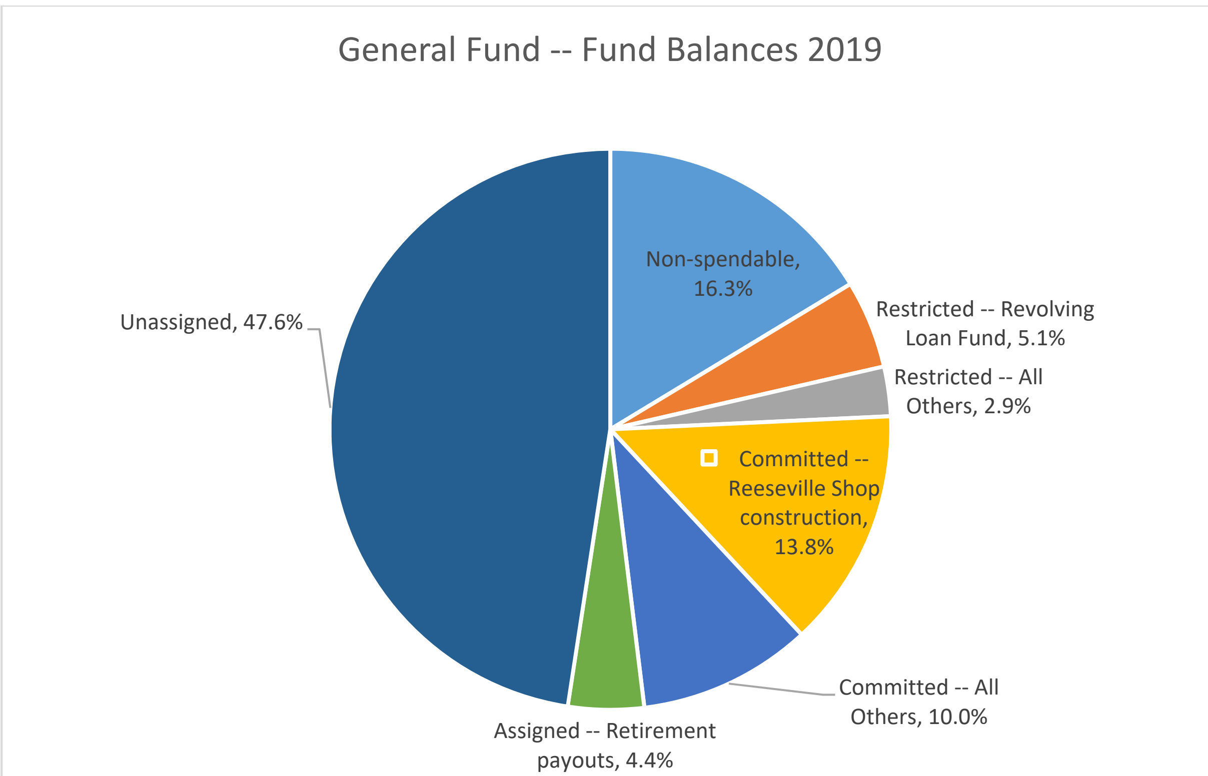
- General Government -- Register of Deeds – Property recording fees were $65,000 more than budgeted and wages and benefits were $69,000 less than budgeted.
- General Government -- Clerk of Circuit Court – The surplus was primarily due to wages and related benefits

General Fund -- Current Year Activity				
Departmental surplus	**Ledger**	**GASB 16**	**New Funds**	**Adjusted**
Sheriff	$1,254,922	($765,815)		$489,107
Information Technology	1,245,288	(54,452)		1,190,836
County Treasurer	909,861	(17,321)		892,539
Physical Facilities	328,092	(86,251)		241,840
Court System	205,887	(45,102)		160,785
Register of Deeds	170,787	(6,934)		163,853
Clerk of Circuit Court	130,248	(40,323)		89,925
All other departments	787,981	(308,746)		479,235
Subtotal	5,033,065	(1,324,944)	0	3,708,121
Dept 00 General Revenues				
Property tax revenue	(5,448,321)			(5,448,321)
TID Dissolutions (C-Juneau)	267,188			267,188
State shared revenues (multiple)	3,293,678			3,293,678
Other miscellaneous revenues	24,024			24,024
Create new funds				
Risk Management	(2,529,994)		2,529,994	0
Workers Compensation	(2,724,208)		2,724,208	0
Dental Insurance	(217,848)		217,848	0
Departmental fund balance usage	(1,691,589)			(1,691,589)
Internal borrowing repayments	1,173,090			1,173,090
Contingency fund transfers	(62,127)			(62,127)
Subtotal	(7,916,106)	0	5,472,050	(2,444,056)
General Fund totals	**($2,883,042)**	**($1,324,944)**	**$5,472,050**	**$1,264,064**

GASB 16 – Under both GASB Statement No. 16 (*Accounting for Compensated Absences)* and GASB Interpretation No. 6 (*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements)*, compensated absences should only be recognized as a liability in governmental funds if they are to be paid in the near future from available resources. Because the County budgets each year for full employment (e.g. 52 weeks at 40 hours per week), the accrued compensated absences are already funded each year. As such, a correction was made in 2019 to credit the accrued vacation and comp time that was reflected on the balance sheet at the end of 2018. The GASB 16 adjustments for both the General Fund and the Human Services and Health Fund are included in Assigned Fund Balance.

Department 00 General Revenues – This department was created in 2019 to separate out activity that affects the entire county. Previously, these items were included in the County Treasurer's budget which skewed activity in that department by items that were totally beyond the control the County Treasurer or related to their statutory duties. (The contingency fund was previously in the Finance Department.)

- TID Dissolution – TIF (Tax Incremental Financing) Districts can be open for up to 27 years and so the closure is sporadic. This year included the closure of two in the City of Juneau.
- The Sales Tax Fund was created as a separate fund from the General Fund to track activity more easily. The balance transferred was the Assigned Fund Balance in the General Fund at year end 2018.
- Under Resolution 19-76 adopted on March 17, 2020, the County created three new Internal Service Funds for various insurance activities. The balance transfers were included in the Committed Fund Balance in the General Fund at year end 2018.
- Internal Borrowing repayments – The County used cash on hand to pay for the Neosho Highway satellite facility and the Detention Facility Pipe Project, with the intent that future years sales tax proceeds would replenish cash. (In effect, they are revenue anticipation notes to ourselves.) It should be noted that this scheduled internal borrowing repayment of $1,173,090 was never included in the adopted budget for 2019. This amount is coincidently close to the $963,456 adjusted surplus for the General Fund after taking the GASB 16 adjustment into account.



General Fund -- Fund Balances					
	Current Year		Prior Year		Change
Nonspendable					
Due from Other Funds	$ -		$ 593,091		
Deliquent property taxes	961,556		1,262,300		
Inventories and prepaid expenditures	339,446		691,518		
Subtotal		1,301,002		2,546,909	(1,245,907)
Restricted					
Revolving Loan Fund	1,306,293		1,590,061		
Land Resources & Parks -- multiple	388,696				
Jail Assessment Fund	156,408		106,793		
Sheriff -- multiple programs	111,461				
All others	77,996		344,589		
Subtotal		2,040,854		2,041,443	(589)
Committed					
Self-insurance	0		5,147,676		
Reeseville shop construction	3,559,511				
Sales Tax Fund	2,037,930				
Law enforcement building	940,000				
Information Technology -- multiple	864,280				
All others	226,617		25,840		
Retirement payouts 2020	200,000				
Land Resources & Parks -- multiple	198,642				
Physical Facilities -- multiple	144,000				
Subtotal		8,170,980		5,173,516	2,997,464
Assigned					
Sales Tax	1,327,468		2,952,453		
Retirement payouts- subsequent years	1,124,944				
All others	0		2,219,125		
Subtotal		2,452,412		5,171,578	(2,719,166)
Unassigned		15,157,834		16,659,733	(1,501,899)
General Fund Totals		$29,123,082		$31,593,179	($2,470,097)

Human Services & Health Fund

- Revenues -- In total, revenues increased compared to the prior year by $2.0 million or by 12.8%%. The largest component of this increase for the Opioid Treatment Center (OTC) grant. Human Services related grants, including OTC, increased by $668,365 as indicated on Form A (the annual financial report to the Wisconsin Department of Revenue).
- Expenditures – In total, adjusted expenditures decreased compared to the prior year by less than 0.8%. No single area stood out as a material change.
  - As with the General Fund, the Human Services and Health (HSH) Fund needed to remove capital assets from the fund in calendar year 2018.
  - As with the General Fund, the HSH Fund previously had accrued wages that should not have been included in the balance sheet as per GASB 16. This

correction resulted in a credit to expense that was categorized at year end in an Assigned Fund Balance category.

Human Services & Health Fund			
Actual expenditures, calendar year 2018	$30,370,650		
Less GASB 16 accrued benefits correction	(449,691)		
Less capital asset reclass included above	(5,282,951)		
Adjusted 2018 expenditures		24,638,008	
Actual expenditures, calendar year 2019		24,795,568	
Increased (decreased) expenditures		$157,560	0.6%

- Fund Balance – The fund balance increased from a negative ($104,910) to a positive fund balance of $1,850,416.
    - Beginning in 2019, the HSH Fund was allowed to keep their fund balance as opposed to having the balances lapse to the General Fund at year end. (During calendar year 2020, the County's Fund Balance Policy was amended to take this factor into account.)
    - Because the City of Watertown has their own Health Department, there is no County levy to the City for that purpose. As such, the fund balance for the Health Department should be kept separate from other funds and not-comingled. This practice was begun in calendar year 2019.
    - The GASB 16 adjustment for accrued wages indicated above is now within Committed & Assigned Fund Balances for employee retirement payouts.

Human Services & Health Fund -- Fund Balances				
		Current Year	**Prior Year**	**Change**
Non-spendable	Prepaid expenditures	$40,215	$198,715	($158,500)
Restricted	Health Department, not county wide	51,590	0	51,590
Committted	Retirement payouts - 2020	40,000	0	40,000
Assigned	Retirement payouts - future years	409,691	0	409,691
Assigned	Subsequent year operations	1,308,920	171,000	1,137,920
Unassigned		0	(474,625)	474,625
Total		$1,850,416	($104,910)	$1,955,326

Sales Tax Fund

The Sales Tax Fund was created due to both public interest as well as to better track (and report) activity. In prior years, this activity was recorded within three different areas in the County Treasurer's budget in the General Fund. Below is a high level description of each activity area.

Current year revenue – Revenues as reported by the Wisconsin Department of Revenue (DOR) is recorded on the modified accrual basis. As such, the November/December actual sales tax revenue is accrued for because those funds are not received until January/February. For comparison, the current year revenue is $88,624 more than the prior year, which is a 1.3% increase.

Transfer from General Fund – This was the Assigned Fund Balance in the General Fund at year end 2018 that was transferred to the newly created fund in 2019.

Highway operations – The sales tax policy requires at least $1 million to be transferred each year to fund Highway operations. The amount transferred in the current year was the amount budgeted.

Current year capital projects – For the current year, these included

- Building security projects $85,000
- Courts audio visual projects $535,964
- Sheriff HVAC projects $151,275

Bond principal payments – The sales tax fund transferred $2,050,000 to Clearview and $295,000 to the Highway & Airport Fund for bond principal payments.

Internal borrowing repayments – The sales tax fund returned $593,090 for the Neosho Highway Shop and $580,000 for the Detention Facility Pipe Project back to the General Fund for previous years' internal borrowings. The remaining balances for internal borrowing owed to the General Fund is located on the next table

Internal Borrowing Principal Balances -- Due to General Fund			
Purpose	**Remaining Years**	**Annual Amount**	**Total Amount**
Detention facility pipe project	3	$ 540,000	$ 1,620,000
Information Technology projects	3	428,333	1,285,000
Total		$ 968,333	$ 2,905,000

The table below summarizes the current year revenues and expenditures as well as the ending fund balance.

Sales Tax Fund				
Description	**Sales Tax**		**Fund Balance**	
	Revenue	**Expend**		
Current year revenue	$ 7,003,274	$ -		
Transfer from General Fund	2,952,453			
Highway operations		2,300,000		
Current year capital projects		772,239		
Bond principal payments		2,345,000		
Internal borrowing repayments		1,173,090	Committed - subsequent year budget	$ 1,923,894
Totals	9,955,727	6,590,329	Committed - Courts A/V Project	114,036
			Assigned	1,327,468
Total annual surplus (deficit)	**$ 3,365,398**		**Total Fund Balance**	**$ 3,365,398**

Drainage Districts Fund
Human Services & Health Representative Payee Fund
Crime Prevention Fund

All of the above funds were created in 2019 as a result of implementing GASB 84 for Fiduciary Funds. In prior years, this activity was recorded in balance sheet accounts that were merged with the General Fund for financial statement purposes. Beginning in 2019, the County is required to report revenue and expenditures in Special Revenue Funds. These funds are all considered as non-major for financial statement classifications purposes.

Below is a combined recap of the 2019 activity, which is life-to-date in all cases.

Non-Major Special Revenue Funds						
Description	**Drainage District**		**Rep Payee**		**Crime Prevention**	
	Revenue	**Expend**	**Revenue**	**Expend**	**Revenue**	**Expend**
Life to date revenue	$ 117,171	$ -	$ -	$ -	$ 34,187	$ -
Interest income			3			
Drainage district expenditures		66,490				
Life to date grants & contributions						9,800
Restricted Fund Balance	$ 50,681		$ 3		$ 24,387	

Proprietary Funds (including Internal Service Funds)

Clearview

The next two tables are a recap of the major categories that affected the net position for Clearview for 2019. The explanations for these categories is below.

- Brain Injury Center -- The number of census days decreased from 6,990 to 5,791 or 1,199 days. Assuming all beds were at the Medicaid rate of $674 per day, this would be over $800,000 in reduced revenues. No related staffing hours or expenses were reduced until late December heading into 2020.
- Capital related – Clearview did not budget for the transfer from the Sales Tax Fund to pay for the bond principal payments for 2019.
- GASB 68 & GASB 75 -- The difference between the 2018 and 2019 activity primarily relates to the fact that 2018 had a Net Pension Asset whereas 2019 had a Net Pension Liability. Clearview has not budgeted for this expense up to this point in time.
- All other operations – The decrease in net income was driven by increased wages and benefits. Wages and benefits, excluding those for the Brain Injury Center and GASB 68 / GASB 75 increased by $696,106 or 4.3% between the two years.

Clearview						
Description	**Current Year**	**Prior Year**	**Increase (Decrease)**	**Increase (Decrease)**	**Current Yr Budget**	**Budget Variance**
Revenues						
Brain injury center	$4,017,320	$5,255,972	($1,238,652)	-23.6%	$5,674,733	($1,657,413)
Sales tax transfer	2,050,000	2,040,000	10,000	0.5%	0	2,050,000
All other revenues	23,848,388	23,469,438	378,950	1.6%	23,902,811	(54,423)
Total revenues	29,915,708	30,765,410	(849,702)	-2.8%	29,577,544	338,164
Expenses						
Brain injury center	3,802,355	4,202,884	(400,529)	-9.5%	4,596,668	(794,313)
GASB 68 / GASB 75	1,911,561	(1,154,042)	3,065,603	-265.6%	0	1,911,561
Depreciation	1,589,776	1,646,245	(56,469)	-3.4%	1,766,800	(177,024)
Capital Outlay	4,653	0	4,653		465,800	(461,147)
All other expenses	21,076,539	21,499,666	(423,127)	-2.0%	24,515,073	(3,438,534)
Total expenses	28,384,884	26,194,753	2,190,131	8.4%	31,344,341	(2,959,457)
Surplus (deficit)	**1,530,824**	**4,570,657**	**(3,039,833)**	**-66.5%**	**(1,766,797)**	**3,297,621**
Brain injury center	214,965	1,053,088	(838,123)	-79.6%	1,078,065	(863,100)
Capital related	455,571	393,755	61,816	15.7%	(2,232,600)	2,688,171
GASB 68/ GASB 75	(1,911,561)	1,154,042	(3,065,603)	-265.6%	0	3,845,258
All other operations	2,771,849	1,969,772	802,077	40.7%	(612,262)	6,736,155
Surplus (deficit)	**$1,530,824**	**$4,570,657**	**($3,039,833)**	**-66.5%**	**($1,766,797)**	**$2,959,457**

Although the total net position for Clearview increased by 9.1%, it is beneficial to look at the components of what makes up that net position.

- Net investments in capital assets increased primarily due to the transfer of $2 million from the Sales Tax Fund to pay the related bond principal payments for the current year.
- The restricted net position related to the blended component unit MCHA (Marsh County Health Alliance) decreased by $7,816.
- The net position related to the actuarial activity for GASB 68 and GASB 75 decreased by $1.9 million. There were a number of factors that caused this decrease.
    - The Net Pension Asset at the end 2018 became a Net Pension Liability at the end of 2019.
    - There was no Net OPEB Liability for Life Insurance included in the full accrual financial statements for Clearview for calendar year 2018.
    - Changes occurred to deferred inflows of resources and deferred outflows of resources based on actual versus expected activity.
- By default, everything else would be considered for “operations.” This category increased by $1.9 million or 42.8%.

Clearview Net Position				
Category	Current Year	Prior Year	Increase (Decrease)	Increase (Decrease)
Net investment in capital assets	$ 12,875,013	$ 11,919,783	$ 955,230	8.0%
Restricted for component unit	12,779	20,595	(7,816)	-38.0%
Unrestricted net position				
GASB 68 pension	996,186	2,080,617	(1,084,431)	-52.1%
GASB 75 life insurance (restated prior year)	(776,065)	(738,280)	(37,785)	5.1%
GASB 75 health insurance	(977,640)	(926,575)	(51,065)	5.5%
Operations	6,284,636	4,527,945	1,756,691	38.8%
Toal unrestricted net position	5,527,117	4,943,707	583,410	11.8%
Total Net Position	$18,414,909	$16,884,085	$1,530,824	9.1%

Highway & Airport Fund

The Highway & Airport Fund had a number of material differences between the current and prior year. The subsequent two tables recap the major categories within the fund, and then further expanded upon in the subsequent narrative.

Highway & Airport Fund						
Description	Current Year	Prior Year	Increase (Decrease)	Increase (Decrease)	Current Yr Budget	Budget Variance
Property tax levy	$7,223,390	$7,332,298	($108,908)	-1.5%	$7,223,390	$0
Sales tax transfer - operations	2,300,000	1,000,000	1,300,000	130.0%	2,300,000	0
Sales tax transfer - bond principal	295,000	295,000	0	0.0%	0	295,000
Other General Fund transfers	856	578,750	(577,894)	-99.9%	0	856
General Transportation Aids	2,782,570	2,979,645	(197,075)	-6.6%	2,781,645	925
Local Road Improve Program	7,239	428,008	(420,769)	-98.3%	175,225	(167,986)
Fund balance applied	0	0	0		233,000	(233,000)
All other revenues	4,764,386	4,557,580	206,806	4.5%	4,349,920	414,466
Total revenues	17,373,441	17,171,281	202,160	1.2%	17,063,180	310,261
GASB 68 / GASB 75 expenses	458,445	(140,091)	598,536	427.2%	0	458,445
All other expenses	15,913,336	16,218,996	(305,660)	-1.88%	17,063,180	(1,149,844)
Total expenses	16,371,781	16,078,905	292,876	1.8%	17,063,180	(691,399)
Net Income (Loss)	$1,001,660	$1,092,376	($90,716)	-8.3%	$0	$1,001,660

Revenues

- Sales tax transfer for operations – The current policy for the County is that a minimum of $1 million shall be transferred each year from the Sales Tax Fund for Highway road construction and/or maintenance projects.
- Sales tax transfer for bond principal – The current bond issues were approved with bond principal being paid for with sales tax proceeds. Because the Highway & Airport Fund uses full accrual accounting, this becomes revenue for the fund and a corresponding increase in Net Investment in Capital Assets.
- The Local Road Improvement Program (LRIP) occurs every four years, so the decrease in the current year in 2019 as compared to 2018 is appropriate.
- Airport infrastructure reclass – The infrastructure for the airport (hangers and runways) was included with the infrastructure for General Government in the 2018 financial statements. The $5.7 million in assets, net of depreciation, was transferred to the Highway & Airport Fund as a restatement of beginning net position.

Expenses

- GASB 68 & GASB 75 -- The difference between the 2018 and 2019 activity primarily relates to the fact that 2018 had a Net Pension Asset whereas 2019 had a Net Pension Liability. The Highway & Airport Fund has not budgeted for this expense up to this point in time.

Highway & Airport Fund -- Net Position				
Category	**Current Year**	**Prior Year**	**Increase (Decrease)**	**Increase (Decrease)**
Net investment in capital assets	$ 24,248,174	$ 18,930,416	$ 5,317,758	28.1%
Unrestricted Net Position				
GASB 68 pension	313,883	707,637	(393,754)	-55.6%
GASB 75 life insurance	(291,453)	(244,209)	(47,245)	19.3%
GASB 75 health insurance	(340,783)	(323,337)	(17,446)	5.4%
Operations (restated pr year)	7,097,686	10,955,339	(3,857,653)	-35.2%
Total unrestricted net position	6,779,333	11,095,430	(4,316,098)	
Total Net Position	$ 31,027,507	$ 30,025,847	$ 1,001,660	3.3%

Net Position

- Excluding the one-time transfer of Airport infrastructure, the net income for the Highway & Airport Fund was actually $690,241.
- As indicated above, the Net Pension Asset for 2018 because a Net Pension Liability for 2019. The Highway Department is approximately 10% of the County as opposed to 30% for Clearview, so the numbers are smaller. Unlike Clearview, the Net OPEB Liability related to life insurance for calendar year 2018 was recorded correctly in this fund.

Risk Management

The internal service fund for Risk Management was created in calendar year 2019. Activity for prior years was primarily recorded in the County Administrator's department in the General Fund. The amended budget amounts include the following items:

- Transfer from the General Fund to the newly created fund from the Committed General Fund balances at year-end 2018 as per Resolution 19-76 approved 03-17-2020.
- Amounts originally budgeted within the General Fund. In those accounts where the original budget netted the department charges in the same expense account, new revenue accounts were created and the budget was split between revenues and expenses. The corresponding budget in the General Fund was thereby removed.

Risk Management				
Description	**Actual Activity**	**Amended Budget**	**Surplus (Deficit)**	**Surplus (Deficit)**
Revenues				
Transfer from General Fund	$ 2,529,994	$ 2,529,994	$ (0)	0.0%
Departmental charges	593,634	502,000	91,634	18.3%
Prior year revenue	250,000	0	250,000	
Dividend income	87,101	55,000	32,101	58.4%
Property tax	55,352	55,352	0	0.0%
Interest	4,748	3,650	1,098	30.1%
Total revenues	3,520,828	3,145,996	374,832	11.9%
Expenses				
Actuarial reserve claims	998,682	0	(998,682)	
Insurance premiums & bonds	462,549	342,967	(119,582)	-34.9%
Accrued known claims	405,407	0	(405,407)	
Paid claims	304,689	155,000	(149,689)	-96.6%
Legal services	89,800	100,000	10,200	10.2%
Other expenses	12,494	14,385	1,891	13.1%
Transfer to General Fund	3,650	3,650	0	0.0%
Total expenses	2,277,270	616,002	(1,661,268)	-269.7%
Net income (loss)	**$1,243,558**	**$2,529,994**	**($1,286,436)**	**-50.8%**
Restricted Net Position	$ 550,000			
Unrestricted Net Position	693,558			
Total Net Position	**$ 1,243,558**			

Revenues

- Transfer from General Fund – As indicated previously, this is the amount of Committed Fund Balance in the General Fund for this program activity at year end 2018.
- Prior Year Revenue – The $250,000 represents the original contribution to become a member of WMMIC (Wisconsin Municipal Mutual Insurance Company). This contribution

may only be refunded to the County in the event the County ceases being a member. This was actually classified on the financial statements as restated beginning net position.

- Dividend income – This amount includes both the 2018 dividend ($43,735) that was not recognized as revenue in the General Fund for that year as well as the stated 2019 dividend ($43,366) that was declared in 2020 and thus accrued for in 2019.
- Property tax – This was the amount of property tax levy originally included in the County Administrator's budget for 2019.
- Interest – This represents the interest received on the imprest account that WMMIC retains for payment of claims.

Expenses

- Actuarial reserve claims – Because this internal service fund uses full accrual accounting, all known liabilities needed to be accrued for. This amount represents the Discounted Unpaid Liabilities at 95% confidence level as calculated by the actuarial firm Willis Towers Watson less the accrued known claims amount.
- Accrued known claims – This amount represents the Total Unpaid Liabilities as calculated by the actuarial firm Willis Towers Watson.
- Paid claims – The County had several large claims that were settled during calendar year 2019, thus having more expenses than anticipated.
- Transfer to General Fund – The interest on the WMMIC imprest account was originally budgeted in the County Treasurer's department. With moving the budget for interest to this new fund, the transfer was needed to make the County Treasurer whole.

Risk Management -- Net Position		
Category	**Detail**	**Totals**
Restricted		
WMMIC initial investment	$ 250,000	
WMMIC imprest account	300,000	
Total Restricted		550,000
Unrestricted		693,558
Total		1,243,558

Workers Compensation Fund

The County has been self-insured for workers compensations since 1987. The internal service fund for Workers Compensation was created in calendar year 2019. Activity for prior years was recorded in the Human Resources department in the General Fund. The amended budget amounts include the following items:

- Transfer from the General Fund to the newly created fund from the Committed General Fund balances at year-end 2018 as per Resolution 19-76 approved 03-17-2020.
- Amounts originally budgeted within the General Fund. In those accounts where the original budget netted the department charges in the same expense account, new revenue accounts were created and the budget was split between revenues and expenses. The corresponding budget in the General Fund was thereby removed.

On the next table is a comparison of current year and prior year activity. The reader should note that the prior year activity ($500,530 surplus) is included in the total transfer from the General Fund that occurred in 2019.

Revenues

- Transfer from General Fund – As indicated previously, this is the amount of Committed Fund Balance in the General Fund for this program activity at year end 2018.
- Prior year revenue – A correction was made in the General Fund for judgment receivables that were recognized under modified accrual accounting in error. Given that these receivables are all at least a decade old, it was deemed not likely to be received so was not accrued for in the internal service fund.

Expenses

- Actuarial reserve claims – Because this internal service fund uses full accrual accounting, all known liabilities needed to be accrued for. This amount represents the Discounted Unpaid Loss & ALAE at 95% confidence level as calculated by the actuarial firm Willis Towers Watson less the accrued known claims amount.
- Excess insurance – The County has stop loss coverage for individual workers compensation claims exceeding $550,000.
- Other professional services – This category includes consultant fees as well as the fees for our third party administrator (TPA) for claims activity.
- Special assessment – This is the annual assessment from the State of Wisconsin Department of Workforce Development.

By separating the activity into separate internal service, it is easier to compare the net position, total expenses, and charges to the departments to help ensure that future years charges to departments is for appropriate amounts.

Workers Compensation Fund						
Description	**Current Year**	**Prior Year**	**Increase (Decrease)**	**Increase (Decrease)**	**Current Yr Budget**	**Budget Variance**
Revenues						
Transfer from General Fund	$2,724,208	$0	$2,724,208		$2,724,208	$0
Departmental charges	692,662	795,444	(102,782)	-12.9%	229,327	463,335
Prior year revenue	(1,157)	0	(1,157)		0	(1,157)
Total revenues	3,415,713	795,444	2,620,269	329.4%	2,953,535	462,178
Expenses						
Actuarial reserve claims	613,786	(173,403)	787,189	-454.0%	0	613,786
Claims paid	376,678	358,857	17,821	5.0%	114,647	262,031
Excess insurance	56,959	55,274	1,685	3.0%	56,000	959
Other professional services	34,000	36,500	(2,500)	-6.8%	40,000	(6,000)
Wages & benefits	15,915	15,015	900	6.0%	15,930	(15)
Special assessments	8,978	2,537	6,441	253.9%	0	8,978
Other expenses	135	134	0	0.2%	2,750	(2,615)
Total expenses	1,106,450	294,914	811,537	275.2%	229,327	877,123
Net income (loss)	**$2,309,263**	**$500,530**	**$1,808,732**	**361.4%**	**$2,724,208**	**($414,945)**

Workers Compensation Fund - Net Position			
	Amount		Purpose
Restricted	$	105,000	Imprest account held by third party administrator for claims payments
Unresticted		2,204,263	
Total Net Position	$	2,309,263	

Dental Insurance

The County is self-insured for dental insurance for employees and retirees. The internal service fund for Dental Insurance was created in calendar year 2019. Activity for prior years was recorded in the Human Resources department in the General Fund. The amended budget amounts include the following items:

- Transfer from the General Fund to the newly created fund from the Committed General Fund balances at year-end 2018 as per Resolution 19-76 approved 03-17-2020.
- Amounts originally budgeted within the General Fund. In those accounts where the original budget netted the department charges in the same expense account, new revenue accounts were created and the budget was split between revenues and expenses. The corresponding budget in the General Fund was thereby removed.

Dental Insurance						
Description	**Current Year**	**Prior Year**	**Increase (Decrease)**	**Increase (Decrease)**	**Current Yr Budget**	**Budget Variance**
Revenues						
Departmental charges	$611,078	$616,277	($5,199)	-0.8%	$599,870	$11,208
Transfer from General Fund	217,848		217,848		217,848	0
Employee premiums	91,703	77,321	14,383	18.6%	75,000	16,703
COBRA premiums	4,137	8,907	(4,770)	-53.5%	7,000	(2,863)
Fund balance applied			0		(32,595)	32,595
Total revenues	924,767	702,505	222,262	31.6%	867,123	57,644
Expenses						
Claims paid	618,264	691,246	(72,982)	-10.6%	600,000	18,264
Other professional services	35,376	37,152	(1,776)	-4.8%	32,000	3,376
Wages & benefits	18,235	20,188	(1,953)	-9.7%	17,155	1,080
Other expenses	8	99	(91)	-91.5%	120	(112)
Actuarial reserve claims	(14,926)	3,422	(18,348)	-536.2%	0	(14,926)
Total expenses	656,958	752,108	(95,150)	-12.7%	649,275	7,683
Net income (loss)	**$267,809**	**($49,603)**	**$317,412**	**-639.9%**	**$217,848**	**$49,961**

Unrestricted Net Position	$ 267,809
Total Net Position	**$ 267,809**

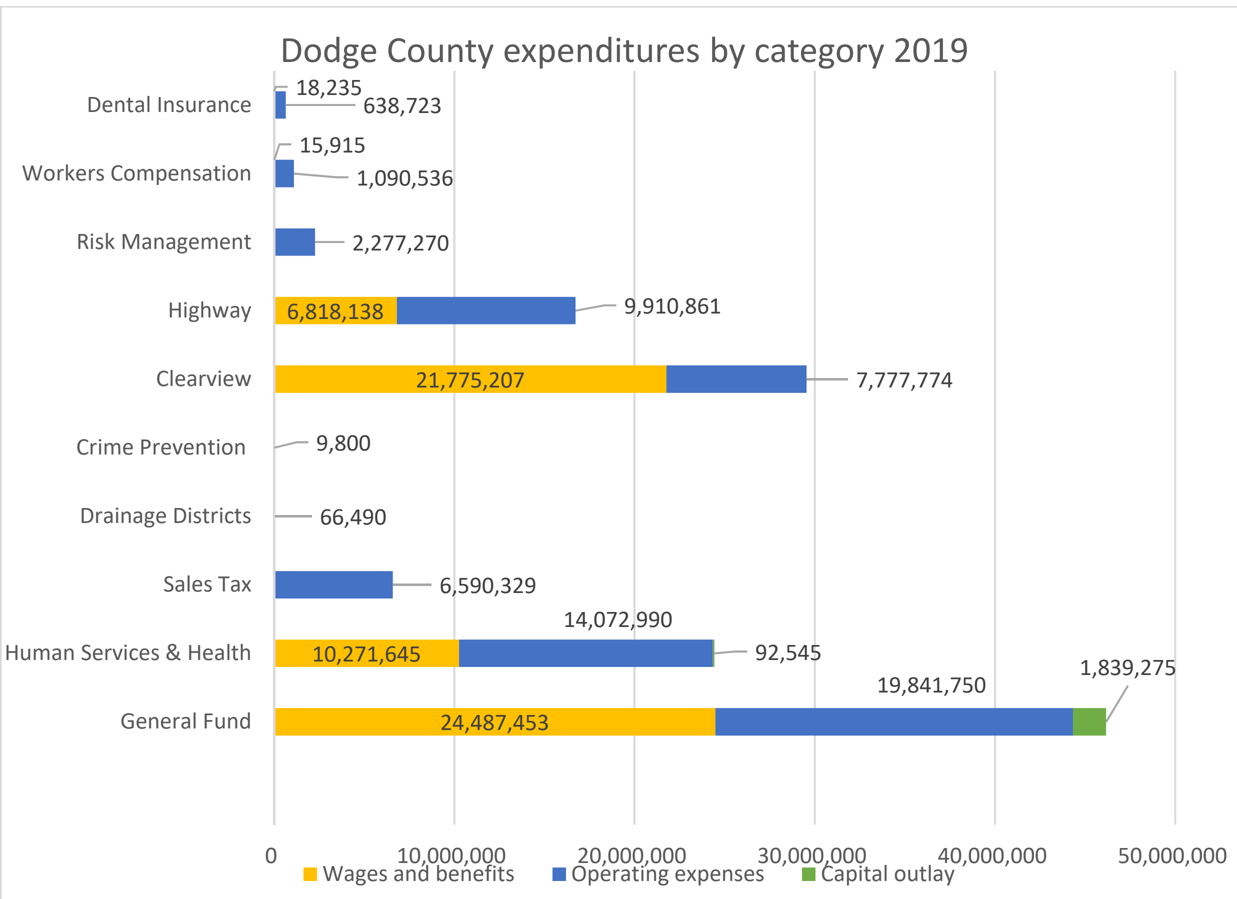
Revenues

- Transfer from General Fund – As indicated previously, this is the amount of Committed Fund Balance in the General Fund for this program activity at year end 2018.
- Employee premiums – The rates for both department charges and employee premiums remained the same between the two years. Employee premiums can be affected in Clearview due to proration of premiums depending upon number of hours worked.
- COBRA premiums – Premiums charged to former employees can vary depending upon terminations as well as whether they elect to continue coverage or not.

Expenses

- Other professional services – This expense is for the charges by our Third Party Administrator (TPA) for claims management.
- Actuarial reserve claims – Each year, the actuaries at our TPA calculate a balance for Incurred but Not Received (IBNR) claims. The liability is adjusted each year to the calculated amount.

The graph below summarizes the expenditures for each fund, broken down into the categories of wages/benefits, operating, and capital expenditures.



GENERAL FUND BUDGETARY HIGHLIGHTS

There were a number of substantial budget amendments for calendar year 2019.

- Property taxes
  - Past practice was that 100% of the property tax levy was placed in the County Treasurer's budget and then transferred out to Human Services & Health as well as Highway & Airport funds.
  - This was changed in 2019 to reflect property tax revenue within each department that had a tax levy. This includes all departments within the General Fund.
- Fund balances applied
  - Past practice was that departments within the General Fund would budget for various fund balances (restricted and/or committed) to be applied to their tax levy but no actual revenue was recorded within their department.
  - This was changed in 2019 to reflect appropriate revenues within each department of the General Fund.
  - The net effect of the changes to property tax and fund balance applied is that each department would show a ZERO for the budgeted net revenues and expenditures, thus making for easier reading by non-accountants.
- General Revenues
  - Past practice was that the County Treasurer included the following items in that department's budget that the Treasurer had absolutely no control over:
    - TID District dissolutions
    - State shared revenues
    - County wide rebates
    - Fund balance applied the entire tax levy (to adhere to levy limits)
    - Internal borrowing principal activity
  - Past practice was that the Finance Department's budget included the contingency fund for the entire County.
  - During 2019, a new department called General Revenues was created and thus all of the above activity was moved to this new department.
- Sales tax – A new fund was created for sales tax so that activity could be tracked more readily as well as creating better reporting for management and elected officials.
- New internal service funds were created for Risk Management, Workers Compensation, and Dental Insurance. The related activity was removed from the County Administrator and Human Resources budgets. This will allow for easier rate setting for departments.
- With implementation of GASB 84 for fiduciary funds, dog license activity is now recorded in the County Clerk's budget. All other activity is recorded in new special revenue funds.

General Fund Current Year Activity				
	Final Budget	Actual Activity	Surplus (Deficit)	Surplus (Deficit)
Revenues				
Adopted budget	$ 55,051,110			
Property tax reclass -- Human Services & Health	(8,594,505)			
Property tax reclass -- Highway & Airport	(7,223,390)			
Sales tax revenue to newly created fund	(4,518,090)			
Risk Management transferred to internal service fund	(293,000)			
Implement GASB 84 - Dog licences	15,000			
All other budget amendments	143,957			
Total Revenues	34,581,082	36,144,291	1,563,209	4.5%
Major revenue surplus (deficit) categories				
Investment earnings and mark-to-market adjustments			733,013	
Prisoner boarding/transportation and other charges to state/federal government			616,935	
Closure of two Tax Incremental Districts in the City of Juneau			267,188	
Real estate transfer taxes			213,754	
Interdepartmental charges			(115,378)	
All other General Fund revenues			(152,304)	
Total revenue surplus (deficit)			1,563,209	
Expenditures				
Adopted budget	39,288,277			
All other budget amendments	586,505			
Total Expenditures	39,874,783	36,821,467	3,053,316	7.7%
Major expenditures surplus (deficit) categories				
Tyler Munis implementation project (carried forward into 2020)			751,714	
Correction of property tax activity in the balance sheet			190,396	
Correction of life-to-date unclaimed funds taken as income in error			132,598	
Courts audio/visual project (carried forward into 2020)			115,596	
All other General Fund expenditures			1,863,012	
Total expenditures surplus (deficit)			3,053,316	

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The next table recaps capital asset activity for the County, broken down between governmental funds and business type funds. After the table is additional detail in a narrative format.

Capital Asset Activity				
Category (net of accumulated depreciation)	**Current Year**	**Prior Year**	**Increase (Decrease)**	**Increase (Decrease)**
Land	$2,757,977	$2,781,435	($23,458)	-0.8%
Construction Work in Progress	1,275,856	0	1,275,856	
Land/Roads Right of Ways	7,250,350	7,250,350	0	0.0%
Roads and Bridges	88,322,734	93,122,793	(4,800,059)	-5.2%
Buildings and Improvements	28,666,428	30,360,366	(1,693,938)	-5.6%
Equipment	6,556,610	8,562,534	(2,005,924)	-23.4%
Governmental Funds	134,829,955	142,077,478	(7,247,523)	-5.1%
Land	1,554,695	1,554,695	0	0.0%
Land/Roads Right of Ways	856	0	856	
Roads and Bridges	5,384,328	5,660,788	(276,460)	-4.9%
Buildings and Improvements	46,801,515	48,708,500	(1,906,985)	-3.9%
Equipment	9,694,027	9,587,102	106,925	1.1%
Business Type Funds	63,435,421	65,511,085	(2,075,664)	-3.2%
County totals	**$198,265,376**	**$207,588,563**	**($9,323,187)**	**-4.5%**

- General infrastructure – The only activity for the current year was depreciation.
- Airport infrastructure – The hangars and runways for the airport were previously classified as a governmental fund and have been moved to the Highway & Airport Fund. The difference between 2018 and 2019 values is due to current year depreciation.
- Residence – This category of capital assets written off, as the assets are no longer used

Because the County switched from the JD Edwards to the Tyler Munis system at the beginning of 2020, an effort was made to ensure that all assets transferred into the new system were truly physically present. In addition, because the County changed their capitalization threshold in calendar year 2018 from $300 to $5,000, the capital asset system was adjusted to remove any of the assets below the $5,000 threshold as long as they were fully depreciated.

It was also determined that the various funds have not been consistent in applying what general ledger account the assets were placed into. Corrections were made as much as possible during the implementation of the Tyler Munis system to reclass the assets into the correct general ledger account.

Long Term Debt

Long Term Debt (excluding deferred inflows & outflows of resources)	Current Year	Prior Year	Increase (Decrease)	Increase (Decrease)
Clearview				
Current portion of long term debt	$ 2,052,500	$ 2,049,250	$ 3,250	0.2%
Long term debt	20,402,000	22,450,750	(2,048,750)	-9.1%
Total	22,454,500	24,500,000	(2,045,500)	-8.3%
Highway				
Current portion of long term debt	297,500	295,750	1,750	0.6%
Long term debt	3,143,000	3,444,250	(301,250)	-8.7%
Total	3,440,500	3,740,000	(299,500)	-8.0%
County Totals				
Current portion of long term debt	2,350,000	2,345,000	5,000	0.2%
Long term debt	23,545,000	25,895,000	(2,350,000)	-9.1%
Total	**$25,895,000**	**$28,240,000**	**($2,345,000)**	**-8.3%**

County total equalized value (including TIF Districts)	$ 6,971,933,100
https://www.revenue.wi.gov/slfreportscotvc/certeq-county.pdf	
5% statutory limit	348,596,655
Less total current debt	(25,895,000)
Statutory amount available for debt issues	**$ 322,701,655**

On February 7, 2020, Moody's Investor Service issued their annual comment on Dodge County. They affirmed their continued rating of the County at **Aa2.**

Dodge County outstanding bond issues				
Description	**Issue Date**	**Original Issue Amount**	**Current Balance**	**Call date**
Corporate purpose bonds, Series 2011	8/4/2011	$ 16,090,000	$ 805,000	8/1/2019
General Obligation Refinance Bonds, Series 2014A	4/22/2014	23,565,000	16,065,000	3/1/2022
General Obligation Refunding Bonds, Series 2017A	7/13/2017	9,095,000	9,025,000	8/1/2025
Total			**$ 25,895,000**	

The final payment for the Series 2011 bonds is scheduled for August 1, 2020.

It is assumed that the County will consider potential refinancing of the Series 2014A bonds when creating the 2022 budget, as those remaining bonds vary between 3.0% and 4.0%. For comparison, the remaining Series 2017A bonds vary between 2.0% and 3.0%.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS THAT ARE EXPECTED TO HAVE A SIGNIFICANT EFFECT ON FINANCIAL POSITION

With the COVID-19 pandemic that was declared by the World Health Organization on 3/11/2020, Dodge County, as well as the rest of the United States, is attempting to determine the fiscal effect on 2020 and future years. Below is some high level financial information:

- The County has expended approximately $192,000 in COVID-19 related costs and anticipates full recovery of these amount through either the Routes to Recovery or other federal/state programs.
- These federal and state programs will only reimburse for expenses incurred that were not budgeted for. In addition, they will not reimburse for lost revenues.
- Clearview has received approximately $1 million to offset lost bed space capacity.
- Sales tax revenues through June are up 11.3% for 2020 as compared to the prior year.
- Filing fees and transfer tax revenue is up in the Register of Deeds office as compared to the prior year.

The County's management is watching the following areas related to the State of Wisconsin funding provided to counties:

- Current year (calendar year 2020) adjustments by the State of Wisconsin with an anticipated budget repair bill
  - Shared revenues
  - General Transportation Aids
  - Health & Human Services revenues
  - Medicare / Medicaid pass through revenues
- Adjustments to future budget years state revenue with the subsequent biennium bill

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning any of the information provided in this report or requests for additional financial information should be address to:

David P. Ehlinger, CPA
Finance Director
127 E. Oak Street
Juneau, WI 53039
dehlinger@co.dodge.wi.us
(920) 386-3287

BASIC FINANCIAL STATEMENTS

County of Dodge
Statement of Net Position
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
Assets			
Current Assets:			
Cash and Cash Equivalents	$ 767,112	$ 14,538,997	$ 15,306,109
Investments	30,860,740	-	30,860,740
Restricted Cash and Investments	954,707	735,101	1,689,808
Receivables-			
Current Year Property Tax Levy	27,522,976	7,073,390	34,596,366
Delinquent Property Taxes	1,715,503	-	1,715,503
Due from State of Wisconsin	3,457,630	1,011,200	4,468,830
Due from Other Governments	3,173	110,617	113,790
Other	4,102,534	2,840,398	6,942,932
Internal Balances	(3,119,227)	3,119,227	-
Inventories and Prepaid Expenses	379,661	1,884,659	2,264,320
Total Current Assets	66,644,809	31,313,589	97,958,398
Noncurrent Assets:			
Capital Assets, net	134,829,956	63,435,421	198,265,377
Other Noncurrent Assets	1,037,449	179,753	1,217,202
Total Noncurrent Assets	135,867,405	63,615,174	199,482,579
Total Assets	202,512,214	94,928,763	297,440,977
Deferred Outflows of Resources			
Deferred Pension Outflows	17,149,376	10,751,037	27,900,413
Deferred OPEB Outflows - Life Insurance	176,024	146,564	322,588
Deferred OPEB Outflows - Health Insurance	122,967	85,953	208,920
Deferred Loss on Debt Refunding	-	225,256	225,256
Total Deferred Outflows of Resources	17,448,367	11,208,810	28,657,177
Total Assets and Deferred Outflows of Resources	$ 219,960,581	$ 106,137,573	$ 326,098,154
Liabilities			
Current Liabilities:			
Accounts Payable	$ 2,099,741	$ 1,073,576	$ 3,173,317
Accrued Liabilities	2,585,711	3,725,595	6,311,306
Due to State of Wisconsin	110,891	17	110,908
Due to Other Governments	149,458	-	149,458
Restricted Liabilities	1,112,019	84,315	1,196,334
Unearned Revenues	-	144,266	144,266
Current Maturities of Long-Term Debt	-	2,350,000	2,350,000
Compensated Absences - due within one year	32,591	31,525	64,116
Total Current Liabilities	6,090,411	7,409,294	13,499,705
Noncurrent Liabilities:			
Long-Term Debt	-	24,187,493	24,187,493
Net Pension Liability	6,339,834	3,968,003	10,307,837
Net OPEB Liability - Life Insurance	1,141,907	957,863	2,099,770
Net OPEB Liability - Health Insurance	1,837,664	1,404,376	3,242,040
Compensated Absences	3,787,196	2,144,925	5,932,121
Total Noncurrent Liabilities	13,106,601	32,662,660	45,769,261
Total Liabilities	19,197,012	40,071,954	59,268,966
Deferred Inflows of Resources			
Current Year Property Tax Levy	27,828,056	7,073,390	34,901,446
Deferred Pension Inflows	8,744,368	5,472,964	14,217,332
Deferred OPEB Inflows - Life Insurance	305,448	256,219	561,667
Other Deferred Inflows	57,175	-	57,175
Total Deferred Inflows of Resources	36,935,047	12,802,573	49,737,620
Net Position			
Net Investment in Capital Assets	134,829,956	37,123,187	171,953,143
Restricted:			
Economic Development Loans	850,980	-	850,980
Risk Management	-	550,000	550,000
Workers Comp. Self Insurance	-	105,000	105,000
Other Restrictions	861,223	12,779	874,002
Unrestricted	27,286,363	15,472,080	42,758,443
Total Net Position	163,828,522	53,263,046	217,091,568
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 219,960,581	$ 106,137,573	$ 326,098,154

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

County of Dodge
Statement of Activities
For the Years Ended December 31, 2019

		Program Revenues			Changes in Net Position		
Services Provided	Expenses	Charges for Services	Operating Grants and Contributions	Other Revenues	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Human Services and Health	$ 27,775,509	$ 7,061,807	$ 11,592,886	$ 208,579	$ (8,912,237)		$ (8,912,237)
Public Safety	22,183,471	6,783,197	247,968	155,857	(14,996,449)		(14,996,449)
Public Works	124,784	-	11,066	17,318	(96,400)		(96,400)
General Government	16,535,245	3,388,215	651,422	215,853	(12,279,755)		(12,279,755)
Culture, Recreation and Education	1,999,000	253,271	163,754	29,127	(1,552,848)		(1,552,848)
Conservation and Development	1,933,434	262,714	285,483	119,293	(1,265,944)		(1,265,944)
Total Governmental Activities	70,551,443	17,749,204	12,952,579	746,027	(39,103,633)		(39,103,633)
Business-Type Activities:							
Clearview	27,945,285	27,385,230	3,825	37,054		$ (519,176)	(519,176)
Highway and Airport	15,814,153	4,570,751	2,815,809	167,635		(8,259,958)	(8,259,958)
Risk Management	2,273,620	593,634	-	-		(1,679,986)	(1,679,986)
Workers Compensation	1,107,607	692,662	-	-		(414,945)	(414,945)
Dental Insurance	656,958	706,919	-	-		49,961	49,961
Total Business-Type Activities	47,797,623	33,949,196	2,819,634	204,689		(10,824,104)	(10,824,104)
Total	$ 118,349,066	$ 51,698,400	$ 15,772,213	$ 950,716	(39,103,633)	(10,824,104)	(49,927,737)
		Net Expenses before General Revenues					
		Property Taxes			26,755,047	7,278,742	34,033,789
		Sales Taxes			7,003,274	-	7,003,274
		Other Taxes			505,807	-	505,807
		Interest and Penalties on Taxes			508,373	-	508,373
		Intergovernmental Revenues not restricted to specific programs			3,293,678	-	3,293,678
		Investment Income			1,455,057	91,848	1,546,905
		Miscellaneous			24,026	-	24,026
		Special Item: gain (loss) on disposal			56,083	(557,628)	(501,545)
		Special Item: reclass 2006 WMMIC investment			(1,087,458)	-	(1,087,458)
		Transfers			(10,114,256)	10,114,256	-
		Total general revenues, special item and transfers			28,399,631	16,927,218	45,326,849
		Increase (Decrease) in Net Position			(10,704,002)	6,103,114	(4,600,888)
		Net Position-Beginning of Year, restated			174,532,524	47,159,932	221,692,456
		Net Position-End of Year			$ 163,828,522	$ 53,263,046	$ 217,091,568

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

County of Dodge
Balance Sheet-Governmental Funds
December 31, 2019

	General Fund	Health and Human Services	Nonmajor Governmental Funds	Total
Assets				
Cash and Cash Equivalents	$ -	$ 767,112	$ -	$ 767,112
Investments	30,860,740	-	-	30,860,740
Receivables-				
Property Taxes-Current Year	19,178,471	8,344,505	-	27,522,976
Property Taxes-Delinquent	1,715,503	-	-	1,715,503
Due from Other Governments	2,031,360	1,429,443	-	3,460,803
Other	3,219,663	881,430	1,441	4,102,534
Restricted Cash	676,299	-	278,407	954,706
Loans Receivable	1,037,449	-	-	1,037,449
Inventories and Prepaid Expenses	339,446	40,215	-	379,661
Total Assets	$ 59,058,931	$ 11,462,705	$ 279,848	$ 70,801,484
Liabilities				
Accounts Payable	$ 1,061,117	$ 1,031,696	$ 6,928	$ 2,099,741
Accrued Liabilities	2,477,992	140,311	-	2,618,303
Due to Other Governments	260,349	-	-	260,349
Advance Payable	3,119,227	-	-	3,119,227
Trusts and Special Deposits	911,497	2,673	197,849	1,112,019
Total Liabilities	7,830,182	1,174,680	204,777	9,209,639
Deferred Inflows				
Tax Levy for Next Year	19,178,471	-	-	19,178,471
Delinquent Property Taxes	2,371,318	-	-	2,371,318
Deferred Loans	455,313	-	-	455,313
Other	100,565	8,437,609	-	8,538,174
Total Deferred Inflows	22,105,667	8,437,609	-	30,543,276
Fund Balances				
Nonspendable	1,301,002	40,215	-	1,341,217
Restricted	2,040,854	51,590	75,071	2,167,515
Committed	8,170,980	40,000	-	8,210,980
Assigned	2,452,412	1,718,611	-	4,171,023
Unassigned	15,157,834	-	-	15,157,834
Total Fund Balances	29,123,082	1,850,416	75,071	31,048,569
Total Liabilities, Deferred Inflows and Fund Balances	$ 59,058,931	$ 11,462,705	$ 279,848	$ 70,801,484

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

County of Dodge
Reconciliation of the Governmental Funds Balance Sheet with the Statement of Net Position
December 31, 2019

Total Fund Balances per balance sheets	$ 31,048,569
Long-term assets and deferred outflows are not reported on the governmental funds balance sheets:	
Capital assets, net	134,829,956
Deferred revenue for delinquent taxes and related interest and penalties	1,903,323
Other long-term assets	754,722
Deferred pension outflows	17,149,376
Deferred OPEB outflows	298,991
Long-term liabilities and deferred inflows are not reported on the governmental funds balance sheets:	
Net pension liability	(6,339,834)
Net OPEB liabilities	(2,979,571)
Deferred OPEB inflows	(305,448)
Deferred pension inflows	(8,744,368)
Other Long-term obligations	(3,787,194)
Total Net Position	$ 163,828,522

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

County of Dodge

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For The Years Ended December 31, 2019

	General Fund	Health and Human Services	Nonmajor Governmental Funds	Total
Revenues:				
Taxes-				
Property	$ 18,749,045	$ 8,594,505	$ -	$ 27,343,550
Sales	7,003,274	-	-	7,003,274
Other	481,067	-	-	481,067
Special Assessments	-	-	115,651	115,651
Intergovernmental Revenues	5,623,558	10,594,127	-	16,217,685
Charges for Services-				
Intergovernmental	6,940,945	9,725	-	6,950,670
Public	2,042,859	6,914,235	-	8,957,094
Fines and Licenses	622,978	73,030	34,187	730,195
Interest and Other	1,683,839	123,790	1,523	1,809,152
Total Revenues	43,147,565	26,309,412	151,361	69,608,338
Expenditures:				
Current-				
General Government	12,186,535	-	-	12,186,535
Public Safety	19,269,833	39,111	9,800	19,318,744
Health and Human Services	1,443,397	24,756,457	-	26,199,854
Public Works	101,502	-	-	101,502
Culture, Recreation and Education	2,019,111	-	-	2,019,111
Conservation and Development	1,801,089	-	66,490	1,867,579
Total Expenditures	36,821,467	24,795,568	76,290	61,693,325
Revenues Over (Under) Expenditures	6,326,098	1,513,844	75,071	7,915,013
Other Financing Sources (Uses):				
Operating Transfers In	3,650	900	-	4,550
Operating Transfers Out	(10,118,806)	-	-	(10,118,806)
Net Transfers	(10,115,156)	900	-	(10,114,256)
Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(3,789,058)	1,514,744	75,071	(2,199,243)
Fund Balances, Beginning of Year, restated	32,912,140	335,672	-	33,247,812
Fund Balances, End of Year	$ 29,123,082	$ 1,850,416	$ 75,071	$ 31,048,569

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

County of Dodge
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances with the Statement of Activities
December 31, 2019

Changes in Fund Balances per Governmental Funds statements	$ (2,199,243)
Capital assets are not capitalized or depreciated on governmental funds financial statements:	
Capital assets purchased or received	1,926,254
Depreciation	(9,193,441)
Gain (Loss) on disposal of assets	56,083
Prior year WMMIC investment income adjustment	(1,087,458)
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	1,537,758
Changes in pension assets and deferred outflows	2,209,006
Changes in OPEB deferred outflows	20,547
Change in other long-term assets	22,088
Long-term liabilities that are not due in the current period and deferred inflows are not reported on the governmental funds balance sheets:	
Change in noncurrent accrued liabilities	812,837
Changes in pension liabilities and deferred inflows	(4,644,349)
Changes in OPEB liabilities and deferred inflows	(195,241)
Change in other long-term liabilities	31,157
Increase (Decrease) in Net Position	$(10,704,002)

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

County of Dodge
Statement of Net Position-Proprietary Funds
December 31, 2019

	Enterprise Funds		Internal Service Funds			
	Clearview	Total Enterprise Funds	Highway	Nonmajor Internal Service	Total Internal Service Funds	Total
Assets						
Current Assets:						
Cash and Cash Equivalents	$ 2,267,550	$ 2,267,550	$ 5,759,527	$ 6,511,920	$ 12,271,447	$ 14,538,997
Restricted Cash and Investments	80,101	80,101	-	655,000	655,000	735,101
Receivables-						
Property Taxes-Current Year	-	-	7,073,390	-	7,073,390	7,073,390
Due from Other Governments	-	-	1,121,817	-	1,121,817	1,121,817
Accounts Receivable	2,679,723	2,679,723	115,809	44,866	160,675	2,840,398
Advance Receivable	3,119,227	3,119,227	-	-	-	3,119,227
Inventories and Prepaid Expenses	124,977	124,977	1,669,831	89,851	1,759,682	1,884,659
Total Current Assets	8,271,578	8,271,578	15,740,374	7,301,637	23,042,011	31,313,589
Noncurrent Assets:						
Capital Assets, net	35,691,516	35,691,516	27,743,905	-	27,743,905	63,435,421
Other Noncurrent Assets	179,753	179,753	-	-	-	179,753
Total Noncurrent Assets	35,871,269	35,871,269	27,743,905	-	27,743,905	63,615,174
Total Assets	44,142,847	44,142,847	43,484,279	7,301,637	50,785,916	94,928,763
Deferred Outflows of Resources						
Deferred Pension Outflows	8,047,960	8,047,960	2,703,077	-	2,703,077	10,751,037
Deferred OPEB Outflows	171,420	171,420	61,097	-	61,097	232,517
Deferred Loss on Debt Refunding	180,313	180,313	44,943	-	44,943	225,256
Total Deferred Outflows of Resources	8,399,693	8,399,693	2,809,117	-	2,809,117	11,208,810
Total Assets and Deferred Outflows of Resources	$ 52,542,540	$ 52,542,540	$ 46,293,396	$ 7,301,637	$ 53,595,033	$ 106,137,573
Liabilities						
Current Liabilities:						
Accounts Payable	$ 344,529	$ 344,529	$ 694,483	$ 34,564	$ 729,047	$ 1,073,576
Accrued Liabilities	-	-	-	3,446,443	3,446,443	3,446,443
Due to Other Governments	17	17	-	-	-	17
Accrued Interest Payable	240,681	240,681	38,471	-	38,471	279,152
Trusts and Special Deposits	81,532	81,532	2,783	-	2,783	84,315
Unearned Revenues	-	-	144,266	-	144,266	144,266
Current Maturities of Long-Term Debt	2,052,500	2,052,500	297,500	-	297,500	2,350,000
Compensated Absences - due within one year	8,472	8,472	23,053	-	23,053	31,525
Total Current Liabilities	2,727,731	2,727,731	1,200,556	3,481,007	4,681,563	7,409,294
Noncurrent Liabilities:						
Long-Term Debt	20,944,318	20,944,318	3,243,175	-	3,243,175	24,187,493
Net Pension Liability	2,963,834	2,963,834	1,004,169	-	1,004,169	3,968,003
Net OPEB Liability	1,738,905	1,738,905	623,334	-	623,334	2,362,239
Compensated Absences	1,478,684	1,478,684	666,241	-	666,241	2,144,925
Total Noncurrent Liabilities	27,125,741	27,125,741	5,536,919	-	5,536,919	32,662,660
Total Liabilities	29,853,472	29,853,472	6,737,475	3,481,007	10,218,482	40,071,954
Deferred Inflows of Resources						
Deferred Pension Inflows	4,087,940	4,087,940	1,385,024	-	1,385,024	5,472,964
Deferred OPEB Inflows - Life Insurance	186,219	186,219	70,000	-	70,000	256,219
Other	-	-	7,073,390	-	7,073,390	7,073,390
Total Deferred Inflows of Resources	4,274,159	4,274,159	8,528,414	-	8,528,414	12,802,573
Net Position						
Net Investment in Capital Assets	12,875,013	12,875,013	24,248,174	-	24,248,174	37,123,187
Restricted	12,779	12,779	-	655,000	655,000	667,779
Unrestricted	5,527,117	5,527,117	6,779,333	3,165,630	9,944,963	15,472,080
Total Net Position	18,414,909	18,414,909	31,027,507	3,820,630	34,848,137	53,263,046
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 52,542,540	$ 52,542,540	$ 46,293,396	$ 7,301,637	$ 53,595,033	$ 106,137,573

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

County of Dodge
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For The Years Ended December 31, 2019

	Enterprise Funds		Internal Service Funds			
	Clearview	Total Enterprise Funds	Highway	Nonmajor Internal Service Funds	Total Internal Service Funds	Total
Operating Revenues						
Charges for Services-						
Intergovernmental	$ 1,560,401	$ 1,560,401	$ 4,509,901	$ 1,897,374	$ 6,407,275	$ 7,967,676
Public	25,824,829	25,824,829	60,850	95,841	156,691	25,981,520
Total Operating Revenues	27,385,230	27,385,230	4,570,751	1,993,215	6,563,966	33,949,196
Operating Expenses:						
Operation and Maintenance	25,770,372	25,770,372	13,634,064	4,038,185	17,672,249	43,442,621
Depreciation	1,589,776	1,589,776	2,096,969	-	2,096,969	3,686,745
Total Operating Expenses	27,360,148	27,360,148	15,731,033	4,038,185	19,769,218	47,129,366
Operating Income	25,082	25,082	(11,160,282)	(2,044,970)	(13,205,252)	(13,180,170)
Non-Operating Revenues (Expenses)						
General Property Taxes	-	-	7,223,390	55,352	7,278,742	7,278,742
Intergovernmental Revenues	3,825	3,825	2,815,809	-	2,815,809	2,819,634
Interest and Investment Revenue	-	-	-	91,848	91,848	91,848
Miscellaneous Non-Operating Revenue	37,054	37,054	167,635	-	167,635	204,689
Interest Expense	(585,137)	(585,137)	(83,120)	-	(83,120)	(668,257)
Gain (Loss) on Sale of Capital Assets	-	-	(557,628)	-	(557,628)	(557,628)
Total Non-Operating Revenues (Expenses)	(544,258)	(544,258)	9,566,086	147,200	9,713,286	9,169,028
Income (Loss) Before Contributions and Transfers	(519,176)	(519,176)	(1,594,196)	(1,897,770)	(3,491,966)	(4,011,142)
Transfers						
Transfers In	2,050,000	2,050,000	2,595,856	5,472,050	8,067,906	10,117,906
Operating Transfers Out	-	-	-	(3,650)	(3,650)	(3,650)
Total Transfers	2,050,000	2,050,000	2,595,856	5,468,400	8,064,256	10,114,256
Change in Net Position	1,530,824	1,530,824	1,001,660	3,570,630	4,572,290	6,103,114
Net Position-Beginning of Year, restated	16,884,085	16,884,085	30,025,847	250,000	30,275,847	47,159,932
Net Position-End of Year	$ 18,414,909	$18,414,909	$31,027,507	$ 3,820,630	$ 34,848,137	$ 53,263,046

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

County of Dodge
Statement of Cash Flows - Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds		Internal Service Funds			
	Clearview	Total Enterprise Funds	Highway	Nonmajor Internal Service	Total Internal Service Funds	Total
Cash Flows From Operating Activities:						
Receipts from customers	$ 26,475,418	$ 26,475,418	$ 45,538	$ 95,841	$ 141,379	$ 26,616,797
Payments to suppliers	(6,233,533)	(6,233,533)	(6,860,781)	(1,899,592)	(8,760,373)	(14,993,906)
Payments to employees	(17,782,544)	(17,782,544)	(5,683,140)	(33,977)	(5,717,117)	(23,499,661)
Receipts from (paid to) other funds for services	-	-	4,509,901	1,852,508	6,362,409	6,362,409
Receipts from (paid to) other governments	1,560,418	1,560,418	-	-	-	1,560,418
Net cash provided (used) by operating activities	4,019,759	4,019,759	(7,988,482)	14,780	(7,973,702)	(3,953,943)
Cash Flows From Capital and Related Financing Activities:						
Acquisition and construction of plant assets	(219,621)	(219,621)	(1,949,088)	-	(1,949,088)	(2,168,709)
Principal payments on long-term debt	(2,145,394)	(2,145,394)	(317,210)	-	(317,210)	(2,462,604)
Interest paid	(606,960)	(606,960)	(86,860)	-	(86,860)	(693,820)
Amortization on loss of refunding	15,026	15,026	3,745	-	3,745	18,771
Net cash used for capital and related financing activities	(2,956,949)	(2,956,949)	(2,349,413)	-	(2,349,413)	(5,306,362)
Cash Flows From NonCapital and Related Financing Activities:						
General property taxes	-	-	7,223,390	55,352	7,278,742	7,278,742
Intergovernmental grants	3,825	3,825	2,798,300	-	2,798,300	2,802,125
Miscellaneous income	37,378	37,378	190,580	-	190,580	227,958
Advance repayment	-	-	(593,091)	-	(593,091)	(593,091)
Transfer in from other fund	2,050,000	2,050,000	2,595,856	6,349,940	8,945,796	10,995,796
Advance to other funds	(3,119,227)	(3,119,227)	-	-	-	(3,119,227)
Net cash used for noncapital and related financing activities	(1,028,024)	(1,028,024)	12,215,035	6,405,292	18,620,327	17,592,303
Cash Flows From Investing Activities:						
Interest on investments	-	-	-	91,848	91,848	91,848
Net cash provided from investing activities	-	-	-	91,848	91,848	91,848
Net increase (decrease) in cash and equivalents	34,786	34,786	1,877,140	6,511,920	8,389,060	8,423,846
Cash and equivalents - beginning of year	2,312,865	2,312,865	3,882,387	-	3,882,387	6,195,252
Cash and equivalents - end of year	$ 2,347,651	$ 2,347,651	$ 5,759,527	$ 6,511,920	$ 12,271,447	$ 14,619,098

County of Dodge
Statement of Cash Flows - Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds		Internal Service Funds			
	Clearview	Total Enterprise Funds	Highway	Nonmajor Internal Service Funds	Total Internal Service Funds	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities						
Operating income	$ 25,082	$ 25,082	$ (11,160,282)	$ (2,044,970)	$ (13,205,252)	$ (13,180,170)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	1,589,776	1,589,776	2,096,969	-	2,096,969	3,686,745
Changes in Assets and Liabilities:						
Customer accounts receivable	566,742	566,742	(37,623)	(44,866)	(82,489)	484,253
Due from/to other governmental units	17	17	-	-	-	17
Material & supplies	61,762	61,762	196,803	-	196,803	258,565
Pension, OPEB and related deferred	1,173,279	1,173,279	458,445	-	458,445	1,631,724
Prepayments	278,182	278,182	-	(89,851)	(89,851)	188,331
Accounts payable	256,440	256,440	514,096	28,144	542,240	798,680
Accrued liabilities	(811,785)	(811,785)	(44,318)	2,571,323	2,527,005	1,715,220
Compensated absences	796,417	796,417	(34,883)	-	(34,883)	761,534
Deferred revenues	83,847	83,847	22,311	-	22,311	106,158
Net cash provided (used) by operating activities	$ 4,019,759	$ 4,019,759	$ (7,988,482)	$ 14,780	$ (7,973,702)	$ (3,953,943)
Reconciliation to Balance Sheet						
Cash and cash equivalents	$ 2,267,550	$ 2,267,550	$ 5,759,527	$ 6,511,920	$ 12,271,447	$ 14,538,997
Restricted cash and cash equivalents	80,101	80,101	-	-	-	80,101
	$ 2,347,651	$ 2,347,651	$ 5,759,527	$ 6,511,920	$ 12,271,447	$ 14,619,098

See accompanying notes to the basic financial statements

County of Dodge
Statement of Fiduciary Net Position-Fiduciary Funds
December 31, 2019

	Custodial Fund East Wisconsin Counties Railroad Consortium
Assets	
Current Assets:	
Cash and Cash Equivalents	$ 246,219
Total Current Assets	246,219
Noncurrent Assets:	
Capital Assets, net	2,600,021
Total Noncurrent Assets	2,600,021
Total Assets	$ 2,846,240
Liabilities	
Current Liabilities:	
Accounts Payable	$ 4,535
Unearned Revenue	5,201
Total Current Liabilities	9,736
Total Liabilities	9,736
Net Position	
Net Investment in Capital Assets	2,600,021
Restricted for EWCRC activities	236,483
Total Net Position	2,836,504
Total Liabilities and Net Position	$ 2,846,240

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

County of Dodge
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	Custodial Fund
	East Wisconsin Counties Railroad Consortium
Additions	
Operating Grants and Contributions	$ 225,000
Interest Income	11,131
EWCRC Corridor Rent	20,805
Total Additions	256,936
Deductions	
Operating Expenses	4,535
Depreciation	109,811
Total Deductions	114,346
Net Increase (Decrease) in Fiduciary Net Position	142,590
Net Position-Beginning of Year	2,693,914
Net Position-End of Year	$ 2,836,504

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

1. Reporting Entity

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

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

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

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

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

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

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

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

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

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

2. Accounting Policies

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

The County-Wide Financial Statements consist of the Statement of Net Position and the Statement 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 distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to eternal parties for goods or services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants, and grants and contributions that are restricted to a particular function. Taxes and other items not included among program revenues are reported as general revenues.

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. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund equity, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets and deferred outflows, liabilities and deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and

b. Total assets and deferred outflows, liabilities and deferred inflows, revenues or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

2. Accounting Policies

The County reports the following major governmental funds:

General Fund – The General Fund is the County's primary operating fund is always classified as a major fund. It is used to account for and report all financial resources not accounted for and reported in another fund. This activity includes the Sales Tax fund which is blended with the general fund.

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

The County reports the following major enterprise fund:

Clearview – Previously, Clearview was reported as a major governmental fund. In 2019, the County began reporting Clearview's activities as a business-type activity and a major enterprise fund. Clearview fund is used to account for 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.

The County reports the following nonmajor governmental funds:

Special Revenue Funds – Special Revenue Funds are used to account for and report the specific revenue sources comprising a substantial portion of the fund's resources on an ongoing basis that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

The following funds are reported as nonmajor special revenue funds. Previously, these activities were blended with the general fund.

Drainage District – used to account for and report financial resources that are restricted for expenditures for the drain lands.

District Attorney – used to account for the restitution payments.

HHS Rep payee – used to account for activities of three types, clinical services, adult protective services, and child protectives services.

Crime Prevention – used to account for board surcharge which is applicable under Wis. Stat. 59.54(28)(b) on each misdemeanor or felony count. This Board is responsible for approving outlays.

Sheriff Trust – used to account for and report financial resources for inmate trust and evidence room.

2. Accounting Policies (Continued)

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

The County reports the following major internal service funds:

Highway – Previously, the highway was reported as a major special revenue fund. In 2019, the County began reporting the Highway activities as a business-type activity and a major internal service fund. Highway fund used to account for Road and bridge maintenance and construction that are provided on a cost reimbursement basis.

The County reports the following nonmajor internal service funds, which were previously reported as part of the general fund.

Risk Management
Dental Insurance
Workers Compensation Self Insurance

Fiduciary Fund – Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust or* the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity.*

The County reports the following fiduciary funds:

Custodial Funds - used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The County accounts for and reports the activities of East Wisconsin Counties Railroad Consortium in a custodial fund.

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.

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

Capital assets are depreciated over the following years:

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

2. Accounting Policies (Continued)

Compensated Absences – Estimated liabilities and the related expenses for vacation, banked holidays and vested sick leave benefits are recognized when the benefits vest. Upon retirement, retirees are required to apply their sick leave payout to health insurance premiums. These premiums can either be for the County's health insurance plan or another plan.

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 liability 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.

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 investment 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.

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 and sick leave benefits payout in January and February following year-end are recognized and reflected in accrued liabilities.

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.

2. Accounting Policies (Continued)

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.

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.

2. Accounting Policies (Continued)

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.

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 in the fund financial statements. The government-wide financial statements also recognize the County's estimated portion of receivables in CCAP.

Transfers – Transfers to finance current operations are reflected as other financing sources or uses.

Post-Employment Benefits Other Than Pensions – the County reports the following post-employment benefits other than pensions (OPEBs):

Group Life Insurance Plan – The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes, for purposes of measuring the net Other Postemployment Benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. Accounting Policies (Continued)

Other Post-Employment Benefits (OPEB) Plan – Group Health Insurance Plan – The County has their health insurance through Dean Health Insurance consortium with Jefferson County and four other municipalities. The Dean health insurance plan allows all retirees who are eligible for WRS to choose to self-pay the full (100%) amount of premiums to remain on the County's group health insurance plan indefinitely, provided they continue to pay all required premiums. The County's group health insurance plan OPEB liability is based upon the actuarial assumptions and projections. The County's annual liability for retiree medical benefits is on a pay-as-you-go basis. See Note 14 for additional information.

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.

Change in Accounting Principle

Effective January 1, 2019, the County adopted provisions of GASB statement No. 84, Fiduciary Activities. GASB No. 84 on Fiduciary Funds establishes general criteria for determining what activities should be reported in the fiduciary funds and requires the recognition of a liability when an event has occurred that requires the disbursement of fiduciary resources. Implementation of GASB No. 84 Fiduciary Funds replaces Agency Fund types with Custodial Funds for the accumulation of assets for entities outside the government's reporting entity. Unlike Agency Funds, custodial funds present a statement of net position and a statement of changes in net position. The statement of changes in fiduciary net position reports additions and deductions for activities on behalf of or to other governments.

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 2019 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, 2019, the County had used approximately 7% 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	$	6,724,265,100
Debt limit (5%)		348,596,655
Outstanding debt		25,895,000
Margin of indebtedness	$	322,701,655

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, Employee Retirement Plan.

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, town, 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 County 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.

4. Cash and Cash Equivalents

At December 31, 2019, cash and cash equivalents consisted of the accounts listed in the table below. $325,979 of the County's deposits with financial institutions was uninsured and uncollateralized. The deposits in the mutual funds and Local Government Investment Pool were not insured or collateralized.

	2019
Bank demand deposits	$ 3,451,877
Money funds	2,655,186
Local Government Investment Pool	11,135,073
Cash reported	$ 17,242,136

Cash and cash equivalents as of December 31, 2019, are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Cash Equivalents	$ 15,306,109
Restricted Cash and Investments	1,689,808
Fiduciary Funds	
Cash and Cash Equivalents	246,219
Total Cash and Cash Equivalents	$ 17,242,136

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, 2019, 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, 2019 was: 88.05% in U.S. Government Securities, 2.70% in Certificates of Deposit, Bankers Acceptances and Time Deposits, and 9.25% in Commercial Paper and Corporate Notes. The Wisconsin Department of Administration updates the investment allocations on a monthly basis.

5. Investments

At December 31, 2019 the reported values of the County's investments were as follows:

Description	Balance
U.S. Small Business Administration Pools	$ 1,983,744
Government-Sponsored Enterprises Bonds	17,668,208
International Bonds	749,723
Municipal Bonds	3,623,811
Certificates of Deposit	6,835,254
Total Unrestricted investments	$ 30,860,740

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. $1,869,730 of the certificates of deposit were uninsured and uncollateralized

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.

Investments	**Ratings**	**Fair Value**
Municipal Bonds	Moody's - Aa1	$ 1,129,111
Municipal Bonds	Moody's - Aa2	587,219
Municipal Bonds	Moody's - Aa3	317,910
Municipal Bonds	S&P - AA	1,027,515
Municipal Bonds	S&P - AA-	207,368
Municipal Bonds	S&P - AAA	354,688
Government-Sponsored Enterprises (GSEs) Bonds	S&P - AA+	4,462,622
Government-Sponsored Enterprises (GSEs) Bonds	Moody's - Aaa	13,205,586
International Bonds	Moody's - Aaa	749,723
Small Business Administration Bonds	Moody's - Aaa	1,983,744
Total		$ 24,025,486

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
Federal National Mortgage Association (FNMA)	$ 5,566,487
Federal Home Loan Mortgage Corporation (FHLMC)	7,369,750
Federal Home Loan Bank (FHLB)	1,953,377
Total	$ 14,889,614

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

		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	$ 2,477,504	$ 2,374,887	$ -	$ 102,617	$ -
Structured and Negotiable Certificates of Deposit	4,357,750	658,389	130,861	2,808,905	759,595
International Bonds	749,723	-	749,723	-	-
Municipal Bonds	3,623,811	330,424	475,749	1,344,469	1,473,169
Government-Sponsored Enterprises (GSEs) Bonds	17,668,208	899,204	1,792,678	4,030,707	10,945,619
Small Business Administration Bonds	1,983,744	-	-	-	1,983,744
Total	$ 30,860,740	$ 4,262,904	$ 3,149,011	$ 8,286,698	$ 15,162,127

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 County'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		
Investments by Fair Value Level	12/31/2019	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Structured and Negotiable Certificates of Deposit	$ 4,357,750	$ -	$ 4,357,750	$ -
Municipal Bonds	3,623,811	972,335	2,651,476	-
International Bonds	749,723	749,723	-	-
Government-Sponsored Enterprises (GSEs) Bonds	17,668,208	13,205,586	4,462,622	-
Small Business Administration Bonds	1,983,744	1,983,744	-	-
Total Investments by Fair Value Level	$ 28,383,236	$ 16,911,388	$ 11,471,848	$ -

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 $226,467 at December 31, 2019. The allowance was established because some of the properties would be considered Brownfield properties and thus the County has elected to not proceed with tax foreclosures. The County purchases unpaid taxes from other governmental entities located in the County. A portion of the General Fund balance was classified as nonspendable in an amount equal to the purchased taxes.

Delinquent Property Taxes	2019
Deferred inflows:	
Delinquent taxes	$ 305,080
Penalties and interest	301,493
Purchased taxes (net of allowance)	1,105,930
Total	$ 1,715,503

Age of Delinquent Taxes	
Less than one year	55%
One to two years	25%
Over two years	20%

Other Receivables - in the General Fund consist mostly of amounts due to the clerk of courts which comprises about 55% of the receivables at December 31, 2019. Clearview receivables are reported net of an allowance of $814,232 as of December 31, 2019. An allowance of $288,248 exists for CDBG loans receivable.

7. Interfund Transactions

Transfers – Interfund transfers during 2019 were as follows:

Fund Transferred To	Fund Transferred From	Amount	Purpose
General	Risk Management	$ 3,650	Operations
Human Services	General	900	Operations
Clearview	General	2,050,000	Debt service
Highway	General	2,300,856	Operations
Highway	General	295,000	Debt service
Risk Management	General	2,529,994	Fund balance transfer
Workers Compensation Self Insurance	General	2,724,208	Fund balance transfer
Dental Insurance	General	217,848	Fund balance transfer
Subtotal		10,122,456	
Less: Eliminations		(8,200)	
		$ 10,114,256	

7. Interfund Transactions (Continued)

Advance Receivables/Payables – As of December 31, 2019, there was $3,119,227 due from the General Fund to Clearview to cover cash shortfalls in the General Fund at the end of the year. This amount will most likely not to be repaid within one year.

8. Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2019 was as follows:

Governmental Activities	Balance 1/1/2019	Additions	Retirements	Adjustment	Balance 12/31/2019
Land	$ 2,781,435	$ -	$ 23,458	$ -	$ 2,757,977
Construction in Progress	-	1,177,219	-	98,637	1,275,856
Land-Road Right-of-Ways	7,250,350	-	-	-	7,250,350
Roads and Bridges	221,367,706	-	-	-	221,367,706
Buildings and Improvements	64,095,777	321,765	471,645	19,664	63,965,561
Equipment	24,789,167	427,270	881,175	(98,637)	24,236,625
Totals	320,284,435	1,926,254	1,376,278	19,664	320,854,075
Less: Accumulated Depreciation					
Roads and Bridges	128,244,913	4,800,059	-	-	133,044,972
Buildings and Improvements	33,735,411	2,106,761	543,039	-	35,299,133
Equipment	16,226,633	2,286,621	833,239	-	17,680,015
Totals	178,206,957	9,193,441	1,376,278	-	186,024,120
Capital Assets Net	$ 142,077,478	$ (7,267,187)	$ -	$ 19,664	$ 134,829,955

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

General Government	$ 6,383,159
Public Safety	2,237,475
Health and Human Services	430,564
Culture, Recreation and Education	139,944
Conservation and Development	2,299
Total	$ 9,193,441

The beginning balance of the capital assets were restated. In 2019, the County reported the Highway and Clearview funds as business-type activities. Accordingly, the beginning balance of business-type activities capital assets that follows was previously included with governmental capital assets.

8. Capital Assets (Continued)

Capital asset activity for the business-type activities for the year ended December 31, 2019 was as follows:

Business-type Activities	Balance 1/1/2019	Additions	Retirements	Adjustment	Balance 12/31/2019
Land	$ 1,554,695	$ -	$ -	$ -	$ 1,554,695
Land-Road Right-of-Ways	-	856	-	-	856
Roads and Bridges	8,393,333	-	-	-	8,393,333
Buildings and Improvements	65,171,546	109,672	-	224,174	65,505,392
Equipment	25,435,525	2,058,181	3,458,769	(224,174)	23,810,763
Totals	100,555,099	2,168,709	3,458,769	-	99,265,039
Less: Accumulated Depreciation					
Roads and Bridges	2,732,545	276,460	-	-	3,009,005
Buildings and Improvements	16,463,046	2,132,839	-	107,992	18,703,877
Equipment	15,848,423	1,277,446	2,901,141	(107,992)	14,116,736
Totals	35,044,014	3,686,745	2,901,141	-	35,829,618
Capital Assets Net	$ 65,511,085	$ (1,518,036)	$ 557,628	$ -	$ 63,435,421

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

Clearview	$ 1,589,776
Highway and Airport	2,096,969
Total	$ 3,686,745

9. Other Noncurrent Assets

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

	2019
Notes receivable	$ 873,131
Notes receivable-deferred	224,408
Totals	$ 1,037,449

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. The notes are net of an allowance of $288,248.

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 investment on the statement of net position at $250,000 as of December 31, 2019. 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.

10. Long-Term Debt

Changes in long-term debt for the business-type activities for the year ended December 31, 2019 was as follows:

Description	1/1/2019	Additions	Reductions	12/31/2019
General Obligation Bonds	$ 28,240,000	$ -	$ 2,345,000	$ 25,895,000
Premium	760,097	-	117,607	642,490
Total	$ 29,000,097	$ -	$ 2,462,607	$ 26,537,490

General obligation debt issues are described as follows:

Issue Amount and date	Description	Interest	Balance 12/31/2019	Current Portion
Refunding Bonds $23,565,000 May 2014	For construction of health care facilities. Principal payments of $1,500,000 due annually on March 1 until 2030.	2.0%-3.375% Payable semi-annually	$ 16,065,000	$ 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	805,000	805,000
Refunding Notes $9,095,000 July 2017	Partly refund 2011 notes for health care and transportation facilities. Annual principal payments are due in varying amounts on August 1 through 2020	0.60%-0.80% payable semi-annually	9,025,000	45,000
			$ 25,895,000	$ 2,350,000

10. Long-Term Debt (Continued)

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

Year Ending Dec. 31	Principal	Interest	Totals
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	2,310,000	523,106	2,833,106
2024	2,295,000	453,881	2,748,881
2025-2029	11,290,000	1,285,477	12,575,477
2030-2031	2,950,000	84,781	3,034,781
Total	$ 25,895,000	$ 4,375,263	$ 30,270,263

11. Other Long-Term Obligations

Changes in other long-term obligations during 2019 were as follows:

Governmental Activites	Beginning Balance	Changes	Ending Balance	Due in One Year
Vested Sick Leave	$ 2,216,359	$ (85,853)	$ 2,130,506	$ 17,499
Accrued Vacation	1,774,582	(150,000)	1,647,600	15,092
General Liability	150,000	(150,000)	-	-
Workers Compensation	468,665	(426,984)	41,681	-
Total	$ 4,609,606	$ (812,837)	$ 3,819,787	$ 32,591

Business-type Activities	Beginning Balance	Changes	Ending Balance	Due in One Year
Vested Sick Leave	$ 1,115,164	$ (32,501)	$ 1,082,663	$ 15,166
Accrued Vacation	1,094,843	(1,056)	1,093,787	16,359
	$ 2,210,007	$ (33,557)	$ 2,176,450	$ 31,525

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 and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

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.

12. Employee Retirement Plan (Continued)

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

Year	Core Fund Adjustment	Variable Fund Adjustment
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)
2017	2	4
2018	2.4	17

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, 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.

During the reporting period, the WRS recognized $2,980,587 in contributions from the employer.

Contribution rates as of December 31, 2019 were:

Employee Category	Employee	Employer
General (including executives, and elected officials)	6.55%	6.55%
Protective with Social Security	6.55%	10.55%
Protective without Social Security	6.55%	14.95%

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, 2019, the County reported a liability of $10,307,837 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, the County's proportion was 0.28973428%, which was a decrease of 0.00037095% from its proportion measured as of December 31, 2017.

For the years ended December 31, 2019, the County recognized pension expense of $6,995,973.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 8,028,243	$ (14,191,048)
Changes of assumptions	1,737,524	-
Net difference between projected and actual earnings on pension plan investments	15,053,890	-
Changes in proportion and difference between County contributions and proportionate share of contributions	34,495	(26,284)
County contributions subsequent to the measurement date	3,046,261	-
Total	$ 27,900,413	$ (14,217,332)

12. Employee Retirement Plan (Continued)

$3,046,261 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:		Net Deferred Outflows (Inflows) of Resources
2020	$	3,862,657
2021		966,917
2022		1,681,188
2023		4,126,058
Total	$	10,636,820

Actuarial Assumptions. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments*	1.9%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation

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, 2018

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.1	5.5
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
Variable Fund Asset Class			
U.S. Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

Single Discount Rate. A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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 municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
County's proportionate share of the net pension liability (asset)	$ 40,964,425	$ 10,307,837	$ (12,487,713)

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.

Allocation of Employee Retirement Plan. Pension amounts are allocated between the Governmental Activities and Business-type Activities based on the percentage of required contributions of each business unit.

13. Other Post-Employment Benefits (OPEB) Plan – Multiple-Employer Life Insurance Plan

Plan Description. The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at http://etf.wi.gov/publications/cafr.htm.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

13. Other Post-Employment Benefits (OPEB) Plan – Multiple-Employer Life Insurance Plan (Continued)

Contribution rates as of December 31, 2018 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2018, are as listed below:

Life Insurance
Employee Contribution Rates *
For the year ended December 31, 2018

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $15,678 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs. At December 31, 2019, the County reported a liability of $2,099,770 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2017, rolled forward to December 31, 2018. 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 OPEB liability (asset) was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the County's proportion was 0.81375800%, which was an increase of 0.005456% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the County recognized OPEB expense of $214,926.

13. Other Post-Employment Benefits (OPEB) Plan – Multiple-Employer Life Insurance Plan (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ (106,520)
Changes of assumptions	200,351	(455,147)
Net differences between projected and actual earnings on OPEB plan investments	50,181	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	36,248	-
Employer contributions subsequent to the measurement date	35,808	-
Totals	$ 322,588	$ (561,667)

$35,808 reported as deferred outflows related to OPEB resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Net Outflows (Inflows) of Resources
2020	$ (35,001)
2021	(35,001)
2022	(35,001)
2023	(42,049)
2024	(49,308)
Thereafter	(78,527)
Total	$ (274,887)

Actuarial Assumptions. The total OPEB liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.10%
Long-Term Expected Rated of Return:	5.00%
Discount Rate:	4.22%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

13. Other Post-Employment Benefits (OPEB) Plan – Multiple-Employer Life Insurance Plan (Continued)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2018

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40%	2.69%
US Long Credit Bonds	Barclays Long Credit	4%	3.01%
US Mortgages	Barclays MBS	54%	2.25%
US Municipal Bonds	Bloomberg Barclays Muni	1%	1.68%
Inflation			2.30%
Long-Term Expected Rate of Return			5.00%

Single Discount Rate. A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

13. Other Post-Employment Benefits (OPEB) Plan – Multiple-Employer Life Insurance Plan (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Lability (Asset) to Changes in the Discount Rate. The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.22 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
County's proportionate share of the net OPEB liability (asset)	$ 2,987,062	$ 2,099,770	$ 1,415,426

OPEB Plan Fiduciary Net Position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at http://etf.wi.gov/publications/cafr.htm.

Allocation of OPEB Plan. OPEB amounts are allocated between the Governmental Activities and Business-type Activities based on the percentage of required contributions of each business unit.

14. Other Post-Employment Benefits (OPEB) Plan – Group Health Insurance Plan

Plan Description. The County provides health insurance through Dean Health Insurance consortium with Jefferson County and four other municipalities. The Dean health insurance plan allows all retirees who are eligible for WRS to choose to self-pay the full (100%) amount of premiums to remain on the County's group health insurance plan indefinitely, provided they continue to pay all required premiums.

Funding Policy. The County funds the policy on a pay-as-you-go basis.

Benefits Provided. The Dean Health Insurance plan was provided to all employees who are eligible for WRS upon their retirement.

Employees Covered by Benefit Terms. At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	56
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	685
	741

Total OPEB Liability. The County's total group health insurance plan OPEB liability, reported as of December 31, 2019 of $3,242,040 was measured at December 31, 2018, as was determined by an actuarial valuation as of December 31, 2017.

14. Other Post-Employment Benefits (OPEB) Plan – Group Health Insurance Plan (Continued)

Actuarial Assumptions and Other Inputs. The total group health insurance plan OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	December 31, 2017
Measurement Date	December 31, 2018
Actuarial Cost Method:	Entry Age Normal (level percent of salary)
Medical Care Trend	Actual first year increase, then 7.0% decreasing by 0.5% down to 6.5%, then by 0.1% per year down to 5.0%, and level thereafter
Discount Rate	4.00%
Inflation	2.50%
Asset Valuation Method	Market Value
Average of Expected Remaining Service Lives	8 years
Mortality	Wisconsin 2018 Mortality Table

Actuarial Assumptions are based upon a recent WRS experience study performed in 2018 using experience from 2015-17.

Changes in the Total OPEB Liability.

	Total OPEB Liability
Balance at 12/31/2017	$ 3,113,491
Changes for the year:	
Service cost	200,032
Interest	109,048
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	15,141
Benefit payments	(195,672)
Net Changes	128,549
Balance at 12/31/2018	$ 3,242,040

There were no changes of benefit terms during the year. The decrement assumptions were updated based upon a recent WRS experience study performed in 2018 using experience from 2015-17. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2017.

14. Other Post-Employment Benefits (OPEB) Plan – Group Health Insurance Plan (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total group health insurance OPEB liability of the County, as well as what the County's total group health insurance OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0 percent) or 1-percentage-point higher (5.0 percent) than the current discount rate:

		1% Decrease 3.00%	Current Discount Rate 4.00%	1% Increase 5.00%
Total OPEB Liability	12/31/2018	$ 3,481,045	$ 3,242,040	$ 3,019,715

Sensitivity of the Total OPEB Liability to Changes in Healthcare Cost Trend Rates. The following represents the total group health insurance OPEB liability of the County, as well as what the County's total group health insurance OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0 percent decreasing to 4.0 percent) or 1-percentage-point higher (8.0 percent decreasing to 6.0 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase - 1%, then 6.0% decreasing to 4.0%)	Healthcare Cost Trend Rates (Actual first year increase, then 7.0% decreasing to 5.0%)	1% Increase (Actual first year increase + 1%, then 8.0% decreasing to 6.0%)
Total OPEB Liability	12/31/2018	$ 2,962,455	$ 3,242,040	$ 3,566,698

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2019, the County recognized an OPEB expense of $310,973. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Gain / Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	$ -	$ -
Changes of assumptions or other inputs	13,248	-
County contributions subsequent to the measurement date	195,672	-
Total	$ 208,920	$ -

14. Other Post-Employment Benefits (OPEB) Plan – Group Health Insurance Plan (Continued)

$195,672 reported as deferred outflows related to OPEB resulting from the County contributions subsequent to the measurement date will be recognized as reduction of the net OPEB liability in the year ended December 31, 2019. There are no other amounts reported as deferred outflows of resources of deferred inflows of resources to the group health insurance plan OPEB that will be recognized the OPEB expense in future years.

Allocation of OPEB Plan. OPEB amounts are allocated between the Governmental Activities and Business-type Activities based on the percentage of required health insurance premiums of each business unit.

15. Net Position

Net position invested in capital assets net of related debt was as follows as of December 31:

	Governmental	Highway	Clearview	Total Business-type
Capital assets	$ 134,829,956	$ 27,743,905	$ 35,691,516	$ 63,435,421
Less current portion LT debt	-	(297,500)	(2,052,500)	(2,350,000)
Less LT debt	-	(3,143,000)	(20,402,000)	(23,545,000)
Deferred loss on debt refunding	-	44,943	180,313	225,256
Unamortized debt premium	-	(100,174)	(542,316)	(642,490)
Net investment in capital assets	$ 134,829,956	$ 24,248,174	$ 12,875,013	$ 37,123,187

Net position was restated as of January 1, 2019 to reflect the beginning balances of business-type activities as follows:

	Governmental Activities	Business-type Activities
Total net position as reported on January 1, 2019	$ 221,692,456	$ -
Cumulative effect of transferring business-type activities beginning net position from governmental activities:		
Highway	(30,025,847)	30,025,847
Clearview	(16,884,085)	16,884,085
Risk Management	(250,000)	250,000
Net position on January 1, 2019, as restated	$ 174,532,524	$ 47,159,932

16. Fund Balances

Portions of the fund balances were classified as shown below.

	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
General Fund						
Delinquent taxes	$ 961,556	$ -	$ -	$ -	$ -	$ 961,556
Inventories and prepayments	339,446	-	-	-	-	339,446
Economic development loans	-	1,306,293	-	-	-	1,306,293
Land Resources & Parks	-	388,696	-	-	-	388,696
Jail Assessment Fund	-	156,408	-	-	-	156,408
Sheriff - Multiple Programs	-	111,461	-	-	-	111,461
Other Restrictions	-	77,996	-	-	-	77,996
Reeseville Shop Construction	-	-	3,559,511	-	-	3,559,511
Sales Tax Fund	-	-	2,037,930	-	-	2,037,930
Law Enforcement Building	-	-	940,000	-	-	940,000
Information Technology	-	-	864,280	-	-	864,280
Retirement Payouts	-	-	200,000	-	-	200,000
Physical Facilities	-	-	144,000	-	-	144,000
Land Resources & Parks	-	-	198,642	-	-	198,642
Other Commitment	-	-	226,617	-	-	226,617
Retirement Payouts	-	-	-	1,124,944	-	1,124,944
Sales Tax Fund	-	-	-	1,327,468	-	1,327,468
Unassigned	-	-	-	-	15,157,834	15,157,834
Subtotal General Fund	$ 1,301,002	$ 2,040,854	$ 8,170,980	$ 2,452,412	$ 15,157,834	$ 29,123,082
Health and Human Services						
Inventories and prepayments	$ 40,215	$ -	$ -	$ -	$ -	$ 40,215
Health Department, not county wide	-	51,590	-	-	-	51,590
Retirement Payouts	-	-	40,000	409,691	-	449,691
Other Assignment	-	-	-	1,308,920	-	1,308,920
Subtotal Health and Human Services	$ 40,215	$ 51,590	$ 40,000	$ 1,718,611	$ -	$ 1,850,416
Nonmajor Governmental Funds						
Drainage District	$ -	$ 50,681	$ -	$ -	$ -	$ 50,681
HHS Rep Payee	-	3	-	-	-	3
Crime Prevention	-	24,387	-	-	-	24,387
Subtotal Nonmajor Governmental Funds	$ -	$ 75,071	$ -	$ -	$ -	$ 75,071
TOTAL	$ 1,341,217	$ 2,167,515	$ 8,210,980	$ 4,171,023	$ 15,157,834	$ 31,048,569

16. Fund Balances

Fund balances were restated as of January 1, 2019 as follows:

Governmental Funds	General Fund	Health and Human Services
Fund balance (deficit) as reported on January 1, 2019	$ 31,593,179	$ (104,910)
Remove accrued vacation liability	1,166,749	415,453
Remove accrued comp. pay liaiblity	152,212	25,129
Fund balance on January 1, 2019, as restated	$ 32,912,140	$ 335,672

Business Type Funds	Highway	Clearview
Fund balance as reported on January 1, 2019	$ 5,705,926	$ 5,306,443
Reclassify long-term assets under full accrual basis		
Net Capital Assets	28,449,090	37,061,994
Net Pension Asset	827,866	2,493,758
Deferred Outflows - Pension	1,512,971	4,539,824
Deferred Outflows - OPEBs	56,745	167,350
Deferred Outflows - Loss on advanced refunding	48,688	195,339
Subtotal	30,895,359	44,458,265
Reclassify long-term liabilities under full accrual basis		
Accrued Interest	(42,211)	(262,504)
Net OPEB Liabilities	(620,412)	(1,853,852)
Deferred Inflows - Pension	(1,633,200)	(4,919,643)
Deferred Inflows - OPEB	(3,878)	(11,676)
Long-term debt, net of premiums	(3,835,193)	(25,142,212)
Accrued Sick Leave	(441,120)	(690,739)
Subtotal	(6,576,015)	(32,880,626)
Rounding	576	3
Net position as reported on January 1, 2019	$ 30,025,847	$ 16,884,085

17. 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 has not accrued any liabilities. 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, 2019.

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 internal service 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, 2019, the County recognized $881,540 incurred but not reported claims liability for workers' compensation.

The County has established a self-funded dental benefit plan for its employees. The Plan administrator is responsible for the approval, processing, and payment of claims, after which they bill the County for reimbursement. The County is also responsible for a monthly administrative fee. The Plan reports on a fiscal year ending December 31. Accounting and budgeting requirements for the Plan are established by the Wisconsin Department of Public Instruction. Currently, the Plan is accounted for in the internal service fund. The County has not stop-loss coverage for dental care coverage of the Plan. At December 31, 2019, the County has reported a liability of $42,678, which represents incurred but not reported claims (IBNR) on or before December 31, 2019.

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.

18. Subsequent Events

Subsequent Lease

In February 2020, the County entered into a 4-year lease-to-own agreement for the 2020 computer and infrastructure refresh project with a total principal amount of $644,148, and an interest rate of 2.873%. An annual payment is $168,033 started in 2020.

COVID-19

A novel strain of coronavirus (COVID-19) spread to the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency. The financial impacts of the virus to the County have been to date mitigated.

- To date there has been about $192,000 in costs expended related to the virus but this does not take into account any potential reimbursement.
- Clearview has received approximately $1.0 million in support of empty beds due to Covid-19.

There can be future impacts related to Covid-19. The future effects of these issues are unknown.

19. Effects of New Accounting Standards on Current Period Financial Statements

Governmental Accounting Standards Board (GASB) has adopted GASB Statement No. 87, Leases. When this becomes effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

County of Dodge
Comparison of Budget and Actual - Combined General Fund
For The Year Ended December 31, 2019

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues:				
Property Taxes	$ 34,570,789	$ 18,697,542	$ 18,749,045	$ 51,503
Sales Taxes	4,518,090	4,518,090	7,003,274	2,485,184
Other Taxes	150,000	150,000	481,067	331,067
Intergovernmental Revenues	5,603,118	5,713,168	5,623,558	(89,610)
Charges for Services-				
Intergovernmental	6,671,011	6,439,387	6,940,945	501,558
Public	2,140,784	2,044,430	2,042,859	(1,571)
Fines and Licenses	461,055	578,555	622,978	44,423
Interest and Other	936,263	958,000	1,683,839	725,839
Total Revenues	55,051,110	39,099,172	43,147,565	4,048,393
Expenditures:				
Current-				
General Government	14,057,546	14,426,014	12,186,535	2,239,479
Public Safety	19,443,369	19,801,641	19,269,833	531,808
Health and Human Services	2,108,275	1,638,823	1,443,397	195,426
Public Works	67,400	98,300	101,502	(3,202)
Culture, Recreation and Education	2,108,275	2,354,117	2,019,111	335,006
Conservation and Development	1,503,412	1,555,888	1,801,089	(245,201)
Total Expenditures	39,288,277	39,874,783	36,821,467	3,053,316
Revenues Over (Under) Expenditures	15,762,833	(775,611)	6,326,098	7,101,709
Other Financing Sources (Uses):				
Operating Transfers In	1,596,910	4,832,105	4,901,432	69,327
Operating Transfers Out	(21,197,895)	(15,148,493)	(15,016,588)	131,905
Net Transfers	(19,600,985)	(10,316,388)	(10,115,156)	201,232
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(3,838,152)	(11,091,999)	(3,789,058)	7,302,941
Fund Balances, Beginning of Year	32,912,140	32,912,140	32,912,140	-
Fund Balances, End of Year	$ 29,073,988	$ 21,820,141	$ 29,123,082	$ 7,302,941

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

County of Dodge
Comparison of Budget and Actual - Health and Human Services
For The Year Ended December 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property Taxes	$ -	$ 8,594,505	$ 8,594,505	$ -
Intergovernmental Revenues	10,093,943	10,306,949	10,594,127	287,178
Charges for Services-				
Intergovernmental	5,066	5,066	9,725	4,659
Public	6,068,672	6,068,672	6,914,235	845,563
Fines and Licenses	96,000	96,000	73,030	(22,970)
Interest and Other	134,150	214,947	123,790	(91,157)
Total Revenues	16,397,831	25,286,139	26,309,412	1,023,273
Expenditures:				
Current-				
Public Safety	55,000	55,000	39,111	15,889
Health and Human Services	24,937,336	25,403,039	24,756,457	646,582
Total Expenditures	24,992,336	25,458,039	24,795,568	662,471
Revenues Over (Under) Expenditures	(8,594,505)	(171,900)	1,513,844	1,685,744
Other Financing Sources (Uses):				
Operating Transfers In	8,594,505	900	900	-
Net Transfers	8,594,505	900	900	-
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	-	(171,000)	1,514,744	1,685,744
Fund Balances, Beginning of Year	335,672	335,672	335,672	-
Fund Balances, End of Year	$ 335,672	$ 164,672	$ 1,850,416	$ 1,685,744

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

DODGE COUNTY
Wisconsin Retirement System
December 31, 2019

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)
2018	0.28973428%	$ 10,307,837	$ 42,125,595	24.47%	96.45%
2017	-0.29010523%	(8,613,568)	41,230,029	(20.89%)	102.93%
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
2019	$ 3,046,261	$ (3,046,261)	$ -	$ 42,520,774	7.16%
2018	3,044,195	(3,044,195)	-	42,125,595	7.23%
2017	3,045,420	(3,045,420)	-	41,230,029	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 accompanying notes to the required supplementary information are an integral part of these statements.

DODGE COUNTY
Group Health Insurance Plan
For the Year Ended December 31, 2019

Schedule of Changes in the County's Total Group Health Insurance Plan OPEB Liability and Related Ratios

	2018	2017
Total OPEB Liability		
Service costs	$ 200,032	$ 200,032
Interest	109,048	105,875
Changes in benefit terms	-	-
Difference between expected and actual experience	-	-
Changes in assumptions or other inputs	15,141	-
Benefit payments	(195,672)	(234,823)
Net change in total OPEB	128,549	71,084
Total Retiree Health Insurance Plan OPEB Liability-Beginning	3,113,491	3,042,407
Total Retiree Health Insurance Plan OPEB Liability-Ending	$ 3,242,040	$ 3,113,491
Covered Employee Payroll	$ 34,403,069	$ 34,403,069
Total OPEB Liability as a percentage of covered-employee payroll	9.42%	9.05%

Data presented as of the measurement date.

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

DODGE COUNTY
Local Retiree Life Insurance Fund Schedules
December 31, 2019

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

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered-employee payroll	Proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2018	0.81375800%	$ 2,099,770	$ 35,620,000	5.89%	48.69%
2017	0.80830200%	2,431,841	33,991,411	7.15%	44.81%

Schedule of Contributions
Last 10 Fiscal Years

Year ended Dememeber 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
2019	$ 35,808	$ (35,808)	$ -	$ 36,332,000	0.10%
2018	15,541	(15,541)	-	35,620,000	0.04%

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

1. Notes to Budgetary Comparison Schedule

Basis of Accounting

The General Fund, Sales Tax Fund, and Health and Human Services Fund budgetary comparison schedules have been presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America. See Note 3 Annual Budget in the notes to the financial statements for more information on the County's budgetary information.

The County controls expenditures at department level. The General Fund experienced expenditures which exceeded appropriations. The deficits were financed by favorable revenue variances.

General Fund	Excess Expenditures
Public Works	$ 3,202
Conservation and Development	245,201

The budget to actual data on page 48 is the combined General Fund (Fund 100) and the Sales Tax Fund (Fund 250).

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 5 preceding years.

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

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

3. Notes to Group Health Insurance Plan Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 8 preceding years.

Changes of benefit terms. There were no changes of benefit terms.

Changes of assumptions. The decrement assumptions were updated based upon a recent WRS experience study performed in 2018 using experience from 2015-17. All other assumptions and methods remained unchanged from the valuation performed as of December 31, 2017.

4. Notes to Local Retiree Life Insurance Schedules

Governmental Accounting Standards Board Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 8 preceding years.

Changes of benefit terms. There were no changes of benefit terms for any participating employer in the Local Retiree Life Insurance Plan.

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total OPEB liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

Covered-employee payroll. The 2019 covered-employee payroll was estimated at 2% increase from 2018 covered-employee payroll amount.

SUPPLEMENTARY INFORMATION

County of Dodge
Combining Balance Sheet-Nonmajor Governmental Funds
December 31, 2019

	Drainage District	District Attorney	HHS Rep Payee	Crime Prevention	Sheriff Trust	Nonmajor Governmental Funds Total
Assets						
Receivables-						
Other	$ 1,441	$ -	$ -	$ -	$ -	$ 1,441
Restricted Cash	56,168	500	58,038	24,387	139,314	278,407
Total Assets	$ 57,609	$ 500	$ 58,038	$ 24,387	$ 139,314	$ 279,848
Liabilities						
Accounts Payable	$ 6,928	$ -	$ -	$ -	$ -	$ 6,928
Accrued Liabilities	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Due to Other Fund	-	-	-	-	-	-
Advance Payable	-	-	-	-	-	-
Trusts and Special Deposits	$ -	$ 500	$ 58,035	$ -	$ 139,314	$ 197,849
Total Liabilities	6,928	500	58,035	-	139,314	204,777
Fund Balances						
Restricted	50,681	-	3	24,387	-	75,071
Total Fund Balances	50,681	-	3	24,387	-	75,071
Total Liabilities, Deferred Inflows and Fund Balances	$ 57,609	$ 500	$ 58,038	$ 24,387	$ 139,314	$ 279,848

County of Dodge
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For The Years Ended December 31, 2019

	Drainage District	HHS Rep Payee	Crime Prevention	Nonmajor Governmental Funds Total
Revenues:				
Special Assessments	$ 115,651	$ -	$ -	$ 115,651
Fines and Licenses	-	-	34,187	34,187
Interest and Other	1,520	3	-	1,523
Total Revenues	117,171	3	34,187	151,361
Expenditures:				
Current-				
Public Safety	-	-	9,800	9,800
Conservation and Development	66,490	-	-	66,490
Total Expenditures	66,490	-	9,800	76,290
Revenues Over (Under) Expenditures	50,681	3	24,387	75,071
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	$ 50,681	$ 3	$ 24,387	$ 75,071

County of Dodge
Combining Balance Sheet-General Fund
December 31, 2019

	General	Sales Tax	Elimination	General
Assets				
Investments	$ 30,860,740	$ -	$ -	$ 30,860,740
Receivables-				
Property Taxes-Current Year	19,178,471	-	-	19,178,471
Property Taxes-Delinquent	1,715,503	-	-	1,715,503
Due from Other Governments	760,752	1,270,608	-	2,031,360
Other	3,219,663	-	-	3,219,663
Due from Other Fund	-	2,094,790	(2,094,790)	-
Restricted Cash	676,299	-	-	676,299
Loans Receivable	1,037,449	-	-	1,037,449
Inventories and Prepaid Expenses	339,446	-	-	339,446
Total Assets	$ 57,788,323	$ 3,365,398	$ (2,094,790)	$ 59,058,931
Liabilities				
Accounts Payable	$ 1,061,117	$ -	$ -	$ 1,061,117
Accrued Liabilities	2,477,992	-	-	2,477,992
Due to Other Governments	260,349	-	-	260,349
Advance Payable	5,214,017	-	(2,094,790)	3,119,227
Trusts and Special Deposits	911,497	-	-	911,497
Total Liabilities	9,924,972	-	(2,094,790)	7,830,182
Deferred Inflows				
Tax Levy for Next Year	19,178,471	-	-	19,178,471
Delinquent Property Taxes	2,371,318	-	-	2,371,318
Deferred Loans	455,313	-	-	455,313
Other	100,565	-	-	100,565
Total Deferred Inflows	22,105,667	-	-	22,105,667
Fund Balances				
Nonspendable	1,301,002	-	-	1,301,002
Restricted	2,040,854	-	-	2,040,854
Committed	6,133,050	2,037,930	-	8,170,980
Assigned	1,124,944	1,327,468	-	2,452,412
Unassigned	15,157,834	-	-	15,157,834
Total Fund Balances	25,757,684	3,365,398	-	29,123,082
Total Liabilities, Deferred Inflows and Fund Balances	$ 57,788,323	$ 3,365,398	$ (2,094,790)	$ 59,058,931

County of Dodge
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund
For The Years Ended December 31, 2019

	General	Sales Tax	Elimination	General Fund
Revenues:				
Taxes-				
Property	$ 18,749,045	$ -	$ -	$ 18,749,045
Sales	-	7,003,274	-	7,003,274
Other	481,067	-	-	481,067
Intergovernmental Revenues	5,623,558	-	-	5,623,558
Charges for Services-				
Intergovernmental	6,940,945	-	-	6,940,945
Public	2,042,859	-	-	2,042,859
Fines and Licenses	622,978	-	-	622,978
Interest and Other	1,683,839	-	-	1,683,839
Total Revenues	36,144,291	7,003,274	-	43,147,565
Expenditures:				
Current-				
General Government	12,186,535	-	-	12,186,535
Public Safety	19,269,833	-	-	19,269,833
Health and Human Services	1,443,397	-	-	1,443,397
Public Works	101,502	-	-	101,502
Culture, Recreation and Education	2,019,111	-	-	2,019,111
Conservation and Development	1,801,089	-	-	1,801,089
Total Expenditures	36,821,467	-	-	36,821,467
Revenues Over (Under) Expenditures	(677,176)	7,003,274	-	6,326,098
Other Financing Sources (Uses):				
Operating Transfers In	1,948,979	2,952,453	(4,897,782)	3,650
Operating Transfers Out	(8,426,259)	(6,590,329)	4,897,782	(10,118,806)
Net Transfers	(6,477,280)	(3,637,876)	-	(10,115,156)
Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	(7,154,456)	3,365,398	-	(3,789,058)
Fund Balances, Beginning of Year	32,912,140	-	-	32,912,140
Fund Balances, End of Year	$ 25,757,684	$ 3,365,398	$ -	$ 29,123,082

County of Dodge
Combining Statement of Net Position-Nonmajor Proprietary Funds
December 31, 2019

	Nonmajor Internal Service Funds			
	Risk Management	Workers Compensation Self Insurance	Dental Insurance	Nonmajor Internal Service Funds Total
Assets				
Current Assets:				
Cash and Cash Equivalents	$ 2,467,527	$ 3,733,906	$ 310,487	$ 6,511,920
Restricted Cash and Investments	550,000	105,000	-	655,000
Accounts Receivable	43,366	1,500	-	44,866
Inventories and Prepaid Expenses	89,851	-	-	89,851
Total Current Assets	3,150,744	3,840,406	310,487	7,301,637
Total Assets and Deferred Outflows of Resources	$ 3,150,744	$ 3,840,406	$ 310,487	$ 7,301,637
Liabilities				
Current Liabilities:				
Accounts Payable	$ 6,420	$ 28,144	$ -	$ 34,564
Accrued Liabilities	1,900,766	1,502,999	42,678	3,446,443
Total Current Liabilities	1,907,186	1,531,143	42,678	3,481,007
Total Liabilities	1,907,186	1,531,143	42,678	3,481,007
Net Position				
Restricted	550,000	105,000	-	655,000
Unrestricted	693,558	2,204,263	267,809	3,165,630
Total Net Position	1,243,558	2,309,263	267,809	3,820,630
Total Liabilities, Deferred Inflows of Resources and Net Position	$ 3,150,744	$ 3,840,406	$ 310,487	$ 7,301,637

County of Dodge
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Proprietary Funds
For The Years Ended December 31, 2019

	Nonmajor Internal Service Funds			
	Risk Management	Workers Compensation Self Insurance	Dental Insurance	Nonmajor Internal Service Funds Total
Operating Revenues				
Charges for Services-				
Intergovernmental	$ 593,634	$ 692,662	$ 611,078	$ 1,897,374
Public	-	-	95,841	95,841
Total Operating Revenues	593,634	692,662	706,919	1,993,215
Operating Expenses:				
Operation and Maintenance	2,273,620	1,107,607	656,958	4,038,185
Total Operating Expenses	2,273,620	1,107,607	656,958	4,038,185
Operating Income	(1,679,986)	(414,945)	49,961	(2,044,970)
Non-Operating Revenues (Expenses)				
General Property Taxes	55,352	-	-	55,352
Interest and Investment Revenue	91,848	-	-	91,848
Miscellaneous Non-Operating Revenue	-	-	-	-
Total Non-Operating Revenues (Expenses)	147,200	-	-	147,200
Income (Loss) Before Contributions and Transfers	(1,532,786)	(414,945)	49,961	(1,897,770)
Transfers				
Transfers In	2,529,994	2,724,208	217,848	5,472,050
Operating Transfers Out	(3,650)	-	-	(3,650)
Total Transfers	2,526,344	2,724,208	217,848	5,468,400
Change in Net Position	993,558	2,309,263	267,809	3,570,630
Net Position-Beginning of Year, restated	250,000	-	-	250,000
Net Position-End of Year	$ 1,243,558	$ 2,309,263	$ 267,809	$ 3,820,630

County of Dodge
Combining Statement of Cash Flows - Nonmajor Proprietary Funds
For the Year Ended December 31, 2019

	Nonmajor Internal Service Funds			
	Risk Management	Workers Compensation Self Insurance	Dental Insurance	Nonmajor Internal Service Funds Total
Cash Flows From Operating Activities:				
Receipts from customers	$ -	$ -	$ 95,841	$ 95,841
Payments to suppliers	(756,285)	(547,089)	(596,218)	(1,899,592)
Payments for wages and benefits	-	(15,915)	(18,062)	(33,977)
Receipts from (paid to) other funds for services	550,268	691,162	611,078	1,852,508
Net cash provided (used) by operating activities	(206,017)	128,158	92,639	14,780
Cash Flows From NonCapital and Related Financing Activities:				
General property taxes	55,352	-	-	55,352
Transfer in from other fund	2,526,344	3,605,748	217,848	6,349,940
Net cash used for noncapital and related financing activities	2,581,696	3,605,748	217,848	6,405,292
Cash Flows From Investing Activities:				
Interest on investments	91,848	-	-	91,848
Net cash provided from investing activities	91,848	-	-	91,848
Net increase (decrease) in cash and equivalents	2,467,527	3,733,906	310,487	6,511,920
Cash and equivalents - beginning of year	-	-	-	-
Cash and equivalents - end of year	$ 2,467,527	$ 3,733,906	$ 310,487	$ 6,511,920

County of Dodge

Combining Statement of Cash Flows - Nonmajor Proprietary Funds

For the Year Ended December 31, 2019

	Nonmajor Internal Service Funds			
	Risk Management	**Workers Compensation Self Insurance**	**Dental Insurance**	**Nonmajor Internal Service Funds Total**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income	$ (1,679,986)	$ (414,945)	$ 49,961	$ (2,044,970)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Changes in Assets and Liabilities:				
Customer accounts receivable	(43,366)	(1,500)	-	(44,866)
Other investments	(300,000)	(105,000)	-	(405,000)
Prepayments	(89,851)	-	-	(89,851)
Accounts payable	-	28,144	-	28,144
Accrued liabilities	1,907,186	621,459	42,678	2,571,323
Net cash provided (used) by operating activities	$ (206,017)	$ 128,158	$ 92,639	$ 14,780
Reconciliation to Balance Sheet				
Cash and cash equivalents	$ 2,467,527	$ 3,733,906	$ 310,487	$ 6,511,920
	$ 2,467,527	$ 3,733,906	$ 310,487	$ 6,511,920

County of Dodge
Comparison of Budget and Actual - General Fund
For The Year Ended December 31, 2019

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property Taxes	$ 34,570,789	$ 18,697,542	$ 18,749,045	$ 51,503
Sales Taxes	4,518,090	-	-	-
Other Taxes	150,000	150,000	481,067	331,067
Intergovernmental Revenues	5,603,118	5,713,168	5,623,558	(89,610)
Charges for Services-				
Intergovernmental	6,671,011	6,439,387	6,940,945	501,558
Public	2,140,784	2,044,430	2,042,859	(1,571)
Fines and Licenses	461,055	578,555	622,978	44,423
Interest and Other	936,263	958,000	1,683,839	725,839
Total Revenues	55,051,110	34,581,082	36,144,291	1,563,209
Expenditures:				
Current-				
General Government	14,057,546	14,426,014	12,186,535	2,239,479
Public Safety	19,443,369	19,801,641	19,269,833	531,808
Health and Human Services	2,108,275	1,638,823	1,443,397	195,426
Public Works	67,400	98,300	101,502	(3,202)
Culture, Recreation and Education	2,108,275	2,354,117	2,019,111	335,006
Conservation and Development	1,503,412	1,555,888	1,801,089	(245,201)
Total Expenditures	39,288,277	39,874,783	36,821,467	3,053,316
Revenues Over (Under) Expenditures	15,762,833	(5,293,701)	(677,176)	4,616,525
Other Financing Sources (Uses):				
Operating Transfers In	1,596,910	1,879,652	1,948,979	69,327
Operating Transfers Out	(21,197,895)	(8,425,403)	(8,426,259)	(856)
Net Transfers	(19,600,985)	(6,545,751)	(6,477,280)	68,471
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(3,838,152)	(11,839,452)	(7,154,456)	4,684,996
Fund Balances, Beginning of Year	32,912,140	32,912,140	32,912,140	-
Fund Balances, End of Year	$ 29,073,988	$ 21,072,688	$ 25,757,684	$ 4,684,996

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

County of Dodge
Comparison of Budget and Actual - Sales Tax Fund
For The Year Ended December 31, 2019

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues:				
Sales Taxes	$ -	$ 4,518,090	$ 7,003,274	$ 2,485,184
Total Revenues	-	4,518,090	7,003,274	2,485,184
Revenues Over (Under) Expenditures	-	4,518,090	7,003,274	2,485,184
Other Financing Sources (Uses):				
Operating Transfers In	-	2,952,453	2,952,453	-
Operating Transfers Out	-	(6,723,090)	(6,590,329)	132,761
Net Transfers	-	(3,770,637)	(3,637,876)	132,761
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	-	747,453	3,365,398	2,617,945
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	$ -	$ 747,453	$ 3,365,398	$ 2,617,945

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

STATISTICAL SECTION

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.

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

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

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.

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

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 POSITION BY CLASSIFICATION
LAST TEN FISCAL YEARS

	Governmental Activites Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Business Type Activities Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Governmental Activities Net Position
2010	$172,721,817	-	33,893,846				$206,615,663
2011	$168,584,999	7,799,886	30,949,866				$207,334,751
2012	$166,877,177	5,015,608	37,874,127				$209,766,912
2013	$170,583,748	2,841,763	37,363,486				$210,788,997
2014	$172,858,051	2,740,606	36,917,271				$212,515,928
2015	$176,336,605	17,430,474	33,632,416				$227,399,495
2016	$178,297,305	28,737,402	17,214,925				$224,249,632
2017	$176,612,327	2,444,131	36,787,202				$215,843,660
2018	$178,588,466	2,494,008	40,609,982				$221,692,456
2019	$134,829,956	1,712,203	27,286,363	$ 36,897,931	667,779	15,697,336	$217,091,568

DODGE COUNTY, WISCONSIN
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
Expenses					
Governmental Activities:					
General Government	$ 8,256,973	$ 9,442,227	$ 7,146,105	$ 8,570,947	$ 7,078,995
Public Safety	22,410,541	21,878,279	22,060,022	20,774,320	20,558,262
Human Services and Health	44,967,056	43,755,496	45,175,339	45,964,505	52,022,906
Public Works	15,888,072	15,988,629	16,512,196	17,143,360	13,922,819
Culture, Recreation and Education	2,197,182	2,092,015	1,914,377	2,034,095	2,154,834
Conservation and Development	1,694,835	1,439,408	1,537,289	1,335,660	1,511,982
Net Changes in Pension Assets, Liabilities, Deferred Outflows and Deferred Inflows*	-	-	-	-	-
Total Governmental Activities Expense	$ 95,414,659	$ 94,596,054	$ 94,345,328	$ 95,822,887	$ 97,249,798
Business Type Activities:					
Clearview					
Highway and Airport					
Risk Management					
Workers Compensation					
Dental Insurance					
Total Business Type Activities Expenses	$ -	$ -	$ -	$ -	$ -
Total	$ 95,414,659	$ 94,596,054	$ 94,345,328	$ 95,822,887	$ 97,249,798
Program Revenue					
Government Activities:					
Charges for services					
General Government	$ 1,691,633	$ 1,583,073	$ 1,666,238	$ 1,564,166	$ 1,607,384
Public Safety	9,752,624	10,884,064	10,124,765	8,466,569	8,630,367
Human Services and Health	24,239,139	21,107,177	24,397,858	27,425,160	29,264,208
Public Works	3,200,710	3,696,605	3,207,701	3,587,335	3,291,914
Culture, Recreation and Education	197,165	185,211	190,718	223,462	194,439
Conservation and Development	252,249	202,213	246,009	258,173	218,275
Sub-Total	39,333,520	37,658,343	39,833,289	41,524,865	43,206,587
Operating grants and contribution					
General Government	945,537	782,680	769,858	827,726	891,330
Public Safety	431,690	357,856	283,970	289,853	1,107,123
Human Services and Health	10,233,326	9,540,220	9,520,014	8,357,682	8,487,847
Public Works	2,940,061	3,281,369	3,113,274	3,430,364	3,098,825
Culture, Recreation and Education	111,144	123,163	93,302	127,903	122,106
Conservation and Development	421,931	610,629	353,233	203,231	168,804
Sub-Total	15,083,689	14,695,917	14,133,651	13,236,759	13,876,035
Capital grants and contributions					
Public Works	-	-	-	-	-
Culture, Recreation and Education	-	-	-	-	-
Sub-Total	-	-	-	-	-
Other Revenues					
General Government	920,397	729,655	962,401	420,620	347,142
Public Safety	23,844	9,304	130,780	171,858	29,898
Human Services and Health	44,379	202,467	53,912	33,315	37,147
Public Works	109,395	248,069	144,209	144,644	150,213
Culture, Recreation and Education	12,221	41,106	29,766	48,131	27,338
Conservation and Development	60,571	47,600	45,368	29,501	25,949
Sub-Total	1,170,807	1,278,201	1,366,436	848,069	617,687
Total Governmental Activities Program Revenues	$ 55,588,016	$ 53,632,461	$ 55,333,376	$ 55,609,693	$ 57,700,309
Net (Expense) Revenue before General Revenue	(39,826,643)	(40,963,593)	(39,011,952)	(40,213,194)	(39,549,489)

DODGE COUNTY, WISCONSIN

TABLE 2

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019
Expenses					
Governmental Activities:					
General Government	$ 8,096,778	$ 9,360,824	$ 9,774,284	$ 9,027,210	$ 16,535,245
Public Safety	21,305,950	21,988,708	23,750,496	24,504,129	22,183,471
Human Services and Health	49,775,132	51,642,872	51,749,937	53,112,294	27,775,509
Public Works	17,382,115	18,040,099	19,322,471	17,379,953	124,784
Culture, Recreation and Education	1,904,601	1,920,305	1,923,979	1,974,565	1,999,000
Conservation and Development	1,306,727	1,292,670	1,242,490	1,755,871	1,933,434
Net Changes in Pension Assets, Liabilities, Deferred Outflows and Deferred Inflows*	-	-	3,136,858	1,221,169	-
Total Governmental Activities Expense	$ 99,771,303	$ 104,245,478	$ 110,900,515	$ 108,975,191	$ 70,551,443
Business Type Activities:					
Clearview					$ 27,945,285
Highway and Airport					15,814,153
Risk Management					2,273,620
Workers Compensation					1,107,607
Dental Insurance					656,958
Total Business Type Activities Expenses	$ -	$ -	$ -	$ -	$ 47,797,623
Total	$ 99,771,303	$ 104,245,478	$ 110,900,515	$ 108,975,191	$ 118,349,066
Program Revenue					
Government Activities:					
Charges for services					
General Government	$ 1,593,479	$ 1,620,549	$ 1,787,098	$ 1,695,356	$ 3,388,215
Public Safety	8,357,299	9,662,089	9,371,241	8,743,770	6,783,197
Human Services and Health	28,966,672	29,731,326	31,017,837	34,498,885	7,061,807
Public Works	3,416,101	4,622,374	3,988,631	3,995,294	-
Culture, Recreation and Education	198,887	249,556	261,951	242,367	253,271
Conservation and Development	248,244	257,100	276,613	282,602	262,714
Sub-Total	42,780,682	46,142,994	46,703,371	49,458,274	17,749,204
Operating grants and contribution					
General Government	823,506	943,977	951,189	997,173	651,422
Public Safety	250,288	467,182	374,050	277,739	247,968
Human Services and Health	9,023,267	10,137,157	10,028,707	10,689,748	11,592,886
Public Works	3,651,624	2,752,545	4,218,837	6,960,667	11,066
Culture, Recreation and Education	104,269	104,452	125,834	346,756	163,754
Conservation and Development	188,108	145,378	133,661	215,063	285,483
Sub-Total	14,041,062	14,550,691	15,832,278	19,487,146	12,952,579
Capital grants and contributions					
Public Works	-	-	-	-	-
Culture, Recreation and Education	-	-	-	-	-
Sub-Total	-	-	-	-	-
Other Revenues					
General Government	513,052	478,600	759,490	947,241	215,853
Public Safety	199,386	63,806	223,390	2,892	155,857
Human Services and Health	24,249	233,973	77,134	97,144	208,579
Public Works	480,932	96,294	449,551	269,380	17,318
Culture, Recreation and Education	67,226	40,182	42,512	352,051	29,127
Conservation and Development	41,076	51,104	47,011	63,918	119,293
Sub-Total	1,325,921	963,959	1,599,088	1,732,626	746,027
Total Governmental Activities Program Revenues	$ 58,147,665	$ 61,657,644	$ 64,134,737	$ 70,678,046	$ 31,447,810
Net (Expense) Revenue before General Revenue	(41,623,638)	(42,587,834)	(46,765,778)	(38,297,145)	(39,103,633)

DODGE COUNTY, WISCONSIN
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
Program Revenue					
Business-Type Activities:					
Charges for services					
Clearview					
Highway and Airport					
Risk Management					
Workers Compensation					
Dental Insurance					
Sub-Total	-	-	-	-	-
Operating grants and contribution					
Clearview					
Highway and Airport					
Risk Management					
Workers Compensation					
Dental Insurance					
Sub-Total	-	-	-	-	-
Other Revenues					
Clearview					
Highway and Airport					
Risk Management					
Workers Compensation					
Dental Insurance					
Sub-Total	-	-	-	-	-
Total Business-Type Program Revenues	$ -	$ -	$ -	$ -	$ -
Net (Expense) Revenue before General Revenue	-	-	-	-	-
General Revenues					
Governmental Activities:					
Property Taxes	$ 32,787,303	$ 32,978,259	$ 33,232,124	$ 32,802,621	$ 33,063,489
Sales Taxes	4,813,991	5,019,994	5,312,674	5,533,387	6,048,238
State Aid--Shared Revenue	3,701,746	3,684,428	2,899,315	2,899,271	3,270,052
Other Taxes					
Interest and Penalties on Taxes					
Intergovernmental Revenues Not Restricted					
Investment Income					
Miscellaneous					
Special Item: Gain (Loss) on disposal					
Special Item: Reclass 2006 WMMIC Investment					
Transfers					
Total Governmental General Revenues	41,303,040	41,682,681	41,444,113	41,235,279	42,381,779
Business-Type Activities:					
Property Taxes					
Sales Taxes					
State Aid--Shared Revenue					
Other Taxes					
Interest and Penalties on Taxes					
Intergovernmental Revenues Not Restricted					
Investment Income					
Miscellaneous					
Special Item: gain (loss) on disposal					
Special Item: Reclass 2006 WMMIC Investment					
Transfers					
Total Business-Type General Revenues	-	-	-	-	-
Total General Revenues	$ 41,303,040	$ 41,682,681	$ 41,444,113	$ 41,235,279	$ 42,381,779
Changes in Net Position	$ 1,476,397	$ 719,088	$ 2,432,161	$ 1,022,085	$ 2,832,290

*Beginning in 2019, the Net Changes in Pension Assets, Liabilities, Deferred Outflows and Deferred Inflows has been classified within the appropriate functional category.

DODGE COUNTY, WISCONSIN
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019
Program Revenue					
Business-Type Activities:					
Charges for services					
Clearview					$ 27,385,230
Highway and Airport					4,570,751
Risk Management					593,634
Workers Compensation					692,662
Dental Insurance					706,919
Sub-Total	-	-	-	-	33,949,196
Operating grants and contribution					
Clearview					$ 3,825
Highway and Airport					2,815,809
Risk Management					-
Workers Compensation					-
Dental Insurance					-
Sub-Total	-	-	-	-	2,819,634
Other Revenues					
Clearview					$ 37,054
Highway and Airport					167,635
Risk Management					-
Workers Compensation					-
Dental Insurance					-
Sub-Total	-	-	-	-	204,689
Total Business-Type Program Revenues	$ -	$ -	$ -	$ -	$ 36,973,519
Net (Expense) Revenue before General Revenue	-	-	-	-	(49,927,737)
General Revenues					
Governmental Activities:					
Property Taxes	$ 33,325,051	$ 33,526,414	$ 33,878,379	$ 34,378,913	$ 26,755,047
Sales Taxes	5,804,119	6,070,483	6,617,552	6,914,650	7,003,274
State Aid--Shared Revenue	2,844,402	2,839,891	2,836,792	2,852,378	-
Other Taxes					505,807
Interest and Penalties on Taxes					508,373
Intergovernmental Revenues Not Restricted					3,293,678
Investment Income					1,455,057
Miscellaneous					24,026
Special Item: Gain (Loss) on disposal					56,083
Special Item: Reclass 2006 WMMIC Investment					(1,087,458)
Transfers					(10,114,256)
Total Governmental General Revenues	41,973,572	42,436,788	43,332,723	44,145,941	28,399,631
Business-Type Activities:					
Property Taxes					$ 7,278,742
Sales Taxes					-
State Aid--Shared Revenue					-
Other Taxes					-
Interest and Penalties on Taxes					-
Intergovernmental Revenues Not Restricted					-
Investment Income					91,848
Miscellaneous					-
Special Item: gain (loss) on disposal					(557,628)
Special Item: Reclass 2006 WMMIC Investment					-
Transfers					10,114,256
Total Business-Type General Revenues	-	-	-	-	16,927,218
Total General Revenues	$ 41,973,572	$ 42,436,788	$ 43,332,723	$ 44,145,941	$ 45,326,849
Changes in Net Position	$ 349,934	$ (151,046)	$ (3,433,055)	$ 5,848,796	$ (4,600,888)

*Beginning in 2019, the Net Changes in Pension Assets, Liabilities, Deferred Outflows and Deferred Inflows has been classified within the appropriate functional category.

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
General Fund					
Nonspendable	$ 2,387,580	$ 2,452,973	$ 2,393,607	$ 2,039,141	$ 1,925,732
Restricted	2,120,680	2,175,132	2,206,602	2,378,941	2,277,784
Committed	2,387,508	2,848,586	3,438,235	3,656,444	3,775,614
Assigned	4,280,285	4,709,672	3,588,194	4,290,109	3,776,038
Unassigned	13,198,968	15,769,353	16,249,724	16,191,604	15,552,441
Total General Fund	$ 24,375,021	$ 27,955,716	$ 27,876,362	$ 28,556,239	$ 27,307,609
All Other Governmental Funds					
Nonspendable	$ 2,085,720	$ 1,602,722	$ 1,684,777	$ 1,801,730	$ 1,925,732
Restricted	20,382,273	5,246,468	2,346,184	-	2,277,784
Committed	-	-	5,177,500	245,102	3,775,614
Assigned	9,399,283	9,269,288	7,799,150	10,507,161	3,776,038
Unassigned	(227,348)	(404,522)	(493,558)	(509,486)	15,552,441
Total All Other Governmental Funds	$ 31,639,928	$ 15,713,956	$ 16,514,053	$ 12,044,507	$ 27,307,609
Health and Human Services					
Nonspendable	$ 2,387,580	$ 2,452,973	$ 2,393,607	$ 2,039,141	$ 1,925,732
Restricted	2,120,680	2,175,132	2,206,602	2,378,941	2,277,784
Committed	2,387,508	2,848,586	3,438,235	3,656,444	3,775,614
Assigned	4,280,285	4,709,672	3,588,194	4,290,109	3,776,038
Unassigned	13,198,968	15,769,353	16,249,724	16,191,604	15,552,441
Total Health and Human Services	$ 24,375,021	$ 27,955,716	$ 27,876,362	$ 28,556,239	$ 27,307,609
Nonmajor Governmental Funds					
Nonspendable					
Restricted					
Committed					
Assigned					
Unassigned					
Total Nonmajor Governmental Funds	$ -	$ -	$ -	$ -	$ -
Total Governmental Funds	$ 80,389,970	$ 71,625,388	$ 72,266,777	$ 69,156,985	$ 81,922,827

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019
General Fund					
Nonspendable	$ 2,254,767	$ 4,002,968	$ 3,243,882	$ 2,546,909	$ 1,301,002
Restricted	2,333,149	2,146,811	2,004,565	2,041,443	2,040,854
Committed	4,078,783	4,425,276	4,801,139	5,173,516	8,170,980
Assigned	4,178,641	4,668,140	4,628,623	5,171,578	2,452,412
Unassigned	14,924,912	13,818,892	15,048,183	16,659,733	15,157,834
Total General Fund	$ 27,770,252	$ 29,062,087	$ 29,726,392	$ 31,593,179	$ 29,123,082
All Other Governmental Funds					
Nonspendable	$ 2,254,767	$ 4,002,968	$ 3,243,882	$ 2,546,909	$ -
Restricted	2,333,149	2,146,811	2,004,565	2,041,443	-
Committed	4,078,783	4,425,276	4,801,139	5,173,516	-
Assigned	4,178,641	4,668,140	4,628,623	5,171,578	-
Unassigned	14,924,912	13,818,892	15,048,183	16,659,733	-
Total All Other Governmental Funds	$ 27,770,252	$ 29,062,087	$ 29,726,392	$ 31,593,179	$ -
Health and Human Services					
Nonspendable	$ 2,254,767	$ 4,002,968	$ 3,243,882	$ 2,546,909	$ 40,215
Restricted	2,333,149	2,146,811	2,004,565	2,041,443	51,590
Committed	4,078,783	4,425,276	4,801,139	5,173,516	40,000
Assigned	4,178,641	4,668,140	4,628,623	5,171,578	1,718,611
Unassigned	14,924,912	13,818,892	15,048,183	16,659,733	-
Total Health and Human Services	$ 27,770,252	$ 29,062,087	$ 29,726,392	$ 31,593,179	$ 1,850,416
Nonmajor Governmental Funds					
Nonspendable					$ -
Restricted					75,071
Committed					-
Assigned					-
Unassigned					-
Total Nonmajor Governmental Funds	$ -	$ -	$ -	$ -	$ 75,071
Total Governmental Funds	$ 83,310,756	$ 87,186,261	$ 89,179,176	$ 94,779,537	$ 31,048,569

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
Clearview					
Net Investment in Capital Assets					
Restricted					
Unrestricted					
Total Clearview	$ -	$ -	$ -	$ -	$ -
Highway					
Net Investment in Capital Assets					
Restricted					
Unrestricted					
Total Highway	$ -	$ -	$ -	$ -	$ -
Nonmajor Internal Service					
Net Investment in Capital Assets					
Restricted					
Unrestricted					
Total Nonmajor Internal Service	$ -	$ -	$ -	$ -	$ -
Total Proprietary Funds	$ -	$ -	$ -	$ -	$ -

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019
Clearview					
Net Investment in Capital Assets					$ 12,875,013
Restricted					12,779
Unrestricted					5,527,117
Total Clearview	$ -	$ -	$ -	$ -	$ 18,414,909
Highway					
Net Investment in Capital Assets					$ 24,248,174
Restricted					-
Unrestricted					6,779,333
Total Highway	$ -	$ -	$ -	$ -	$ 31,027,507
Nonmajor Internal Service					
Net Investment in Capital Assets					$ -
Restricted					655,000
Unrestricted					3,165,630
Total Nonmajor Internal Service	$ -	$ -	$ -	$ -	$ 3,820,630
Total Proprietary Funds	$ -	$ -	$ -	$ -	$ 53,263,046

DODGE COUNTY, WISCONSIN

TABLE 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
Governmental Funds:					
General Fund					
Revenues					
Taxes					
Property	$ 32,655,962	$ 32,857,402	$ 33,105,669	$ 32,879,817	$ 32,915,733
Sales	4,813,991	5,019,994	5,405,712	5,695,759	6,038,640
Other					
Special Assessments					
Intergovernmental Revenues	18,392,984	18,472,018	17,082,066	16,184,031	16,721,117
Charges for Services					
Intergovernmental	13,179,316	16,204,921	15,353,801	14,640,465	14,226,388
Public	24,909,685	20,728,878	23,724,872	26,225,426	28,528,504
Fines and Licenses	788,801	632,874	705,514	610,595	546,957
Interest and Other	1,289,869	1,588,416	1,449,115	1,139,244	745,001
Total Revenues	$ 96,030,608	$ 95,504,503	$ 96,826,749	$ 97,375,337	$ 99,722,340
Expenditures					
Current					
General Government	$ 8,444,933	$ 8,354,865	$ 8,958,294	$ 8,436,889	$ 7,792,361
Public Safety	20,551,700	20,701,771	20,418,661	19,789,866	20,342,522
Health and Human Services	43,561,996	41,544,220	43,836,429	43,035,376	48,734,229
Public Works	15,873,357	15,416,665	13,057,810	16,887,251	15,522,767
Culture, Recreation and Education	2,123,086	1,962,299	1,766,529	1,866,062	2,185,009
Conservation and Development	1,629,255	1,795,789	1,571,201	1,313,972	1,411,623
Capital Outlay	13,868,492	31,766,278	5,330,959	5,694,814	5,811
Debt Service					
Principal	-	1,500,000	2,305,000	2,805,000	2,805,000
Interest	234,158	1,113,925	1,361,123	1,335,776	1,317,922
Total Expenditures	$ 106,286,977	$ 124,155,812	$ 98,606,006	$ 101,165,006	$ 100,117,244
Revenues over (under) Expenditures	$ (10,256,369)	$ (28,651,309)	$ (1,779,257)	$ (3,789,669)	$ (394,904)
Other Financing Sources (Uses):					
Operating Transfers In	27,554,141	25,172,245	28,612,807	25,064,446	24,483,634
Operating Transfers Out	(27,554,141)	(25,172,245)	(28,612,807)	(25,064,446)	(24,483,634)
Proceeds from Long-Term Debt	30,000,000	16,306,032	2,500,000	-	-
Net Debt refunding	-	-	-	-	93,702
Total Other Financing Sources (Uses)	$ 30,000,000	$ 16,306,032	$ 2,500,000	$ -	$ 93,702
Net change in fund balances	$ 19,743,631	$ (12,345,277)	$ 720,743	$ (3,789,669)	$ (301,202)
Debt service as a percentage of noncapital expenditures	0.3%	2.8%	3.9%	4.3%	4.1%

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

	2015	2016	2017	2018	2019
Governmental Funds:					
General Fund					
Revenues					
Taxes					
Property	$ 33,468,151	$ 33,835,094	$ 34,102,950	$ 34,608,715	$ 18,749,045
Sales	5,804,119	6,070,483	6,617,552	6,914,650	7,003,274
Other					481,067
Special Assessments					
Intergovernmental Revenues	16,885,464	17,390,581	18,669,068	18,853,558	5,623,558
Charges for Services					
Intergovernmental	13,008,013	15,812,697	14,535,930	13,367,107	6,940,945
Public	29,214,656	29,550,063	31,312,161	35,208,212	2,042,859
Fines and Licenses	560,456	589,049	647,721	634,584	622,978
Interest and Other	1,179,467	1,403,541	1,884,074	2,373,759	1,683,839
Total Revenues	$ 100,120,326	$ 104,651,508	$ 107,769,456	$ 111,960,585	$ 43,147,565
Expenditures					
Current					
General Government	$ 9,076,625	$ 8,693,072	$ 8,733,560	$ 8,936,836	$ 12,186,535
Public Safety	20,827,370	23,723,192	25,642,794	23,082,566	19,269,833
Health and Human Services	47,383,092	49,153,960	49,014,611	50,870,648	1,443,397
Public Works	18,810,463	17,886,579	16,031,972	16,413,443	101,502
Culture, Recreation and Education	1,848,784	1,792,423	1,951,655	2,561,118	2,019,111
Conservation and Development	1,365,751	1,334,761	1,267,891	1,789,393	1,801,089
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	2,805,000	2,805,000	2,805,000	2,335,000	-
Interest	1,202,211	1,145,561	1,078,216	910,094	-
Total Expenditures	$ 103,319,296	$ 106,534,548	$ 106,525,699	$ 106,899,098	$ 36,821,467
Revenues over (under) Expenditures	$ (3,198,970)	$ (1,883,040)	$ 1,243,757	$ 5,061,487	$ 6,326,098
Other Financing Sources (Uses):					
Operating Transfers In	22,653,174	21,578,346	23,032,265	23,713,445	3,650
Operating Transfers Out	(22,653,174)	(21,578,346)	(23,032,265)	(23,713,445)	(10,118,806)
Proceeds from Long-Term Debt	-	-	9,451,815	-	-
Net Debt refunding	-	-	(9,451,664)	-	-
Total Other Financing Sources (Uses)	$ -	$ -	$ 151	$ -	$ (10,115,156)
Net change in fund balances	$ (3,198,970)	$ (1,883,040)	$ 1,243,908	$ 5,061,487	$ (3,789,058)
Debt service as a percentage of noncapital expenditures	3.9%	3.7%	3.6%	3.0%	0.0%

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

	2010	2011	2012	2013	2014
Human Services and Health					
Revenues					
Taxes					
Property					
Sales					
Other					
Special Assessments					
Intergovernmental Revenues					
Charges for Services					
Intergovernmental					
Public					
Fines and Licenses					
Interest and Other					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Expenditures					
Current					
General Government					
Public Safety					
Health and Human Services					
Public Works					
Culture, Recreation and Education					
Conservation and Development					
Capital Outlay					
Debt Service					
Principal					
Interest					
Total Expenditures	$ -	$ -	$ -	$ -	$ -
Revenues over (under) Expenditures	$ -	$ -	$ -	$ -	$ -
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers Out					
Proceeds from Long-Term Debt					
Net Debt refunding					
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -
Net change in fund balances	$ -	$ -	$ -	$ -	$ -
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%

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

	2015	2016	2017	2018	2019
Human Services and Health					
Revenues					
Taxes					
Property					$ 8,594,505
Sales					-
Other					-
Special Assessments					
Intergovernmental Revenues					10,594,127
Charges for Services					-
Intergovernmental					9,725
Public					6,914,235
Fines and Licenses					73,030
Interest and Other					123,790
Total Revenues	$ -	$ -	$ -	$ -	$ 26,309,412
Expenditures					
Current					
General Government					$ -
Public Safety					39,111
Health and Human Services					24,756,457
Public Works					-
Culture, Recreation and Education					-
Conservation and Development					-
Capital Outlay					-
Debt Service					
Principal					-
Interest					-
Total Expenditures	$ -	$ -	$ -	$ -	$ 24,795,568
Revenues over (under) Expenditures	$ -	$ -	$ -	$ -	$ 1,513,844
Other Financing Sources (Uses):					
Operating Transfers In					$ 900
Operating Transfers Out					-
Proceeds from Long-Term Debt					-
Net Debt refunding					-
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ 900
Net change in fund balances	$ -	$ -	$ -	$ -	$ 1,514,744
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%

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

	2010	2011	2012	2013	2014
Nonmajor Governmental Funds					
Revenues					
Taxes					
Property					
Sales					
Other					
Special Assessments					
Intergovernmental Revenues					
Charges for Services					
Intergovernmental					
Public					
Fines and Licenses					
Interest and Other					
Total Revenues	$ -	$ -	$ -	$ -	$ -
Expenditures					
Current					
General Government					
Public Safety					
Health and Human Services					
Public Works					
Culture, Recreation and Education					
Conservation and Development					
Capital Outlay					
Debt Service					
Principal					
Interest					
Total Expenditures	$ -	$ -	$ -	$ -	$ -
Revenues over (under) Expenditures	$ -	$ -	$ -	$ -	$ -
Other Financing Sources (Uses):					
Operating Transfers In					
Operating Transfers Out					
Proceeds from Long-Term Debt					
Net Debt refunding					
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -
Net change in fund balances	$ -	$ -	$ -	$ -	$ -
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%

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

	2015	2016	2017	2018	2019
Nonmajor Governmental Funds					
Revenues					
Taxes					
Property					$ -
Sales					-
Other					-
Special Assessments					115,651
Intergovernmental Revenues					-
Charges for Services					
Intergovernmental					-
Public					-
Fines and Licenses					34,187
Interest and Other					1,523
Total Revenues	$ -	$ -	$ -	$ -	$ 151,361
Expenditures					
Current					
General Government					$ -
Public Safety					9,800
Health and Human Services					-
Public Works					-
Culture, Recreation and Education					-
Conservation and Development					66,490
Capital Outlay					-
Debt Service					
Principal					-
Interest					-
Total Expenditures	$ -	$ -	$ -	$ -	$ 76,290
Revenues over (under) Expenditures	$ -	$ -	$ -	$ -	$ 75,071
Other Financing Sources (Uses):					
Operating Transfers In					$ -
Operating Transfers Out					-
Proceeds from Long-Term Debt					-
Net Debt refunding					-
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ -
Net change in fund balances	$ -	$ -	$ -	$ -	$ 75,071
Debt service as a percentage of noncapital expenditures	0.0%	0.0%	0.0%	0.0%	0.0%

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

	2010	2011	2012	2013	2014
Proprietary Funds:					
Clearview					
Operating Revenues					
Charges for Services					
Intergovernmental					
Public					
Total Operating Revenues	$ -	$ -	$ -	$ -	$ -
Operating Expenses					
Current					
Operation and Maintenance					
Depreciation					
Total Operating Expenses	$ -	$ -	$ -	$ -	$ -
Revenues over (under) Expenses	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue (Expenses)					
General Property Taxes					
Intergovernmental Revenues					
Interest and Investment Revenue					
Miscellaneous Non-Operating Revenue					
Interest Expense					
Gain (Loss) on Sale of Capital Assets					
Total Non-Operating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ -
Income (Loss) Before Contributions and Transfers	$ -	$ -	$ -	$ -	$ -
Transfers					
Transfers In					
Operating Trasfers Out					
Total Transfers	$ -	$ -	$ -	$ -	$ -
Net change in position	$ -	$ -	$ -	$ -	$ -

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

	2015	2016	2017	2018	2019
Proprietary Funds:					
Clearview					
Operating Revenues					
Charges for Services					
Intergovernmental					$ 1,560,401
Public					25,824,829
Total Operating Revenues	$ -	$ -	$ -	$ -	$ 27,385,230
Operating Expenses					
Current					
Operation and Maintenance					$ 25,770,372
Depreciation					1,589,776
Total Operating Expenses	$ -	$ -	$ -	$ -	$ 27,360,148
Revenues over (under) Expenses	$ -	$ -	$ -	$ -	$ 25,082
Non-Operating Revenue (Expenses)					
General Property Taxes					$ -
Intergovernmental Revenues					3,825
Interest and Investment Revenue					-
Miscellaneous Non-Operating Revenue					37,054
Interest Expense					(585,137)
Gain (Loss) on Sale of Capital Assets					-
Total Non-Operating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ (544,258)
Income (Loss) Before Contributions and Transfers	$ -	$ -	$ -	$ -	$ (519,176)
Transfers					
Transfers In					$ 2,050,000
Operating Trasfers Out					-
Total Transfers	$ -	$ -	$ -	$ -	$ 2,050,000
Net change in position	$ -	$ -	$ -	$ -	$ 1,530,824

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

	2010	2011	2012	2013	2014
Highway					
Operating Revenues					
Charges for Services					
Intergovernmental					
Public					
Total Operating Revenues	$ -	$ -	$ -	$ -	$ -
Operating Expenses					
Current					
Operation and Maintenance					
Depreciation					
Total Operating Expenses	$ -	$ -	$ -	$ -	$ -
Revenues over (under) Expenses	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue (Expenses)					
General Property Taxes					
Intergovernmental Revenues					
Interest and Investment Revenue					
Miscellaneous Non-Operating Revenue					
Interest Expense					
Gain (Loss) on Sale of Capital Assets					
Total Non-Operating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ -
Income (Loss) Before Contributions and Transfers	$ -	$ -	$ -	$ -	$ -
Transfers					
Transfers In					
Operating Trasfers Out					
Total Transfers	$ -	$ -	$ -	$ -	$ -
Net change in position	$ -	$ -	$ -	$ -	$ -

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

	2015	2016	2017	2018	2019
Highway					
Operating Revenues					
Charges for Services					
Intergovernmental					4,509,901
Public					60,850
Total Operating Revenues	$ -	$ -	$ -	$ -	$ 4,570,751
Operating Expenses					
Current					
Operation and Maintenance					13,634,064
Depreciation					2,096,969
Total Operating Expenses	$ -	$ -	$ -	$ -	$ 15,731,033
Revenues over (under) Expenses	$ -	$ -	$ -	$ -	$ (11,160,282)
Non-Operating Revenue (Expenses)					
General Property Taxes					7,223,390
Intergovernmental Revenues					2,815,809
Interest and Investment Revenue					-
Miscellaneous Non-Operating Revenue					167,635
Interest Expense					(83,120)
Gain (Loss) on Sale of Capital Assets					(557,628)
Total Non-Operating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ 9,566,086
Income (Loss) Before Contributions and Transfers	$ -	$ -	$ -	$ -	$ (1,594,196)
Transfers					
Transfers In					2,595,856
Operating Trasfers Out					-
Total Transfers	$ -	$ -	$ -	$ -	$ 2,595,856
Net change in position	$ -	$ -	$ -	$ -	$ 1,001,660

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

	2010	2011	2012	2013	2014
Nonmajor Internal Service Funds					
Operating Revenues					
Charges for Services					
Intergovernmental					
Public					
Total Operating Revenues	$ -	$ -	$ -	$ -	$ -
Operating Expenses					
Current					
Operation and Maintenance					
Depreciation					
Total Operating Expenses	$ -	$ -	$ -	$ -	$ -
Revenues over (under) Expenses	$ -	$ -	$ -	$ -	$ -
Non-Operating Revenue (Expenses)					
General Property Taxes					
Intergovernmental Revenues					
Interest and Investment Revenue					
Miscellaneous Non-Operating Revenue					
Interest Expense					
Gain (Loss) on Sale of Capital Assets					
Total Non-Operating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ -
Income (Loss) Before Contributions and Transfers	$ -	$ -	$ -	$ -	$ -
Transfers					
Transfers In					
Operating Trasfers Out					
Total Transfers	$ -	$ -	$ -	$ -	$ -
Net change in position	$ -	$ -	$ -	$ -	$ -

DODGE COUNTY, WISCONSIN

TABLE 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2015	2016	2017	2018	2019
Nonmajor Internal Service Funds					
Operating Revenues					
Charges for Services					
Intergovernmental					1,897,374
Public					95,841
Total Operating Revenues	$ -	$ -	$ -	$ -	$ 1,993,215
Operating Expenses					
Current					
Operation and Maintenance					4,038,185
Depreciation					-
Total Operating Expenses	$ -	$ -	$ -	$ -	$ 4,038,185
Revenues over (under) Expenses	$ -	$ -	$ -	$ -	$ (2,044,970)
Non-Operating Revenue (Expenses)					
General Property Taxes					55,352
Intergovernmental Revenues					-
Interest and Investment Revenue					91,848
Miscellaneous Non-Operating Revenue					-
Interest Expense					-
Gain (Loss) on Sale of Capital Assets					-
Total Non-Operating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ 147,200
Income (Loss) Before Contributions and Transfers	$ -	$ -	$ -	$ -	$ (1,897,770)
Transfers					
Transfers In					5,472,050
Operating Trasfers Out					(3,650)
Total Transfers	$ -	$ -	$ -	$ -	$ 5,468,400
Net change in position	$ -	$ -	$ -	$ -	$ 3,570,630

DODGE COUNTY, WISCONSIN

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

Tax Year	Budget Year	Real Estate: Residential	Real Estate: Commerical	Real Estate: Manufacturing	Real Estate: All Other	Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
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
2018	2019	4,512,920,300	976,424,300	354,976,900	630,515,300	120,355,600	(292,919,200)	6,302,273,200	$ 5.412
2019	2020	4,797,502,900	1,010,006,500	376,977,100	642,184,000	145,262,600	(247,668,000)	6,724,265,100	$ 5.061

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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Direct Rates									
General	$5.402	$5.523	$5.678	$5.702	$5.677	$5.673	$5.636	$5.504	$5.412
Federated Library	0.28	0.27	0.28	0.28	0.27	0.27	0.27	0.29	0.30
Overlapping rates									
Cities:									
Beaver Dam	$23.41	$23.09	$24.53	$24.29	$23.97	$23.24	$22.85	$24.86	$24.01
(a) Columbus	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fox Lake	$28.81-$29.37	$28.67-$29.05	$28.68-$29.16	$26.84-$27.31	$25.17-$25.62	$25.08-$25.50	$24.40-$24.92	$24.48-$24.97	$26.09-$28.39
Hartford	$24.61-$26.68	$24.12-$24.38	$24.15-$24.20	$23.55-$24.79	$21.33-$22.22	$21.72-$22.11	$21.45-$21.60	$15.75-$16.50	$19.69-$20.62
Horicon	$28.40	$24.34	$23.72	$24.40	$22.88	$22.61	$23.60	$23.91	$27.93
Juneau	$27.49	$27.19	$26.40	$25.78	$25.17	$26.17	$26.35	$25.78	$24.68
Mayville	$22.70	$23.14	$22.67	$22.71	$24.41	$24.60	$22.47	$24.49	$24.31
Watertown	$22.48	$21.90	$24.45	$24.33	$23.69	$23.76	$23.88	$24.43	$25.58
Waupun	$22.80	$22.82	$22.70	$22.70	$22.07	$22.23	$21.44	$22.48	$21.48
Towns:									
Ashippun	$20.44-$21.93	$17.17-$18.18	$16.86-$17.53	$16.74-$17.68	$15.97-$16.89	$16.63-$17.48	$16.67-$17.15	$16.80-$17.78	$16.58-$17.73
Beaver Dam	$18.66-$22.54	$16.76-$20.97	$16.23-$19.93	$15.99-$20.27	$15.15-$19.64	$14.65-$19.68	$15.16-$20.13	$16.97-19.63	$17.14-19.10
Burnett	$17.03-$17.87	$16.10-$17.90	$16.44-$18.31	$16.35-$19.25	$15.13-$17.58	$14.61-17.20	$14.76-17.28	$16.70-17.45	$16.75-18.72
Calamus	$18.12-$18.84	$17.20-$18.87	$17.25-$19.28	$17.72-$20.45	$17.15-$20.00	$16.51-$22.36	$16.92-$22.72	$18.14-$22.32	$18.29-$22.07
Chester	$17.82	$17.26	$18.03	$18.29	$16.32	$16.15	$16.16	$16.14	$16.29
Clyman	$16.50-$20.37	$16.36-$20.10	$16.82-$19.79	$16.93-$19.81	$15.98-$19.05	$15.32-$18.96	$15.79-$19.12	$15.75-$18.92	$16.07-$17.99
Elba	$16.85-$20.46	$17.67-$19.93	$16.66-$18.96	$19.43-$21.58	$19.47-$21.77	$16.60-$17.84	$17.03-$20.16	$17.41-$20.28	$17.32-$19.27
Emmet	$19.53	$19.41	$19.90	$18.75	$17.33	$17.11	$17.70	$18.11	$18.62
Fox Lake	$17.36-$18.76	$16.05-$18.37	$17.35-$20.25	$16.99-$20.44	$15.98-$18.86	$14.43-$20.76	$14.52-$20.31	$16.41-$20.54	$16.88-$20.39
Herman	$19.85-$23.33	$17.02-$19.32	$16.83-$19.31	$16.68-$19.50	$15.61-$17.46	$16.17-$16.84	$14.85-$15.73	$16.25-$17.07	$15.82-$15.98
Hubbard	$20.49-$25.45	$16.83-$20.57	$16.63-$19.50	$16.22-$19.37	$15.31-$18.22	$16.03-$18.90	$15.08-$19.37	$15.82-$19.16	$14.95-$17.52
Hustisford	$17.76-$21.90	$17.20-$20.95	$17.47-$20.43	$19.09-$22.64	$17.94-$20.88	$17.38-$20.79	$17.30-$20.50	$17.49-$20.62	$17.37-$19.85
Lebanon	$18.70-$19.05	$18.00-$18.78	$17.91-$18.90	$17.38-$17.59	$18.78-$19.41	$18.46-$19.28	$18.73-$19.69	$19.01-$20.05	$17.58-$18.35
Leroy	$18.50-$20.52	$18.28-$20.36	$17.92-$20.69	$18.74-$21.12	$18.69-$20.99	$20.15-$22.15	$18.21-$20.48	$19.40-$22.40	$19.48-$21.74
Lomira	$17.93-$18.54	$18.07-$18.71	$17.12-$19.13	$16.34-$17.84	$18.60-$20.71	$19.97-$20.36	$17.71-$19.98	$18.88-$20.30	$16.76-$17.01
Lowell	$18.40-$22.49	$17.50-$21.52	$17.97-$21.70	$17.99-$22.46	$17.69-$22.47	$17.11-$22.48	$16.98-$22.10	$15.59-$18.67	$16.42-$18.32
Oak Grove	$16.98-$20.43	$16.09-$20.00	$15.60-$19.06	$16.00-$20.18	$15.72-$20.22	$14.86-$19.83	$14.44-$19.45	$16.06-$19.04	$15.71-$17.93
Portland	$19.91-$20.58	$20.26-$20.42	$20.33-$21.37	$21.31-$21.86	$20.12-$20.64	$19.40-$19.41	$18.95-$19.44	$15.71-$15.75	$15.73-$16.58
Rubicon	$15.11-$18.40	$14.42-$16.17	$14.41-$15.55	$16.80-$18.57	$16.46-$17.38	$17.02-$17.41	$16.92-$17.59	$15.55-$16.67	$15.15-$16.43
Shields	$18.19-$22.17	$19.29-$22.47	$20.08-$22.73	$20.00-$23.21	$18.55-$22.01	$17.87-$21.95	$17.77-$21.36	$16.90-$20.13	$17.08-$19.01
Theresa	$19.10-$22.06	$19.21-$21.57	$19.18-$22.62	$19.77-$22.69	$19.64-$22.03	$20.57-$20.87	$18.76-$21.06	$19.93-$20.95	$19.78-$20.04
Trenton	$18.85-$19.68	$17.86-$19.42	$17.73-$19.81	$17.04-$19.68	$16.70-$19.22	$15.81-$18.70	$16.06-$18.00	$17.82-$17.91	$15.60-$16.35
Westford	$16.82-$18.01	$15.50-$16.91	$16.44-$18.45	$16.28-$18.90	$14.98-$17.32	$13.98-$19.44	$13.82-$19.05	$15.64-$19.43	$14.64-$18.97
Wlliamstown	$15.20-$16.22	$14.90-$15.54	$14.02-$14.33	$14.49-$16.08	$14.15-$14.96	$14.56-$15.07	$12.76-$13.93	$12.09-$13.09	$12.45-$13.23
Villages:									
Brownsville	$20.57	$20.40	$20.36	$20.47	$20.24	$21.77	$21.48	$18.86	$19.35
Clyman	$27.57	$27.72	$26.84	$25.68	$23.92	$24.67	$27.47	$26.64	$25.13
Hustisford	$25.25	$26.01	$25.53	$25.49	$24.92	$25.46	$25.46-$26.06	$24.52-$24.97	$24.25-$24.66
Iron Ridge	$20.07	$20.01	$19.17	$19.97	$18.93	$17.87	$18.12	$18.36	$19.78
Kekoskee	$15.44	$14.76	$14.72	$14.81	$14.70	$15.10	$13.42	$15.16	$14.21
Lomira	$22.37	$22.29	$22.10	$22.42	$21.43	$22.49	$23.52	$22.74	$20.93
Lowell	$23.63	$25.89	$25.71	$24.77	$24.73	$25.48	$24.31	$23.32	$22.69
Neosho	$22.59	$20.28	$19.75	$19.03	$17.75	$18.20	$18.33	$18.81	$19.30
Randolph	$27.34	$29.03	$29.96	$29.19	$29.88	$32.10	$32.56	$31.16	$29.97
Reeseville	$21.41	$19.97	$19.36	$19.97	$19.88	$19.43	$18.47	$19.70	$19.28
Theresa	$20.38	$19.61	$18.56	$18.68	$17.98	$19.32	$19.79	$17.78	$17.90

(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

	2019			2010		
Company	Equalized Value	Rank	Percent of Total Equalized Value	Equalized Value	Rank	Percent of Total Equalized Value
WAL-MART Real Estate	$ 57,312,232	2	0.91%	$ 87,482,593	1	1.47%
Quad Graphics Inc	$ 57,547,656	1	0.91%	$ 60,744,280	2	1.02%
Watertown Memorial Hospital	$ 26,712,747	6	0.42%	$ 8,757,161	12	0.15%
Mayville Engineering	$ 24,954,031	7	0.40%	$ 18,232,941	6	0.31%
United Cooperative	$ 19,613,048	10	0.31%	$ 21,103,127	5	0.36%
Menards Inc.	$ 23,830,580	8	0.38%	$ 15,066,251	8	0.25%
Deere & Company	$ 49,070,925	4	0.78%	$ 23,700,723	3	0.40%
Michels Pipeline Construction	$ 49,175,214	3	0.78%	$ 21,360,486	4	0.36%
Grande Cheese, LeRoy, etal	$ 26,849,752	5	0.43%	$ -		0.00%
LCN VP LLC	$ -		0.00%	$ -		0.00%
Beaver Dam Community Hospital	$ 22,363,585	8	0.35%	$ -		0.00%
Signicast Corporation	$ -		0.00%	$ 8,461,242	14	0.14%
Metalcraft	$ -		0.00%	$ -		0.00%
Seneca Foods Corporation	$ -		0.00%	$ 10,227,926	10	0.17%
Beaver Dam Cold Storage	$ -		0.00%	$ -		0.00%
IPD LLC	$ -		0.00%	$ 9,158,381	11	0.15%
Mills Properties, Inc.	$ -		0.00%	$ 10,544,859	9	0.18%
Keller Family Limited Partnership	$ -		0.00%	$ 8,484,715	13	0.14%
Home Depot USA Inc	$ -		0.00%	$ -		0.00%
Finlay Industries	$ -		0.00%	$ -		0.00%
Park Creek Apartments LLC	$ -		0.00%	$ 7,706,947	15	0.13%
Vintage Parts Inc	$ -		0.00%	$ 16,223,466	7	0.27%
TOTAL	$ 357,429,771		5.67%	$327,255,100	7	5.51%

DODGE COUNTY, WISCONSIN

TABLE 8

PROPERTY TAXES LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

		As of December 31 of Settlement Year		Cummulative as of December 31, 2019	
Settlement Year	Total Tax Roll	Amount Collected	Percent Collected	Amount Collected	Percent Collected
2010	$ 131,405,969	$ 87,746,151	66.77%	$ 131,404,475	100.00%
2011	$ 136,819,401	$ 91,811,371	67.10%	$ 136,768,438	99.96%
2012	$ 135,277,523	$ 92,208,226	68.16%	$ 135,230,021	99.96%
2013	$ 135,080,536	$ 92,854,654	68.74%	$ 135,033,336	99.97%
2014	$ 134,696,346	$ 92,522,161	68.69%	$ 134,646,477	99.96%
2015	$ 130,980,789	$ 82,952,976	63.33%	$ 130,923,411	99.96%
2016	$ 133,278,879	$ 92,293,642	69.25%	$ 133,214,574	99.95%
2017	$ 133,803,364	$ 94,062,206	70.30%	$ 133,361,755	99.67%
2018	$ 141,478,887	$ 101,073,467	71.44%	$ 140,394,873	99.23%
2019	$ 143,266,285	$ 99,266,124	69.29%	$ 142,333,826	99.35%

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
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	$ 3,743,216	$ 6,375,762,700	$ 30,575,000	0.48%	0.82%	$ 340.07
2018	89,949	$ 3,935,426	$ 6,595,192,400	$ 29,630,000	0.45%	0.75%	$ 329.41
2019	90,032	*	$ 6,971,933,100	$ 25,895,000	0.37%	*	$ 287.62

* 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

	2010	2011	2012	2013	2014
Equalized Value of Real and Personal Property	$ 6,182,736,200	$ 6,040,549,400	$ 5,894,384,100	$ 5,799,344,700	$ 5,927,146,000
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	$ 309,136,810	$ 302,027,470	$ 294,719,205	$ 289,967,235	$ 296,357,300
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	$ 30,000,000	$ 44,590,000	$ 44,785,000	$ 41,980,000	$ 38,740,000
Less: Debt Service Funds	$ -	$ 216,032	$ 140,000	$ -	$ -
Total Amount of Debt Applicable to Debt Margin	$ 30,000,000	$ 44,373,968	$ 44,645,000	$ 41,980,000	$ 38,740,000
Legal Debt Margin-(Debt Capacity)	$ 279,136,810	$ 257,653,502	$ 250,074,205	$ 247,987,235	$ 257,617,300
Percent of Debt Capacity Used	9.7%	14.7%	15.1%	14.5%	13.1%

(a) Excludes Housing Authority

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

	2015	2016	2017	2018	2019
Equalized Value of Real and Personal Property	$ 5,991,792,600	$ 6,097,891,400	$ 6,375,762,700	$ 6,595,192,400	$ 6,971,933,100
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	$ 299,589,630	$ 304,894,570	$ 318,788,135	$ 329,759,620	$ 348,596,655
Amount of Debt Applicable to Debt Limitation:					
General Obligation Promissory Notes (a)	$ 35,935,000	$ 33,130,000	$ 30,575,000	$ 29,630,000	$ 25,895,000
Less: Debt Service Funds	$ -	$ -	$ -	$ -	$ -
Total Amount of Debt Applicable to Debt Margin	$ 35,935,000	$ 33,130,000	$ 30,575,000	$ 29,630,000	$ 25,895,000
Legal Debt Margin-(Debt Capacity)	$ 263,654,630	$ 271,764,570	$ 288,213,135	$ 300,129,620	$ 322,701,655
Percent of Debt Capacity Used	12.0%	10.9%	9.6%	9.0%	7.4%

(a) Excludes Housing Authority

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2019	% of Debt within County	Amount of Debt Within County
Direct Debt			
Dodge County	25,895,000	100.00%	25,895,000
Total Direct Debt			$ 25,895,000
Overlapping Debt			
Towns			
Ashippun	236,707	100.00%	236,707
Beaver Dam	0	100.00%	-
Burnett	202,241	100.00%	202,241
Calamus	72,360	100.00%	72,360
Chester	0	100.00%	-
Clyman	*	100.00%	-
Elba	100,000	100.00%	100,000
Emmet	0	100.00%	-
Fox Lake	0	100.00%	-
Herman	0	100.00%	-
Hubbard	124,036	100.00%	124,036
Hustisford	0	100.00%	-
Lebanon	254,374	100.00%	254,374
Leroy	0	100.00%	-
Lomira	64,377	100.00%	64,377
Lowell	266,038	100.00%	266,038
Oak Grove	80,000	100.00%	80,000
Portland	0	100.00%	-
Rubicon	*	100.00%	-
Shields	*	100.00%	-
Theresa	212,606	100.00%	212,606
Trenton	*	100.00%	-
Westford	0	100.00%	-
Williamstown	*	100.00%	-
Total all Towns			$ 1,612,739

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2019	% of Debt within County	Amount of Debt Within County
Villages			
Brownsville	986,084	100.00%	986,084
Clyman	181,481	100.00%	181,481
Hustisford	1,288,582	100.00%	1,288,582
Iron Ridge	775,852	100.00%	775,852
Kekoskee	0	100.00%	-
Lomira	4,612,517	100.00%	4,612,517
Lowell	*	100.00%	-
Neosho	*	100.00%	-
Randolph	1,526,142	72.82%	1,111,337
Reeseville	619,059	100.00%	619,059
Theresa	*	100.00%	-
Total all Villages			$ 9,574,912
Cities			
Beaver Dam	24,594,397	100.00%	24,594,397
Fox Lake	*	100.00%	-
Hartford	21,535,000	5.09%	1,096,132
Horicon	*	100.00%	-
Juneau	2,115,306	100.00%	2,115,306
Mayville	5,654,071	100.00%	5,654,071
Watertown	35,551,466	32.41%	11,522,230
Waupun	13,788,829	51.92%	7,159,160
Total all Cities			$ 52,141,296

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2019	% of Debt within County	Amount of Debt Within County
School Districts			
Beaver Dam	*	100.00%	-
Columbus	4,785,000	17.91%	856,994
Dodgeland	1,688,114	100.00%	1,688,114
Fall River	*	9.23%	-
Hartford J1	*	4.79%	-
Hartford UHS	*	14.56%	-
Herman-Neosho-Rubicon	90,000	100.00%	90,000
Horicon	*	100.00%	-
Hustisford	123,693	100.00%	123,693
Lomira	20,425,000	87.94%	17,961,745
Markesan	722,628	0.25%	1,807
Mayville	22,515,151	100.00%	22,515,151
Oakfield	0	0.80%	-
Oconomowoc	88,195,000	3.42%	3,016,269
Randolph	*	68.77%	-
Waterloo	*	30.73%	-
Watertown	20,560,000	36.85%	7,576,360
Waupun	38,605,000	60.37%	23,305,839
Total all School Districts			$ 77,135,971
Special Districts			
Ashippun Sanitary	2,240,765	100.00%	2,240,765
Burnett Sanitary	0	100.00%	-
Elba Sanitary	*	100.00%	-
Fox Lake Protection & Rehab	0	100.00%	-
Herman Sanitary	0	100.00%	-
Hubbard/Hustisford Sanitary District #1	0	100.00%	-
Hubbard Sanitary District #2	*	100.00%	-
Lake Sinissippi Improvement	0	100.00%	-
Lebanon Sanitary	*	100.00%	-
Lebanon Sanitary District #2	*	100.00%	-
Leroy Sanitary	*	100.00%	-
Portland Sanitary	59,581	100.00%	59,581
Rubicon Sanitary	*	100.00%	-
			$ 2,300,346

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2019	% of Debt within County	Amount of Debt Within County
Technical Colleges			
Moraine Park	*	19.20%	-
Waukesha County	*	0.34%	-
Madison Area	180,411,058	1.50%	2,706,166
			$ 2,706,166
TOTAL OVERLAPPING DEBT			$ 145,471,429
TOTAL DIRECT AND OVERLAPPING DEBT			$ 171,366,429

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 19, 2020

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
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	$ 3,743,216	$ 42,640	10,847	1,222	2.9%
2018	89,949	$ 3,935,426	$ 44,799	10,763	1,171	2.6%
2019	90,032	*	*	10,553	1,082	3.0%

* 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	2019 Estimated Number of Employees	2019 % of Total	2019 Rank	2010 Estimated Number of Employees	2010 % of Total	2010 Rank
Beaver Dam Community Hospitals Inc.	500+			1003		
Deere & Co.	1000+			1200		
Dodge Correctional Institution	1000+					
Dodge County Administration	1000+					
Grande Cheese				350		
Mayville Engineering Co.,	500+			530		
Metalcraft of Mayville	500+			600		
Michels Corporation	500+			350		
Quadgraphics	1000+			1000		
Richelieu Foods Inc	250+					
Wal-Mart	250+			500-999		
Watertown Regional Medical Center	500+			739		
Willow Foods LLC				283		
TOTAL	7000+	0.00%		6,555	0.00%	

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	2010	2011	2012	2013	2014
General Government	94.0	94.0	90.0	90.0	91.0
Public Safety	174.0	175.0	172.0	171.0	172.0
Health & Human Services	369.0	373.0	359.0	359.0	374.0
Public Works	77.0	75.0	77.0	74.0	76.0
Culture, Education and Recreation	8.0	8.0	7.0	8.0	8.0
Conservation & Development	18.0	19.0	19.0	18.0	18.0
TOTAL	740.0	744.0	724.0	720.0	739.0

Function	2010	2011	2012	2013	2014
General Government	73.0	75.0	70.0	69.0	61.0
Public Safety	18.0	18.0	21.0	20.0	20.0
Health & Human Services	116.0	119.0	116.0	117.0	118.0
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	2.0	1.0	1.0	1.0	1.0
Conservation & Development	0.0	0.0	0.0	1.0	2.0
TOTAL	209.0	213.0	208.0	208.0	202.0
GRAND TOTAL	949.0	957.0	932.0	928.0	941.0

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	2015	2016	2017	2018	2019
General Government	91.0	92.0	109.0	110.0	106.0
Public Safety	173.0	170.0	169.0	170.0	162.0
Health & Human Services	386.0	378.0	375.0	355.0	356.0
Public Works	77.0	80.0	80.0	73.0	78.0
Culture, Education and Recreation	8.0	6.0	6.0	4.0	4.0
Conservation & Development	18.0	18.0	18.0	5.0	6.0
TOTAL	753.0	744.0	757.0	717.0	712.0

Function	2015	2016	2017	2018	2019
General Government	62.0	70.0	61.0	52.0	55.0
Public Safety	21.0	20.0	23.0	26.0	20.0
Health & Human Services	129.0	137.0	136.0	127.0	158.0
Public Works	0.0	0.0	0.0	0.0	1.0
Culture, Education and Recreation	1.0	1.0	1.0	3.0	2.0
Conservation & Development	2.0	1.0	1.0	0.0	0.0
TOTAL	215.0	229.0	222.0	208.0	236.0
GRAND TOTAL	968.0	973.0	979.0	925.0	948.0

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

	2010	2011	2012	2013	2014
General Government					
Financial Services					
Voucher Payable- Checks Issued	16,117	15,202	14,300	13,435	12,963
Payroll checks/Remittances Issued	23,911	24,400	24,075	24,083	24,589
Purchase Orders Issued	1573	1431	1,504	1,546	1,237
District Attorney					
Referrals Received	2,986	3,208	3,253	3,197	2,846
Building Operations					
Water consumption (Gallons)	18,484,600	17,178,300	17,047,300	16,766,740	17,457,650
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)	1,053,280	851,040	848,960	789,440	773,633
Natural Gas Consumption (therms)	57,607	56,407	70,724	68,443	62,144
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,803,000	4,635,000	4,702,000	4,664,000	4,592,376
Natural Gas Consumption (therms)	274,045	273,103	242,865	277,009	296,408
Shed					
Electricity Consumption (kilowatt-hours)	9,310	10,760	11,150	12,530	13,010
Natural Gas Consumption (therms)	1,570	1,620	1,300	1,894	2,283
Public Safety					
Jail Bookings	6,814	6,912	5,631	4,978	4,660
Average Daily Population-Jail	453	440	410	388	395
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	377,760	310,800	304,560	291,000	298,208
Natural Gas Consumption (Therm)	33,716	37,540	35,754	36,392	45,292
Legal Services Building					
Electricity Consumption (kilowatt-hours)	606,560	557,440	474,880	485,440	478,830
Natural Gas Consumption (therms)	12,064	18,297	19,558	18,684	21,348
Health and Human Services					
Total Economic Support Cases	2,725	5,941	7,207	7,875	8,461
Mental Health Inpatient Days of Care					
Mendota	371	55	11	120	130
Winnebago	1,581	1,209	782	931	1,861
Northern & Central WI Center					

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2015	2016	2017	2018	2019
General Government					
Financial Services					
Voucher Payable- Checks Issued	9,660	9,350	8,639	9,008	8,884
Payroll checks/Remittances Issued	25,974	25,649	25,164	25,095	24,700
Purchase Orders Issued	548	392	270	105	11
District Attorney					
Referrals Received	3,132	3,044	2,752	2,178	1,932
Building Operations					
Water consumption (Gallons)	14,075,632	14,602,700	13,798,147	13,243,339	10,502,843
Includes Administration Bldg, Office Bldg,					
Law Enforcement Center, Legal Services Bldg					
Justice Facility, and Henry Dodge (last four m					
Administration Building					
Electricity Consumption (kilowatt-hours)	942,266	975,622	825,737	738,743	725,981
Natural Gas Consumption (therms)	62,532	64,241	52,441	61,966	63,244
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,574,874	4,616,371	4,309,328	4,468,020	4,413,203
Natural Gas Consumption (therms)	265,125	248,351	237,271	252,245	280,936
Shed					
Electricity Consumption (kilowatt-hours)	11,785	4,900	4,349	4,349	4,714
Natural Gas Consumption (therms)	2,011	1,578	1,894	1,843	2,317
Public Safety					
Jail Bookings	4,287	4,362	4,535	3,977	3,877
Average Daily Population-Jail	380	428	438	409	317
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	303,547	299,296	296,838	311,566	84,083
Natural Gas Consumption (Therm)	35,936	33,603	37,263	40,761	15,344
Legal Services Building					
Electricity Consumption (kilowatt-hours)	475,148	467,371	499,140	520,832	495,344
Natural Gas Consumption (therms)	19,191	18,660	18,754	21,666	22,433
Health and Human Services					
Total Economic Support Cases	7,651	7,729	7,363	7,430	7,436
Mental Health Inpatient Days of Care					
Mendota	68	65	44	76	62
Winnebago	1,376	1,155	629	523	473
Northern & Central WI Center	270	283	0	0	119

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
Health and Human Services Continued					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	429,200	332,200	365,400	287,320	70,177
Natural Gas Consumption (therms)	14,184	15,393	14,241	15,998	16,188
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)			392,800	1,218,400	1,433,786
Natural Gas Consumption (therms)			109,732	125,352	147,754
Clearview					
Developmentally Disabled		44	43	43	43
Brain Injury		15	24	24	21
Behavioral Health		13	16	20	19
Marsh County Health Alliance		115	105	122	134
Group Homes		8	8	7	8
Community Based Residential Facility				2	6
(CBRF opened in 2013)					
Building Operations					
Electricity Consumption (kilowatt-hours)		1,311,926	1,280,196	1,315,482	1,308,056
Natural Gas Consumption (therms)		258,217	224,170	301,630	283,781
Water Consumption (gallons)		12,601,958	8,047,000	4,484,570	4,819,120
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	539	538	540	540	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	26,000	17,000	17,000
Building Operations					
Electricity Consumption (kilowatt-hours)	704,897	960,845	527,595	864,745	852,263
Water Consumption (gallons)	416,300	735,600	552,010	657,030	651,490
Culture, Recreation and Education					
Parks					
Campsite rentals	6,667	6,032	5,746	6,086	6,224
Firewood Sales (# of bundles)	4,793	4,761	4,124	5,208	5,500
Shelter Rentals	187	188	185	190	179
Watercraft Rentals	604	536	718	497	405

Source - Dodge County Department Inquiries

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

	2015	2016	2017	2018	2019
Health and Human Services Continued					
Building Operation					
Office Building - this bldg sold in 2014					
Electricity Consumption (kilowatt-hours)	0	0	0	0	0
Natural Gas Consumption (therms)	0	0	0	0	0
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)	1,438,560	1,352,671	1,195,477	1,279,868	1,236,380
Natural Gas Consumption (therms)	104,876	102,531	95,652	112,829	128,276
Clearview					
Developmentally Disabled	44	46	46	44	41
Brain Injury	22	30	30	19	16
Behavioral Health	19	20	30	31	35
Marsh County Health Alliance	129	140	130	110	104
Group Homes	7	8	8	7	7
Community Based Residential Facility	17	20	20	18	18
(CBRF opened in 2013)					
Building Operations					
Electricity Consumption (kilowatt-hours)	1,359,408	1,384,783	1,247,343	1,381,551	1,325,302
Natural Gas Consumption (therms)	154,492	132,695	146,855	143,784	158,926
Water Consumption (gallons)	4,755,333	4,878,937	4,540,377	4,942,778	4,645,166
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	1,080	1,080	1,080	1,080	1,080
State	385	385	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)	650,365	515,354	530,227	607,611	743,251
Water Consumption (gallons)	686,668	704,716	585,582	689,637	1,032,408
Culture, Recreation and Education					
Parks					
Campsite rentals	6,346	7,421	7,591	6,989	7,550
Firewood Sales (# of bundles)	4,500	4,300	4,585	3,888	4,062
Shelter Rentals	181	189	171	143	129
Watercraft Rentals	387	375	361	194	255

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN

TABLE 16

CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

LAST TEN FISCAL YEARS

	2010	2011	2012	2013	2014
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	7	8	8	8
Public Safety					
Jail Capacity	466	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity		46	46	46	46
Brain Injury Capacity		30	30	30	30
Behavioral Health Capacity		24	20	20	20
Marsh County Health Alliance Capacity		163	140	140	140
Group Homes Capacity		8	8	8	8
Community Based Residential Facility				20	20
Buildings	4	4	3	4	4
Public Works					
Highway					
Garages/Shops	6	6	5	5	5
Centerline Miles of County Road	539	538	540	540	540
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	1	2	2
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

	2015	2016	2017	2018	2019
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	8	8	7	7
Public Safety					
Jail Capacity	466	465	465	465	358
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	40	40
Marsh County Health Alliance Capacity	140	140	140	120	120
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	1080	1080	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	10	10	10	10	10
Number of Parks	7	7	7	8	8
Acres of Parks	382	382	382	396	396

Source - Dodge County Department Inquiries