COUNTY OF DODGE
WISCONSIN

FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR'S REPORT

For the Years Ended December 2012 and 2011

COUNTY OF DODGE

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INDEPENDENT AUDITOR'S REPORT

July 30, 2013

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the County of Dodge (the "County") as of and for the years ended December 31, 2012 and 2011, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the County of Dodge as of December 31, 2012 and 2011, and the changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Required Supplementary Information

Accounting principles generally accepted in the Unites States of America require that the management's discussion and analysis and budgetary comparison information on pages iii through ix and 29 through 30 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Other Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2013 on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Johnson Block & Co., Inc.
Madison, Wisconsin

County of Dodge
Management's Discussion and Analysis
For the Years Ended December 31, 2012 and 2011

As management of Dodge County, we present this discussion and analysis to the readers of the County's Financial Statements as an introduction to Dodge County's financial activities for the fiscal years ended December 31, 2012 and 2011.

Services of the County

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

Health and Human Services

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

- Public health
- Aging
- Mental health
- Developmental disabilities
- Alcohol and other drug abuse
- Economic support
- Job skills training (W-2 program)
- Child abuse and neglect
- Child support enforcement
- Long-term care (Clearview)

Public Safety

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

Public Works

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

General Government

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

Culture, Recreation and Education

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

Conservation and Development

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

Financial highlights

A combination of conservative budgeting and watchful budgetary oversight by County Department Heads within the General and Human Services Funds has led to increases in the Unassigned General Fund of $480,370 in 2012 and $2.5 million in 2011. Those amounts exceeded the amounts of General Fund Balance applied to the respective budgets.

On an accrual basis of accounting, net assets of the County increased by $2,432,000 in 2012 and $719,000 in 2011. The changes are shown in more detail on the following page.

On the modified accrual basis of accounting, expenditures exceeded revenues by $1,779,257 in 2012 and by $28,651,309 in 2011 due to the expenditures on capital projects. Details are shown on the statements of revenues, expenditures and changes in fund balances on pages 7 and 8.

County-Wide and Governmental Fund Financial Statements

Under generally accepted accounting principles, the County presents two sets of financial statements, one on the accrual basis of accounting and the other on the modified accrual basis of accounting. The accrual basis financial statements or the County-Wide financial statements consist of the statement of net position and the statement of activities and are presented on an aggregated basis.

The modified accrual basis financial statements or the Governmental Fund financial statements consist of the balance sheet and the statement of revenues, expenditures and fund balance and are presented on a fund accounting basis. The Governmental Fund financial statements do not include any long-term assets, such as fixed assets, and long-term liabilities, such as long-term debt.

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

Comparison of Revenues and Expenses

	Years Ended December 31,		
	2011	**2010**	**2009**
Expenses:			
Human Services	$ 43,590,391	$ 44,967,056	$ 44,218,476
Public Safety	21,878,279	22,410,541	21,360,993
Public Works	15,898,629	15,888,072	16,387,394
General Government	9,442,227	8,256,973	8,853,816
Culture, Recreation and Education	2,092,015	2,197,182	2,029,107
Conservation and Development	1,439,408	1,694,835	2,028,854
Housing for Low-Income and Other	1,383,840	1,372,656	1,358,373
Total	95,724,789	96,787,315	96,237,013
Revenues:			
Operating Grants in Aid	15,620,674	15,937,254	15,590,090
Capital Grants in Aid	-	-	196,705
Charges for Services	38,193,612	39,807,950	39,455,265
Other Revenues	1,281,174	1,174,304	1,932,746
Total	55,095,460	56,919,508	57,174,806
Net Expenses	(40,629,329)	(39,867,807)	(39,062,207)
Property Taxes	32,978,259	32,787,303	31,677,762
Sales Taxes	5,019,994	4,813,991	4,618,375
State Aid - Shared Revenues	3,684,428	3,701,746	3,771,594
Increase in Net Assets	1,053,352	1,435,233	1,005,524
Net Assets - Beginning of Year	207,550,195	206,114,962	205,109,438
Net Assets - End of Year	$ 208,603,547	$ 207,550,195	$ 206,114,962

Comparison of Assets, Liabilities and Net Assets

	Years Ended December 31,		
	2011	**2010**	**2009**
Current Assets:			
Cash and Cash Equivalents	$ 9,255,153	$ 7,683,299	$ 11,277,508
Investments	34,212,334	48,830,193	25,641,879
Receivables-			
Current Year Property Tax Levy	33,130,476	33,144,852	33,048,542
Delinquent Property Taxes	3,668,522	3,344,850	3,018,124
Due from Other Governments	4,680,600	4,841,445	5,325,085
Other	4,666,599	3,323,532	2,036,812
Inventories of Supplies and Prepaid Expenses	1,680,591	2,250,288	1,800,754
Total Current Assets	91,294,275	103,418,459	82,148,703
Noncurrent Assets:			
Other Noncurrent Assets	5,158,284	5,128,428	5,730,933
Property and Equipment, net	211,513,243	183,197,507	171,082,128
Total Noncurrent Assets	216,671,527	188,325,935	176,813,061
Total Assets	$ 307,965,802	$ 291,744,394	$ 258,961,764
Current Liabilities:			
Accounts Payable	$ 3,919,030	$ 4,985,550	$ 2,483,582
Accrued Liabilities	9,282,705	8,357,480	8,574,642
Due to Other Governments	1,300,393	1,313,570	2,328,149
Current Maturities of Long-Term Debt	2,370,000	1,555,000	50,000
Deferred Revenues-Current Year Property Tax Levy	32,187,732	32,282,395	31,931,520
Total Current Liabilities	49,059,860	48,493,995	45,367,893
Noncurrent Liabilities	50,302,395	35,700,204	7,478,908
Total Liabilities	99,362,255	84,194,199	52,846,801
Net Assets			
Invested in Property and Equipment, net of related debt	168,844,073	172,897,466	170,968,201
Restricted	-	-	-
Unrestricted	39,759,474	34,652,729	35,146,762
Total Net Assets	208,603,547	207,550,195	206,114,963
Total Liabilities and Net Assets	$ 307,965,802	$ 291,744,394	$ 258,961,764

Cash and investments fluctuated in 2012 and 2011 because of borrowing and spending for capital projects. The investments held by the county are summarized on page 18.

Capital Asset and Debt Administration

Capital assets.

Renovation – Former Clearview North Building Now Known as the Henry Dodge Office Building: In March 2012 the County approved a $6.2 million project to renovate the former Clearview North building to consolidate all programs and operations of the Dodge County Human Services and Health Department and develop a specialized community based residential facility (CBRF) consisting of two 10-bed units.

The renovation project is being financed with a combination of the following: $2.5 million debt, $541,000 Sales and Use Tax Fund balance, $57,000 Contingent appropriation and $3.1 million Unassigned General Fund. Final completion and occupancy is scheduled for December 2013.

Justice Facility Sanitary Pipe Replacement Project
In May 2012 the County approved a transfer of $848,911 to pay for necessary maintenance, repair, and new equipment needed for the Dodge County Justice Facility, referred to as the Justice Facility Pipe Replacement Project. The project was completed in August of 2012.

Ashippun Radio Communication Tower
In June 2012 the County approved the construction of a new 300-foot, self-supporting radio communication tower and equipment. A total of $641,000 was budgeted for the proposed tower through the adoption of the 2011 and 2012 County Budgets. The estimated total cost is $896,274; therefore, the County authorized an Unassigned General Fund transfer of $255,274 to fund the project. The Communication Tower was put in service in November of 2012.

Mayville Highway Shop
Incorporated in the 2012 budget and carried over to 2013 was a $2 million capital acquisition to replace the Mayville highway shop. The closing of the real estate transaction occurred in March 2013.

Clearview: This project had an authorized budget of $44.5 million. Final completion and full occupancy occurred in August 2012. This project was completed within the authorized project budget.

An analysis of net property and equipment for the years 2012 and 2011 is as follows:

	January 1	Additions	Reductions	Dec 31
2012	$207,393,994	$ 14,719,195	$ 12,561,470	$209,652,719
2011	$ 179,432,507	$ 39,022,488	$ 11,061,001	$ 207,393,994

Additional details are shown on pages 20 and 21 of the Notes to Financial Statements.

Long-term Debt.

The County issued notes in 2012 to partially finance the former Clearview North building (now known as the Henry Dodge Office Building) renovation project.

The County issued bonds in 2010 for Clearview and in 2011 to complete the Clearview construction project and an upgrade to the Juneau Highway Department's facilities.

An analysis of long-term debt for the years 2012, 2011 and 2010 is as follows:

	January 1	Additions	Reductions	Dec 31
2012	$ 44,590,000	$ 2,500,000	$ 2,305,000	$ 44,785,000
2011	$ 30,000,000	$ 16,090,000	$ 1,500,000	$ 44,590,000
2010	$ -	$ 30,000,000	$ -	$ 30,000,000

Additional details are shown on pages 22 and 23 of the Notes to Financial Statements.

Changes in Fund Balances

Years Ended December 31,	2012	2011	2010
Total Fund Balances	$ 44,390,415	$43,669,672	$56,014,949

The change in the overall fund balances reflects the bond proceeds that had not been spent at the end of 2010.

General Fund – As part of the overall Fiscal Policy, Dodge County has adopted a policy stating, The County shall maintain within the General Fund a minimum of 10% of total budgeted expenditures as Unassigned Fund balance. Total budgeted expenditures for the entire county include all funds for the immediate prior year (i.e. most recently adopted budget) excluding any budgeted debt or capital expenditures funded through bond proceeds. The Unassigned General Fund balance at December 31, 2012 and 2011 was $16,249,723 and $15,769,353, respectively.

The total General Fund Balance decreased by $79,355 in 2012, and increased $3,580,695 in 2011. Actual expenditures of the General Fund were significantly under budget as shown on the budgetary comparison on page 29. The County's 2012 budget kept the levy the same as the year before. The levy decreased $105,499 for the 2013 budget.

Expected Impact of Known Events

State Budget/Property Tax Limitation- Through the passage of the State of Wisconsin Biennium 2011-2013 budget, county property tax levies are capped at the greater of zero (0) or the percentage change of the Equalized Value generated by net new construction.

The State Budget also requires employees who are not under an existing labor contract to pay one-half of the required contributions to the Wisconsin Retirement System. All Dodge County labor contracts expired on December 31, 2011. As of January 1, 2012 local government units are prohibited from contributing more than 88% of the annual health insurance premiums.

The projected financial savings to Dodge County through the above listed changes resulting in employee contributions to the Wisconsin Retirement System and Health Insurance are expected to offset the loss of State Revenue in various operating areas: Highway, Human Services, Child Support and Courts. Dodge County will continue to provide a full range of services to county residents.

Labor Contracts— Six of the seven AFSCME bargaining contracts expired as of December 31, 2012. The six bargaining units did not file a petition for an annual certification election on or before January 30, 2012. Consequently, as of January 1, 2013 AFSCME will not be the collective bargaining unit for employees previously represented within the six bargaining units.

The seventh bargaining unit, Sheriff's Department Sworn Employees Local 1323-B, AFL-CIO is in arbitration.

Marsh Country Health Alliance (MCHA) - MCHA was formed in 2010 to lease, manage and operate portions of Dodge County's Clearview, a rehabilitation/long-term care facility. It operates under an intergovernmental cooperation agreement under which member counties contribute to the costs of operation. The purpose of forming MCHA is to provide financial resources to offset Dodge County for the inequitable losses Dodge County incurs due to caring for residents from other counties that have specialized physical and mental health needs. Dodge County is financially accountable because it provides the majority of funding and has effective control over the operation of the facility

In 2012, Winnebago County joined MCHA. Other member counties are: Adams, Columbia, Grant, Green, Iowa, Jefferson, Ozaukee, Rock, Sauk and Waukesha. MCHA is governed by a five member board. The board meets quarterly and an annual member meeting is held each August.

Future Significance

An upgrade to the video conferencing and sound system located in Dodge County Court Branches II, III and V is anticipated to be completed by the end of the first quarter 2013. The authorized project budget is $175,000.

County of Dodge
Statements of Net Position
December 31, 2012 and 2011

Assets	December 31 2012	December 31 2011
Current Assets:		
Cash and Cash Equivalents	$ 12,456,102	$ 8,247,098
Investments	29,033,481	27,943,107
Restricted Cash and Investments-Bond Proceeds	2,455,457	6,269,227
Receivables-		
Current Year Property Tax Levy	33,030,186	33,130,476
Delinquent Property Taxes	3,409,250	3,668,522
Due from Other Governments	3,967,022	4,680,600
Other	4,815,393	4,597,425
Inventories and Prepaid Expenses	1,968,569	1,680,591
Total Current Assets	91,135,460	90,217,046
Noncurrent Assets:		
Other Noncurrent Assets	4,454,465	5,031,892
Property and Equipment, net	209,652,719	207,393,994
Total Noncurrent Assets	214,107,184	212,425,886
Total Assets	$ 305,242,644	$ 302,642,932
Liabilities		
Current Liabilities:		
Accounts Payable	$ 3,627,961	$ 3,725,131
Accrued Liabilities	9,505,673	9,282,705
Due to Other Governments	1,264,598	1,300,393
Current Maturities of Long-Term Debt	2,805,000	2,305,000
Total Current Liabilities	17,203,232	16,613,229
Noncurrent Liabilities:		
Long-Term Debt	42,425,999	42,773,222
Accrued Liabilities	3,751,083	3,733,998
Total Noncurrent Liabilities	46,177,082	46,507,220
Total Liabilities	63,380,314	63,120,449
Deferred Inflows of Resources		
Current Year Property Tax Levy	32,095,418	32,187,732
Net Position		
Net Investment in Property and Equipment	166,877,177	168,584,999
Restricted	5,015,608	7,799,886
Unrestricted	37,874,127	30,949,866
Total Net Position	209,766,912	207,334,751
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 305,242,644	$ 302,642,932

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

County of Dodge
Statements of Activities
For the Years Ended December 31, 2012 and 2011

Services Provided	Expenses		Operating Grants In Aid		Capital Grants In Aid	
	2012	2011	2012	2011	2012	2011
Human Services and Health	$ 45,175,339	$43,755,496	$ 9,520,014	$ 9,540,220	$ -	$
Public Safety	22,060,022	21,878,279	283,970	357,856		
Public Works	16,512,196	15,988,629	3,113,274	3,281,369		-
General Government	7,146,105	9,442,227	769,858	782,680		
Culture, Recreation and Education	1,914,377	2,092,015	93,302	123,163		-
Conservation and Development	1,537,289	1,439,408	353,233	610,629		
Totals	$ 94,345,328	$ 94,596,054	$ 14,133,651	$ 14,695,917	$ -	$ -

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

County of Dodge
Statements of Activities
For the Years Ended December 31, 2012 and 2011

Services Provided	Charges for Services		Other Revenues		Total	
	2012	2011	2012	2011	2012	2011
Human Services and Health	$ 24,397,858	$21,107,177	53,912	$ 202,467	$ (11,203,555)	$ (12,905,632)
Public Safety	10,124,765	10,884,064	130,780	9,304	(11,520,507)	(10,627,055)
Public Works	3,207,701	3,696,605	144,209	248,069	(10,047,012)	(8,762,586)
General Government	1,666,238	1,583,073	962,401	729,655	(3,747,608)	(6,346,819)
Culture, Recreation and Education	190,718	185,211	29,766	41,106	(1,600,591)	(1,742,535)
Conservation and Development	246,009	202,213	45,368	47,600	(892,679)	(578,966)
Totals	$ 39,833,289	$ 37,658,343	$ 1,366,436	$1,278,201		
Net Expenses before General Revenues					$ (39,011,952)	$ (40,963,593)
Property Taxes					33,232,124	32,978,259
Sales Taxes					5,312,674	5,019,994
State Aid--Shared Revenues					2,899,315	3,684,428
Increase in Net Assets					2,432,161	719,088
Net Position--Beginning of Year (restated)					207,334,751	206,615,663
Net Position--End of Year					$ 209,766,912	$ 207,334,751

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2012 and 2011

	General		Debt Service		Capital Projects		Health and Human Services	
	2012	2011	2012	2011	2012	2011	2012	2011
Assets								
Cash and Cash Equivalents	$ 2,294,378	$ 2,878,990	$ 140,000	$ 216,032	$ 5,383,684	$ 5,030,436	$ (738,590)	$ (337,749)
Investments	29,033,481	27,943,107			-	-		
Receivables-								
Property Taxes--Current Year	32,980,067	33,109,193						
Property Taxes--Delinquent	3,409,250	3,668,522						
Due from Other Governments	2,414,513	2,541,790				-	695,305	439,697
Other	1,992,215	1,711,164					131,729	116,516
Loans Receivable	835,959	998,683						
Inventories and Prepayments	283,793	77,869					20,056	16,000
Total Assets	$ 73,243,656	$ 72,929,318	$ 140,000	$ 216,032	$ 5,383,684	$ 5,030,436	$ 108,500	$ 234,464
Liabilities								
Accounts Payable	$ 2,216,181	$ 2,521,031	$ -	$ -	$ -	$ -	$ 116,201	$ 145,108
Accrued Liabilities	5,356,847	5,447,075					450,834	434,737
Due to Other Governments	1,197,353	1,241,142					9,146	28,051
Trusts and Special Deposits	3,269,817	2,365,504					1,497	10,766
Total Liabilities	12,040,198	11,574,752	-	-	-	-	577,678	618,662
Deferred Inflows								
Tax levy for next year	31,976,321	32,081,820						
Delinquent property taxes	1,328,058	1,294,641						
Other	22,717	22,389	-	-	-	-	4,324	4,324
Total Deferred Inflows	33,327,096	33,398,850	-	-	-	-	4,324	4,324
Fund Balances								
Nonspendable	2,393,607	2,452,973	-	-	-	-	20,056	16,000
Restricted	2,206,602	2,175,132	140,000	216,032	2,206,184	5,030,436		
Committed	3,438,235	2,848,586			3,177,500			
Assigned	3,588,194	4,709,672						
Unassigned	16,249,724	15,769,353					(493,558)	(404,522)
Total Fund Balances	27,876,362	27,955,716	140,000	216,032	5,383,684	5,030,436	(473,502)	(388,522)
Total Liabilities, Deferred Inflows and Fund Balances	$ 73,243,656	$ 72,929,318	$ 140,000	$ 216,032	$ 5,383,684	$ 5,030,436	$ 108,500	$ 234,464

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

County of Dodge
Balance Sheets--Governmental Funds
December 31, 2012 and 2011

	Highway		Clearview		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Cash and Cash Equivalents	$ 6,258,591	$ 4,210,658	$ 1,573,495	$ 2,517,958	$ 14,911,558	$ 14,516,325
Investments					29,033,481	27,943,107
Receivables-						
Property Taxes--Current Year					32,980,067	33,109,193
Property Taxes--Delinquent					3,409,250	3,668,522
Due from Other Governments	857,203	797,713	2,396,940	3,365,780	6,363,961	7,144,980
Other	49,508	60,365	-	-	2,173,452	1,888,045
Loans Receivable					835,959	998,683
Inventories and Prepayments	1,582,396	1,479,443	82,325	107,279	1,968,570	1,680,591
Total Assets	$ 8,747,698	$ 6,548,179	$ 4,052,760	$ 5,991,017	$ 91,676,298	$ 90,949,446
Liabilities						
Accounts Payable	$ 94,108	$ 169,504	$ 170,158	$ 502,272	$ 2,596,648	$ 3,337,915
Accrued Liabilities	248,151	234,441	771,372	733,080	6,827,204	6,849,333
Due to Other Governments			11	19	1,206,510	1,269,212
Trusts and Special Deposits					3,271,314	2,376,270
Total Liabilities	342,259	403,945	941,541	1,235,371	13,901,676	13,832,730
Deferred Inflows						
Tax levy for next year					31,976,321	32,081,820
Delinquent property taxes					1,328,058	1,294,641
Other	52,787	43,870	-	-	79,828	70,583
Total Deferred Inflows	52,787	43,870	-	-	33,384,207	33,447,044
Fund Balances						
Nonspendable	1,582,396	1,479,443	82,325	107,279	4,078,384	4,055,695
Restricted	-	-			4,552,786	7,421,600
Committed	2,000,000				8,615,735	2,848,586
Assigned	4,770,256	4,620,921	3,028,894	4,648,367	11,387,344	13,978,960
Unassigned	-	-	-	-	15,756,166	15,364,831
Total Fund Balances	8,352,652	6,100,364	3,111,219	4,755,646	44,390,415	43,669,672
Total Liabilities, Deferred Inflows and Fund Balances	$ 8,747,698	$ 6,548,179	$ 4,052,760	$ 5,991,017	$ 91,676,298	$ 90,949,446

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

County of Dodge
Reconciliation of the Governmental Funds Balance Sheets with the Statements of Net Position
December 31, 2012 and 2011

	2012	2011
Total Fund Balances per balance sheets	$ 44,390,415	$ 43,669,672
Long-term assets are not reported on the governmental funds balance sheets:		
Property and equipment, net	209,652,719	207,393,994
Investment in WMMIC	1,087,458	1,087,458
Deferred revenue for delinquent taxes and related interest and penalties	1,327,962	1,294,641
Prepaid retirement contributions	2,068,226	2,567,465
Other long-term assets	707,822	623,284
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Long-term debt	(45,230,999)	(45,078,222)
Other Long-term obligations	(3,751,083)	(3,733,998)
Accrued interest	(485,608)	(489,543)
Total Net Position	$ 209,766,912	$ 207,334,751

County of Dodge
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Years Ended December 31, 2012 and 2011

	General		Debt Service		Capital Projects		Health and Human Services	
Revenues:	**2012**	**2011**	**2012**	**2011**	**2012**	**2011**	**2012**	**2011**
Taxes-								
Property	$33,105,669	$32,857,402	$	$	$	$	$	$
Sales	5,405,712	5,019,994				-		
Intergovernmental Revenues	5,175,872	6,395,346					8,802,335	8,795,855
Charges for Services-								
Intergovernmental	9,321,579	10,035,209					-	-
Public	2,381,687	2,364,295					2,491,184	2,993,420
Fines and Licenses	581,964	522,704					97,575	90,555
Interest and Other	1,208,270	907,703			6,707	142,810	50,983	75,283
Total Revenues	57,180,753	58,102,653			6,707	142,810	11,442,077	11,955,113
Expenditures:								
Current-								
General Government	8,958,294	8,354,865						
Public Safety	20,315,737	20,623,414					102,924	78,357
Health and Human Services	1,198,178	1,126,411					18,054,797	19,256,337
Public Works	112,771	88,270						
Culture, Recreation and Education	1,766,529	1,962,299						
Conservation and Development	1,571,201	1,795,789						
Capital Outlay					5,330,959	31,766,278		
Debt Service-								
Principal			2,305,000	1,500,000				
Interest and fiscal charges			1,334,798	1,051,665	-	62,260	26,325	
Total Expenditures	33,922,710	33,951,048	3,639,798	2,551,665	5,330,959	31,828,538	18,184,046	19,334,694
Revenues Over (Under) Expenditures	23,258,043	24,151,605	(3,639,798)	(2,551,665)	(5,324,252)	(31,685,728)	(6,741,969)	(7,379,581)
Other Financing Sources (Uses):								
Proceeds from Debt			-	216,032	2,500,000	16,090,000		
Operating Transfers In	2,637,705	2,189,972	3,563,766	2,551,665	3,177,500	243,891	9,000,333	9,117,489
Operating Transfers Out	(25,975,102)	(22,760,882)	-	-	-	-	(2,343,344)	(1,928,164)
Net Transfers	(23,337,397)	(20,570,910)	3,563,766	2,767,697	5,677,500	16,333,891	6,656,989	7,189,325
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(79,354)	3,580,695	(76,032)	216,032	353,248	(15,351,837)	(84,980)	(190,256)
Fund Balances, Beginning of Year	27,955,716	24,375,021	216,032	-	5,030,436	20,382,273	(388,522)	(198,266)
Fund Balances, End of Year	$27,876,362	$27,955,716	$ 140,000	$ 216,032	$ 5,383,684	$ 5,030,436	$ (473,502)	$ (388,522)

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

County of Dodge
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For The Years Ended December 31, 2012 and 2011

	Highway		Clearview		Total	
Revenues:	**2012**	**2011**	**2012**	**2011**	**2012**	**2011**
Taxes-						
Property	$	$	$	$	$33,105,669	$ 32,857,402
Sales		-			5,405,712	5,019,994
Intergovernmental Revenues	3,103,859	3,241,166	-	39,651	17,082,066	18,472,018
Charges for Services-						
Intergovernmental	3,139,654	3,635,385	2,892,568	2,534,327	15,353,801	16,204,921
Public	42,072	41,606	18,809,929	15,329,557	23,724,872	20,728,878
Fines and Licenses	25,975	19,615			705,514	632,874
Interest and Other	183,155	462,620	-	-	1,449,115	1,588,416
Total Revenues	6,494,715	7,400,392	21,702,497	17,903,535	96,826,749	95,504,503
Expenditures:						
Current-						
General Government					8,958,294	8,354,865
Public Safety					20,418,661	20,701,771
Health and Human Services			24,583,454	21,161,472	43,836,429	41,544,220
Public Works	12,945,039	15,328,395			13,057,810	15,416,665
Culture, Recreation and Education					1,766,529	1,962,299
Conservation and Development					1,571,201	1,795,789
Capital Outlay					5,330,959	31,766,278
Debt Service-						
Principal					2,305,000	1,500,000
Interest and fiscal charges	-		-		1,361,123	1,113,925
Total Expenditures	12,945,039	15,328,395	24,583,454	21,161,472	98,606,006	124,155,812
Revenues Over (Under) Expenditures	(6,450,324)	(7,928,003)	(2,880,957)	(3,257,937)	(1,779,257)	(28,651,309)
Other Financing Sources (Uses):						
Proceeds from Debt			-		2,500,000	16,306,032
Operating Transfers In	8,781,076	9,258,066	1,452,427	1,811,162	28,612,807	25,172,245
Operating Transfers Out	(78,464)	(281,427)	(215,897)	(201,772)	(28,612,807)	(25,172,245)
	8,702,612	8,976,639	1,236,530	1,609,390	2,500,000	16,306,032
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	2,252,288	1,048,636	(1,644,427)	(1,648,547)	720,743	(12,345,277)
Fund Balances, Beginning of Year	6,100,364	5,051,728	4,755,646	6,404,193	43,669,672	56,014,949
Fund Balances, End of Year	$ 8,352,652	$ 6,100,364	$ 3,111,219	$4,755,646	$44,390,415	$ 43,669,672

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

County of Dodge
Reconciliation of the Governmental Funds Statements of Revenues, Expenditures and Changes in Fund Balances with the Statements of Activities
December 31, 2012 and 2011

	2012	2011
Changes in Fund Balances per Governmental Funds statements	$ 720,743	$ (12,345,277)
Property and equipment are not capitalized or depreciated on governmental funds financial statements:		
Property and equipment purchased or received	14,719,195	39,022,489
Depreciation	(10,651,366)	(10,271,046)
Loss on disposal of assets	(1,810,781)	(789,494)
Other noncurrent assets are not recognized on the governmental funds financial statements:		
Change in deferred revenue for delinquent taxes and related interest and penalties	35,000	120,859
Amortization of debt premiums	42,223	7,011
Amortization of prepaid retirement contributions	(499,239)	(508,930)
Change in other long-term assets	84,538	378,286
Long-term liabilities that are not due in the current period are not reported on the governmental funds balance sheets:		
Proceeds from long-term debt	(2,500,000)	(16,519,278)
Payments on long-term debt	2,305,000	1,500,000
Change in vested sick leave benefits	(17,085)	100,976
Change in accrued interest on debt	3,935	23,492
Increase in Net Position	$ 2,432,163	$ 719,088

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. As described in Note 13, the reporting entity changed in 2012 and prior period financial statements have been restated to reflect the current reporting entity.

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, animal waste management and operation of public housing facilities.

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 clean up.

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

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

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

2. Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

2. Accounting Policies (Continued)

Basis of Accounting and Measurement Focus

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

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

New Accounting Pronouncements

Effective January 1, 2012, the County adopted *GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position ("GASB 63"). GASB 63* provides financial reporting guidance for deferred outflows and inflows of resources. The County also adopted *GASB Statement No. 65, Items Previously Reported as Assets and Liabilities ("GASB 65")* as of January 1, 2012. *GASB 65* provides further clarification of *GASB 63*. The new GASB statements changed classifications used on the County's financial statements and required a restatement of the County's reported net financial position as described in Note 13.

Differences Between Accrual and Modified Accrual Bases of Accounting

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

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

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

Property and Equipment – Upon purchase or construction, capital assets and improvements are reported on the statements of net position at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the time of donation. Capital assets other than land are depreciated over the estimated useful lives of the assets using the straight-line method. Upon disposal of property and equipment, a gain or loss is reflected in the Statements of Activities.

2. Accounting Policies (Continued)

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

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

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

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

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.

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

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

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

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

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

2. Accounting Policies (Continued)

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.

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

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

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

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

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

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

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

2. Accounting Policies (Continued)

Capital Assets – Capital assets, including land, road right of ways, buildings, roads, bridges and equipment, are reported at historical cost or estimated historical cost. 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. Buildings and related improvements, road beds and surfaces, bridges and equipment 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. Land is not depreciated. Maintenance and repair costs are charged to expenses as incurred and betterments are capitalized as assets. Property and equipment 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

Deferred Outflows and Inflows of Resources

Deferred outflows of resources represent a consumption of net position 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 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.

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

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

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

Reclassifications – Certain 2011 amounts have been reclassified to conform to the 2012 presentation.

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 both a property tax levy limitation and a levy rate limitation. If the lower limitation is exceeded, the State will reduce the State aid to the county by an amount equal to the excess amount. The county must comply with both limitations and levy a property tax not to exceed the most restrictive limitation.

> **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 2013 budget. A public referendum is needed to exceed the maximum levy.
>
> **Property Tax Levy Rate Limitation –** Wisconsin Statutes limit the amount of property taxes the County was permitted to levy for operating purposes, excluding debt service and special purpose levies, to the 1992 operating levy rate ($6.326 per $1,000 of equalized property value), adjusted annually for the percentage increase in equalized property value, without public referendum to exceed this rate. The operating levy rate for the 2013 budget was $5.678 per $1,000 of equalized property value. The Statutes require new long-term debt to be approved by a 75% vote of the Board of Supervisors and prohibit the issuance of long-term debt to fund operating expenses.

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

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

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

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

3. Regulatory Compliance (Continued)

Long-Term Debt Limitation – Wisconsin Statutes limit the amount of general obligation debt of the County to 5% of equalized valuation of property located in the County. At December 31, 2012 the margin of indebtedness, that is, the legal debt limit less outstanding general obligation debt was determined as follows:

Equalized Value	$	5,894,384,100
Debt limit (5%)		294,719,205
Outstanding debt		44,785,000
Margin of indebtedness	$	249,934,205

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

4. Cash and Cash Equivalents

At December 31, 2012 and 2011, cash and cash equivalents consisted of the accounts listed in the table below. The bank deposits in excess of FDIC insured limits were fully collateralized. The deposits in the mutual funds and Local Government investment Pool were not insured or collateralized.

		2012		2011
Bank demand deposits	$	5,151,670	$	2,598,528
Open-end mutual funds		3,085,702		1,748,183
Local Government Investment Pool		6,674,186		4,411,250
Total Cash and Equivalents		14,911,558		8,757,961
Less: Restricted Cash		2,455,457		510,863
Cash reported	$	12,456,102	$	8,247,098

5. Investments

At December 31, 2012 and 2011 the market values of securities owned by the County were as follows:

Description	December 31, 2012	December 31, 2011
U.S. Small Business Administration Pools	$ 1,078,959	$ 55,086
Mortgage-Backed Securities		
Federal National Mortgage Association	7,191,291	7,440,662
Federal Home Loan Mortgage Corp.	3,342,110	3,799,219
Government National Mortgage Association	345,561	398,208
Treasury Bonds	10,433,568	5,503,124
Federal Agency Notes	31,409	2,002,677
Certificates of Deposit	6,610,583	14,502,495
Total Securities, at market	29,033,481	33,701,471
Less restricted investments		5,758,364
Total Unrestricted investments	$ 29,033,481	$ 27,943,107

The U.S. Small Business Administration Pools and the Mortgage-Backed securities are not insured under the Federal depository insurance laws. Evidence of ownership of these securities is held by a broker-dealer in the County's name. The U.S. Small Business Administration Pools are guaranteed as to principal by the U.S. Treasury and bear interest at the prime rate plus a variable rate, which is adjusted monthly, if the prime rate changes. The monthly principal payments of the Pools mature from the year 2013 to 2037.

The mortgage-backed securities are guaranteed as to principal by the issuing agencies, are pools of mortgages on residential property and bear interest at adjustable interest rates tied to the Eleventh District Cost of Funds or interest rates on one, three or five year Treasury securities. At December 31, 2012, the current yield on the mortgage-backed securities averaged 2.2%. The weighted average duration of the mortgage-backed securities was about 22 years. However, the expected average maturity when prepayments are considered is generally twelve years or less.

The Treasury Bonds and Federal Agency Notes mature from 2013 through 2016. The Bonds bear interest at 0.3% to 2.7%.

The certificates of deposit bear interest at annual rates of 0.5% or less. The certificates of deposit mature in 2013. All of the certificates were insured by the Federal government or collateralized by securities pledged by the banks.

6. Receivables

Property taxes - levied for the subsequent year are reported as deferred inflows of resources at year end. In addition, delinquent property taxes, and related interest and penalties, are also reported as deferred inflows on the fund financial statements until available. Delinquent taxes are reported net of an allowance for uncollectible accounts of $118,000. To facilitate the collection of property taxes, the county purchases unpaid amounts 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	2012	2011
Deferred inflows:		
Delinquent taxes	$ 670,195	$ 754,460
Penalties and interest	657,863	538,958
Purchased taxes	2,081,192	2,375,104
Total	$ 3,409,250	$ 3,668,522
Age of Delinquent Taxes		
Less than one year	62%	65%
One to two years	33%	31%
Over two years	5%	4%

Other Receivables - in the General Fund consist mostly of accrued interest on investments and amounts due to the clerk of courts. These two components comprise about 75% of the balance of receivables at December 31, 2012. Clearview receivables are reported net of an allowance of $800,000.

7. Interfund Transfers

Interfund transfers during 2012 were as follows:

	From Other Funds	To Other Funds
Tax Levy:		
General Fund	$ 2,269,555	$18,059,141
Debt Service	114,772	
Health & Human Services	8,857,827	2,269,555
Highway	7,707,378	
Clearview	1,379,164	
Sales Tax:		
General		4,448,995
Highway	1,000,000	
Debt Service	3,448,995	
Other:		
General	368,150	3,466,966
Health & Human Services	142,506	73,789
Highway	73,698	78,464
Capital Projects	3,177,500	
Clearview	73,262	215,897
Total	$28,612,807	$28,612,807

8. Property and Equipment

At December 31, 2012 and 2011, property and equipment, consisted of the following:

Description	Jan. 1, 2012	Additions	Reductions	Dec. 31, 2012
Land	$ 4,018,651	$ 95,578	$ 28,980	$ 4,085,249
Land-Road Right-of-Ways	6,681,318	123,723	1,866	6,803,175
Work in Progress	7,466,823	7,750,141	15,216,964	-
Roads and Bridges	204,206,139	3,772,067	2,934,236	205,043,970
Buildings and Improvements	105,359,474	15,817,427	7,595,511	113,581,390
Equipment	35,422,569	2,377,223	5,709,356	32,110,436
Totals	$ 363,174,974	$ 29,936,159	$ 31,486,913	$ 361,624,220
		Accumulated Depreciation		
Roads and Bridges	$ 100,895,060	$ 5,265,992	$ 2,013,249	$ 104,147,803
Buildings and Improvements	31,944,264	3,280,107	7,329,916	27,894,455
Equipment	22,941,659	2,105,267	5,117,683	19,929,243
Totals	155,780,983	10,651,366	14,460,848	151,971,501
Property and Equipment, Net	$ 207,393,994	$ 19,284,793	$ 17,026,068	$ 209,652,719

Description	Jan. 1, 2011	Additions	Reductions	Dec. 31, 2011
Land	$ 4,007,422	$ 13,868	$ 2,639	$ 4,018,651
Land-Road Right-of-Ways	6,676,243	5,075	-	6,681,318
Work in Progress	9,198,049	27,652,820	29,384,046	7,466,823
Roads and Bridges	199,788,014	4,889,143	471,018	204,206,139
Buildings and Improvements	76,213,049	32,898,735	3,752,310	105,359,474
Equipment	35,110,860	2,946,894	2,615,184	35,422,569
Totals	$ 330,993,637	$ 68,406,534	$ 36,225,197	$ 363,174,974
		Accumulated Depreciation		
Roads and Bridges	$ 95,879,983	$ 5,399,049	$ 383,972	$ 100,895,060
Buildings and Improvements	33,021,885	2,548,683	3,626,302	31,944,264
Equipment	22,659,728	2,323,314	2,041,383	22,941,659
Totals	151,561,596	10,271,045	6,051,657	155,780,983
Property and Equipment, Net	$ 179,432,041	$ 58,135,489	$ 30,173,540	$ 207,393,994

8. Property and Equipment (Continued)

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

	2012	2011
Human Services and Health	$1,483,884	$ 885,688
Public Safety	1,120,094	1,319,564
Public Works	6,769,676	6,665,294
General Government	1,086,913	1,210,685
Culture, Recreation and Education	184,820	183,448
Conservation and Development	5,979	6,367
Totals	$10,651,366	$10,271,046

9. Other Noncurrent Assets

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

	2012	2011
Investment in risk pool	$ 1,087,458	$ 1,087,458
Prepaid retirement contributions	2,068,226	2,567,465
Notes receivable	835,959	998,683
Notes receivable-deferred	462,822	378,286
Totals	$4,454,465	$5,031,892

Investment in Public Entity Risk Pool

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

Prepaid Retirement Contributions

In addition to the actuarially required payments, the County voluntarily paid $6,931,377 into the system in 2004, to pay off the actuarial accrued liability. The unamortized portion of the payment is reflected as prepaid retirement contributions in the accompanying statement of net assets and is being amortized into expense as if the County had paid the contributions when required by the System. Amortizations in 2012 and 2011 were $499,239 and $508,930, respectively.

Notes Receivable

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

10. Long-Term Debt

Changes in long-term debt for the years ended December 31, 2012 and 2011 were:

Description	1/1/2012	Additions	Reductions	12/31/2012
General Obligation Bonds	$ 44,590,000	$	$ 2,305,000	$ 42,285,000
General Obligation Notes		2,500,000		2,500,000
Premium	488,222		42,223	445,999
Total	$ 45,078,222	$ 2,500,000	$ 2,347,223	$ 45,230,999

Description	1/1/2011	Additions	Reductions	12/31/2011
General Obligation Bonds	$ 30,000,000	$ 16,090,000	$ 1,500,000	$ 44,590,000
Premium	65,955	429,278	7,011	488,222
Total	$ 30,065,955	$ 16,519,278	$ 1,507,011	$ 45,078,222

The County paid $1,334,766 of interest (net of rebates) on the general obligation bonds in 2012 and $1,051,665 in 2011. Interest expense was included in the following functions on the statements of activities: health - $1,121,364 and public works - $185,146; and health - $950,155 and public works - $76,892 in 2011.

General obligation debt issues are described as follows:

Issue Amount and date	Description	Interest	Balance 12/31/12
Bonds $30,000,000 May 2010	For construction of health care facilities. Principal payments of $1,500,000 due annually on March 1. Taxable Build America Bonds eligible for 35% interest rebates.	0.6%-5.75% Payable semi-annually	$ 27,000,000
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	2.0%-4.0% payable semi-annually	15,285,000
Notes $2,500,000 October 2012	For building remodeling. Annual principal payments of $500,000 until 9/1/17	0.35%-0.80%	2,500,000
			$ 44,785,000

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. The interest amounts in the table are net of the rebates.

Year Ending Dec. 31	Principal	Interest	Totals
2013	$ 2,805,000	$ 1,347,026	$ 4,152,026
2014	2,805,000	1,317,519	4,122,519
2015	2,805,000	1,277,598	4,082,598
2016	2,805,000	1,224,501	4,029,501
2017	2,805,000	1,165,291	3,970,291
2018-2022	11,525,000	4,509,331	16,034,331
2023-2027	11,505,000	2,622,638	14,127,638
2028-2031	7,730,000	582,881	8,312,881
Total	$ 44,785,000	$ 14,046,785	$ 58,831,785

11. Other Long-Term Obligations

Changes in long-term obligations during 2012 were as follows:

	Beginning Balance	Changes	Ending Balance
Vested Sick Leave	$ 3,279,212	$ 17,085	$ 3,296,297
General Liability	125,000		125,000
Workers Compensation	329,786		329,786
Total	$ 3,733,998	$ 17,085	$ 3,751,083

12. Retirement Plan

2011 Wisconsin Act 10 and 32 contained a number of provisions that affected the Wisconsin Retirement System ("WRS"), a cost-sharing defined benefit multiple-employer public employee retirement system (PERS). First, the Acts made changes to WRS contribution rates and how the contributions are allocated to the accounts of WRS members. Second, Act 10 prohibited WRS employers from paying the WRS employee required contribution with a few exceptions. Act 32 also changed the eligibility requirements for employees initially working for a WRS employer on or after July 1, 2011.

All eligible employees of the County are participants in the Wisconsin Retirement System (WRS), a cost-sharing multiple-employer defined benefit public employee plan administered by the State of Wisconsin. All permanent employees expected to work at least 600 hours a year were eligible to participate in the WRS. Employees hired after July 1, 2011 are required to work 1,200 to be eligible. Covered employees in the General category were required by statute to contribute 5.9% of their salary (3.9% for executives and Elected Officials, 5.8% for Protective Occupations with Social Security) to the plan. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

12. Retirement Plan (Continued)

The payroll for County employees covered by WRS for the year ended December 31, 2012 was $37,394,514. The County's total payroll was $37,614,537. The total required contribution for the year ended December 31, 2012 was $4,532,828, or 12.1% of covered payroll. Of this amount $2,208,963 or 5.9% of covered payroll was paid by the employee and $2,323,865 or 6.2% of covered payroll was paid by the County. Total contributions for the years ended December 31, 2011 and 2010, were $4,574,966, and $4,343,049, respectively, which were paid by the County under contractual agreement, and were equal to the required contributions for each year.

In accordance with generally accepted accounting principles for cost sharing multiple-employer plans, pension liabilities and assets result from the difference between contributions required and contributions made. The county has made all contributions actuarially required by the System.

Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. Employees who retire at or after age 65 (62 for elected officials and 55 for protective occupation employees) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings are the average of the employee's three highest year's earnings. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 through July 1, 2011 are immediately vested. Employees who initially become WRS members on or after July 1, 2011, are not eligible for WRS retirement annuity or lump sum retirement benefits until they have five years of creditable service.

The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds.

13. Restatement of Net Position and Fund Balances

The implementation of GASB Statement No. 65 caused a restatement of prior statements of financial position and of activities because of a change in the accounting for debt issuance costs. GASB #65 requires debt issuance costs to be expensed when incurred. Previously those costs were capitalized and amortized over the life of the debt.

In 2012 the reporting entity was changed to exclude the Housing Authority of Dodge County because it was determined that the County was not financially accountable for the Housing Authority.

The effects on prior statements are summarized below:

	Reported	GASB #65	Housing	Restated
Net Position at 1/1/11	$207,550,195	(290,540)	(643,992)	$206,615,663
Change in net position -2011	1,053,352	(255,105)	(79,159)	719,088
Net Position at 12/31/11	$208,603,547	(545,645)	(723,151)	$207,334,751

13. Restatement of Net Position and Fund Balances (Continued)

	Reported	Housing	Restated
Fund Balances at 1/1/11	$56,538,290	523,341	$56,014,949
Change in -2011	(11,985,290)	359,987	(12,345,277
Fund Balances at 12/31/11	$44,553,000	$883,328	$43,669,672

14. Fund Balances

Portions of the fund balances were classified as shown below.

General Fund	2012	2011
Nonspendable:		
Delinquent taxes	$ 2,110,115	$ 2,375,104
Prepaids and inventories	283,995	77,869
Totals	$ 2,394,110	$ 2,452,973
Restricted:		
Economic development loans	$ 1,456,937	$ 1,433,529
Other state and federal programs	749,665	741,603
Totals	$ 2,206,602	$ 2,175,132
Committed:		
Self insurance	$ 3,378,399	$ 2,768,962
Other	59,836	79,624
Totals	$ 3,438,235	$ 2,848,586
Assigned:		
Sales tax	$ 3,013,179	$ 3,433,679
Next year's budget		909,841
Other	575,015	366,152
Totals	$ 3,588,194	$ 4,709,672
Clearview		
Assigned:		
MCHA adminstration	$ 47,750	$ 47,750
Next year's budget		2,869,627
Other purposes	2,981,144	1,730,990
Totals	$ 3,028,894	$ 4,648,367
Highway		
Committed: site purchase	$ 2,000,000	
Assigned:		
Next year's budget	$ 1,400,800	$ 1,891,000
Other purposes	3,369,456	2,729,921
Totals	$ 4,770,256	$ 4,620,921

The Health and Human Services fund has a negative fund balance that is due to the accrual of a liability for unused employee vacation time.

15. Capital Projects Fund

The capital projects fund accounts for the following two construction projects. Activity in 2012 is summarized below:

	Clearview	North	Total
Financing Sources			
Interest income	$ 6,571	$ 136	$ 6,707
Net proceeds from debt		2,500,000	2,500,000
Transfers from other funds		3,177,500	3,177,500
Totals	6,571	5,677,636	5,684,207
Financing Uses			
Capital outlay	5,036,349	294,610	5,330,959
Net	(5,029,778)	5,383,026	353,248
Beginning Fund Balance	5,029,778	658	5,030,436
Ending Fund Balance	$ -	$ 5,383,684	$ 5,383,684

16. Commitments and Contingencies

Claims and Other Legal Proceedings

The County is routinely involved in litigation, defending and prosecuting cases over a wide range of possible situations. The ultimate outcome of these claims has not been determined. The county-wide financial statements reflect an accrued loss of $125,000. It is the opinion of management, after considering the County's insurance coverage, potential payment of claims by other parties and the statutory limitation on claims under Wisconsin law, that it is reasonably possible that the resolution of certain of these matters will have a material effect on the County's financial statements. No additional liabilities have been accrued because the potential effects cannot be reasonably estimated.

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, 2012.

Risk Management

The County has potential risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; workers' compensation; and employee health care. The County is self-insured for workers' compensation and accounts for such activity in the general fund. The County participates in a public entity risk pool to provide liability insurance coverage. For all other risks the County purchases insurance with various deductibles to minimize the financial impact on the County. Settled claims have not exceeded coverage in any of the past three years. The claims liability for workers' compensation is actuarially determined. At December 31, 2012 and 2011, the County recognized $1,475,273 and $1,574,802, respectively of incurred but not reported claims liability for workers' compensation.

16. Commitments and Contingencies (Continued)

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

Line of Credit

The County has an agreement with a bank that provides a line of credit of $650,000 to the County to finance the clean up of contaminated soil from underground petroleum tanks. Substantially all of the cost of clean up is reimbursable under the Petroleum Environmental Clean-up Fund Act, administered by the State of Wisconsin. Balances drawn on the line of credit at December 31, 2012 and 2011 were $0 and $5,555, respectively. Balances bear interest at prime plus 1% and are secured by an assignment of reimbursement proceeds from the State of Wisconsin.

Construction Commitments

In March 2012 the County approved a $6.2 million project to renovate the former Clearview North building. The project is being financed with debt of $2.5 million and a transfer from the general fund of $3,177,500. The county spent about $300,000 on the project in 2012 and expects to complete it in 2013.

The County Board agreed to purchase a replacement highway shop in Mayville for about $2 million. The purchase occured in 2013. Funds were appropriated to the highway fund in 2012 to fund the purchase.

REQUIRED SUPPLEMENTARY INFORMATION

County of Dodge
Supplementary Information--Comparison of Budget and Actual
For The Year Ended December 31, 2012

	General				Health and Human Services			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues:								
Property Taxes	$ 32,081,820	$ 32,081,820	$ 33,105,669	$ 1,023,849	$	$	$	$
Sales Taxes	4,840,925	4,840,925	5,405,712	564,787				
Intergovernmental Revenues	5,027,215	5,125,811	5,175,872	50,061	8,211,105	8,819,150	8,802,335	(16,815)
Charges for Services-								
Intergovernmental	9,837,625	9,837,625	9,321,579	(516,046)	70,900	70,900	-	(70,900)
Public	2,306,836	2,306,836	2,381,687	74,851	2,180,469	2,180,469	2,491,184	310,715
Fines and Licenses	576,725	576,725	581,964	5,239	88,000	88,000	97,575	9,575
Interest and Other	797,480	913,380	1,208,270	294,890	25,654	25,654	50,983	25,329
Total Revenues	55,468,626	55,683,122	57,180,753	1,497,631	10,576,128	11,184,173	11,442,077	257,904
Expenditures:								
Current-								
General Government	10,337,962	11,936,743	8,958,294	2,978,449				
Public Safety	19,848,378	20,416,841	20,315,737	101,104	72,250	72,250	102,924	(30,674)
Health and Human Services	1,164,063	1,224,497	1,198,178	26,319	19,361,705	20,015,966	18,081,122	1,934,844
Public Works	167,915	187,426	112,771	74,655				
Culture, Recreation and Education	1,934,020	1,970,323	1,766,529	203,794				
Conservation and Development	1,412,405	1,413,480	1,571,201	(157,721)				
Total Expenditures	34,864,743	37,149,310	33,922,710	3,226,600	19,433,955	20,088,216	18,184,046	1,904,170
Revenues Over (Under) Expenditures	20,603,883	18,533,812	23,258,043	4,724,231	(8,857,827)	(8,904,043)	(6,741,969)	2,162,074
Other Financing Sources (Uses):								
Operating Transfers In			2,637,705	2,637,705	8,857,827	8,904,043	9,000,333	96,290
Operating Transfers Out	(21,508,136)	(21,508,136)	(25,975,102)	(4,466,966)	-	-	(2,343,344)	(2,343,344)
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(904,253)	(2,974,324)	(79,354)	2,894,970	-	-	(84,980)	(84,980)
Fund Balances, Beginning of Year	27,955,716	27,955,716	27,955,716		(388,522)	(388,522)	(388,522)	
Fund Balances, End of Year	$ 27,051,463	$ 24,981,392	$ 27,876,362	$ 2,894,970	$ (388,522)	$ (388,522)	$ (473,502)	$ (84,980)

County of Dodge
Supplementary Information--Comparison of Budget and Actual
For The Year Ended December 31, 2012

	Highway				Clearview			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
Revenues:								
Taxes	$ -	$ -	$ -	$ -	$	$	$	$
Intergovernmental Revenues	3,235,900	3,235,900	3,103,859	(132,041)			-	-
Charges for Services-								
Intergovernmental	2,936,800	2,936,800	3,139,654	202,854	2,929,231	2,929,231	2,892,568	(36,663)
Public	44,300	44,300	42,072	(2,228)	18,480,161	18,480,161	18,809,929	329,768
Fines and Licenses	18,500	18,500	25,975	7,475				
Interest and Other	185,500	185,500	183,155	(2,345)	-	-	-	-
Total Revenues	6,421,000	6,421,000	6,494,715	73,715	21,409,392	21,409,392	21,702,497	293,105
Expenditures:								
Current-								
Health and Human Services					22,788,556	22,788,556	24,583,454	(1,794,898)
Public Works	15,038,265	15,038,265	12,945,039	2,093,226				
Capital Outlay	2,000,000	2,000,000	-	2,000,000				
Total Expenditures	17,038,265	17,038,265	12,945,039	4,093,226	22,788,556	22,788,556	24,583,454	(1,794,898)
Revenues Over (Under) Expenditures	(10,617,265)	(10,617,265)	(6,450,324)	4,166,941	(1,379,164)	(1,379,164)	(2,880,957)	(1,501,793)
Other Financing Sources (Uses):								
Operating Transfers In	8,707,378	8,768,353	8,781,076	12,723	1,379,164	1,379,164	1,452,427	73,263
Operating Transfers Out	-	-	(78,464)	(78,464)	-	-	(215,897)	(215,897)
Revenues Over (Under) Expenditures and Other Financing Sources/Uses	(1,909,887)	(1,848,912)	2,252,288	4,101,200	-	-	(1,644,427)	(1,644,427)
Fund Balances, Beginning of Year	6,100,364	6,100,364	6,100,364		4,755,646	4,755,646	4,755,646	
Fund Balances, End of Year	$ 4,190,477	$ 4,251,452	$ 8,352,652	$ 4,101,200	$ 4,755,646	$ 4,755,646	$ 3,111,219	$ (1,644,427)

County of Dodge
Combining Schedule of Operating Revenues and Expenses
Clearview
For the Year Ended December 31, 2012

	MCHA	Head Injury Unit	Behavioral Unit	Group Homes	Clearview All Units Total
Operating Revenues					
Medicaid	$ 7,933,699	$3,873,925	$1,944,886	$ -	$ 13,752,510
Private Pay	1,437,004	2,158,392	-	702,103	4,297,499
Medicare	855,841	-	-	-	855,841
Other	2,154,701	-	-	-	2,154,701
Total	12,381,245	6,032,317	1,944,886	702,103	21,060,551
Operating Expenses					
Patient Services	10,564,711	3,236,886	1,248,870	522,613	15,573,080
Dietary services	1,254,270	200,594	139,682	12,650	1,607,196
Maintenance	638,884	102,176	71,150	8,354	820,563
Housekeeping	297,515	47,581	33,133	3,156	381,385
Laundry	118,332	18,925	13,178	-	150,435
Transportation	81,805	13,083	9,110	-	103,998
Utilities	425,811	65,784	48,143	9,837	549,576
Finance/Employee services	323,222	52,992	36,930	8,432	421,575
Medical records	61,127	9,767	6,807	-	77,701
Administration	369,437	60,569	42,210	9,637	481,854
Depreciation	1,081,542	167,089	122,281	24,987	1,395,898
Other	114,069	-	-	-	114,069
Total	15,330,725	3,975,446	1,771,493	599,666	21,677,330
Operating Net	$ (2,949,480)	$2,056,871	$ 173,393	$ 102,437	$ (616,779)

Notes:

The schedule was prepared using the accrual basis of accounting.

The schedule excludes nonoperating revenues and expenses: interest income, interest expense, bond interest rebates, and county assessment income.

STATISTICAL SECTION

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

FINANCIAL TRENDS – TABLES 1-4

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

REVENUE CAPACITY – TABLES 5-8

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

DEBT CAPACITY – TABLES 9-11

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

DEMOGRAPHIC AND ECONOMIC INFORMATION – TABLES 12-13

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

OPERATING INFORMATION – TABLES 14-16

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

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

	Governmental Activites Invested in Capital Assets Net of Related Debt	Restricted	Unrestricted	Total Governmental Activities Net Position
2005	$150,723,040	4,312,150	31,709,311	$186,744,501
2006	$166,034,756	3,663,150	25,815,043	$195,512,949
2007	$169,454,158	3,604,750	26,196,823	$199,255,731
2008	$173,519,330	839,000	30,751,108	$205,109,438
2009	$170,968,201	-	35,146,762	$206,114,963
2010	$172,721,817	-	33,893,846	$206,615,663
2011	$168,584,999	7,799,886	30,949,866	$207,334,751
2012	$166,877,177	5,015,608	37,874,127	$209,766,912

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

	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General Government	$ 7,745,362	$ 8,443,026	$ 8,672,659	$ 9,011,372
Public Safety	17,431,708	18,292,222	19,471,744	20,313,987
Human Services and Health	46,298,279	48,490,715	50,212,813	48,088,776
Public Works	11,918,516	20,050,476	14,159,410	16,918,026
Culture, Recreation and Education	1,818,140	1,952,287	1,976,262	2,132,555
Conservation and Development	1,755,565	1,356,993	1,476,735	1,439,114
Total Governmental Activities Expense	$ 86,967,570	$ 98,585,719	$ 95,969,623	$ 97,903,830
Program Revenue				
Government Activities:				
Charges for services				
General Government	$ 1,784,487	$ 1,681,120	$ 1,517,258	$ 1,511,722
Public Safety	8,565,278	8,367,208	9,369,866	9,532,957
Human Services and Health	21,274,883	21,956,182	22,324,034	23,817,712
Public Works	3,357,562	3,787,015	3,256,268	3,975,509
Culture, Recreation and Education	270,896	191,204	169,007	174,460
Conservation and Development	292,415	237,862	419,277	251,781
Sub-Total	35,545,521	36,220,591	37,055,710	39,264,141
Operating grants and contribution				
General Government	1,314,977	1,314,757	1,374,703	1,102,553
Public Safety	492,540	753,570	671,262	626,021
Human Services and Health	14,353,475	15,294,246	16,127,095	15,163,366
Public Works	2,693,712	2,425,341	3,169,843	2,767,609
Culture, Recreation and Education	180,561	203,801	100,657	161,173
Conservation and Development	640,010	360,085	254,872	248,903
Sub-Total	19,675,275	20,351,800	21,698,432	20,069,625
Capital grants and contributions				
Public Works	2,834,065	10,147,893	-	2,987,653
Culture, Recreation and Education	-	599,781	-	-
Sub-Total	2,834,065	10,747,674	-	2,987,653
Other Revenues				
General Government	1,230,768	2,022,709	2,059,703	1,322,341
Public Safety	58,560	111,894	31,088	36,339
Human Services and Health	11,253	62,777	53,924	47,294
Public Works	(121,277)	81,550	69,877	92,433
Culture, Recreation and Education	60,606	51,399	60,338	44,216
Conservation and Development	4,180	62,350	70,158	52,899
Sub-Total	1,244,090	2,392,679	2,345,088	1,595,522
Total Governmental Activities Program Revenues	$ 59,298,951	$ 69,712,744	$ 61,099,230	$ 63,916,941
Net (Expense) Revenue before General Revenue	(27,668,619)	(28,872,975)	(34,870,393)	(33,986,889)
General Revenues				
Property Taxes	$ 29,149,601	$ 29,413,168	$ 30,259,059	$ 31,454,427
Sales Taxes	5,005,291	4,775,933	4,909,858	5,100,143
State Aid--Shared Revenue	3,292,747	3,295,357	3,301,117	3,420,153
Total General Revenues	$ 37,447,639	$ 37,484,458	$ 38,470,034	$ 39,974,723
Changes in Net Assets	$ 9,779,020	$ 8,611,483	$ 3,599,641	$ 5,987,834

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

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

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST EIGHT FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2005	2006	2007	2008
General Fund				
Reserved	$ 6,921,225	$ 3,255,654	$ 1,706,296	$ 3,168,779
Unreserved	19,881,096	17,582,464	19,059,788	17,752,598
Nonspendable	*	*	*	*
Restricted	*	*	*	*
Committed	*	*	*	*
Assigned	*	*	*	*
Unassigned	*	*	*	*
Total General Fund	$ 26,802,321	$ 20,838,118	$ 20,766,084	$ 20,921,377
All Other Governmental Funds				
Reserved	$ 7,517,818	$ 8,637,017	$ 6,181,337	$ 4,521,021
Unreserved	1,744,710	1,850,485	4,458,989	7,290,133
Nonspendable	*	*	*	*
Restricted	*	*	*	*
Committed	*	*	*	*
Assigned	*	*	*	*
Unassigned	*	*	*	*
Total All Other Governmental Funds	$ 9,262,528	$ 10,487,502	$ 10,640,326	$ 11,811,154
Total Governmental Funds	$ 36,064,849	$ 31,325,620	$ 31,406,410	$ 32,732,531

* Not applicable for these years.

DODGE COUNTY, WISCONSIN

TABLE 3

FUND BALANCES, GOVERNMENTAL FUNDS

LAST EIGHT FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2009	2010	2011	2012
General Fund				
Reserved	$ 3,377,250	*	*	*
Unreserved	19,370,722	*	*	*
Nonspendable	*	2,387,580	2,452,973	2,393,607
Restricted	*	2,120,680	2,175,132	2,206,602
Committed	*	2,387,508	2,848,586	3,438,235
Assigned	*	4,280,285	4,709,672	3,588,194
Unassigned	*	13,198,968	15,769,353	16,249,723
Total General Fund	$ 22,747,972	$ 24,375,021	$ 27,955,716	$ 27,876,361
All Other Governmental Funds				
Reserved	$ 2,111,114	*	*	*
Unreserved	11,968,458	*	*	*
Nonspendable	*	2,085,720	1,602,722	1,684,777
Restricted	*	20,382,273	5,246,468	2,346,184
Committed	*	-	-	5,177,500
Assigned	*	9,399,283	9,269,288	7,799,150
Unassigned	*	(227,348)	(404,522)	(493,558)
Total All Other Governmental Funds	$ 14,079,572	$ 31,639,928	$ 15,713,956	$ 16,514,053
Total Governmental Funds	$ 36,827,544	$ 56,014,949	$ 43,669,672	$ 44,390,414

* Not applicable for these years.

DODGE COUNTY, WISCONSIN

TABLE 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST EIGHT FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2005	2006	2007	2008
Revenues				
Taxes				
Property	29,484,314	29,095,243	30,197,378	31,376,599
Sales	5,005,291	4,775,933	4,909,858	5,100,143
Intergovernmental Revenues	23,596,030	24,537,929	25,600,706	23,835,746
Charges for Services				
Intergovernmental	26,728,832	26,932,911	11,977,321	13,118,959
Public	8,477,182	8,891,483	24,537,106	25,750,868
Fines and Licenses	825,245	815,601	985,617	845,359
Interest and Other	1,994,151	2,529,686	2,364,852	1,834,760
Total Revenues	$ 96,111,045	$ 97,578,786	$ 100,572,838	$ 101,862,434
Expenditures				
Current				
General Government	7,068,856	8,490,687	8,144,011	8,314,571
Public Safety	16,226,354	17,991,772	18,782,218	18,913,177
Health and Human Services	45,615,526	47,717,626	49,513,159	47,730,396
Public Works	14,180,517	13,639,006	15,148,662	17,294,559
Culture, Recreation and Education	2,049,997	2,079,643	1,806,070	2,016,451
Conservation and Development	1,692,542	1,379,191	1,412,207	1,362,488
Capital Outlay	2,886,687	2,045,205	818,463	106,644
Debt Service				
Principal	3,542,990	8,108,165	3,366,771.00	3,477,617.00
Interest	861,366	624,645	410,634	263,706
Total Expenditures	$ 94,124,835	$ 102,075,940	$ 99,402,195	$ 99,479,609
Revenues over (under) Expenditures	$ 1,986,210	$ (4,497,154)	$ 1,170,643	$ 2,382,825
Other Financing Sources (Uses):				
Operating Transfers In	22,315,118	27,021,778	22,449,644	23,524,083
Operating Transfers Out	(22,315,118)	(27,021,778)	(22,449,644)	(23,524,083)
Proceeds from Long-Term Debt	-	835,884	-	-
Total Other Financing Sources (Uses)	$ -	$ 835,884	$ -	$ -
Net change in fund balances	$ 1,986,210	$ (3,661,270)	$ 1,170,643	$ 2,382,825
Debt service as a percentage of noncapital expenditures	4.8%	8.7%	3.8%	3.8%

DODGE COUNTY, WISCONSIN

TABLE 4

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST EIGHT FISCAL YEARS

(Modified Accrual Basis of Accounting)

	2009	2010	2011	2012
Revenues				
Taxes				
Property	31,660,975	32,655,962	32,857,402	33,105,669
Sales	4,618,375	4,813,991	5,019,994	5,405,712
Intergovernmental Revenues	19,543,820	18,392,984	18,472,018	17,082,066
Charges for Services				
Intergovernmental	12,847,920	13,179,316	16,204,921	15,353,801
Public	25,786,161	24,909,685	20,728,878	23,724,872
Fines and Licenses	778,650	788,801	632,874	705,514
Interest and Other	2,012,898	1,289,869	1,588,416	1,449,114
Total Revenues	$ 97,248,799	$ 96,030,608	$ 95,504,503	$ 96,826,748
Expenditures				
Current				
General Government	8,239,089	8,444,933	8,354,865	8,958,294
Public Safety	19,923,832	20,551,700	20,701,771	20,418,661
Health and Human Services	43,376,778	43,561,996	41,544,220	43,836,429
Public Works	15,476,272	15,873,357	15,416,665	13,057,810
Culture, Recreation and Education	2,016,842	2,123,086	1,962,299	1,766,529
Conservation and Development	1,937,845	1,629,255	1,795,789	1,571,201
Capital Outlay	183,739	13,868,492	31,766,278	5,330,959
Debt Service				
Principal	806,742.00	$ -	$ 1,500,000	$ 2,305,000
Interest	153,480	234,158	1,113,925	1,361,123
Total Expenditures	$ 92,114,619	$ 106,286,977	$ 124,155,812	$ 98,606,006
Revenues over (under) Expenditures	$ 5,134,180	$ (10,256,369)	$ (28,651,309)	$ (1,779,258)
Other Financing Sources (Uses):				
Operating Transfers In	29,233,994	27,554,141	25,172,245	28,612,807
Operating Transfers Out	(29,233,994)	(27,554,141)	(25,172,245)	(28,612,807)
Proceeds from Long-Term Debt		30,000,000	16,306,032	2,500,000
Total Other Financing Sources (Uses)	$ -	$ 30,000,000	$ 16,306,032	$ 2,500,000
Net change in fund balances	$ 5,134,180	$ 19,743,631	$ (12,345,277)	$ 720,742
Debt service as a percentage of noncapital expenditures	1.0%	0.3%	2.8%	3.9%

DODGE COUNTY, WISCONSIN

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

Tax Year	Budget Year	Real Estate				Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
		Residential	Commerical	Manufacturing	All Other				
2003	2004	3,112,392,400	578,248,500	206,049,900	482,749,100	128,610,000	(220,451,930)	4,287,597,970	$ 6.250
2004	2005	3,369,584,400	618,670,300	205,422,500	483,941,500	127,828,400	(230,528,100)	4,574,919,000	$ 6.250
2005	2006	3,668,259,200	665,311,400	207,863,000	519,387,600	135,471,700	(256,395,300)	4,939,897,600	$ 5.789
2006	2007	4,091,356,300	777,875,400	212,640,100	538,507,300	157,708,900	(313,021,300)	5,465,066,700	$ 5.380
2007	2008	4,302,266,600	840,613,700	218,701,200	561,239,300	171,947,700	(230,696,200)	5,864,072,300	$ 5.207
2008	2009	4,438,330,500	860,736,500	228,655,700	596,432,700	198,829,300	(225,086,700)	6,097,898,000	$ 5.084
2009	2010	4,447,952,400	884,410,100	235,234,900	598,210,300	200,946,400	(241,847,700)	6,124,906,400	$ 5.213
2010	2011	4,296,970,200	867,167,200	235,113,400	590,528,000	192,957,400	(243,806,300)	5,938,929,900	$ 5.402
2011	2012	4,142,034,000	887,126,600	238,682,500	588,074,500	184,631,800	(231,300,100)	5,809,249,300	$ 5.523
2012	2013	3,963,307,500	881,443,800	253,007,400	591,034,600	205,590,800	(262,449,200)	5,631,934,900	$ 5.678

SOURCE: Bureau of Property Tax, Wisconsin Department of Revenue

(a) Equalized value is actural 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)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Direct Rates										
General	$6.250	$6.250	$5.789	$5.380	$5.207	$5.084	$5.213	$5.402	$5.523	$5.678
Federated Library	0.35	0.31	0.31	0.29	0.30	0.29	0.27	0.28	0.27	0.28
Overlapping rates										
Cities:										
Beaver Dam	$25.67	$24.48	$22.96	$22.42	$20.71	$21.31	$22.15	$23.41	$23.09	$24.53
(a) Columbus	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fox Lake	$29.42	$26.49	$25.44-$26.11	$24.78-$25.41	$25.36-$25.70	$26.18-$26.55	$27.49-$27.84	$28.81-$29.37	$28.67-$29.05	$28.68-$29.16
Hartford	$25.28-$26.22	$27.80-$29.48	$27.77-$29.98	$20.10-$22.03	$24.50-$26.27	$21.99-$24.01	$22.82-$24.68	$24.61-$26.68	$24.12-$24.38	$24.15-$24.20
Horicon	$24.08	$25.97	$25.46	$25.83	$27.45	$27.62	$28.81	$28.40	$24.34	$23.72
Juneau	$32.55	$32.81	$24.52	$26.10	$27.47	$26.10	$27.30	$27.49	$27.19	$26.40
Mayville	$25.13	$27.00	$20.74	$20.18	$20.87	$21.23	$22.38	$22.70	$23.14	$22.67
Watertown	$24.47	$25.30	$24.43	$25.15	$20.72	$20.93	$21.68	$22.48	$21.90	$24.45
Waupun	$25.68	$27.32	$26.57	$20.29	$20.76	$20.87	$21.41	$22.80	$22.82	$22.70
Towns:										
Ashippun	$18.57-$20.68	$18.93-$21.41	$17.58-$19.62	$17.58-$20.00	$18.36-$20.69	$18.93-$20.39	$20.40-$21.74	$20.44-$21.93	$17.17-$18.18	$16.86-$17.53
Beaver Dam	$22.35-$26.76	$17.26-$19.36	$16.66-$20.31	$16.20-$20.68	$15.79-$20.74	$16.85-$20.66	$17.47-$21.87	$18.66-$22.54	$16.76-$20.97	$16.23-$19.93
Burnett	$19.85-$20.82	$20.35-$21.05	$19.26-$19.79	$19.18-$19.90	$18.92-$20.46	$15.08-$16.18	$16.05-$17.60	$17.03-$17.87	$16.10-$17.90	$16.44-$18.31
Calamus	$21.41-$24.58	$22.61-$26.91	$22.07-$24.88	$22.57-$24.12	$23.54-$25.04	$17.24-$17.76	$17.71-$18.34	$18.12-$18.84	$17.20-$18.87	$17.25-$19.28
Chester	$18.61	$19.29	$19.02	$18.80	$20.34	$15.55	$16.49	$17.82	$17.26	$18.03
Clyman	$16.69-$20.39	$17.41-$21.19	$16.61-$21.83	$16.38-$21.98	$17.38-$23.41	$18.32-$23.53	$19.24-$24.82	$16.50-$20.37	$16.36-$20.10	$16.82-$19.79
Elba	$18.19-$22.72	$19.14-$21.79	$19.02-$23.31	$18.06-$22.90	$18.89-$23.49	$15.51-$18.70	$16.24-$19.92	$16.85-$20.46	$17.67-$19.93	$16.66-$18.96
Emmet	$22.15	$22.17	$16.02	$16.30	$16.60	$16.57	$17.89	$19.53	$19.41	$19.90
Fox Lake	$18.95-$21.43	$19.65-$21.31	$20.45-$23.00	$21.71-$24.08	$15.65-$17.21	$15.56-$17.02	$16.83-$17.95	$17.36-$18.76	$16.05-$18.37	$17.35-$20.25
Herman	$21.65-$29.25	$17.33-$22.36	$17.79-$20.23	$17.31-$20.79	$18.19-$21.54	$18.90-$20.47	$19.65-$22.28	$19.85-$23.33	$17.02-$19.32	$16.83-$19.31
Hubbard	$24.37-$30.37	$17.77-$20.74	$18.10-$22.35	$18.03-$23.23	$18.51-$23.67	$18.61-$22.70	$19.46-$24.30	$20.49-$25.45	$16.83-$20.57	$16.63-$19.50
Hustisford	$18.48-$21.92	$20.50-$23.53	$19.22-$23.30	$19.99-$24.14	$20.69-$25.00	$15.80-$19.13	$16.59-$20.61	$17.76-$21.90	$17.20-$20.95	$17.47-$20.43
Lebanon	$19.68-$21.85	$21.03-$23.57	$19.68-$22.36	$19.24-$21.60	$19.63-$21.91	$20.58-$22.33	$16.82-$17.80	$18.70-$19.05	$18.00-$18.78	$17.91-$18.90
Leroy	$20.21-$21.79	$22.11-$22.61	$21.58-$23.31	$19.73-$22.83	$20.89-$21.96	$15.64-$18.12	$17.44-$19.78	$18.50-$20.52	$18.28-$20.36	$17.92-$20.69
Lomira	$18.95-$20.53	$19.28-$19.72	$19.25-$19.77	$18.21-$21.34	$19.61-$21.22	$14.63-$16.86	$17.01-$17.34	$17.93-$18.54	$18.07-$18.71	$17.12-$19.13
Lowell	$20.15-$25.71	$21.26-$25.71	$20.49-$26.69	$15.26-$20.27	$15.28-$20.38	$15.50-$19.74	$16.97-$21.56	$18.40-$22.49	$17.50-$21.52	$17.97-$21.70
Oak Grove	$20.43-$25.60	$22.37-$25.74	$21.05-$26.19	$21.13-$26.80	$21.59-$28.13	$14.93-$18.24	$16.10-$20.07	$16.98-$20.43	$16.09-$20.00	$15.60-$19.06
Portland	$25.78-$26.03	$19.80-$19.82	$18.17-$18.48	$17.89-$18.75	$18.45-$18.89	$18.98-$19.00	$19.23-$20.17	$19.91-$20.58	$20.26-$20.42	$20.33-$21.37
Rubicon	$20.38-$21.41	$21.24-$23.81	$21.00-$24.04	$21.36-$24.96	$14.78-$16.52	$14.44-$16.89	$14.90-$17.87	$15.11-$18.40	$14.42-$16.17	$14.41-$15.55
Shields	$21.61-$27.63	$21.40-$25.82	$13.00-$16.39	$15.33-$20.38	$15.95-$21.10	$16.42-$20.64	$17.33-$21.94	$18.19-$22.17	$19.29-$22.47	$20.08-$22.73
Theresa	$23.35-$30.66	$25.06-$31.62	$17.52-$19.68	$17.22-$20.80	$18.59-$21.88	$18.23-$20.60	$19.15-$21.84	$19.10-$22.06	$19.21-$21.57	$19.18-$22.62
Trenton	$20.20-$20.50	$19.98-$20.38	$19.62-$19.69	$20.83-$20.87	$21.20-$21.97	$15.46-$15.80	$17.01-$17.34	$18.85-$19.68	$17.86-$19.42	$17.73-$19.81
Westford	$20.90-$24.12	$22.30-$26.82	$22.13-$25.15	$15.06-$16.25	$15.52-$16.47	$16.03-$16.58	$16.06-$16.70	$16.82-$18.01	$15.50-$16.91	$16.44-$18.45
Wlliamstown	$18.57-$18.97	$20.67-$21.05	$17.21-$18.35	$12.83-$13.18	$13.17-$13.70	$12.98-$13.49	$13.58-$15.14	$15.20-$16.22	$14.90-$15.54	$14.02-$14.33
Villages:										
Brownsville	$24.94	$26.06	$20.98	$20.09	$20.87	$18.96	$20.20	$20.57	$20.40	$20.36
Clyman	$27.72	$27.27	$28.26	$29.29	$29.42	$28.06	$25.74	$27.57	$27.72	$26.84
Hustisford	$23.14	$23.50	$24.36	$24.44	$23.56	$22.97	$24.03	$25.25	$26.01	$25.53
Iron Ridge	$23.31	$25.93	$24.36	$17.73	$18.05	$18.25	$19.21	$20.07	$20.01	$19.17
Kekoskee	$20.74	$23.14	$21.66	$14.36	$14.34	$14.91	$15.22	$15.44	$14.76	$14.72
Lomira	$24.99	$20.26	$18.18	$17.04	$19.17	$19.44	$21.42	$22.37	$22.29	$22.10
Lowell	$27.75	$27.31	$27.18	$28.18	$30.25	$27.98	$23.84	$23.63	$25.89	$25.71
Neosho	$27.05	$20.79	$20.30	$19.66	$20.74	$20.49	$21.48	$22.59	$20.28	$19.75
Randolph	$31.20	$31.86	$32.45	$24.51	$24.84	$24.08	$25.99	$27.34	$29.03	$29.96
Reeseville	$26.39	$25.88	$25.96	$19.88	$21.69	$20.20	$21.65	$21.41	$19.97	$19.36
Theresa	$26.16	$27.31	$18.92	$17.91	$19.59	$19.09	$19.90	$20.38	$19.61	$18.56

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

DODGE COUNTY, WISCONSIN

TABLE 7

Prinicpal Property Taxpayers

Current Year and Nine Years Ago

	2012			2003		
Company	**Equalized Value**	**Rank**	**Percent of Total Equalized Value**	**Equalized Value**	**Rank**	**Percent of Total Equalized Value**
Wal-Mart Corporation	$ 83,985,860	1	1.40%	-	-	-
Quad Graphics Inc.	69,650,140	2	1.00%	56,018,186	1	1.34%
Deere & Company	27,002,463	3	0.39%	25,135,330	2	0.55%
Michels Pipeline Construction	26,309,534	4	0.38%	-	-	-
Mayville Engineering	22,810,192	5	0.37%	14,004,155	3	0.34%
United Cooperative	21,304,766	6	0.34%	11,083,135	4	0.25%
Menard Inc.	18,687,206	7	0.30%	-	-	-
Vintage Parts Inc.	18,153,624	8	0.30%	-	-	-
IPD LLC	11,476,114	9	0.14%	-	-	-
Seneca Foods Corporation	10,026,567	10	0.17%	9,775,389	7	0.23%
Signicast Corporation	9,861,331	11	0.13%	6,755,256	12	0.16%
Mills Properties, Inc	9,477,639	12	0.18%	10,411,165	5	0.25%
Keller Family Limited Partnership	8,703,142	13	0.14%	8,096,620	10	0.19%
Watertown Memorial Hospital	7,398,079	14	0.14%	-	-	-
Grande Cheese, LeRoy etal	-	-	-	9,860,438	6	0.24%
Calvin Akin, etal	-	-	-	5,497,158	13	0.22%
Finlay Industries	-	-	-	9,154,262	8	0.21%
Tierrasanta, Inc.	-	-	-	8,517,588	9	0.20%
Citizen Publishing	-	-	-	7,728,174	11	0.17%
TOTAL	$ 344,846,657		5.38%	$ 182,036,856		4.35%

DODGE COUNTY, WISCONSIN

TABLE 8
PROPERTY TAXES LEVIES AND COLLECTIONS
LAST NINE FISCAL YEARS

		As of December 31 of Settlement Year		Cummulative as of December 31, 2012	
Settlement Year	Total Tax Roll	Amount Collected	Percent Collected	Amount Collected	Percent Collected
2004	$ 105,262,009	$ 70,962,551	98.97%	$ 105,259,903	100.00%
2005	$ 110,169,574	$ 77,663,079	99.02%	$ 110,167,395	100.00%
2006	$ 110,146,747	$ 75,892,458	98.84%	$ 110,144,336	100.00%
2007	$ 114,949,291	$ 78,416,969	98.80%	$ 114,929,669	99.98%
2008	$ 120,664,969	$ 82,143,472	98.71%	$ 120,644,500	99.98%
2009	$ 123,963,652	$ 83,651,601	98.58%	$ 123,937,107	99.98%
2010	$ 131,405,969	$ 87,746,151	98.57%	$ 131,267,747	99.89%
2011	$ 136,819,401	$ 91,811,371	98.54%	$ 135,895,326	99.32%
2012	$ 135,277,523	$ 92,208,226	98.75%	$ 133,581,401	98.75%

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
2003	87,599	$ 2,377,800	$ 4,508,049,900	$ 17,935,000	0.40%	0.75%	$ 204.74
2004	88,285	$ 2,439,280	$ 4,805,447,100	$ 16,375,000	0.34%	0.67%	$ 185.48
2005	88,748	$ 2,534,644	$ 5,196,292,900	$ 14,300,000	0.28%	0.56%	$ 161.13
2006	89,063	$ 2,656,156	$ 5,778,088,000	$ 11,300,000	0.20%	0.43%	$ 126.88
2007	89,225	$ 2,811,908	$ 6,094,768,500	$ 7,500,000	0.12%	0.27%	$ 84.06
2008	89,810	$ 2,916,694	$ 6,322,984,700	$ 4,200,000	0.07%	0.14%	$ 46.77
2009	90,022	$ 2,820,975	$ 6,366,754,100	$ 800,000	0.01%	0.03%	$ 8.89
2010	89,962	$ 2,927,502	$ 6,182,736,200	$ 30,000,000	0.49%	1.02%	$ 333.47
2011	88,661	$ 3,110,733	$ 6,040,549,400	$ 44,590,000	0.74%	1.43%	$ 502.93
2012	88,692	*	$ 5,894,384,100	$ 44,785,000	0.76%	*	$ 504.95

* 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

	2003	2004	2005	2006
Equalized Value of Real and Personal Property	$4,508,049,900	$4,805,447,100	$5,196,292,900	$5,778,088,000
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	$225,402,495	$240,272,355	$259,814,645	$288,904,400
Amount of Debt Applicable to Debt Limitation:				
General Obligation Promissory Notes (a)	$17,935,000	$16,375,000	$14,300,000	$11,300,000
Less: Debt Service Funds			$3,636,150	$4,312,150
Total Amount of Debt Applicable to Debt Margin	$17,935,000	$16,375,000	$10,663,850	$6,987,850
Legal Debt Margin-(Debt Capacity)	$207,467,495	$223,897,355	$249,150,795	$281,916,550
Percent of Debt Capacity Used	8.0%	6.8%	4.1%	2.4%

(a) Excludes Housing Authority

DODGE COUNTY, WISCONSIN

TABLE 10

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

2007	2008	2009	2010	2011	2012
$6,094,768,500	$6,322,984,700	$6,366,754,100	$6,182,736,200	$6,040,549,400	$ 5,894,384,100
$304,738,425	$316,149,235	$318,337,705	$309,136,810	$302,027,470	$294,719,205
$7,500,000	$4,200,000	$800,000	$30,000,000	$44,590,000	$44,785,000
$3,663,150	$3,604,750	$839,000		$216,032	$140,000
$3,836,850	$595,250	-$39,000	$30,000,000	$44,373,968	$44,645,000
$300,901,575	$315,553,985	$318,376,705	$279,136,810	$257,653,502	$250,074,205
1.3%	0.2%	0.0%	9.7%	14.7%	15.1%

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2012	% of Debt within County	Amount of Debt Within County
Direct Debt			
Dodge County	44,785,000	100.00%	44,785,000
Total Direct Debt			$ 44,785,000
Overlapping Debt			
Towns			
Ashippun	0	100.00%	-
Beaver Dam	0	100.00%	-
Burnett	44,940	100.00%	44,940
Calamus	0	100.00%	-
Chester	0	100.00%	-
Clyman	0	100.00%	-
Elba	32,810	100.00%	32,810
Emmet	0	100.00%	-
Fox Lake	0	100.00%	-
Herman	0	100.00%	-
Hubbard	544,498	100.00%	544,498
Hustisford	0	100.00%	-
Lebanon	253,333	100.00%	253,333
Leroy	0	100.00%	-
Lomira	0	100.00%	-
Lowell	0	100.00%	-
Oak Grove	0	100.00%	-
Portland	0	100.00%	-
Rubicon	0	100.00%	-
Shields	0	100.00%	-
Theresa	0	100.00%	-
Trenton	0	100.00%	-
Westford	0	100.00%	-
Williamstown	0	100.00%	-
Total all Towns			$ 875,581

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2012	% of Debt within County	Amount of Debt Within County
Villages			
Brownsville	909,179	100.00%	909,179
Clyman	438,500	100.00%	438,500
Hustisford	2,143,318	100.00%	2,143,318
Iron Ridge	399,201	100.00%	399,201
Kekoskee	0	100.00%	-
Lomira	3,374,331	100.00%	3,374,331
Lowell	0	100.00%	-
Neosho	0	100.00%	-
Randolph	4,063,337	72.59%	2,949,576
Reeseville	939,000	100.00%	939,000
Theresa	225,000	100.00%	225,000
Total all Villages			$ 11,378,105
Cities			
Beaver Dam	22,820,000	100.00%	22,820,000
Fox Lake	972,217	100.00%	972,217
Hartford	24,240,288	4.30%	1,042,332
Horicon	1,605,515	100.00%	1,605,515
Juneau	1,558,853	100.00%	1,558,853
Mayville	5,790,598	100.00%	5,790,598
Watertown	41,507,097	31.97%	13,269,819
Waupun	8,842,281	50.62%	4,475,963
Total all Cities			$ 51,535,297
School Districts			
Beaver Dam	*	100.00%	-
Columbus	3,590,000	17.30%	621,070
Dodgeland	10,355,000	100.00%	10,355,000
Fall River	*	9.13%	-
Hartford J1	10,216,862	4.73%	483,258
Hartford UHS	*	14.83%	-
Herman	0	100.00%	-
Horicon	3,760,000	100.00%	3,760,000
Hustisford	221,948	100.00%	221,948
Lomira	1,945,000	90.89%	1,767,811
Markesan	0	0.25%	-
Mayville	2,860,000	100.00%	2,860,000

DODGE COUNTY, WISCONSIN

TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

Governmental Unit	Outstanding Debt as of 12/31/2012	% of Debt within County	Amount of Debt Within County
Neosho J3	0	100.00%	-
Oakfield	1,640,287	0.82%	13,450
Oconomowoc	68,780,720	3.75%	2,579,277
Randolph	0	68.77%	-
Rubicon J6	778,902	102.99%	802,191
Waterloo	1,610,000	29.03%	467,383
Watertown	*	38.17%	-
Waupun	17,390,000	62.07%	10,793,973
Total all School Districts			$ 34,725,361
Special Districts			
Ashippun Sanitary	*	100.00%	-
Burnett Sanitary	0	100.00%	-
Elba Sanitary	0	100.00%	-
Fox Lake Protection & Rehab	0	100.00%	-
Herman Sanitary	0	100.00%	-
Hubbard Sanitary District #1	0	100.00%	-
Hubbard Sanitary District #2	0	100.00%	-
Lake Sinissippi Improvement	0	100.00%	-
Lebanon Sanitary	0	100.00%	-
Lebanon Sanitary District #2	533,148	100.00%	533,148
Leroy Sanitary	0	100.00%	-
Portland Sanitary	*	100.00%	-
Rubicon Sanitary	285,837	100.00%	285,837
			$ 818,985
Technical Colleges			
Moraine Park	22,485,000	19.63%	4,413,806
Waukesha County	30,560,000	0.38%	116,128
Madison Area	57,720,000	1.58%	911,976
			$ 5,441,910
TOTAL OVERLAPPING DEBT			$ 104,775,238
TOTAL DIRECT AND OVERLAPPING DEBT			$ 149,560,238

Source: Survey of Underlying Governmental Units conducted by Dodge County
* Information requested not provided.

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
2003	87,599	$ 2,377,800	$ 27,201	8,447	1,890	6.0%
2004	88,285	$ 2,439,280	$ 27,697	8,354	1,779	5.3%
2005	88,748	$ 2,534,644	$ 28,748	8,028	1,730	5.0%
2006	89,063	$ 2,656,156	$ 29,843	8,176	1,699	5.0%
2007	89,225	$ 2,811,908	$ 31,592	8,123	1,671	5.0%
2008	89,810	$ 2,916,694	$ 32,684	8,216	1,610	5.0%
2009	90,022	$ 2,820,975	$ 31,812	8,382	1,473	9.8%
2010	89,962	$ 2,927,502	$ 32,986	8,406	1,415	9.1%
2011	88,661	$ 3,110,733	$ 35,086	8,429	1,351	7.9%
2012	88,692	*	*	8,376	1,203	7.3%

* Information not yet available

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

DODGE COUNTY, WISCONSIN

TABLE 13
TEN LARGEST EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2012			2003		
Company	Estimated Number of Employees	% of Total	Rank	Estimated Number of Employees	% of Total	Rank
Quadgraphics	1500	13.78%	1	2635	26.32%	1
Department of Corrections	1500	13.78%	2	1523	15.21%	2
Deere & Co	1000	9.18%	3	1415	14.13%	3
Beaver Dam Community Hospitals Inc.	1000	9.18%	4	985	9.84%	4
Wal-Mart	1000	9.18%	5			
Mayville Engineering Co Inc.	1000	9.18%	6	402	4.01%	9
Watertown Regional Medical Center	999	9.18%	7	711	7.10%	6
Grande Cheese Co	999	9.18%	8			
Michels Corporation	999	9.18%	9			
County of Dodge	891	8.18%	10	983	9.82%	5
Metalcraft of Mayville				599	5.98%	7
Beaver Dam School District				480	4.79%	8
Karavan Trailers, Inc.				280	2.80%	10
TOTAL	10,888	100.00%		10,013	100.00%	

Source: Wisconsin Worknet Website
Wisconsin's Large Employer Search Tesults
Quarter: 3/2012

DODGE COUNTY, WISCONSIN

TABLE 14

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

Function	2004	2005	2006	2007	2008
General Government	90.0	87	93	93.0	93.0
Public Safety	158.0	161.0	164.0	168.0	170.0
Health & Human Services	424.0	394.0	395.0	375.0	370.0
Public Works	85.0	80.0	80.0	81.0	81.0
Culture, Education and Recreation	8.0	9.0	9.0	9.0	7.0
Conservation & Development	20.0	18.0	19.0	18.0	18.0
TOTAL	785.0	749.0	760.0	744.0	739.0

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

Function	2004	2005	2006	2007	2008
General Government	76.0	86	79	76.0	72.0
Public Safety	10.0	10.0	14.0	13.0	11.0
Health & Human Services	154.0	154.0	132.0	110.0	115.0
Public Works	0.0	0.0	0.0	1.0	0.0
Culture, Education and Recreation	2.0	2.0	2.0	2.0	2.0
Conservation & Development	1.0	3.0	3.0	3.0	2.0
TOTAL	243.0	255.0	230.0	205.0	202.0
GRAND TOTAL	1028.0	1004.0	990.0	949.0	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	2009	2010	2011	2012	2013
General Government	98.0	94.0	94.0	90.0	90.0
Public Safety	170.0	174.0	175.0	172.0	171
Health & Human Services	375.0	369.0	373.0	359.0	359
Public Works	80.0	77.0	75.0	77.0	74.0
Culture, Education and Recreation	8.0	8.0	8.0	7.0	8.0
Conservation & Development	18.0	18.0	19.0	19.0	18
TOTAL	749.0	740.0	744.0	724.0	720.0

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

Function	2009	2010	2011	2012	2013
General Government	74.0	73.0	75.0	70.0	69.0
Public Safety	13.0	18.0	18.0	21.0	20
Health & Human Services	128.0	116.0	119.0	116.0	117
Public Works	0.0	0.0	0.0	0.0	0.0
Culture, Education and Recreation	2.0	2.0	1.0	1.0	1.0
Conservation & Development	2.0	0.0	0.0	0.0	1
TOTAL	219.0	209.0	213.0	208.0	208.0
GRAND TOTAL	968.0	949.0	957.0	932.0	928.0

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

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2003	2004	2005	2006	2007
General Government					
Financial Services					
Voucher Payable- Checks Issued	18,759	18,664	18,301	18,728	18,643
Payroll checks/Remittances Issued	36,635	27,128	26,287	25,575	25,406
Purchase Orders Issued	1725	1687	1781	1931	1899
District Attorney					
Referrals Received	n/a	n/a	3,513	3,664	3,860
Building Operations					
Water consumption (Gallons)	11,986,500	12,231,500	15,907,200	15,226,000	16,976,449
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)	721,599	703,920	757,280	765,440	743,280
Natural Gas Consumption (Therm)	17,591	17,015	16,967	17,816	29,610
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,518,000	4,162,000	4,691,000	4,487,000	4,650,000
Natural Gas Consumption (Therm)	8,068	9,228	5,532	7,011	5,916
Shed					
Electricity Consumption (kilowatt-hours)	n/a	13,080	11,950	11,970	11,210
Natural Gas Consumption (Therm)	n/a	1,303	1,198	955	1,269
Public Safety					
Jail Bookings	5,677	5,137	4,799	5,396	6,232
Average Daily Population-Jail	352	391	430	442	472
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	367,320	416,280	473,280	378,120	401,520
Natural Gas Consumption (Therm)	19,244	24,263	26,790	22,955	30,991
Legal Services Building					
Electricity Consumption (kilowatt-hours)	71,360	57,440	229,440	586,720	672,960
Natural Gas Consumption (Therm)					
Health and Human Services					
Total Economic Support Cases	3,240	4,222	4,464	4,642	4,744
Mental Health Inpatient Days of Care					
Mendota				183	286
Winnebago				917	1,320
Building Operation					
Office Building					
Electricity Consumption (kilowatt-hours)	292,500	282,900	306,000	307,600	330,000
Natural Gas Consumption (Therm)	11,161	11,115	11,007	9,446	10,688

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2003	2004	2005	2006	2007
Health and Human Services Continued					
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (Therm)					
Clearview					
Developmentally Disabled					
Brain Injury					
Behavioral Health					
Marsh County Health Alliance					
Group Homes					
Building Operations					
Electricity Consumption (kilowatt-hours)					
Natural Gas Consumption (Therm)					
Water consumption (Gallons)					
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	544	541	541	537	546
State	227	227	227	224	225
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	29,000	29,000	29,000	29,000
Building Operations					
Electricity Consumption (kilowatt-hours)	n/a	n/a	666,766	567,583	527,850
Natural Gas Consumption (Therm)	n/a	n/a	86,625	71,726	74,949
Water Consumption (gallons)	n/a	n/a	655,000	417,700	433,100
Culture, Recreation and Education					
Parks					
Campsite rentals	6,328	6,386	6,170	6,521	6,867
Firewood Sales (# of bundles)	1,051	769	532	871	695
Shelter Rentals	60	102	96	104	176
Watercraft Rentals	n/a	10	40	92	115

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2008	2009	2010	2011	2012
General Government					
Financial Services					
Voucher Payable- Checks Issued	18,164	16,151	16,117	15,202	14,300
Payroll checks/Remittances Issued	25,085	25,405	23,911	24,400	24,075
Purchase Orders Issued	1792	1751	1573	1431	1,504
District Attorney					
Referrals Received	4,109	3,863	2,986	3,208	3,253
Building Operations					
Water consumption (Gallons)	18,559,900	18,934,500	18,484,600	17,178,300	17,047,300
Includes Administration Bldg, Office Bldg,					
Law Enforcement Center, Legal Services Bld					
Justice Facility, and Henry Dodge (last four					
Administration Building					
Electricity Consumption (kilowatt-hours)	784,480	867,120	1,053,280	851,040	1,706,299
Natural Gas Consumption (Therm)	38,001	43,426	57,607	56,407	70,724
Justice Facility Building					
Electricity Consumption (kilowatt-hours)	4,659,000	4,564,000	4,803,000	4,635,000	9,431,844
Natural Gas Consumption (Therm)	8,692	12,402	5,787	5,673	266,920
Shed					
Electricity Consumption (kilowatt-hours)	12,550	13,010	9,310	10,760	33,450
Natural Gas Consumption (Therm)	1,401	2,477	1,570	1,620	1,300
Public Safety					
Jail Bookings	6,779	6,808	6,814	6,912	5,631
Average Daily Population-Jail	462	471	453	440	410
Building Operations					
Law Enforcement Center					
Electricity Consumption (kilowatt-hours)	370,680	358,200	377,760	310,800	610,559
Natural Gas Consumption (Therm)	37,198	33,497	33,716	37,540	35,754
Legal Services Building					
Electricity Consumption (kilowatt-hours)	626,080	587,680	606,560	557,440	1,021,628
Natural Gas Consumption (Therm)					19,558
Health and Human Services					
Total Economic Support Cases	5,102	5,776	2,725	5,941	7,207
Mental Health Inpatient Days of Care					
Mendota	159	286	371	55	11
Winnebago	1,275	1,291	1,581	1,209	782
Building Operation					
Office Building					
Electricity Consumption (kilowatt-hours)	344,600	381,400	429,200	332,200	819,953
Natural Gas Consumption (Therm)	11,971	13,990	14,184	15,393	14,241

DODGE COUNTY, WISCONSIN

TABLE 15

MISCELLANEOUS OPERATING INDICATORS

LAST TEN FISCAL YEARS

	2008	2009	2010	2011	2012
Health and Human Services Continued					
Henry Dodge (last four months of 2012)					
Electricity Consumption (kilowatt-hours)					823,168
Natural Gas Consumption (Therm)					61,496
Clearview					
Developmentally Disabled				44	43
Brain Injury				15	24
Behavioral Health				13	16
Marsh County Health Alliance				115	105
Group Homes				8	8
Building Operations					
Electricity Consumption (kilowatt-hours)				1,311,926	1,280,196
Natural Gas Consumption (Therm)				258,217	224,170
Water consumption (Gallons)				12,601,958	8,047,000
Public Works					
Transportation					
Highway					
Centerline Miles of Road Maintained					
County	547	539	539	538	540
State	226	226	226	226	226
County Bridges Maintained	69	69	69	69	69
Airport					
Based Aircrafts	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	29,000	29,000	29,000	26,000
Building Operations					
Electricity Consumption (kilowatt-hours)	728,714	668,139	704,897	960,845	527,595
Natural Gas Consumption (Therm)	81,398	83,933	81,128	96,752	69,138
Water Consumption (gallons)	378,800	417,900	416,300	735,600	552,010
Culture, Recreation and Education					
Parks					
Campsite rentals	5,998	6,489	6,667	6,032	5,746
Firewood Sales (# of bundles)	4,401	6,014	4,793	4,761	4,124
Shelter Rentals	143	165	187	188	185
Watercraft Rentals	290	524	604	536	718

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN

TABLE 16

CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

LAST TEN FISCAL YEARS

	2003	2004	2005	2006	2007
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	6	6	6	7	7
Public Safety					
Jail Capacity	420	420	420	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity					
Brain Injury Capacity					
Behavioral Health Capacity					
Marsh County Health Alliance Capacity					
Group Homes Capacity					
Buildings	4	4	4	4	4
Public Works					
Highway					
Garages/Shops	6	6	6	6	6
Centerline Miles of County Road	544	541	541	537	546
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	1	1	1
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	7	10	10	10	11
Number of Parks	5	6	6	6	6
Acres of Parks	250	382	382	382	382

Source - Dodge County Department Inquiries

DODGE COUNTY, WISCONSIN

TABLE 16

CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

LAST TEN FISCAL YEARS

	2008	2009	2010	2011	2012
General Government					
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	7	7	7	8
Public Safety					
Jail Capacity	466	466	466	466	466
Health and Human Services					
Clearview					
Developmentally Disabled Capacity				46	46
Brain Injury Capacity				30	30
Behavioral Health Capacity				24	20
Marsh County Health Alliance Capacity				163	140
Group Homes Capacity				8	8
Buildings	4	4	4	4	3
Public Works					
Highway					
Garages/Shops	6	6	6	6	5
Centerline Miles of County Road	547	539	539	538	540
County Bridges	69	69	69	69	69
Airport					
Main Buildings	1	1	1	1	1
Number of Runways	4	4	4	4	4
Culture, Recreation and Education					
Parks					
Number of Shelters	11	11	11	11	11
Number of Parks	6	6	6	6	6
Acres of Parks	382	382	382	382	382

Source - Dodge County Department Inquiries