

**AGENDA**  
**Marsh Country Health Alliance**  
**Monday, August 30, 2021 – 10:00 a.m.**  
**Administration Building**  
**Room 1H & 1I**  
**127 East Oak Street, Juneau, Wisconsin 53039**

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The following business will be brought before the Committee for initiation, discussion, deliberation, and possible formal action subject to the rules of the Board, which may be inspected in the office of the County Clerk.

1. Call to Order
2. Roll Call and Non-Committee Member County Board Attendance
3. Public Comment
4. Election of Officers: Vice Chair and Secretary
5. Approval of the Minutes of the August 24, 2020 Annual Meeting, November 30, 2020 Quarterly Financial Meeting, and February 22, 2021 Quarterly Financial Meeting
6. Census
7. Financial Presentation
  - Current Financial Status
  - 2022 Preliminary Budget
  - Long-Range Capital Plans
8. 2022 Assessment Rate Setting
9. Annual Independent Audit – Report on File
10. Future Agenda Items
11. Next Meeting Date and Time: Quarterly Financial Conference Call (*Board Members: Chair, Vice Chair, and Secretary*) on **November 29, 2021 at 9:30 a.m.**
12. Adjourn

**\*(920) 386-4172 is the call-in number if you cannot attend in person - limited to 12 call-ins total**

Agenda 8-30-21

It is possible that individual members of other governing bodies of the County government may attend the above meeting to listen, gather information and comment. Such attendance may constitute a meeting of other governing bodies pursuant to *State ex rel. Badke. v. Vill.Bd. of Vill. Of Greendale*, 173 Wis2d 553, 578-74, 494 N.W. 2d 408 (1993). No action will be taken by any other governmental body except by the governing body noticed in the caption above.

Any person wishing to attend whom, because of a disability, requires special accommodation, should contact the Dodge County Clerk's Office at 920-386-3600, at least 24 hours before the scheduled meeting time so appropriate arrangements can be made. The building entrance, which is accessible by a person with a disability, is located on the east side of the building off Miller Street.

**MARSH COUNTRY HEALTH ALLIANCE**  
**MINUTES OF THE ANNUAL MEETING OF THE**  
**MEMBERS AND COMMISSION BOARD**

**August 24, 2020 ~ 10:00 a.m.**

1. **CALL TO ORDER:** The meeting was called to order by Marsh Country Health Alliance (“MCHA”) Chair Russell Kottke at 10:02 a.m.
2. **ROLL CALL AND NON-COMMITTEE MEMBER COUNTY BOARD ATTENDANCE:**

**Members Present (in person):**

- Russell Kottke, Dodge County Board Chairman
- Mark Stead, Grant County Board Supervisor
- Herbert Hanson, Green County Board Supervisor

**Members Present (via teleconference):**

- Jack Allen, Adams County Board Supervisor
- Russell Kutz, Jefferson County Board Supervisor
- Brian Knudson, Rock County Board Supervisor
- Kristine Deiss, Washington County Board Supervisor
- Duane Paulson, Waukesha County Board Supervisor

**Members Absent:**

- James Foley, Columbia County Board Supervisor
- Rick Rolfsmeyer, Iowa County Board Supervisor
- Kathy Geracie, Ozaukee County Board Supervisor
- Valerie McAuliffe, Sauk County Board Supervisor
- Karen Powers, Winnebago County Board Supervisor

**Human Services Via Teleconference:**

- Liza Drake, Ozaukee County Human Services Director
- Jennifer Thompson, Rock County ADRC/APS Division Manager
- Randy Setzer, Waukesha County Manager of Fiscal Administrative Support Division of Health and Human Services
- Mary Smith, Waukesha County ADRC Coordinator

**Also Present:**

- Attorney Andrew Phillips
- Ed Somers, Clearview Administrator / Executive Director
- Lori Kurutz, Clearview Assistant Administrator
- Nicole Grossman, Clearview Finance Director
- Kim Nass, Dodge County Corporation Counsel
- Jill Soldner, Marsh Country Health Alliance Deputy Secretary/Clearview Administrative Secretary

3. **PUBLIC COMMENT:** None.

4. **ELECTION OF OFFICERS: VICE CHAIR AND SECRETARY (1-year term, August 2020 to August 2021):**

Nominations were taken from the Commission Board to elect officers for a one-year term, from August 2020 to August 2021.

Motion by Grant County; seconded by Dodge County, to re-elect Duane Paulson (Waukesha County) as Vice Chair for a one-year term (August 2020 to August 2021). Motion carried.

Motion by Grant County; seconded by Dodge County, to re-elect Herbert Hanson (Green County) as Secretary for a one-year term (August 2020 to August 2021). Motion carried.

5. **APPROVAL OF THE MINUTES OF THE JUNE 22, 2020 MEETING:**

Motion by Washington County; seconded by Waukesha County, to approve the June 22, 2020 Meeting. Motion carried.

6. **CENSUS UPDATE (as of 8/24/20):**

Clearview:	93 of 120
ICF-IID (formerly FDD):	39 of 46

**Not Part of MCHA:**

Clearview Brain Injury Center:	19 of 30
Clearview Behavioral Health 1/2/3/4:	32 of 40
Trailview	4 of 4
Clearview Community Group Home:	4 of 4
Northview Heights (CBRF):	19 of 20

7. **REPORT ON INTER-COUNTY AGREEMENT STATUS:** After the 2019 Annual Meeting, Dodge County Corporation Counsel Kim Nass and Attorney Andy Phillips had a conference call between all MCHA Counties' Corporation Counsels to discuss and finalize the Inter-County Agreement. Changes were made and the Agreement was sent to each MCHA County Corporation Counsel for review. Waukesha County asked for

clarification regarding residents with Managed Care Organizations (“MCOs”) from MCHA counties vs. private pay residents. The revised Inter-County Agreement, which added a signature block for MCO signature, has been used since January 2020.

## 8. FINANCIAL PRESENTATION:

### **Current Financial Update:**

- Medicare revenue is down due to COVID; there is hold on admissions. Clearview has not completely reopened wings for admission in order to position facility for the 14-day isolation period.
- Private pay is notably below budget as well.
- Other revenue is over budgeted amount by approximately \$1,000,000 due to the \$1,000,000 in CARES Act funding that has been received to date. Documentation is on file in regards to the additional expenses related to COVID.
- Direct expenses are exceeding net income, however, overhead expenses have been controlled.
- One notable overhead expense that does need precision is depreciation. Dodge County implemented new accounting software January 1, 2020, working through the appropriate steps to a monthly accrual.

### **Proposed 2021 MCHA Budget:**

- Assumptions
  - Operating at a pre-COVID status
  - Looking to maintain census targets in 2021
    - 2020 Skilled Nursing Facility (“SNF”) budget: 107
    - 2020 average SNF census: 94
    - 2020 Individuals with Intellectual Disabilities (“IID”) budget: 42
    - 2020 average IID census: 40
  - Vaccine
- **2021 Budget:**
  - Preliminary at this time, carbon copy of the 2020 budget
    - Wage freeze
  - Estimated 1% increase in Medicaid rates
  - Estimated 2.2% increase in Medicare rates
  - Unknown increase for Medicare Advantage plans

### **Long Range Capital Plans:**

- 2021 to 2025 – each year budget \$400,000 for transport vehicle, resident care equipment, and facility equipment

**Comprehensive Annual Financial Report (“CAFR”):**

- 2018 – Clearview reported as governmental fund and restated as a proprietary fund in the supplemental information.
- 2019 - Clearview reported as a proprietary fund with full accrual accounting.

Motion by Grant County to keep financial reports on file; seconded by Green County. Motion carried.

9. **ANNUAL INDEPENDENT AUDIT – REPORT ON FILE:** The annual independent audit may be found on the Dodge County website at:

<https://www.co.dodge.wi.gov/home/showdocument?id=39669>

10. **FUTURE AGENDA ITEMS:** None.

11. **NEXT MEETING DATE:** **Quarterly Board Meeting (*Chair, Vice Chair, and Secretary*) (conference call or attendance in person) on Monday, November 30, 2020, at 9:30 a.m.,** in Room A1, at the Dodge County Administration Building, located at 127 East Oak Street, Juneau, Wisconsin. **The call-in number is (920) 386-4172.**

12. **ADJOURN:** There being no further business to come before the Commission, motion by Grant County to adjourn; seconded by Green County. Motion carried. Meeting adjourned at 10:24 a.m.

Respectfully submitted this 30<sup>th</sup> day of August, 2021.

**MARSH COUNTRY HEALTH ALLIANCE**

By: \_\_\_\_\_,  
\_\_\_\_\_, Secretary

**MARSH COUNTRY HEALTH ALLIANCE  
MEETING OF COMMISSION BOARD HELD VIA TELECONFERENCE**

**MINUTES OF BOARD MEMBERS MEETING  
November 30, 2020**

1. **CALL TO ORDER:** The meeting was called to order by Marsh Country Health Alliance (“MCHA”) Chair Russell Kottke at 9:30 a.m.

2. **ROLL CALL:**

**Board Members Present in Person:**

- Russell Kottke, Dodge County (Chair)

**Board Members Present Via Teleconference:**

- Herbert Hanson, Green County (Secretary)
- Duane Paulson, Waukesha County (Vice Chair)

**Also Present Via Teleconference:**

- Mary Smith, Waukesha County ADRC Coordinator

**Also Present, in Person:**

- Ed Somers, Clearview Administrator / Executive Director
- Nicole Grossman, Clearview Director of Finance /MCHA Deputy Treasurer
- Jill Soldner, Clearview Administrative Secretary / MCHA Deputy Secretary

3. **PUBLIC COMMENT:** None.

4. **CENSUS (as of November 30, 2020):**

Clearview:	94 of 120
IID (formerly FDD):	41 of 46

**Not part of MCHA:**

Clearview Brain Injury Center:	14 of 30
Clearview Behavioral Health 1, 2, 3, 4:	31 of 40
Trailview	4 of 4
Clearview Community Group Home:	3 of 4
Northview Heights (CBRF):	17 of 20

5. **QUARTERLY FINANCIAL REPORT:** Grossman updated the group on the 2020 MCHA financial status.

MCHA Income Statement as of September 30, 2020:

- Census is down in the nursing home for Medicare, private pay, and insurance as no elective surgeries are taking place due to COVID-19.
- \$1,099,881 in Coronavirus Aid, Relief and Economic Security Act (“CARES”) payments have been received due to COVID-19; these payments are subject to audit.
- Overhead expenses are under control.
- As of December 3, 2020, Clearview will have one contracted Medical Director, eliminating two employed part-time Medical Directors.

Motion by Waukesha County accepting the financial reported as presented; seconded by Green. Motion carried.

6. **FUTURE AGENDA ITEMS:** None.
7. **NEXT MEETING DATE (quarterly conference call – Board members):** Monday, February 22, 2021, at 9:30 a.m., at the Dodge County Administration Building, 127 East Oak Street, Room A1, Juneau, Wisconsin 53039.
8. **ADJOURN:** There being no further business to come before the Commission Board, motion by the Chair, to adjourn. Meeting adjourned at 9:14 a.m. Motion carried.

Respectfully submitted this 30<sup>th</sup> of August, 2021.

**MARSH COUNTRY HEALTH ALLIANCE**

By: \_\_\_\_\_,  
\_\_\_\_\_, Secretary

**MARSH COUNTRY HEALTH ALLIANCE  
MEETING OF COMMISSION BOARD HELD VIA TELECONFERENCE**

**MINUTES OF BOARD MEMBERS MEETING  
February 22, 2021**

1. **CALL TO ORDER:** The meeting was called to order by Marsh Country Health Alliance (“MCHA”) Chair Russell Kottke at 9:30 a.m.

2. **ROLL CALL:**

**Board Members Present in Person:**

- Russell Kottke, Dodge County (Chair)

**Board Members Present Via Teleconference:**

- Herbert Hanson, Green County (Secretary)
- Duane Paulson, Waukesha County (Vice Chair)

**Also Present Via Teleconference:**

- Mary Smith, Waukesha County ADRC Coordinator

**Also Present, in Person:**

- Ed Somers, Clearview Administrator / Executive Director
- Nicole Grossman, Clearview Director of Finance /MCHA Deputy Treasurer
- Jill Soldner, Clearview Administrative Secretary / MCHA Deputy Secretary

3. **PUBLIC COMMENT:** None.

4. **CENSUS (as of February 21, 2021):**

Clearview:	92 of 120
IID (formerly FDD):	34 of 46

**Not part of MCHA:**

Clearview Brain Injury Center:	16 of 30
Clearview Behavioral Health 1, 2, 3, 4:	31 of 40
Trailview	4 of 4
Clearview Community Group Home:	3 of 4
Northview Heights (CBRF):	16 of 20

5. **QUARTERLY FINANCIAL REPORT:** Grossman updated the group on the 2021 MCHA financial status.

MCHA Income Statement as of December 31, 2020.

- Hoping to close out 2020 by the end of February 2021.



- Still working on depreciation and capital assets due to the new accounting system, Tyler Munis.
- Medicaid is over budget due to the increased Medicaid rate for the skilled nursing facility and the Individuals with Intellectual Disabilities households.
- Medicare is under budget due to COVID-19 and the reduced census.
- Private pay insurance is under budget due to residents not having elective surgeries due to COVID.
- \$1,800,000 in Coronavirus Aid, Relief and Economic Security Act (“CARES”) payments have been received due to COVID-19; these payments are subject to audit.
- As of December 3, 2020, Clearview has one contracted Medical Director, eliminating two employed part-time Medical Directors.

Motion by Waukesha County accepting the financial reported as presented; seconded by Green County. Motion carried.

6. **FUTURE AGENDA ITEMS:** None.
7. **NEXT MEETING DATE: June 28, 2021, at 10:00 a.m.** (set 2022 assessment rate) at the Dodge County Administration Building, 127 East Oak Street, Rooms 1H and 1I, Juneau, Wisconsin 53039. **NOTE:** June 28, 2021 meeting cancelled; rescheduled to Monday, August 30, 2021, at 10:00 a.m., in conjunction with the Annual Meeting, at the Administration Building, 127 East Oak Street, Rooms 1H and 1I, Juneau, Wisconsin 53039.
8. **ADJOURN:** There being no further business to come before the Commission Board, motion by Green County to adjourn; seconded by Waukesha County. Meeting adjourned at 9:41 a.m. Motion carried.

Respectfully submitted this 30<sup>th</sup> of August, 2021.

**MARSH COUNTRY HEALTH ALLIANCE**

By: \_\_\_\_\_  
\_\_\_\_\_, Secretary

# FUTURE MCHA MEETING DATES

## 2021

**Monday, November 29, 2021**

**9:30 a.m. conference call**  
**Board only (Chair, Vice Chair,  
and Secretary)**  
**Quarterly financials**

## 2022

**Monday, February 28, 2022**

**9:30 a.m. conference call**  
**Board only (Chair, Vice Chair,  
and Secretary)**  
**Quarterly financials**

**Monday, May 23, 2022**

**9:30 a.m. conference call**  
**Board only (Chair, Vice Chair,  
and Secretary)**  
**Quarterly financials**

**Monday, August 29, 2022**

**10:00 a.m. – in person meeting**  
**FULL COMMISSION**  
**Annual Meeting**

**Monday, November 28, 2022**

**9:30 a.m. conference call**  
**Board only (Chair, Vice Chair,  
and Secretary)**  
**Quarterly financials**

**Marsh Country Health Alliance**  
**Total Loss Calculation**  
**Loss for 2022 Rates**  
**Data from 2020 Cost Report**

MCHA Loss -Schedule 11	2,371,996	
Less: CBH Revenue		(5,266,233)
Less: Group/CBRF Home Revenue		(1,609,140)
Less: CBIC Revenue		(4,930,448)
Add: Direct CBH Expenses		2,809,475
Add: Direct Group Home/CBRF Expenses		1,911,171
Add: Direct CBIC Expenses		3,691,948
CBH/Group Home/CBIC (Profit)/Loss	(3,393,227)	
Overhead Allocations Removed:		
Group Home/CBRF	1,192,370	
CBIC	931,030	
CBH	<u>1,544,875</u>	
Total Gain (Loss)	2,647,044	

Estimated 2022 MCHA Assessment

Adams		0.00
Columbia		1,799.00
Grant		1,147.00
Green		0.00
Iowa		1,306.00
Jefferson		994.00
Ozaukee		1,108.00
Rock		1,858.00
Sauk		646.00
Washington		2,548.00
Waukesha		22,100.00
Winnebago		1,466.00
<b>Total</b>		<b>34,972.00</b>

**Marsh Country Health Alliance**  
**Loss Calculation, 2022 Rates, from 2020 Cost Report**  
**Allocation of Overhead**

	<b>Total Expenses</b>	<b>MCHA</b>	<b>Group Home Homes/CBRF</b>	<b>CBIC</b>	<b>CBH</b>	<b>Totals</b>
<b>Patient Days</b>		48,617	9,616	6,212	11,509	75,954
<b>Percent Allocation-All</b>		64.01%	12.66%	8.18%	15.15%	100.00%
<b>Square Feet</b>		152,020	21,468	24,112	25,276	222,876
<b>Percent Allocation-All</b>		68.21%	9.63%	10.82%	11.34%	100.00%
<b>Dietary</b>	1,870,380	1,197,202	236,796	152,972	283,411	1,870,380
<b>Plant Op</b>	827,005	564,087	79,659	89,470	93,789	827,005
<b>Housekeeping</b>	412,294	281,219	39,713	44,604	46,758	412,294
<b>Laundry</b>	194,676	124,609	24,647	15,922	29,498	194,676
<b>Transportation</b>	106,135	67,935	13,437	8,680	16,082	106,135
<b>Administration</b>	965,670	618,111	122,257	78,979	146,324	965,670
<b>Medical Records</b>	89,437	57,247	11,323	7,315	13,552	89,437
<b>Financial Services</b>	526,252	336,846	66,625	43,040	79,741	526,252
<b>Restorative Nursing</b>	77,574	49,654	9,821	6,344	11,754	77,574
<b>Physican Services</b>	689,430	441,294	87,284	56,386	104,467	689,430
<b>Social Services</b>	511,361	327,315	64,740	41,822	77,485	511,361
<b>Activities</b>	198,398	126,992	25,118	16,226	30,062	198,398
<b>Utilities</b>	441,793	301,340	42,555	47,796	50,103	441,793
<b>Other</b>	1,741,319	1,114,592	220,456	142,416	263,855	1,741,319
<b>Interest</b>	545,519	372,089	52,546	59,017	61,866	545,519
<b>Depreciation</b>	1,382,168	942,754	133,134	149,531	156,749	1,382,168
<b>Insurance Expense</b>	120,060	81,891	11,564	12,989	13,616	120,060
<b>Totals</b>	10,699,472	7,005,175	1,241,674	973,510	1,479,113	10,699,472

**Clearview  
MCHA  
Payer Report  
Fiscal Year 2020**

	<b>Total Days</b>	<b>Payer Mix</b>
Medicaid	38,469	79.13%
MCO	4,007	8.24%
Medicare/Medicare Replace	2,511	5.16%
Private Pay / Commercial Insurance	3,630	7.47%
Totals	48,617	100%

**Occupancy Calculation  
Fiscal Year 2020**

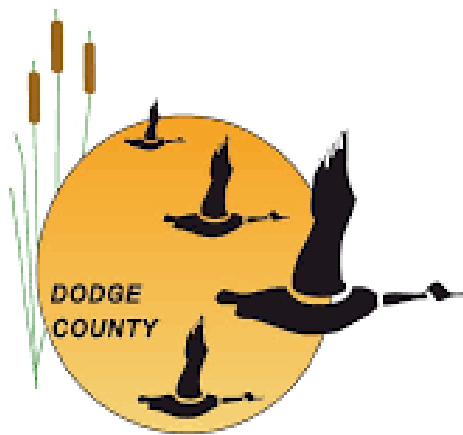
	<b>Total Patient Days</b>	<b>Total Capacity</b>	<b>Occupancy Rate</b>
Clearview IID	14,352	16,790	85.48%
Clearview Nursing Home	34,265	43,800	78.23%
Totals	48,617	60,590	80.24%

# MARSH COUNTRY HEALTH ALLIANCE ASSESSMENT RATE CALCULATION 2022

2021 rate paid for on 2022

COUNTY	2016-2020 Utilization			2022 ASSESSMENT RATE	2021 ASSESSMENT RATE	UTILIZATION CHANGE
	2019 census days	2020 census days	% TOTAL	JANUARY-DECEMBER BASED ON LOSS OF: 150,000	JANUARY-DECEMBER BASED ON LOSS OF: 150,000	
ADAMS	285	-	0.00%	0	192	(285)
BROWN		-	0.00%	0	-	-
BURNETT		-	0.00%	0	-	-
CLARK		-	0.00%	0	-	-
COLUMBIA	2882	2,516	1.20%	1,799	1,939	(366)
DANE	4017	3,654	1.74%	2,613	2,703	-
DODGE	165072	145,695	69.45%	104,171	103,780	(19,377)
FOND DU LAC	70	70	0.03%	50	47	9
GRANT	1826	1,604	0.76%	1,147	1,229	(222)
GREEN	0	-	0.00%	0	-	0
IOWA	1826	1,827	0.87%	1,306	1,229	1
JEFFERSON	1852	1,390	0.66%	994	1,246	(462)
KENOSHA	3652	3,654	1.74%	2,613	2,458	(39)
MARINETTE	772	357	0.17%	255	486	(312)
MARQUETTE	0	-	0.00%	0	-	-
MILWAUKEE	5478	5,481	2.61%	3,919	3,686	-
OUTAGAMIE	139	139	0.07%	99	94	(1)
OZAUKEE	1551	1,550	0.74%	1,108	1,044	(1)
PORTAGE		-	0.00%	0	-	-
RACINE		-	0.00%	0	-	-
ROCK	3356	2,599	1.24%	1,858	2,258	(757)
SAUK	1269	904	0.43%	646	854	(365)
WALWORTH	1826	1,827	0.87%	1,306	1,229	-
WASHINGTON	3581	3,564	1.70%	2,548	2,410	(17)
WAUKESHA	32796	30,910	14.73%	22,100	22,070	(1,886)
WINNEBAGO	1555	2,051	0.98%	1,466	1,046	496
<b>TOTALS</b>	<b>233,805</b>	<b>209,792</b>	<b>100%</b>	<b>150,000</b>	<b>150,000</b>	<b>(23,584)</b>

# County of Dodge, Wisconsin



## Annual Comprehensive Financial Report

For the Year Ended December 31, 2020

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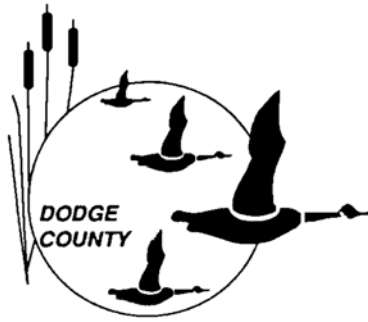
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## INTRODUCTORY SECTION

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**ADMINISTRATION DEPARTMENT**

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**JAMES MIELKE, COUNTY ADMINISTRATOR**

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

August 2, 2021

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

State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit audited financial statements by July 31<sup>st</sup> of each year. Debt issuance covenants also require the County to prepare financial statements in accordance with General Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository by 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the Annual Comprehensive Financial Report (ACFR) of Dodge County for the calendar year ended December 31, 2020.

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

Baker Tilly US, LLP has issued an unmodified opinion on Dodge County's financial statements for the calendar year ended December 31, 2020. The independent auditor's report is located at the front of the financial section of this report.

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

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

**Profile of the Government**

Dodge County was created in 1836 from the Wisconsin Territory and was named in honor of Henry Dodge, then territorial governor of Wisconsin. The final boundaries were established in 1840 and was organized in 1844. The City of Juneau is the county seat of Dodge County, which includes nine cities, 11 villages, and 23 towns. The cities of Hartford (Washington), Watertown (Jefferson) and Waupun (Fond du Lac) as well

as the Village of Randolph (Columbia) are geographically split with other counties. The 2020 estimated population is 90,005<sup>1</sup>.

The County is 907 square miles, of which 876 square miles is land and 31 square miles of water. The 6,718 acre Beaver Dam Lake and the 2,713 acre Fox Lake are found within the County<sup>2</sup>. Horicon Marsh, a national and state wildlife area, is located here, with 100,000 geese visiting twice a year. The county maintains 767.14 interstate, state, and county miles of roads<sup>3</sup>.

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

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

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

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

### **Local Economy**

The County's growth in equalized value was 6.61% for budget year 2021 and has averaged 4.60% over the last three years<sup>4</sup>. Dodge County has a strong manufacturing base, but is also somewhat diversified. The data for 2020 is broken down as follows<sup>5</sup>:

Manufacturing	12,410	29.5%
Health Care / Social Assistance	5,827	13.8%
Retail Trade	3,793	9.0%
Construction	3,677	8.7%
Educational Services	2,631	6.2%
All Other Categories	13,778	32.7%
Totals	42,116	100.0%

**Relevant Financial Policies**

The annual budgets are prepared with the following principles of mind: limiting the use of reserves to fund ongoing operating expenses; examining service delivery systems to ensure we are maximizing revenue sources; and making internal organizational changes to increase efficiencies and service. In addition to those principles, Dodge County prepares the annual budgets in conformance with the following policies:

- Funding for services must be adequate to maintain public confidence in County government and at the same time recognize taxpayers ability to pay;
- The budget shall provide for the responsible replacement and maintenance of buildings equipment and infrastructure; and
- The budgets are prepared to be responsive to the County’s operating environment as well as addressing needs to the community.

**Major 2020 initiatives**

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

To say that Dodge County, like the rest of the world, was affected by a novel strain of coronavirus (COVID-19) during calendar year 2020 (and beyond) is an understatement. The County is proud of the fact that all County departments remained open and available to the public during the entire year. Of course, there were limitations in place such as social distancing, face masks, protective barriers, resident quarantines, etc. to protect our employees, members of the public, jail inmates, and Clearview residents.

Soon after the pandemic was characterized by the World Health Organization in March 2020, Dodge County made the decision to delay certain projects such as the courthouse paving project due to uncertainty of sales tax revenue. The County was pleasantly surprised that sales tax revenue increased by 7.3% in 2020 as compared to the prior year. Anecdotal evidence is that many rural Wisconsin counties had increased sales tax revenue because residents were ordering online versus traveling to a larger out-of-county neighboring community.

Through various aspects of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Dodge County received approximately \$4.4 million in direct grants and additional Medicare funding during calendar year 2020. In addition, Dodge County received another \$8.5 million in 2021 from the federal American Rescue Plan Act (ARPA) for COVID-19 relief. Management is currently looking at the ARPA requirements for how the County can best use those funds for the long-term benefit of Dodge County residents.

### Long-term financial planning

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

### Acknowledgments

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

Respectfully submitted,



James Mielke  
County Administrator



David P. Ehlinger, CPA  
Finance Director

<sup>1</sup> [https://doa.wi.gov/DIR/Final\\_Ests\\_Co\\_2020.pdf](https://doa.wi.gov/DIR/Final_Ests_Co_2020.pdf)

<sup>2</sup> [https://en.wikipedia.org/wiki/Dodge\\_County,\\_Wisconsin](https://en.wikipedia.org/wiki/Dodge_County,_Wisconsin)

<sup>3</sup> Dodge County Highway Department

<sup>4</sup> <https://www.revenue.wi.gov/Pages/EQU/coapprpt.aspx>

<sup>5</sup> <https://www.thriveed.org/community-snapshots/>



**Dodge County, Wisconsin  
List of Principal Officials  
As of August 2, 2021**

**Constitutional Officers (elected)**

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

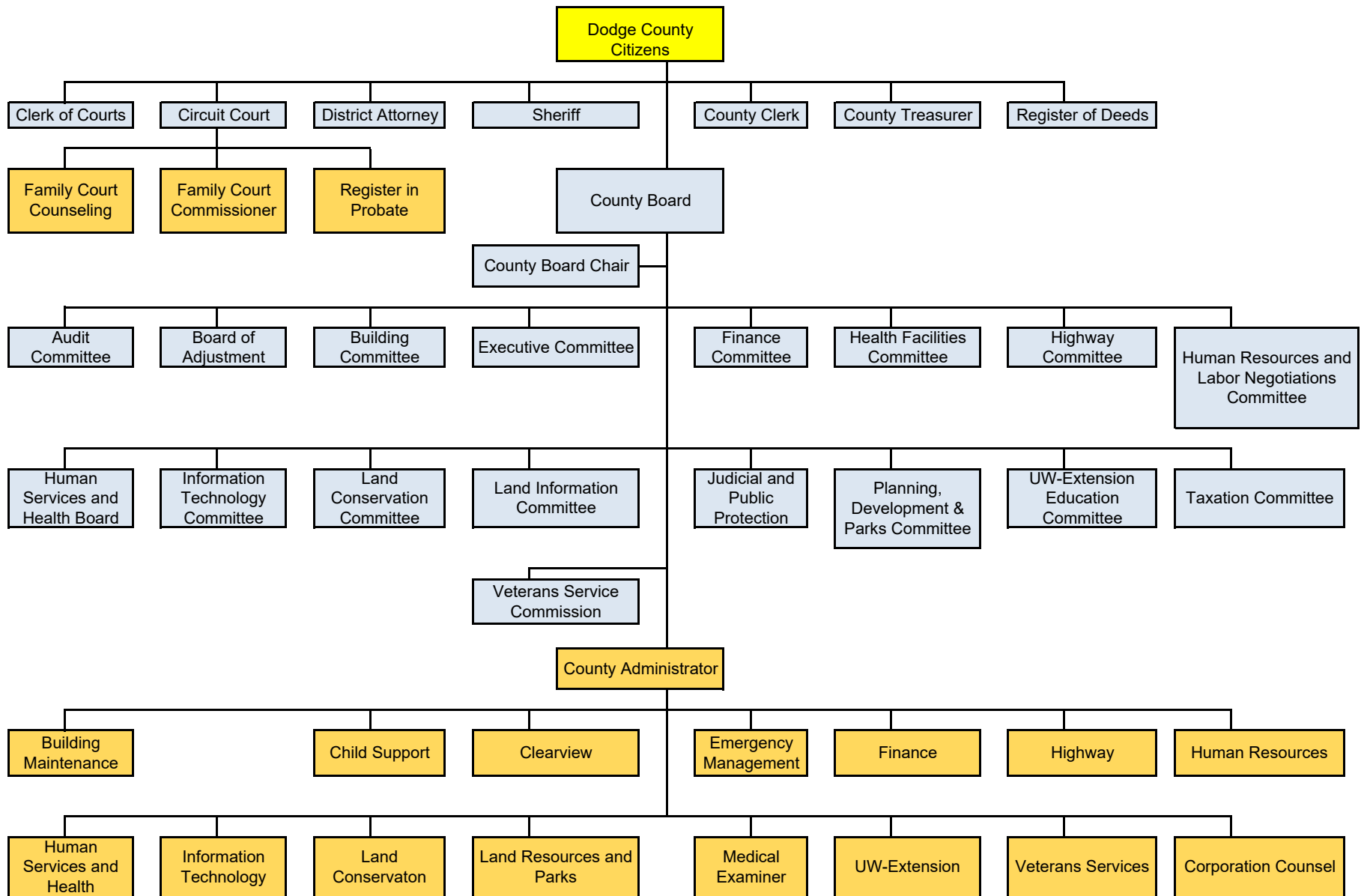
**County Board of Supervisors (elected)**

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

**Non-Elected Department Heads**

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

**Organizational Chart**



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## FINANCIAL SECTION

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## **Independent Auditors' Report**

To the County Board of Supervisors of  
County of Dodge

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Dodge, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County of Dodge'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.

### ***Auditors' Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 over financial reporting relevant to the County of Dodge'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 County of Dodge's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Dodge, Wisconsin, as of December 31, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 16 to the financial statements, net position and fund balance as of December 31, 2019 have been restated to correct material misstatements. Our opinions are not modified with respect to this matter.

## **Other Matters**

The financial statements of the County of Dodge as of December 31, 2019, prior to restatement, were audited by other auditors whose report dated July 24, 2020, expressed unmodified opinions on those statements.

As part of the audit of the December 31, 2020 financial statements, we also audited the adjustments described in Note 16 that were applied to restate the December 31, 2019 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the December 31, 2019 financial statements of the County of Dodge other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the December 31, 2019 financial statements as a whole.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a 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.

## **Supplementary Information**

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

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Dodge's basic financial statements. The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we will issue a report on our consideration of the County of Dodge'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 solely 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 effectiveness of the County of Dodge's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Dodge's internal control over financial reporting and compliance.

*Baker Tilly US, LLP*

Madison, Wisconsin  
August 2, 2021



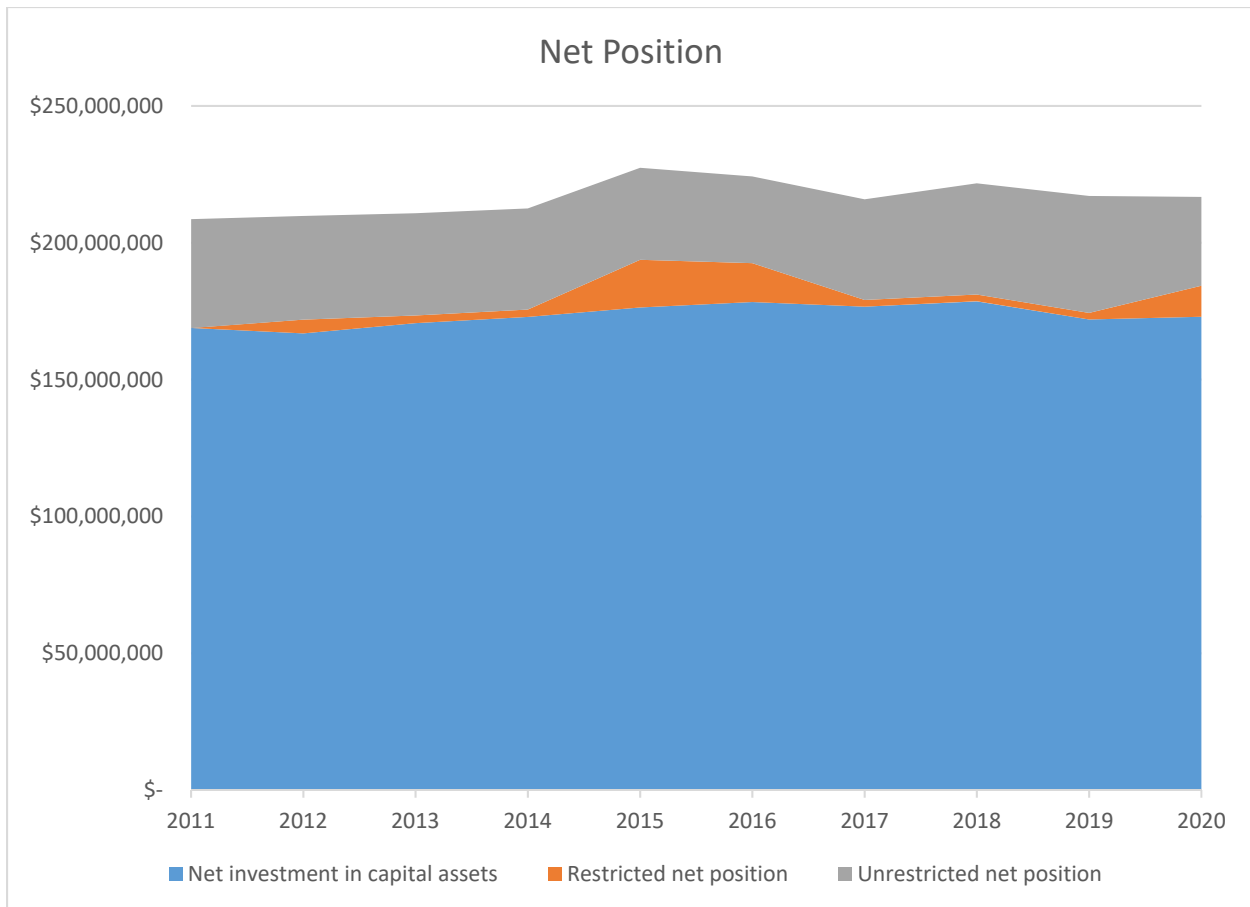
**County of Dodge, Wisconsin**  
Management Discussion and Analysis (Unaudited)  
December 31, 2020

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This section of Dodge County, Wisconsin's basic financial statements presents a discussion and analysis of the County's financial activities for the fiscal year ended December 31, 2020. Please read this discussion and analysis in conjunction with the transmittal letter at the front of this report along with the County's basic financial statements following the section.

### FINANCIAL HIGHLIGHTS

- Financial changes in 2020 -- countywide
  - The assets and deferred outflows of the County exceeded its liabilities and deferred inflows of resources at the close of calendar year 2020 by \$216.9 million (*net position*). Of this amount \$32.4 million is *unrestricted net position*, \$11.4 million is restricted by outside parties for specific purposes (*restricted net position*), and \$173.1 million is *net investment in capital assets*.
  - In total, the net position of the County had a modest decrease in net position of \$0.2 million or 0.09%. Of this total amount, governmental activities decreased by \$5.7 million whereas business-type activities increased by \$5.5 million.
  - For the governmental activities, the two largest causes of the decrease were (a) the use of \$3.4 million in cash for the construction of a satellite Highway shop in Reeseville and (b) the payment of \$1.6 million in cash to the State of Wisconsin for the closure of the Revolving Loan Fund (RLF).
  - The chart on the subsequent page shows a 10-year recap history of the County's net position.
  - The County went from having a Net Pension Liability of \$10.3 million in 2019 to a Net Pension Asset of \$9.3 million in 2020. This is due to the Wisconsin Retirement System (WRS) moving from 96.45% to 102.96% funded for those respective years.
- Financial changes in 2020 – governmental funds
  - As of December 31, 2020, the County's governmental funds reported combined fund balances of \$28.2 million, which is a decrease of (\$2.8 million) or 9.1%. The decreases listed above (Reeseville Shop and RLF) were offset by the transfer of \$1 million from the Workers Compensation Fund in 2020.
  - Approximately 59.0% of the combined fund balances, or \$16.7 million, is available to meet the County's current and future needs (*unassigned fund balance*.)
  - The General Fund and Human Services and Health Fund received \$3.0 million in federal grants in relation to COVID-19.
- Financial changes in 2020 – business type funds
  - Clearview and Highway received \$2.4 million from the federal government in relation to COVID-19.
  - The Highway & Airport Fund received \$3.4 million from the General Fund for the construction of a satellite shop in Reeseville.



## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains other required supplemental information to the statements.

### Government-wide Financial Statements

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

The *Statement of Net Position* presents information showing the County's net position at the end of the most recent calendar year. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating in conjunction with other indicators such as infrastructure systems, changes in property tax base, and general economic conditions of the County.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent fiscal year, with all changes in net position reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.



Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g. uncollected taxes and earned, but unused, vacation leave).

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

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

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

The government-wide financial statements can be found beginning on page 33 of this report.

### **Fund Financial Statements**

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

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

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

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

The basic governmental fund financial statements can be found beginning on page 36 of this report.

Proprietary funds are maintained in two ways:

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

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

The proprietary fund financial statements can be found beginning on page 40 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government.

### **Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found beginning on page 45 of this report.

### **Other Information**

In addition to the basic financial statements and notes, this report also presents certain required supplementary information. Budgetary comparison for the General Fund and Human Services & Health Fund are presented to demonstrate compliance with the annual appropriated budget. Required supplementary information can be found beginning on page 84 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental, enterprise and internal service funds and are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found beginning on page 91 of this report.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets (and deferred outflows of resources) exceed liabilities (and deferred inflows of resources) by \$216.9 million at the close of the most recent calendar year.

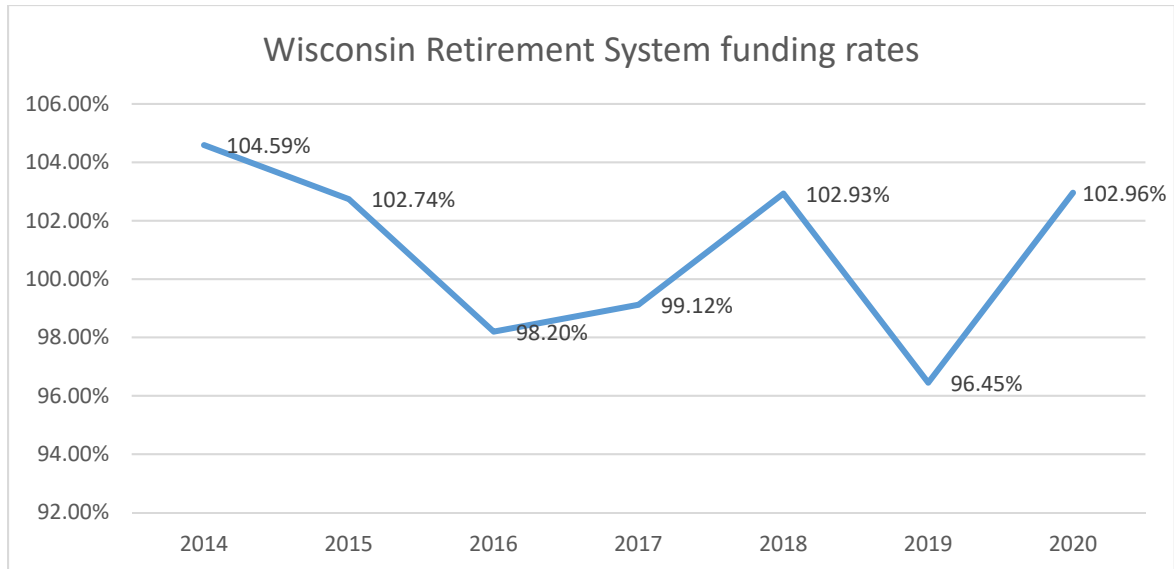
As shown on the Comparative Statement of Net Position on the next page, the largest portion of the County's net position represents its investment in capital assets (e.g. land, buildings,

equipment, and infrastructure) less any related outstanding debt used to acquire those assets. The County uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Historically, the County has relied upon sales tax proceeds to pay for outstanding debt principal, with the departments paying interest expenses.

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

The table on the subsequent page is a summarized comparative Statement of Net Position between the current and prior year. The material items are summarized below.

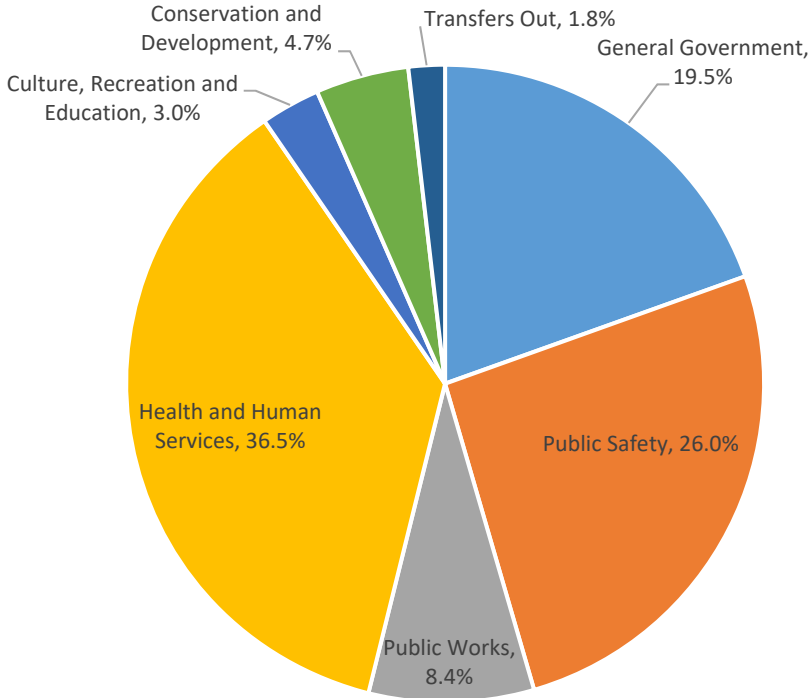
- Total current assets increased by \$5.4 million. Of this amount, cash & investments for the entire County increased by \$2.9 million, receivables increased by \$2.4 million, and inventories/prepaid expenses by \$1.1 million. A large factor in the cash & investments increase is due to extra COVID-19 funding received from the state and federal governments.
- The County switched from having a Net Pension Liability in 2019 to a Net Pension Asset in 2020. This difference of \$13.2 million is the result of the Wisconsin Retirement System attempting to maintain 100% funding for the pension system. A recap of the system funding percentages is reflected in a subsequent chart.
- When combined together, the aggregate deferred inflows and deferred outflows related to pension, Other Post-Employment Benefits (OPEB) health, and OPEB life went from a deferred outflow of \$13.1 million in 2019 to a deferred inflow of \$7.2 million in 2020. This "gain" of \$20.3 million is not unexpected, given the change in Net Pension (Asset) Liability indicated above.
- Current liabilities increased by \$6.8 million. \$2.7 million of this relates to classifying accrued vacation as a current payable in 2020 as opposed to a long-term payable in 2019. In addition, accounts payable increased \$4.8 million between the two years. Some of this relates to the timing of when invoices are received, and some relates to the setup in the new Tyler Munis computer system setting payment dates at 30/60/90 days as opposed to immediately in the former system (JD Edwards).
- The increase in Restricted Net Position was the result of a concerted effort to ensure that all restricted cash accounts were properly categorized as well as the fact that the Net Pension Asset for the County (\$9.3 million) is a component of Restricted Net Position.



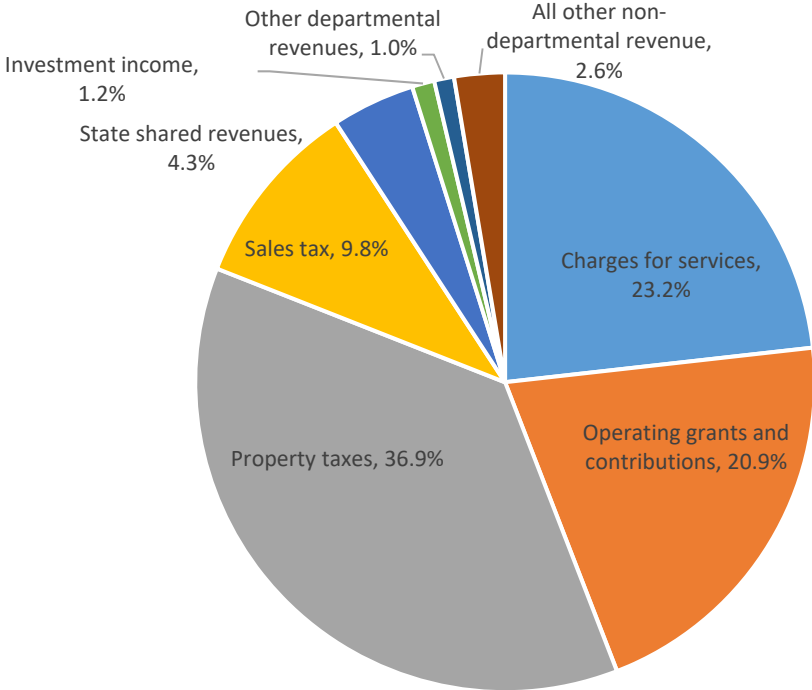
**Comparative Statement of Net Position  
Governmental Activities  
December 31, 2020 and 2019  
(in Thousands)**

	Amounts		Increase (Decrease)	
	2020	2019	Amount	Percent
Current assets	\$ 72,903.5	\$ 66,644.8	\$ 6,258.7	9.4%
Capital assets (net)	132,381.1	134,830.0	(2,448.9)	-1.8%
Net Pension Asset	5,754.7	0.0	5,754.7	
Other long term assets	639.4	1,037.4	(398.0)	-38.4%
Deferred outflows of resources	14,302.4	17,448.4	(3,146.0)	-18.0%
<b>Total assets &amp; deferred outflows</b>	<b>225,981.1</b>	<b>219,960.6</b>	<b>6,020.5</b>	<b>2.7%</b>
Current liabilities	13,435.7	6,090.4	7,345.3	120.6%
Non-current liabilities	5,931.7	6,766.8	(835.1)	-12.3%
Net Pension Liability	0.0	6,339.8	(6,339.8)	-100.0%
Deferred inflows of resources	44,622.3	36,935.0	7,687.3	20.8%
<b>Total liabilities &amp; deferred inflows</b>	<b>63,989.7</b>	<b>56,132.0</b>	<b>7,857.7</b>	<b>14.0%</b>
Net position, capital assets	132,381.1	134,830.0	(2,448.9)	-1.8%
Net position, restricted	7,784.5	1,712.1	6,072.4	354.7%
Net position, unrestricted	21,825.8	27,286.4	(5,460.6)	-20.0%
<b>Total net position</b>	<b>\$ 161,991.4</b>	<b>\$ 163,828.5</b>	<b>\$ (1,837.1)</b>	<b>-1.1%</b>

### Dodge County- Governmental Activities - Expenses 2020

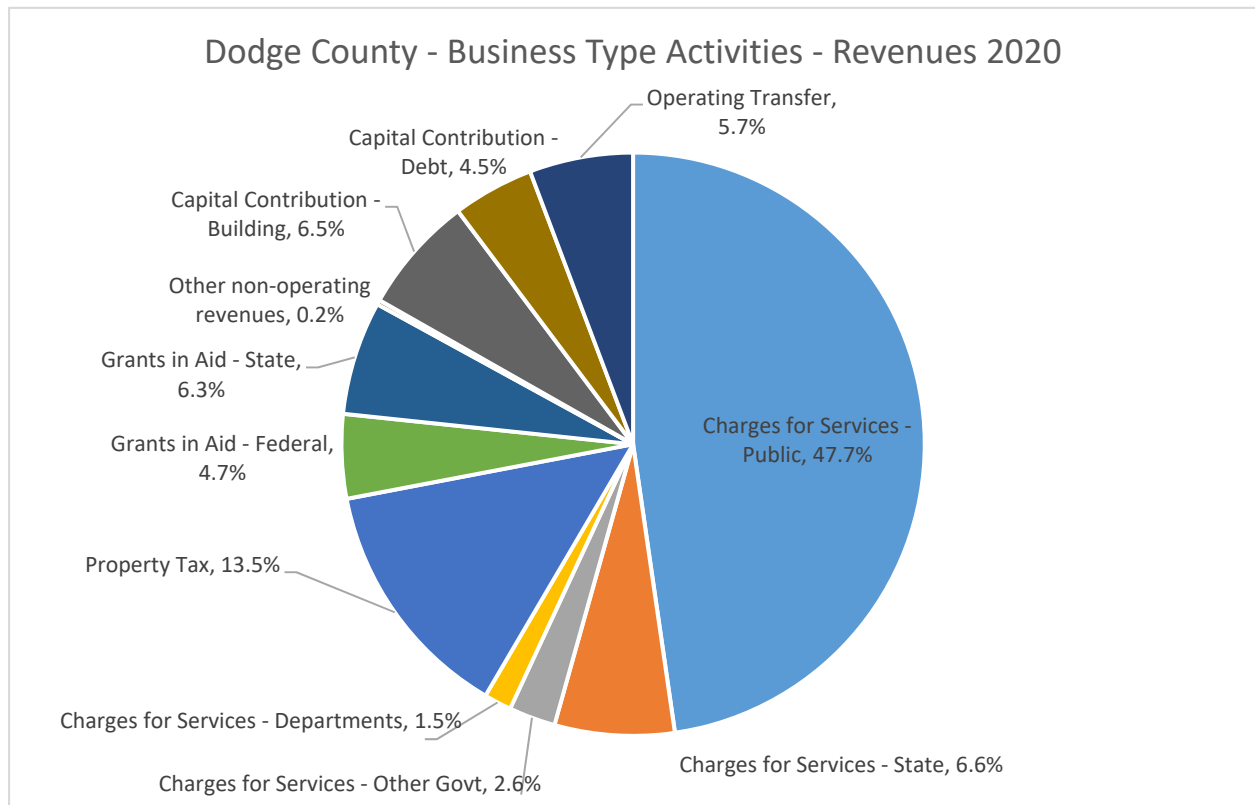


### Dodge County - Governmental Activities - Revenues 2020



**Comparative Statement of Net Position**  
**Business Type Activities**  
**December 31, 2020 and 2019**  
**(in Thousands)**

	<u>Amounts</u>		<u>Increase (Decrease)</u>	
	2020	2019	Amount	Percent
Current assets	\$ 30,408.2	\$ 31,313.6	\$ (905.4)	-2.9%
Capital assets (net)	64,611.9	63,435.4	1,176.5	1.9%
Net Pension Asset	3,518.9	0.0	3,518.9	
Other long term assets	157.0	179.8	(22.8)	-12.7%
Deferred outflows of resources	8,999.4	11,208.8	(2,209.4)	-19.7%
<b>Total assets &amp; deferred outflows</b>	<b>107,695.4</b>	<b>106,137.6</b>	<b>1,557.8</b>	<b>1.5%</b>
Current liabilities	6,891.6	7,409.3	(517.7)	-7.0%
Non-current liabilities	25,698.9	28,694.7	(2,995.8)	-10.4%
Net Pension Liability	0.0	3,968.0	(3,968.0)	-100.0%
Deferred inflows of resources	20,198.3	12,802.6	7,395.7	57.8%
<b>Total liabilities &amp; deferred inflows</b>	<b>52,788.8</b>	<b>52,874.6</b>	<b>(85.8)</b>	<b>-0.2%</b>
Net position, capital assets	40,754.7	37,123.2	3,631.5	9.8%
Net position, restricted	3,570.2	667.8	2,902.4	434.6%
Net position, unrestricted	10,581.8	15,472.0	(4,890.2)	-31.6%
<b>Total net position</b>	<b>\$ 54,906.7</b>	<b>\$ 53,263.0</b>	<b>\$1,643.7</b>	<b>3.1%</b>



**Changes in Net Position  
Governmental Activities  
For the Years Ended December 31, 2020 and 2019  
(in Thousands)**

	<u>Governmental Activities</u>		<u>Increase (Decrease)</u>	
	<u>2020</u>	<u>2019</u>	<u>Amount</u>	<u>Percent</u>
<u>Program specific revenues</u>				
Charges for Services				
General Government	\$ 2,429.9	\$ 3,388.2	\$ (958.3)	-28.3%
Public Safety	6,147.3	6,783.2	(635.9)	-9.4%
Health and Human Services	7,789.2	7,061.8	727.4	10.3%
Culture, Recreation and Education	219.1	253.3	(34.2)	-13.5%
Conservation and Development	954.2	262.7	691.5	263.2%
Total	<u>17,539.7</u>	<u>17,749.2</u>	<u>(209.5)</u>	<u>-1.2%</u>
Operating grants and contributions				
General Government	2,200.5	651.3	1,549.2	237.9%
Public Safety	1,026.7	248.0	778.7	314.0%
Public Works	-	11.1	(11.1)	-100.0%
Health and Human Services	12,111.6	11,592.9	518.7	4.5%
Culture, Recreation and Education	124.1	163.8	(39.7)	-24.2%
Conservation and Development	281.7	285.5	(3.8)	-1.3%
Total	<u>15,744.6</u>	<u>12,952.6</u>	<u>2,792.0</u>	<u>21.6%</u>
Capital grants and contributions				
Public Safety	<u>40.2</u>	<u>-</u>	<u>40.2</u>	
Other revenues				
All activities	<u>784.4</u>	<u>746.0</u>	<u>38.4</u>	<u>5.1%</u>
<b>Total program specific revenues</b>	<u>34,108.9</u>	<u>31,447.8</u>	<u>2,661.1</u>	<u>8.5%</u>
<u>Non-specific revenues</u>				
Property Taxes	27,846.9	26,755.0	1,091.9	4.1%
Sales Tax	7,420.2	7,003.3	416.9	6.0%
State shared revenue	3,282.9	3,293.7	(10.8)	-0.3%
Donations/miscellaneous	728.0	24.0	704.0	2933.3%
Investment income	883.3	1,455.1	(571.8)	-39.3%
Interest & penalties on property taxes	488.8	508.4	(19.6)	-3.9%
Gain (loss) on disposals	394.2	56.1	338.1	602.7%
Other taxes	384.2	505.8	(121.6)	-24.0%
Reclass WMMIC investment	-	(1,087.5)	1,087.5	-100.0%
Transfers Out	(1,498.7)	(10,114.3)	8,615.6	-85.2%
<b>Total Revenues</b>	<u>39,929.8</u>	<u>28,399.6</u>	<u>11,530.2</u>	<u>40.6%</u>
<u>Expenses</u>				
General Government	15,857.4	16,535.2	(677.8)	-4.1%
Public Safety	21,080.9	22,183.5	(1,102.6)	-5.0%
Public Works	6,797.0	124.8	6,672.2	5346.3%
Health and Human Services	29,675.4	27,775.5	1,899.9	6.8%
Culture, Recreation and Education	2,447.1	1,999.0	448.1	22.4%
Conservation Development	3,838.7	1,933.4	1,905.3	98.5%
<b>Total Expenses</b>	<u>79,696.5</u>	<u>70,551.4</u>	<u>9,145.1</u>	<u>13.0%</u>
Increase (Decrease) in Net Position	(5,657.8)	(10,704.0)	5,046.2	-47.1%
Net Position - January 1 (restated)	167,649.1	178,353.1	(10,704.0)	-6.0%
Net Position - December 31	<u>\$ 161,991.3</u>	<u>\$ 167,649.1</u>	<u>\$ (5,657.8)</u>	<u>-3.4%</u>

**Changes in Net Position**  
**Business Type Activities**  
**For the Years Ended December 31, 2020 and 2019**  
**(in Thousands)**

	<u>Business Type Activities</u>		<u>Increase (Decrease)</u>	
	<u>2020</u>	<u>2019</u>	<u>Amount</u>	<u>Percent</u>
<u>Program specific revenues</u>				
Charges for Services				
Clearview	\$ 26,196.7	\$ 27,385.2	\$ (1,188.5)	-4.3%
Highway and Airport	4,303.2	4,570.8	(267.6)	-5.9%
Total	<u>30,499.9</u>	<u>31,956.0</u>	<u>(1,456.1)</u>	-4.6%
Operating Grants and Contributions				
Clearview	2,400.8	3.8	2,397.0	63078.9%
Highway and Airport	3,328.2	2,815.8	512.4	18.2%
Total	<u>5,729.0</u>	<u>2,819.6</u>	<u>2,909.4</u>	103.2%
Capital Grants and Contributions				
Clearview	-	-	-	
Highway and Airport	-	-	-	
Total	<u>-</u>	<u>-</u>	<u>-</u>	
Other Revenues				
All activities	18.0	204.7	(186.7)	-91.2%
Total program specific revenues	<u>36,246.9</u>	<u>34,980.3</u>	<u>1,266.6</u>	3.6%
<u>Non-specific revenues</u>				
Property taxes	7,073.4	7,223.4	(150.0)	-2.1%
Gain (loss) on disposal of assets	(81.3)	(557.6)	476.3	-85.4%
Donations/Miscellaneous	210.7			
Transfers In	1,498.7	4,645.9	(3,147.2)	-67.7%
Total Revenues	<u>44,948.4</u>	<u>46,292.0</u>	<u>(1,554.3)</u>	-3.4%
Expenses				
Clearview	27,096.9	27,945.3	(848.4)	-3.0%
Highway and Airport	12,387.2	15,814.2	(3,427.0)	-21.7%
Total	<u>39,484.1</u>	<u>43,759.5</u>	<u>(4,275.4)</u>	-9.8%
Increase (Decrease) in Net Position	5,464.3	2,532.5	2,931.8	115.8%
Net Position - January 1 (restated)	49,442.4	46,909.9	2,532.5	5.4%
Net Position - December 31	<u>\$ 54,906.7</u>	<u>\$ 49,442.4</u>	<u>\$ 5,464.3</u>	11.1%



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

- Charges for services
  - In total, charges for services, whether to the public or other governments is down due to COVID-19. In Clearview's case, COVID-19 restrictions caused more unused beds due to quarantine of residents along with reduced admission counts.
  - The 2020 *Statement of Activities* was adjusted to remove interdepartmental revenue (and related expenses) so as to not overstate countywide revenues and expenses. This amount was \$1.2 million for General Government and \$0.5 million for Public Safety. This adjustment was NOT done in 2019 because the internal service funds were included with proprietary funds in the 2019 financial statements.
- Operating grants and contributions
  - The County received various grants (Routes to Recovery or CARES Acts) from the federal government in relation to COVID-19.
    - General Government \$1.5 million
    - Public Safety \$0.8 million
    - Health and Human Services \$0.7 million
    - Total \$1.8 million
    - In the majority of cases, this revenue was offset by related expenses.
  - In addition, Clearview received the following income in relation to COVID-19.
    - Medicare COVID-19 funding \$2.0 million
    - COVID federal grants \$0.2 million
    - Nursing home supplements \$0.2 million
    - Total \$2.4 million
  - The Highway Department received \$0.2 million in COVID-19 related grants as well as an additional \$0.3 million increase in General Transportation Aids as compared to the prior year.
- Non-specific revenues
  - Sales tax -- Although it was anticipated when the COVID-19 pandemic began, there was no decrease in sales tax revenue received. Additionally, there is anecdotal evidence that rural counties in Wisconsin received more sales tax revenue due to internet purchases versus going to physical locations outside the County.
  - Donations / Miscellaneous
    - Friends of Clearview received a single donation in 2020 of \$132,000 from the estate of a former resident.
    - Friends of Dodge County Parks donated a new pole building at Harnischfeger Park. The construction cost was \$151,000.
    - The prior year (2019) activity included life to date corrections of (\$125,000) (loss) in relation to unclaimed funds (stale checks)
  - Investment income – Due to the current interest rate environment, investment income was down by \$664,000 as compared to the prior year. This was an area that typically contributed a large surplus each year for the County.
- Expenses
  - As indicated above, there were expenses in various categories as a result of Routes to Recovery and/or CARES Act grant revenues for COVID-19.
  - General Government
    - The 2019 financials included life-to-date accrued known claims in the internal service funds (Risk Management, Workers Compensation, and Dental Insurance) based upon actuarial reports in order to reflect these

funds using full accrual account at \$2.0 million. The 2020 activity included just the annual actuarial liability adjustment for (\$0.3) million. This is a decrease of \$2.3 million from the prior year.

- As indicated above, the 2020 financials included \$1.7 million reduction in inter-departmental expenses so as not to overstate expenses. This was not done in the 2019 financial statements.
- \$1.2 million in CARES Act funding was for payments to a vendor to enhance internet accessibility in the county.
- Public Works – The 2020 financials included the acquisition of infrastructure, whereas the 2019 financials did not.
- Health and Human Services – Expenses were increased in relation to COVID-19 pandemic items by the Human Services & Health Department.
- Conservation Development – The 2020 financials reflected a payment to the State of Wisconsin for \$1.6 million to terminate the Revolving Loan Fund Program. This was the result of revenue being recognized incorrectly in prior years.
- Highway – The same comment above for Public Works relates to Highway. Taking this into account, the total expenses for the Highway Department actually increased by about \$3.7 million as compared to the prior year.

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

### Governmental Funds

The governmental functions are recorded in the General Fund, Human Services & Health Fund, several small Special Revenue Funds, Debt Service Fund and Capital Projects Fund. For the current year, there was no activity in the Capital Projects Fund. Because all the outstanding debt issues are for business-type funds, no activity is recorded in the Debt Service Fund.

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

As of December 31, 2020, the County's governmental funds reported combined ending fund balances of \$28.2 million as opposed to the prior year total of \$31.0 million. This is a decrease of (\$2.8 million) or (9.0%). The single largest factor for this decrease was the use of existing cash to construct the Reeseville satellite Highway shop for approximately \$3.4 million.

### General Fund

In total, the General Fund had a decrease in fund balance of \$2.8 million. There were a number of causes for this large decrease, as recapped on the next table.

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

<b>General Fund Departmental Surplus (Deficit) Totals 2020</b>
----------------------------------------------------------------

<u>Departmental Surplus</u>		<u>General Revenues Deficit</u>	
Land Resources and Parks	831,485	1,000,000	Transfer in from Workers Compensation Fund
Sheriff's Office	653,857	(3,977,916)	Transfers out to other General Fund depts
All other departments	590,666	(3,400,385)	Reeseville Hwy Shop transfer
Sales tax	484,596	968,333	Info Technology and Pipe Project transfers
Register of Deeds	199,956	163,233	Clearview amenities (Friends of Clearview)
UW Madison Extension	170,661	(891,587)	All other general revenue activity
Information Technology	146,450		
Physical Facilities	131,696		
Finance Department	124,394		
Subtotals	3,333,761	(6,138,322)	
<b>Net surplus (deficit)</b>		<b>(2,804,561)</b>	

The County changed how both carryforward requests were handled in accounting in calendar year 2020. *[As an internal management tool, carryforward requests that were approved by the County Board became revenues to each department (i.e. Intrafund transfer in) and thus became an expense (i.e. Intrafund transfer out) to General Revenues. These Intrafund transfers are eliminated on the financial statements].* Thus, the reader also has to keep in mind that a departmental surplus would include any restricted/committed balances that had to be carried forward into the departmental budget for the subsequent year. Comments on various items are below:

- Land Resources and Parks – The surplus amount above includes \$606,000 that was authorized to carryforward into 2021.
- Sheriff – The surplus amount includes \$87,000 of restricted funds that were approved to be carried forward into 2021. In addition, \$437,000 of the surplus can be attributed to boarding of prisoners revenue being above the budgeted amounts.
- Sales Tax -- When the COVID-19 pandemic began, the courthouse parking lot paving project (\$546,000) and County building sign project (\$55,000) projects were put on hold.

Both the *Balance Sheet* and the *Statement of Revenues, Expenditures, and Changes in Fund Balance* were expanded to separate out state vs. federal government activity.

- Intergovernmental Revenues – Federal – The majority of this revenue is Routes to Recovery and/or CARES Act revenue related to COVID-19.
- Intergovernmental Charges – Federal – All \$5.7 million is for boarding of prisoners and prisoner transports for the federal government.

General Fund - Cash and Investments 2020			
Category	Beginning Amount	Current Yr Activity	Ending Amount
Cash and cash equivalents	\$0	\$0	\$0
Investments	30,860,740	6,221,088	37,081,828
Restricted cash	676,299	941,791	1,618,090
Asset subtotal	31,537,039	7,162,879	38,699,918
Due to other funds	(3,119,227)	(9,024,611)	(12,143,838)
Net cash and investments	\$ 28,417,812	\$ (1,861,732)	\$ 26,556,080

When looking at the cash and investments for the General Fund, the reader has to consider all the activity together.

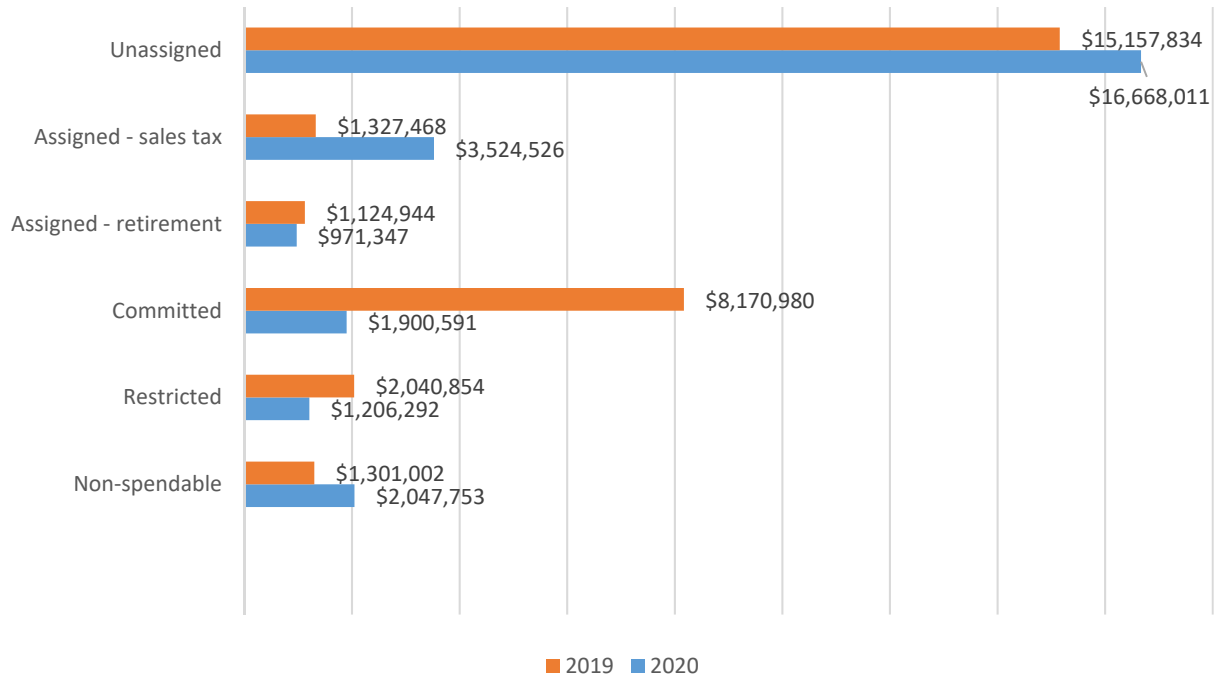
- Cash and cash equivalents – This value cannot be negative on the *Balance Sheet*. As such, the negative cash has to be reclassified as Due to Other Funds.
- Investments – The County Treasurer is (rightly) putting more monies into investments to attempt to increase investment income, which can be tough in the current environment. However, it should be pointed out that investments have to be sold if cash is needed right away, so laddering of investment terms and operational cash flow requirements become more significant.
- Restricted cash – A concerted effort was done in 2020 to ensure that all restricted cash was accounted for correctly. The beginning balance only included the Clerk of Courts checking and certificates of deposits.
- Due to other funds – The County pools cash together with the General Fund reporting investments.
- **As a whole, because the County combines the majority of cash for all departments together, the County is secure in total cash and investments.**

The charts on the subsequent page show the various categories of the fund balances in the General Fund.

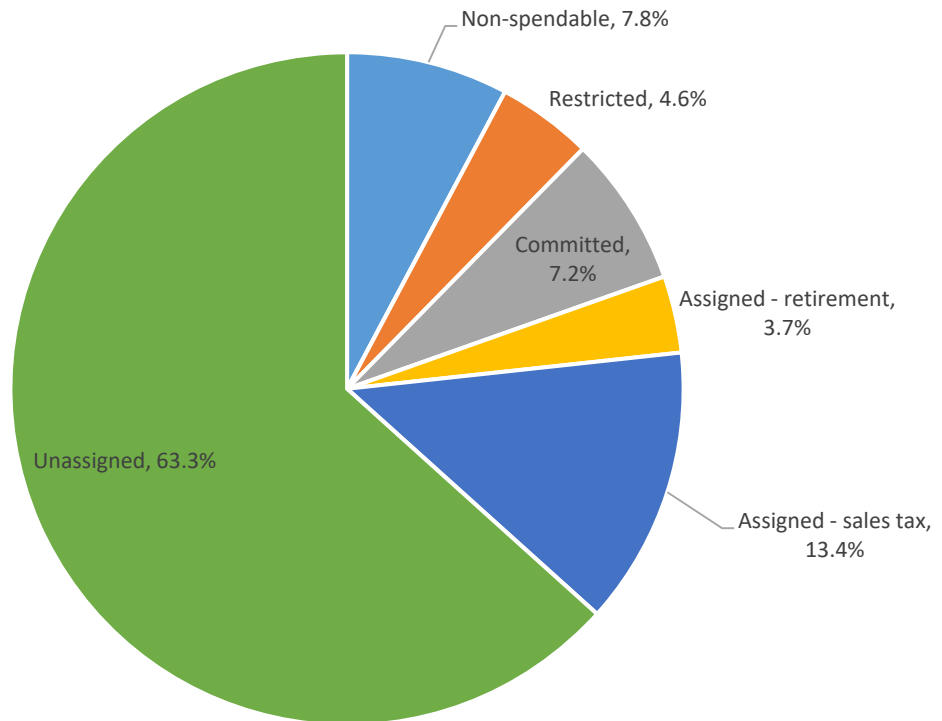
- Committed -- The two largest factors for the decrease in this category are the \$3.4 million for the construction of the satellite Highway Shop in Reeseville (completed in 2020) and the \$0.94 million for the remodeling of the J-Pod jail facility (budgeted for but not approved).
- Assigned Sales Tax – The two largest factors for the increase in this category are the projects delayed due to COVID-19 (\$601,000) and the fact that revenue was VERY conservatively budgeted at \$1.4 million less than actual.

It should also be pointed out that the County adopted a countywide fund balance policy in 2020 based upon Best Practices from the national Government Finance Officers Association (GFOA). This policy is used each budget year to determine the availability of funds to be applied against the subsequent year's budget. The prior practice was that the Human Services & Health Fund turned over any annual surplus to the General Fund, but they were allowed to retain the surplus effective with the 2019 financial statements.

### Dodge County - General Fund Fund Balances 2020 v. 2019



### Dodge County - General Fund Fund Balances 2020



## Human Services & Health Fund

<b>Human Services &amp; Health Comparative Statement of Revenues and Expenditures</b>				
	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	
			<b>Amount</b>	<b>Percent</b>
<b>Revenues</b>				
Property taxes	\$ 8,348,213	\$ 8,594,505	\$ (246,292)	-2.9%
Intergovernmental revenue - federal	822,871	-	822,871	
Intergovernmental revenue - state	10,426,933	10,594,127	(167,194)	-1.6%
Fines and forfeitures	84,912	73,030	11,882	16.3%
Charges for services - intergovernmental	-	9,725	(9,725)	-100.0%
Charges for services - public	7,296,569	6,914,235	382,334	5.5%
Interest and other	221,571	123,790	97,781	79.0%
Total revenues	<u>27,201,069</u>	<u>26,309,412</u>	<u>891,657</u>	<u>3.4%</u>
<b>Expenditures</b>				
Wages and benefits	11,914,098	10,189,451	1,724,647	16.9%
Client relief / grants & contributions	2,754,807	2,047,906	706,901	34.5%
All other expenditures	<u>12,667,838</u>	<u>12,558,211</u>	<u>109,627</u>	<u>0.9%</u>
Total expenditures	<u>27,336,743</u>	<u>24,795,568</u>	<u>2,541,175</u>	<u>10.2%</u>
Transfer In	-	900	(900)	-100.0%
Surplus (deficit)	<u>\$ (135,674)</u>	<u>\$ 1,514,744</u>	<u>\$ (1,650,418)</u>	<u>-109.0%</u>

The federal grants received were all in relation to Routes to Recovery and/or CARES Act for COVID-19. These grants were used to offset additional staffing and other expenditures related to COVID-19.

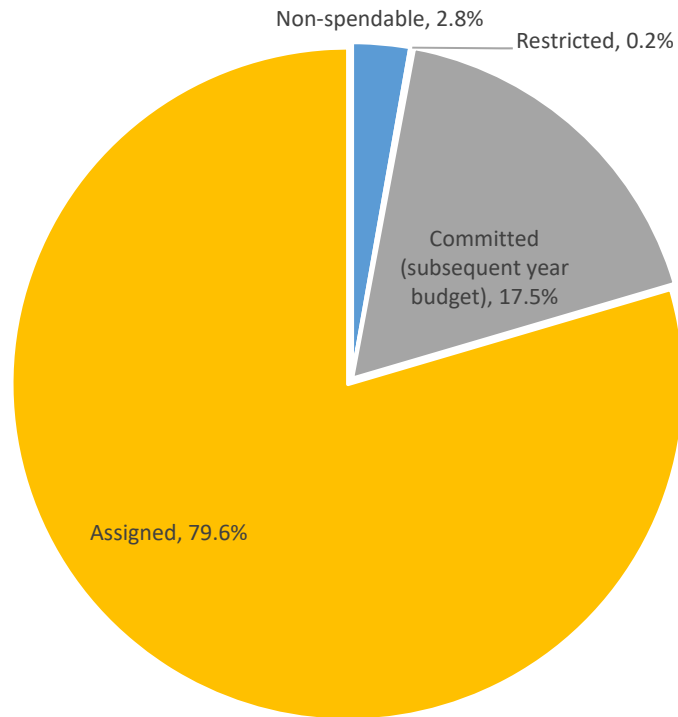
Expenditures were up by \$2.6 million or 10.4% as compared to the prior year.

- Wages and benefits -- The budgeted increase between years was \$1.1 million, due to an increase of nine (9) budgeted positions for 2020 as compared to the prior year.
- Client relief – The Human Services and Health Department was required by the State of Wisconsin to get children off the wait list in the Children Long Term Support (CLTS) program area.
- The Family Services Division in total had expenditures increase by about \$850,000 due to continuing need of county residents for these services.

In applying the County's fund balance policy, the Human Services and Health Fund is below the minimum required fund balance. As such, the General Fund takes this into account for calculations related to availability of fund balance in the General Fund.

The pie chart on the next page summarizes the fund balance categories for the Human Services and Health Fund.

## Human Services & Health Fund - Fund Balances 2020



### Nonmajor Governmental Funds

Drainage Board – The large increase in accounts receivable is due to several large projects that began in 2020. If the payments are not received on a timely basis, the outstanding receivable is then placed on the property tax roll for the subsequent year.

Human Services Rep Payee – This fund was classified as a special revenue fund in 2019 but the 2020 financial statements restated this fund as a fiduciary (custodial) fund.

Sheriff Trust Fund – This fund was classified as a special revenue fund in the 2019 but the 2020 financial statements restated this fund as a fiduciary fund (custodial) fund. In addition, the name was changed to Jail Inmate Trust Fund.

Debt Service – The current outstanding debt is all related to Clearview and Highway building projects, so the related activity occurs in those funds. With the debt issue that took place in February 2021, there is now a property tax levy in 2021 related to that debt. As such, there is a property tax receivable and a related deferred inflow of resources on the *Combining Balance Sheet*.

## Proprietary Funds (including Internal Service Funds)

### Clearview

<b>Clearview -- Comparative Statement of Revenues and Expenses</b>					
	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>		
			<u>Amount</u>	<u>Percent</u>	
<b>Operating Revenues</b>					
Charges for services - public	\$ 24,808,119	\$ 25,824,829	\$ (1,016,710)		-3.9%
Charges for services - other local govts.	882,704	1,161,135	(278,431)		-24.0%
Charges for services - other depts.	505,900	399,266	106,634		26.7%
<b>Operating Expenses</b>					
Wages and benefits	18,815,996	18,934,757	(118,761)		-0.6%
All other expenses	5,968,064	6,835,615	(867,551)		-12.7%
Depreciation	1,389,557	1,589,776	(200,219)		-12.6%
Building repair (siding project)	375,050	-	375,050		
Actuarial pension & OPEB expenses	233,900	1,911,561	(1,677,661)		-87.8%
<b>Operating Net Income</b>	<u>(351,944)</u>	<u>25,082</u>	<u>(377,026)</u>		<u>-1503.2%</u>
<b>Non-operating income, contributions and transfers</b>					
Intergovernmental revenue - federal	2,225,281	-	2,225,281		
Intergovernmental revenue - state	175,558	3,825	171,733		4489.8%
Miscellaneous revenue	30,202	37,054	(6,852)		-18.5%
Gain (loss) on sale of capital assets	1,750	-	1,750		
Interest and fiscal charges	(548,229)	(585,137)	36,908		-6.3%
Capital Contribution - Debt	2,060,000	2,050,000	10,000		0.5%
Operating Transfer	1,000		1,000		
<b>Non-operating income, contributions and transfers</b>	<u>3,945,562</u>	<u>1,505,742</u>	<u>2,439,820</u>		<u>162.0%</u>
<b>Net income (loss)</b>	<u>\$ 3,593,618</u>	<u>\$ 1,530,824</u>	<u>\$ 2,062,794</u>		<u>134.8%</u>

- Charges for services
  - Public – Revenue was decreased due to COVID-19 restrictions for resident quarantines and bed holds.
  - Other local governments – The revenue for 2019 included both charges to County departments as well as other counties who were members of the Marsh Country Health Alliance (MCHA).
- Intergovernmental revenue
  - Federal – Nursing homes received various additional grants in 2020 related to COVID-19
  - State – The nursing home supplement payment received in 2020 was placed into a new revenue account for more accurate reporting. For 2019, this revenue was reported in Public Charges for Services.
- The replacement of various segments of the exterior siding was partially funded by a class action settlement from the manufacturer for \$125,000 and a settlement received from the



building's construction firm for \$25,000. These funds were received in a prior year. There is the potential for a second class action settlement to be received.

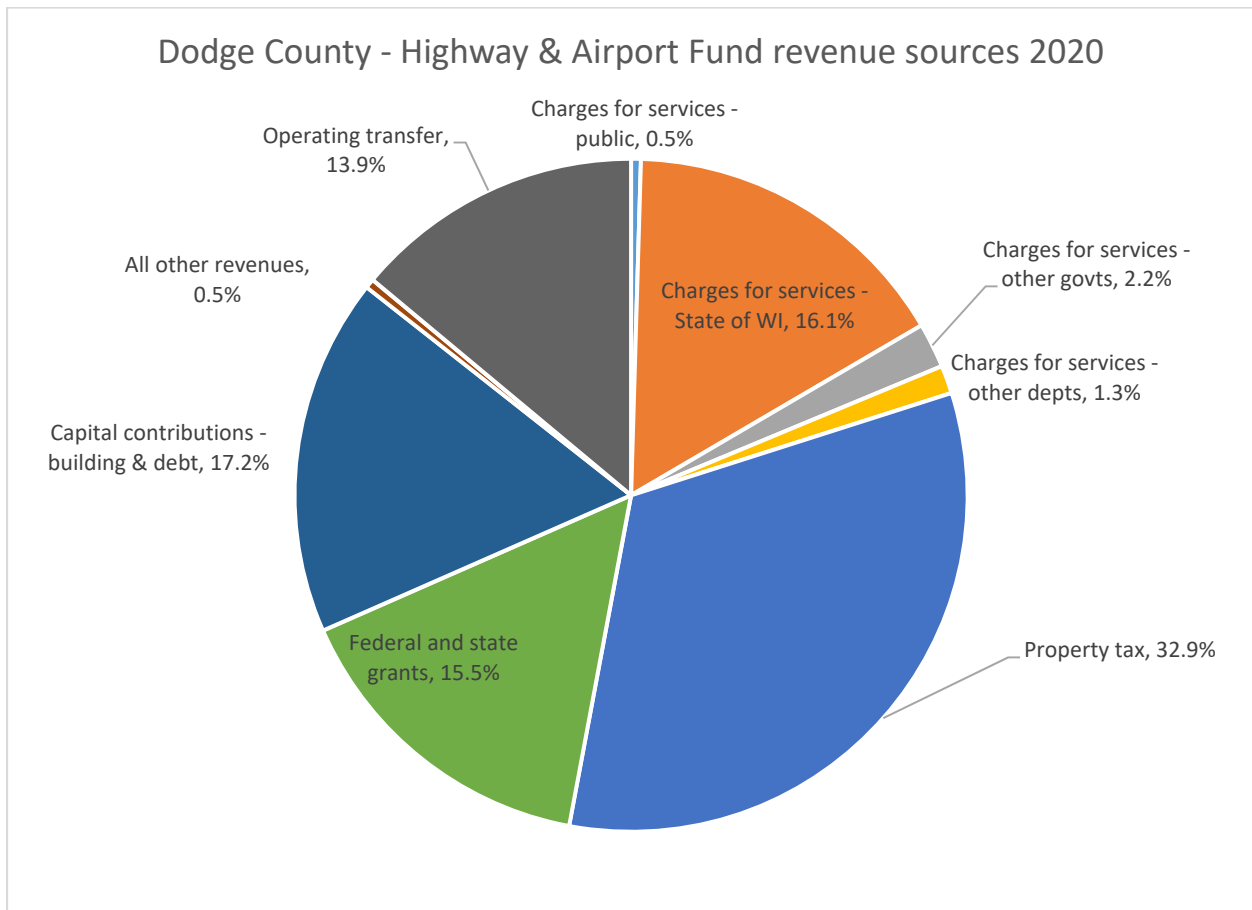
- Actuarial expenses decreased by \$1.7 million, primarily due to the County changing from a Net Pension Liability in 2019 to a Net Pension Asset in 2020.

The Cash & Cash Equivalents for Clearview increased by \$4.8 million. For more detail, please see the *Statement of Cash Flows – Proprietary Funds*.

Highway & Airport Fund

The Highway & Airport Fund had a number of revenues that varied between the current and prior years.

- The Highway Department received \$3.4 million from the General Fund for the construction of a new satellite facility in Reeseville.
- The operating transfer from the sales tax revenues for road construction projects increased by \$0.7 million as compared to the prior year.
- Federal grants related to COVID-19 for 2020 were \$0.2 million.
- Calendar year 2019 reflected a loss on disposal of assets as opposed to a gain in 2020. This resulted in \$0.6 million more in revenue than compared to the prior year.



The Cash & Cash Equivalents for the Highway & Airport Fund decreased by approximately \$0.5 million. This was primarily caused by a change in pool cash and investments with the General Fund of \$1.6 million.

**Highway & Airport Fund -- Comparative Statement of Revenues and Expenses**

	<u>2020</u>	<u>2019</u>	<u>Increase (Decrease)</u>	
			Amount	Percent
<b>Operating Revenues</b>				
Charges for services - State of Wisconsin	\$ 3,466,080	3,604,655	(138,575)	-3.8%
Charges for services - other local govts.	465,164	871,161	(405,997)	-46.6%
Charges for services - other depts.	289,641	28,085	261,556	931.3%
Charges for services - public	100,326	60,850	39,476	64.9%
<b>Operating Expenses</b>				
Wages and benefits	6,421,167	6,048,437	372,730	6.2%
Depreciation	2,750,525	2,096,969	653,556	31.2%
Actuarial pension & OPEB expenses	65,352	458,445	(393,093)	-85.7%
All other expenses	3,044,037	7,121,182	(4,077,145)	-57.3%
<b>Operating Net Income</b>	<u>(7,959,870)</u>	<u>(11,160,282)</u>	<u>3,200,412</u>	<u>-28.7%</u>
<b>Non-operating income, contributions and transfers</b>				
Property taxes	7,073,390	7,223,390	(150,000)	-2.1%
Capital Transfer - Building	3,410,385	-	3,410,385	
Intergovernmental revenue - state	3,117,623	2,815,809	301,814	10.7%
Operating Transfers	(4,262,678)	2,300,856	(6,563,534)	-285.3%
Capital Transfer - Debt	290,000	299,500	(9,500)	-3.2%
Intergovernmental revenue - federal	210,556	-	210,556	
Miscellaneous revenue	180,904	167,635	13,269	7.9%
Gain (loss) on sale of capital assets	(83,587)	(557,628)	474,041	-85.0%
Interest and fiscal charges	(106,073)	(83,120)	(22,953)	27.6%
<b>Non-operating income, contributions and transfers</b>	<u>9,830,520</u>	<u>12,166,442</u>	<u>(2,335,922)</u>	<u>-19.2%</u>
<b>Net income (loss)</b>	<u><b>\$ 1,870,650</b></u>	<u><b>\$ 1,006,160</b></u>	<u><b>\$ 864,490</b></u>	<u><b>85.9%</b></u>

It should be noted that the above net income (loss) figure for 2019 ties out to the audited financial statements. The Highway Operations Annual Report for 2019 does not take into account that the beginning net position was restated in the 2019 audited financial statements.

- Expenses
  - Depreciation increased by \$0.7 million. There was no depreciation posted in 2019 for the airport infrastructure, as opposed to \$0.9 million in 2020.
  - Actuarial expenses decreased by \$0.4 million, primarily due to the County changing from a Net Pension Liability in 2019 to a Net Pension Asset in 2020.
  - Division 3318 CTHS Road Construction had an increase of \$4.5 million in total expenses for 2020 as compared to 2019. County infrastructure projects are classified as an operating transfer out (to governmental activities) in 2020. According to the Highway Operations Annual Financial Reports, the major construction projects exceeding \$1.0 million are as follows:

County Highway	Description	Miles	2020	2019	Increase (Decrease)
KW	Lowell N Limits - STH 26	4.70		\$ 1,374,128	
YY	CTH Y (Leroy) - STH 26	3.01		\$ 1,017,073	
AY	STH 33-STH 28/67	5.10	\$ 1,278,215		
M	STH 60-CTH DJ (Juneau)	4.23	\$ 1,250,533		
E	Lake Dr - CTH S	3.60	\$ 1,163,518		
	All other projects		\$ 3,547,775	\$ 377,691	
	Totals		\$ 7,240,041	\$ 2,768,892	\$ 4,471,149

Key: CTHS = County Trunk Highway System  
 STH = State Trunk Highway  
 CTH = County Trunk Highway

### GENERAL FUND BUDGETARY HIGHLIGHTS

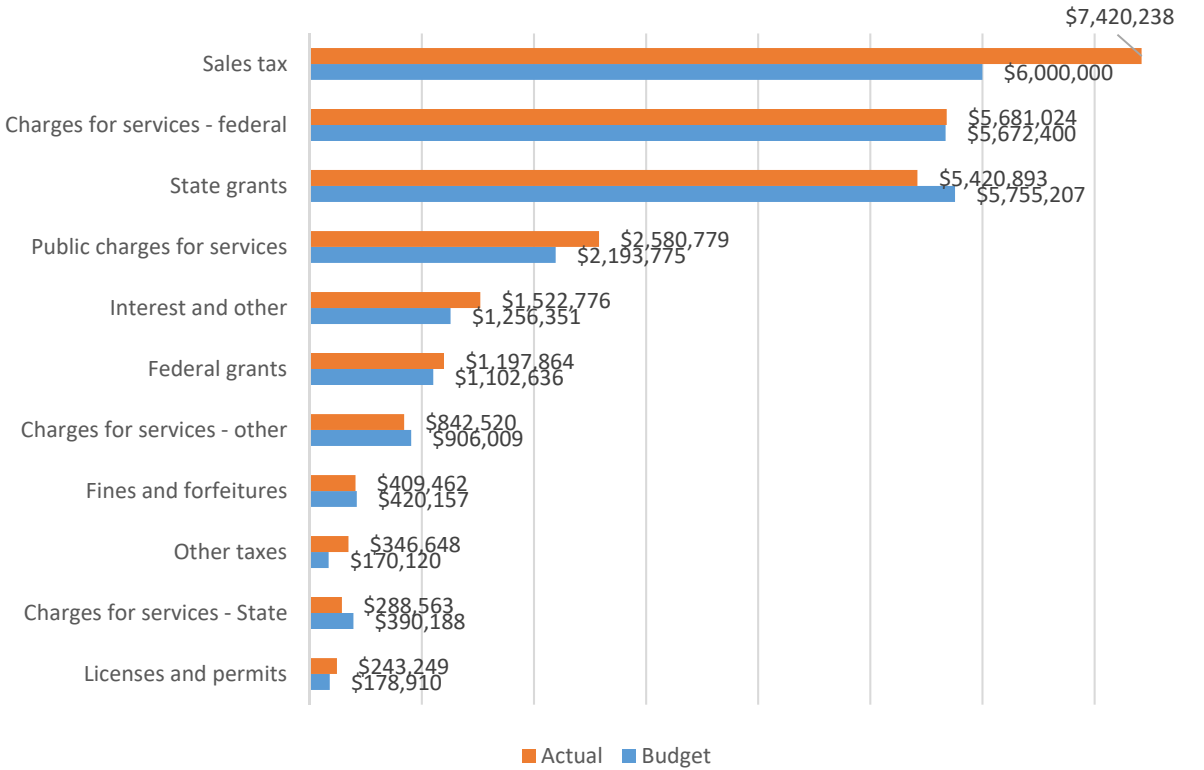
The following departments had budgetary deficits for calendar year 2020. In both cases, the County Board authorized an increase in the departmental budget.

- County Board -- \$24,214 – Due to interdepartmental charges budgeted in error.
- Child Support – \$43,558 – Due to related federal/state grants budgeted at over 100% of expenditure amounts.

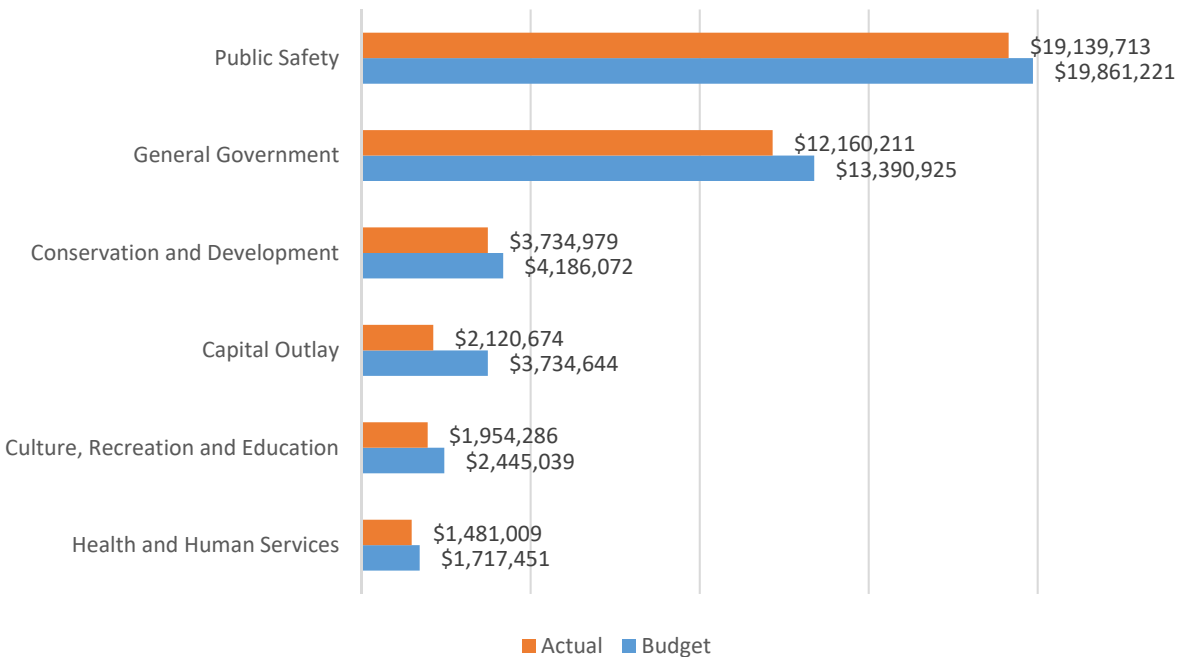
The table below recaps the material variances from the final budget. The reader is directed to the Required Supplementary Information section of this document for more budget v. actual calculations.

Category	Detail	Amount	Comment
Revenues			
	Sales Tax Revenue	1,420,238	The County has historically budgeted conservatively.

### Dodge County - General Fund Revenues, Actual v. Budget 2020 (excluding property tax levy)



### Dodge County, General Fund Expenditures, Actual v. Budget 2020



**Material variances, budget versus actual**

<b>Expenditure Category</b>	<b>Surplus (Deficit)</b>	<b>Total</b>	<b>Comment</b>
<b><u>General Government</u></b>			
Wages and benefits	\$ 383,876		Positions open for various reasons
Future year expenditures	202,646		Due to restrictions by outside parties
Computer maintenance and licenses	147,756		Primarily within Information Technology
Contingency Fund	99,000		Finance Committee elected not to use
Broadband contribution	(1,223,042)		CARES Act expenditures not budgeted in 2020
All other items	<u>397,437</u>		
General Government total		\$ 7,673	
<b><u>Public Safety</u></b>			
Wages and benefits	546,719		Positions open for various reasons
All other items	<u>174,789</u>		
Public Safety total		721,508	
<b><u>Capital Outlay</u></b>			
Physical Facilities	944,500		J-Pod remodeling not approved by Board
Physical Facilities	546,000		Courthouse paving project delayed until 2021
Physical Facilities	55,000		Building sign project delayed
Land Resources Parks	71,512		Future year park land acquisitions
All other items	<u>(3,043)</u>		
Capital Outlay total		1,613,969	

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The next table recaps capital asset activity for the County, broken down between governmental funds and business type funds.

Capital Asset Activity				
Category (net of accumulated depreciation)	Current Year	Prior Year	Increase (Decrease)	Increase (Decrease)
<u>Governmental Activities</u>				
Non-depreciated assets				
Land	\$ 2,757,977	\$ 2,757,977	\$ -	0.0%
Construction Work in Progress	239,582	1,275,856	(1,036,274)	-81.2%
Road Right of Ways	7,251,205	7,250,350	856	0.0%
Depreciated assets				
Roads, Bridges and Culverts	88,803,770	88,322,736	481,034	0.5%
Land Improvements	861,317	1,180,637	(319,320)	-27.0%
Buildings	25,667,983	27,510,629	(1,842,646)	-6.7%
Machinery and Equipment	6,799,309	6,531,771	267,538	4.1%
<b>Governmental Activities</b>	<b>132,381,143</b>	<b>134,829,955</b>	<b>(2,448,812)</b>	<b>-1.8%</b>
<u>Business Type Funds</u>				
Non-depreciated assets				
Land	1,554,696	1,554,695	1	0.0%
Road Right of Ways	-	856	(856)	-100.0%
Construction Work in Progress	620,670	-	620,670	
Depreciated assets				
Land Improvements	2,669,020	2,368,670	300,350	12.7%
Airport Pavement	4,475,038	5,384,328	(909,290)	-16.9%
Buildings	43,756,677	42,566,447	1,190,230	2.8%
Building Improvements	1,877,441	1,866,387	11,054	0.6%
Machinery and Equipment	9,658,388	9,694,038	(35,650)	-0.4%
<b>Business Type Funds</b>	<b>64,611,930</b>	<b>63,435,421</b>	<b>1,176,509</b>	<b>1.9%</b>
<b>County totals</b>	<b>\$ 196,993,073</b>	<b>\$ 198,265,376</b>	<b>\$(1,272,303)</b>	<b>-0.6%</b>

### Long Term Debt

At December 31, 2020, the County's outstanding general obligation debt was \$23,545,000. On January 14, 2021, Moody's Investor Service affirmed their continued rating of the County at **Aa2**, which is the third highest rating possible. The final payment for the Series 2011 bond was made on August 1, 2020.

The County borrowed \$9,075,000 on February 4, 2021 for the purpose of various road construction projects (General Obligation Promissory Notes, Series 2021A).

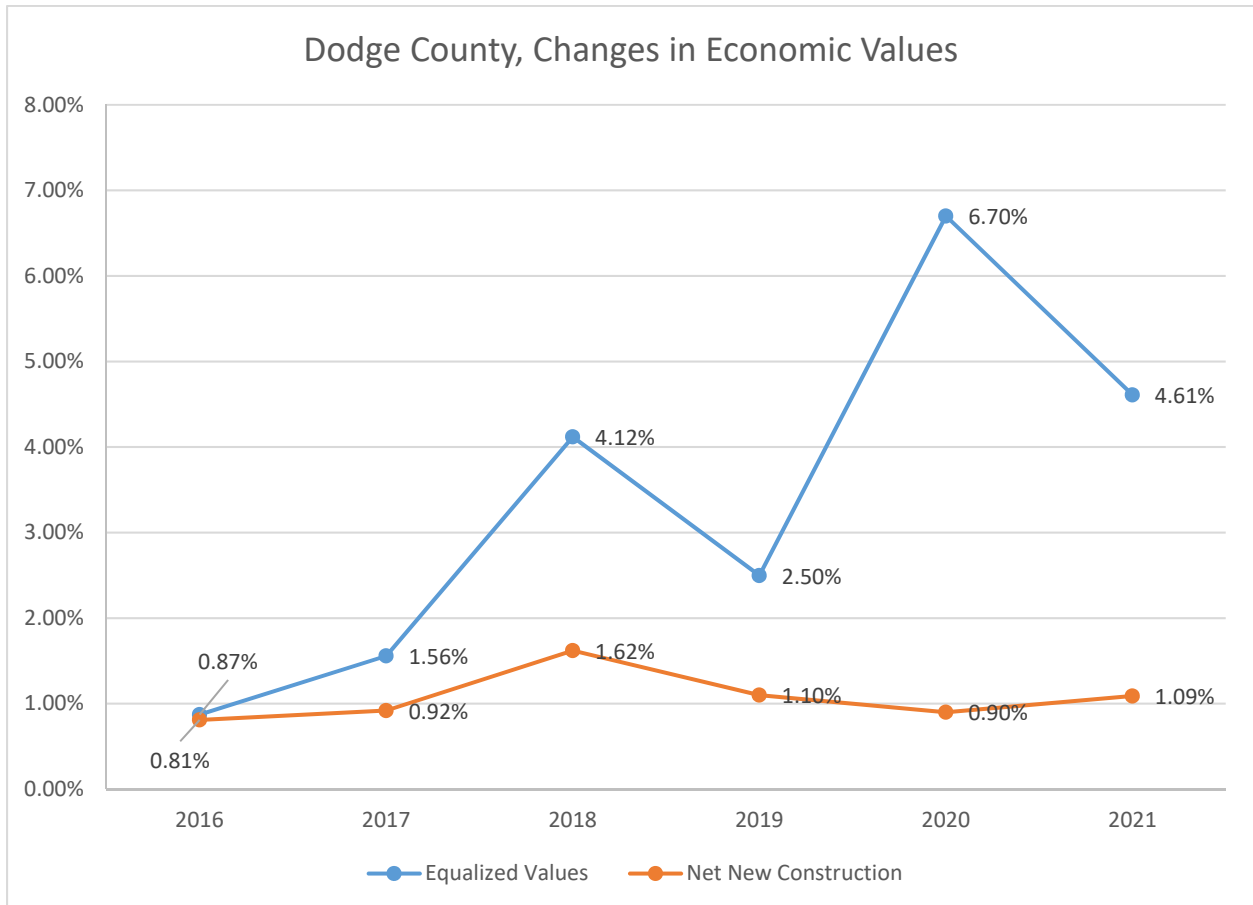
## Economic Factors and Next Year's Budget and Rates

Dodge County has averaged 4.61% growth in equalized value over the last three years (excluding Tax Incremental Financing districts). This growth is slightly behind the average of our seven neighboring counties (4.80%) and statewide (5.02%) over the last three years.

Unfortunately, Dodge County also lags behind both our neighboring counties and statewide values for net new construction, which is the value used in the calculations for the statutory levy limits. Dodge County averaged 1.03% over the last three years as compared to the average of our seven neighboring counties (1.50%) and statewide (1.60%).

At the time these financial statements were drafted, Dodge County is still seeing healthy activity in transfer fees and recording fees despite the COVID-19 pandemic. Sales tax revenue did not seem to be affected by COVID-19, as 2020 revenue increased by 7.3% over the prior year. Through May 2021, sales tax revenue is up 6.3% over the same period in 2020.

The County will face the uncertainty of how state and federal revenues flowing down to Dodge County will affect 2021 and beyond due to COVID-19.



## REQUEST FOR INFORMATION

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

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



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## BASIC FINANCIAL STATEMENTS

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**County of Dodge, Wisconsin  
Statement of Net Position  
December 31, 2020**

<u>Assets</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<b>Current Assets</b>			
Cash, Cash Equivalents, and Investments	\$ 38,245,010	\$ 9,872,428	\$ 48,117,438
Receivables			
Property Taxes - Current Year	26,819,372	9,240,418	36,059,790
Property Taxes - Delinquent	1,641,319	-	1,641,319
Due from Federal Government	1,824,856	-	1,824,856
Due from State of Wisconsin	3,550,606	1,114,467	4,665,073
Due from Other Governments	21,444	86,474	107,918
Due from Public - Clerk of Circuit Court	1,789,848	-	1,789,848
Due from Public - All Others	1,500,909	1,876,688	3,377,597
Internal balances	(6,043,838)	6,043,838	-
Inventories and Prepaid Expenses	1,196,186	2,173,834	3,370,020
Restricted Cash and Investments	2,273,090	-	2,273,090
<b>Total Current Assets</b>	<b>72,818,802</b>	<b>30,408,147</b>	<b>103,226,949</b>
<b>Noncurrent Assets</b>			
Net Pension Asset	5,754,717	3,518,943	9,273,660
Long Term Receivables	723,984	156,996	880,980
Capital Assets, net of depreciation	132,381,143	64,611,930	196,993,073
<b>Total Noncurrent Assets</b>	<b>138,859,844</b>	<b>68,287,869</b>	<b>207,147,713</b>
<b>Total Assets</b>	<b>211,678,646</b>	<b>98,696,016</b>	<b>310,374,662</b>
<b><u>Deferred Outflows of Resources</u></b>			
Pension	13,409,178	8,107,996	21,517,174
Other Post Employment Benefits - Life	776,534	606,069	1,382,603
Other Post Employment Benefits - Health	116,707	78,847	195,554
Loss on Debt Refunding	-	206,485	206,485
<b>Total Deferred Outflows of Resources</b>	<b>14,302,419</b>	<b>8,999,397</b>	<b>23,301,816</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 225,981,065</b>	<b>\$ 107,695,413</b>	<b>\$ 333,676,478</b>
<b><u>Liabilities</u></b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 5,967,694	\$ 3,196,442	\$ 9,164,136
Accrued Liabilities	5,438,034	-	5,438,034
Due to Other Governments	137,926	334	138,260
Accrued Interest Payable	-	253,527	253,527
Trusts and Special Deposits	121,972	104,993	226,965
Current Maturities on Long Term Debt	-	2,350,000	2,350,000
Compensated Absences - Due Within One Year	1,770,053	986,240	2,756,293
<b>Total Current Liabilities</b>	<b>13,435,679</b>	<b>6,891,536</b>	<b>20,327,215</b>

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

**County of Dodge, Wisconsin**  
**Statement of Net Position (continued)**  
**December 31, 2020**

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Noncurrent Liabilities			
Long Term Debt	-	21,195,000	21,195,000
Net OPEB Liability - Life Insurance	1,928,114	1,512,648	3,440,762
Net OPEB Liability - Health Insurance	1,803,692	1,216,457	3,020,149
Compensated Absences	2,199,895	1,256,035	3,455,930
Bond Premiums	-	518,761	518,761
Total Noncurrent Liabilities	<u>5,931,701</u>	<u>25,698,901</u>	<u>31,630,602</u>
<b>Total Liabilities</b>	<u>19,367,380</u>	<u>32,590,437</u>	<u>51,957,817</u>
<b><u>Deferred Inflows of Resources</u></b>			
Pension	17,273,877	10,562,775	27,836,652
Other Post Employment Benefit - Life Insurance	306,619	240,550	547,169
Other Post Employment Benefit - Health Insurance	222,453	154,548	377,001
Property Taxes	26,819,372	9,240,418	36,059,790
<b>Total Deferred Inflows of Resources</b>	<u>44,622,321</u>	<u>20,198,291</u>	<u>64,820,612</u>
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	132,381,143	40,754,654	173,135,797
Restricted	7,784,495	3,570,240	11,354,735
Unrestricted	21,825,726	10,581,791	32,407,517
<b>Total Net Position</b>	<u>161,991,364</u>	<u>54,906,685</u>	<u>216,898,049</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 225,981,065</u>	<u>\$ 107,695,413</u>	<u>\$ 333,676,478</u>

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

County of Dodge, Wisconsin  
Statement of Activities  
For the Year Ended December 31, 2020

<u>Services Provided</u>	Program Revenues					Changes in Net Position		
	Expenses	Charges for Services	Operating	Capital	Other Revenues	Governmental Activities	Business-Type Activities	Total
			Grants and Contributions	Grants and Contributions				
<b>Governmental Activities</b>								
General Government	\$ 15,857,512	\$ 2,429,857	\$ 2,200,479	\$ -	\$ 405,731	\$ (10,821,445)		\$ (10,821,445)
Public Safety	21,080,875	6,147,267	1,026,725	40,254	106,665	(13,759,964)		(13,759,964)
Public Works	6,796,957	-	-	-	-	(6,796,957)		(6,796,957)
Health and Human Services	29,675,369	7,789,189	12,111,630	-	86,412	(9,688,138)		(9,688,138)
Culture, Recreation and Education	2,447,084	219,133	124,116	-	15	(2,103,820)		(2,103,820)
Conservation and Development	3,838,729	954,213	281,697	-	185,590	(2,417,229)		(2,417,229)
<b>Total Governmental Activities</b>	<u>79,696,526</u>	<u>17,539,659</u>	<u>15,744,647</u>	<u>40,254</u>	<u>784,413</u>	<u>(45,587,553)</u>		<u>(45,587,553)</u>
<b>Business-Type Activities</b>								
Clearview	27,096,897	26,196,723	2,400,839	-	-		\$ 1,500,665	1,500,665
Highway and Airport	12,387,156	4,303,172	3,328,179	-	18,040		(4,737,765)	(4,737,765)
<b>Total Business Type Activities</b>	<u>39,484,053</u>	<u>30,499,895</u>	<u>5,729,018</u>	<u>-</u>	<u>18,040</u>		<u>(3,237,100)</u>	<u>(3,237,100)</u>
<b>Total Primary Government</b>	<u>119,180,579</u>	<u>48,039,554</u>	<u>21,473,665</u>	<u>40,254</u>	<u>802,453</u>			
	<b>Changes in Net Position Net (Expense)</b>					(45,587,553)	(3,237,100)	(48,824,653)
	<b>General Revenues</b>							
						27,846,913	7,073,390	34,920,303
						7,420,238	-	7,420,238
						3,282,876	-	3,282,876
						883,324	-	883,324
						531,032	7,744	538,776
						488,813	-	488,813
						384,175	-	384,175
						196,940	202,888	399,828
						394,166	(81,360)	312,806
						<u>(1,498,707)</u>	<u>1,498,707</u>	<u>-</u>
						39,929,770	8,701,369	48,631,139
						(5,657,783)	5,464,269	(193,514)
						<u>167,649,147</u>	<u>49,442,416</u>	<u>217,091,563</u>
						<u>\$ 161,991,364</u>	<u>\$ 54,906,685</u>	<u>\$ 216,898,049</u>

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

**County of Dodge, Wisconsin**  
**Balance Sheet - Governmental Funds**  
**December 31, 2020**

	<b>General Fund</b>	<b>Human Services &amp; Health</b>	<b>Nonmajor Governmental</b>	<b>Total</b>
<b><u>Assets</u></b>				
Cash and Cash Equivalents	\$ -	\$ 1,070,145	\$ 76,475	\$ 1,146,620
Investments	37,081,828	-	-	37,081,828
Current Receivables				
Property Taxes - Current Year	16,348,376	9,496,213	974,783	26,819,372
Property Taxes - Delinquent	1,641,319	-	-	1,641,319
Due from Federal Government	1,824,856	-	-	1,824,856
Due from State of Wisconsin	1,871,069	1,679,537	-	3,550,606
Due from Other Governments	21,444	-	-	21,444
Due from Public - Circuit Court	1,789,848	-	-	1,789,848
Due from Public - All Others	780,008	510,886	210,016	1,500,910
Inventories and Prepaid Expenses	1,042,215	47,509	-	1,089,724
Long Term Receivables	640,508	83,477	-	723,985
Restricted Cash	1,618,090	-	-	1,618,090
<b>Total Assets</b>	<b>\$ 64,659,561</b>	<b>\$ 12,887,767</b>	<b>\$ 1,261,274</b>	<b>\$ 78,808,602</b>
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 4,242,287	\$ 1,650,318	\$ 88,625	\$ 5,981,230
Accrued Liabilities	2,308,768	-	-	2,308,768
Due to Other Governments	137,926	-	-	137,926
Due to Other Funds	12,143,838	-	-	12,143,838
Trusts and Special Deposits	92,018	26,493	1,988	120,499
<b>Total Liabilities</b>	<b>18,924,837</b>	<b>1,676,811</b>	<b>90,613</b>	<b>20,692,261</b>
<b><u>Deferred Inflows</u></b>				
Tax Levy Subsequent Year	16,348,376	9,496,213	974,783	26,819,372
Delinquent Property Taxes	638,598	-	-	638,598
Deferred Loans	639,381	-	-	639,381
Clerk of Courts	1,789,848	-	-	1,789,848
<b>Total Deferred Inflows</b>	<b>19,416,203</b>	<b>9,496,213</b>	<b>974,783</b>	<b>29,887,199</b>
<b><u>Fund Balances</u></b>				
Nonspendable	2,047,754	47,511	-	2,095,265
Restricted	1,206,292	3,126	165,359	1,374,777
Committed	1,900,591	300,000	30,519	2,231,110
Assigned	4,495,873	1,364,106	-	5,859,979
Unassigned	16,668,011	-	-	16,668,011
<b>Total Fund Balances</b>	<b>26,318,521</b>	<b>1,714,743</b>	<b>195,878</b>	<b>28,229,142</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 64,659,561</b>	<b>\$ 12,887,767</b>	<b>\$ 1,261,274</b>	<b>\$ 78,808,602</b>

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

**County of Dodge, Wisconsin**  
**Reconciliation of Fund Balance on the Balance Sheet for Governmental Funds to the Net Position of**  
**Governmental Activities on the Statement of Net Position**  
**December 31, 2020**

**Fund Balances - Total Governmental Funds** \$ 28,229,142

Amounts reported for *governmental activities* in the Statement of Net Position are different because

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 132,381,143

Certain long term amounts that are not available to liquidate current obligations are deferred in the government-wide financial statements.

Net Pension Asset	5,749,166
Deferred outflows related to pension	13,396,639
Deferred outflow related to Other Post Employment Benefits (OPEBs)	891,865

Certain assets are not due and receivable in the current period and therefore are reported as unavailable revenue in the funds.

Judgment receivables	1,127
County portion of delinquent property taxes	323,947
Interest and penalties on delinquent property taxes	314,651
Revolving Loan Fund outstanding principal	209,170
Estimated county portion of outstanding court system receivables	1,789,848
Housing loan outstanding principal (due and payable upon sale of property)	430,210

Certain liabilities are not due and payable in the current period and therefore are not reported in the funds

Compensated absences	(3,907,589)
Net Pension Liability	-
Net Other Post Employment Benefits (OPEB) liabilities	(3,728,083)

Certain long term amounts are not obligations of the current period and are deferred in the government wide financial statements.

Deferred inflows related to pension	(17,257,212)
Deferred inflows related to Other Post Employment Benefits (OPEBs)	(528,412)

Internal service funds are used by management to charge the cost of certain activities to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.

Risk Management	1,348,747
Workers Compensation	1,986,317
Dental Insurance	360,688
	360,688

**Net Position of Governmental Activities** \$ 161,991,364

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

**County of Dodge, Wisconsin**  
**Statement of Revenues, Expenditures and Changes In Fund Balances -- Governmental Funds**  
**For the Year Ended December 31, 2020**

	<u>General Fund</u>	<u>Human Services &amp; Health</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
<b>Revenues</b>				
Taxes				
Property Taxes	\$ 19,618,679	\$ 8,348,213	\$ -	\$ 27,966,892
Sales Tax	7,420,238	-	-	7,420,238
Other Taxes	346,648	-	-	346,648
Intergovernmental Revenues				
Federal	2,380,652	822,871	-	3,203,523
State	5,461,147	10,426,933	-	15,888,080
Licenses and Permits	243,249	-	-	243,249
Fines and Forfeitures	409,462	84,912	23,771	518,145
Public Charges for Services	2,580,779	7,296,569	280,516	10,157,864
Intergovernmental Charges				
Federal	5,681,024	-	-	5,681,024
State	288,563	-	-	288,563
Other	842,520	-	-	842,520
Interest and Other	1,522,776	221,572	262	1,744,610
<b>Total Revenues</b>	<u>46,795,737</u>	<u>27,201,070</u>	<u>304,549</u>	<u>74,301,356</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government	13,383,252	-	43,682	13,426,934
Public Safety	19,139,713	-	6,228	19,145,941
Public Works	25,000	-	-	25,000
Health and Human Services	1,481,009	27,336,744	-	28,817,753
Culture, Recreation and Education	1,954,286	-	-	1,954,286
Conservation and Development	3,734,979	-	133,829	3,868,808
Capital Outlay	2,120,674	-	-	2,120,674
<b>Total Current Expenditures</b>	<u>41,838,913</u>	<u>27,336,744</u>	<u>183,739</u>	<u>69,359,396</u>
<b>Revenues Over (Under) Expenditures</b>	<u>4,956,824</u>	<u>(135,674)</u>	<u>120,810</u>	<u>4,941,960</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,000,000	-	-	1,000,000
Transfers Out	(8,761,385)	-	-	(8,761,385)
<b>Net Transfers</b>	<u>(7,761,385)</u>	<u>-</u>	<u>-</u>	<u>(7,761,385)</u>
<b>Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>(2,804,561)</u>	<u>(135,674)</u>	<u>120,810</u>	<u>(2,819,425)</u>
<b>Fund Balances, Beginning of Year (restated)</b>	29,123,082	1,850,417	75,068	31,048,567
<b>Fund Balances, End of Year</b>	<u>26,318,521</u>	<u>1,714,743</u>	<u>195,878</u>	<u>28,229,142</u>

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

**County of Dodge, Wisconsin**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2020**

**Net changes in fund balance -- total governmental funds** \$ (2,819,426)

Amounts reported for governmental activities in the Statement of Activities are different because

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital assets purchased or received	9,168,025
Depreciation expense	(11,937,264)
Disposal of capital assets	320,425

Internal service funds are used by management to charge the cost of certain activities to individual funds. The revenues and expenses of the internal service funds are included in the governmental activities.

Risk Management	105,189
Workers Compensation	(322,946)
Dental Insurance	92,880

Certain accounts receivable are long-term in nature and are collectable over several years. However, only the current collections are reflected as revenues on the fund statements.

Change in deferred revenue for delinquent taxes and related interest/penalties	339,189
Changes in Revolving Loan Fund receivables	184,067
Changes in other receivables	(93,007)
Change in accrued interest receivable	(19,340)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds

Change in compensated absences	(120,393)
Changes in net pension expenses	(176,580)
Changes in Other Post Employment Benefits (OPEBs)	(378,602)

**Change in net position of governmental activities** \$ (5,657,783)

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



County of Dodge, Wisconsin  
Statement of Net Position - Proprietary Funds  
December 31, 2020

	Enterprise Funds			Total Internal Service
	Clearview	Highway	Total Enterprise	
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 4,649,612	\$ 5,222,815	\$ 9,872,427	\$ 16,562
Receivables				
Property Tax - Current Year	1,699,916	7,540,502	9,240,418	-
Due from State of Wisconsin	-	1,114,467	1,114,467	-
Due from Other Governments	19,868	66,607	86,475	-
Due from Public	1,808,505	68,182	1,876,687	-
Due from General Fund	4,432,393	1,611,445	6,043,838	6,100,000
Inventories and Prepaid Expenses	142,106	2,031,729	2,173,835	106,459
Restricted Cash and Investments	-	-	-	655,000
<b>Total Current Assets</b>	<b>12,752,400</b>	<b>17,655,747</b>	<b>30,408,147</b>	<b>6,878,021</b>
<b>Noncurrent Assets</b>				
Net Pension Asset	2,643,686	875,257	3,518,943	5,552
Long Term Receivables	156,996	-	156,996	-
Capital Assets, net of depreciation	34,592,018	30,019,912	64,611,930	-
<b>Total Noncurrent Assets</b>	<b>37,392,700</b>	<b>30,895,169</b>	<b>68,287,869</b>	<b>5,552</b>
<b>Total Assets</b>	<b>50,145,100</b>	<b>48,550,916</b>	<b>98,696,016</b>	<b>6,883,573</b>
<b>Deferred Outflows of Resources</b>				
Pension	6,071,151	2,036,845	8,107,996	12,539
Other Post Employment Benefit - Life Insurance	432,866	173,203	606,069	1,353
Other Post Employment Benefit - Health Insurance	57,918	20,929	78,847	24
Loss on Debt Refunding	165,287	41,198	206,485	-
<b>Total Deferred Outflows of Resources</b>	<b>6,727,222</b>	<b>2,272,175</b>	<b>8,999,397</b>	<b>13,916</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 56,872,322</b>	<b>\$ 50,823,091</b>	<b>\$ 107,695,413</b>	<b>\$ 6,897,489</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 343,672	\$ 2,852,771	\$ 3,196,443	\$ 45,967
Accrued Liabilities	-	-	-	3,129,267
Due to Other Governments	-	334	334	-
Accrued Interest Payable	218,775	34,752	253,527	-
Unearned Revenues and Deposits	-	104,993	104,993	2,600
Current Maturities on Long Term Debt	2,052,500	297,500	2,350,000	-
Compensated Absences - Due Within One Year	680,226	306,014	986,240	1,465
<b>Total Current Liabilities</b>	<b>3,295,173</b>	<b>3,596,364</b>	<b>6,891,537</b>	<b>3,179,299</b>
<b>Noncurrent Liabilities</b>				
Long Term Debt	18,349,500	2,845,500	21,195,000	-
Net OPEB Liability - Life	1,080,702	431,946	1,512,648	3,383
Net OPEB Liability - Health	891,751	324,706	1,216,457	339
Bond Premiums	438,039	80,721	518,760	-
Compensated Absences	884,128	371,907	1,256,035	1,391
<b>Total Noncurrent Liabilities</b>	<b>21,644,120</b>	<b>4,054,780</b>	<b>25,698,900</b>	<b>5,113</b>
<b>Total Liabilities</b>	<b>24,939,293</b>	<b>7,651,144</b>	<b>32,590,437</b>	<b>3,184,412</b>
<b>Deferred Inflows of Resources</b>				
Pension	7,935,525	2,627,250	10,562,775	16,664
Other Post Employment Benefit - Life Insurance	171,859	68,691	240,550	538
Other Post Employment Benefit - Health Insurance	117,202	37,346	154,548	122
Property Taxes	1,699,916	7,540,502	9,240,418	-
<b>Total Deferred Inflows of Resources</b>	<b>9,924,502</b>	<b>10,273,789</b>	<b>20,198,291</b>	<b>17,324</b>
<b>Net Position</b>				
Net Investment in Capital Assets	13,917,265	26,837,389	40,754,654	-
Restricted	2,694,983	875,257	3,570,240	660,552
Unrestricted	5,396,279	5,185,512	10,581,791	3,035,201
<b>Total Net Position</b>	<b>22,008,527</b>	<b>32,898,158</b>	<b>54,906,685</b>	<b>3,695,753</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 56,872,322</b>	<b>\$ 50,823,091</b>	<b>\$ 107,695,413</b>	<b>\$ 6,897,489</b>

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

**County of Dodge, Wisconsin**  
**Statement of Revenues, Expenses, and Changes in Net Position -- Proprietary Funds**  
**For the Year Ended December 31, 2020**

	<b>Enterprise Funds</b>			<b>Total Internal Service</b>
	<b>Clearview</b>	<b>Highway</b>	<b>Total Enterprise</b>	
<b>Operating Revenues</b>				
Charges for Services				
Public	\$ 24,808,119	\$ 100,326	\$ 24,908,445	\$ 100,128
State of Wisconsin	-	3,466,080	3,466,080	-
Other Local Governments	882,704	465,164	1,347,868	-
County Departments	505,900	289,641	795,541	2,080,219
<b>Total Operating Revenues</b>	<u>26,196,723</u>	<u>4,321,211</u>	<u>30,517,934</u>	<u>2,180,347</u>
<b>Operating Expenses</b>				
Operations and Maintenance	25,159,110	9,530,556	34,689,666	1,377,830
Depreciation	1,389,557	2,750,525	4,140,082	-
<b>Total Operating expenses</b>	<u>26,548,667</u>	<u>12,281,081</u>	<u>38,829,748</u>	<u>1,377,830</u>
<b>Operating Income</b>	<u>(351,944)</u>	<u>(7,959,870)</u>	<u>(8,311,814)</u>	<u>802,517</u>
<b>Non-Operating Revenues (Expenses)</b>				
General Property Taxes	-	7,073,390	7,073,390	67,172
Intergovernmental Revenue - Federal	2,225,281	210,556	2,435,837	-
Intergovernmental Revenue - State	175,558	3,117,623	3,293,181	-
Interest and Investment Income	-	-	-	5,434
Miscellaneous Non-Operating Revenue	30,202	180,905	211,107	-
Gain (Loss) on Sale of Capital Assets	1,750	(83,587)	(81,837)	-
Interest and Fiscal charges	(548,229)	(106,073)	(654,302)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<u>1,884,562</u>	<u>10,392,814</u>	<u>12,277,376</u>	<u>72,606</u>
<b>Income (Loss) Before Contributions and Transfers</b>	<u>1,532,618</u>	<u>2,432,944</u>	<u>3,965,562</u>	<u>875,123</u>
<b>Contributions and Transfers</b>				
Capital Transfer - Building	-	3,410,385	3,410,385	-
Capital Transfer - Debt	2,060,000	290,000	2,350,000	-
Operational Transfer In	1,000	3,000,000	3,001,000	-
Operational Transfers Out	-	(7,262,678)	(7,262,678)	(1,000,000)
<b>Total Contributions and Transfers</b>	<u>2,061,000</u>	<u>(562,293)</u>	<u>1,498,707</u>	<u>(1,000,000)</u>
<b>Change in Net Position</b>	3,593,618	1,870,651	5,464,269	(124,877)
<b>Net Position, Beginning of Year, restated</b>	<u>18,414,909</u>	<u>31,027,507</u>	<u>49,442,416</u>	<u>3,820,630</u>
<b>Net Position, End of Year</b>	<u>\$ 22,008,527</u>	<u>\$ 32,898,158</u>	<u>\$ 54,906,685</u>	<u>\$ 3,695,753</u>

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

**County of Dodge, Wisconsin**  
**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended December 31, 2020**

	Enterprise Funds			Total Internal Service
	Clearview	Highway	Total Enterprise	
<b><u>Cash Flows From Operating Activities</u></b>				
Receipts from public	\$ 25,702,094	\$ 147,953	\$ 25,850,047	\$ 144,994
Receipts from other governments	862,820	3,871,988	4,734,808	-
Receipts from other funds for services	505,900	289,641	795,541	2,080,219
Payments for wages and benefits	(18,738,798)	(6,432,540)	(25,171,338)	(27,823)
Payments to suppliers	(6,150,539)	(1,293,090)	(7,443,629)	(1,665,354)
Net cash provided (used) by operating activities	<u>2,181,477</u>	<u>(3,416,048)</u>	<u>(1,234,571)</u>	<u>532,036</u>
<b><u>Cash Flows From Capital and Related Financing Activities</u></b>				
Acquisition and construction of capital assets	(290,059)	(5,026,533)	(5,316,592)	-
Sale of capital assets	1,750	(83,587)	(81,837)	-
Principal payments on long-term debt	(2,156,777)	(316,953)	(2,473,730)	-
Transfer from General Fund - debt principal	2,060,000	290,000	2,350,000	-
Transfer from General Fund -- construction project	-	3,410,385	3,410,385	-
Interest and other fiscal charges	(533,203)	(102,327)	(635,530)	-
Net cash provided (used) for capital and related financing activities	<u>(918,289)</u>	<u>(1,829,015)</u>	<u>(2,747,304)</u>	<u>-</u>
<b><u>Cash Flows From Non-Capital and Related Financing Activities</u></b>				
General property taxes	-	7,073,390	7,073,390	67,172
Intergovernmental grants	2,400,839	3,328,179	5,729,018	-
Miscellaneous income	30,202	180,905	211,107	-
Transfer from General Fund -- operations	1,000	3,000,000	3,001,000	-
Transfer to General Fund	-	-	-	(1,000,000)
Pool cash held by General Fund	(1,313,166)	(1,611,445)	(2,924,611)	(6,100,000)
Net cash provided (used) by non-operating activities	<u>1,118,875</u>	<u>11,971,029</u>	<u>13,089,904</u>	<u>(7,032,828)</u>
<b><u>Cash Flows From Investing Activities</u></b>				
Interest on Investments	-	-	-	5,434
Net cash provided (used) by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,434</u>
Net increase (decrease) in cash and equivalents	2,382,063	6,725,966	9,108,029	(6,495,358)
Cash and cash equivalents -- beginning of year	2,267,549	5,759,527	8,027,076	6,511,921
<b>Cash and cash equivalents -- end of year</b>	<b><u>\$ 4,649,612</u></b>	<b><u>\$ 12,485,493</u></b>	<b><u>\$ 17,135,105</u></b>	<b><u>\$ 16,563</u></b>
<b><u>Reconciliation to Combining Statement of Net Position</u></b>				
Cash and cash equivalents	\$ 4,649,612	\$ 5,222,815	\$ 9,872,427	\$ 16,562
<b>Total</b>	<b><u>\$ 4,649,612</u></b>	<b><u>\$ 5,222,815</u></b>	<b><u>\$ 9,872,427</u></b>	<b><u>\$ 16,562</u></b>
<b><u>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</u></b>				
Operating Income (Loss)	\$ (351,944)	\$ (7,959,870)	\$ (8,311,814)	\$ 802,517
Depreciation	1,389,557	2,750,525	4,140,082	-
Changes in Assets, Liabilities, and Deferred Inflows/Outflows of Resources				
Customer accounts receivable	893,975	47,626	941,601	44,866
Due to / from other governments	(19,884)	(59,256)	(79,140)	-
Pension, OPEB and related deferrals	233,900	65,352	299,252	1,579
Compensated absences	77,198	(11,373)	65,825	2,856
Accrued liabilities	-	-	-	(317,176)
Deposits and special trusts	(3,747)	(41,723)	(45,470)	2,600
Inventories	(39,511)	(361,244)	(400,755)	-
Prepaid expenses	22,382	(653)	21,729	(16,608)
Accounts payable	(20,449)	2,154,568	2,134,119	11,402
Net cash provided (used) by operating activities	<u>\$ 2,181,477</u>	<u>\$ (3,416,048)</u>	<u>\$ (1,234,571)</u>	<u>\$ 532,036</u>

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

**County of Dodge, Wisconsin  
Statement of Fiduciary Net Position  
December 31, 2020**

	<b>Custodial Funds</b>
<b><u>Assets</u></b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 1,499,219
Property Taxes - Delinquent	342,167
Due From Local Governments	5,202
<b>Total Assets</b>	<b>\$ 1,846,588</b>
 <b><u>Liabilities</u></b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 958,032
Due to Other Governments	342,167
<b>Total Current Liabilities</b>	<b>1,300,199</b>
 <b><u>Fiduciary Net Position</u></b>	
Restricted for:	
Clearview Resident Trust	125,181
Human Services Rep Payee	31,365
Jail Inmate	134,827
East Wisconsin Counties Railroad Consortium (EWCRC)	255,016
<b>Total Restricted Fiduciary Net Position</b>	<b>546,389</b>
 <b>Total Liabilities and Fiduciary Net Position</b>	 <b>\$ 1,846,588</b>

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

**County of Dodge, Wisconsin**  
**Statement of Changes in Fiduciary Net Position**  
**For the Year Ended December 31, 2020**

	<b>Custodial Funds</b>
<b>Additions</b>	
Property Taxes	\$ 29,763,808
Interest Income	1,494
Railroad Corridor Rent	20,805
Operating Grants and Contributions	225,000
Fiduciary Collections	4,160,516
<b>Total Additions</b>	<b>34,171,623</b>
<b>Deductions</b>	
Municipal, school district, and technical colleges disbursements	29,763,808
Court ordered disbursements to the State of Wisconsin	1,715,497
Clearview resident disbursements	538,669
Protective payee disbursements	710,968
Inmate disbursements	1,237,400
East Wisconsin Counties Railroad Consortium (EWCRC) disbursements	228,766
<b>Total Deductions</b>	<b>34,195,108</b>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<b>(23,485)</b>
<b>Net Position, Beginning of Year (restated)</b>	569,874
<b>Net Position, End of Year</b>	<b>\$ 546,389</b>

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

# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

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### 1. Reporting Entity

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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 administration and management functions of the County. In addition to the County Board of Supervisors, the Clerk of Circuit Court, County Clerk, County Treasurer, District Attorney, Register of Deeds and Sheriff are also elected officials.

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if:

- (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization;
- (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government; and
- (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Certain legally separate, tax-exempt organizations should also be reported as a component unit if all of the following criteria are met:

- (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents;
- (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and
- (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

The accompanying financial statements include the operations of the County and its component unit, the Marsh Country Health Alliance (“MCHA”). The MCHA was formed in 2010 to lease, manage and operate portions of Dodge County’s Clearview, which is 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 financial accountable because it provides the majority of funding and has effective control over the operation of the facility. The 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, WI.

# County of Dodge, Wisconsin

Notes to Financial Statements

December 31, 2020

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## 2. Accounting Policies

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The accounting policies of the County conform to general accepted accounting principles as applicable to government units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

### **Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County does not currently allocate indirect expenses to functions in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

### **Fund Financial Statements**

Financial statements of the reporting entity are organized into funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund equity, revenues, and expenditures/expenses.

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

- a) Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b) The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c) In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

- **General Fund** – The General Fund is the County’s primary operating fund and is always classified as a major fund. It is used to account for all financial resources not accounted for and reported in another fund.
- **Human Services and Health Fund** – This special revenue fund accounts for resources legally restricted or committed for services for social, mental health, and public health operations that are funded from federal and state sources.

## County of Dodge, Wisconsin

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### Notes to Financial Statements

December 31, 2020

The County reports the following major business-type funds:

- **Clearview Fund**– The Clearview fund is used to account for long-term care operations that provide care for multiple aspects of residential health services such as individuals with intellectual disabilities, geriatric, dementia, nursing and rehabilitation, brain injury, behavioral health, mental illness and adult family homes.
- **Highway and Airport Fund** – The Highway and Airport Fund is used to account for road and bridge maintenance and construction that are provided on a cost-reimbursement basis. In addition, activities for the Dodge County airport are accounted for in this fund.

The County reports the following non-major governmental funds:

- Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific purposes (other than debt service or capital projects).
  - **Drainage Board** -- Court ordered activity related to drainage on farm land
  - **District Attorney Trust** – Restitution payments and District Attorney fees
  - **Crime Prevention Board** – Used to account for surcharges imposed under Wis. Stat. 59.54(28) (b) and related expenditures approved by the Crime Prevention Board.
- **Debt Service Fund** – Used to account for the payment of governmental long-term debt principal, interest, and related fiscal costs. Long-term debt related to business-type activities is recorded with those funds.
- **Capital Projects Fund** – Used to account for expenditures for capital outlays for governmental activities, including road and bridge construction.

Internal service funds are used to account for and report the financing of goods or services provided by one department to another department of the County or to other governmental units on a cost-reimbursement basis. The County's internal service funds are listed below. Are all considered as non-major.

- **Risk Management**
- **Workers Compensation (self-insured)**
- **Dental Insurance (self-insured)**

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all the following criteria are met:

- a) The government *controls* the assets that finance the activity.
- b) Assets are *not* generated from the *government's own-source revenues* or from governmental-mandated or voluntary non-exchange transactions.
- c) Assets are administered through a *qualified trust* or the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiary, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity*.

The County reports the following fiduciary custodial funds.

- **Property Taxes** – Tax collections for municipalities
- **Delinquent Special Assessments** – Collection of special assessments exceeding \$7,500 per parcel
- **Clerk of Circuit Court** – Account for civil and criminal activity through the County's circuit court system
- **Unclaimed Funds** – Funds held on behalf of others as per Wis. Stat. 59.66
- **Clearview Resident Trust Fund** – Held on behalf of Clearview residents
- **Human Services Rep Payee Trust** – Held on behalf of representative payee clients
- **Jail Inmate Trust** – Held on behalf of jail inmates



# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

- **East Wisconsin Counties Railroad Consortium (EWCRC)** – Dodge County is the fiscal agent for this nine-member consortium to rehabilitate old railroad lines.

### Measurement Focus, Basis of Accounting and Financial Statement Presentation

#### **Government-Wide Financial Statements**

The government-wide Statement of Net Position and Statement of Activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and unearned revenue. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### **Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for certain federal and state grants for which the County considers revenues to be available if they are collected within 180 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and unearned revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Sales taxes are recognized as revenues in the year in which the underlying sales relating to it takes place.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are reported as deferred inflows of resources/unearned revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Clearview and Highway are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and

# County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

## **All Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

## **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity**

### **Deposits and Investments**

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of county funds is restricted by state statutes. Available investments are limited to:

- Time deposits in any credit union, bank, savings bank or trust company.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

The County has adopted an investment policy. That policy follows the state statute for allowable investments. The County's investment policy as it relates to custodial credit risk states that ownership of all securities shall be perfected in the name of the County.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on inputs and methods described in Note 5. No investments are reported at amortized cost, with the exception of the initial investment in the public entity risk pool, Wisconsin Municipal Mutual Insurance Company (WMMIC). Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments is allocated based on average balances of individual funds. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 5 for further information.

# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

### Receivables

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the County. The taxes are due and payable in the following year. Property taxes are recorded in the year levied as taxes receivable and deferred inflows.

Local property taxes as levied are collected by local treasurers, typically through the last day of January in each year. Dodge County has not contracted with any municipalities for tax collections. By February 20, the County Treasurer and local treasurers settle for all collections and amounts paid timely through January 31 due the various taxing districts. On February 1, tax collection becomes the responsibility of the County, and delinquent taxes receivable represent unpaid taxes levied for all taxing entities within the County. On August 20, the County purchased uncollected property taxes from other taxing authorities at the unpaid amount to facilitate the collection of the taxes. The purchases are a financing arrangement and are not included in property tax revenues.

By agreement with the local municipalities, Dodge County limits the settlement of unpaid special assessments to \$7,500 for each tax parcel. The municipalities retain the 12% interest while the County retains the 6% penalty.

Following is the property tax calendar for municipalities within the County.

Property tax calendar, 2020 tax roll:

Levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Final installment due	July 31, 2021
Personal property taxes in full	January 31, 2021 (except improvements on leased land due January 31, 2020 and July 31, 2021)
Tax certificate date	September 1, 2020
Tax sale, 2020 delinquent real estate taxes	October 2023

Delinquent property taxes purchased from other taxing authorities are included as non-spendable fund balance at year-end. Delinquent property taxes levied by the County are included as deferred inflows and are excluded from revenues and fund balance until collected.

On September 1, the tax lien date, all unpaid taxes are reflected as tax certificates. No allowance for losses on delinquent taxes has been provided because the County has demonstrated its ability to recover any losses through the sale of the property.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as 'internal balances.'

Dodge County has a 0.5% sales tax which is collected by the State of Wisconsin and is remitted to the County monthly. Sales taxes are accrued as a receivable when the underlying sale relating to it takes place. At December 31, 2020, the County has accrued two months of the subsequent year's collections as receivable.

The County has received federal and state grant funds for housing rehabilitation loan programs. The County records a loan receivable when the loan has been made and funds have been disbursed.

# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

Accounts receivable have been shown net of an allowance for uncollectible accounts. It is the County's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year-end are presented as restricted fund balance in the fund financial statements.

### **Inventories and Prepaid Items**

Governmental fund inventories are considered not material and are thus have been recorded as expenditures by the departments. Inventory of the Clearview fund are valued at cost using the FIFO method. The Highway & Airport fund uses the average cost method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### **Capital Assets – Government Wide Statement**

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable. Donated fixed assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the asset's estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<b>Category</b>	<b>Years</b>
Infrastructure	
Road base	50
Road surface, asphalt	25
Road surface, concrete	40
Bridges and culverts	50
Buildings and improvements	25 to 50
Equipment	5 to 15

### **Capital Assets – Government Wide Statement**

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

# County of Dodge, Wisconsin

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Notes to Financial Statements  
December 31, 2020

## **Deferred Outflows of Resources**

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

## **Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2020 are determined on the basis of current salary rates and include salary related payments.

## **Long-Term Obligations**

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the issue using the effective interest method. The balance at year-end is shown as an increase or decrease in the liability section of the statement of net position.

## **Deferred Inflows of Resources**

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

## **Equity Classifications – Government-wide Statements**

Equity is classified as net position and displayed in three components:

- a) **Net investment in capital assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b) **Restricted net position** - Consists of net position with constraints placed on their use either by: 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c) **Unrestricted net position** - All other net position that does not meet the definition of 'restricted' or 'net investment in capital assets.'

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

# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

### Equity Classifications – Fund Statements

Governmental balances are displayed as follows:

- a) **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b) **Restricted** - Consists of fund balances with constraints placed on their use either by: 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c) **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the County. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County that originally created the commitment.
- d) **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) the County has adopted a financial policy authorizing the Finance Director to assign amounts; and 2) all remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e) **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County has adopted a formal fund balance policy. This policy establishes minimum and goal fund balances/net position by each fund based upon budgeted expenditures/expenses. Because the Human Services and Health Fund is below the required minimum, the General Fund is adjusted to account for this.

<b>Fund</b>	<b>Minimum</b>	<b>Goal</b>
General Fund	16.7% (two months)	25.0% (three months)
Human Services and Health	16.7% (two months)	25.0% (three months)
Clearview	16.4% (60 days)	24.7% (90 days)
Highway & Airport	12.3% (45 days)	16.4% (60 days)
Risk Management	12.3% (45 days)	25.0% (three months)
Workers Compensation	12.3% (45 days)	25.0% (three months)
Dental Insurance	12.3% (45 days)	25.0% (three months)

### Pension

For purposes of measuring the Net Pension Liability (Asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 13 for additional information.

### Postemployment Benefit Plans Other than Pensions (OPEB)

Group life insurance plan -- The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net

# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 14 for additional information.

Group health insurance plan – The County has their health insurance through a Dean Health Insurance consortium with Jefferson County and four other municipalities. The Dean Health Insurance plan allows all retirees who are eligible for Wisconsin Retirement System (WRS) benefits to choose to self-pay the full (100%) amount of premiums to remain on the County’s group health insurance plan until they are Medicare eligible, provided they continue to pay all required premiums. The County’s group health insurance OPEB liability is based upon the actuarial assumptions and projections. The County’s annual liability for retiree medical benefits is on a pay-as-you-go basis. See Note 15 for additional information.

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### **3. Change in Accounting Principles**

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The County did not implement any new governmental accounting standards during calendar year 2020.

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### **4. Regulatory Compliance**

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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**

Wisconsin law limits the County's future tax levies. Generally, the County is limited to its prior tax levy dollar amount increased by the greater of the percentage change in the County's equalized value due to **net new construction**, or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. Levies can be increased above the allowable limits if the amount is approved by referendum.

#### **Sales Tax**

As allowed under Wisconsin Statutes, the Board of Supervisors approved a 0.5% sales tax, effective April 1, 1994. Collection and administration funds are performed by the State.

#### **Annual budget**

The annual budget is adopted prior to December 31<sup>st</sup> of each year by the County Board in accordance with Wis. Stat. 65.90. Appropriation control is exercised at the department level.

#### **Long term debt limitation**

Wis. Stat. 67.03(1)(a) limits the amount of general obligation debt of the County to 5% of equalized valuation of property located in the County. The margin of indebtedness, that is, the legal debt limit less outstanding general obligation debt was determined as follows:

	<b>Amount</b>	<b>Percentages</b>
Equalized value (including tax incremental districts)	\$ 7,292,847,600	
Debt limit (5%)	\$ 364,642,380	
Outstanding debt	\$ 23,545,000	6.5%
Legal debt margin	\$ 341,097,380	93.5%

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

### 5. Cash, Cash Equivalents, and Investments

At year-end, cash and cash equivalents consisted of the accounts listed in the table below.

Description	2020	Associated Risks
Bank demand deposits	\$ 2,384,965	A
Cash on hand	2,776	Not applicable
Local Government Investment Pool (LGIP)	8,601,591	C
Money market / mutual funds	<u>2,930,129</u>	C
Cash and cash equivalents	\$ 13,919,461	
Imprest accounts	405,000	A
Mortgage pools (US Agencies)	15,422,159	B,C,D,E,F
Municipal bonds/notes - Other States	5,211,042	B,C,D,E,F
Municipal bonds/notes - Wisconsin	5,108,225	B,C,D,E,F
Non-negotiable certificates of deposits	596,432	B,C,D,E,F
Structured and negotiable certificates of deposit	5,657,905	B,C,D,E,F
US agencies, implicitly guaranteed	5,299,522	B,C,D,E,F
WMMIC investment	250,000	B
Investments	<u>37,950,286</u>	
Total cash, cash equivalents, and investments	<u>\$ 51,869,747</u>	

#### Reconciliation to financial statements

##### Statement of Net Position

Cash, cash equivalents, and investments	\$ 48,117,438
Restricted cash and investments	2,273,090

##### Statement of Fiduciary Net Position

Cash and cash equivalents	<u>1,499,219</u>
Total Cash, Cash Equivalents, and Investments	<u>\$ 51,889,747</u>

**A. Custodial credit risk** – For demand deposits, custodial risk is the risk in the event of a financial institution failure, the County's deposits may not be returned to the County.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit amounts (interest-bearing and noninterest bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposits.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual local government. This coverage has been considered in computing the custodial credit risk.



## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

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*At the present time, the County is NOT a member of the SIPC.* The Securities Investor Protection Corporation (SIPC), created by the Securities Investor Protection Act of 1970, is an independent government-sponsored corporation (not an agency of the U.S. government). SIPC membership provides account protection up to a maximum of \$500,000 per customer, of which \$250,000 may be in cash. Additionally, through Lloyds of London, accounts have additional securities coverage of \$99.5 million per customer subject to a \$500 million aggregate firm limit.

The County maintains collateral agreements with its primary bank (US Bank, NA). US Bank has authorized a line of credit in Dodge County's name with the Federal Home Loan Bank of Cincinnati for \$5 million to secure the County's deposits.

*As of December 31, 2020, \$2,260,764 of the certificates of deposit or demand deposits were uninsured and uncollateralized. These accounts were held at six different financial institutions.*

- B. Custodial credit risk – Investments** – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The US Small Business Administration Pools and the mortgage backed securities are not insured under the FDIC. Evidence of ownership of these certificates are held by a broker-dealer in the County's name. The County does not have any investments exposed to custodial credit risk.

- C. Credit risk** – Credit risk is the possibility of a loss resulting from a borrower's failure to repay a loan or meet contractual obligations.

The mortgage-backed securities are (1) guaranteed as to principal by the issuing agencies, (2) are pools of mortgages on residential property and (3) bear interest at adjustable interest rates tied to the Eleventh District Cost of Funds or interest rates on one, three, or five year Treasury securities.

The US Small Business Administration Pools are guaranteed as to principal by the US Treasury and bear interest at the prime rate plus a variable rate, which is adjusted monthly, if the prime rate changes.

The County also had investments in the Wisconsin Local Government Investment Pool (LGIP), which is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board (SWIB). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of [Wisconsin Chapter 25](#). The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include (a) interest income based on states rates (both paid and accrued), (b) amortization of discounts and premiums on a straight-line basis, (c) realized investment gains and losses calculated on an amortized cost basis, and (d) investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at <https://doa.wi.gov/Pages/StateFinances/LGIP.aspx>. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the County's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the County.

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

SWIB may invest in (a) obligations of the US Treasury and its agencies, (b) commercial paper, (c) bank time deposits, (d) bank certificates of deposits, (e) bankers' acceptances, (f) asset backed securities, (g) repurchase agreements secured by the US Government or its agencies and (h) other instruments authorized under the SIF investment guidelines. Investment allocation in the LGIP as of December 31, 2020 is below. The Wisconsin Department of Administration updates the investment allocations on a monthly basis.

Investment	Percentages
US Agencies	33.85%
Repurchase agreements	28.64%
US Treasuries	24.27%
Commercial paper and corporate notes	10.85%
Certificates of deposits, bankers' acceptance and time deposits	2.39%
Total	<u>100.00%</u>

Ratings at year end are presented below.

Investments	Credit Rating	
	Moody's	S&P
Municipal bond/notes - other states	A1, A3, Aa1, Aa2, Aa3, unrated	AA- AA, AA+, AAA, unrated
Municipal bond/notes - Wisconsin	A1, A2, A3, Aa2, Aa3, unrated	A, AA-, AA, AA+, unrated
Small Business Administration	Aaa	AAA
US agencies	Aaa	AAA
Certificates of deposit	Not rated or not indicated	

- D. Concentration of Credit Risk** – This risk occurs when loans are susceptible to a specific sector of the economy or business group that has slowed down.

Investments in any one issuer (other than US Treasury securities, mutual funds, and external investment pools) that represent 5% or more of the actual County investments are as follows:

	<u>Amount</u>	<u>Percent</u>
Federal National Mortgage Association (FNMA)	\$ 8,285,224	22.2%
Federal Home Loan Mortgage Corp (FHLMC)	5,821,211	15.6%
Federal Farm Credit Bank (FFCB)	3,527,828	9.5%
Small Business Administration (SBA)	<u>2,200,532</u>	<u>5.9%</u>
Total	<u>\$ 8,285,224</u>	<u>53.2%</u>

- E. Interest rate risk** – Interest rate risk is the potential for investment losses that result from a change in interest rates. If interest rates rise, for instance, the value of a bond or other fixed income investment will decline. The change in an investments price given a change in interest rate is known as duration. Interest rate risk can be reduced by holding investments of different durations.
- F. Investments highly sensitive to interest rate changes** – Securities that are more sensitive to interest rate have great price fluctuations than those with less sensitivity.

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

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

Investment Type	Fair Market Value	Investment Maturities			
		Less Than 6 Months	6 Months to 1 Year	1 Year to 5 Years	Over 5 Years
Mortgage pools (US Agencies)	\$ 13,241,626	\$ -	\$ -	\$ 3,307	\$ 13,238,319
Municipal bond/notes - other states	4,956,317	881,741	773,810	2,133,043	1,167,723
Municipal bonds/notes - Wisconsin	5,362,950	1,274,522	50,507	2,173,397	1,864,523
Non-negotiable certificates of deposit	596,432	285,805	105,302	205,325	-
Small Business Administration	2,200,532	-	-	385,586	1,814,946
Negotiable certificates of deposit	5,657,905	588,241	1,171,424	2,690,742	1,207,499
US Agencies	5,299,522	-	274,205	2,525,317	2,500,000
<b>Total</b>	<b>\$ 37,315,286</b>	<b>\$ 3,030,309</b>	<b>\$ 2,375,249</b>	<b>\$ 10,116,719</b>	<b>\$ 21,793,009</b>
	100.0%	8.1%	6.4%	27.1%	58.4%

At December 31, 2020, the County had two investments totaling \$198,458 in the "municipal bonds/notes-other states" category that exceeded the statutory limit of not more than seven years ([Wis. Stat. 66.0603\(11m\)\(a\)4](#)).

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

- **Level 1** – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.
- **Level 2** – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as (a) quoted prices in active markets for similar assets or liabilities, (b) quoted prices for identical or similar assets or liabilities in inactive markets, or (c) other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- **Level 3** – Measurement based on the County's assumptions about a hypothetical market place because observable market inputs are not available as of the reporting date.

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

Investment by Fair Market Value	Value 12/31/2020	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Mortgage pools (US Agencies)	\$ 15,442,158	\$ 15,442,158		
Negotiable certificates of deposit	5,657,905		5,657,905	
US Agencies	5,299,522	5,299,522		
Municipal bond/notes - other states	5,211,042		5,211,042	
Municipal bonds/notes - Wisconsin	5,108,225		5,108,225	
Non-structured certificates of deposit	596,432		596,432	
<b>Total</b>	<b>\$ 37,315,286</b>	<b>\$ 20,741,681</b>	<b>\$ 16,573,605</b>	<b>\$ -</b>
	100.0%	55.6%	44.4%	0.0%

## County of Dodge, Wisconsin

### Notes to Financial Statements

December 31, 2020

**Investment in Public Entity Risk Pool** – The County is a founding member of Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual insurance company that provides general, automotive and other liability insurance to its 17 participating members. The County’s share of equity in WMMIC was less than 4%. The County’s capitalization contribution to WMMIC is reported as an investment on the Statement of Net Position at \$250,000 as of December 31, 2020. 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 local government.

**Restricted Cash and Investments** – The County has multiple bank demand deposits and investments where the balances are either (a) held on a custodial basis, (b) restricted by grant proceeds or (c) restricted by donor proceeds. The breakdown of the various restricted cash and investments as of December 31, 2020 is:

Purpose	Checking	Imprest Accounts	Investments	Total
Clerk of Circuit Court	\$ 509,518	\$ -	\$ 232,106	\$ 741,624
Risk Management		300,000		300,000
Employee flexible spending deductions	265,984			265,984
East Wisconsin Counties Railroad Consortium	1,001		252,579	253,580
WMMIC investment			250,000	250,000
Jail inmate personal accounts	134,827			134,827
Clearview Resident Trust accounts (4)	125,181			125,181
Workers Compensation		105,000		105,000
Clearview Volunteers	44,099			44,099
Human Services Representative Payee	31,365			31,365
Community Development Block Grant - Housing	14,805			14,805
Evidence room funds	4,638			4,638
District Attorney	1,988			1,988
Total Restricted cash and Investments	\$ 1,133,405	\$ 405,000	\$ 734,686	<u>\$ 2,273,090</u>

The imprest accounts are held by the County’s third-party administrators for claims activity and are replenished each month.

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## 6. Receivables

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**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/penalties are also reported as deferred inflows of resources on the fund financial statements until available. Delinquent taxes are reported net of an allowance for uncollectible properties as the County has declined for various reasons to proceed with tax foreclosures.

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

<b><u>Delinquent property taxes</u></b>		
Tax year 2019 due 2020	\$ 878,101	53.5%
Tax year 2018 due 2019	412,204	25.1%
Tax year 2017 due 2018	50,975	3.1%
All other tax years	<u>76,036</u>	4.6%
Subtotal	1,417,317	
Declined tax foreclosures	(90,649)	-5.5%
Interest and penalties	<u>314,651</u>	<u>19.2%</u>
Total	<u>\$ 1,641,319</u>	<u>100.0%</u>

### 7. Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables:

	<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
<u>Enterprise Funds</u>			
Clearview		General Fund	\$ 4,432,393
Highway & Airport		General Fund	1,611,445
Internal Service Funds			
Risk Management		General Fund	2,590,000
Workers Compensation		General Fund	3,110,000
Dental Insurance		General Fund	<u>400,000</u>
Subtotal, as per fund financial statements			12,143,838
Less government-wide eliminations			<u>(6,100,000)</u>
Total as per government-wide financial statements			<u>\$ 6,043,838</u>

All amounts are considered to be due within one year and the principal purpose of these interfund transactions is for operating activities.

Balances owed by the General Fund to other funds result from the cash and investment management for the County being accounted for in the General Fund with the share owned by other funds being reported as interfund balances. Balances owed to the General Fund resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

For the Statement of Net Position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

# County of Dodge, Wisconsin

Notes to Financial Statements

December 31, 2020

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## 8. Interfund Transfers

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The following is a schedule of interfund transfers:

<b>Fund Transferred From:</b>	<b>Fund Transferred To:</b>	<b>Amount</b>	<b>Purpose</b>
General Fund	Clearview	\$ 1,000	Operations
General Fund	Clearview	2,060,000	Debt principal payments
General Fund	Highway	3,410,385	Satellite shop construction
General Fund	Highway	290,000	Debt principal payments
General Fund	Highway	3,000,000	Road construction projects
Workers Compensation	General Fund	<u>1,000,000</u>	Excess net position
Subtotal, as per fund financial statements		9,761,385	
Less government-wide eliminations		(1,000,000)	
Add governmental activities infrastructure paid by Highway		<u>(7,262,678)</u>	
Total transfers, government-wide Statement of Activities		<u>\$ 1,498,707</u>	
<b>Fund Transferred From:</b>	<b>Fund Transferred To:</b>	<b>Amount</b>	
Governmental Activities	Business-type Activities	\$ 8,761,385	
Business Type Activities	Governmental Activities	<u>(7,262,678)</u>	
Total		<u>\$ 1,498,707</u>	

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

### 9. Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2020 was as follows:

<u>Governmental activities</u>	Balance		Deletions	Balance	
	01/01/2020	Additions		12/31/2020	
Land	\$ 2,757,977	\$ -	\$ -	\$ 2,757,977	
Construction in Progress	1,275,856	325,946	1,362,220	239,582	
Road Right of Ways	7,250,350	856	-	7,251,206	
Capital Assets not depreciated	11,284,183	326,802	1,362,220	10,248,765	
Roads	208,858,449	7,262,678	-	216,121,127	
Bridges	11,398,620	126,825	-	11,525,445	
Culverts	1,110,638	-	-	1,110,638	
Land Improvements	3,853,811	25,543	-	3,879,354	
Buildings	60,111,750	219,214	-	60,330,964	
Machinery and equipment	24,236,624	3,420,271	954,862	26,702,033	
Capital Asset being depreciated	309,569,892	11,054,531	954,862	319,669,561	
Roads, Bridges, and Culverts	133,044,972	6,781,643	92,654	139,733,962	
Land Improvements	2,686,769	331,267	(880)	3,018,916	
Buildings	32,612,364	2,050,618	880	34,662,102	
Machinery and equipment	17,680,015	2,773,735	331,547	20,122,203	
Accumulated Depreciation	186,024,120	11,937,264	424,201	197,537,182	
Net Capital Assets being depreciated	123,545,772	(882,732)	530,661	122,132,379	
Total Capital Assets	\$ 134,829,955	\$ (555,931)	\$ 1,892,881	\$ 132,381,143	

Depreciation expense was charged to each function in the Statement of Activities as follows:

General Government	\$ 1,819,215
Public Safety	2,355,690
Public Works	6,781,643
Health and Human Services	618,395
Culture, Recreation and Education	359,983
Conservation Development	2,336
Total depreciation	<u>\$ 11,937,264</u>

# County of Dodge, Wisconsin

## Notes to Financial Statements December 31, 2020

Capital asset activity for the business-type activities for the year ended December 31, 2020 was as follows:

<u>Clearview</u>	<u>Balance 1/1/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2020</u>
Land	\$ 8,749	\$ -	\$ -	\$ 8,749
Capital assets not depreciated	8,749	-	-	8,749
Land Improvements	87,917	4,300	-	92,217
Buildings	42,964,166	-	-	42,964,166
Building Improvements	2,472,602	21,321	-	2,493,923
Machinery and Equipment	2,071,996	264,438	-	2,336,434
Capital assets being depreciated	47,596,681	290,059	-	47,886,740
Less accumulated depreciation				
Land Improvements	44,376	9,161	-	53,537
Buildings	9,816,306	1,125,911	-	10,942,217
Building Improvements	606,205	10,276	-	616,481
Machinery and Equipment	1,447,026	244,209	-	1,691,236
Total accumulated depreciation	11,913,914	1,389,557	-	13,303,471
Net Capital Assets being depreciated	35,682,767	(1,099,498)	-	34,583,269
Total capital assets, net of depreciation	\$ 35,691,516	\$ (1,099,498)	\$ -	\$ 34,592,018
<u>Highway</u>	<u>Balance 1/1/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2020</u>
Land - Highway	\$ 479,247	\$ -	\$ -	\$ 479,247
Land - Airport	1,066,700	-	-	1,066,700
Land - Road Right of Ways	856	-	856	-
Construction Work in Progress	-	1,072,588	451,918	620,670
Capital assets not depreciated	1,546,802	1,072,588	452,774	2,166,617
Land Improvements	3,714,190	458,031	75,901	4,096,320
Airport Pavement	8,393,333	-	-	8,393,333
Buildings	16,266,516	3,004,493	267,586	19,003,423
Machinery and Equipment	21,738,767	2,877,743	2,994,343	21,622,167
Capital assets being depreciated	50,112,807	6,340,267	3,337,830	53,115,243
Less accumulated depreciation				
Land Improvements	1,389,061	152,820	75,901	1,465,980
Airport Pavement	3,009,005	909,290	-	3,918,295
Buildings	6,847,930	634,460	213,693	7,268,697
Machinery and Equipment	12,669,710	1,047,456	1,108,189	12,608,977
Total accumulated depreciation	23,915,706	2,744,026	1,397,783	25,261,949
Net Capital Assets being depreciated	26,197,101	3,596,241	1,940,047	27,853,295
Total capital assets, net of depreciation	\$ 27,743,903	\$ 4,668,829	\$ 2,392,821	\$ 30,019,912
<b>Total Business-Type Activities</b>				
Total capital assets, net of depreciation	\$ 63,435,419	\$ 3,569,331	\$ 2,392,821	\$ 64,611,930



## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

Depreciation expense for business-type activities was charged to each function in the Statement of Activities as follows:

Clearview	\$ 1,389,557
Highway	<u>\$ 2,744,026</u>
Total	<u>\$ 4,133,583</u>

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### 10. Long Term Receivables

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The County has various long term receivables as of December 31, 2020, which are summarized below.

#### **Governmental Activities**

CDBG H10-05 Housing Loans	\$ 430,210
Revolving Loan Fund	209,170
Judgment receivables - Human Services and Health Fund	83,477
Judgment receivables - General Fund	<u>1,127</u>
Total Long Term Receivables	<u>\$ 723,984</u>

#### **Business Type Activities**

Clearview - Individual accounts	<u>\$156,996</u>
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- A. **Community Development Block Grant (CDBG) H10-05 Housing Loans** – The County currently has 22 outstanding loans to county residents for improvements to their homes. By contract, there is (1) no interest charged, (2) principal payments are deferred until the property is sold and (3) the County has a perfected secondary lien on the property.
- B. **Revolving Loan Fund** -- The State of Wisconsin closed out the Revolving Loan Fund in December 2020. The County paid the State in full for the one outstanding loan and is responsible for collection of the receivable balance. Any future interest income amounts are retained by the County.
- C. **Judgment Receivables** – Continuing collection efforts by the Corporation Counsel's office for these receivables is taking place. The majority of these receivables are at least a decade old.
- D. **Individual accounts** -- Payment plans have been set up for various residents.

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### 11. Long Term Debt

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All general obligation bonds and notes payable are backed by the full faith and credit of the County.

- Notes in the governmental funds will be retired by future property tax levies or other revenues accumulated by the debt service fund.
- Business-type activities
  - Principal payments are made through a transfer from General Fund from sales tax proceeds to the respective proprietary fund.
  - Interest expense is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

Changes in the long-term debt (and related items) for the year ended December 31, 2020 was as follows:

Description	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020
<u>Business-Type Activities</u>				
General Obligation bonds/notes	\$ 25,895,000	\$ -	\$ 2,350,000	\$ 23,545,000
Bond/Note Premiums	642,490		123,729	518,761
Loss on Advance Refunding	(225,256)		(18,771)	(206,485)
Business-Type Activities total	<u>26,312,234</u>	<u>-</u>	<u>2,454,958</u>	<u>23,857,276</u>
County Totals	<u>\$ 26,312,234</u>	<u>\$ -</u>	<u>\$ 2,454,958</u>	<u>\$ 23,857,276</u>

General obligation debt issues are described as follows:

<u>Issue</u>	<u>Issued</u>	<u>Maturity</u>	<u>Interest</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2020</u>	<u>Clearview</u>	<u>Highway</u>
Refunding bond	2014	2030	2.00% to 3.75%	\$ 23,565,000	\$ 14,565,000	\$ 14,565,000	\$ -
Refunding notes	2017	2031	0.60% to 0.80%	9,025,000	8,980,000	5,837,000	3,143,000
Total					<u>\$ 23,545,000</u>	<u>\$ 20,402,000</u>	<u>\$ 3,143,000</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 2,350,000	\$ 678,506	\$ 3,028,506
2022	2,350,000	600,506	2,950,506
2023	2,310,000	523,106	2,833,106
2024	2,295,000	453,881	2,748,881
2025	2,280,000	385,106	2,665,106
2026	2,275,000	316,706	2,591,706
2027	2,250,000	256,856	2,506,856
2028	2,255,000	195,466	2,450,466
2029	2,230,000	131,344	2,361,344
2030	2,195,000	64,019	2,259,019
2031	755,000	20,763	775,763
Totals	<u>\$ 23,545,000</u>	<u>\$ 3,626,259</u>	<u>\$ 27,171,259</u>

The deferred inflows (bond premium) and deferred outflows (loss on advance refunding) amortization is recapped on the following page.

## County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

Year Ended Dec 31,	Premium 2014A	Premium 2017A	Premium Total	Refunding Loss 2017A	Net Interest Reduction (Increase)
2021	\$ 55,528	\$ 40,951	\$ 96,479	\$ (18,771)	\$ 77,708
2022	48,906	36,569	85,474	(18,771)	66,703
2023	42,359	32,187	74,546	(18,771)	55,774
2024	36,844	27,804	64,648	(18,771)	45,877
2025	31,347	23,474	54,821	(18,771)	36,050
2026	25,860	19,195	45,055	(18,771)	26,284
2027	20,392	16,360	36,751	(18,771)	17,980
2028	14,819	13,402	28,221	(18,771)	9,449
2029	9,029	10,270	19,299	(18,771)	528
2030	3,044	6,854	9,898	(18,771)	(8,873)
2031		3,568	3,568	(18,771)	(15,203)
Total	<u>\$ 288,128</u>	<u>\$ 230,633</u>	<u>\$ 518,761</u>	<u>\$ (206,485)</u>	<u>\$ 312,276</u>

### 12. Compensated absences

Changes in compensated absences for 2020 are listed below. It should be noted that accrued vacation was changed from a non-current liability to a current liability in 2020.

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Changes</u>	<u>Ending Balance</u>	<u>Current</u>	<u>Non- Current</u>	<u>Total</u>
Accrued vacation	\$ 1,645,607	\$ 87,962	\$ 1,733,569	\$ 1,733,569	\$ -	\$ 1,733,569
Vested sick leave	2,130,506	99,386	2,229,892	36,484	2,193,408	2,229,892
Vested holiday pay	1,993	730	2,723	-	2,723	2,723
Vested comp time	41,682	(37,917)	3,764	-	3,764	3,764
Total	<u>\$ 3,819,787</u>	<u>\$ 150,161</u>	<u>\$ 3,969,948</u>	<u>\$ 1,770,053</u>	<u>\$ 2,199,895</u>	<u>\$ 3,969,948</u>

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Changes</u>	<u>Ending Balance</u>	<u>Current</u>	<u>Non- Current</u>	<u>Total</u>
Accrued vacation	\$ 987,935	\$ (3,792)	\$ 984,142	\$ 984,142	\$ -	\$ 984,142
Vested sick leave	1,082,663	(11,061)	1,071,603	-	1,071,603	1,071,603
Vested holiday pay	105,832	80,609	186,441	2,098	184,343	186,441
Vested comp time	20	69	89	-	89	89
Total	<u>\$ 2,176,450</u>	<u>\$ 65,825</u>	<u>\$ 2,242,275</u>	<u>\$ 986,240</u>	<u>\$ 1,256,035</u>	<u>\$ 2,242,275</u>

### 13. Employee Retirement Plan (Wisconsin Retirement System)

*Plan description* – The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local

## County of Dodge, Wisconsin

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Notes to Financial Statements  
December 31, 2020

government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1,200 hours a year (880 hours teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Annual Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**Vesting** -- For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

**Benefits provided** -- Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

**Post-retirement adjustments** -- The ETF Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with [s. 40.27, Wis. Stat.](#) An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during the past ten years are as follows:

## County of Dodge, Wisconsin

### Notes to Financial Statements

December 31, 2020

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2010	-1.2%	11.0%
2011	-7.0%	-7.0%
2012	-9.6%	9.0%
2013	4.7%	25.0%
2014	2.9%	2.0%
2015	0.5%	-5.0%
2016	2.0%	4.0%
2017	2.4%	17.0%
2018	0.0%	-10.0%
2019	1.7%	21.0%

**Contributions** -- Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$2,937,947 in contributions from the County.

Contribution rates for the plan year reported as of December 31, 2020 were:

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

**Pension Liability (Asset), Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** -- At December 31, 2020, the County reported an asset of \$9,273,660 for its proportionate share of the Net Pension Liability (Asset). The Net Pension Liability (Asset) was measured as of December 31, 2019, and the Total Pension Liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the Net Pension Liability (Asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers.

<u>County's Proportion of Net Pension Liability (Asset)</u>		
<u>Reporting Date</u>	<u>Measurement Date</u>	<u>Proportion</u>
December 31, 2020	December 31, 2019	0.28760382%
December 31, 2019	December 31, 2018	0.28973428%
Increase (decrease)		<u>-0.00213046%</u>

## County of Dodge, Wisconsin

Notes to Financial Statements  
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For the year ended December 31, 2020, the County recognized pension expenses of \$421,060.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experience	\$ 17,603,527	\$ (8,809,387)
Net difference between projected and actual investment earning on pension plan investments	-	(18,958,658)
Changes of actuarial assumptions	722,664	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,930	(68,607)
County contributions subsequent to the measurement date	3,183,053	
Total	<u>\$ 21,517,174</u>	<u>\$ (27,836,652)</u>

\$3,183,053 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability (Asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ending December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ (2,820,519)
2022	(2,111,529)
2023	315,428
2024	(4,885,911)
Total	<u>\$ (9,502,531)</u>

*Actuarial assumptions* -- The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date:	December 31, 2018
Measurement date of Net Pension Liability (Asset):	December 31, 2019
Actuarial cost method:	Entry age
Asset valuation method	Fair value
Long-term expected rate of return:	7.0%
Discount rate:	7.0%
Salary increases	
Inflation:	3.0%
Seniority/merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement adjustments*	1.9%

## County of Dodge, Wisconsin

### Notes to Financial Statements

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*\*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Starting with 2015, this item includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payment.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

**Long-term expected return on plan assets** -- The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target allocation as of December 31, 2019 are summarized in the following table:

<u>Core Fund Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Nominal Rate of Return</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equities	49.0%	8.0%	5.1%
Fixed income	24.5%	4.9%	2.1%
Inflation sensitive assets	15.5%	4.0%	1.2%
Real estate	9.0%	6.3%	3.5%
Private equity/debt	8.0%	10.6%	7.6%
Multi-asset	4.0%	6.9%	4.0%
Total Core Fund	<u>110.0%</u>	7.5%	4.6%
<u>Variable Fund Asset Class</u>			
US equities	70.0%	7.5%	4.6%
International equities	30.0%	8.2%	5.3%
Total Variable Fund	<u>100.0%</u>	7.8%	4.9%

New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

**Discount rate** – The single discount rate of 7.0% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments. Because of the unique structure of the WRS, the 7.0% expected rate of return implies that a dividend of approximately 1.9% will always be paid after reflecting known changes in the Market Recognition Account. For purposes of the single discount rate, it was assumed that the dividend would always be paid.

The projection of cash flows used to determine the single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments

## County of Dodge, Wisconsin

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(included expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

***Sensitivity of the County's proportional share of the Net Pension Liability (Asset) to changes in the discount rate –***

The following presents the County's proportionate share of the Net Pension Liability (Asset) calculated using the discount rate of 7.0%, as well as what the County's proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percent point lower or one percent point higher than the current rate.

	<b>1% Decrease to Discount Rate (6.0%)</b>	<b>Current Discount Rate (7.0%)</b>	<b>1% Increase to Discount Rate (8.0%)</b>
County's proportionate share of the Net Pension Liability (Asset)	\$ 23,881,332	\$ (9,273,660)	\$ (34,060,829)

***Pension plan fiduciary net position*** – Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

At December 31, 2020, the County reported a payable to the pension plan of \$526,104, which represents the contractually required contributions outstanding as of the end of the year.

***Allocation of employee retirement plan*** – Pension amounts are allocated between the Governmental Activities and Business-Type Activities based on the percentage of required contributions of each division.

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### **14. Other Post Employment Benefit (OPEB) Plan – Local Retiree Life Insurance Fund (LRLIF)**

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***Plan description*** – The Local Retiree Life Insurance Fund (LRLIF) is a multiple-employer, defined-benefit Other Post Employment Benefit (OPEB) plan. The plan provides post-employment life insurance benefits for participating employees of 721 local employers. The Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for the program administration and oversight under [Wis. Stat. 40.70](#).

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

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

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65



## County of Dodge, Wisconsin

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annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of December 31, 2020 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% post-retirement coverage	40% of employee contribution
25% post-retirement coverage	20% of employee contribution

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

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

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

During the reporting period, the LRLIF recognized \$14,607 in contributions from the employer.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs*** -- At December 31, 2020, the County reported a liability of \$3,440,762 for its proportionate share of the Net OPEB Liability. The Net OPEB Liability was measured as of December 31, 2019, and the Total OPEB Liability used to calculate the Net OPEB Liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the Net OPEB Liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers.

<u>County's Portion of Net OPEB Liability</u>		
<u>Reporting Date</u>	<u>Measurement Date</u>	<u>Proportion</u>
December 31, 2020	December 31, 2019	0.80803300%
December 31, 2019	December 31, 2018	0.81375800%
Increase (decrease)		<u>-0.00572500%</u>

For the year ended December 31, 2020, the County recognized OPEB expenses of \$266,478.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

## County of Dodge, Wisconsin

Notes to Financial Statements  
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	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Differences between expected and actual experience	\$ -	\$ (154,142)
Net difference between projected and actual investment earnings on plan investments	64,905	-
Changes of actuarial assumptions	1,269,312	(378,458)
Changes in proportion and differences between employer contributions and proportionate share of contributions	29,926	(14,569)
County contributions subsequent to the measurement date	18,461	-
Total	<u>\$ 1,382,604</u>	<u>\$ (547,169)</u>

\$18,461 reported as deferred outflows related to OPEB resulting from the LRLIF employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net OPEB Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

<u>Years ended December 31</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ 141,030
2022	141,030
2023	134,032
2024	126,824
2025	103,066
2026	171,209
2027	(217)
Total	<u>\$ 816,974</u>

**Actuarial assumptions** – The Total OPEB Liability was determined using the following actuarial assumptions:

Actuarial valuation date:	January 1, 2019
Measurement date:	December 31, 2019
Actuarial cost method:	Entry age normal
20 year tax-exempt municipal bond yield:	2.74%
Long-term expected rate of return:	4.25%
Discount rate:	2.87%
Salary increases	
Wage inflation:	3.00%
Seniority/merit	0.10% - 5.60%
Mortality	Wisconsin 2018 mortality table

Some actuarial assumptions used in the valuation, including the wage inflation, mortality, and separation rates, are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total OPEB Liability for December 31, 2019 is based upon a roll-forward of the liability from the January 1, 2019 actuarial valuation.

## County of Dodge, Wisconsin

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**Long-term expected rate of return** – The long-term expected rate of return decreased slightly from 5.00% in the prior year to 4.25% in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30% in the prior year to 2.2% in the current year, based on current and future market expectations. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers’ general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Wisconsin Local Retiree Life Insurance  
Asset Allocation Targets and Expected Returns  
As of December 31, 2019**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US credit bonds	Barclays Credit	45.00%	2.12%
US long credit bonds	Barclays Long Credit	5.00%	2.90%
US mortgages	Barclays MBS	50.00%	1.53%
		<u>100.00%</u>	
Inflation			2.20%
Long-term expected rate of return			4.25%

**Single discount rate** – A single discount rate of 2.87% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Based on these assumptions, the plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability was applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payments to the extent that the extend that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

**Sensitivity of the County's proportionate share of the Net OPEB Liability to changes in the discount rate** -- The following presents the County's proportionate share of the Net OPEB Liability calculated using the discount rate of

## County of Dodge, Wisconsin

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2.87%, as well as what the County's proportionate share of the Net OPEB Liability would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher:

	<b>1% Decrease to Discount Rate (1.87%)</b>	<b>Current Discount Rate (2.87%)</b>	<b>1% Increase to Discount Rate (3.87%)</b>
County's proportionate share of the Net OPEB Liability	\$ 4,751,116	\$ 3,440,762	\$ 2,443,838

**OPEB plan fiduciary net position** – ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**Allocation of OPEB plan** – OPEB amounts are allocated between the Governmental Activities and Business-Type Activities based on the percentage of required contributions of each division.

### 15. Other Post Employment Benefit (OPEB) Plan – Group Health Insurance Plan

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

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

**Employees covered by benefit terms** – At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	46
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	639
Total	<u>685</u>

**Total OPEB Liability** – The County's total group health insurance plan OPEB liability is listed below:

<b>County's Total OPEB Health Liability</b>		
<b>Reporting Date</b>	<b>Measurement Date</b>	<b>Amount</b>
December 31, 2020	December 31, 2019	\$ 3,020,149
December 31, 2019	December 31, 2018	3,242,040
Increase (decrease)		<u>\$ (221,891)</u>

## County of Dodge, Wisconsin

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**Actuarial assumptions and other inputs** -- The Total OPEB Health Liability was determined using the following actuarial assumptions:

Actuarial valuation date:	December 31, 2019
Measurement date:	December 31, 2019
Actuarial cost method:	Entry age normal (level percent of salary)
Medical care trend:	Actual increase for the first year, then 6.40% decreasing by 0.10% per year down to 5.00%, and level thereafter
Discount rate*:	2.75% (based upon all years of projected payments discounted at a municipal bond rate of 2.75%)
Municipal bond rate source:	Bond Buyer 20-Bond GO Index
Actuarial assumptions:	Based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-2017.
Mortality assumptions:	Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied by 60%)

\*Implicit in this rate is an assumed rate of inflation of 2.50%

### Changes in the Total OPEB Liability:

	<b>Total OPEB Liability</b>
Total OPEB Health Liability 12/31/2019	\$ 3,242,040
Service cost	192,818
Interest	131,236
Benefit payments	(115,086)
Changes of benefit terms	-
Differences between expected and actual experience	(264,351)
Changes in assumptions or other input	(166,508)
Total OPEB Health Liability 12/31/2020	<u>\$ 3,020,149</u>

There were no changes in the benefit terms during the year. The changes in assumptions were (a) decrease of the discount rate from 4.0% to 2.75% and (b) reduction in medical care trend for year two decreasing from 7.0% to 6.40%. All other actuarial assumptions and methods remained unchanged from the valuation performed as of December 31, 2018.

**Sensitivity of the Total OPEB Liability to changes in the discount rate** --The following presents the County's Total OPEB Liability calculated using the discount rate of 2.75%, as well as what the County's Total OPEB Liability would be if it were calculated using a single discount rate that is one percentage point lower or one percentage point higher:

	<b>1% Decrease to Discount Rate (1.75%)</b>	<b>Current Discount Rate (2.75%)</b>	<b>1% Increase to Discount Rate (3.75%)</b>
Total OPEB Health Liability	\$ 3,221,028	\$ 3,020,149	\$ 2,827,338

## County of Dodge, Wisconsin

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**Sensitivity of the Total OPEB Liability to changes in healthcare cost trend rates** – The following represents the Total OPEB Health Liability of the County, as well as what the County’s Total OPEB Health Liability would be if it were calculated using healthcare cost trends that is one percentage point lower or one percentage point higher:

	<b>1% Decrease (Actual -1.0% for the first year, then 5.4% decreasing to 4.0%)</b>	<b>Healthcare Cost Trend Rates (Actual for the first year, then 6.4% decreasing to 5.0%)</b>	<b>1% Increase (Actual +1.0% for the first year, then 7.4% decreasing to 6.0%)</b>
Total OPEB Health Liability	\$ 2,753,989	\$ 3,020,149	\$ 3,330,205

**OPEB expense and deferred outflows and inflows of resources related to OPEB Health** -- For the year ended December 31, 2020, the County recognized an OPEB expense of \$168,475. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB Health from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ (231,307)
Changes of assumptions or other inputs	11,355	(145,694)
County contributions subsequent to the measurement date	184,199	
Total	<u>\$ 195,554</u>	<u>\$ (377,001)</u>

\$184,199 of the deferred outflows of resources related to OPEB Health resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Health Liability in the year ended December 31, 2020, to be reported for the calendar year-end December 31, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB Health will be recognized in OPEB Health expense as follows:

<b>Years ended December 31,</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2021	\$ (51,965)
2022	(51,965)
2023	(51,965)
2024	(51,965)
2025	(51,965)
Thereafter	(105,821)
Total	<u>\$ (365,646)</u>

**Allocation of OPEB Health plan** – OPEB Health amounts are allocated between the Governmental Activities and Business-Type activities based on the percentages of required health insurance premiums of each division.

# County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

## 16. Restatement of prior year Fund Balance or Net Position

Fund balances and net position were restated to correct an error as of December 31, 2019 as follows:

### Statement of Net Position

	Governmental Activities	Business-Type Activities	Total
Net Position as reported on December 31, 2019	\$ 163,828,522	\$ 53,263,046	\$ 217,091,568
Restate internal service funds as governmental			
Risk Management	1,243,558	(1,243,558)	-
Workers Compensation	2,309,263	(2,309,263)	-
Dental Insurance	267,809	(267,809)	-
Restate Human Services Rep Payee as custodial fund	(3)		(3)
Rounding	(2)		(2)
Net Position as adjusted on December 31, 2019	<u>\$ 167,649,147</u>	<u>\$ 49,442,416</u>	<u>\$ 217,091,563</u>

### Statement of Net Position -- Proprietary Funds

	Enterprise Funds			Internal Service Funds		
	Clearview	Highway	Total Enterprise	Highway	Internal Service	Total Internal Service
Net Position as reported						
on December 31, 2019	\$ 18,414,909	\$ -	\$ 18,414,909	\$ 31,027,507	\$ 3,820,630	\$ 34,848,137
Restate Highway as an enterprise fund		31,027,507	31,027,507	(31,027,507)		(31,027,507)
Net Position as adjusted						
on December 31, 2019	<u>\$ 18,414,909</u>	<u>\$ 31,027,507</u>	<u>\$ 49,442,416</u>	<u>\$ -</u>	<u>\$ 3,820,630</u>	<u>\$ 3,820,630</u>

Fund balance as reported on December 31, 2019	\$ 29,123,082	\$ 1,850,416	\$ 75,071	\$ 31,048,569
Reclass Human Services Rep Payee as custodial			(3)	(3)
Rounding			1	1
Fund Balance as adjusted on December 31, 2019	<u>\$ 29,123,082</u>	<u>\$ 1,850,417</u>	<u>\$ 75,068</u>	<u>\$ 31,048,567</u>

### Combining Balance Sheet - Nonmajor Governmental Funds

	Drainage Board	Human Services Rep Payee	Crime Prevention	Total
Fund balance as reported on December 31, 2019	\$ 50,681	\$ 3	\$ 24,387	\$ 75,071
Reclass Human Services Rep Payee as custodial		(3)		(3)
Fund Balance as adjusted on December 31, 2019	<u>\$ 50,681</u>	<u>\$ -</u>	<u>\$ 24,387</u>	<u>\$ 75,068</u>

## County of Dodge, Wisconsin

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	<b>Statement of Changes in Fiduciary Net Position</b>				
	<b>Clearview Resident Trust</b>	<b>Human Services Rep Payee</b>	<b>Jail Inmate</b>	<b>East Wisconsin Counties Railroad Consortium</b>	<b>Total</b>
Fiduciary net position as reported on December 31, 2019	\$ -	\$0	\$0	\$ 2,836,504	\$ 2,836,504
Reclassify as a custodial fund	-	3	-	-	3
Restate restricted liability as net position	80,101	58,035	139,314		277,450
Remove capital assets	-	-	-	(2,600,021)	(2,600,021)
Outstanding checks not included in prior year	18,591	-	37,347	-	55,938
Restated beginning fiduciary net position December 31, 2019	<u>\$ 98,692</u>	<u>\$ 58,038</u>	<u>\$ 176,661</u>	<u>\$ 236,483</u>	<u>\$ 569,874</u>

The impact of the restatements on the 2019 change in net position/change in fund balance is not estimable.

**Clearview Resident Trust** – The cash account and related restricted liability were previously reported in the Clearview Fund. This balance was restated in the Clearview Resident Trust as fund balance. In addition, the balance was corrected to include outstanding checks not previously reported.

**Human Services Rep Payee** – The amount listed as a restricted liability in the 2019 financial statements was restated as fund balance.

**Jail Inmate** – The 2019 financial statements combined both Jail Inmate and Evidence Funds into the special revenue fund called Sheriff Trust. The restricted liability balance for the Jail Inmate portion of the fund was restated beginning fund balance in the custodial fund. Similar to the Clearview Resident Trust, the beginning fund balance was restated to account for outstanding checks not previously reported.

**East Wisconsin Counties Railroad Consortium (EWCRC)** – The equity balances for the EWCRC were previously reported using full accrual accounting and included assets that were not in the custody of the County. As such, all activity related to depreciation, capital contributions, and capital assets had to be restated.



# County of Dodge, Wisconsin

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## 17. Fund Balances

The various components of fund balances are indicated below:

<b>General Fund</b>	<b>Nonspendable</b>	<b>Restricted</b>	<b>Committed</b>	<b>Assigned</b>	<b>Unassigned</b>	<b>Total</b>
Sales tax fund	\$ -	\$ -	\$ 325,468	\$ 3,524,526	\$ -	\$ 3,849,994
Retirement payouts			125,000	971,347		1,096,347
Prepaid expenditures	1,042,109					1,042,109
Delinquent taxes	1,005,539					1,005,539
Tax levy -- General Fund			843,404			843,404
Land Resources & Parks		483,050	123,000			606,050
Tax levy -- sales tax fund			325,468			325,468
Flexible spending account		265,984				265,984
Friends of Clearview		163,233				163,233
Jail Assessment Fund		114,404				114,404
Sheriff		86,949				86,949
UW Madison Extension			83,493			83,493
Land & Water Conservation		42,199	32,000			74,199
County Board		42,612				42,612
Corporation Counsel			15,452			15,452
Physical Facilities			14,320			14,320
County Treasurer			11,281			11,281
Evidence room checking		4,638				4,638
District Attorney Trust		1,988				1,988
Library System			1,704			1,704
Human Resources		1,236				1,236
Tax foreclosure inventory	106					106
Unassigned					16,668,010	16,668,010
Subtotal	\$ 2,047,754	\$ 1,206,292	\$ 1,900,591	\$ 4,495,873	\$ 16,668,010	\$ 26,318,520
<b>Human Services and Health</b>						
Other assignments	\$ -	\$ -	\$ -	\$ 983,124	\$ -	\$ 983,124
Retirement payouts				380,982		380,982
Tax levy			300,000			300,000
Prepaid expenditures	47,511					47,511
Donor restrictions		3,126				3,126
Subtotal	\$ 47,511	\$ 3,126	\$ 300,000	\$ 1,364,106	\$ -	\$ 1,714,744
<b>Nonmajor Governmental Funds</b>						
Drainage Board	\$ -	\$ 165,359	\$ -	\$ -	\$ -	\$ 165,359
Crime Prevention Board			30,519			30,519
Subtotal	\$ -	\$ 165,359	\$ 30,519	\$ -	\$ -	\$ 195,878
Total	\$ 2,095,265	\$ 1,374,778	\$ 2,231,110	\$ 5,859,979	\$ 16,668,010	\$ 28,229,142

# County of Dodge, Wisconsin

Notes to Financial Statements  
December 31, 2020

## 18. Net Position

**Net position invested in capital assets** net of related debt was as follows as of December 31, 2020:

	Governmental	Business-Type		Total
		Clearview	Highway	
Capital assets	\$ 132,381,143	\$ 34,592,018	\$ 30,019,912	\$ 64,611,930
Long term debt, current		(2,052,500)	(297,500)	(2,350,000)
Long term debt, noncurrent		(18,349,500)	(2,845,500)	(21,195,000)
Deferred loss on debt refunding		165,287	41,198	206,485
Unamortized debt premium		(438,039)	(80,721)	(518,761)
Net investment in capital assets	<u>\$ 132,381,143</u>	<u>\$ 13,917,265</u>	<u>\$ 26,837,389</u>	<u>\$ 40,754,654</u>

**Restricted net position** was as follows as of December 31, 2020:

	Internal Service Funds			All other	
	Risk Management	Workers Compensation	Dental Insurance	Governmental Activities	Total
Net Pension Asset	\$ -	\$ 2,834	\$ 2,718	\$ 5,749,166	\$ 5,754,717
Restricted fund balances (in total)				1,374,778	1,374,778
Imprest account held by third party	300,000	105,000			405,000
Investment in WMMIC	250,000				250,000
Restricted Net Position	<u>\$ 550,000</u>	<u>\$ 107,834</u>	<u>\$ 2,718</u>	<u>\$ 7,123,944</u>	<u>\$ 7,784,495</u>

Business-Type Activities	Proprietary Funds		
	Clearview	Highway	Total
Net Pension Asset	\$ 2,643,686	\$ 875,257	\$ 3,518,943
Donor Restrictions	51,297		51,297
Restricted Net Position	<u>\$ 2,694,983</u>	<u>\$ 875,257</u>	<u>\$ 3,570,240</u>

## 19. Commitments and Contingencies

**Claims and other legal proceedings** -- Claims and judgments are recorded as liabilities if all the conditions of GASB pronouncements are met. The liability and expenditure for claims and judgments is only reported in governmental fund types if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County's Corporation Counsel, after considering the County's insurance coverage, potential payment of claims by other parties and the statutory limitation on claims under Wisconsin law, that the likelihood of a material impact on the County's financial statements upon resolution of these matters is remote.

# County of Dodge, Wisconsin

## Notes to Financial Statements

December 31, 2020

**Intergovernmental grants** – Federal and State grants-in-aid received by the County are subject to audit and adjustments by grantor agencies. If grant revenues are received for expenditures/expenses which are subsequently disallowed, the County may be required to repay the revenues. In the opinion of management, liabilities resulting from some such disallowed expenditures/expenses, if any, will not be material to the financial statement at December 31, 2020.

**Risk Management** -- The County has potential risks of loss related to torts, theft of, damage to, and destruction of assets (including electronic information); errors and omissions; workers compensation; and employee health care. The County is self-insured for worker's compensation and accounts for such activity in an internal service fund. The County participates in a public entity risk pool (WMMIC) 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, 2020, the County recognized \$1,207,874 for an Incurred But Not Reported (IBNR) claims liability for workers compensation.

The County has established a self-funded dental benefit plan for its employees. The Plan Administrator (Third Party Administrator – TPA) is responsible for the approval, processing, and payment of claims, after which they bill the County for reimbursement. The County is also responsible for a monthly administrative fee. The Plan reports on a fiscal year ending December 31. Accounting and budgeting requirements for the Plan are established by the Wisconsin Department of Public Instruction (DPI). Currently, the Plan is accounted for in an internal service fund. While the County has no stop-loss coverage for dental care expenses of the Plan, the Plan itself does have individual calendar year maximums as well as orthodontic lifetime maximum limits. The claims liability for dental insurance is actuarially determined. At December 31, 2020, the County has reported an IBNR claims liability for dental insurance claims of \$39,892.

The County is a founding member of Wisconsin Municipal Mutual Insurance Company (WMMIC), which is a non-assessable mutual insurance company that provides general liability, workers' compensation excess, cyber liability, auto physical damage, and property insurance to participating members. Members retain all losses great than \$10 million per or occurrence or greater than \$30 million of aggregate losses for public officials liability only. WMMIC retains the first \$1 million of the loss and the remaining \$14 million is through reinsurance. Losses paid by WMMIC plus administrative costs are recovered through premiums of the participating pool of municipalities. The County's share of such losses is 3.76%. The claims liability for auto, general, and other liability coverage is actuarially determined. At December 31 2020, the County has reported an IBNR claims liability for liability insurance of \$1,881,501.

WMMIC was formed pursuant to an Intergovernmental Charter-Contract dated November 1, 1987 by municipal members. Currently, 20 Wisconsin government members own WMMIC. Each member has one vote to elect five of the seven directors of the governing board, with the two remaining directors elected by the five directors. The governing board is responsible for the appointment of management of WMMIC. A list of other members and their share of participation is the WMMIC report. Financial statements of WMMIC can be obtained directly from WMMIC's office.

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## 20. Subsequent Events

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**Subsequent lease** – In February 2020, the County entered into a four year lease-to-own agreement for the 2020 computer and infrastructure refresh project with a total principal amount of \$644,148 and an interest rate of 2.873%. An annual payment of \$168,033 began in 2020 and will continue for the next three years.

## County of Dodge, Wisconsin

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Notes to Financial Statements  
December 31, 2020

**General (GO) Debt Issue** – On February 4, 2021, the County issued \$9,075,000 GO Promissory Notes, Series 2021A. Summary of the debt issue is listed below:

Par amount of bonds:	\$9,075,000
Reoffering premium:	\$569,849
Premium deposit to Debt Service:	\$525,825
Callable:	02/01/2028
Base CUSIP:	256453
Interest rates:	1.0% to 3.0%

**American Rescue Plan Act (ARPA) of 2021** – The U.S. Congress enacted the ARPA with an effective date of March 11, 2021. Pursuant to this act, the County received \$8,530,848 on May 19, 2021 in grant proceeds. As of the writing of this document, the U.S. Treasury has not finalized the rules related to what the funds can be spent on. The County has through 2024 to appropriate the spending of funds and must actually pay the funds out by 2026.

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### **21. Effects of new accounting standards on current period financial statements**

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The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 87 – *Leases*
- Statement No. 91 – *Conduit Debt Obligations*
- Statement No. 92 – *Omnibus*
- Statement No. 93 – *Replacement of Interbank Offered Rates*
- Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96 – *Subscription-Based Information Technology Arrangements*
- Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GSB Statement No. 32.*

When these statements become effective, application of these standards may restate portions of these financial statements.

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## REQUIRED SUPPLEMENTARY INFORMATION

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**County of Dodge, Wisconsin**  
**Comparison of Budget and Actual -- General Fund**  
**For the Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes				
Property taxes	\$ 19,642,965	\$ 19,642,965	\$ 19,618,679	\$ (24,286)
Sales Tax	6,000,000	6,000,000	7,420,238	1,420,238
Other Taxes	705,504	170,120	346,648	176,528
Intergovernmental Revenues				
Federal	-	1,102,636	2,380,652	1,278,016
State	5,728,630	5,755,207	5,461,147	(294,060)
Licenses and Permits	163,910	178,910	243,249	64,339
Fines and Forfeitures	315,100	420,157	409,462	(10,695)
Public Charges for Services	2,055,585	2,193,775	2,580,779	387,004
Intergovernmental Charges				
Federal	-	5,672,400	5,681,024	8,624
State	7,191,597	390,188	288,563	(101,625)
Other	-	906,009	842,520	(63,489)
Interest and Other	1,229,627	1,256,351	1,522,776	266,425
<b>Total Revenues</b>	<u>43,032,918</u>	<u>43,688,718</u>	<u>46,795,737</u>	<u>3,107,019</u>
<b>Expenditures</b>				
Current Expenditures				
General Government	16,855,001	13,390,924	13,383,252	(7,672)
Public Safety	19,822,906	19,861,221	19,139,713	(721,508)
Public Works	85,639	25,000	25,000	-
Health and Human Services	1,616,671	1,717,451	1,481,009	(236,442)
Culture, Recreation and Education	2,225,737	2,445,039	1,954,286	(490,753)
Conservation and Development	1,682,253	4,186,072	3,734,979	(451,093)
Capital Outlay	3,489,628	3,734,644	2,120,674	(1,613,970)
<b>Total Current Expenditures</b>	<u>45,777,835</u>	<u>45,360,351</u>	<u>41,838,913</u>	<u>(3,521,438)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(2,744,917)</u>	<u>(1,671,633)</u>	<u>4,956,824</u>	<u>6,628,457</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	1,000,000	1,000,000	-
Transfers Out	(1,900,883)	(9,051,000)	(8,761,385)	289,615
<b>Net Other Financing Sources (Uses)</b>	<u>(1,900,883)</u>	<u>(8,051,000)</u>	<u>(7,761,385)</u>	<u>289,615</u>
<b>Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>(4,645,800)</u>	<u>(9,722,633)</u>	<u>(2,804,561)</u>	<u>(2,804,561)</u>
<b>Fund Balances, Beginning of Year</b>			<u>29,123,082</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 26,318,521</u>	

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

**County of Dodge, Wisconsin**  
**Comparison of Budget and Actual -- Human Services & Health Fund**  
**For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 8,348,213	\$ 8,348,213	\$ 8,348,213	\$ -
Intergovernmental Revenues				
Federal	-	652,895	822,871	169,976
State	10,378,227	11,755,474	10,426,933	(1,328,541)
Fines and Forfeitures	65,000	65,000	84,912	19,912
Public Charges for Services	6,882,557	6,282,557	7,296,569	1,014,012
Intergovernmental Charges	7,500	7,500	-	(7,500)
Interest and Other	88,180	89,430	221,572	132,142
<b>Total Revenues</b>	<b>25,769,677</b>	<b>27,201,069</b>	<b>27,201,070</b>	<b>1</b>
<b>Expenditures</b>				
Current Expenditures				
Health and Human Services	25,699,677	27,266,743	27,336,743	70,000
Capital Outlay	70,000	70,000	-	(70,000)
<b>Total Current Expenditures</b>	<b>25,769,677</b>	<b>27,336,743</b>	<b>27,336,743</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(135,674)</b>	<b>(135,673)</b>	<b>1</b>
<b>Fund Balances, Beginning of Year</b>			<b>1,850,417</b>	
<b>Fund Balances, End of Year</b>			<b>\$ 1,714,744</b>	

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

**County of Dodge, Wisconsin**  
**Wisconsin Retirement System (WRS)**  
**Last Ten Fiscal Years (which may be built prospectively)**

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

Measurement Date	Reporting Date	Proportionate of the Net Pension Liability (Asset)	Proportionate share of the Net Pension Liability (Asset)	Covered employee payroll	Proportionate share of the Net Pension Liability as a percentage of its covered employees payroll	Plan Fiduciary
						Net Position as a percentage of the Total Pension Liability (Asset)
December 31, 2019	December 31, 2020	0.28760382%	\$ (9,273,660)	\$42,520,815	(21.81%)	102.96%
December 31, 2018	December 31, 2019	0.28973428%	10,307,837	42,125,595	24.47%	96.45%
December 31, 2017	December 31, 2018	-0.29010523%	(8,613,568)	41,230,029	(20.89%)	102.93%
December 31, 2016	December 31, 2017	0.28667805%	2,362,912	39,751,249	5.94%	99.12%
December 31, 2015	December 31, 2016	0.28726162%	4,667,946	39,726,986	11.75%	98.20%
December 31, 2014	December 31, 2015	-0.28815811%	(7,076,005)	38,076,862	(18.58%)	102.74%

**Schedule of County's Contributions for the Year Ended**

Reporting Date	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
December 31, 2020	\$ 3,183,053	\$ (3,183,053)	\$ -	\$ 43,600,534	7.30%
December 31, 2019	3,046,261	(3,046,261)	-	42,520,815	7.16%
December 31, 2018	3,044,195	(3,044,195)	-	42,125,595	7.23%
December 31, 2017	3,045,420	(3,045,420)	-	41,230,029	7.39%
December 31, 2016	2,815,102	(2,815,102)	-	39,751,249	7.08%
December 31, 2015	2,980,338	(2,980,338)	-	39,726,986	7.50%

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



**County of Dodge, Wisconsin  
Group Health Insurance Plan  
Last Ten Fiscal Years (which may be built prospectively)**

<b>Reporting Date</b>	<b>12/31/2020</b>	<b>12/31/2019</b>	<b>12/31/2018</b>
<b>Measurement Date</b>	<b>12/31/2019</b>	<b>12/31/2018</b>	<b>12/31/2017</b>
Total OPEB Liability			
Service costs	\$ 192,818	\$ 200,032	\$ 200,032
Interest	131,236	109,048	105,875
Change in benefit terms	-	-	-
Difference between expected and actual experience	(264,351)	-	-
Changes in assumptions or other inputs	(166,508)	15,141	-
Benefit payments	(115,086)	(195,672)	(234,823)
Net change in total OPEB	(221,891)	128,549	71,084
Total retiree health insurance plan OPEB liability - beginning	3,242,040	3,113,491	3,042,407
Total retiree health insurance plan OPEB liability - ending	<u>\$ 3,020,149</u>	<u>\$ 3,242,040</u>	<u>\$ 3,113,491</u>
Covered employee payroll	\$34,500,393	\$34,403,069	\$34,403,069
Total OPEB liability as a percentage of covered employee payroll	8.75%	9.42%	9.05%

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

**County of Dodge, Wisconsin  
Local Retiree Life Insurance Fund  
Last Ten Fiscal Years (which may be built prospectively)**

**Schedule of Proportionate Share of the Net OPEB Liability (Asset)**

<b>Measurement Date</b>	<b>Reporting Date</b>	<b>Proportion of the Net OPEB Liability (Asset)</b>	<b>Proportionate share of the Net OPEB Liability (Asset)</b>	<b>Covered employee payroll</b>	<b>Proportionate Share of the Net OPEB Liability (Asset) as a percentage of its covered employee payroll</b>	<b>Plan fiduciary net position as a percentage of the Total OPEB Liability</b>
December 31, 2019	December 31, 2020	0.80803300%	\$ 3,440,762	\$35,815,000	9.61%	37.58%
December 31, 2018	December 31, 2019	0.81375800%	2,099,770	35,620,000	5.89%	48.69%
December 31, 2017	December 31, 2018	0.80830200%	2,431,841	33,991,411	7.15%	44.81%

**Schedule of Contributions for the Year Ended**

<b>Reporting Date</b>	<b>Contractually required contributions</b>	<b>Contributions in relation to the contractually required contributions</b>	<b>Contribution deficiency (excess)</b>	<b>Covered employee payroll</b>	<b>Contributions as a percentage of covered employee payroll</b>
December 31, 2020	\$ 18,461	\$ (18,461)	\$ -	\$ 36,011,068	0.05%
December 31, 2019	14,607	(14,607)	-	35,815,000	0.04%
December 31, 2018	35,808	(35,808)	-	35,620,000	0.10%
December 31, 2017	15,541	(15,541)	-	Not available	

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

# County of Dodge, Wisconsin

Notes to Required Supplementary Information  
December 31, 2020

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## 1. Notes to budgetary comparison schedule

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The General Fund as well as the Human Services & Health Funds have been presented on the modified accrual basis of accounting, which is consistent with accounting principles generally accepted in the United States of America. See also Note 4 (Regulatory Compliance) under Annual Budget in the Notes to the Financial Statements for more information on the County's budgetary information.

The County controls expenditures at the department level. For the General Fund, the only department to exceed authorized expenditures was the Land Resources & Parks Department (\$435,089). In looking at the various expenditure functions in the General Fund, all functions were within authorized budgetary amounts.

For the Human Services and Health Fund, the County Board amended the 2020 budget to ensure that the authorized expenditures were not exceeded.

## 2. Notes to Wisconsin Retirement System (WRS) schedules

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Government Accounting Standards Board (GASB) Statement No. 68 requirements have been implemented prospectively. The County is required to present the last ten fiscal years of data, but is allowed to present as many years as are available until the full ten fiscal years are presented.

A column for "reporting date" was added compared to prior year reports to help the reader understand that the reporting date is one year after the measurement date.

*Schedule of Proportionate Share of the Net Pension Liability (Asset)* -- The values are based upon full accrual accounting.

*Schedule of County's Contributions for the Year Ended* – These values are essentially modified accrual accounting. The contributions for the current year are reclassified as deferred outflows.

*Changes in benefit terms* – There were no changes in benefit terms for any participating employer in the WRS.

*Changes of actuarial assumptions* – There were no changes in actuarial assumptions from the prior year.

## 3. Notes to Group Health Insurance Plan schedules

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Government Accounting Standards Board (GASB) Statement No. 75 requirements have been implemented prospectively. The County is required to present the last ten fiscal years of data, but is allowed to present as many years as are available until the full ten fiscal years are presented.

A column for "reporting date" was added compared to prior year schedules to help the reader understand that the reporting date is one year after the measurement date.

*Changes in benefit terms* – There were no changes in benefit terms.

*Changes of actuarial assumptions* – There were two changes in decrements as compared to the prior year

- Medical cost trend decrease from 7.0% in the second year to 6.4% in the second year, with both then decreasing by 0.1% annually down to 5.0%.

## County of Dodge, Wisconsin

Notes to Required Supplementary Information  
December 31, 2020

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- Discount rate – The discount rate decreased from 4.0% in the prior year to 2.75% in the current year.

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### 4. Notes to the Local Retiree Life Insurance Fund (LRLIF) schedules

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Government Accounting Standards Board (GASB) Statement No. 75 requirements have been implemented prospectively. The County is required to present the last ten fiscal years of data, but is allowed to present as many years as are available until the full ten fiscal years are presented.

*Schedule of Proportionate Share of the Net OPEB Liability* – The values are based upon full accrual accounting.

*Schedule of County's Contributions for the Year Ended* – These values are essentially modified accrual accounting. The contributions for the current year are reclassified as deferred outflows. The current year amount for covered payroll is listed as “to be determined” because the actuary for Employee Trust Fund (ETF) calculates this value. The issue is that local employers, unlike retirement benefits, fund life insurance benefits at two different levels. Also, the life insurance calculations are age dependent, unlike retirement calculations. The result of this is that life insurance covered payroll, as calculated by the ETF actuary, is about 20% less than the retirement covered payroll.

*Changes in benefit terms* – There were no changes in benefit terms.

*Changes of actuarial assumptions* – A number of assumptions changed:

- Discount rate decreased from 4.22% to 2.87%, which increased the liability.
- Expected return on plan assets decreased from 5.0% to 4.25% based upon the plan's investment policy, including target asset allocations, expected inflation, and capital market expectations
- The inflation rate was decreased from 2.30% to 2.20% based on current and future expected market expectations.
- The administrative expense assumption was updated from \$1,150,000 to \$1,210,000.

The covered employee payroll for 2020 is an estimated amount based upon the percent increase between 2018 and 2019 covered payroll.

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## SUPPLEMENTARY INFORMATION

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**County of Dodge, Wisconsin**  
**Balance Sheet - Nonmajor Governmental Funds**  
**December 31, 2020**

	Drainage Board	District Attorney	Crime Prevention	Debt Service	Total
<b><u>Assets</u></b>					
Cash and Cash Equivalents	\$ 43,968	\$ 1,988	\$ 30,519	\$ -	\$ 76,475
Current Receivables -- Property Taxes	-	-	-	974,783	974,783
Current Receivables -- Due from Public	210,016	-	-	-	210,016
<b>Total Assets</b>	<b>\$ 253,984</b>	<b>\$ 1,988</b>	<b>\$ 30,519</b>	<b>\$ 974,783</b>	<b>\$ 1,261,274</b>
<b><u>Liabilities</u></b>					
Accounts Payable	\$ 88,625	\$ -	\$ -	\$ -	\$ 88,625
Trusts and Special Deposits	-	1,988	-	-	1,988
<b>Total Liabilities</b>	<b>88,625</b>	<b>1,988</b>	<b>-</b>	<b>-</b>	<b>90,613</b>
<b><u>Deferred Inflows of Resources</u></b>					
Tax Levy Subsequent Year	-	-	-	974,783	974,783
<b>Total Deferred Inflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>974,783</b>	<b>974,783</b>
<b><u>Fund Balances</u></b>					
Restricted	165,359	-	-	-	165,359
Committed	-	-	30,519	-	30,519
<b>Total Fund Balances</b>	<b>165,359</b>	<b>-</b>	<b>30,519</b>	<b>-</b>	<b>195,878</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 253,984</b>	<b>\$ 1,988</b>	<b>\$ 30,519</b>	<b>\$ 974,783</b>	<b>\$ 1,261,274</b>

**County of Dodge, Wisconsin**  
**Statement of Revenues, Expenditures and Changes In Fund Balances -- Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2020**

	Drainage Board	District Attorney	Crime Prevention	Total
<b>Revenues</b>				
Fines and Forfeitures	\$ -	\$ 11,411	\$ 12,360	\$ 23,771
Public Charges for Services	248,246	32,270	-	280,516
Interest and Other	261	-	-	261
<b>Total Revenues</b>	<b>248,507</b>	<b>43,681</b>	<b>12,360</b>	<b>304,548</b>
<b>Expenditures</b>				
Current Expenditures				
General Government	-	43,681	-	43,681
Public Safety	-	-	6,228	6,228
Conservation and Development	133,829	-	-	133,829
<b>Total Current Expenditures</b>	<b>133,829</b>	<b>43,681</b>	<b>6,228</b>	<b>183,738</b>
<b>Revenues Over (Under) Expenditures</b>	<b>114,678</b>	<b>-</b>	<b>6,132</b>	<b>120,810</b>
<b>Revenues Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<b>114,678</b>	<b>-</b>	<b>6,132</b>	<b>120,810</b>
<b>Fund Balances, Beginning of Year, restated</b>	<b>50,681</b>	<b>-</b>	<b>24,387</b>	<b>75,068</b>
<b>Fund Balances, End of Year</b>	<b>\$ 165,359</b>	<b>\$ -</b>	<b>\$ 30,519</b>	<b>\$ 195,878</b>

**County of Dodge, Wisconsin  
Comparison of Budget and Actual -- Drainage Board  
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Public Charges for Services	\$ 55,000	\$ 126,029	\$ 248,246	\$ 122,217
Interest and Other	-	-	261	261
<b>Total Revenues</b>	<u>55,000</u>	<u>126,029</u>	<u>248,507</u>	<u>122,478</u>
<b>Expenditures</b>				
Current Expenditures				
Conservation and Development	62,800	133,829	133,829	-
<b>Total Current Expenditures</b>	<u>62,800</u>	<u>133,829</u>	<u>133,829</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(7,800)</u>	<u>(7,800)</u>	<u>114,678</u>	<u>122,478</u>
<b>Fund Balances, Beginning of Year</b>			<u>50,681</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 165,359</u>	

**County of Dodge, Wisconsin  
Comparison of Budget and Actual -- District Attorney  
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$ 15,000	\$ 100,000	\$ 11,411	\$ (88,589)
Public Charges for Services	-	-	32,270	32,270
<b>Total Revenues</b>	<u>15,000</u>	<u>100,000</u>	<u>43,681</u>	<u>(56,319)</u>
<b>Expenditures</b>				
Current Expenditures				
General Government	15,000	100,000	43,681	(56,319)
<b>Total Current Expenditures</b>	<u>15,000</u>	<u>100,000</u>	<u>43,681</u>	<u>(56,319)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**County of Dodge, Wisconsin  
Comparison of Budget and Actual -- Crime Prevention Fund  
For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$ -	\$ 11,432	\$ 12,360	\$ 928
<b>Total Revenues</b>	<u>-</u>	<u>11,432</u>	<u>12,360</u>	<u>928</u>
<b>Expenditures</b>				
Current Expenditures				
Public Safety	-	35,819	6,228	(29,591)
<b>Total Current Expenditures</b>	<u>-</u>	<u>35,819</u>	<u>6,228</u>	<u>(29,591)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(24,387)</u>	<u>6,132</u>	<u>30,519</u>
<b>Fund Balances, Beginning of Year</b>			<u>24,387</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 30,519</u>	

**County of Dodge**  
**Combining Statement of Net Position - Internal Service Funds**  
**December 31, 2020**

	<b>Internal Service Funds</b>			<b>Total</b>
	<b>Risk Management</b>	<b>Workers Compensation</b>	<b>Dental Insurance</b>	
<b><u>Assets</u></b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 4,258	\$ 8,449	\$ 3,855	\$ 16,562
Due From General Fund	2,590,000	3,110,000	400,000	6,100,000
Inventories & Prepaid Expenses	101,461	4,998	-	106,459
Restricted Cash & Investments	550,000	105,000	-	655,000
<b>Total Current Assets</b>	<b>3,245,719</b>	<b>3,228,447</b>	<b>403,855</b>	<b>6,878,021</b>
<b>Noncurrent Assets</b>				
Net Pension Asset	-	2,834	2,718	5,552
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>2,834</b>	<b>2,718</b>	<b>5,552</b>
<b>Total Assets</b>	<b>3,245,719</b>	<b>3,231,281</b>	<b>406,573</b>	<b>6,883,573</b>
<b><u>Deferred Outflows of Resources</u></b>				
Pension	-	6,594	5,945	12,539
Other post employment benefit - life	-	308	1,045	1,353
Other post employment benefit - health	-	-	24	24
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>6,902</b>	<b>7,014</b>	<b>13,916</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 3,245,719</b>	<b>\$ 3,238,183</b>	<b>\$ 413,587</b>	<b>\$ 6,897,489</b>
<b><u>Liabilities</u></b>				
<b>Current Liabilities</b>				
Accounts payable	\$ 12,871	\$ 33,094	\$ 1	\$ 45,966
Accrued liabilities	1,881,501	1,207,874	39,892	3,129,267
Unearned revenues	2,600	-	-	2,600
Compensated absences - due within one year	-	825	640	1,465
<b>Total Current Liabilities</b>	<b>1,896,972</b>	<b>1,241,793</b>	<b>40,533</b>	<b>3,179,298</b>
<b>Noncurrent Liabilities</b>				
Net OPEB Liability - Life	-	768	2,615	3,383
Net OPEB Liability - Health	-	-	339	339
Compensated Absences	-	677	714	1,391
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>1,445</b>	<b>3,668</b>	<b>5,113</b>
<b>Total Liabilities</b>	<b>1,896,972</b>	<b>1,243,238</b>	<b>44,201</b>	<b>3,184,411</b>
<b><u>Deferred Inflows of Resources</u></b>				
Pension	-	8,506	8,159	16,665
Other post employment benefit - life	-	122	416	538
Other post employment benefit - health	-	-	122	122
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>8,628</b>	<b>8,697</b>	<b>17,325</b>
<b><u>Net Position</u></b>				
Restricted	550,000	107,834	2,718	660,552
Unrestricted	798,747	1,878,483	357,971	3,035,201
<b>Total Net Position</b>	<b>1,348,747</b>	<b>1,986,317</b>	<b>360,689</b>	<b>3,695,753</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 3,245,719</b>	<b>\$ 3,238,183</b>	<b>\$ 413,587</b>	<b>\$ 6,897,489</b>



**County of Dodge**  
**Combining Statement of Revenues, Expenses, and Changes in Net Position -- Internal Service Funds**  
**For the Year Ended December 31, 2020**

	<b>Internal Service Funds</b>			<b>Total</b>
	<b>Risk Management</b>	<b>Workers Compensation</b>	<b>Dental Insurance</b>	
<b>Operating Revenues</b>				
Charges for Services				
Public	\$ 1,300	\$ 3,451	\$ 95,377	\$ 100,128
County Departments	583,119	889,349	607,751	2,080,219
<b>Total Operating Revenues</b>	<u>584,419</u>	<u>892,800</u>	<u>703,128</u>	<u>2,180,347</u>
<b>Operating Expenses</b>				
Operations and Maintenance	551,836	215,746	610,248	1,377,830
<b>Total Operating expenses</b>	<u>551,836</u>	<u>215,746</u>	<u>610,248</u>	<u>1,377,830</u>
<b>Operating Income</b>	<u>32,583</u>	<u>677,054</u>	<u>92,880</u>	<u>802,517</u>
<b>Non-Operating Revenues</b>				
General Property Taxes	67,172	-	-	67,172
Interest and Investment Income	5,434	-	-	5,434
<b>Total Non-Operating Revenues</b>	<u>72,606</u>	<u>-</u>	<u>-</u>	<u>72,606</u>
<b>Income Before Transfers</b>	<u>105,189</u>	<u>677,054</u>	<u>92,880</u>	<u>875,123</u>
<b>Transfers</b>				
Operational Transfers Out	-	(1,000,000)	-	(1,000,000)
<b>Total Transfers</b>	<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
<b>Change in Net Position</b>	105,189	(322,946)	92,880	(124,877)
<b>Net Position, Beginning of Year, restated</b>	<u>1,243,558</u>	<u>2,309,263</u>	<u>267,809</u>	<u>3,820,630</u>
<b>Net Position, End of Year</b>	<u>\$ 1,348,747</u>	<u>\$ 1,986,317</u>	<u>\$ 360,689</u>	<u>\$ 3,695,753</u>

**County of Dodge, Wisconsin**  
**Combining Statement of Cash Flows - Internal Service Funds**  
**For the Year Ended December 31, 2020**

	Internal Service Funds			Total
	Risk Management	Workers Compensation	Dental Insurance	
<b><u>Cash Flows From Operating Activities</u></b>				
Receipts from public	\$ 44,666	\$ 4,951	\$ 95,377	\$ 144,994
Receipts from other funds for services	583,119	889,349	607,751	2,080,219
Payments for wages and benefits	-	(16,833)	(10,990)	(27,823)
Payments to suppliers	(573,660)	(492,924)	(598,770)	(1,665,354)
Net cash provided (used) by operating activities	<u>54,125</u>	<u>384,543</u>	<u>93,368</u>	<u>532,036</u>
<b><u>Cash Flows From Non-Capital and Related Financing Activities</u></b>				
General property taxes	67,172	-	-	67,172
Transfer to General Fund	-	(1,000,000)	-	(1,000,000)
Advance to General Fund	(2,590,000)	(3,110,000)	(400,000)	(6,100,000)
Net cash provided (used) by non-operating activities	<u>(2,522,828)</u>	<u>(4,110,000)</u>	<u>(400,000)</u>	<u>(7,032,828)</u>
<b><u>Cash Flows From Investing Activities</u></b>				
Interest on Investments	5,434	-	-	5,434
Net cash provided (used) by investing activities	<u>5,434</u>	<u>-</u>	<u>-</u>	<u>5,434</u>
Net increase (decrease) in cash and equivalents	(2,463,269)	(3,725,457)	(306,632)	(6,495,358)
Cash and cash equivalents -- beginning of year	2,467,527	3,733,906	310,487	6,511,920
Cash and cash equivalents -- end of year	<u>\$ 4,258</u>	<u>\$ 8,449</u>	<u>\$ 3,855</u>	<u>\$ 16,562</u>
<b><u>Reconciliation to Combining Statement of Net Position</u></b>				
Cash and cash equivalents	4,258	8,449	3,855	16,562
Total	<u>\$ 4,258</u>	<u>\$ 8,449</u>	<u>\$ 3,855</u>	<u>\$ 16,562</u>
<b><u>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</u></b>				
Operating Income	\$ 32,583	\$ 677,054	\$ 92,880	802,517
Changes in Assets, Liabilities, and Deferred Inflows/Outflows of Resources				
Customer accounts receivable	43,366	1,500	-	44,866
Pension, OPEB and related deferrals	-	(341)	1,920	1,579
Compensated absences	-	1,503	1,354	2,857
Accrued liabilities	(19,265)	(295,125)	(2,786)	(317,176)
Deposits and special trusts	2,600	-	-	2,600
Prepaid expenses	(11,610)	(4,998)	-	(16,608)
Accounts payable	6,451	4,950	-	11,401
Net cash provided (used) by operating activities	<u>\$ 54,125</u>	<u>\$ 384,543</u>	<u>\$ 93,368</u>	<u>\$ 532,036</u>

County of Dodge, Wisconsin  
Combining Statement of Fiduciary Net Position -- Fiduciary Funds  
December 31, 2020

	Custodial Funds							Total
	Delinquent Special Assessments	Clerk of Circuit Court	Unclaimed Funds	Clearview Resident Trust	Human Services Rep Payee	Jail Inmate	East Wisconsin Counties Railroad Consortium	
<b>Assets</b>								
<b>Current Assets</b>								
Cash and Cash Equivalents	\$ -	\$ 741,623	\$ 212,642	\$ 125,181	\$ 31,365	\$ 134,827	\$ 253,581	\$ 1,499,219
Property Taxes - Delinquent	342,167	-	-	-	-	-	-	342,167
Due From Local Governments	-	-	-	-	-	-	5,202	5,202
<b>Total Current Assets</b>	<u>342,167</u>	<u>741,623</u>	<u>212,642</u>	<u>125,181</u>	<u>31,365</u>	<u>134,827</u>	<u>258,783</u>	<u>1,846,588</u>
<b>Total Assets</b>	<u>\$ 342,167</u>	<u>\$ 741,623</u>	<u>\$ 212,642</u>	<u>\$ 125,181</u>	<u>\$ 31,365</u>	<u>\$ 134,827</u>	<u>\$ 258,783</u>	<u>\$ 1,846,588</u>
<b>Liabilities</b>								
<b>Current Liabilities</b>								
Accounts Payable	\$ -	\$ 741,623	\$ 212,642	\$ -	\$ -	\$ -	\$ 3,767	\$ 958,032
Due to Other Governments	342,167	-	-	-	-	-	-	342,167
<b>Total Current Liabilities</b>	<u>342,167</u>	<u>741,623</u>	<u>212,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,767</u>	<u>1,300,199</u>
<b>Total Liabilities</b>	<u>342,167</u>	<u>741,623</u>	<u>212,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,767</u>	<u>1,300,199</u>
<b>Net Position</b>								
Restricted Net Position	-	-	-	125,181	31,365	134,827	255,016	546,389
<b>Totoal Fiduciary Net Position</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,181</u>	<u>31,365</u>	<u>134,827</u>	<u>255,016</u>	<u>546,389</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 342,167</u>	<u>\$ 741,623</u>	<u>\$ 212,642</u>	<u>\$ 125,181</u>	<u>\$ 31,365</u>	<u>\$ 134,827</u>	<u>\$ 258,783</u>	<u>\$ 1,846,588</u>

**County of Dodge, Wisconsin**  
**Combining Statement of Changes in Fiduciary Net Position**  
**For the Year Ended December 31, 2020**

	Custodial Funds						Total
	Property Tax	Clerk of Circuit Court	Clearview Resident Trust	Human Services Rep Payee	Jail Inmate	East Wisconsin Counties Railroad Consortium	
<b>Additions</b>							
Property Taxes	\$ 29,763,808	\$ -	\$ -	\$ -	\$ -	\$ -	29,763,808
Interest Income	-	-	-	-	-	1,494	1,494
EWCRC Corridor Rent	-	-	-	-	-	20,805	20,805
Operating Grants and Contributions	-	-	-	-	-	225,000	225,000
Fiduciary Collections	-	1,715,497	565,158	684,295	1,195,566	-	4,160,516
<b>Total Additions</b>	<u>29,763,808</u>	<u>1,715,497</u>	<u>565,158</u>	<u>684,295</u>	<u>1,195,566</u>	<u>247,299</u>	<u>34,171,623</u>
<b>Deductions</b>							
Legal Services	-	-	-	-	-	3,016	3,016
Financial Services	-	-	-	-	-	750	750
Fiduciary Payments	-	-	-	-	-	-	-
State of Wisconsin	-	1,715,497	-	-	-	-	1,715,497
Local Units of Government	29,763,808	-	-	-	-	-	29,763,808
Public	-	-	538,669	710,968	1,237,400	225,000	2,712,037
<b>Total Deductions</b>	<u>29,763,808</u>	<u>1,715,497</u>	<u>538,669</u>	<u>710,968</u>	<u>1,237,400</u>	<u>228,766</u>	<u>34,195,108</u>
<b>Net Increase (Decrease) in Fiduciary Net Position</b>	<u>-</u>	<u>-</u>	<u>26,489</u>	<u>(26,673)</u>	<u>(41,834)</u>	<u>18,533</u>	<u>(23,485)</u>
<b>Net Position, Beginning of Year (restated)</b>	<u>-</u>	<u>-</u>	<u>98,692</u>	<u>58,038</u>	<u>176,661</u>	<u>236,483</u>	<u>569,874</u>
<b>Net Position, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,181</u>	<u>\$ 31,365</u>	<u>\$ 134,827</u>	<u>\$ 255,016</u>	<u>\$ 546,389</u>

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## STATISTICAL SECTION

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## Statistical Section

*This part of the County's Annual Comprehensive Financial Report (ACFR) 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

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

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### Revenue Capacity (Property Taxes)

*These schedules contain information to help the reader assess one of the County's most significant revenue sources.*

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### Debt Capacity

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

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### Demographic and Economic Information

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

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### Operating Information

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

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*Sources: Unless otherwise noted, the information in these schedules is derived from the basic financial statements and/or Annual Comprehensive Financial Report (ACFR) for the relevant year.*

**County of Dodge, Wisconsin**  
**Table 1 - Net Position by Component**  
**Last Ten Years**  
(Full accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	<i>Restated</i>			<i>Restated</i>	<i>Restated</i>		<i>Restated</i>		<i>Restated</i>	
<b>Governmental Activities</b>										
Net Investment in Capital Assets	\$ 168,298,428	\$ 166,877,177	\$ 170,583,748	\$ 172,858,051	\$ 176,336,605	\$ 178,297,305	\$ 176,612,327	\$ 141,810,760	\$ 134,829,956	\$ 132,381,143
Restricted	-	5,015,608	2,841,763	17,067,353	17,430,474	14,250,334	2,444,131	2,494,008	1,712,203	7,784,495
Unrestricted	39,036,323	37,874,127	37,363,486	35,871,477	33,632,416	31,701,993	36,787,202	30,227,756	31,106,988	21,825,726
Total Governmental Activities Net Position	<u>207,334,751</u>	<u>209,766,912</u>	<u>210,788,997</u>	<u>225,796,881</u>	<u>227,399,495</u>	<u>224,249,632</u>	<u>215,843,660</u>	<u>174,532,524</u>	<u>167,649,147</u>	<u>161,991,364</u>
<b>Business-Type Activities</b>										
Net Investment in Capital Assets	-	-	-	-	-	-	-	36,777,706	37,123,187	40,754,654
Restricted	-	-	-	-	-	-	-	3,571,624	667,779	3,570,240
Unrestricted	-	-	-	-	-	-	-	6,810,602	11,651,450	10,581,791
Total Business-Type Activities Net Position	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,159,932</u>	<u>49,442,416</u>	<u>54,906,685</u>
<b>Primary Government</b>										
Net Investment in Capital Assets	168,298,428	166,877,177	170,583,748	172,858,051	176,336,605	178,297,305	176,612,327	178,588,466	171,953,143	173,135,797
Restricted	-	5,015,608	2,841,763	17,067,353	17,430,474	14,250,334	2,444,131	6,065,632	2,379,982	11,354,735
Unrestricted	39,036,323	37,874,127	37,363,486	35,871,477	33,632,416	31,701,993	36,787,202	37,038,358	42,758,438	32,407,517
Total Primary Government Net Position	<u>\$ 207,334,751</u>	<u>\$ 209,766,912</u>	<u>\$ 210,788,997</u>	<u>\$ 225,796,881</u>	<u>\$ 227,399,495</u>	<u>\$ 224,249,632</u>	<u>\$ 215,843,660</u>	<u>\$ 221,692,456</u>	<u>\$ 217,091,563</u>	<u>\$ 216,898,049</u>

Amounts in italics are restatements.

Calendar year 2011 restatement

The implementation of GASB Statement No.65 in 2012 caused a restatement of prior statements of financial position and activities because of a change in the accounting for debt issuance costs. 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.

Calendar year 2014 restatement

In 2015, the County adopted the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71. These statements changed the accounting for the County's pension plan and required restatement of the 2014 countywide financial statements.

Calendar year 2015 restatement

The 2015 financial statements were restated to reflect a correction in the method of reporting prepaid health insurance premiums.

Calendar year 2017 restatement

Effective January 1, 2017 the County adopted the provision of GASB Statement No. 75, Accounting and Financing Reporting for Postemployment Benefits Other Than Pensions.

Calendar year 2018 restatement

The Clearview fund was restated from a Governmental Activity to a Business-Type Activity (Proprietary Fund).  
The Highway Risk Management, Workers Compensation, and Dental Insurance Funds were restated from a Governmental Activity to a Business-Type Activity (Internal Service Funds)  
The County's initial investment in WMMIC was corrected to historical cost.

Calendar year 2019 restatement

The Highway fund was restated from an Internal Service Fund to a Proprietary Fund  
The remaining Internal Service Funds (Risk Management, Workers Compensation, and Dental Insurance) were restated from Business Type-Activities to Governmental Activities.

Source: County of Dodge, Wisconsin Statement of Net Position

**County of Dodge, Wisconsin**  
**Table 2 - Revenue and Expenses - Governmental Activities**  
**Last Ten Years**  
(Full accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
General Government	\$ 9,442,227	\$ 7,146,105	\$ 8,570,947	\$ 7,594,435	\$ 7,821,778	\$ 9,360,824	\$ 9,774,284	\$ 9,141,582	\$ 16,535,245	\$ 15,857,512
Public Safety	21,878,279	22,060,022	20,774,320	20,558,262	21,305,950	21,988,708	23,750,496	24,891,383	22,183,471	21,080,875
Public Works	15,898,629	16,512,196	17,143,360	13,922,819	17,382,115	18,040,099	19,322,471	17,499,925	124,784	6,796,957
Health and Human Services	43,590,391	45,175,339	45,964,505	52,022,906	49,775,132	51,642,872	51,749,937	53,681,091	27,775,509	29,675,369
Culture, Recreation and Education	2,092,015	1,914,377	2,034,095	2,154,834	1,904,601	1,920,305	1,923,979	1,980,696	1,999,000	2,447,084
Conservation and Development	1,439,408	1,537,289	1,335,660	1,511,982	1,306,727	1,292,670	1,242,490	1,780,514	1,933,434	3,838,729
Housing for Low Income and Other	1,383,840	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>95,724,789</b>	<b>94,345,328</b>	<b>95,822,887</b>	<b>97,765,238</b>	<b>99,496,303</b>	<b>104,245,478</b>	<b>107,763,657</b>	<b>108,975,191</b>	<b>70,551,443</b>	<b>79,696,526</b>
<b>Charges for Services</b>										
General Government	1,583,073	1,666,238	1,564,166	1,607,384	1,593,479	1,620,549	1,787,098	1,695,356	3,388,215	2,429,857
Public Safety	10,884,064	10,124,765	8,466,569	8,630,367	8,357,299	9,662,089	9,371,241	8,743,770	6,783,197	6,147,267
Public Works	3,696,605	3,207,701	3,587,335	3,291,914	3,416,101	4,622,374	3,988,631	3,995,294	-	-
Health and Human Services	21,107,177	24,397,858	27,425,160	29,264,208	28,966,672	29,731,326	31,017,837	34,498,885	7,061,807	7,789,189
Culture, Recreation and Education	185,211	190,718	223,462	194,439	198,887	249,556	261,951	242,367	253,271	219,133
Conservation and Development	202,213	246,009	258,173	218,275	248,244	257,100	276,613	282,602	262,714	954,213
Housing for Low Income and Other	535,269	-	-	-	-	-	-	-	-	-
<b>Total Charges for Services</b>	<b>38,193,612</b>	<b>39,833,289</b>	<b>41,524,865</b>	<b>43,206,587</b>	<b>42,780,682</b>	<b>46,142,994</b>	<b>46,703,371</b>	<b>49,458,274</b>	<b>17,749,204</b>	<b>17,539,659</b>
Operating Grants and Contributions	15,620,674	14,133,651	13,236,759	13,879,035	14,041,062	14,550,691	15,832,278	19,487,146	12,952,579	15,744,647
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	40,254
Other Revenues	1,281,174	1,366,436	848,069	617,687	1,325,921	963,959	1,599,088	1,732,626	746,027	784,413
<b>Net (Expenses) before General Revenues</b>	<b>(40,629,329)</b>	<b>(39,011,952)</b>	<b>(40,213,194)</b>	<b>(40,061,929)</b>	<b>(41,348,638)</b>	<b>(42,587,834)</b>	<b>(43,628,920)</b>	<b>(38,297,145)</b>	<b>(39,103,633)</b>	<b>(45,587,553)</b>
<b>General Revenues</b>										
Property taxes - County Operations	32,978,259	33,232,124	32,802,621	33,063,489	33,325,051	33,526,414	33,878,379	34,378,913	26,755,047	27,846,913
Sales Tax	5,019,994	5,312,674	5,533,387	5,883,289	5,804,119	6,070,493	6,617,552	6,914,650	7,003,274	7,420,238
State Aid - Shared Revenues	3,684,428	2,899,315	2,899,271	2,842,082	2,844,402	2,839,891	2,836,792	2,852,378	3,293,678	3,282,876
Investment Income	-	-	-	-	-	-	-	-	1,455,057	883,324
Donations Received	-	-	-	-	-	-	-	-	-	531,032
Interest and Penalties on Delinquent Taxes	-	-	-	-	-	-	-	-	-	488,813
Other Taxes	-	-	-	-	-	-	-	-	508,373	488,813
Miscellaneous Income	-	-	-	-	-	-	-	-	505,807	384,175
Gain or (Loss) on Disposal of Assets	-	-	-	-	-	-	-	-	24,026	196,937
Reclass WMMIC Investment	-	-	-	-	-	-	-	-	56,083	394,167
Net Changes in Pension Assets, Liabilities, Deferred Outflows, and Deferred Inflows	-	-	-	-	-	(2,998,827) *	(3,136,858) *	-	-	-
Net Transfers	-	-	-	-	-	-	-	-	(10,114,256)	(1,498,705)
<b>Increase (Decrease) in Net Position</b>	<b>1,053,352</b>	<b>2,432,161</b>	<b>1,022,085</b>	<b>1,726,931</b>	<b>624,934</b>	<b>(3,149,863)</b>	<b>(3,433,055)</b>	<b>5,848,796</b>	<b>(10,704,002)</b>	<b>(5,657,783)</b>
Net Position, beginning of year	207,550,195	207,334,751	209,766,912	210,788,997	225,796,881	227,399,495	224,249,632	215,843,660	221,692,456	167,649,147
Net Position restatement	(1,268,796)	-	-	13,280,953	977,680	-	(4,972,917)	-	(43,339,307)	-
<b>Net Position, end of year</b>	<b>\$ 207,334,751</b>	<b>\$ 209,766,912</b>	<b>\$ 210,788,997</b>	<b>\$ 225,796,881</b>	<b>\$ 227,399,495</b>	<b>\$ 224,249,632</b>	<b>\$ 215,843,660</b>	<b>\$ 221,692,456</b>	<b>\$ 167,649,147</b>	<b>\$ 161,991,364</b>

\* The County's Statement of Activities for both 2016 and 2017 specifically did not allocate GASB Statement No. 68 and GASB Statement No. 75 expenses to the various functions as required by GASB Statement No. 34

Source: County of Dodge, Wisconsin Statement of Activities



**County of Dodge, Wisconsin**  
**Table 3 - Revenues and Expenses - Business Type-Activities**  
**Last Ten Years**  
(Full accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Clearview	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,945,285	\$ 27,096,896
Highway and Airport	-	-	-	-	-	-	-	-	15,814,153	12,387,156
Total Expenses	-	-	-	-	-	-	-	-	43,759,438	39,484,052
Charges for Services										
Clearview	-	-	-	-	-	-	-	-	27,385,230	26,196,723
Highway and Airport	-	-	-	-	-	-	-	-	4,570,751	4,303,172
Total Charges for Services	-	-	-	-	-	-	-	-	31,955,981	30,499,895
Operating Grants and Contributions	-	-	-	-	-	-	-	-	2,819,634	5,729,018
Capital Grants and Contributions	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	18,040
Net (Expenses) before General Revenues	-	-	-	-	-	-	-	-	(8,983,823)	(3,237,099)
General Revenues										
Property taxes - County Operations	-	-	-	-	-	-	-	-	7,223,390	7,073,390
Donations Received	-	-	-	-	-	-	-	-	-	7,744
Miscellaneous Income	-	-	-	-	-	-	-	-	204,689	202,888
Gain or (Loss) on Disposal of Assets	-	-	-	-	-	-	-	-	(557,628)	(81,361)
Net Transfers	-	-	-	-	-	-	-	-	4,645,856	1,498,707
Increase (Decrease) in Net Position	-	-	-	-	-	-	-	-	2,532,484	5,464,269
Net Position, beginning of year	-	-	-	-	-	-	-	-	46,909,932	49,442,416
Net Position, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,442,416	\$ 54,906,685

Source: County of Dodge, Wisconsin Statement of Activities

**County of Dodge, Wisconsin**  
**Table 4 - Fund Balances - Governmental Funds**  
**Last Ten Years**  
(Modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	<i>Restated</i>				<i>Restated</i>					
<b>General Fund</b>										
Nonspendable	\$ 2,452,973	\$ 2,393,607	\$ 2,039,141	\$ 1,925,732	\$ 2,254,767	\$ 4,002,968	\$ 3,243,882	\$ 2,546,909	\$ 1,301,002	\$ 2,047,754
Restricted	2,175,132	2,206,602	2,378,941	2,277,784	2,333,149	2,146,811	2,004,565	2,041,443	2,040,854	1,206,292
Committed	2,848,586	3,438,235	3,656,444	3,775,614	4,078,783	4,425,276	4,801,139	5,173,516	8,170,980	1,900,591
Assigned	4,709,672	3,588,194	4,290,109	3,776,038	4,178,641	4,668,140	4,628,623	5,171,578	2,452,412	4,495,873
Unassigned	15,769,353	16,249,724	16,191,564	15,552,441	14,924,912	13,818,892	15,048,183	16,659,733	15,157,834	16,668,011
<b>Total</b>	<u>27,955,716</u>	<u>27,876,362</u>	<u>28,556,199</u>	<u>27,307,609</u>	<u>27,770,252</u>	<u>29,062,087</u>	<u>29,726,392</u>	<u>31,593,179</u>	<u>29,123,082</u>	<u>26,318,521</u>
<b>All other Governmental Funds</b>										
Nonspendable	1,602,722	1,684,777	1,801,730	1,790,036	2,442,466	2,270,129	2,303,025	2,530,270	40,215	47,511
Restricted	5,246,468	2,346,184	245,102	-	-	525	876	-	51,590	168,485
Committed	-	5,177,500	-	239,345	-	-	-	-	40,000	330,519
Assigned	9,269,288	7,799,150	10,507,161	11,414,902	8,309,622	5,273,725	5,836,955	8,851,814	1,718,611	1,364,106
Unassigned	(404,522)	(493,558)	(509,446)	(452,348)	(444,056)	(411,223)	(428,097)	(474,625)	-	-
<b>Total</b>	<u>15,713,956</u>	<u>16,514,053</u>	<u>12,044,547</u>	<u>12,991,935</u>	<u>10,308,032</u>	<u>7,133,156</u>	<u>7,712,759</u>	<u>10,907,459</u>	<u>1,850,416</u>	<u>1,910,621</u>
<b>Governmental Funds Total</b>										
Nonspendable	4,055,695	4,078,384	3,840,871	3,715,768	4,697,233	6,273,097	5,546,907	5,077,179	1,341,217	2,095,265
Restricted	7,421,600	4,552,786	2,624,043	2,277,784	2,333,149	2,147,336	2,005,441	2,041,443	2,092,444	1,374,777
Committed	2,848,586	8,615,735	3,656,444	4,014,959	4,078,783	4,425,276	4,801,139	5,173,516	8,210,980	2,231,110
Assigned	13,978,960	11,387,344	14,797,270	15,190,940	12,488,263	9,941,865	10,465,578	14,023,392	4,171,023	5,859,979
Unassigned	15,364,831	15,756,166	15,682,118	15,100,093	14,480,856	13,407,669	14,620,086	16,185,108	15,157,834	16,668,011
<b>Governmental Funds Total</b>	<u>\$43,669,672</u>	<u>\$44,390,415</u>	<u>\$40,600,746</u>	<u>\$40,299,544</u>	<u>\$38,078,284</u>	<u>\$36,195,243</u>	<u>\$37,439,151</u>	<u>\$42,500,638</u>	<u>\$30,973,498</u>	<u>\$28,229,142</u>

Source: County of Dodge, Wisconsin Balance Sheet - Governmental Funds

**County of Dodge, Wisconsin**  
**Table 5 - Changes in Fund Balances - Governmental Funds**  
**Last Ten Years**  
(Modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	<i>Restated</i>				<i>Restated</i>			<i>Restated</i>	<i>Restated</i>	
<b>Revenues</b>										
Property Tax	\$32,857,402	\$33,105,669	\$32,879,817	\$32,915,733	\$33,468,151	\$33,661,299	\$33,906,913	\$34,422,306	\$27,343,550	\$27,966,892
Sales Tax	5,019,994	5,405,712	5,695,759	5,883,289	5,804,119	6,070,483	6,617,552	6,914,650	7,003,274	7,420,238
Other Taxes	-	-	-	-	-	173,795	196,037	186,409	481,067	346,648
Special Assessments	-	-	-	-	-	-	-	-	115,651	-
Intergovernmental Revenues	19,396,775	17,082,066	16,184,031	16,721,117	16,885,464	17,390,581	18,669,068	18,853,558	16,217,685	-
Intergov't Revenue-Federal	-	-	-	-	-	-	-	-	-	3,203,523
Intergov't Revenue - State	-	-	-	-	-	-	-	-	-	15,888,080
Fines and Licenses	632,874	705,514	610,595	546,957	560,456	589,049	647,721	634,584	730,195	-
Licenses and Permits	-	-	-	-	-	-	-	-	-	243,249
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	518,145
Charges for Services - Public	21,264,147	23,724,872	26,225,426	28,683,855	29,214,656	29,550,063	31,312,161	35,208,212	8,957,094	10,157,864
Charges for Services - Intergov't	16,204,921	15,353,801	14,640,465	14,226,388	13,008,013	15,812,697	14,535,930	13,367,107	6,950,670	-
Charges for Services - Federal	-	-	-	-	-	-	-	-	-	5,681,024
Charges for Services - State	-	-	-	-	-	-	-	-	-	288,563
Charges for Services - Other Gov't	-	-	-	-	-	-	-	-	-	842,520
Interest and Other	1,591,391	1,449,115	1,139,244	745,001	1,179,467	1,403,542	1,884,074	2,373,759	1,809,152	1,744,610
<b>Total Revenues</b>	<b>96,967,504</b>	<b>96,826,749</b>	<b>97,375,337</b>	<b>99,722,340</b>	<b>100,120,326</b>	<b>104,651,509</b>	<b>107,769,456</b>	<b>111,960,585</b>	<b>69,608,338</b>	<b>74,301,356</b>
<b>Expenditures</b>										
<b>Current Expenditures</b>										
General Government	8,354,865	8,958,294	8,436,889	7,792,361	9,076,625	8,693,072	8,733,560	8,936,836	12,186,535	13,426,934
Public Safety	20,701,771	20,418,661	19,789,866	20,342,522	20,827,370	23,723,192	25,642,794	23,082,566	19,318,744	19,145,941
Public Works	15,416,665	13,057,810	16,887,251	15,522,767	18,810,463	17,886,579	16,031,972	16,413,443	101,502	25,000
Health and Human Services	41,544,220	43,836,429	43,035,376	48,734,229	47,383,092	49,153,962	49,014,611	50,870,648	26,199,854	28,817,753
Culture, Recreation, Education	1,962,299	1,766,529	1,866,062	2,185,009	1,848,784	1,792,423	1,951,655	2,561,118	2,019,111	1,954,286
Conservation and Development	1,795,789	1,571,201	1,313,972	1,411,623	1,365,751	1,334,761	1,267,891	1,789,393	1,867,579	3,868,808
Housing for Lower Income	1,052,067	-	-	-	-	-	-	-	-	-
Capital Outlay	32,344,521	5,330,959	5,694,814	5,811	-	-	-	-	-	2,120,674
Debt Service - Principal	1,500,000	2,305,000	2,805,000	2,805,000	2,805,000	2,805,000	2,805,000	2,335,000	-	-
Debt Service - Interest and Fiscal Charges	1,286,629	1,361,123	1,335,776	1,317,922	1,202,211	1,145,561	1,078,216	910,094	-	-
<b>Total Expenditures</b>	<b>125,958,826</b>	<b>98,606,006</b>	<b>101,165,006</b>	<b>100,117,244</b>	<b>103,319,296</b>	<b>106,534,550</b>	<b>106,525,699</b>	<b>106,899,098</b>	<b>61,693,325</b>	<b>69,359,396</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(28,991,322)</b>	<b>(1,779,257)</b>	<b>(3,789,669)</b>	<b>(394,904)</b>	<b>(3,198,970)</b>	<b>(1,883,041)</b>	<b>1,243,757</b>	<b>5,061,487</b>	<b>7,915,013</b>	<b>4,941,960</b>
<b>Other Financing Sources (Uses)</b>										
Debt Proceeds	17,006,032	2,500,000	-	24,340,781	-	-	9,451,815	-	-	-
Payments for Refunding	-	-	-	(24,247,079)	-	-	(9,451,664)	-	-	-
Transfer In	25,172,245	25,064,446	28,612,807	24,198,634	22,653,174	21,578,346	23,032,265	23,713,445	4,550	1,000,000
Transfer Out	(25,172,245)	(25,064,446)	(28,612,807)	(24,198,634)	(22,653,174)	(21,578,346)	(23,032,265)	(23,713,445)	(10,118,806)	(8,761,385)
<b>Total Other Financing Sources (Uses)</b>	<b>17,006,032</b>	<b>2,500,000</b>	<b>-</b>	<b>93,702</b>	<b>-</b>	<b>-</b>	<b>151</b>	<b>-</b>	<b>(10,114,256)</b>	<b>(7,761,385)</b>

**County of Dodge, Wisconsin**  
**Table 5 - Changes in Fund Balances - Governmental Funds**  
**Last Ten Years**  
 (Modified accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	<i>Restated</i>				<i>Restated</i>			<i>Restated</i>	<i>Restated</i>	
Annual Surplus (Deficit)	(11,985,290)	720,743	(3,789,669)	(301,202)	(3,198,970)	(1,883,041)	1,243,908	5,061,487	(2,199,243)	(2,819,425)
Fund Balances, Beginning of Year	56,538,290	43,669,672	44,390,415	40,600,746	40,299,544	38,078,284	36,195,243	37,439,151	42,500,638	30,973,498
Fund Balance restatement	(883,328)	-	-	-	977,710	-	-	-	(9,327,897)	-
Prior Year Fund Balance restatement	-	-	-	-	-	-	-	-	-	75,069
Fund Balance, End of Year	<u>\$43,669,672</u>	<u>\$44,390,415</u>	<u>\$40,600,746</u>	<u>\$40,299,544</u>	<u>\$38,078,284</u>	<u>\$36,195,243</u>	<u>\$37,439,151</u>	<u>\$42,500,638</u>	<u>\$30,973,498</u>	<u>\$28,229,142</u>

Calendar year 2011 restatement

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.

Calendar year 2015 restatement

The 2015 financial statements were restated to reflect a correction in the method of reporting prepaid health insurance premiums.

Calendar year 2019 prior year restatement

The Clearview fund was restated from a Governmental Activity to a Business-Type Activity (Proprietary Fund).

The Highway Risk Management, Workers Compensation, and Dental Insurance Funds were restated from a Governmental Activity to a Business-Type Activity (Internal Service Funds)

The County's initial investment in WMMIC was corrected to historical cost.

Government funds were corrected to correctly recognize expenditures under GASB Statement No. 16.

Calendar year 2020 prior year restatement

The Drainage Board Fund and Crime Prevention Board Fund were reclassified from Custodial Funds to Special Revenue Funds

*Source: County of Dodge, Wisconsin Statement of Revenue, Expenditures, and Changes in Fund Balances*

**County of Dodge, Wisconsin**

Table 6 -- Equalized Value of Taxable Property <sup>(a)</sup>  
Last Ten 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				
2011	2012	4,142,034,000	887,126,600	238,682,500	588,074,500	184,631,800	(231,300,100)	5,809,249,300	\$ 5.523
2012	2013	3,963,307,500	881,443,800	253,007,400	591,034,600	205,590,800	(262,449,200)	5,631,934,900	\$ 5.678
2013	2014	3,897,453,300	870,960,800	249,585,500	606,376,800	174,968,300	(173,612,800)	5,625,731,900	\$ 5.702
2014	2015	3,948,755,700	871,907,600	269,768,800	651,685,900	185,028,000	(162,557,000)	5,764,589,000	\$ 5.677
2015	2016	4,015,080,500	864,082,500	274,304,400	655,153,700	183,171,500	(176,950,200)	5,814,842,400	\$ 5.673
2016	2017	4,107,448,200	873,912,100	281,466,700	647,209,800	187,854,600	(192,440,700)	5,905,450,700	\$ 5.636
2017	2018	4,282,719,200	941,069,200	313,671,200	638,194,800	200,108,300	(227,099,600)	6,148,663,100	\$ 5.504
2018	2019	4,512,920,300	976,424,300	354,976,900	630,515,300	120,355,600	(292,919,200)	6,302,273,200	\$ 5.370
2019	2020	4,797,502,900	1,010,006,500	376,977,100	642,184,000	145,262,600	(247,668,000)	6,724,265,100	\$ 5.061
2020	2021	5,039,181,700	1,067,114,700	387,629,100	650,406,000	148,516,100	(258,850,800)	7,033,996,800	\$ 4.918

SOURCE: Bureau of Property Tax, Wisconsin Department of Revenue

(a) Equalized value is actual value determined by the State of Wisconsin Department of Revenue, Bureau of Property Tax

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

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

**County of Dodge, Wisconsin  
Table 7 - Direct Tax Rate  
Last Ten Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>County Direct Rates</b>										
General	\$5.523	\$5.678	\$5.702	\$5.677	\$5.673	\$5.636	\$5.504	\$5.370	\$5.061	\$4.918
Federated Library	0.27	0.28	0.28	0.27	0.27	0.27	0.29	0.30	0.29	0.29

**Overlapping rates**

**Cities:**

Beaver Dam	\$23.09	\$24.53	\$24.29	\$23.97	\$23.24	\$22.85	\$24.86	\$24.01	\$23.38	\$23.39
Fox Lake	\$28.67-\$29.05	\$28.68-\$29.16	\$26.84-\$27.31	\$25.17-\$25.62	\$25.08-\$25.50	\$24.40-\$24.92	\$24.48-\$24.97	\$26.09-\$28.39	\$25.83-\$26.54	\$25.51-\$26.21
Hartford	\$24.12-\$24.38	\$24.15-\$24.20	\$23.55-\$24.79	\$21.33-\$22.22	\$21.72-\$22.11	\$21.45-\$21.60	\$15.75-\$16.50	\$19.69-\$20.62	\$18.85-\$19.40	\$17.49-\$17.50
Horicon	\$24.34	\$23.72	\$24.40	\$22.88	\$22.61	\$23.60	\$23.91	\$27.93	\$26.26	\$26.94
Juneau	\$27.19	\$26.40	\$25.78	\$25.17	\$26.17	\$26.35	\$25.78	\$24.68	\$23.22	\$25.09
Mayville	\$23.14	\$22.67	\$22.71	\$24.41	\$24.60	\$22.47	\$24.49	\$24.31	\$24.34	\$24.45
Watertown	\$21.90	\$24.45	\$24.33	\$23.69	\$23.76	\$23.88	\$24.43	\$25.58	\$26.27	\$27.30
Waupun	\$22.82	\$22.70	\$22.70	\$22.07	\$22.23	\$21.44	\$22.48	\$21.48	\$21.41	\$21.92

**Towns:**

Ashippun	\$17.17-\$18.18	\$16.86-\$17.53	\$16.74-\$17.68	\$15.97-\$16.89	\$16.63-\$17.48	\$16.67-\$17.15	\$16.80-\$17.78	\$16.58-\$17.73	\$17.60-\$18.20	\$18.25-\$19.37
Beaver Dam	\$16.76-\$20.97	\$16.23-\$19.93	\$15.99-\$20.27	\$15.15-\$19.64	\$14.65-\$19.68	\$15.16-\$20.13	\$16.97-19.63	\$17.14-19.10	\$16.73-17.45	\$18.21-20.03
Burnett	\$16.10-\$17.90	\$16.44-\$18.31	\$16.35-\$19.25	\$15.13-\$17.58	\$14.61-17.20	\$14.76-17.28	\$16.70-17.45	\$16.75-18.72	\$15.49-17.26	\$15.16-17.66
Calamus	\$17.20-\$18.87	\$17.25-\$19.28	\$17.72-\$20.45	\$17.15-\$20.00	\$16.51-\$22.36	\$16.92-\$22.72	\$18.14-\$22.32	\$18.29-\$22.07	\$15.29-\$19.35	\$15.15-\$20.10
Chester	\$17.26	\$18.03	\$18.29	\$16.32	\$16.15	\$16.16	\$16.14	\$16.29	\$14.83	\$15.08
Clyman	\$16.36-\$20.10	\$16.82-\$19.79	\$16.93-\$19.81	\$15.98-\$19.05	\$15.32-\$18.96	\$15.79-\$19.12	\$15.75-\$18.92	\$16.07-\$17.99	\$15.90-\$16.74	\$16.46-\$17.73
Elba	\$17.67-\$19.93	\$16.66-\$18.96	\$19.43-\$21.58	\$19.47-\$21.77	\$16.60-\$17.84	\$17.03-\$20.16	\$17.41-\$20.28	\$17.32-\$19.27	\$17.71-\$19.57	\$19.79-\$20.33
Emmet	\$19.41	\$19.90	\$18.75	\$17.33	\$17.11	\$17.70	\$18.11	\$18.62	\$19.11	\$19.70
Fox Lake	\$16.05-\$18.37	\$17.35-\$20.25	\$16.99-\$20.44	\$15.98-\$18.86	\$14.43-\$20.76	\$14.52-\$20.31	\$16.41-\$20.54	\$16.88-\$20.39	\$13.40-\$20.67	\$16.27-\$21.59
Herman	\$17.02-\$19.32	\$16.83-\$19.31	\$16.68-\$19.50	\$15.61-\$17.46	\$16.17-\$16.84	\$14.85-\$15.73	\$16.25-\$17.07	\$15.82-\$15.98	\$16.11-\$16.78	\$15.63-\$16.55
Hubbard	\$16.83-\$20.57	\$16.63-\$19.50	\$16.22-\$19.37	\$15.31-\$18.22	\$16.03-\$18.90	\$15.08-\$19.37	\$15.82-\$19.16	\$14.95-\$17.52	\$15.40-\$17.06	\$16.57-\$18.21
Hustisford	\$17.20-\$20.95	\$17.47-\$20.43	\$19.09-\$22.64	\$17.94-\$20.88	\$17.38-\$20.79	\$17.30-\$20.50	\$17.49-\$20.62	\$17.37-\$19.85	\$17.15-\$18.16	\$16.12-\$18.25
Lebanon	\$18.00-\$18.78	\$17.91-\$18.90	\$17.38-\$17.59	\$18.78-\$19.41	\$18.46-\$19.28	\$18.73-\$19.69	\$19.01-\$20.05	\$17.58-\$18.35	\$17.53-\$17.94	\$17.74-\$18.93
Leroy	\$18.28-\$20.36	\$17.92-\$20.69	\$18.74-\$21.12	\$18.69-\$20.99	\$20.15-\$22.15	\$18.21-\$20.48	\$19.40-\$22.40	\$19.48-\$21.74	\$18.61-\$21.00	\$15.67-\$18.63
Lomira	\$18.07-\$18.71	\$17.12-\$19.13	\$16.34-\$17.84	\$18.60-\$20.71	\$19.97-\$20.36	\$17.71-\$19.98	\$18.88-\$20.30	\$16.76-\$17.01	\$17.13-\$17.49	\$16.05-\$17.16
Lowell	\$17.50-\$21.52	\$17.97-\$21.70	\$17.99-\$22.46	\$17.69-\$22.47	\$17.11-\$22.48	\$16.98-\$22.10	\$15.59-\$18.67	\$16.42-\$18.32	\$16.49-\$18.21	\$16.68-\$18.23
Oak Grove	\$16.09-\$20.00	\$15.60-\$19.06	\$16.00-\$20.18	\$15.72-\$20.22	\$14.86-\$19.83	\$14.44-\$19.45	\$16.06-\$19.04	\$15.71-\$17.93	\$15.29-\$16.76	\$15.82-\$17.80
Portland	\$20.26-\$20.42	\$20.33-\$21.37	\$21.31-\$21.86	\$20.12-\$20.64	\$19.40-\$19.41	\$18.95-\$19.44	\$15.71-\$15.75	\$15.73-\$16.58	\$15.63-\$17.29	\$17.30-\$17.67
Rubicon	\$14.42-\$16.17	\$14.41-\$15.55	\$16.80-\$18.57	\$16.46-\$17.38	\$17.02-\$17.41	\$16.92-\$17.59	\$15.55-\$16.67	\$15.15-\$16.43	\$15.52-\$16.11	\$16.05-\$17.34
Shields	\$19.29-\$22.47	\$20.08-\$22.73	\$20.00-\$23.21	\$18.55-\$22.01	\$17.87-\$21.95	\$17.77-\$21.36	\$16.90-\$20.13	\$17.08-\$19.01	\$17.64-\$19.10	\$17.74-\$19.06
Theresa	\$19.21-\$21.57	\$19.18-\$22.62	\$19.77-\$22.69	\$19.64-\$22.03	\$20.57-\$20.87	\$18.76-\$21.06	\$19.93-\$20.95	\$19.78-\$20.04	\$15.41-\$17.25	\$16.23-\$17.21
Trenton	\$17.86-\$19.42	\$17.73-\$19.81	\$17.04-\$19.68	\$16.70-\$19.22	\$15.81-\$18.70	\$16.06-\$18.00	\$17.82-\$17.91	\$15.60-\$16.35	\$15.60-\$15.90	\$15.59-\$16.06
Westford	\$15.50-\$16.91	\$16.44-\$18.45	\$16.28-\$18.90	\$14.98-\$17.32	\$13.98-\$19.44	\$13.82-\$19.05	\$15.64-\$19.43	\$14.64-\$18.97	\$15.21-\$19.64	\$14.78-\$20.15
Williamstown	\$14.90-\$15.54	\$14.02-\$14.33	\$14.49-\$16.08	\$14.15-\$14.96	\$14.56-\$15.07	\$12.76-\$13.93	\$12.09-\$13.09	\$12.45-\$13.23	n/a	n/a

**Villages:**

Brownsville	\$20.40	\$20.36	\$20.47	\$20.24	\$21.77	\$21.48	\$18.86	\$19.35	\$19.36	\$19.44
Clyman	\$27.72	\$26.84	\$25.68	\$23.92	\$24.67	\$27.47	\$26.64	\$25.13	\$25.57	\$27.94
Hustisford	\$26.01	\$25.53	\$25.49	\$24.92	\$25.46	\$25.46-\$26.06	\$24.52-\$24.97	\$24.25-\$24.66	\$24.90-\$25.33	\$26.04-\$26.47
Iron Ridge	\$20.01	\$19.17	\$19.97	\$18.93	\$17.87	\$18.12	\$18.36	\$19.78	\$19.59	\$20.63
Kekoskee	\$14.76	\$14.72	\$14.81	\$14.70	\$15.10	\$13.42	\$15.16	\$14.21	\$12.26	\$12.67-\$13.85
Lomira	\$22.29	\$22.10	\$22.42	\$21.43	\$22.49	\$23.52	\$22.74	\$20.93	\$20.44	\$21.17
Lowell	\$25.89	\$25.71	\$24.77	\$24.73	\$25.48	\$24.31	\$23.32	\$22.69	\$22.26	\$24.10
Neosho	\$20.28	\$19.75	\$19.03	\$17.75	\$18.20	\$18.33	\$18.81	\$19.30	\$19.24	\$18.54
Randolph	\$29.03	\$29.96	\$29.19	\$29.88	\$32.10	\$32.56	\$31.16	\$29.97	\$28.97	\$27.21
Reeseville	\$19.97	\$19.36	\$19.97	\$19.88	\$19.43	\$18.47	\$19.70	\$19.28	\$19.62	\$21.81
Theresa	\$19.61	\$18.56	\$18.68	\$17.98	\$19.32	\$19.79	\$17.78	\$17.90	\$18.20	\$19.23

Source: County of Dodge, Wisconsin tax system

**County of Dodge, Wisconsin**  
 Table 8 - Principal Property Taxpayers  
 Current Year and Nine Years Ago

Company	2020			2011		
	Equalized Value	Rank	Percent of Total Equalized Value	Equalized Value	Rank	Percent of Total Equalized Value
<b>WAL-MART Real Estate</b>	\$ 57,801,465	1	0.82%	\$ 84,604,133	1	1.46%
<b>Quad Graphics Inc.</b>	\$ 55,335,759	2	0.79%	\$ 60,192,341	2	1.04%
<b>Michels Pipeline Construction</b>	\$ 54,055,970	3	0.77%	\$ 22,960,202	4	0.40%
<b>Deere &amp; Company</b>	\$ 48,161,712	4	0.68%	\$ 23,680,126	3	0.41%
<b>Grande Cheese, LeRoy, et al</b>	\$ 27,868,068	5	0.40%	\$ -		0.00%
<b>Watertown Memorial Hospital</b>	\$ 28,036,716	6	0.40%	\$ 8,668,053		0.15%
<b>Mayville Engineering</b>	\$ 25,454,358	7	0.36%	\$ 22,494,898	5	0.39%
<b>Conagra Foods (Birds Eye) (Seneca)</b>	\$ 24,664,082	8	0.35%	\$ 10,082,794	10	0.17%
<b>Beaver Dam Community Hospital</b>	\$ 22,993,811	9	0.33%	\$ -		0.00%
<b>Metalcraft</b>	\$ 21,115,380	10	0.30%	\$ -		0.00%
<b>United Cooperative</b>	\$ -		0.00%	\$ 20,791,614	6	0.36%
<b>Menards Inc.</b>	\$ -		0.00%	\$ 17,885,712	7	0.31%
<b>Signicast Corporation</b>	\$ -		0.00%	\$ 7,569,137		0.13%
<b>Mills Properties, Inc.</b>	\$ -		0.00%	\$ 11,095,640	9	0.19%
<b>Vintage Parts Inc.</b>	\$ -		0.00%	\$ 17,843,178	8	0.31%
<b>TOTAL</b>	<b>\$ 365,487,321</b>		<b>5.20%</b>	<b>\$307,867,829</b>		<b>5.30%</b>

Equalized Value from Table 6

7,033,996,800

5,809,249,300

Source: County of Dodge, Wisconsin tax system

**County of Dodge, Wisconsin**  
**Table 9 - Property Tax Levies and Collections**  
**Last Ten Years**

Settlement Year	Total Tax Roll	As of December 31 of Settlement Year		Cumulative as of December 31, 2020	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
2011	\$ 136,819,401	\$ 91,811,371	67.10%	\$ 136,770,145	99.96%
2012	\$ 135,277,523	\$ 92,208,226	68.16%	\$ 135,232,623	99.96%
2013	\$ 135,080,536	\$ 92,854,654	68.74%	\$ 135,036,852	99.97%
2014	\$ 134,696,346	\$ 92,522,161	68.69%	\$ 134,652,516	99.96%
2015	\$ 130,980,789	\$ 82,952,976	63.33%	\$ 130,937,245	99.96%
2016	\$ 133,278,879	\$ 92,293,642	69.25%	\$ 133,272,133	99.95%
2017	\$ 133,803,364	\$ 94,062,206	70.30%	\$ 133,751,510	99.67%
2018	\$ 141,478,887	\$ 101,073,467	71.44%	\$ 141,395,753	99.23%
2019	\$ 143,266,285	\$ 99,266,124	69.29%	\$ 142,823,655	99.35%
2020	\$ 145,374,649	\$ 101,898,109	70.09%	\$ 144,430,354	99.35%

*Source: County of Dodge, Wisconsin tax system*



**County of Dodge, Wisconsin**  
**Table 10 -- Ratio of Outstanding Debt to Equalized Valuation and Debt Per Capita**  
**Last Ten Years**

Year Ending December 31	Estimated Population a1)	(\$000's) Personal Income ba)	Equalized Valuation	General Obligation Debt ©							Percent of Debt to Equalized Valuation	Percent of Debt to Personal Income	Debt Per Capita
				Governmental Activities			Business Type Activities			Total			
				Bonds/Notes	Premium	Refunding Loss	Bonds/Notes	Premium	Refunding Loss				
2011	88,661	3,110,733	6,040,549,400	44,590,000	488,222	-	-	-	45,078,222	0.75%	1.45%	508.43	
2012	88,415	3,364,199	5,894,384,100	44,785,000	445,999	-	-	-	45,230,999	0.77%	1.34%	511.58	
2013	88,344	3,462,150	5,799,344,700	41,980,000	404,688	-	-	-	42,384,688	0.73%	1.22%	479.77	
2014	88,574	3,526,654	5,927,146,000	38,740,000	1,107,977	-	-	-	39,847,977	0.67%	1.13%	449.88	
2015	88,502	3,633,464	5,991,792,600	35,935,000	981,557	-	-	-	36,916,557	0.62%	1.02%	417.13	
2016	89,962	3,542,434	6,097,891,400	33,130,000	770,564	-	-	-	33,900,564	0.56%	0.96%	376.83	
2017	89,908	3,743,216	6,375,762,700	30,575,000	904,401	(266,400)	-	-	31,213,001	0.49%	0.83%	347.17	
2018	89,949	3,935,426	6,595,192,400	28,240,000	760,097	(244,027)	-	-	28,756,070	0.44%	0.73%	319.69	
2019	90,032	4,049,325	6,971,933,100	-	-	-	25,895,000	642,463	(225,256)	26,312,207	0.38%	0.65%	292.25
2020	90,005	*	7,292,847,600	-	-	-	23,545,000	518,761	(206,485)	23,857,276	0.33%	*	265.07

\* Information not yet available

Source

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

Notes

(b) Personal Income shown in Table 13

© County of Dodge, Wisconsin Statement of Net Position

**County of Dodge, Wisconsin**  
**Table 11 - Legal Debt Margin Information**  
**Last Ten Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Equalized Value of Real and Personal Property	\$ 6,040,549,400	\$ 5,894,384,100	\$ 5,799,344,700	\$ 5,927,146,000	\$ 5,991,792,600	\$ 6,097,891,400	\$ 6,375,762,700	\$ 6,595,192,400	\$ 6,971,933,100	\$ 7,292,847,600
Debt Limit, 5% of Equalized Valuation (Wisconsin Statutory Limitation)	\$ 302,027,470	\$ 294,719,205	\$ 289,967,235	\$ 296,357,300	\$ 299,589,630	\$ 304,894,570	\$ 318,788,135	\$ 329,759,620	\$ 348,596,655	\$ 364,642,380
General Obligation Debt	\$ 44,590,000	\$ 44,785,000	\$ 41,980,000	\$ 38,740,000	\$ 35,935,000	\$ 33,130,000	\$ 30,575,000	\$ 28,240,000	\$ 25,895,000	\$ 23,545,000
Less: Debt Service Funds	\$ 216,032	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amount of Debt Applicable to Debt Margin	\$ 44,373,968	\$ 44,645,000	\$ 41,980,000	\$ 38,740,000	\$ 35,935,000	\$ 33,130,000	\$ 30,575,000	\$ 28,240,000	\$ 25,895,000	\$ 23,545,000
Legal Debt Margin-(Debt Capacity)	\$ 257,653,502	\$ 250,074,205	\$ 247,987,235	\$ 257,617,300	\$ 263,654,630	\$ 271,764,570	\$ 288,213,135	\$ 301,519,620	\$ 322,701,655	\$ 341,097,380
Percent of Debt Capacity Used	14.7%	15.1%	14.5%	13.1%	12.0%	10.9%	9.6%	8.6%	7.4%	6.5%

5% imit Wisconsin State 67.03(1)(a)

Data Source: County of Dodge, Wisconsin Statement of Net Position  
Wisconsin Department of Revenue

**County of Dodge, Wisconsin**  
 Table 12  
 Computation of Direct and Overlapping Debt

Governmental Unit	Outstanding Debt as of 12/31/2020	% of Debt within County	Amount of Debt Within County
<b>Direct Debt</b>			
Dodge County	23,545,000	100.00%	\$ 23,545,000
<b>Overlapping Debt</b>			
<b><u>Towns</u></b>			
Ashippun	209,920	100.00%	209,920
Beaver Dam	*	100.00%	-
Burnett	*	100.00%	-
Calamus	*	100.00%	-
Chester	0	100.00%	-
Clyman	*	100.00%	-
Elba	*	100.00%	-
Emmet	0	100.00%	-
Fox Lake	*	100.00%	-
Herman	0	100.00%	-
Hubbard	80,568	100.00%	80,568
Hustisford	0	100.00%	-
Lebanon	*	100.00%	-
Leroy	*	100.00%	-
Lomira	30,976	100.00%	30,976
Lowell	194,708	100.00%	194,708
Oak Grove	60,000	100.00%	60,000
Portland	0	100.00%	-
Rubicon	*	100.00%	-

**County of Dodge, Wisconsin**  
 Table 12  
 Computation of Direct and Overlapping Debt

Governmental Unit	Outstanding Debt as of 12/31/2020	% of Debt within County	Amount of Debt Within County
<b><u>Towns (continued)</u></b>			
Shields	0	100.00%	-
Theresa	135,931	100.00%	135,931
Trenton	*	100.00%	-
Westford	0	100.00%	-
<b>Towns Total</b>			<u>\$ 712,104</u>
<b><u>Villages</u></b>			
Brownsville	1,023,104	100.00%	1,023,104
Clyman	121,595	100.00%	121,595
Hustisford	*	100.00%	-
Iron Ridge	728,175	100.00%	728,175
Kekoskee	0	100.00%	-
Lomira	4,549,121	100.00%	4,549,121
Lowell	*	100.00%	-
Neosho	*	100.00%	-
Randolph	*	72.82%	-
Reeseville	590,782	100.00%	590,782
Theresa	0	100.00%	-
<b>Villages total</b>			<u>\$ 7,012,777</u>
<b><u>Cities</u></b>			
Beaver Dam	27,301,169	100.00%	27,301,169
Fox Lake	767,221	100.00%	767,221

**County of Dodge, Wisconsin**  
 Table 12  
 Computation of Direct and Overlapping Debt

Governmental Unit	Outstanding Debt as of 12/31/2020	% of Debt within County	Amount of Debt Within County
<b><u>Cities (continued)</u></b>			
Hartford	23,830,000	5.09%	1,212,947
Horicon	4,321,666	100.00%	4,321,666
Juneau	1,860,000	100.00%	1,860,000
Mayville	*	100.00%	-
Watertown	36,638,996	32.41%	11,874,699
Waupun	12,339,923	51.92%	6,406,888
<b>City total</b>			<u>\$ 53,744,589</u>
<b><u>School Districts</u></b>			
Beaver Dam	52,437,335	100.00%	52,437,335
Columbus	*	17.91%	-
Dodgeland	16,296,016	100.00%	16,296,016
Fall River	8,010,000	9.23%	739,323
Hartford J1	*	4.79%	-
Hartford UHS	7,400,000	14.56%	1,077,440
Herman-Neosho-Rubicon	*	100.00%	-
Horicon	*	100.00%	-
Hustisford	162,385	100.00%	162,385
Lomira	*	87.94%	-
Markesan	*	0.25%	-
Mayville	20,016,228	100.00%	20,016,228
Oakfield	0	0.80%	-
Oconomowoc	*	3.42%	-

**County of Dodge, Wisconsin**  
Table 12  
Computation of Direct and Overlapping Debt

Governmental Unit	Outstanding Debt as of 12/31/2020	% of Debt within County	Amount of Debt Within County
<b><u>School Districts (continued)</u></b>			
Randolph	1,481,000	68.77%	1,018,484
Waterloo	14,410,000	30.73%	4,428,193
Watertown	*	36.85%	-
Waupun	36,736,110	60.37%	22,177,590
<b>School District total</b>			<u>\$ 118,352,994</u>
<b><u>Special Districts</u></b>			
Ashippun Sanitary	1,927,034	100.00%	1,927,034
Burnett Sanitary	*	100.00%	-
Elba Sanitary	*	100.00%	-
Fox Lake Protection & Rehab	*	100.00%	-
Herman Sanitary	*	100.00%	-
Hubbard/Hustisford Sanitary District #1	0	100.00%	-
Hubbard Sanitary District #2	0	100.00%	-
Lake Sinissippi Improvement	*	100.00%	-
Lebanon Sanitary	*	100.00%	-
Lebanon Sanitary District #2	*	100.00%	-
Leroy Sanitary	0	100.00%	-
Portland Sanitary	42,162	100.00%	42,162
Rubicon Sanitary	*	100.00%	-
<b>Special District total</b>			<u>\$ 1,969,196</u>

**County of Dodge, Wisconsin**

Table 12

Computation of Direct and Overlapping Debt

Governmental Unit	Outstanding Debt as of 12/31/2020	% of Debt within County	Amount of Debt Within County
<b><u>Technical Colleges</u></b>			
Moraine Park	31,410,000	19.20%	6,030,720
Waukesha County	21,963,702	0.34%	74,677
Madison Area	*	1.50%	-
<b>Technical Colleges total</b>			<u>\$ 6,105,397</u>
<b>TOTAL OVERLAPPING DEBT</b>			<u>\$ 187,897,056</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<u><u>\$ 211,442,056</u></u>

Source: Survey of Underlying Governmental Units conducted by Dodge County

Only those taxing jurisdictions with general obligation debt outstanding are included in this section.

\* Information not provided as of June 21, 2021

**County of Dodge, Wisconsin**  
**Table 13 -- Demographic and Economic Statistics**  
**Last Ten 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
2011	88,661	\$ 3,110,733	\$ 35,086	8,429	1,351	7.8%
2012	88,415	\$ 3,364,199	\$ 38,050	8,376	1,203	7.2%
2013	88,344	\$ 3,462,150	\$ 39,189	8,380	1,239	6.9%
2014	88,574	\$ 3,526,654	\$ 39,816	8,308	1,140	5.6%
2015	88,502	\$ 3,633,464	\$ 41,055	**11,028	1,187	4.5%
2016	89,962	\$ 3,542,434	\$ 40,224	11,307	1,111	3.8%
2017	89,908	\$ 3,743,216	\$ 42,640	10,847	1,222	2.9%
2018	89,949	\$ 3,935,426	\$ 44,799	10,763	1,171	2.6%
2019	87,839	\$ 4,049,325	\$ 46,099	10,553	1,082	3.0%
2020	90,005	*	*	10,503	*	5.3%

\* Information not yet available

\*\*Additional Schools were included after analysis was completed.

Sources:

(1) Estimates by the Wisconsin Department of Administration

(2) Bureau of Economic Analysis-US Department of Commerce

(3) Wisconsin Department of Public Instruction

(4) Wisconsin Department of Workforce Development - Bureau of Workforce Information



**County of Dodge, Wisconsin**  
**Table 14 -- Ten Largest Employers**  
**Current Year and Nine Years Ago**

Company	2020		2011	
	Estimated Number of Employees	Rank	Estimated Number of Employees	Rank
Deere & Co.	1000+	1st - Tie	1200	3
Dodge Correctional Institution	1000+	1st - Tie	1250	2
Dodge County Administration	1000+	1st - Tie	879	6
Quad/Graphics	1000+	1st - Tie	1500	1
Beaver Dam Community Hospitals Inc.	500+	5th - Tie	1003	4
Mayville Engineering Co.,	500+	5th - Tie	775	7
Metalcraft of Mayville	500+	5th - Tie	250	10
Michels Corporation	500+	5th - Tie	350	
Watertown Regional Medical Center	500+	5th - Tie	739	8
Wal-Mart	250+	10	900	5
Grande Cheese			350	9
<b>TOTAL</b>	<b>6,750+</b>		<b>9,196</b>	

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

**County of Dodge, Wisconsin**  
**Table 15 -- Full Time Equivalents**  
**Last Ten Years**

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	94.0	90.0	90.0	91.0	91.0	92.0	109.0	110.0	106.0	105.0
Public Safety	175.0	172.0	171.0	172.0	173.0	170.0	169.0	170.0	162.0	164.0
Health & Human Services	373.0	359.0	359.0	374.0	386.0	378.0	375.0	355.0	356.0	340.0
Public Works	75.0	77.0	74.0	76.0	77.0	80.0	80.0	73.0	78.0	76.0
Culture, Education and Recreation	8.0	7.0	8.0	8.0	8.0	6.0	6.0	4.0	4.0	4.0
Conservation & Development	19.0	19.0	18.0	18.0	18.0	18.0	18.0	5.0	6.0	6.0
<b>TOTAL</b>	<b>744.0</b>	<b>724.0</b>	<b>720.0</b>	<b>739.0</b>	<b>753.0</b>	<b>744.0</b>	<b>757.0</b>	<b>717.0</b>	<b>712.0</b>	<b>695.0</b>

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

Function	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government	75.0	70.0	69.0	61.0	62.0	70.0	61.0	52.0	55.0	57.0
Public Safety	18.0	21.0	20.0	20.0	21.0	20.0	23.0	26.0	20.0	16.0
Health & Human Services	119.0	116.0	117.0	118.0	129.0	137.0	136.0	127.0	158.0	189.0
Public Works	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
Culture, Education and Recreation	1.0	1.0	1.0	1.0	1.0	1.0	1.0	3.0	2.0	3.0
Conservation & Development	0.0	0.0	1.0	2.0	2.0	1.0	1.0	0.0	0.0	0.0
<b>TOTAL</b>	<b>213.0</b>	<b>208.0</b>	<b>208.0</b>	<b>202.0</b>	<b>215.0</b>	<b>229.0</b>	<b>222.0</b>	<b>208.0</b>	<b>236.0</b>	<b>265.0</b>
<b>GRAND TOTAL</b>	<b>957.0</b>	<b>932.0</b>	<b>928.0</b>	<b>941.0</b>	<b>968.0</b>	<b>973.0</b>	<b>979.0</b>	<b>925.0</b>	<b>948.0</b>	<b>960.0</b>

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.

**County of Dodge, Wisconsin**  
**Table 16 - Miscellaneous Operating Indicators**  
**Last Ten Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
<b>Financial Services</b>										
Accounts Payable- Checks/EFT/Wires Issued	15,202	14,300	13,435	12,963	9,660	9,350	8,639	9,008	8,884	7,593
Payroll checks/Remittances Issued	24,400	24,075	24,083	24,589	25,974	25,649	25,164	25,095	24,700	27,037
Purchase Orders Issued	1431	1,504	1,546	1,237	548	392	270	105	11	1,370
<b>District Attorney</b>										
Referrals Received	3,208	3,253	3,197	2,846	3,132	3,044	2,752	2,178	1,932	1,951
<b>Building Operations</b>										
Water consumption (Gallons)	17,178,300	17,047,300	16,766,740	17,457,650	14,075,632	14,602,700	13,798,147	13,243,339	10,502,843	10,094,826
Includes Administration Bldg., Office Bldg., Law Enforcement Center, Legal Services Bldg., Justice Facility, and Henry Dodge (last four months of 2012)										
<b>Administration Building</b>										
Electricity Consumption (kilowatt-hours)	851,040	848,960	789,440	773,633	942,266	975,622	825,737	738,743	725,981	779,218
Natural Gas Consumption (therms)	56,407	70,724	68,443	62,144	62,532	64,241	52,441	61,966	63,244	62,868
<b>Justice Facility Building</b>										
Electricity Consumption (kilowatt-hours)	4,635,000	4,702,000	4,664,000	4,592,376	4,574,874	4,616,371	4,309,328	4,468,020	4,413,203	4,446,109
Natural Gas Consumption (therms)	273,103	242,865	277,009	296,408	265,125	248,351	237,271	252,245	280,936	242,760
<b>Shed</b>										
Electricity Consumption (kilowatt-hours)	10,760	11,150	12,530	13,010	11,785	4,900	4,349	4,349	4,714	4,433
Natural Gas Consumption (therms)	1,620	1,300	1,894	2,283	2,011	1,578	1,894	1,843	2,317	2,899
<b>Public Safety</b>										
Jail Bookings	6,912	5,631	4,978	4,660	4,287	4,362	4,535	3,977	3,877	2,934
Average Daily Population-Jail	440	410	388	395	380	428	438	409	317	285
<b>Building Operations</b>										
<b>Law Enforcement Center</b>										
Electricity Consumption (kilowatt-hours)	310,800	304,560	291,000	298,208	303,547	299,296	296,838	311,566	84,083	54,923
Natural Gas Consumption (therms)	37,540	35,754	36,392	45,292	35,936	33,603	37,263	40,761	15,344	13,874
<b>Legal Services Building</b>										
Electricity Consumption (kilowatt-hours)	557,440	474,880	485,440	478,830	475,148	467,371	499,140	520,832	495,344	507,032
Natural Gas Consumption (therms)	18,297	19,558	18,684	21,348	19,191	18,660	18,754	21,666	22,433	20,971
<b>Health and Human Services</b>										
Total Economic Support Cases	5,941	7,207	7,875	8,461	7,651	7,729	7,363	7,430	7,436	7,957
<b>Mental Health Inpatient Days of Care</b>										
<b>Fond Du Lac County</b>										
Mendota	55	11	120	130	68	65	44	76	62	286
Winnebago	1,209	782	931	1,861	1,376	1,155	629	523	473	558
Northern & Central WI Center					270	283	0	0	119	0
<b>Building Operation</b>										
<b>Office Building - this bldg. sold in 2014</b>										
Electricity Consumption (kilowatt-hours)	332,200	365,400	287,320	70,177	n/a	n/a	n/a	n/a	n/a	n/a
Natural Gas Consumption (therms)	15,393	14,241	15,998	16,188	n/a	n/a	n/a	n/a	n/a	n/a
<b>Henry Dodge (last four months of 2012)</b>										
Electricity Consumption (kilowatt-hours)		392,800	1,218,400	1,433,786	1,438,560	1,352,671	1,195,477	1,279,868	1,236,380	1,290,672
Natural Gas Consumption (therms)		109,732	125,352	147,754	104,876	102,531	95,652	112,829	128,276	131,923

**County of Dodge, Wisconsin**  
**Table 16 - Miscellaneous Operating Indicators**  
**Last Ten Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Clearview</b>										
Developmentally Disabled	44	43	43	43	44	46	46	44	41	39
Brain Injury	15	24	24	21	22	30	30	19	16	17
Behavioral Health	13	16	20	19	19	20	30	31	35	31
Marsh County Health Alliance	115	105	122	134	129	140	130	110	104	94
Group Homes	8	8	7	8	7	8	8	7	7	7
Community Based Residential Facility (CBRF opened in 2013)			2	6	17	20	20	18	18	18
<b>Building Operations</b>										
Electricity Consumption (kilowatt-hours)	1,311,926*	1,280,196*	1,315,482*	3,107,770	3,221,556	3,264,534	3,201,303	3,067,253	3,139,146	3,156,905
Natural Gas Consumption (therms)	258,217	224,170	301,630	283,781	154,492	132,695	146,855	143,784	158,926	120,941
Water Consumption (gallons)	12,601,958	8,047,000	4,484,570	4,819,120	4,755,333	4,878,937	4,540,377	4,942,778	4,645,166	4,646,644
<b>Public Works</b>										
<b>Transportation</b>										
<b>Highway</b>										
<b>Centerline Miles of Road Maintained</b>										
County	538	540	540	540	1,080	1,080	1,080	1,080	1,080	1,080
State	226	226	226	226	385	385	385	385	385	385
County Bridges Maintained	69	69	69	69	69	69	69	69	69	69
<b>Airport</b>										
Based Aircrafts	68	68	68	68	68	68	68	68	68	68
Annual Operations (takeoff/landings)	29,000	26,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
<b>Building Operations</b>										
Electricity Consumption (kilowatt-hours)	960,845	527,595	864,745	852,263	650,365	515,354	530,227	607,611	743,251	722,689
Water Consumption (gallons)	735,600	552,010	657,030	651,490	686,668	704,716	585,582	689,637	1,032,408	1,419,030
<b>Culture, Recreation and Education</b>										
<b>Parks</b>										
Campsite rentals	6,032	5,746	6,086	6,224	6,346	7,421	7,591	6,989	7,550	6,807
Firewood Sales (# of bundles)	4,761	4,124	5,208	5,500	4,500	4,300	4,585	3,888	4,062	2,875
Shelter Rentals	188	185	190	179	181	189	171	143	129	37
Watercraft Rentals	536	718	497	405	387	375	361	194	255	43

Source - Dodge County Department Inquiries

\*Reported Incorrectly from 2011-2013, unable to obtain actuals

**County of Dodge, Wisconsin**  
**Table 17 - Capital Asset Statistics by Functional Area**  
**Last Ten Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Building (includes all County Buildings since multiple departments reside in each of the buildings).	7	8	8	8	7	8	8	7	7	7
<b>Public Safety</b>										
Jail Capacity	466	466	466	466	466	465	465	465	358	358
<b>Health and Human Services</b>										
Clearview										
Developmentally Disabled Capacity	46	46	46	46	46	46	46	46	46	46
Brain Injury Capacity	30	30	30	30	30	30	30	30	30	30
Behavioral Health Capacity	24	20	20	20	20	20	20	40	40	40
Marsh County Health Alliance Capacity	163	140	140	140	140	140	140	120	120	120
Group Homes Capacity	8	8	8	8	8	8	8	8	8	8
Community Based Residential Facility Buildings	4	3	4	4	4	4	4	4	4	4
<b>Public Works</b>										
Highway										
Garages/Shops	6	5	5	5	5	5	5	5	5	5
Centerline Miles of County Road	538	540	540	540	1080	1080	1080	1080	1080	1080
County Bridges	69	69	69	69	69	69	69	69	69	69
Airport										
Main Buildings	1	1	2	2	2	2	2	2	2	2
Number of Runways	4	4	4	4	4	4	4	4	4	4
<b>Culture, Recreation and Education</b>										
Parks										
Number of Shelters	11	11	11	11	10	10	10	10	10	10
Number of Parks	6	6	6	6	7	7	7	8	8	8
Acres of Parks	382	382	382	382	382	382	382	396	396	396

Source - Dodge County Department Inquiries

# WISCONSIN MEDICAID PROGRAM 2020 NURSING HOME COST REPORT

## SCHEDULE 1: Facility & Preparer Information

### SECTION A - FACILITY INFORMATION

Facility Name <b>Clearview</b>		Main Telephone Number <b>920-386-3400</b>	Main Email Address <b>dwilson@co.dodge.wi.us</b>	
Facility Street Address <b>198 County DF</b>		City <b>Juneau</b>	State <b>WI</b>	Zip Code <b>53039</b>
Contact Person <b>Brent Rapos</b>	Contact Telephone Number <b>507-951-5893</b>	Contact Email Address <b>raposbrent@gmail.com</b>		
Cost Report Period Start Date <b>1/1/2020</b>	Cost Report Period End Date <b>12/31/2020</b>	Medicaid Provider Number <b>100010586</b>	National Provider Identifier (NPI) <b>1649571787</b>	POP ID Number <b>276</b>
Administrator <b>Deanna Wilson</b>	Chief Financial Officer <b>Nicole Grossman</b>	Where are the financial records of the nursing home located? <b>Available remotely</b>		

### SECTION B - PREPARER OF THE REPORT IF NOT AN EMPLOYEE OF THE PROVIDER

Name and Title <b>Brent Rapos</b>		Telephone Number <b>5079515893</b>		
Address <b>9605 Paragon Street</b>		City <b>Middleton</b>	State <b>WI</b>	Zip Code <b>53562</b>
SIGNATURE - Original Signature of Preparer		Date Signed		

### SECTION C - CERTIFICATION BY AN OFFICER OR ADMINISTRATOR OF THE NURSING HOME

This certification must be signed and submitted before the information included in the cost report can be used to calculate Medicaid payment rates. Misrepresentation or falsification of any information contained in this report may be punishable by fine and/or imprisonment under state or federal law.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying report and any supporting schedules.

I HEREBY CERTIFY that to the best of my knowledge and belief, it is a true, correct, and complete report prepared from the books and records of the provider in accordance with applicable instructions, except as noted in the report.

SIGNATURE - Original Signature of Officer or Administrator of Nursing Home	Title	Date Signed
----------------------------------------------------------------------------	-------	-------------

**SCHEDULE 2: Provider Notes**

A large, empty rectangular box with a thin black border, occupying the central portion of the page. It is intended for the provider to enter their notes.

### SCHEDULE 3: General Information

1. Type of Medicaid certification (check all that apply)  (01) Nursing Facility  (10) ICF-IID

2. Type of ownership (check one)  (1) Proprietary  (2) Voluntary Non-Profit  (3) Governmental

3. County of facility Dodge County Code 14

4. Does the facility self-fund any of the fringe benefits reported on schedule 28? If yes, complete Schedule S-F FB.  (1) Yes  (2) No

5. Fiscal Year Beginning Month Jan Fiscal Year Ending Month Dec

6. List the number of licensed beds at the beginning and end of your cost reporting period. Do not include restricted beds.

	DATE	BEDS
Beds at Beginning of Cost Reporting Period	1/1/2020	166
Beds at End of Cost Reporting Period	12/31/2020	166

If there has been a change in the number of licensed beds, list the date(s) of the change(s), the number of beds and briefly explain.

7. Has a certified audit been conducted for the cost reporting period? If yes, submit complete report copy including notes to the financial statements.  (1) Yes  (2) No

8. Check all related party transaction types for which expenses are reported.  (1) Related party lease of building  (2) Compensation to owners/family relation  
 (3) Interest expense on related party loans  (4) Other related party transactions

9. A final adjusted trial balance for the cost reporting period, including a reconciliation of the trial balance to the cost report must be submitted with this cost report. Have copies been made and included with this cost report?  Yes  No

10. Asset depreciation schedules detailing amounts reported on Schedule 34 - Depreciation expenses must be submitted. Have copies been made and included with this cost report?  Yes  No

11. **Single occupancy rooms:** On the right side of the license effective on the last day of the cost report period, you will find the capacity of 1 BED, 2 BED, 3 BED, and 4 BED rooms. Add the number of beds labeled 1 BED and enter it in column C (Single-Bed Rooms). Add the number of beds on all other lines and enter it in column D (Beds in Multiple-Bed Rooms). Add the number of beds in single rooms (column C) to the number of beds in multiple-bed rooms (column D) and enter the total in Column E (Total Licensed Beds). This total must agree with the maximum capacity shown on your license. If your facility has more than one license, list each license on a separate line and total for each column.

A. NAME	B. License Number	C. Single-Bed Rooms	D. Beds in Multiple-Bed Rooms	E. Total Licensed Beds
1. Clearview	2380	120	-	120
2. Clearview FDD	2977	46	-	46
3.				-
4. TOTAL		166	-	166



**SCHEDULE 4: Shared Services**

Identify all major revenue generating activities with which the Medicaid nursing home provider is associated.	Check services shared with the nursing home							
	Nursing	Sp. Care	Dietary	Maint.	Hskg.	Laundry	A & G	Util.
1. Another Medicaid NH provider, Name of provider:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Hospital, Name of hospital: Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Non-Medicaid Nursing Home, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Non-Medicaid CBRF, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Apartment units, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Room and Board - Other, Beds at end of cost report period:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Therapy services, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Pharmacy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Laboratory or radiology services	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Rental of building space	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Adult Day Care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Home Health	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Food catering services (meals on wheels, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Child care	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Clinic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Other, Describe:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Any items checked in this column	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

x = Yes      blank = No

**SCHEDULE 5 - NO LONGER USED**

**SCHEDULE 6: Total Patient Days**

**SECTION A - INHOUSE PATIENT DAYS**

	LEVEL OF CARE (LOC)		TOTAL
	NON DD	DD	
1a. Medicaid (T-19) .....	25,401		25,401
1b. ICF-IID Medicaid (T-19) .....		12,121	12,121
1c. Family Care (T-19) .....	1,657	2,208	3,865
1d. Other Medicaid Managed Care (T-19) .....	158		158
1e. Hospice (T-19) .....	901	7	908
1f. Ventilator (T-19) .....			-
2a. Medicare (T-18) .....	1,133		1,133
2b. Medicare Advantage, for days covered as a Part A stay	1,378		1,378
3a. Private pay & Insurance .....	3,581		3,581
3b. Medicare Advantage, for days not covered as a Part A stay			-
3c. Hospice (Private pay & Insurance)	5		5
4. Other, Specify: <u>Mandate</u> .....	44		44
5. TOTAL INHOUSE PATIENT DAYS .....	34,258	14,336	48,594

**SECTION B - BED HOLD DAYS**

**Charged Bed Hold Days Only**

	NON DD	DD	TOTAL
6a. Medicaid (T-19) .....	7	16	23
6b. ICF-IID Medicaid (T-19) .....			-
6c. Family Care & Partnership (T-19) .....			-
7. All Other .....			-
8. TOTAL CHARGED BED HOLD DAYS .....	7	16	23

**SECTION C - TOTAL PATIENT DAYS**

	NON DD	DD	TOTAL
9. TOTAL DAYS .....	34,265	14,352	48,617

**SCHEDULE 7 - NO LONGER USED**

**SCHEDULE 8: Medicaid Bedhold Eligibility**

1. MONTH .....	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	TOTAL
2. Days in Month .....	31	29	31	30	31	30	31	31	30	31	30	31	366
Licensed Beds for Bed Hold Testing .....	166	166	166	166	166	166	166	166	166	166	166	166	1,992
4. Occupancy Test:													
Row 2 x (Row 3 x 94%)	4,837	4,525	4,837	4,681	4,837	4,681	4,837	4,837	4,681	4,837	4,681	4,837	57,108
5. Inhouse patient days	4,347	4,144	4,358	3,837	3,929	3,756	4,076	4,086	4,009	4,116	3,973	3,963	48,594
6. Bed Hold days .....	-	6	-	-	1	-	-	-	-	3	9	4	23
7. TOTAL DAYS ...	4,347	4,150	4,358	3,837	3,930	3,756	4,076	4,086	4,009	4,119	3,982	3,967	48,617
	n/a	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	Fail	

Explanation for why Licensed Beds for Bed Hold Testing are less than Licensed Beds:

NOTE: If "Occupancy Test" on line 4 is greater than the "Total Days" on Line 7, bed hold should not be billed in the following month.

**SCHEDULE 9 - NO LONGER USED**

SCHEDULE 10: Balance Sheet

ASSETS		Begin Date	End Date
		1/1/20	12/31/20
<b>CURRENT ASSETS</b>	Cash on hand and in bank	\$ 4,457,857	\$ 7,037,154
	Temporary investments		
	Resident accounts receivable	2,679,724	2,392,260
	Other accounts receivable		
	Due from related parties		
	Notes receivable		
	Accrued interest receivable		
	Inventories	87,520	127,030
	Prepaid expenses	37,457	15,076
	Resident funds held in trust	80,101	
	Other current assets, list below:		
	PROPERTY TAX CURRENT		1,699,916
	JUDGMENT RECEIVABLE		6,114
	DUE FROM GENERAL FUND		2,064,719
	<b>TOTAL CURRENT ASSETS</b>	<b>\$ 7,342,659</b>	<b>\$ 13,342,269</b>
<b>PROPERTY, PLANT, EQUIP.</b>	Land	\$ 8,749	\$ 8,749
	Land improvements	87,917	92,217
	Buildings	45,496,271	45,458,089
	Leasehold improvements	-	
	Fixed equipment	715,734	
	Moveable equipment	1,010,918	2,336,434
	Transportation equipment	381,695	
	Other		
	Less: accumulated depreciation	( 11,950,265 )	( 13,303,471 )
	<b>TOTAL PROPERTY, PLANT, EQUIPMENT</b>	<b>\$ 35,751,019</b>	<b>\$ 34,592,018</b>
<b>OTHER</b>	Long term investments		
	Other Assets, list below:		
	Long Term Receivables	351,732	156,996
	GASB 68	9,097,129	9,370,908
	<b>TOTAL OTHER ASSETS</b>	<b>\$ 9,448,861</b>	<b>\$ 9,527,904</b>

**TOTAL ASSETS** \$ 52,542,539 \$ 57,462,191

LIABILITIES AND OWNERS' EQUITY		Begin Date	End Date
		1/1/20	12/31/20
<b>CURRENT LIABILITIES</b>	Notes and loans payable, list below:		
	BONDS PAYABLE	\$ 2,293,181	\$ 2,271,275
	ALLOW FOR BAD DEBTS		589,868
	ACCRUED LIABILITY		46,858
	DEF INFLOW CURR YEAR PROF		1,699,918
	Due to related parties		
	Accounts payable	342,214	296,813
	Accrued salaries	1,487,156	1,564,354
	Other accrued expenses	3,763	
	Resident trust funds payable	80,101	
	Other current liabilities		
	<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 4,206,415</b>	<b>\$ 6,469,086</b>
<b>LONG TERM LIAB.</b>	Notes and loans payable (list) below:		
	Bonds Payable	21,826,709	18,787,539
	GASB 68	7,051,774	10,197,039
	Net OPEB Health Liabili	1,042,732	
	Other long term liabilities		
	<b>TOTAL LONG TERM LIABILITIES</b>	<b>\$ 29,921,215</b>	<b>\$ 28,984,578</b>
<b>OWNER EQUITY</b>	OWNERS' EQUITY, list below:		
	Retained Earnings	18,491,782	18,414,909
	Net Income	(76,873)	3,593,618
	<b>TOTAL OWNER'S EQUITY</b>	<b>\$ 18,414,909</b>	<b>\$ 22,008,527</b>

**TOTAL LIABILITIES AND EQUITY** \$ 52,542,539 \$ 57,462,191

### SCHEDULE 10A: Summary of Changes to Equity

1. Beginning Owners' Equity (from schedule 10) .....		\$	18,414,909
2. Add	Net income (from schedule 11, line 19)	\$	2,371,996
	Owners' capital contribution		_____
	County appropriation		_____
	Net decrease in accrued vacation, holiday and sick time		_____
	Other, Specify: <u>rounding</u>		3
	Other, Specify: <u>removal of CBIC from CR</u>		1,221,619
	Total additions .....		3,593,618
3. Deduct	Net loss (from schedule 11, line 19)	( \$	- )
	Dividends and withdrawals	(	_____ )
	Net increase in accrued vacation, holiday and sick time	(	_____ )
	Other, Specify: _____	(	_____ )
	Other, Specify: _____	(	_____ )
	Total deductions .....	(	_____ - )
4. ENDING OWNERS' EQUITY (schedule 10) .....		\$	22,008,527

### SCHEDULE 11: Summary of Revenues & Expenses

All values are automatically posted from other schedules.

#### SECTION A - SUMMARY OF REVENUE

1. Daily patient service revenue	schedule 14, lines 1-4	\$ 15,993,860
2. Service fees	schedule 15, line 14A	504,392
3. Rent from outside medical providers	schedule 15, line 14B	-
4. Other	schedule 15, line 14C	-
5. Dietary revenues	schedule 16, line 5A	-
6. Miscellaneous services and materials revenue	schedule 16, line 16	32,998
7. Rental revenues	schedule 17, line 22	-
8. Revenues from other major activities	schedule 17, line 38	6,659,135
9. Sales to related organizations	schedule 18, line 41	-
10. Investment revenue	schedule 18, line 42	-
11. Gains (Losses) on disposal of assets	schedule 18, line 43	-
12. Grants for government-subsidized employees	schedule 18, line 44	-
13. Grants, contributions, donations	schedule 18, line 45	119,373
14. Other revenue	schedule 18, line 50	2,323,908
15. Subtract: deductions from revenues	schedule 14, line 5	( - )
16. NET REVENUES		\$ 25,633,666

#### SECTION B - SUMMARY OF NET INCOME OR LOSS

17. Subtract: total expenses	schedule 12, line 37	\$ ( 23,261,670 )
18. Add or subtract the amount to adjust related party transactions to cost	schedule 42, line 15	-
19. NET INCOME OR LOSS		\$ 2,371,996

**SCHEDULE 12: Summary of Total Expenses**

All values are automatically posted from other schedules.

Cost Center	Reference	Expense	Cost Center	Reference	Expense
1. Daily patient service expense . . . . .	S20, L10	\$ 6,456,338	20. Transportation . . . . .	S25, L14f	\$ 64,230
2. Laboratory & Radiology . . . . .	S21, L13a	11,884	21. Administrative service expense . . . . .	S26, L12	2,887,893
3. Respiratory . . . . .	S21, L13b	-	Other cost centers, Specify:		
4. Pharmacy . . . . .	S21, L13c	79,709	22. Nurse Aide Training . . . . .	S27, L16a	
5. PT, OT and Speech . . . . .	S22, L13a	545,247	23. Beauty/Barber Shop . . . . .	S27, L16b	2,365
6. Dental . . . . .	S22, L13b	27,033	24. TBI unit . . . . .	S27, L16c	
7. Physician . . . . .	S22, L13c	397,511	25. CBRF . . . . .	S27, L16d	896,502
8. Social Services . . . . .	S23, L13a	330,553	26. AFH, Community GH, Beh hlth . . . . .	S27, L16e	2,147,889
9. Recreational Activities . . . . .	S23, L13b	148,251	UNASSIGNED EXPENSES		
10. Religious Services . . . . .	S23, L13c	-	27. Employee fringe benefit expense . . . . .	S28, L17	4,347,234
11. Volunteer Coordinator . . . . .	S24, L13a	-	28. Heating fuel and utility expense . . . . .	S29, L10	423,959
12. Ward Clerks . . . . .	S24, L13b	-	29. Interest on operating working capital loans . . . . .	S30, L6	-
13. Psychotherapy . . . . .	S24, L13c	-	30. Insurance expense . . . . .	S31, L9	116,074
14. Other . . . . .	S24, L13d	-	31. Amortization expense . . . . .	S32, L5	-
15. Dietary . . . . .	S25, L14a	1,491,917	32. Interest on plant asset loans . . . . .	S33, L15h	545,519
16. Plant Operations and Maintenance . . . . .	S25, L14b	652,216	33. Depreciation expense . . . . .	S34, L20c	1,289,754
17. Housekeeping . . . . .	S25, L14c	399,592	34. Expense on operating and non-cap.leases . . . . .	S35, L14	-
18. Laundry and Linen . . . . .	S25, L14d	-	35. Expense on capitalized leases . . . . .	S36A, L5	-
19. Security . . . . .	S25, L14e	-	36. Property tax expense . . . . .	S37, L7	-
			<b>37. TOTAL EXPENSES FOR REPORT PERIOD</b>		<b>\$ 23,261,670</b>

(To schedule 11, line 17)

### SCHEDULE 13: Summary of Salary & Wage Expenses

All values are automatically posted from other schedules.

Cost Center and Schedule		Total Salary and Wage Expense	Cost Center and Schedule		Total Salary and Wage Expense
Daily patient service . . . . .	S20, L1d	\$ 5,878,677	Dietary . . . . .	S25, L1a	913,701
Laboratory & Radiology . . . . .	S21, L1a	-	Plant operation / maintenance. . . . .	S25, L1b	420,125
Respiratory . . . . .	S21, L1b & 3b	-	Housekeeping . . . . .	S25, L1c	198,308
Pharmacy . . . . .	S21, L1c & 3c	-	Laundry and Linen . . . . .	S25, L1d	-
PT, OT and Speech . . . . .	S22, L1a & 3a	-	Security . . . . .	S25, L1e	-
Dental . . . . .	S22, L1b & 3b	-	Transportation . . . . .	S25, L1f	42,618
Physician . . . . .	S22, L1c & 3c	386,393	Administrative service . . . . .	S26, L5	891,956
Social Services . . . . .	S23, L3a	329,940	Nurse aide training . . . . .	S27, L1a	-
Recreational Activities . . . . .	S23, L3b	140,733	Beauty and barber . . . . .	S27, L1b	-
Religious Services . . . . .	S23, L3c	-	Other, Specify: TBI unit	S27, L1c	-
Volunteer Coordinator . . . . .	S24, L3a	-	CBRF	S27, L1d	646,769
Ward Clerks . . . . .	S24, L3b	-	AFH, Community GH,	S27, L1e	2,075,209
Psychotherapy . . . . .	S24, L1c & 3c	-	<b>TOTAL SALARY AND WAGE EXPENSE. . . . .</b>		<b>\$ 11,924,429</b>
Other . . . . .	S24, L1d & 3d	-			



### SCHEDULE 14: Daily Patient Service Revenues

**SECTION A - DAILY RATE CHARGES**

	Revenue
1. Medicare Daily Rate	\$2,890,751
2. Medicaid Daily Rate (including bed hold)	11,973,661
3. Private Pay	1,126,042
4. Medical Supplies, Other	3,406

**SECTION B - Deductions From Revenue**

5. TOTAL DEDUCTIONS FROM REVENUE ( \_\_\_\_\_ )

**SECTION C - TOTAL**

6. TOTAL DAILY PATIENT SERVICE REVENUE \$ 15,993,860

Do Medicaid revenues on Line 2 include retroactive Medicaid rate adjustments? (check one)

Yes, all significant retroactive Medicaid rate adjustments are included.

No, substantial retroactive Medicaid rate adjustments are NOT included.

Estimate, an estimate of retroactive Medicaid rate adjustments IS included

Other, Specify \_\_\_\_\_

**Average Daily Private Pay Rate**

7. Average Daily \$299.00

8. Facility Comment (Optional) \_\_\_\_\_

**SCHEDULE 15: Special Services Revenue**

<b>SECTION A - SERVICE REVENUES</b>	<b>A. Service Fee Charges</b>	<b>B. Rent from Outside Medical Providers</b>	<b>C. From Other Sources</b>	<b>Describe Other</b>
1. Laboratory				
2. Radiology				
3. Pharmacy				
4. Physical therapy	98,229			
5. Speech/hearing therapy	41,443			
6. Occupational therapy	358,655			
7. Physician care				
8. Psychotherapy				
9. Respiratory therapy				
10. Social services				
11. Recreational activities				
12. Special duty nursing				
13. Other, Specify: <u>DENTAL REVENUE</u>	6,065			
14. TOTAL SPECIAL SERVICE REVENUE	<b>\$ 504,392</b>	<b>\$ -</b>	<b>\$ -</b>	

**SECTION B - THERAPY REVENUES**

15. Are physical, occupational, or speech therapy services provided by staff, assistants, contractors, or consultants IN SPACE AT YOUR FACILITY?  Yes  No
16. Total gross billings for physical, occupational, and speech therapy services provided at your facility during the cost report period  
Provide the total regardless of who provides the services, who bills for the services, or who receives the services (residents vs. non-residents). **\$ 498,327**
17. From section A, total the amounts in columns A, B and C on lines 4, 5 and 6 (sum 4A, 4B, 4C, 5A, 5B, 5C, 6A, 6B, 6C) **\$ 498,327**
18. If there is any variance between the totals reported on lines 16 and 17, explain.
- 
19. Are therapy services provided to individuals in addition to your nursing home residents?  Yes  No If yes, amount of revenue
20. Does your facility or related organization bill Medicare Part B for therapy services at your facility?  Yes  No If yes, amount of revenue **\$ 265,805**
21. Did you charge rent to a rehabilitation agency or independent contractor?  Yes  No If yes, amount of revenue

**SCHEDULE 16: Other Revenues**

**SECTION A - CAFETERIA AND DIETARY REVENUE**

1. Donated and surplus food commodities .....		Included in food supply expense for donated/surpl	
2. Dietary supplies sold .....		Cost of dietary supplies sold (if known) .....	
3. Meals sold to employees (transfer to sched. 25A, line 10) .....			
4. Meals On Wheels .....			
5. Other Meals Sold .....			
<b>5a. TOTAL DIETARY REVENUE .....</b>	<b>\$ -</b>		

**SECTION B - MISCELLANEOUS SERVICES AND MATERIALS**

	Revenue	Expenses Directly Ascribable To Or Identifiable With Revenue			
		A. Related Direct Expense (if known)	B. Cost Center where expense included	C. Schedule Number	D. Line Number
6. Laundry .....					
7. Sale of personal hygiene items .....					
8. Transportation .....	27,037				
9. Beauty and barber shops .....	5,961				
10. Gift Shop .....					
11. Canteen and snack counter .....					
12. Vending machines .....					
13. Sale of clothing .....					
14. Television and cable service .....					
15. Telephone and Internet .....					
<b>16. TOTAL MISCELLANEOUS SERVICES AND MATERIALS</b>	<b>\$ 32,998</b>				

**SCHEDULE 17: Other Revenues**

<b>SECTION A - RENTAL REVENUE</b>				
	Revenue	Property Rented	Square Feet Rented	Services Provided
18. Equipment rental .....				
19. Rental of nursing home space .....				
20. Rental of non-nursing home space .....				
21. Parking .....				
<b>22. TOTAL RENTAL REVENUES .....</b>	<b>\$ -</b>			

<b>SECTION B - REVENUE FROM MAJOR ACTIVITIES</b>		
	Revenue	Total Billable Patient Days if revenue generated from activities
23. Another Medicaid nursing home provider .....		
24. Hospital .....		
25. Non-Medicaid Nursing Home .....		
26. Non-Medicaid CBRF .....		
27. Apartment Units .....		
28. Room and Board - Other .....		
29. Adult Day Care .....		
30. Home Health .....		
31. Child Care .....		
32. Clinic .....		
33. TBI Unit	-	
34. Behavioral health Unit	6,060,726	
35. AFH, Group Home	598,409	
36. _____		
37. _____		
<b>38. TOTAL REVENUE FROM OTHER MAJOR ACTIVITIES .....</b>	<b>\$ 6,659,135</b>	

### SCHEDULE 18: Other Revenues

		<u>Revenue</u>
	SALES TO RELATED ORGANIZATIONS	
38.	_____	_____
39.	_____	_____
40.	_____	_____
41.	TOTAL SALES TO RELATED ORGANIZATIONS	<b>\$ -</b>
42.	TOTAL INVESTMENT REVENUE .....	_____
43.	TOTAL GAINS (LOSSES) ON DISPOSAL OF ASSETS .....	_____
44.	TOTAL GRANTS FOR GOVT. SUBS. EMPLOYEES .....	_____
45.	TOTAL GRANTS, CONTRIBUTIONS, DONATIONS .....	<b>\$ 119,373</b>
	OTHER REVENUES	
46.	sales tax revenue	<b>\$ 2,060,000</b>
47.	SP pmt	<b>175,558</b>
48.	Misc Revenue	<b>87,875</b>
49.	Sale of recycled materials	<b>475</b>
50.	TOTAL OTHER REVENUES .....	<b>\$ 2,323,908</b>

**SCHEDULE 20: Daily Patient Service Expense**

<b>Salaries, Wages &amp; Purchased Serv.</b>	<b>A. Registered Nurses</b>	<b>B. Licensed Practical Nurses</b>	<b>C. Nurse Aides and Assistants</b>	<b>D. Total Expense or Hours</b>
1. TOTAL SALARY AND WAGE EXPENSE	\$ 1,274,372	\$ 1,199,475	\$ 3,404,830	\$ 5,878,677
2. TOTAL SALARY AND WAGE HOURS	44,578 hrs.	64,995 hrs.	295,409 hrs.	\$ 404,982
3. EXPENSE FOR PURCHASED SERVICES	\$ 10,664			\$ 10,664
AVERAGE WAGE PER HOUR	\$ 28.59	\$ 18.45	\$ 11.53	\$ 14.52

**NURSING AND INCONTINENCY SUPPLIES**

4. Catheters, Incontinency Supplies (including purchased laundry service)

**OXYGEN**

5. Oxygen, or daily rental of oxygen concentrators, all other oxygen supplies and cylinder rental

**OTHER**

6. Other medical supplies, personal comfort supplies and minor medical equipment

7. Nonbillable over the counter (OTC) drugs for all residents (include billable OTC drugs on Schedule 21, Line 9c)

8. \_\_\_\_\_

9. \_\_\_\_\_

10. **TOTAL DAILY PATIENT SERVICE EXPENSE** \$ **6,456,338**

### SCHEDULE 21: Special Service Expenses

**SECTION A - SALARY AND WAGES**

	A. Laboratory & Radiology	TYPE OF SERVICE B. Respiratory	C. Pharmacy
1. Expense for hours worked - Billable			
2. Number of hours worked - Billable			
3. Expense for hours worked - Non-billable	\$ -		
4. Number of hours worked - Non-billable	hrs.		
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ -	\$ -

**SECTION B - PURCHASED SERVICES**

6. Expense for purchased service - Billable	\$ 11,884		\$ 79,709
7. Expense for purchased service - Non billable	\$ -		

**SECTION C - SUPPLY AND OTHER EXPENSE**

8. Pharmacy - legend drugs Billable	\$ -	\$ -	
9. Pharmacy - over the counter drugs Billable	\$ -	\$ -	
10. Supply and Other			
11. _____			
12. _____			

**SECTION D - TOTAL**

13. TOTAL EXPENSES	\$ 11,884	\$ -	\$ 79,709
14. TOTAL HOURS	hrs.	hrs.	hrs.

**SCHEDULE 22: Special Service Expenses**

	TYPE OF SERVICE		
	A. Physical, Occupational And Speech Therapy	B. Dental	C. Physician
<b>SECTION A - SALARY AND WAGES</b>			
1. Expense for hours worked - Billable . . . . .			
2. Number of hours worked - Billable . . . . .			
3. Expense for hours worked - Non-billable . . . . .			\$ 386,393
4. Number of hours worked - Non-billable . . . . .			3,402 hrs.
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ -	\$ 386,393
<b>SECTION B - PURCHASED SERVICES</b>			
6. Expense for purchased service - Billable . . . . .	\$ 498,327		
7. Expense for purchased service - Non billable . . . . .	\$ 46,920	\$ 27,033	\$ 7,831
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>			
8. supply and other			3,287
9. _____			
10. _____			
11. _____			
12. _____			
<b>SECTION D - TOTAL</b>			
13. TOTAL EXPENSES . . . . .	\$ 545,247	\$ 27,033	\$ 397,511
14. TOTAL HOURS . . . . .	hrs.	hrs.	3,402 hrs.



### SCHEDULE 23: Special Service Expenses

	TYPE OF SERVICE		
	A. Social Services	B. Recreational Activities	C. Religious Services
<b>SECTION A - SALARY AND WAGES</b>			
1. Expense for hours worked - Billable	\$ -	\$ -	\$ -
2. Number of hours worked - Billable	hrs.	hrs.	hrs.
3. Expense for hours worked - Non-billable	\$ 329,940	\$ 140,733	
4. Number of hours worked - Non-billable	10,744 hrs.	6,351 hrs.	
5. TOTAL SALARY AND WAGE EXPENSE	\$ 329,940	\$ 140,733	\$ -
<b>SECTION B - PURCHASED SERVICES</b>			
6. Expense for purchased service - Billable . . . . .	\$ -	\$ -	\$ -
7. Expense for purchased service - Non billable . . . . .			
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>			
8. supply and other	\$ 613	\$ 7,518	
9. _____			
10. _____			
11. _____			
12. _____			
<b>SECTION D - TOTAL</b>			
13. TOTAL EXPENSES . . . . .	\$ 330,553	\$ 148,251	\$ -
14. TOTAL HOURS . . . . .	10,744 hrs.	6,351 hrs.	hrs.

### SCHEDULE 24: Special Service Expenses

	TYPE OF SERVICE			
	A. Volunteer Coord.	B. Ward Clerks	C. Psychotherapy	
<b>SECTION A - SALARY AND WAGES</b>				
1. Expense for hours worked - Billable	\$ -	\$ -		
2. Number of hours worked - Billable	hrs.	hrs.		
3. Expense for hours worked - Non-billable				
4. Number of hours worked - Non-billable				
5. TOTAL SALARY AND WAGE EXPENSE	\$ -	\$ -	\$ -	\$ -
<b>SECTION B - PURCHASED SERVICES</b>				
6. Expense for purchased service - Billable				
7. Expense for purchased service - Non billable				
<b>SECTION C - SUPPLY AND OTHER EXPENSE</b>				
8.				
9.				
10.				
11.				
12.				
<b>SECTION D - TOTAL</b>				
13. TOTAL EXPENSES	\$ -	\$ -	\$ -	
14. TOTAL HOURS	hrs.	hrs.	hrs.	hrs.

### SCHEDULE 25: General Service Expenses

SECTION A - SALARIES AND WAGES	A. Dietary	B. Plant Op./Maint.	C. Housekeeping	D. Laundry / Linen	E. Security	F. Transportation
1. TOTAL SALARY AND WAGE EXPENSE	\$ 913,701	\$ 420,125	\$ 198,308			\$ 42,618
2. NUMBER OF HOURS WORKED	73,534 hrs.	16,480 hrs.	12,114 hrs.			1,973 hrs.
<b>SECTION B - DIETICIAN CONSULTANT</b>						
3. Dietician consultant expense		\$ -	\$ -	\$ -	\$ -	\$ -
<b>SECTION C - OUTSIDE SERVICE</b>						
4. outside service			\$ 194,000			
5.						
6.						
7.						
8. TOTAL OUTSIDE SERVICE EXPENSES	\$ -	\$ -	\$ 194,000	\$ -	\$ -	\$ -
<b>SECTION D - SUPPLY AND OTHER EXPENSE</b>						
9. supply and other	\$ 578,216	\$ 232,091	\$ 7,284			\$ 21,612
10.						
11.						
12.						
13.						
<b>SECTION E - TOTAL</b>						
14. TOTAL EXPENSES	\$ 1,491,917	\$ 652,216	\$ 399,592	\$ -	\$ -	\$ 64,230

**SCHEDULE 25A: Support Services Expense Allocations**

**SECTION A - ALLOCATION OF DIETARY EXPENSES**

1. Total dietary expenses (from Schedule 25, Line 14a)	\$ 1,491,917
2. Deduct expense for food products provided to employees without charge (to line 9 below)	
3. Deduct amount for donated and surplus food commodities included in dietary expense (from schedule 16, line 1)	\$ -
4. Deduct revenue (related expense) for food products sold (from schedule 16, line 2)	\$ -
5. NET DIETARY EXPENSES TO ALLOCATE (to line 8 A below)	\$ 1,491,917

	A. Total	B. Residents'	C. Employees'	D. Meals on	E. Other	F. Other
		Meals	Meals	Wheels	guest	CBIC and other
6. Meals served	164,033	145,353	210		35	18,435
7. Ratio to total meals served to 4 decimals	1.0000	0.8861	0.0013		0.0002	0.1124
8. DIETARY EXPENSE ALLOCATION (see instructions below line to complete)	\$ 1,491,917 <small>From line 5</small>	\$ 1,321,988 <small>8A x 7B</small>	\$ 1,939 <small>8A x 7C</small>	\$ - <small>8A x 7D</small>	\$ 298 <small>8A x 7E</small>	\$ 167,691 <small>8A x 7F</small>
9. Food products provided to employes without charge (from line 2)			\$ -			
10. Deduct revenue from meals sold to employees (from schedule 16, line 3)			-			
11. NET EXPENSE (PROFIT) FOR MEALS AND FOOD PROVIDED TO EMPLOYEES (line 8C + line 9C - line 10C)			\$ 1,939			

**SECTION B - ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES**

	A. Total	B. Nursing Home	C. Emp. Unique	Non-Nursing Home Areas w/ Plant Operation and Maint.		
	Area	Area	Fringe Benefit Area	D. CBH	E. CBIC	F.
12. Total square feet for areas	201,408	142,073		35,223	24,112	
13. Ratio to total square feet to 4 decimals	1.0000	0.7054		0.1749	0.1197	
14. TOTAL PATIENT OP/MAINT EXP. ALLOC.	\$ 652,216 <small>From S25, L18</small>	\$ 460,073 <small>14A x 13B</small>	\$ - <small>14A x 13C</small>	\$ 114,073 <small>14A x 13D</small>	\$ 78,070 <small>14A x 13E</small>	\$ - <small>14A x 13F</small>

**SCHEDULE 25B: Support Services Expense Allocations**

**SECTION A - ALLOCATION OF HOUSEKEEPING EXPENSES**

**Non-Nursing Home Areas Receiving Housekeeping Services**

	<b>A. Total</b>	<b>B. Nursing Home Area</b>	<b>CBH</b>	<b>CBIC</b>	
15. Square feet or hours of service provided	183,408	124,073	35,223	24,112	
16. Ratio to total sq. ft./hours to 4 decimals	1.0000	0.6765	0.1920	0.1315	
17. TOTAL HOUSEKEEPING EXP. ALLOC.	\$ 399,592	\$ 270,324	\$ 76,722	\$ 52,546	\$ -
	From S25, L18	17A x 16B	17A x 16C	17A x 16D	17A x 16E

**SECTION B - ALLOCATION OF LAUNDRY AND LINEN EXPENSES**

**Non-Nursing Home Areas Receiving Laundry/Linen Services**

	<b>A. Total</b>	<b>B. Nursing Home Area</b>			
18. Pounds of laundry processed	-				
19. Ratio to total pounds to 4 decimals	1.0000				
20. TOTAL LAUNDRY/LINEN EXP. ALLOC.		\$ -	\$ -	\$ -	\$ -
	From S25, L18	20A x 19B	20A x 19C	20A x 19D	20A x 19E

**SECTION C - ALLOCATION OF SECURITY EXPENSES**

**Non-Nursing Home Areas Receiving Security Services**

	<b>A. Total</b>	<b>B. Nursing Home Area</b>			
21. Total square feet of area	-				
22. Ratio to total square feet to 4 decimals	1.0000				
23. TOTAL SECURITY EXPENSE ALLOC.		\$ -	\$ -	\$ -	\$ -
	From S25, L18	23A x 22B	23A x 22C	23A x 22D	23A x 22E

**SECTION D - ALLOCATION OF TRANSPORTATION EXPENSES**

**Non-Nursing Home Areas Receiving Transportation Services**

	<b>A. Total</b>	<b>B. Nursing Home Area</b>	<b>CBH</b>	<b>CBIC</b>	
24. Alloc. Basis, Specify: <u>days</u>	65,893	48,451	11,297	6,145	
25. Ratio to total alloc. basis to 4 decimals	1.0000	0.7353	0.1714	0.0933	
26. TOTAL TRANS. EXPENSE ALLOC.	\$ 64,230	\$ 47,228	\$ 11,009	\$ 5,993	\$ -
	From S25, L18	26A x 25B	26A x 25C	26A x 25D	26A x 25E

### SCHEDULE 26: Administrative Service Expenses

		Expenses
<b>SECTION A - SALARY AND WAGES</b>		
1.	General Admin & Accounting	\$ 838,741
2.	Medical Records	53,215
3.	Central Supply	
4.	Scheduling	
5.	Total Salary and Wage Expense	\$ 891,956
<b>SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS</b>		
6.	Home office costs allocated to facility	
	Name of home office _____	
	From (date) _____	
	Through (date) _____	
7.	County costs allocated to facility	
<b>SECTION C - NON-SALARY EXPENSES</b>		
8.	Purchased services - legal	
9.	Licensed bed assessment	828,720
10.	Contractual management fees	
11.	Total other non-salary (from schedule 26 attachment)	1,167,217
<b>SECTION D - TOTAL</b>		
12.	TOTAL ADMINISTRATIVE SERVICE EXPENSES	\$ 2,887,893

**SCHEDULE 26ATT: Administrative Service Expenses - Other Non-Salary**

Description of Other Non-Salary Administrative Service Expenses	Expense Amount
1. legal expenses	\$ 2,710
2. professional services	172,076
3. printing/postage	38,162
4. small equipment and supplies	507,745
5. staff education	250,334
6. actuarial pension expense	182,842
7. bad debt	13,348
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16. <b>TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (to Sch 26, Line 11)</b> .....	<b>\$ 1,167,217</b>

### SCHEDULE 26: Related Party Administrative Service Expenses

		Expenses
<b>SECTION A - SALARY AND WAGES</b>		
1.	General Admin & Accounting	_____
2.	Medical Records	_____
3.	Central Supply	_____
4.	Scheduling	_____
5.	Total Salary and Wage Expense	\$ _____ -
<b>SECTION B - RELATED ORGANIZATION CENTRAL SERVICE COSTS</b>		
6.	Home office costs allocated to facility	_____
	Name of home office	_____
	From (date)	_____
	Through (date)	_____
7.	County costs allocated to facility	_____
<b>SECTION C - NON-SALARY EXPENSES</b>		
8.	Purchased services - legal	_____
9.	Licensed bed assessment	_____
10.	Contractual management fees	_____
11.	Total other non-salary (from schedule 26 attachment)	\$ _____ -
<b>SECTION D - TOTAL</b>		
12.	TOTAL ADMINISTRATIVE SERVICE EXPENSES	\$ _____ -



### SCHEDULE 26ATTRP: Related Party Administrative Service Expenses - Other Non-Salary

Description of Other Non-Salary Administrative Service Expenses	Expense Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16. <b>TOTAL OTHER NON-SALARY ADMINISTRATIVE SERVICE EXPENSES (to Sch 26, Line 11) . . . . .</b>	<b>\$ -</b>

**SCHEDULE 26B: Allocation of Administrative Expenses**

1. Total Admin. Service Expense (S26, 12) **\$ 2,887,893**

**SECTION A - DIRECT EXPENSES**

Exp. Directly Ascribable To Each Activity

	A. Total	B. NH Provider	Non-Nursing Home Areas Receiving Administrative Services		
2. clearview costs	\$ (2,887,893)	\$ 2,887,893			
3.	-				
4.	-				
5.	-				
6.	-				
7.	-				
8.	-				
9.	-				
10.	-				
11.	-				
12.	-				
13.	-				
14.	-				
15. TOTAL DIRECT EXPENSE . . . . .	\$ (2,887,893)	\$ 2,887,893			
16. NET UNASSIGNED EXPENSE	\$ -				

**SECTION B - ALLOC. OF INDIRECT EXP.**

	A. Total	B. NH Provider			
17. Allocation basis amounts . . . . .	-				
18. Ratio to total basis to 4 decimals . . . . .	1.0000	1.0000			
19. UNASSIGNED ADMIN. EXP. ALLOC . . . . .	\$ - net from line 16	- 19A x 18B	- 19A x 18C	- 19A x 18D	- 19A x 18E
20. TOTAL ADMINISTRATIVE EXPENSE . . . . .	\$ 2,887,893 (line 15A + 19A)	\$ 2,887,893 B15 + B19	\$ - C15 + C19	\$ - D15 + D19	\$ - E15 + E19

**SCHEDULE 27: Other Cost Centers**

**SECTION A - SALARY AND WAGES**

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>TBI unit</u>	<u>CBRF</u>	<u>AFH, Community GH, Beh h</u>
1. TOTAL SALARY AND WAGE EXPENSE			\$ -	\$ 646,769	\$ 2,075,209
2. NUMBER OF HOURS WORKED			115,692 hrs.	54,447 hrs.	164,235 hrs.

**SECTION B - NON-SALARY EXPENSES**

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>TBI unit</u>	<u>CBRF</u>	<u>AFH, Community GH, Beh h</u>
3. non-salary		\$ 2,365	\$ -	\$ 249,733	\$ 72,680
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15. TOTAL NON-SALARY EXPENSES	\$ -	\$ 2,365	\$ -	\$ 249,733	\$ 72,680

**SECTION C - TOTAL**

	<u>A. Nurse Aide Training</u>	<u>B. Beauty/Barber Shop</u>	<u>TBI unit</u>	<u>CBRF</u>	<u>AFH, Community GH, Beh h</u>
16. TOTAL EXPENSES .....		\$ 2,365		\$ 896,502	\$ 2,147,889

### SCHEDULE 28: Fringe Benefits

Fringe Benefits Paid on Behalf of Employees	Self-Funded?	Expense
1. Employer's share of F.I.C.A.		\$ 861,158
2. State unemployment compensation		17,375
3. Federal unemployemnt compensation		
4. Worker's compensation insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	292,245
5. Health, Dental & Vision Insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	2,167,830
6. Life and disability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4,523
7. Wage continuation insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Pension and deferred comp. plans (section C)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	996,879
9. Post-Employment Physicals and Vaccines		5,046
10. Uniforms		
11. <u>employee bond premium</u>		2,178
12. _____		
13. _____		
14. _____		
15. TOTAL PAID ON BEHALF OF EMPLOYEES		\$ 4,347,234
16. Expense for special salary or wage payments to employees not included elsewhere		
<input type="checkbox"/> Christmas bonus		
<input type="checkbox"/> Longevity bonus		
<input type="checkbox"/> Productivity bonus		
<input type="checkbox"/> Bonuses to owners and immediate family relations, Specify:		
<input type="checkbox"/> Other, Specify: _____		
17. TOTAL FRINGE BENEFIT EXPENSE		\$ 4,347,234

### SCHEDULE 28B: Fringe Benefits - Self-Funded

Type of Self-Funded Expenses	Worker's Compensation Insurance	Health, Dental and Vision Insurance	Life and Disability Insurance	Wage Continuation Insurance	Pension and Deferred Compensation Plans
Checked as self-funded on Sch 28?					
1 Actual Claims Paid					
2 Premium costs for re-insurance (stop loss) policies purchased from an unrelated party					
3 Costs paid to administer the self insurance plan not reported elsewhere in the cost report					
4 Costs paid to an independent unrelated trustee to manage the self-insurance plan					
5 Costs paid to an unrelated actuary to perform actuarial determinations					
6 Employee Contributions					
7 Proceeds from re-insurance (stop loss) policies, dividend proceeds, and audit adjustment cost decreases or (increases)					
8 Investment income earned by the self insurance fund					
9 Gain on the sale of self insurance fund securities					
10 Total allowable self-funded fringe benefit expenses (add lines 1 thru 5 and subtract lines 6 thru 9)	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 29: Heating and Utility Service Expenses**

**SECTION A - ACCRUED EXPENSE BY TYPE**

	Accrued Expense	Expense by Type	Accrued Expense
1. Fuel oil		6. Water and sewer utility charges	56,556
2. Natural gas	54,799	7. Purchased steam	
3. L.P. gas		8. phone	31,662
4. Coal		9.	
5. Electricity	280,942	10. TOTAL FUEL AND UTILITY EXPENSE . . .	<b>\$ 423,959</b>

**SECTION B - ALLOCATION OF FUEL AND UTILITY EXPENSE**

	A. Total	B. NH Area	C. Emp. Unique Fringe Ben. Area	Non-NH Areas, Other Rev. Areas Receiving Fuel/Util. Serv.		
				CBH	CBIC	
11. Total square feet for areas	201,408	142,073		35,223	24,112	
12. Ratio to total square feet to 4 decimals	1.0000	0.7054		0.1749	0.1197	
13. TOTAL ALLOC. FUEL/UTIL. EXPENSE	<b>423,959</b>	<b>\$ 299,061</b>	<b>\$ -</b>	<b>\$ 74,150</b>	<b>\$ 50,748</b>	<b>\$ -</b>
	From line 10	13A x 12B	13A x 12C	13A x 12D	13A x 12E	13A x 12F

### SCHEDULE 30: Working Capital Loans

A. Name of Lender	B. Is Lender a Related Party?	C. Interest Expense
1. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
4. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6. <b>TOTAL EXPENSES ON OPERATING WORKING CAPITAL LOANS</b> .....		<b>\$ -</b>

### SCHEDULE 31: Accrued Insurance Expenses

A. Type of Insurance Coverage	B. Self-Funded?	C. Insurance Expense
1. Property insurance on building and contents	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$ 37,450
2. Automobile insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3. Liability insurance	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	78,624
4. Business interruption insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5. Life insurance on owners and employes with facility as the beneficiary .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6. Mortgage insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
7. Other Property _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
8. Other General _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
9. <b>TOTAL INSURANCE EXPENSE</b> .....		<b>\$ 116,074</b>

### SCHEDULE 32: Amortized Expenses

A. Bond Issue	B. Sch. 33 Line Number	C. Original Amount	D. Number of Years Amortized	E. Unamortized Begin. Balance	F. Unamortized End. Balance	G. Amortization Expense
1. _____	_____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____	_____
5. <b>TOTAL AMORTIZATION EXPENSE</b> .....						<b>\$ -</b>

### SCHEDULE 30RP: Related Party Working Capital Loans

A. Name of Lender	B. Is Lender a Related Party?	C. Interest Expense
1. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
4. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6. <b>TOTAL EXPENSES ON OPERATING WORKING CAPITAL LOANS</b> .....		<b>\$</b> _____

### SCHEDULE 31RP: Related Party Accrued Insurance Expenses

A. Type of Insurance Coverage	B. Self-Funded?	C. Insurance Expense
1. Property insurance on building and contents	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
2. Automobile insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
3. Liability insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
4. Business interruption insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
5. Life insurance on owners and employes with facility as the beneficiary .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
6. Mortgage insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
7. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
8. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
9. <b>TOTAL INSURANCE EXPENSE</b> .....		<b>\$</b> _____

### SCHEDULE 32RP: Related Party Amortized Expenses

A. Bond Issue	B. Sch 33RP Line Number	C. Original Amount	D. Number of Years Amortized	E. Unamortized Begin. Balance	F. Unamortized End. Balance	G. Amortization Expense
1. _____	_____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____	_____
5. <b>TOTAL AMORTIZATION EXPENSE</b> .....						<b>\$</b> _____



**SCHEDULE 33: Plant Asset Loans**

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2020 Begin Bal.	E. 6Mo.date 6/30/2020 6 Mo. Bal.	F. End date 12/31/2020 End Bal.		
1. Name <u>Bonds</u> Related party? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Purpose <u>New Construction</u>	<u>Mar-11</u>	<u>Aug-31</u>	<u>\$ 40,390,000</u>	<u>\$ 21,862,709</u>	<u>\$ 21,460,761</u>	<u>\$ 21,058,814</u>	<u>3.00%</u>	<u>\$ 545,519</u>
2. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
3. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
4. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
5. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
6. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
7. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
<b>15 TOTAL LOAN PRINCIPAL AND INTEREST EXPENSE (Including Page 2)</b> .....				<b>\$ 21,862,709</b>	<b>\$ 21,460,761</b>	<b>\$ 21,058,814</b>		<b>\$ 545,519</b>

SCHEDULE 33P2: Plant Asset Loans- Page 2

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2020 Begin Bal.	E. 6Mo.date 6/30/2020 6 Mo. Bal.	F. End date 12/31/2020 End Bal.		
8. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
9. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
10. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
11. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
12. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
13. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
14. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____

SEE SCHEDULE 33 FOR TOTAL LOAN PRINCIPAL AND INTEREST EXPENSE OF SCHEDULE 33, INCLUDING PAGE 2

SCHEDULE 33RP: Related Party Plant Asset Loans

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2020 Begin Bal.	E. 6Mo.date 6/30/2020 6 Mo. Bal.	F. End date 12/31/2020 End Bal.		
1. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
2. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
3. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
4. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
5. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
6. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
7. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
15 TOTAL RELATED PARTY LOAN PRINCIPAL AND INTEREST EXPENSE (Including Page 2).....				\$ -	\$ -	\$ -		\$ -

**SCHEDULE 33P2RP: Related Party Plant Asset Loans - Page 2**

Lender Name and Purpose of Loan	A. Original Month, Year of Loan	B. Maturing Month, Year of Loan	C. Original Amount of Loan	Remaining Balance of Loan Principal			G. Interest Rate	H. Interest Expense
				D. Begin date 1/1/2020 Begin Bal.	E. 6Mo.date 6/30/2020 6 Mo. Bal.	F. End date 12/31/2020 End Bal.		
8. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
9. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
10. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
11. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
12. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
13. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____
14. Name _____ Related party? <input type="checkbox"/> Yes <input type="checkbox"/> No Purpose _____	_____	_____	_____	_____	_____	_____	_____	_____

SEE SCHEDULE 33- RELATED PARTY FOR TOTAL LOAN PRINCIPAL AND INTEREST EXPENSE OF SCHEDULE 33, INCLUDING PAGE 2

**SCHEDULE 34: Depreciation Expenses**

**SECTION A - CAPITALIZED HISTORICAL COST**

	Begin Date 1/1/2020	C. Additions During Report Period	D. Disposals During Report Period	End Date 12/31/2020
B. Beginning Balance				E. Ending Balance
1. Land	8,748		( )	\$ 8,748
2. Land Improvements	87,917		( )	87,917
3. Buildings	42,964,165		( )	42,964,165
4. Leasehold Improvements	2,242,170		( )	2,242,170
5. Fixed equipment	720,008		( )	720,008
6. Moveable equipment	3,399,734		( )	3,399,734
7. Transportation vehicles	429,240		( )	429,240
8. Group Homes	230,434		( )	230,434
9.			( )	-
10. TOTAL CAPITALIZED COST ...	\$ 50,082,416	\$ -	( \$ - )	\$ 50,082,416

**SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION**

	A. Depreciation Method, Lives Used	Begin Date 1/1/2020	C. Depreciation Exp. During Report Period	D. Removal of Accum. Deprec. On Disposals.	End Date 12/31/2020
		B. Beginning Balance			E. Ending Balance
11. Land Improvements	sl	\$ 44,377	\$ 3,410	( )	\$ 47,787
12. Buildings	sl	9,919,600	1,045,187	( )	10,964,787
13. Leasehold Improvements	sl	397,162		( )	397,162
14. Fixed equipment	sl	470,837	241,157	( )	711,994
15. Moveable equipment	sl	3,083,087		( )	3,083,087
16. Transportation vehicles	sl	451,655		( )	451,655
17. Capital Asset Reclass	sl	48,810		( )	48,810
18.				( )	-
19. TOTAL ACCUMULATED DEPRECIATION		\$ 14,415,528		( \$ - )	\$ 15,705,282
20. TOTAL DEPRECIATION EXPENSE			\$ 1,289,754		

21. Cost of Bariatric Equipment included with Additions reported above purchased during this cost report period

SCHEDULE 34RP: Related Party Depreciation Expenses

SECTION A - CAPITALIZED HISTORICAL COST

	Begin Date 1/1/2020	C. Additions During Report Period	D. Disposals During Report Period	End Date 12/31/2020
	B. Beginning Balance			E. Ending Balance
1. Land	\$ -		( )	\$ -
2. Land Improvements	-		( )	-
3. Buildings	-		( )	-
4. Leasehold Improvements	-		( )	-
5. Fixed equipment	-		( )	-
6. Moveable equipment	-		( )	-
7. Transportation vehicles	-		( )	-
8.			( )	-
9.			( )	-
10. TOTAL CAPITALIZED COST	\$ -	\$ -	\$ -	\$ -

SECTION B - DEPRECIATION EXPENSE AND ACCUMULATION DEPRECIATION

	A. Depreciation Method, Lives Used	Begin Date 1/1/2020	C. Depreciation Exp. During Report Period	D. Removal of Accum. Deprec. On Disposals.	End Date 12/31/2020
		B. Beginning Balance			E. Ending Balance
11. Land Improvements		\$ -		( )	\$ -
12. Buildings		-		( )	-
13. Leasehold Improvements		-		( )	-
14. Fixed equipment		-		( )	-
15. Moveable equipment		-		( )	-
16. Transportation vehicles		-		( )	-
17.				( )	-
18.				( )	-
19. TOTAL ACCUMULATED DEPRECIATION		\$ -		\$ -	\$ -
20. TOTAL DEPRECIATION EXPENSE			\$ -		
21. Cost of Bariatric Equipment included with Additions reported above purchased during this cost report period					

### SCHEDULE 35: Lease Expenses

#### SECTION A - LEASE EXPENSE FOR LAND, BUILDING AND FIXED EQUIPMENT

A. Name of Lessor	B. Related Party?	C. Lease Purchase Agreement?	D. Lessor Acquisition Cost (If known)	E. Lease Inception Date (MM/YY)	F. Describe Property	G. Lease Exp.
1. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
2. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
3. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____

#### SECTION B - LEASE EXPENSE FOR MOVEABLE EQUIPMENT AND OTHER LEASES

A. Name of Lessor	B. Related Party?	C. Lease Purchase Agreement?	D. Lessor Acquisition Cost (If known)	E. Lease Inception Date (MM/YY)	F. Describe Property	G. Lease Exp.
4. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
5. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
6. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
7. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
8. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
9. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
10. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
11. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
12. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____
13. _____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____	_____	_____	_____

#### SECTION C - TOTAL

14. TOTAL LEASE EXPENSE ON OPERATING LEASES AND NON-CAPITALIZED LEASES \$                      -

SCHEDULE 36A: Capitalized Leases

SECTION A - CAPITALIZED LEASE INFORMATION

Lease Expense

1. Name of lessor \_\_\_\_\_  
 Is lessor a related party? .....  Yes  No  
 Beginning Lease Date \_\_\_\_\_  
 Ending Lease Date \_\_\_\_\_  
 Is this a lease purchase agreement?  Yes  No  
 Description of leased property \_\_\_\_\_

1a. Amortization of capitalized lease value \_\_\_\_\_  
 1b. Interest expense on capital lease obligation \_\_\_\_\_  
 1c. Accrued contingent lease payments for period ... \_\_\_\_\_  
 1d. SUBTOTAL LEASE EXPENSE \_\_\_\_\_

2. Name of lessor \_\_\_\_\_  
 Is lessor a related party? .....  Yes  No  
 Beginning Lease Date \_\_\_\_\_  
 Ending Lease Date \_\_\_\_\_  
 Is this a lease purchase agreement?  Yes  No  
 Description of leased property \_\_\_\_\_

2a. Amortization of capitalized lease value \_\_\_\_\_  
 2b. Interest expense on capital lease obligation \_\_\_\_\_  
 2c. Accrued contingent lease payments for period ... \_\_\_\_\_  
 2d. SUBTOTAL LEASE EXPENSE \_\_\_\_\_

3. Name of lessor \_\_\_\_\_  
 Is lessor a related party? .....  Yes  No  
 Beginning Lease Date \_\_\_\_\_  
 Ending Lease Date \_\_\_\_\_  
 Is this a lease purchase agreement?  Yes  No  
 Description of leased property \_\_\_\_\_

3a. Amortization of capitalized lease value \_\_\_\_\_  
 3b. Interest expense on capital lease obligation \_\_\_\_\_  
 3c. Accrued contingent lease payments for period ... \_\_\_\_\_  
 3d. SUBTOTAL LEASE EXPENSE \_\_\_\_\_

4. Name of lessor \_\_\_\_\_  
 Is lessor a related party? .....  Yes  No  
 Beginning Lease Date \_\_\_\_\_  
 Ending Lease Date \_\_\_\_\_  
 Is this a lease purchase agreement?  Yes  No  
 Description of leased property \_\_\_\_\_

4a. Amortization of capitalized lease value \_\_\_\_\_  
 4b. Interest expense on capital lease obligation \_\_\_\_\_  
 4c. Accrued contingent lease payments for period ... \_\_\_\_\_  
 4d. SUBTOTAL LEASE EXPENSE \_\_\_\_\_

5. TOTAL CAPITALIZED LEASE EXPENSE FOR REPORTING PERIOD ..... \$ \_\_\_\_\_



**SCHEDULE 36B: Capitalized Leases**

**SECTION B - ACTUAL LEASE PAYMENTS RELATED TO CAPITALIZED LEASES**

A1. Name of lessor \_\_\_\_\_

A3. Are any capitalized costs reported on other schedules? .....  Yes  No

B1. Name of lessor \_\_\_\_\_

B3. Are any capitalized costs reported on other schedules? .....  Yes  No

C1. Name of lessor \_\_\_\_\_

C3. Are any capitalized costs reported on other schedules? .....  Yes  No

D1. Name of lessor \_\_\_\_\_

D3. Are any capitalized costs reported on other schedules? .....  Yes  No

A2. Actual payments required by lease in report period . . . . \_\_\_\_\_

A4. If yes, (schedule) \_\_\_\_\_ (line) \_\_\_\_\_ (amount) \_\_\_\_\_

B2. Actual payments required by lease in report period . . . . \_\_\_\_\_

B4. If yes, (schedule) \_\_\_\_\_ (line) \_\_\_\_\_ (amount) \_\_\_\_\_

C2. Actual payments required by lease in report period . . . . \_\_\_\_\_

C4. If yes, (schedule) \_\_\_\_\_ (line) \_\_\_\_\_ (amount) \_\_\_\_\_

D2. Actual payments required by lease in report period . . . . \_\_\_\_\_

D4. If yes, (schedule) \_\_\_\_\_ (line) \_\_\_\_\_ (amount) \_\_\_\_\_

E. **TOTAL CAPITALIZED LEASE PAYMENTS RELATED TO CAPITALIZED LEASES** ..... **\$** \_\_\_\_\_ **-**

**SCHEDULE 37: Property Taxes**

**SECTION A - FOR ALL PROVIDERS**

- 1. 2020 Real Estate Tax Bill
- 2. 2020 Personal Property Tax Bill

**Expense**

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3a. Have the amounts reported on lines 1 and 2 been paid in full?  Yes, go to question 3b  No, explain below

Date(s) paid \_\_\_\_\_ Amount(s) paid \_\_\_\_\_ Amount still outstanding \_\_\_\_\_

3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2018 or 2019?  Yes, explain below  No

Tax year \_\_\_\_\_ Amount still outstanding \_\_\_\_\_ Tax year \_\_\_\_\_ Amount still outstanding \_\_\_\_\_

**SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY**

- 4. 2020 Municipal Service Fee or Payment in Lieu of Taxes
- 5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule.

**Expense**

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---

Cost center name \_\_\_\_\_ Schedule number \_\_\_\_\_ Line number \_\_\_\_\_ Amount reported \_\_\_\_\_

6. Describe the services provided by the municipality for the above fees. \_\_\_\_\_

**7. TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE** .....

**\$ -**

**SCHEDULE 37RP: Related Party Property Taxes**

**SECTION A - FOR ALL PROVIDERS**

**Expense**

1. 2020 Real Estate Tax Bill

2. 2020 Personal Property Tax Bill

3a. Have the amounts reported on lines 1 and 2 been paid in full?  Yes, go to question 3b  No, explain below

Date(s) paid \_\_\_\_\_ Amount(s) paid \_\_\_\_\_ Amount still outstanding \_\_\_\_\_

3b. Are there any real estate or personal property tax still outstanding from prior years, eg. 2018 or 2019?  Yes, explain below  No

Tax year \_\_\_\_\_ Amount still outstanding \_\_\_\_\_ Tax year \_\_\_\_\_ Amount still outstanding \_\_\_\_\_

**SECTION B - FOR TAX-EXEMPT PROVIDERS ONLY**

**Expense**

4. 2020 Municipal Service Fee or Payment in Lieu of Taxes

5. Identify where municipal service fee expenses are reported in the cost report if not above on this schedule.

Cost center name \_\_\_\_\_ Schedule number \_\_\_\_\_ Line number \_\_\_\_\_ Amount reported \_\_\_\_\_

6. Describe the services provided by the municipality for the above fees.

**TOTAL PROPERTY TAX AND/OR MUNICIPAL SERVICE EXPENSE .....**

**\$ -**

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**SCHEDULE 38 - NO LONGER USED**

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**SCHEDULE 39 - NO LONGER USED**

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**NURSING HOME COST REPORT SCHEDULES 38, 39**

**SCHEDULE 40: Allocated Property Expenses**

	Areas for Non-NH Serv. Or Other Major Revenue-Generating Activities				
	A. Total From Sched.	B. NH Service Area	C.	D.	E.
<b>SECTION A - DIRECT PROPERTY EXP.</b>					
1. Property insurance (s31)	\$ 37,450				
2. Mortgage insurance (s31)	-				
3. Amortization debt premium discount (s32)	-				
4. Plant asset interest expense (s33)	545,519				
5. Depreciation land improvements (s34)	3,410				
6. Depreciation buildings (s34)	1,045,187				
7. Depreciation leasehold improve. (s34)	-				
8. Depreciation fixed equipment (s34)	241,157				
9. Depreciation moveable equip. (s34)	-				
10. Depreciation transportation veh. (s34)	-				
11. Depreciation other (s34)	-				
12. Expense on operating leases (s35)	-				
13. Expense on capitalized leases (s36)	-				
14. Property taxes or fees (s37)	-				
15. TOTAL EXPENSE	\$ 1,872,723	\$ -			
16. Less total directly assigned property exp.	\$ -				
17. NET UNASSIGNED/INDIRECT PROP. . . . .	\$ 1,872,723				
<b>SECTION B - NON-SALARY EXPENSES</b>					
18. Square feet of service's building area	142,703	142,703			
19. Ratio to total square feet to 4 decimals	1.0000	1.0000			
20. Indirect property expense allocation	\$ 1,872,723 (from 17A)	1,872,723 20A x 19B	- 20A x 19C	- 20A x 19D	- 20A x 19E
<b>SECTION C - TOTAL</b>					
21. TOTAL PROP. EXP. FOR EACH AREA	\$ 1,872,723 17A + 20 A	\$ 1,872,723 15B + 20B	\$ - 15C + 20C	\$ - 15D + 20D	\$ - 15E + 20E

### SCHEDULE 41: Paid Time-Off Expenses

**SECTION A - POLICIES AND PRACTICES**

1. Accounting method - expenses are to be reported on the accrual method of accounting except for governmental facilities, which may use the cash method. Check the accounting method used in this cost report.
2. Capitalization of plant assets - briefly describe the facility's policy or practice for the capitalization of plant assets purchases. AHA and Medicaid guidelines

Accrual       Cash

3. Volunteer and unpaid employees - briefly explain if and how volunteer and other unpaid employee hours are reported in this cost report  
N/A

4. Conformity - describe any accounting practices/policies in reporting revenues and expenses which are known to NOT conform to generally accepted accounting principles.  
N/A

**SECTION B - NON-PRODUCTIVE SALARY EXPENSE AND HOURS**

Type of Paid Time-Off

A. Based on Actual or Earned Time-Off?

B. Are Reported Amounts an Estimate?

Type of Paid Time-Off	A. Based on Actual or Earned Time-Off?		B. Are Reported Amounts an Estimate?	
1. Vacation	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
2. Holidays	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
3. Sick time	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
4. Break, meal time	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5. Holiday premium	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6. In-service training	<input checked="" type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7. _____	<input type="checkbox"/> Actual	<input type="checkbox"/> Earned	<input type="checkbox"/> Yes	<input type="checkbox"/> No

### SCHEDULE 42: Identification of Expenses from Transactions with Related Parties and Organizations

**SECTION A - RELATED PARTY LEASES**

Location and Amount of Expense Included in This Cost Report					
A. Description of Expense Item	B. Cost Ctr.	C. Schedule	D. Column	E. Line	F. Net Expense
1. Total related party lease expense					
2. Insurance expense					
3. Amortization deferred expense					
4. Interest expense					
5. Depreciation expense					
6. Property tax expense					
7. _____					
8. _____					
9. SUBTOTAL FOR RELATED PARTY LEASES					\$ -

**SECTION B - OTHER RELATED PARTY TRANSACTIONS**

10. _____					
11. _____					
12. _____					
13. _____					
14. _____					
15. TOTAL AMOUNT TO ADJUST RELATED PARTY TRANSACTIONS TO COST (to schedule 11, line 18) .....					\$ -

**SECTION C - IDENTIFICATION OF RELATED PARTIES**

16. List the name and location of the related parties with whom the nursing home provider has transacted business with during the cost report period.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

### SCHEDULE 43: Identification of Expenses Not Related to Patient Care

A. Description of Expense Item	Amount	Location of Expense in Cost Report			
		Cost Ctr.	Schedule	Column	Line
1. Promotional expenses					
2. Gifts and flowers					
3. Personal expenses of owners					
4. Entertainment for non-residents					
5. Telephone, television, internet and cable service in resident rooms					
6. Contributions and donations					
7. Fines and penalties					
8. Interest expense on non-care working capital loans					
9. Interest expense on non-care plant asset loans					
10. Non-care related membership fees					
11. Training programs for non-employees					
12. Special legal and professional fees					
13. Owner or key person life insurance					
14. Taxes					
15. Fund raising expenses					
16. Excess property					
17. Out of State Travel (Destination)					
18. Gift, flower, or coffee shops and snack counters					
19. Reorganization, stockholder, or stock purchase expenses					
20. Goodwill and Abandoned Planning Expenses					
21. Other - describe: _____					
22. Other - describe: _____					



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**SCHEDULE 43A - NO LONGER USED**

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**SCHEDULE 44 - NO LONGER USED**

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**SCHEDULE 45: Distribution of Compensation Expenses to Key Personnel  
Submit as a separate supporting document.**

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**NURSING HOME COST REPORT SCHEDULES 43A, 44, 45**

**SCHEDULE 46: Identification of Expenses for Employee Unique Fringe Benefits**

A. Name of Employee	B. Title	C. Describe Unique Fringe Benefit Item	D. Cost Ctr. Salary Exp.	E. Cost Ctr. Benefit Exp.	F. Schedule	G. Column	H. Line	I. Benefit Expense Amount
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								

**SCHEDULE 49: Percentage of Ownership**

	<b>Name of Individual or Entity</b>	<b>Percentage of Ownership</b>
1.	Dodge County	100%
2.		
3.		
4.		
5.		

**SCHEDULE 50: Interest in Other Providers**

	<b>Name and City of Medicaid Provider</b>	<b>Type of Medical Services Provided</b>	<b>Nature and Extent of Interest in Provider</b>
1.			
2.			
3.			
4.			
5.			

**SCHEDULE 51 - NO LONGER USED**

**SCHEDULE 52: Miscellaneous Medicaid Non-Rate Revenues**

Medicaid Revenue Item	Revenue Amount	Location in Cost Report	
		Schedule	Line
1. Personalized durable medical equipment including Clinitron beds and motorized wheelchairs.....			
2. Specialized services for the mentally ill.....			
3a. Nurse aide training and competency evaluations - revenues from training aides for other facilities.....			
3b. Nurse aide training and competency evaluations - revenues from training aides for your own facilities.....			
3c. Nurse aide training and competency evaluations - revenues for performing competency evaluations.....			
<b>4. TOTAL MISCELLANEOUS MEDICAID NON-RATE REVENUES . . . . .</b>	<b>\$ -</b>		

### SCHEDULE 53: Incentives – Private Room & Property

#### SECTION A - PRIVATE ROOM INCENTIVE

Indicate if your facility is requesting a private room incentive

Yes, my facility is requesting the private room incentive.

#### AFFIDAVIT

I HEREBY ATTEST and affirm that from July 1, 2021, to June 30, 2022, the **Clearview** nursing home will not charge/has not charged Medicaid residents any amount for private rooms including but not limited to the surcharge as provided under Ch DHS 107.09(4)(k), Wis. Admin. Rules. I furthermore acknowledge that all payments the facility has received for the Medicaid Private Room Incentive may be recouped retroactive to July 1, 2021, if the facility has charged Medicaid residents for private rooms during this period.

SIGNATURE - Original Signature of Officer or Administrator of Nursing Home	Title	Date

#### SECTION B - PROPERTY INCENTIVE

1. Did the facility get approval for the Innovative Area Incentive prior to 7/1/12?

YES

2. Did the facility get approval for the Innovative Area Incentive on or after 7/1/12?

YES

MCHA Income Statement as of June 30, 2021 **All budget numbers are pro-rated through June 30, 2021				Through June 30, 2021				Other Information					
	2021 MCHA Budget	2021 MCHA Actuals	2020 MCHA Actuals	Behavioral Health	Group Homes/ CBRF	Brain Injury	Totals						
Medicaid	4,975,265	4,762,429	5,172,431			1,804,620	6,567,049						
Medicare	1,025,323	592,771	531,277				592,771						
Private Pay/Insurance	1,252,050	684,904	854,572	2,502,742	763,763	227,941	4,179,350			<b>Current Medicaid Rate</b>			
Other Revenue	1,734,212	1,716,592	2,016,310	145,355	111,413	79,199	2,052,558			Clearview Nursing Home			201.10
Total Revenue	8,986,850	7,756,695	8,574,590	2,648,096	875,176	2,111,760	13,391,727			IID			296.04
Direct Expenses	5,823,575	4,844,807	4,363,020	1,209,260	964,461	1,812,194	8,830,722						
Net Income/Loss	3,163,274	2,911,888	4,211,570	1,438,836	(89,285)	299,566	4,561,005			<b>Payer Breakdown for MCHA</b>			
<b>Overhead Expenses</b>										Medicaid			88%
										Private Pay/Commerical			6%
										Medicare			6%
										Other			0%
Restorative Nursing/PT OT Therapy	22,051	21,656	19,083	5,320	4,078	2,686	33,740						
Physician Services/Consultants	285,507	117,585	200,399	28,887	22,141	14,587	183,200						
Social Services	146,312	116,934	113,509	28,727	22,019	14,506	182,186			Other Revenue			
Recreation Activities	88,407	101,721	65,600	24,990	19,154	12,619	158,484			Misc Revenue			591,676
Dietary Services	695,403	652,927	573,544	160,402	122,946	80,997	1,017,273			Supplemental Payment			1,041,550
Maintenance	285,078	260,152	216,605	64,496	39,310	44,152	408,110			Misc MCHA Revenue (COVID)			57,782
Housekeeping	135,485	103,427	88,833	25,641	15,628	17,553	162,250			MCHA Assessment Revenue			0
Laundry	75,954	53,092	57,440	13,043	9,997	6,586	82,718						
Transportation	43,420	26,950	23,061	6,621	5,075	3,343	41,988			<b>Total</b>			<b>1,691,008</b>
Utilities	142,214	128,560	130,688	31,872	19,426	21,819	201,676						
Finance	271,730	183,397	168,894	45,054	34,534	22,751	285,736						
Medical Records	29,505	28,833	22,317	7,083	5,429	3,577	44,923						
Administration	288,021	229,284	224,483	56,327	43,174	28,443	357,229						
Depreciation/Capital Assets	528,601	363,841	203,728	90,202	54,978	61,750	570,771						
Interest	171,530	170,133	180,854	42,179	25,708	28,874	266,894						
County Overhead	551,373	545,538	460,630	134,020	102,725	67,675	849,958						
Other Expenses	72,088	65,579	12,585	16,110	12,349	8,135	102,173						
Total Overhead	3,832,679	3,169,610	2,762,253	780,973	558,672	440,054	4,949,309						
<b>Total Gain (Loss)</b>	<b>(669,405)</b>	<b>(257,722)</b>	<b>1,449,317</b>	<b>657,864</b>	<b>(647,957)</b>	<b>(140,488)</b>	<b>(388,304)</b>						