

**Finance Committee Special Meeting**  
Minutes of the September 2, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 9:00 a.m. on Wednesday, September 2, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, Gohr and Uttke.

Also present: County Board Chairman Russ Kottke, Supervisors: MaryAnn Miller, Donna Maly, Jeff Berres, Roger Mattson, Harold Johnson, Larry Bischoff and Lisa Derr, Mielke, Kolp, Brian Field, Russ Freber, Phil McAleer, Sheriff Schmidt, Bill Ehlenbeck, Joyce Fiacco, Ruth Otto, Amy Nehls, Joe Meagher, Judge Storck, Bill Wiley, Jane Hooper and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Jim Mielke, County Administrator opened the meeting with an update on 2016's health insurance rate. The 2016 budget was preliminarily built with a 9% rate increase. Employee Trust Funds (ETF) Group Insurance Board met last week and set the new rates. Unity Insurance which carries 90% of the county employees, increased 5.99%. Human Resources will meet September 15<sup>th</sup> to establish insurance rates for the county. Finance will adjust the 2016 budget worksheets to reflect a 6% increase in health insurance.

Ruth Otto, Information Technology Director presented Information Technology's 2016 Capital Improvement Projects (CIP) requests. Otto stated her requests are to mitigate risk of system failure. All action that could be taken to prevent this has already been employed and Otto feels the only action left is what's addressed in her CIP request. In order from highest priority to lowest:

- Unitrends Backup at \$111,000 – The current system doesn't have enough space. IT is attempting to gain space by removing unnecessary data. Without a Destruction Policy, they are very limited to what can be deleted. The additional backup would position the county for another 5 years.
- UPS for B10 Backup at \$29,000 – Every device in the data center is plugged into 1 backup. If the backup fails, the entire center is down until the UPS is functioning or replaced. This would be an additional UPS.
- Replace Financial Software \$350,000 – The current financial package, JD Edwards was implemented in 1997 and is licensed with Jefferson County. The package runs on an aging AS400 which is reaching its end-of-life and Otto doesn't recommend replacing it. JD Edwards is not progressive and doesn't have workflows, self-service or empowerment capabilities. Otto estimates the entire project at \$700,000 but with an 18-24 month implementation period, recommends splitting up the costs with \$87,500 for 4<sup>th</sup> quarter 2016, \$350,000 for 2017 and \$262,500 for 2018.
- Additional Storage for SAN at \$100,000 – Data requirements for the county nearly doubles annually. The storage will address storage needs and cost includes \$25,000 for storage hardware.
- Replace Network Switches at \$105,000 – A normal switch life is 8 years and most of the county's switches are at an 8-10 year life. The \$105,000 would be to replace switches in the Administration Building and Clerk of Courts area.

**Finance Committee Special Meeting**  
Minutes of the September 2, 2015

Sheriff Schmidt presented the CIP requests for the Sheriff's department in order of priority. Sheriff Schmidt stated his priorities are in order of what's needed to function. Highest priority to lowest is:

- Replace Seven Fleet Vehicles at \$235,000 – This is needed for the Sheriff's department to function.
- Purchase Jail Transport Van \$40,000 – This is needed to continue Federal contracts.
- Security Control System Upgrade Detention Facility at \$2,583,814 – Current security system is 15 years old and covers door controls, card access, video, UPS backups and security areas in Courthouse. The RFP was developed allowing for two bids; completion of entire project in 2016 or split between 2016 and 2017. The requested cost is for the 2016/2017 split with the Courthouse security system in 2017.
- Replace Recreation Patrol Boat at \$28,000 – Current boat is 10 years old and experienced costly repairs this past year. Net boat cost would be completely reimbursed in five years by DNR.
- Purchase VOIP Dispatch Consol Communication Center at \$125,000 – This system would be a backup dispatch center in the event the county dispatch center would need to be evacuated. Cost could potentially could be \$30,000 to \$50,000 less.

Mielke presented the County Board CIP request to Replace Voting and Microphone System for County Board Room at \$66,500. According to Otto, the system runs in a 1996 environment which includes Windows 95 and DOS. When one piece fails, the entire system fails.

Jane Hooper, Clearview Director presented Clearview's CIP request. Highest to lowest level of priority is:

- Bed Replacement at \$78,000 – Beds are on a replacement cycle with about 20 beds getting replaced at a time. Replaced beds are around 10 years old.
- Purchase Van/Entervan at \$50,000 – Vans are used to transport residence to appointments and are on a replacement cycle.
- Replace Defective CertainTeed Siding at \$300,000 – Siding on the new building is cracking and failing. The problem is nationwide and a class action suit has been started. Replacement siding would need to meet nursing home fire standards.

Amy Nehls, Emergency Management Director presented Emergency Management's CIP request. Highest to lowest level of priority is:

- Simulcast Upgrade to DOHWY1, DOFIRE1, DOEMS at \$545,000 – Simulcast is a multi-year grant and DOHWY1 isn't part of the grant. As of today, a grant rejection notice hasn't been received by Emergency Management.
- Install Point-to-Point Communication Juneau, Trenton and Mayville Highway Shops at \$160,300 – This project is part of the Continuity of Operation Plan (COOP). If county operations would have to be relocated, communications systems at both the Mayville and Trenton Highway satellite shops are limited or non-existent.

Brian Field, Highway Commissioner presented Highway's CIP request. Highest to lowest level of priority based on every day need is:

- County Bridge Replacement at \$600,000 – Bridge aid had been at 80% reimbursement but in 2016, it will be 90% due to the county's participation in an experimental bridge grant program.

**Finance Committee Special Meeting**  
Minutes of the September 2, 2015

- Equipment Replacement at \$1,550,000 – County currently participates in an equipment replacement program for its patrol trucks. Trucks are typically replaced after 18 years of service.
- Build Neosho and Reeseville Shops at \$7,400,000 – Current shop buildings are old and don't provide enough room to store snow and ice equipment during the winter season. Committee is continually looking for opportunities to reduce overall costs including the consideration to building two buildings in the same year and saving on contract management fees and building materials.
- Rehabilitate and Repave Highways to be Determined at \$1,550,000 – This is ongoing project done to highways where the pavement is poor but design is good.
- CTH C Row Acquisition at \$100,000 and CTH YY Row Acquisition and Reconstruction at 1,200,000 – Acquisition and reconstruction are done to improve road safety.

Mielke presented Human Services and Health's CIP for Purchase One Minibus at \$ 55,000 – Part of fleet rotation and grant program.

Joyce Fiacco, Land Resources and Parks Director and Bill Ehlenbeck, Parks and Trails Manager presented Land Resources and Parks CIP. According to Ehlenbeck, the park's request are based on day-to-day operations for citizens and visitors to Dodge County. Highest to lowest level of priority is:

- Gold Star Memorial Trail Mayville to Horicon Marsh Design at \$140,000 – This project is of high priority due to motivated group behind it. To date, \$150,000 has been earned in grants and donation with a \$300,000 grant pending. If grant is awarded, an additional matching \$300,000 donation is anticipated from Mayville.
- Harnischfeger Park Basketball/Tennis Court and Parking Area Rehab at \$65,000 – Current basketball court is unusable with safety issues. Replacement of basketball court would be funded by Friends of Parks. Gravel parking area by court would be paved for handicap use. This would be the final area of Harnischfeger in need of renovation.
- Astico Park Danville Camping Area Rehab at \$60,000 – This would be the final phase of reconstruction at Astico.
- Astico Park Property Acquisition at \$100,000 – Property is 8 to 10 acre triangle surrounded on 2 sides by Astico Park. Agent for owner expressed interest in selling land for park purposes and Ehlenbeck feels it's important to preserve the property and not have it converted to residential property.

Russ Freber, Physical Facilities Director presented Maintenance's CIP request. Highest to lowest level of priority are:

- Roof Replacement at Administration Building at \$250,000 – Roof was replaced with 60 mil ballast in 1996 with addition of new section. Proposal is to replace with 90 mil ballast which will have 30 year warranty. Roof inspectors stated this roof was in poor condition.
- Replace Air Conditioning Legal Services Building at \$45,000 – This is the air conditioner in 911 center. Current unit is in hallway ceiling and very difficult to access and service. Currently, \$5,000 is budgeted annually for repairs. This would be the same type of unit used in B010. Two units will be used to cool 911 center.
- Purchase Commercial Duty Skid Loader at \$25,000 – Currently using 2002 or 2003 JD tractor with attachments. Tractor has had numerous repairs and would be traded in with

**Finance Committee Special Meeting**  
Minutes of the September 2, 2015

purchase of skid loader. Attachments of broom, blower, forks and bucket will be part of the purchase. Highway skid loaders are too large for Maintenance projects. Skid loader would be on replacement plan similar to Highway's.

- Refurbish 400 Ton Trane Air Conditioner Detention Facility at \$100,000 and 215 Ton Trane Air Conditioner Detention Facility at \$80,000 – Trane vendor initially stated units were in critical condition however service technician thought they would be okay for a year or two. Service technician suggested a refurbish on 400 Ton Trane Air Conditioner Detention Facility at \$100,000 and refurbish on 215 Ton Trane Air Conditioner Detention Facility at \$80,000. Suggestion was made to refurbish the unit by replacing compressors, controls and fans. Units would then be covered by full warranty. These two projects will be pushed off until 2017/2018.
- Addition to Storage Shed Henry Dodge Office Building at \$50,000 – Addition would primarily be for added storage of HHS vehicles.
- Pave Boulevard Administration Building at \$30,000 – Nothing grows along the boulevard north of Administration Building and along Center Street due to excess salt exposure during winter months. Freber is working with City of Juneau for possible solution.
- Add Air Conditioning Law Enforcement Center at \$30,000 – Officer's station is cooled but majority of building isn't. An air conditioning unit from the old Clearview was save and repaired for potential use in this building.

Exhibit A from the Financial Plan resolution was discussed. Debt Service for 2016 totals \$2,800,000 and 2016 Sales and Use Tax Collection is \$4,365,993. Committee members requested a copy of Exhibit A for review.

Next regular meeting is scheduled for Tuesday September 8, 2015 at 10:30 a.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 11:30 a.m.

Gerald Adelmeyer,  
Secretary

**Finance Committee Regular Meeting**  
Minutes of the September 8, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 10:00 a.m. on Tuesday, September 8, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Gohr. Uttke was excused.

Also present: County Board Chairman Russ Kottke, Supervisors Jeff Berres, and MaryAnn Miller, Mielke, Kolp, Hilker, Ken Kamps, Russ Freber, Scott Smith, Sheriff Schmidt, Bill Wiley, Karen Gibson, Lynn Hron, Pam Knapp, Ruth Otto, Janet Wimmer, Amy Nehls, Jane Hooper, and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Gohr and 2<sup>nd</sup> by Adelmeyer to allow the chair to deviate from the agenda at his discretion. Motion carried 4-0. Uttke was excused.

Motion by Schaefer and 2<sup>nd</sup> by Adelmeyer to approve August 11, 2015 regular committee meeting minutes as presented. Motion carried 4-0. Uttke was excused.

Resolution No. 15-40 – 2015 Budget Amendments. The Fiscal Note set forth in Resolution No. 15-40 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$166,807 on 2015's adopted Budget. Julie Kolp, Finance Director reported an available Unassigned Fund Balance of \$4.4 million and a Contingent Appropriation balance of \$85,220 after approval of \$10,924 appropriation for Tower Rental. The Contingent Appropriation request was a result of an AT&T rental contract that was budgeted but not initiated. Human Services and Health requested an appropriation of \$166,807 of Unassigned Fund Balance to cover increased expenditures and revenue shortfalls. Motion by Schaefer and 2<sup>nd</sup> by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-40 to the County Clerk and approve the Contingent Appropriation of \$10,924 to cover unrealized tower revenue. Motion carried 4-0. Uttke was excused.

Resolution No. 15-\_\_ Capital Improvement Projects (CIP) for 2016-2020 was presented by Jim Mielke, Administrator. Changes made since September 2, 2015's meeting include:

- Highway moved Reeseville Shop project from 2016 to 2017.
- Highway increased Rehabilitate and Repave Highways to be determined from \$1.55 million to \$2.5 million.
- Physical Facilities/Maintenance moved Refurbish 400 Ton Trane Air Conditioner Detention Facility from 2016 to 2017.
- Physical Facilities/Maintenance moved Refurbish 215 Ton Trane Air Conditioner Detention Facility from 2016 to 2018.
- Physical Facilities/Maintenance moved Add Air Conditioning Law Enforcement Center (South Side) from 2016 to 2017.
- Physical Facilities/Maintenance moved Pave Boulevard Administration Building (North Main St. and Center St.) from 2016 to 2017.
- Physical Facilities/Maintenance moved Addition to Storage Shed Henry Dodge Office Building from 2016 to 2018.

**Finance Committee Regular Meeting**  
Minutes of the September 8, 2015

Mielke informed committee members the proposed funding option for Highway's Neosho Shop is \$1.0 million Highway Retained Earnings and \$1.9 million borrowing. Mielke encouraged input from Committee members regarding additional changes prior to the resolution going to County Board. Clarification was also made that approval of this resolution is approval to include these projects in 2016's budget and doesn't guarantee expenditure. Motion by Schaefer and 2<sup>nd</sup> by Adelmeyer to approve the Fiscal Note as presented and authorize and direct Finance Committee's Chairman to sign the Fiscal Note and send Resolution No. 15-\_\_\_ Capital Improvement Projects (CIP) to the County Clerk. Motion carried 3-1. Gohr opposed. Uttke was excused.

Resolution No. 15-\_\_\_ – Financial Plan for 2016 Dodge County Budget was presented. Mielke informed committee members that there was a change in letter F from the Draft plan. Additional Storage – (SAN) for \$100,000 was replaced with Unitrends Backup System Upgrade for 111,000. Mielke stated Sales and Use Tax has two components. The first part is Sales and Use Tax base remittance for 2016. The second part is accumulated Sales Tax Unassigned Fund Balance. The second part of the financial plan is the use of Unassigned General Fund in 2016's budget. Motion by Adelmeyer and 2<sup>nd</sup> by Schaefer to apply \$4,365,993 of Sales and Use Tax, \$1,523,257 of accumulated Sales Tax Unassigned Fund Balance and an amount not-to-exceed \$1,443 million of Unassigned General Fund Balance to 2016's Budget. Motion carried 4-0. Uttke was excused.

Mielke updated committee members on the 2016 budget process. Budgets were due September 1, 2015. Mielke has met with some department heads. Once the information has been compiled, it will be analyzed and deficits addressed. He will meet with department heads and recommendations will be made to address the deficit. Mielke also informed committee members that Health Insurance was originally budgeted at a 9% increase for 2016. The new rates came out and it was a 6% increase for the PO4 plan which included dental. Insurance rate for P14 which doesn't include dental is a 2% increase. Human Resources will meet September 9<sup>th</sup> to set Dodge County's employee/employer rates for health insurance.

Bill Wiley, Clearview Director of Financial Services appear before committee members to provide an update on material weaknesses noted by Johnson^Block and Company in 2014-2013's Independent Auditor's Report. Wiley reported that he reviewed the findings and drafted a procedure for Estimate for Allowance for Doubtful Accounts with Kolp and Kevin Krysinski. Wiley anticipates using a similar format to address other compliance concerns. Wiley is writing two procedures; one for Allowance of Doubtful Accounts and the other for Write-offs. He anticipates to complete it in September with information for October's Finance Committee packet. Upon completion of the audit, Jim Block will be doing a presentation at a Joint Finance Committee and Health Facilities Committee meeting in October.

Wiley continued with information on action taken for Clearview's write-offs. Jane Hooper, Clearview Administrator authorized write off of uncollectible receivables in the amount of \$132,818.34. Some reasons these charges were written off were:

- No estate for deceased resident
- Indigent
- No prior authorization for services
- Untimely filing of bills.

**Finance Committee Regular Meeting**  
Minutes of the September 8, 2015

This information was presented to the Finance Committee for awareness. Clearview's Write-Off Policy will be reviewed and if the Finance Committee needs to take action, it will be brought back to October's meeting.

The County Treasurer provided committee members copies of July 2015's report of working cash account and August 2015 county investment holdings for review.

The monthly county and August state sales tax remittance reports were reviewed. August 2015's remittance for June was \$500,849 compared to \$672,406 from the same period in 2014. The fiscal year remittance to date is \$3,699,311 compared to \$3,951,222 the same time period in 2014.

Lynn Hron, Clerk of Courts and Pam Knapp, Clerk of Courts' Account Clerk provided an update on Clerk of Courts (COC) declining revenues and collection procedure. According to Hron, citations are down resulting in decreased revenue for the county. Tax Intercept collections for 2015 were down considerably. COC is implementing new procedures for collection court costs and restitution associated with criminal cases by eliminating Department of Corrections as the "middle man". COC is also considering using the State Debt Collection Program as the county collection agency. John Corey of Corporation Counsel is reviewing the Wisconsin Department of Revenue contract. Hron hopes to have this implemented before the next Tax Intercept season and anticipates it will improve collections.

Kolp presented information on 2016's budget levy limit. According to Kolp, the levy limit sets county levies at 0% or the percentage increase in valuation due to net new construction plus TID closeouts. The Equalized Value less TID for Dodge County is \$5,814,842,400, an increase of \$50,253,400. The Change in Net New Construction is 0.81% allowing a preliminary 2016 levy increase of \$258,510. This could increase or decrease depending on the TID closeouts. TID information was not available for the meeting. Kolp also reported that Equalized Valuation did go up and will improve the mill rate.

Ruth Otto, Information Technology (IT) Director provided an update on the Kronos project. According to Otto, IT is working on Telestaff issues and Sheriff's Department is evaluating Clearview's Advance Scheduler for potential use. If Telestaff issues aren't resolved, Sheriff's Department may be moving to Advance Scheduler software for time entry. Online application and performance product implementation are beginning next month with Activities implementation for Maintenance scheduled around month-end.

Mielke reported the Baker Tilly Operational Review oversight committee will be meeting with Baker Tilly representatives and Human Services and Health staff to discuss the draft operational review report. Baker Tilly will issue a final report and present to County Board in October.

Otto provided information on Financial Suite software demonstrations from the prior week. According to Otto, the top three choices were BS&A, SunGard and Tyler. The committee was impressed with different capabilities of the software but hasn't met to discuss results. Committee members will meet to pick the top two software packages. Client sight visits will be scheduled before making a final decision. Due to implementation time and anticipated work prior to implementation, Otto recommended implementing the software to begin in fourth quarter 2016 with \$87,500 for 2016's budget.

**Finance Committee Regular Meeting**  
Minutes of the September 8, 2015

Sheriff Schmidt provided an update on jail's contract beds. Sheriff informed committee members that decreased numbers of detainees will have an impact on year-end numbers. For 2015, 240 beds were budgeted but occupancy averaged 226. Revenue shortfalls are anticipated to be around \$340,000. The Sheriff's department continues to work with the Federal program to improve numbers. The Sheriff's department decided not to fill six vacant positions in the Sheriff's department to offset revenue decreases. Schmidt proceeded with other 2015 budget shortfalls. A combination of employee contract increases, increased payouts of \$25,000 and decreased Civil Process and Jail revenue will potentially cause an overall department shortfall of \$300,000.

Kolp reported a change in the US Bank Purchase Cards. Kolp was notified by US Bank that they are now part of the Wisconsin Plan. With the larger buying group, it's anticipated the rebates will increase. This was presented for committee awareness.

Kolp presented information on an IRS penalty as a result of payroll reporting. According to Kolp, during Kronos implementation, the county was incorrectly advised to make IRS withholding deposits on Monday's following pay dates in the event there were any on-demand checks. Due to the dollar amount of county payrolls, IRS requires the county to make deposits on the pay date. This incorrect advice resulted in late payments and penalties for 1<sup>st</sup> and 2<sup>nd</sup> quarter. First quarter's penalty was abated since the county didn't have any other penalty abatements for at least three years but it's doubtful if second quarters will be abated. Kolp reported the 2<sup>nd</sup> quarter penalty is accruing interest so it was paid but Kolp will continue with the appeal process for second quarter's penalty.

Special 2016 Budget review meetings are set for September 28, 2015 through October 1, 2015 at 3:00 p.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

Special Finance Committee meeting is set for September 15, 2015 to review bids for Security System and Administration Building roof and consider amendment of Exhibit A for Resolution 15-44 – Financial Plan for 2016 Budget.

The next regular meeting is scheduled for Tuesday October 13, 2015 at 8:30 a.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 11:37 a.m.

Gerald Adelmeyer,

Secretary



**Finance Committee Special Meeting**  
Minutes of the September 15, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 6:00 p.m. on Tuesday September 15, 2015 in Room 4A of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Gohr. Uttke was excused.

Also present: County Board Chairman Russ Kottke, Supervisor Dennis Schmidt, Mielke, Kolp, Ruth Otto, Phil McAleer, Scott Smith and Lifke

The consensus of the committee is no per diem for this meeting.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Resolution 15 – 44 –Exhibit A: Financial Plan for 2016 Dodge County Budget was discussed. Bids for Administrator Building roof project and Sheriff's Department and Courthouse Secured Electronic Upgrade project were opened. Based on the bids, amendments to Exhibit A of Resolution 15 – 44 were considered. Phil McAleer, Assistant Director of Physical Facilities presented bid information for Administration Building's roof project. According to McAleer, bids came in lower than initially budgeted. Along with a contingency, McAleer anticipates the project could be completed for \$190,000 or less. Currently, \$275,000 of County Sales and Use Tax proceeds are budgeted for this project.

Scott Smith, Chief Deputy Sheriff presented information on Sheriff's and Courthouse's Secured Electronic Upgrade project. According to Smith, bids were requested for three different phases of implementation. The three bids received were comparable. Currently, \$1,087,493 of County Sales and Use Tax proceeds and \$1,225,257 of Accumulated Sales Tax Fund Balance are budgeted for this project. With extra video storage and \$250,000 for contingency, completion of the entire project in 2016 was estimated at \$2.3 million.

Discussion on amending Exhibit A – Financial Plan for 2016 Dodge County Budget of Resolution 15-44 followed. Motion by Schaefer and 2<sup>nd</sup> by Adelmeyer to remove \$85,000 from item 1D – Roof Replacement – Administration Building, add \$18,500 to item 1G – Secured Electronic Upgrade and create item 1H – County Board Voting System for \$66,500. Motion carried 4-0. Uttke was excused.

Next regular meeting is scheduled for Tuesday, October 13, 2015 at 830 a.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 6:35 p.m.

Gerald Adelmeyer,  
Secretary

**Finance Committee Special Meeting**  
Minutes of the September 28, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 3:00 p.m. on Monday, September 28, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Uttke. Gohr was excused.

Also present: County Board Chairman Russ Kottke, Supervisors: MaryAnn Miller and Larry Bischoff, Mielke, Kolp, Kurt Klomberg, Bob Barrington, Patti Hilker, Sarah Eske, Jane Hooper, Bill Wiley, Chris Planasch, Lifke and Watertown Daily Times reporter Becky Vosters.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Jim Mielke, Administrator provided committee members with a high level overview of 2016's proposed budget. Proposed 2016 Levy is \$32,984,798. This is up \$258,477 from 2015's Adopted Levy and is equal to Net New Construction for Dodge County. The proposed levy resulted in a County Mill Rate of \$5.673. Adopted 2015 County Mill Rate was \$5.677. To balance 2016's budget, County Board authorized use of \$1,443,000 Fund Balance and \$1,266,573 Fund Balance was used.

Julie Kolp, Finance Director continued with information on the Proposed Budget Summary handout. Kolp compared 2016's Proposed Budget to 2015's Adopted Budget by fund type. Kolp continued with the County Levy Limit Worksheet. Net New Construction factor increased \$258,477, setting 2016's County Levy Limit at \$32,984,798 with the continued use of Debt Service Adjustment.

Kurt Klomberg, District Attorney and Bob Barrington, Managing Attorney appeared to present an overview of District Attorney's (DA) proposed 2016 budget. The DA has four main revenue streams and collections have been more successful since they've been handled through Clerk of Courts. According to Klomberg and Barrington, discretionary items in the DA's budget has been decreasing since 2008 due to decreased costs associated with printing and paper supplies and internal department efficiencies. Barrington feels these decreases and efficiencies are reaching peak and continued cost reductions will be more difficult to achieve. Klomberg briefly shared information on the Department of Corrections (DOC) contract. Dodge County's DA office is the only DA office in the State that has successfully negotiated a contract with DOC for expense reimbursement for crimes originating in State Prisons. Barrington also notified committee members about discussions going on at the State level that will cap fees charged by DA offices. This may also affect revenues in the future.

Jane Hooper, Clearview Administrator and Bill Wiley, Clearview Director of Financial Services appeared to present information on Clearview's proposed 2016 budget. Wiley explained anticipated revenue changes. Revenue is projected to increase due to increased Medicaid Supplemental payments, increased census and increased rates for Private Pay and Behavioral Health residence. Marsh County Health Alliance (MCHA) assessments are anticipated to decrease. Anticipated expenditure increases include higher health insurance costs especially from new Affordable Care Act (ACA) regulations, and Bad Debt Expense.

**Finance Committee Special Meeting**  
Minutes of the September 28, 2015

Hooper continued with information on possibly working with the State to develop a crisis intervention facility in Northview Heights' building. Currently, Clearview has budgeted to replace failing CertainTeed siding on the main facility. Consideration is being given to delay the siding project until the end of 2016 and into 2017 or only 2017 and repurpose siding budgeted funds to implement the crisis center.

Wiley concluded with concerns regarding billing and collections practices. According to Wiley, a combination of limitation to pursuing Aging Receivable accounts, proposed changes in Medicaid bill practices and changes in ICD-10 Medical Coding practices will delay payment receipts.

Chris Planasch, Register of Deeds appeared to present Register of Deeds' 2016 proposed budget. According to Planasch, Register of Deeds is a revenue producing department that anticipates a \$12,870 budget reduction based on a conservative \$11,600 increase in revenues and \$1,270 reduction in expenditures. Planasch reported 2016's wage and benefit increase was offset by a decrease in a computer maintenance contract.

Patti Hilker, Treasurer appeared to present Treasurer's 2016 proposed budget. Hilker provided an overview on the Business Units (BU) within her department. Areas highlighted included:

- BU 1401 – Treasurer: Revenues from title search charges are decreasing due to improved functionality of county website. Expenditure increase \$6,055 mainly due to wages and benefits and computer maintenance and repair.
- BU 1416 – Tax Deed Property Rental: Revenue producing BU and property was sold in 2015 causing a \$30,000 reduction of revenue.
- BU 1419 – Prior Year Property Taxes: Decrease of \$41,183 is based on assessor errors, personal property chargebacks and illegal taxes and is very difficult to budget.
- BU 1446 – Metalfab Site Cleanup: Decrease of \$36,500 resulted from sale of building.
- BU 1491 – Taxes, Tax Interest and Penalty: \$304,205 increase in revenue as a result of increased property tax and sales tax revenues.
- BU 1492 – County Aid-Shared Revenue: Anticipated shared revenue for 2016 is \$11,482 higher.
- BU 1493 – Investment Earnings: Decrease of \$215,200 primarily due to overstatement of accrued revenues from prior years. According to Hilker, interest rates are good and she is working to maximizing interest with improved investment strategies.
- BU 1494 – Other General Revenues/Expenditures: Increase of \$50,470 primarily due to increased Indirect Cost recovery.

Kolp presented Finance's 2016 proposed budget. Kolp began with an announcement of a Finance department employee accepting the office manager position at Highway. According to Kolp, the position change wasn't included in 2016's proposed budget. Kolp is considering replacing the soon-to-be-vacate full-time Administrative Assistant with a full-time Senior Accountant position. A limited term Account Clerk II will be hired in the interim. Highlights include:

- BU 1301 – Finance: Increase of \$16,752 primarily due to inability to recover \$7,600 financial service charge to Nutrition program and increased wage and benefit costs.
- BU 1305 – Independent Auditing: Increased \$890 due to increased contract fees.
- BU 1340 – County Patient-Other Inst: Increased \$59 for state charges.

**Finance Committee Special Meeting**  
Minutes of the September 28, 2015

BU 1325 – Donations-Clearview Amenities, BU 1326 – Jail Improvement Funds and BU 1337 – PECFA-Highway and Airport Sites are all \$0 levy BUs. BU 1390 – Contingent Appropriation remains at \$150,000.

Sarah Eske, Human Resource Director presented Human Resources' (HR) 2016 proposed budget. Eske started with HR's organizational chart. Eske updated committee members of department position changes and a vacant HR Assistant position. Vacant positions have been or will be replaced at lower steps resulting in \$18,615 of savings. Other changes for 2016 include \$24,000 for legal services in sworn labor negotiation and \$4,500 increase in advertising for ad placement in the Milwaukee Journal Sentinel for some positions.

Mielke presented information on Debt Services' proposed 2016 budget. According to Mielke, interest costs have reduced \$56,000 from 2015 and at year-end 2017, Henry Dodge Office Building renovation project will be paid off.

Next special meeting is scheduled for Tuesday September 29, 2015 at 3:00 p.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 4:21 p.m.

Gerald Adelmeyer,  
Secretary

**Finance Committee Special Meeting**  
Minutes of the September 29, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 3:00 p.m. on Tuesday, September 29, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Uttke. Gohr was excused.

Also present: County Board Chairman Russ Kottke, Supervisors: Donna Maly, and MaryAnn Miller, Mielke, Lynn Hron, Andy Miller, John Corey, Sheriff Schmidt, Scott Smith, Amy Nehls, Bernie Mueller, P.J. Schoebel, Lifke and Watertown Daily Times reporter Becky Vosters.

Eileen Lifke, Assistant Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Lynn Hron, Clerk of Courts appeared before committee members to present Clerk of Courts' 2016 proposed budget. Hron provided information on fee and reimbursement assessment and changes that will affect revenues for 2016 and upcoming years. According to Hron, Business Unit (BU) 701 – Clerk of Courts revenues from Child Support reimbursement, Circuit and Municipal Court fees and Municipal Filing fees are projected to remain constant or slightly increase. Revenues from County Ordinance Forfeiture, County Share of State Fines and Forfeitures and interest are projected to be less. Revenue from State Inmate reimbursement is anticipated to be slightly higher. Hron explained that wages and benefits are the major portion of expenditures for Clerk of Courts. Wages and benefits have decreased for 2016 due to a retirement position that wasn't filled in 2015 and has been eliminated for 2016. BU 702 – Jury revenues from State Inmate reimbursement is projected higher and wages for bailiffs is anticipated to be slightly decreased. These projections will result in an overall levy requirement decrease.

Bernie Mueller, Director appeared to present Child Support's 2016 proposed budget. Mueller provided information on revenue sources for this BU. The main funding source is from the Federal government at 66% of operation expenditures. Additional revenues come from state performance measures, state allocation funds and client reimbursements. Expenditures overall are anticipated to decrease in most areas except wages and benefits, computer maintenance and repair and telephone.

John Corey, Corporation Counsel appeared to present Corporation Counsel's 2016 proposed budget. In BU 1701 – Corporation Counsel, Corey projects revenues from cost of motion cases and East Wisconsin Counties Railroad Consortium (EWCRC) reimbursement to decrease \$2,428. Expenditures increased \$86,547 to fund a new attorney position. Normal wage and benefit increased \$9,432 and operational expenditures increased \$2,915. BU 1711 – Special Legal Counsel levy requirement decreased \$10,000 to reflect historical annual expenditures. BU 1719 – County Ordinance Codification is non-lapsing and a \$0 levy BU. Minor codification is anticipated.

P.J. Schoebel, Medical Examiner appeared to present Medical Examiner's 2016 proposed budget. Schoebel updated committee members on changes in State statute regarding fees. Earlier in the year, County Board approved an increase for both Cremation and Death Certificate fees. The State allowed the increase for Cremation fees but Death Certificate fees were reverted back to the fee rate charged beginning of 2015. Schoebel anticipates a \$34,375 increase in revenue as a result of increased cremation fees. County Board approved the addition of another full-time Chief Medical Examiner which will result in a \$56,216 increase of wages and benefits. With scheduling changes, Schoebel anticipates the new position will decrease officer fees by \$18,035. Autopsy and forensic

**Finance Committee Special Meeting**  
Minutes of the September 29, 2015

testing costs are anticipated to increase a total of \$32,500. Furniture and Furnishings hasn't been used in the past and anticipated replacement and/or addition of office furniture will increase this line item \$1,000. Operating supplies and computer equipment will have a combined decrease of \$4,087.

Andy Miller, Veteran Service Officer appeared to present Veterans Service's 2016 proposed budget. According to Miller, BU 5301 – Veteran's Service Commission increased \$2,000 for the purpose of better assisting veteran in the county. BU 5302 – Veterans Service Officer has an overall \$28,285 levy decrease primarily as a result of the administrative secretary position changing from a 0.75 to 0.5 status. The only revenue received by BU 5301 is a \$13,000 state grant and receipt for that has changed. It used to be an annual award that didn't require any reporting. Beginning 2016, it will be a bi-annual reimbursement for operation expenditures which will need to be submitted.

Amy Nehls, Emergency Management Director appeared to present Emergency Management's 2016 proposed budget. According to Nehls, BU 2801 – Central Communication is communication equipment consisting of nine towers with 6 channels. Nehls anticipates a \$23,600 revenue decrease for this BU as a result of a tower space rental contract that was budgeted but not initiated. Sales Tax and Simulcast Grant constitute the revenue increase. Increased expenditures are mainly Electric Services, Machinery and Equipment Maintenance, Radio Repair Parts, Insurance and the Simulcast project. BU 2811 – Emergency Management will have a \$19,277 levy decrease primarily due to a new vehicle purchase in 2015 and not in 2016. BU 2813 – Hazard Mitigation, BU 2819 – Emergency Disaster, BU 2823 – Homeland Security and BU 2824 – Exercise and Training are \$0 levy BUs. BU 2821 – Local Emergency Planning Committee is anticipated to have a \$2,720 levy increase due to increased wages and benefits and decreased EPCRA grant funding. BU 2825 – Hazmat levy is projected to increase from proposed \$100 stipends for team members.

Ruth Otto, Information Technology Director appeared to present Information Technology's (IT) 2016 proposed budget. According to Otto, BU 1801 – Information Technology levy is projected to increase \$70,757 due to decreased revenue, and increased cost for a new staff member and increased costs training, travel and mileage costs. BU 1811 – Desktop and Network Infrastructure is anticipated to increase \$80,983 mostly from software and hardware maintenance costs and increased Netmotion seats. BU 1814 – Enterprise Systems is projected to decrease with completion of various capital projects. BU 1816 – Internet and BU 1821 – Telecommunication Services are \$0 levy BUs. BU 1821 is \$0 levy because all expenditures are charged out to departments based on usage. Overall expenditures for this BU decreased \$17,242 which will be passed on to departments. BU 1819 – Departmental Systems expects a levy increase of \$31,400, mostly for Unitrend cloud backup.

Sheriff Dale Schmidt and Scott Smith, Chief Deputy Sheriff appeared to present Sheriff's 2016 proposed budget. According to Smith, 82% of the Sheriff's budget is personnel related and reducing the remaining operational expenditures is difficult. Overall, the Sheriff's budget anticipates a decrease in revenue and increase in wages and benefits. In BU 2001 – Administration, wages and benefits and professional services increased \$115,124. For BU 2021 – Patrol, wages and benefits increased \$26,608 but was offset by an increase in wage reimbursement of \$10,000. A decrease in number of vehicles purchased and fuel costs will offset increased both computer and capital equipment costs. BU 2031 – Criminal Investigation increased \$142,955 primarily due to replacement of three unmarked squads and software costs. BU 2506 – Radio Communications is

**Finance Committee Special Meeting**  
Minutes of the September 29, 2015

anticipated to increase \$132,687 to cover a new position and system software replacement. BU 2061 – Jail levy is projected to increase as a result of decreased contract bed revenue and increased Jail Health Care Costs and Food Service costs. Vehicle purchase will decrease because only one van was budgeted for 2016. Capital Equipment purchase is pending ICE reimbursement and Security Electronic project is funded by Sales and Use Tax. Smith continued by highlighting capital purchases for 2016. Capital purchases for BU 2041 – SWAT will be funded from the non-lapsing BU 2032 – Law Enforcement. Some BU 2061 capital will be funded by BU 1326 – Jail Improvement. The patrol boat purchase for BU 2024 – Water Patrol will be reimbursed 20% for five years by the Department of Natural Resources.

Next special meeting is scheduled for Wednesday, September 30, 2015 at 3:00 p.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 4:47 p.m.

Gerald Adelmeyer,  
Secretary

## Finance Committee Special Meeting

Minutes of the September 30, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 3:15 p.m. on Wednesday, September 30, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Uttke. Gohr was excused.

Also present: County Board Chairman Russ Kottke, Supervisor MaryAnn Miller, Mielke, Bill Ehlenbeck, Joyce Fiacco, Marc Bethke, John Veling, Karen Gibson, Steve Seim, Judge Sciascia, Lynn Steger, Lifke and Watertown Daily Times reporter Becky Vosters.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Joyce Fiacco, Land Information Director and Bill Ehlenbeck, Parks Manager appeared to present Land Resources and Parks' 2016 proposed budget. Fiacco presented information on Land Information Business Units (BU) and Ehlenbeck presented on Parks.

According to Fiacco, Land Information BUs are service BUs and don't generate much revenue. BU 1101 – Survey revenues are down due to less WiDOT contracts. These BUs operate at bare minimum and most levy increases are due to wages and benefits. BU 811 – Land Information Office, BU 813 – Public – Access Housing Data and 814 – Copier/Scanner are non-lapsing, \$0 levy BUs. Beginning 2016, BU 813 will be combined with BU 811 due to statutory change that no longer requires the activity of these BUs to be separated.

The planning and development BUs for this department are BU 7801 – Planning and Development, BU 7802 – Nonmetallic Mining, BU 7812 – Board of Adjustment, BU 7841 – WI Fund Septic System Improvement, BU 7871 – Economic Development Loan, BU 7872 – Emergency Assistance, BU 7877 – Economic Development and BU 7879 – Tourism Development. Tourism Development was budgeted an additional \$1,000 for Sundry Contractual since the 2016 Budget Review book printing. The extra funding is additional marketing support for Discover Dodge. Nonmetallic Mining, WI Fund Septic System Improvement, Economic Development Loan, and Emergency Assistance are \$0 levy BUs. Planning and Development supports the majority of activities for Code Administration and Planning and Economic Development Divisions. Revenues from permit applications and planning services are the lowest seen in the past 20 years due to economic conditions. Expenditure increases for these BUs are due to wage and benefit increases.

Ehlenbeck presented Parks' proposed budgets. The Parks division of Land Resources and Parks include BU 7851 – Glacial River Trail, BU 7852 – Gold Star Trail, BU 7860 – Recreation Administration, BU 7861 – Snowmobile Trail Maintenance, BU 7862 – ATV Trail Maintenance, BU 7863 – Harnischfeger Park, BU 7864 – Nitschke Mounds Park, BU 7865 – Astico Park, BU 7866 – Derge Park, BU 7867 – Ledge Park, BU 7868 – Wildgoose Recreation Trail, and BU 7869 – Parks-Future Development. Gold Star Trail, Snowmobile Trail Maintenance, ATV Trail Maintenance, and Parks-Future Development are \$0 levy BUs. Camping and camping related revenues at Harnischfeger, Nitschke Mounds, Astico, Derge and Ledge Parks are projected to increase due to increased camping activity and Friends of Parks donations. Expenditure are mostly maintenance related with the majority of increases due to personnel except Ledge Park. Ledge Park's personnel expenditures are anticipated to decrease due to retirement of current summer staff



**Finance Committee Special Meeting**  
Minutes of the September 30, 2015

and new staff for 2016. Wildgoose Recreation Trail levy requirement is proposed to increase due to initiation of an annual trail maintenance plan.

Fiacco concluded with a brief update for year-end 2015. Fiacco projects Land Resources and Parks will be returning \$20,000 to \$25,000 to the General Fund at year-end 2015.

Marc Bethke, Land Conservation Director appeared to present Land Conservation's 2016 budget. According to Bethke, a decrease in State Aid has affected a number of BUs in his department causing an increase in levy dollars for most of them. BU 6878 – Nutrient Management Farmer Education originally was a department under the direction of UW – Extension but in the absence of a Crops and Soil Agent, Nutrient Management Farmer Education was transferred to Land Conservation. In the past, this BU was funded by a grant. That grant was eliminated causing a \$700 levy impact. Bethke thought this was a good program to continue since it benefits young farmers and farmers requesting a refresher. BU 7001 – Land Conservation is anticipating a \$38,256 levy decrease due to replacing a 0.75 FTE with a 0.5 FTE employee. BU 7004 – Land and Water Resource Management Program, BU 7042 – Animal Waste Management, and BU 7074 – Farmland Preservation Program are anticipating levy increases as a result of decreased State Aid and increased personnel costs. BU 7072 – Resource Conservation and Development is a \$0 levy BU and BU 7076 – Beaver Dam River Watershed Project has a \$100 levy increase and is for recording fees to file cost-share agreement satisfaction forms. This agreement will end in 2016.

Jim Mielke, Administrator presented County Board's 2016 proposed budget. According to Mielke, with the implementation of Kronos, County Board will begin receiving intra-governmental revenue from redistributed meeting pay for Highway, Health Facilities, and Library Planning Committee, Veteran's Service Commission, and Board of Adjustments. According to Julie Kolp, this meeting pay is reimbursable and therefore recorded in the respective BU. BU 101 – County Board will also have a \$66,500 General Fund transfer to offset expenditure for a new Roll-Call Voting system in the County Board room. Increases in Registration and Tuition, Meals and Lodging and decrease in Committee Board Travel is the result of a change in expenditure posting. This change was implemented to be consistent with other departments within the county. An increase to Computer Equipment is for the voting system.

Mielke continued with Administrator's 2016 proposed budget. According to Mielke, there is little change in this budget. Collectively, a projected \$497 decrease will be needed. Changes for BU 801 – County Administrator is primarily increased payroll expenditures. Either no change or minor changes are anticipated for BU 804 – Risk Management, BU 805 – Property and Liability Insurance, BU 806 – General Liability – Self Insurance, and BU 808 – WMMIC Liability Insurance.

Mielke concluded with Library's 2016 proposed budget. According to Mielke, the amount given to county and adjacent libraries is circulation dependent and libraries have reported a decrease in usage. In prior years, libraries have been reimbursed for 70% of their circulation costs and beginning 2016, reimbursement will be at 75% due to Jefferson County dropping out of the library system and Dodge and Washington County system costs potentially increasing.

John Veling, Central Service Director appeared to present Central Services' 2016 proposed budget. Veling provided an overview on operations for his two BUs. Both BUs are \$0 levy and funded by

**Finance Committee Special Meeting**  
Minutes of the September 30, 2015

services provided to the public, other government entities and internal departments. BU 1501 is Reproduction Services and BU 1505 is Mail. Reproduction Services maintains a fund balance that is used to replace copiers. Due to advancements in technology and advance functionality of printers, Information Technology has taken over most copier replacements with copier/printer equipment. This is resulting in less revenue for Reproduction and a challenge in maintaining a \$0 levy requirement. BU 1505's revenue is strictly from intra-departmental charges for mail services.

Judge Joe Sciascia and Lynn Steger, Register in Probate appeared to present the Courts' 2016 proposed budget. According to Judge Sciascia, State allocation will be through a Block Grant beginning in 2016 and at this time the Judges are unsure how that will affect County allocation. Judge Sciascia continued with the different BUs within the Court's department and reiterated previously heard concern regarding costs and numbers of Psychiatric Evaluations and Indigent Counseling. Steger provided information on Register in Probate's budget. According to Steger, BU 401 – Register in Probate continues to see increased revenue despite increased trust numbers. Expenditure increases are basically personnel related but revenue increases resulted in a \$640 decrease of levy dollars. The 2016 Budget Review book incorrectly stated BU 301 wages at \$221,160. It should be \$222,160 and will be addressed at the conclusion of the budget review meetings.

Next special meeting is scheduled for Thursday, October 1, 2015 at 3:30 p.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 4:58 p.m.

Gerald Adelmeyer,  
Secretary

**Finance Committee Special Meeting**  
Minutes of the October 1, 2015

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 3:00 p.m. on Thursday, October, 2015 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Schaefer, Adelmeyer, and Uttke. Gohr was excused.

Also present: County Board Chairman Russ Kottke, Supervisors MaryAnn Miller, Glenn Stousland, Harold Johnson, and Clem Hoelzel, Mielke, Brian Field, Jeff Hoffman, Marie Witzel, Sheila Drays, Alyssa Schultz, Janet Wimmer, Lifke and Watertown Daily Times reporter Becky Vosters.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Russ Freber, Physical Facilities Director appeared to present Physical Facilities' 2016 proposed budget. According to Freber, a combination of completed 2015 Capital Projects, increased revenues and evaluation of service contracts costs aided in reductions of many of his Business Unit's (BU) levy needs. BU 1901 – Administration Building completed the HVAC upgrade and anticipates a decrease levy need of \$158,738. BU 1902 – Law Enforcement Center, (J-Pod) reduced the elevator service contract from full-service to fewer visits and the county responsible for parts. According to Freber, the county was responsible for obsolete parts under the full-time contract. Due to the age of the elevator, most of the parts were obsolete and the county was paying for them anyway. This reduction resulted in a decrease levy need of \$12,215. BU 1904 – Youth Building completed the parking area paving and overall levy need decreased \$8,188. BU 2901 – Courts completed the new AC installation and anticipated sewer and water are anticipated to decrease. Chiller pipe installation was also completed. Projected levy reduction as a result of both projects are estimated at \$55,450. BU 2902 – Jail is anticipated to have a \$5,473 reduction due to Courts' AC project. Courts and Jail share the same water meter and a portion of the billing/savings is allocated to Jail. BU 1905 – Henry Dodge Office Building and BU 1906 – Highway are projected to have levy reductions of \$41,030 and \$21,267 respectively. Henry Dodge Office Building savings are attributed to a combination of increased revenues from maintenance services for Human Services and Clearview. Changing elevator service contracts for the same reason as Law Enforcement also contributed to savings. Highway's increase revenue is a result of increased maintenance hours at the highway shop. BU 1911 – Maintenance Administration is strictly wages and benefits for the maintenance department and is anticipated to increase \$54,915. Contributing to this change is secretary status change from part-time to full-time and two lead mechanics getting on-call pay that was implemented in 2015. BU 2903 – Legal Services Building is projected to have a \$33,675 increase due to installation of a new AC for 911 and the server room.

Jeff Hoffman, UW – Extension Department Head and Marie Witzel, 4-H/Youth Development Agent appeared to present UW – Extension's 2016 proposed budget. According to Hoffman, UW – Extension's proposed 2016 budget is a \$7,349 levy reduction or 1.75%. BU 6801 – University Extension budget was reduced \$15,017 as a result of a vacated staff position reduction from full-time to 80% and a delayed start date of March 7, 2016. BU 6843 – Hazardous Waste Clean Sweep is projected to increase \$7,649 due to alternating years of running the program. There wasn't a program in 2015. BU 6871 – Fish and Game Projects will experience a \$20 levy increase. This is a grant matching program. BU 6861 – Dodge County Fair Association levy request of \$25,500 will remain the same as 2015 but Hoffman suggested this BU be moved to the County Board to help more supervisors become aware of the county fair support. UW's remaining BUs are non-lapsing and are \$0 levy. BU 6812 – Educational Programs, BU 6814 – Youth Programming, BU 6863 – Tractor Safety Course, BU 6864 – Multicultural Coalition, BU 6872 –

**Finance Committee Special Meeting**  
Minutes of the October 1, 2015

Soil and Forage Testing, and BU 6874 – Pesticide Applicator Training are supported by fees collected from participants or donations.

Janet Wimmer, Human Services and Health Director appeared to present Human Services and Health's 2016 proposed budget. Wimmer presented information based on Human Services and Health's five departments. They are Public Health (40), Clinical Services (48), Social Services (50), Aging (56) and Nutrition – Senior Dining (57). According to Wimmer, Human Services and Health's proposed levy request is \$291,695 over 2015's. Public Health is anticipated to have a levy decrease of \$46,513. This is resulting from not filling a 0.5 FTE vacant staff position in both Maternal Child Health (BU 4043) and CDC Breast and Cervical Cancer (BU 4048). Clinical Services estimates a \$536,192 increased mostly due to mental health needs in Mental Illness CBRF (4809), Mental Illness and Inpatient Institutions (BU 4812) and a youth placement in the Central Wisconsin Center (BU 4822 – DD CBRF). Social Services is projected to have a decrease levy need of \$196,757. This result's from using internal counseling services instead of contractual services (BU 5013 – Counseling Expense – Contractual), no longer providing Rapid Response Services (BU 5017), and incorporating economies of scale with new TAD/ATC program for Electronic Monitoring – Juveniles (BU 5019). Aging anticipates an overall levy reduction of \$7,029 from multiple minor reductions within its BUs. Nutrition – Senior Dining projects an overall levy increase of \$5,802 due to meal and dietary supply cost increases.

Brian Field, Highway Commissioner appeared to present Highway's 2016 proposed budget. According to Field, Highway's proposed 2016 tax levy is \$100,751 less than 2015's. BU 3241 – Machine Operations is projected to reduce \$101,500 in fuel costs based on current fuel prices. Field provided committee members with an itemized proposed capital equipment purchase list for BU 3281 – Capital Asset Acquisition. Field explained to committee members the annual exchange program with little or no monthly costs currently used for replacement of some highway equipment. Benefits of this program has reduced replacement costs and enables highway equipment to be up-to-date. BU 3311 – CTHS Maintenance is estimating a \$296,925 reduction of levy due to more chip sealing (preservation) of good pavement and less thin overlays of failed payments. BU 3312 – Snow and Ice is slightly decreased and BU 3313 – CTHS Road Construction is significantly decreased because of project completion. BU 3314 – County Bridges is increased \$464,109 because of an experimental Federal Grant bridge project that the county is entering into. This program, if successful, will allow quicker replacement for lower costs of smaller span bridges throughout the state. BU 3321 – STH Maintenance is anticipated to increase \$189,033. It's speculated to be a performance based maintenance program offered by the State with potential reimbursement to the county. Field concluded with two funded Utility II/Truck Driver positions added for 2016's budget to help with increased state maintenance needs as well as work on the county highway system.

Next regular meeting is scheduled for Tuesday, October 13, 2015 at 8:30 a.m. in Room H & I - Auditorium on the 1<sup>st</sup> floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 4:29 p.m.

Gerald Adelmeyer,  
Secretary

RESOLUTION NO. \_\_\_\_\_

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

**WHEREAS**, the Dodge County Board of Supervisors adopted the 2015 Dodge County Budget on November 12, 2014; and,

**WHEREAS**, due to events which have taken place and circumstances which have changed since the Dodge County Board of Supervisors adopted the 2015 Dodge County Budget, it is now necessary to change the amounts of some of the various appropriations that were stated in the 2015 Dodge County Budget at the time it was adopted; and,

**WHEREAS**, the Dodge County Finance Committee hereby recommends to the Dodge County Board of Supervisors, that the Dodge County Board of Supervisors authorize and direct the Dodge County Finance Director to change the amounts of those appropriations that were stated in the 2015 Dodge County Budget at the time it was adopted:

- 1. In the Information Technology Department, as set forth in Exhibit "A", which has been attached hereto;

**SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors hereby authorizes and directs the Dodge County Finance Director to change the amounts of those appropriations that were stated in the 2015 Dodge County Budget at the time it was adopted:

- 1. In the Information Technology Department, as set forth in Exhibit "A", which has been attached hereto.

All of which is respectfully submitted this 22nd day of October, 2015.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Gerald Adelmeyer

\_\_\_\_\_  
Wayne Uttke

\_\_\_\_\_  
Thomas Schaefer

\_\_\_\_\_  
Phillip Gohr

<p><b>FISCAL NOTE:</b>          Is the referenced expenditure included in the adopted          2015 Budget? _____ Yes or _____ No</p> <p>Fiscal Impact on the adopted 2015 Budget:          \$ _____</p> <p>Fiscal Impact reviewed by the Dodge County Finance          Committee on _____, 2015.</p> <hr/> <p>David Frohling, Chairman          Dodge County Finance Committee</p>
---

Vote by Finance Committee Members to Recommend Approval of this Resolution:

David Frohling:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Wayne Uttke:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Phillip Gohr:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Gerald Adelmeyer:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Thomas J. Schaefer:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting



**Dodge County, Wisconsin  
Finance Department  
Fund Transfer Form**

Resolution Number:

Department: Information Technology

For Finance Department use only
Doc# _____
Batch# _____
GL Date: _____

**Description of Adjustment:**

Please see Memorandum To: Honorable Members of the Dodge County Finance Committee, Information Technology Committee, Jim Mielke, and Julie Kolp From: Ruth M. Otto, Director of Information Technology Subject: Request for Budget Transfers between Business Units Date: October 05, 2015

**Budget Amendments**

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
<b>Expenditure Increases</b>				
1811	5818		Computer Equipment	40,000
1814	5818		Computer Equipment	60,000
<b>Expenditure Decreases</b>				
1801	5214		Data Processing Services	100,000



# Dodge County Information Technology Department

Administration Building  
127 East Oak Street  
Juneau, WI 53039-1329  
(920) 386-3200 FAX: (920) 386-3813

To: Honorable Members of the Dodge County Finance Committee, Information Technology Committee, Jim Mielke, and Julie Kolp

From: Ruth M. Otto, Director of Information Technology

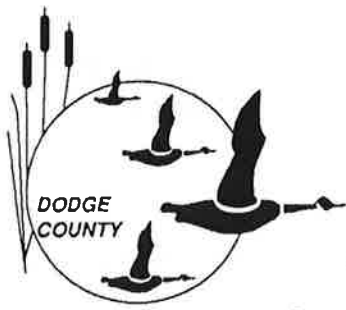
Subject: Request for Budget Transfers between Business Units

Date: October 5, 2015

The Information Technology Department is requesting that a number of Business Unit Transfers be approved for 2015. Although Business Unit Transfers are being requested, it does appear the Information Technology Department will not be requiring any additional funds outside of the 2015 finalized budget.

Action	Re-Appropriations
1.	1811 Business Unit (Network Infrastructure) will be exceeding in allocations by \$40,000. The budget included the purchase of a load balancer for the Exchange Servers (email). This load balancer was budgeted for \$10,500 but after further review it was clear the balancer required is a much higher caliber unit and that better unit will not only handle balancing Exchange but also the live/live internet connection between the County's two ISP (Internet Service Providers). This upgrade in systems will handle two very important areas with one device, reducing the yearly maintenance costs while improving the overall performance of both environments. This change increases the cost by \$40,000. Recommend re-allocation of funds of \$40,000 from Business Unit 1801.5214 (Data Processing Services) to 1811.5818 (Computer Equipment).
2.	1814 Business Unit (Enterprise Systems) will be exceeding in allocations by \$60,000. The budget has gone over due to some very specific areas: (1) Additional licenses were required for Timekeeper for the large turnover at Clearview, Timekeeper manager licenses and HR/Payroll administrator licenses. Clearview covered \$15,803.72 of the \$29,879.65 expense; (2) Additional consulting hours/dollars due to changes, additional testing, GL ledger clean up, and benefit/HR changes/clean up for a total increase of \$61,394.49. Part of this overage has been coverage by dollars in the BU but it will be over by \$60,000. Recommend re-allocation of funds of \$60,000 from Business Unit 1801.5214 (Data Processing Services) to 1814.5818 (Computer Equipment).
3.	Recommend to approve carry over amount of <b>\$24,000</b> from 2013 Information Technology Budget Business Unit 1814.5818 (Information Technology/Enterprise Systems/Computer Equipment) to 2014 Information Technology Budget Business Unit 1814.5818 (Information Technology/Enterprise Systems/Computer Equipment) for purposes of supporting the upgrade of the Enterprise Systems.





# HUMAN SERVICES & HEALTH DEPARTMENT

199 COUNTY ROAD DF ♦ JUNEAU, WISCONSIN 53039-9512

920-386-3500

*Janet A. Wimmer, Director*

To: Human Services and Health Board and Finance Committee

10/1/2015

From: Jay Westhuis, TAD/ATC Supervisor

Re: Creation of Business Unit 4849-CD-ATC Supplement

The Dodge County Alcohol Treatment Court (ATC) has been reorganized so that it complies with the program standards and requirements of a problem-solving court as set forth in the JAG Problem-Solving Courts Grant Announcement. Through a multi-agency initiative that includes Human Services and Health Department, the Circuit Courts, TAD and TAP, the newly structured program is providing intensive supervision and case management for third and fourth offense drunk drivers with intensive judicial oversight. The emphasis is on treatment in an effort to help offenders break the cycle of drunk driving and improve their chances for a sober and healthy life. This is being accomplished through Dodge County's new system of inter-agency collaboration, for the purpose of achieving common goals while improving efficiency.

The JAG Grant guidelines suggest the use of incentives as part of Alcohol Treatment Courts (ATC). However, the guidelines specifically state that award funds cannot be used for program incentives. The DOJ/JAG suggest that a 4:1 incentives to sanction ratio be recognized and implemented. Our ATC Court has initiated incentives for its participants, with positive results. Occasional donations and contributions from local organizations and individuals will assist staff in providing incentives such as candy, medallions and other motivational items to participants that meet or exceed the program's standards. This donated or fund-raised money will only be used to fund incentives for the participants while in the program.

The business unit created for this revenue will be a non-lapsing account and the fees will be deposited by an Account Clerk in our Clinical Services Department. This will allow appropriation of unbudgeted revenues and unbudgeted expenditure of \$2,500.

Therefore, the Human Services and Health Department of Dodge County requests the creation of a new business unit which will identified as BU4849-CD-ATC Supplement.

CC: James Mielke, County Administrator  
Janet Wimmer, Human Services and Health Director  
Julie Kolp, Finance Director

♦ ADMINISTRATION  
(920) 386-3501  
FAX: (920) 386-4011

♦ AGING & DISABILITY  
RESOURCE CENTER (ADRC)  
& AGING PROGRAM  
(920) 386-3580  
NUTRITION  
(920) 386-3580  
TRANSPORTATION  
(920) 386-3832  
FAX: (920) 386-4015

♦ ADULT PROTECTIVE SERVICES  
& SUPPORTIVE HOME CARE  
(920) 386-3750  
FAX: (920) 386-3245

♦ ALCOHOL & DRUG ABUSE  
(920) 386-4094  
FAX: (920) 386-3812

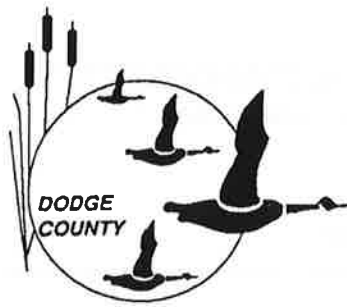
♦ CHILD WELFARE &  
JUVENILE JUSTICE  
(920) 386-3750  
FAX: (920) 386-3533

♦ COMMUNITY SUPPORT  
PROGRAM & COMPREHENSIVE  
COMMUNITY SERVICES  
(920) 386-4094  
FAX: (920) 386-3812

♦ ECONOMIC SUPPORT  
(920) 386-3760  
FAX: (920) 386-4012

♦ MENTAL HEALTH  
(920) 386-4094  
FAX: (920) 386-3812

♦ PUBLIC HEALTH  
(920) 386-3670  
FAX: (920) 386-4011



# HUMAN SERVICES & HEALTH DEPARTMENT

199 COUNTY ROAD DF ♦ JUNEAU, WISCONSIN 53039-9512

920-386-3500

*Janet A. Wimmer, Director*

- ◆ **ADMINISTRATION**  
(920) 386-3501  
FAX: (920) 386-4011
  
- ◆ **AGING & DISABILITY  
RESOURCE CENTER (ADRC)  
& AGING PROGRAM**  
(920) 386-3580  
**NUTRITION**  
(920) 386-3580  
**TRANSPORTATION**  
(920) 386-3832  
FAX: (920) 386-4015
  
- ◆ **ADULT PROTECTIVE SERVICES  
& SUPPORTIVE HOME CARE**  
(920) 386-3750  
FAX: (920) 386-3245
  
- ◆ **ALCOHOL & DRUG ABUSE**  
(920) 386-4094  
FAX: (920) 386-3812
  
- ◆ **CHILD WELFARE &  
JUVENILE JUSTICE**  
(920) 386-3750  
FAX: (920) 386-3533
  
- ◆ **COMMUNITY SUPPORT  
PROGRAM & COMPREHENSIVE  
COMMUNITY SERVICES**  
(920) 386-4094  
FAX: (920) 386-3812
  
- ◆ **ECONOMIC SUPPORT**  
(920) 386-3760  
FAX: (920) 386-4012
  
- ◆ **MENTAL HEALTH**  
(920) 386-4094  
FAX: (920) 386-3812
  
- ◆ **PUBLIC HEALTH**  
(920) 386-3670  
FAX: (920) 386-4011

To: Human Services and Health Board and Finance Committee

10/1/2015

From: Jay Westhuis, TAD/ATC Supervisor

Re: Creation of Business Unit 4848-CD-TAD Supplement

Dodge County Resolutions 13-59 and 14-51, authorized the Treatment and Alternatives (TAD) Grant funding to be utilized. The grant is awarded and funded by the Wisconsin Department of Justice. The TAD grant under the 2005 Wisconsin Act 25, authorized grants to counties to establish and operate diversionary programs. Participants are normally given suspended or deferred prosecution agreements contingent on successful completion of treatment. TAD is based on principles of restorative justice that provide alternatives to incarceration for criminal offenders who abuse alcohol or other drugs.

Beginning on June 18<sup>th</sup>, 2015, the Treatment Alternatives and Diversion program of Dodge County initiated a non-refundable participation fee of \$100 for all individuals entering the program. This money will only be used to self-fund incentives for the participants while in the program.

The TAD grant application and guideline specifically states that award funds cannot be used for program incentives. The DOJ does suggest that a participation fee be charged and that incentives and motivational awards be paid through collected funds.

The business unit created for this revenue will be a non-lapsing account that the fees will be collected by an Account Clerk in our Clinical Services Department. This will allow appropriation of unbudgeted revenues and unbudgeted expenditure of \$2,500.

Therefore, Human Services and Health of Dodge County requests the creation of a new business unit which will identified as BU4848-CD-TAD Supplement. An Object Account (4554.409) created under other Health Services will be used for participation fee deposits and another Object Account (.5733) will be used for incentives expenditures.

CC: James Mielke, County Administrator  
Janet Wimmer, Human Services and Health Director  
Julie Kolp, Finance Director

RESOLUTION NO. 15-55

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

**WHEREAS**, the Dodge County Board of Supervisors adopted the 2015 Dodge County Budget on November 12, 2014; and,

**WHEREAS**, due to events which have taken place and circumstances which have changed since the Dodge County Board of Supervisors adopted the 2015 Dodge County Budget, it is now necessary to:

1. Create two new non-lapsing business units in the Human Services and Health Fund, specifically, Business Unit 4848, CD-TAD Supplement, and Business Unit 4849, CD-ATC Supplement; and,
2. Appropriate unbudgeted revenues and unbudgeted expenditures to these newly-created, non-lapsing business units; and,

**WHEREAS**, the Dodge County Finance Committee and the Dodge County Human Services and Health Board hereby recommend to the Dodge County Board of Supervisors, that the Dodge County Board of Supervisors authorize and direct the Dodge County Finance Director to:

1. Create two new non-lapsing business units in the Human Services and Health Fund, specifically, Business Unit 4848, CD-TAD Supplement, and Business Unit 4849, CD-ATC Supplement; and,
2. Appropriate unbudgeted revenues and unbudgeted expenditures to these newly-created, non-lapsing business units in the Human Services and Health Fund, as set forth in Exhibit "A", which has been attached hereto;

**SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors hereby authorizes and directs the Dodge County Finance Director to:

1. Create two new non-lapsing business units in the Human Services and Health Fund, specifically, Business Unit 4848, CD-TAD Supplement, and Business Unit 4849, CD-ATC Supplement; and,
2. Appropriate unbudgeted revenues and unbudgeted expenditures to these newly-created, non-lapsing business units in the Human Services and Health Fund, as set forth in Exhibit "A", which has been attached hereto.

All of which is respectfully submitted this 22nd day of October, 2015.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Gerald Adelmeyer


\_\_\_\_\_  
Wayne Uttke

\_\_\_\_\_  
Thomas Schaefer

\_\_\_\_\_  
Phillip Gohr

**Dodge County Human Services and Health Board:**

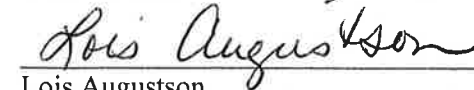
  
 \_\_\_\_\_  
 Glenn Stousland


  
 \_\_\_\_\_  
 Mary Bobholz

James Houchin

  
 \_\_\_\_\_  
 Clem Hoelzel

  
 \_\_\_\_\_  
 David Godshall

  
 \_\_\_\_\_  
 Lois Augustson

  
 \_\_\_\_\_  
 Mark Roesch

  
 \_\_\_\_\_  
 Gilbert Falkenthal

  
 \_\_\_\_\_  
 Phillip Gohr

<p><b>FISCAL NOTE:</b>                  Is the referenced expenditure included in the adopted 2015 Budget? _____ Yes or _____ No</p> <p>Fiscal Impact on the adopted 2015 Budget:                  \$ _____</p> <p>Fiscal Impact reviewed by the Dodge County Finance Committee on _____, 2015.</p> <p>_____                  David Frohling, Chairman                  Dodge County Finance Committee</p>
--

Vote by Finance Committee Members to Recommend Approval of this Resolution:

- |                     |           |          |               |                           |
|---------------------|-----------|----------|---------------|---------------------------|
| David Frohling:     | _____ Aye | _____ No | _____ Abstain | _____ Absent from Meeting |
| Wayne Uttke:        | _____ Aye | _____ No | _____ Abstain | _____ Absent from Meeting |
| Phillip Gohr:       | _____ Aye | _____ No | _____ Abstain | _____ Absent from Meeting |
| Gerald Adelmeyer:   | _____ Aye | _____ No | _____ Abstain | _____ Absent from Meeting |
| Thomas J. Schaefer: | _____ Aye | _____ No | _____ Abstain | _____ Absent from Meeting |



**Dodge County, Wisconsin  
Finance Department  
Fund Transfer Form**

Resolution Number: \_\_\_\_\_

Department: Human Services & Health

For Finance Department use only
Doc# _____
Batch# _____
GL Date: _____

**Description of Adjustment:**

Please see Memorandums To: Human Services and Health Board and Finance Committee  
 From: Jay Westhuis, TAD/ATC Supervisor - Re: Creation of Business Unit 4848-CD-TAD Supplement and  
 RE: Creation of Business Units 4849-CD-ATC Supplement - both dated: October 01, 2015

**Budget Amendments**

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
<b>Revenue Increases</b>				
4848	4554	409	Other Health Services	2,500
4849	4851		Donation from Organizations	2,500
<b>Expenditure Increases</b>				
4848	5733		Prizes & Awards	2,500
4849	5733		Prizes & Awards	2,500

## RESOLUTION NO. \_\_\_\_\_

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

**WHEREAS**, the Dodge County Finance Committee has studied and analyzed staffing needs in the Dodge County Finance Department; and,

**WHEREAS**, as a result of these studies and analyses, the Finance Committee has formed the considered conclusion that one vacant, unfunded, full-time, benefited position of *Account Technician II* in the Finance Department should be abolished and that one new, full-time, benefited position of *Senior Accountant* in the Finance Department should be created, effective October 23, 2015; and,

**WHEREAS**, a job description for the position of *Account Technician II* has been marked for identification as Exhibit "A" and has been attached hereto; and,

**WHEREAS**, a job description for the proposed position of *Senior Accountant* has been marked for identification as Exhibit "B" and has been attached hereto; and,

**WHEREAS**, there are monies available in Business Unit 100.3429, Unassigned General Fund, and sufficient to fund the proposed position of *Senior Accountant* during the period of time commencing on October 23, 2015, and ending on December 31, 2015, both inclusive;

**SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors hereby abolishes one vacant, unfunded, full-time, benefited position of *Account Technician II*, and hereby creates one new, full-time, benefited position of *Senior Accountant* in the Dodge County Finance Department, effective October 23, 2015; and,

**BE IT FINALLY RESOLVED**, that the Dodge County Finance Director is hereby authorized and directed to transfer funds in the amount of \$13,535 from Business Unit 100.3429, Unassigned General Fund, to various wages and fringe benefit object expenditure accounts in Business Unit 1301, Finance, to be used to fund the position of *Senior Accountant* during the period of time commencing on October 23, 2015, and ending on December 31, 2015, both inclusive.

All of which is respectfully submitted this 22nd day of October, 2015.

**Dodge County Finance Committee:**

\_\_\_\_\_  
David Frohling

\_\_\_\_\_  
Gerald Adelmeyer

\_\_\_\_\_  
Wayne Uttke

\_\_\_\_\_  
Thomas Schaefer

\_\_\_\_\_  
Phillip Gohr

Finance Committee Resolution

**FISCAL NOTE:**

Is the referenced expenditure included in the adopted 2015 Budget? \_\_\_\_\_ Yes or \_\_\_\_\_ No

Fiscal Impact on the adopted 2015 Budget:

\$ \_\_\_\_\_

Fiscal Impact reviewed by the Dodge County Finance Committee on \_\_\_\_\_, 2015.

\_\_\_\_\_  
David Frohling, Chairman  
Dodge County Finance Committee

Vote by Finance Committee Members to Recommend Approval of this Resolution:

David Frohling:        \_\_\_\_\_ Aye    \_\_\_\_\_ No    \_\_\_\_\_ Abstain    \_\_\_\_\_ Absent from Meeting

Wayne Uttke:        \_\_\_\_\_ Aye    \_\_\_\_\_ No    \_\_\_\_\_ Abstain    \_\_\_\_\_ Absent from Meeting

Phillip Gohr:        \_\_\_\_\_ Aye    \_\_\_\_\_ No    \_\_\_\_\_ Abstain    \_\_\_\_\_ Absent from Meeting

Gerald Adelmeyer:    \_\_\_\_\_ Aye    \_\_\_\_\_ No    \_\_\_\_\_ Abstain    \_\_\_\_\_ Absent from Meeting

Thomas J. Schaefer:    \_\_\_\_\_ Aye    \_\_\_\_\_ No    \_\_\_\_\_ Abstain    \_\_\_\_\_ Absent from Meeting

**DODGE COUNTY JOB DESCRIPTION**

This position of Account Technician II has remained a vacant, unfunded position since January of 2010.

Therefore, this position was not included in the 2013 wage study and, therefore, no current wage range exists for this position.

<b>JOB TITLE:</b>	Account Technician II	<b>FLSA STATUS:</b>	Non Exempt
<b>DEPARTMENT:</b>	Finance	<b>REPORTS TO:</b>	Finance Director
<b>LOCATION:</b>	Administration Building	<b>DATE:</b>	July 28, 1999
<b>LABOR GRADE:</b>	Technical and Support – Twelve (12)	<b>REVISED:</b>	7/30/09

**OVERALL PURPOSE/SUMMARY**

Under the general direction of the Director, performs various accounting tasks for county auditor, accounting department, independent auditors, and other county departments.

**PRINCIPAL DUTIES AND RESPONSIBILITIES**

1. Maintains county financial charts of accounts, including business unit and object account category codes.
2. Records/enters manual recurring/non-recurring financial and appropriation journal entries, verifies entries to financial/appropriation journal entries and journal entry reports, and files supporting journal entry documents.
3. Prints/verifies daily update of all journal entry transactions.
4. Assists in preparation of schedules for internal and independent financial and compliance audit report.
5. Prepares state aid remittance treasurer deposit forms for Human Services and Child Support Departments.
6. Audits treasurer collection deposit forms/receipts for correct accounting code use and corrects when needed.
7. Reconciles/balances of interfund due to and due from accounts.
8. Reconciles general ledger treasurer cash and investment accounts, property taxes receivable, and due state accounts with county treasurer records.
9. Reconciles due from state accounts, other accounts receivable accounts, prepaid expense accounts, voucher payable account balances, and payroll deduction account balances to detail records.
10. Maintains spreadsheet reports to support financial system journal entries, statistical and analytical reports.
13. Prints financial reports, maintains department file, and distributes to respective departments.
14. Assists in preparation of the annual county financial report to the State and related schedules to federal agencies.
15. Assists in reporting of federal, state and local laws, codes and regulations, as well as, accounting standard announcements and implementations.
16. Coordinates assembly of financial reports to county board for printing.
17. Prints/distributes preliminary budget worksheets to county departments.
18. Enters departmental requested budget data and subsequent budget changes, prints budget update reports, and distributes to respective departments.
19. Maintains Human Services budget spreadsheet for departmental and Human Services Board use.
20. Coordinates detail budget book assembly for printing.
21. Prepares certain independent auditor schedules.
22. Consults with independent auditors on various general ledger account reconciling.
23. Assists in the daily direction of staff and in the absence of the Director gives direction to all department staff.
24. Regular attendance and punctuality required.
25. Performs other duties as may be assigned.

**JOB SPECIFICATION**

**KNOWLEDGE, SKILLS, AND ABILITIES**

- Thorough knowledge of modern accounting theory and practice.
- Considerable knowledge of modern office practices/procedures.
- Considerable knowledge of governmental appropriation and budget principles/procedures.
- Ability to direct accounting program or project and carry it through to completion.
- Ability to prepare complete accounting reports and statements.
- Ability to operate/maintain computer terminals, printers, and other equipment.
- Ability to accurately operate electronic calculators.
- Ability to accurately enter information into computer/word processor at rate equivalent to 50 wpm.
- Ability to understand and effectively carry-out instructions.
- Ability to establish and maintain effective public and working relationships.

**EDUCATION AND EXPERIENCE**

High school diploma or GED equivalent, supplemented by post-secondary course work in accounting and accounting theory, four (4) or more years responsible bookkeeping or accounting experience using computer equipment, preferably in governmental setting. Equivalent combination of education and experience which provides necessary knowledge, skills, and abilities may be considered.

**WORKING CONDITIONS**

Normal office environment.

**PHYSICAL DEMANDS**

The County of Dodge is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.



<b>ACKNOWLEDGEMENTS</b>	<b>FOR HUMAN RESOURCE USE</b>
<b>EMPLOYEE SIGNATURE:</b> <b>DATE:</b> <b>SUPERVISOR SIGNATURE:</b> <b>DATE:</b>	<b>ANALYST(S):</b> <b>DATE:</b>

The principal duties and responsibilities shown are all essential job functions except for those indicated with an asterisk (\*).

THIS POSITION DESCRIPTION SUPERSEDES ALL PRIOR DESCRIPTIONS.

**DODGE COUNTY JOB DESCRIPTION**

**Wage Range: \$26.29 - \$36.05**

<b>JOB TITLE:</b>	Senior Accountant	<b>FLSA STATUS:</b>	Exempt
<b>DEPARTMENT:</b>	Finance	<b>REPORTS TO:</b>	Finance Director
<b>LOCATION:</b>	Administration Building	<b>DATE:</b>	Draft
<b>LABOR GRADE:</b>	Dodge County – Nine (9)	<b>REVISED:</b>	

**OVERALL PURPOSE/SUMMARY**

Under the general direction of the Finance Director, performs various accounting functions including maintaining financial and statistical records, assists with annual county budget, assist with internal review of accounting controls and practices, assists in development, implementation and maintenance of county financial policy and procedures, preparation of indirect cost reports, audit preparation, maintain the fixed asset system, assists with accounting systems and software development and implementation, payroll and other financial tasks.

**PRINCIPAL DUTIES AND RESPONSIBILITIES**

1. Maintains financial and general ledger system including chart of accounts, business units, and object accounts.
2. Maintains fixed asset system, including general ledger entries for additions, disposals, transfers, and monthly depreciation.
3. Maintains, creates, and edits financial reports in accounting system.
4. Analyzes accounts and reports for accuracy and performs variance analysis.
5. Prepares weekly accounts payable check run. Verifies that invoices are correct and that payments are made timely.
6. Assist accounts receivable with monthly billing, including collections of past due accounts.
7. Assists all County departments in conducting financial business as needed.
8. Works with County Administrator and the Finance Department on annual budget, preparation of cost reports, and audit.
9. Applies generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) reporting Office of Management and Budget (OMB) in financial system maintenance and report preparation.
10. Assist in preparation, review and revising county financial policies.
11. Assist in establishing and maintaining levels of Internal Controls to meet objectives and detect potential of fraud.
12. Assists the annual county financial report to the State and related schedules to federal agencies.
13. Assist in scheduling and report preparation to meet professional accounting association evaluation standards for certificates and awards.
14. Directs and controls ongoing reconciliation of accounts and funds to ensure accuracy and provide detail information.
15. Prepares the annual indirect cost plan.
16. Prepares the fiscal impact analysis and reporting of federal, state and local laws, codes and regulations, as well as, accounting standard announcements and implementations.
17. Assists in special projects, coordinate research or fact finding projects and make decisions based on the findings as directed by the Finance Director and/or County Administrator.
18. Prepares meeting notices, resolutions, reports and meeting minutes of the Finance Committee.
19. Attends professional and governmental association meetings, conferences and training sessions.
20. Establishes and maintains effective working relations with department and county employees, representatives of other agencies and elected officials.
21. Regular attendance and punctuality required.
22. Performs related duties as may be required or assigned.

**JOB SPECIFICATION**

**KNOWLEDGE, SKILLS, AND ABILITIES**

Comprehensive understanding of generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) and Office of Management and Budget (OMB) procedures and practices as applied to governmental entities. Considerable knowledge of budgeting methods and practices, as they apply to governmental entities. Considerable knowledge of financial and compliance auditing principles and practices in the public sector. Considerable knowledge of federal and state laws and regulations and county employee policies and bargaining union agreements as they relate to payroll recordkeeping and preparation. Considerable knowledge of computer systems as applied to financial and statistical accounting, budgeting and reporting. Working knowledge of data processing terminology and computer applications such as, report generation, spreadsheet, data base management Microsoft Office. Knowledge of investments and securities Ability to plan, organize and effectively carry out a variety of assignments as directed by the Finance Director. Ability to make independent decisions and work under minimal supervision. Ability to collect, analyze and interpret data, using it to prepare and present detailed recommendations and conclusion. Ability to maintain confidentiality of departmental information. Ability to complete projects from start to finish with little guidance or instructions, independent thinker. Ability to effectively present ideas and concepts to others, both orally and written. Ability to establish and maintain effective pubic and employee working relations. Ability to prepare and maintain accurate and complete records, reports and files.

**EDUCATION AND EXPERIENCE**

Bachelor's Degree in business or public administration, with a major emphasis on accounting or a closely related field and three (3) years of increasingly responsible professional work experience in accounting, financial reporting or internal auditing, payroll and budget preparation and review. Must have experience with financial and spreadsheet software and troubleshooting/problem solving skills. Excellent communications skills and the ability to work with individuals of diverse experience and training are beneficial. A certified public accounting (CPA) certificate is desirable. Equivalent combination of education and experience that provides necessary knowledge, skills and abilities may be considered.

**WORKING CONDITIONS**

Office environment.

**PHYSICAL DEMANDS**

The County of Dodge is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

**ACKNOWLEDGEMENTS**

**EMPLOYEE SIGNATURE:**

**DATE:**

**SUPERVISOR SIGNATURE:**

**DATE:**

**FOR HUMAN RESOURCE USE**

**ANALYST(S):**

**DATE:**

The principal duties and responsibilities shown are all essential job functions except for those indicated with an asterisk (\*).

THIS POSITION DESCRIPTION SUPERSEDES ALL PRIOR DESCRIPTIONS.




# DODGE COUNTY SHERIFF'S OFFICE

Dale J Schmidt Sheriff    Scott Smith Chief Deputy

## Memorandum

TO:            Dodge County Board of Supervisors

FROM:        Scott Smith, Chief Deputy 

DATE:        October 6, 2015

RE:        **Resolution to purchase two position radio dispatch console**

Late summer, of this year, I attended a meeting attended by Dodge County Emergency Management (Amy Nehls and Joe Meagher) and our vendor for our Communications Center radio system, Communications Service Wisconsin, LLC (Steve Dubberstein). We discussed the portion of the proposed Dodge County COOP (Continuity of Operations Plan) that includes back-up capabilities of our radio and paging capabilities.

Currently, in the event of disaster causing the Sheriff's Office to evacuate our 911 Communications Center, our back-up capability is limited. We can transfer 911 calls to Fond du Lac County and we can move Communications Officers to two positions in the Mobile Command Center (MCC).

Neither of these options is ideal or feasible for any long term outage/evacuation. We do not have adequate paging capability in the MCC; the MCC is not a functional, long term, option as a back up to our Communications Center. The MCC is primarily a Command Center at critical incidents, and a supplemental resource for our Communications Center; it is not an adequate replacement resource for our Center.

Our intent had been to begin the build of an annex to our Communications Center with the purchase of a radio console in the 2016 budget. However, our vendor informed us of a current opportunity to save a significant amount if we are able to purchase before November 21, 2015. Motorola and Communications Services are able to reduce the cost by utilizing Wisconsin Counties Association (WCA) discount along with promotional discount totaling \$42,500.00. Our vendor has further informed us that Motorola is offering this discount, in 2015, in effort to encourage Communications Centers to move toward this internet based (IP) radio system from their current analog radio systems. This new radio system can be integrated with our current system, and would also be a start to any upgrade of our radio system (long term plan in the next six to seven years).

Sufficient funds are available, currently, within business unit 2032 (Law Enforcement). These funds are in place and remain, in large part, from revenue incurred from contract with vendor of inmate telephone system at DCDF. By taking advantage of this discount, Sheriff's Office will have sufficient funds remaining in BU 2032 to cover proposed budget expenditures allotted to BU 2032 in 2016 Sheriff's Office Budget.

RESOLUTION NO. 15-47

TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN MEMBERS,

**WHEREAS**, the Dodge County Law Enforcement Committee has considered the radio communication equipment needs of Dodge County and has determined that it is necessary to establish and equip a secondary facility to which to relocate the radio functionality and staff of Dodge County Central Communications in the event the Dodge County Sheriff's Office building becomes inoperative or inoperable due to an evacuation and/or a disaster; and,

**WHEREAS**, upon the purchase and installation of a fully-functioning, two position, radio dispatch console, at a secondary facility, the Sheriff's Office will be able to provide uninterrupted emergency radio dispatch service and paging in the event that there is an evacuation and/or a disaster at the Sheriff's Office building; and,

**WHEREAS**, the Dodge County Sheriff's Office has solicited and received a price quotation for the purchase of new radio communications equipment and professional services to install it and to optimize its performance, from Communications Service Wisconsin LLC of Portage, Wisconsin, in the base amount of \$84,498.55, and including various additional options available for purchase; and,

**WHEREAS**, a copy of the price quotation that was submitted by Communications Service Wisconsin LLC of Portage, Wisconsin, in the base amount of \$84,498.55, and including various additional options available for purchase, has been marked for identification as Exhibit "A" and has been attached hereto; and,

**WHEREAS**, one of the additional options that is set forth in Exhibit "A" is an instant recall recorder for the two-position radio dispatch console at a purchase price of \$4,707.30, and the Sheriff's Office has elected to purchase this option; and,

**WHEREAS**, the emergency radio console identified in the price quotation from Communications Service Wisconsin LLC of Portage, Wisconsin, is a Motorola MCC7500 Dispatch Console and will function as an IP-based dispatch console that will effectively meet current radio communication needs and will also be compatible with future radio system upgrades; and,

**WHEREAS**, the \$89,205.85 price quotation (base amount of \$84,498.55 plus instant recall recorder option in the amount of \$4,707.30 equals \$89,205.85) submitted by Communications Service Wisconsin LLC of Portage, Wisconsin, includes the Wisconsin Counties Association fifteen percent (15%) discount and also includes a \$42,500 net discount available from Motorola Solutions upon the condition that Dodge County will purchase the Motorola MCC7500 Dispatch Console before November 21, 2015; and,

**WHEREAS**, funds sufficient to purchase new radio communications equipment and professional services to install and to optimize it are included in the 2015 Budget for the Sheriff's Office, and are available in Business Unit 2032, Law Enforcement, Account No. .5819, Other Capital Equipment; and,

**WHEREAS**, the Law Enforcement Committee recommends that the Dodge County Board of Supervisors:

1. Approve and accept the price quotation for the purchase of new radio communications equipment and professional services to install it and to optimize its performance, from Communications Service Wisconsin LLC of Portage, Wisconsin, in the amount of \$89,205.85; and,

2. Authorize the Dodge County Sheriff's Office to purchase from Communications Service Wisconsin LLC of Portage, Wisconsin, new radio communications equipment and professional services to install it and to optimize its performance, at a purchase price of \$89,205.85;



**SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors hereby:


1. Approves and accepts the price quotation for the purchase of new radio communications equipment and professional services to install it and to optimize its performance, from Communications Service Wisconsin LLC of Portage, Wisconsin, in the amount of \$89,205.85; and,
2. Authorizes the Dodge County Sheriff's Office to purchase from Communications Service Wisconsin LLC of Portage, Wisconsin, new radio communications equipment and professional services to install it and to optimize its performance, at a purchase price of \$89,205.85; and,

**BE IT FINALLY RESOLVED**, that upon presentation to the Dodge County Clerk of invoices properly approved by the Dodge County Sheriff in a total amount not to exceed \$89,205.85, representing the costs of the purchase of a new radio communications dispatch console from Communications Service Wisconsin LLC, and the purchase of professional services from Communications Service Wisconsin LLC, to install it and to optimize its performance, the County Clerk is hereby authorized to issue orders upon the Dodge County Treasurer for payment of such invoices and that funds for payment of such invoices shall be taken from Business Unit 2032, Law Enforcement, Account No. .5819, Other Capital Equipment.

All of which is respectfully submitted this 22nd day of October, 2015.

**Dodge County Law Enforcement Committee:**

  
 Mary Ann Miller  
  
 Larry Bischoff

  
 Darrell Poltesch  
 \_\_\_\_\_  
 Larry Schraufnagel

\_\_\_\_\_  
 Lisa Derr

<p><b>FISCAL NOTE:</b>          Is the referenced expenditure included in the adopted 2015 Budget? _____ Yes or _____ No</p> <p>Fiscal Impact on the adopted 2015 Budget:          \$ _____</p> <p>Fiscal Impact reviewed by the Dodge County Finance Committee on _____, 2015.</p> <p>_____          David Frohling, Chairman          Dodge County Finance Committee</p>
--

Law Enforcement Committee Resolution

Vote by Finance Committee Members to Recommend Approval of this Resolution:

David Frohling:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Wayne Uttke:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Phillip Gohr:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Gerald Adelmeyer:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting
Thomas J. Schaefer:	_____ Aye	_____ No	_____ Abstain	_____ Absent from Meeting



**MOTOROLA SOLUTIONS**

Radio Solutions Channel Partner



**Communications Service Wisconsin LLC**

Quotation

305 East Albert Street  
Portage, WI 53901  
phone: (608) 745-3300 fax: (608) 745-0300

Prepared for: Dodge County  
Attn: Chief Deputy Scott Smith  
Address: 124 West Street  
Juneau WI 53039  
FAX: 920-386-3254  
PHONE: 920-386-3737

Qty.	Item ID	Description	Unit Price	Total
------	---------	-------------	------------	-------

**MOTOROLA MCC7500 DISPATCH CONSOLE**

*Two (2) position Motorola MCC7500 dispatch console for Dodge County. Installed and Optimized by Communications Service in Beaver Dam or any location with microwave backhaul to the St. Helena tower. One (1) year 7x24 warranty on all parts and labor*

1	1	<b>Two (2) Position Motorola MCC7500 Dispatch Console</b> <i>Two (2) dispatch positions. 12 radio channel capacity</i>	\$ 110,763.00	\$110,763.00
1	2	<b>Wisconsin Counties Association State Contract Discount</b> <i>15% discount per the WCA state contract</i>	(\$16,614.45)	(\$16,614.45)
1	3	<b>System Staging</b> <i>Mandatory system staging at Motorola Solutions facility in Schaumburg, Illinois. Not eligible for WCA state contract discount</i>	\$14,650.00	\$14,650.00
1	4	<b>Installation and Optimization by Communications Service</b> <i>Installation and Optimization by Communications Service</i>	\$17,500.00	\$17,500.00
1	5	<b>Motorola K-Core Bundle Promotion</b> <i>\$50,000 off of list price (\$42,500 net after 15% WCA Discount). Order must be placed by November 27, 2015</i>	(\$42,500.00)	(\$42,500.00)
2	6	<b>Monitors - Standard</b> <i>21 inch Viewsonic standard monitors supplied by Communications Service</i>	\$350.00	\$700.00

**OPTIONS - listed in order of recommended purchase. All items include the 15% WCA Discount**

0	7	<b>Upgrade from 12 to 16 analog channels</b> <i>Upgrade from low density CCGM to high density CCGM</i>	\$2,550.00	\$0.00
0	8	<b>Instant Recall Recorder for Both Dispatch Positions</b>	\$4,707.30	\$0.00
0	9	<b>Add Input/Output Capability</b> <i>Adds capability for 48 inputs and 16 relay outputs</i>	\$2,057.00	\$0.00
0	10	<b>Add K-Core Redundancy</b> <i>Adds full hot-standby redundancy to the dispatch console K-core converting it from a K1 to K2 version. Net price after WCA 15% discount if purchased with dispatch console</i>	\$17,000.00	\$0.00
0	11	<b>K1 Core Spares</b> <i>Price after WCA 15% discount if purchased with dispatch console. NOT NECESSARY IF ITEM 10 K-CORE REDUNDANCY IS ORDERED</i>	\$6,082.60	\$0.00
0	12	<b>Dispatch Console Electronics Spares</b> <i>Net price after WCA 15% discount if purchased with dispatch console</i>	\$8,670.00	\$0.00
0	13	<b>Dispatch Console Position Spares</b> <i>Net price after WCA 15% discount if purchased with dispatch console</i>	\$13,496.30	\$0.00
0	14	<b>Monitors - Upgrade 2 Monitors to Touchscreen</b> <i>Upgrade to new 19 inch ELO touchscreen monitors supplied by Communications Service</i>	\$1,092.00	\$0.00



Qty.	Item ID	Description	Unit Price	Total
------	---------	-------------	------------	-------

**SYSTEM MAINTENANCE**

0	15	<b>System Maintenance <u>After</u> One-Year Warranty Period</b> <i>Annual 7x24 maintenance covering parts and labor under current software loaded at the time of installation</i>	\$3,840.00	\$0.00
---	----	--	------------	--------

*Payment terms: Net 30 days from each invoice. Invoicing negotiable to be all in 2015, all in 2016 or partially in 2015 and 2016*

*Quoted for payment by check or ACH transfer*

Quote valid until 27 November 2015

**Total: \$84,498.55**

Quoted by: Steve

Date: 9/28/15

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_

## Motorola MCC7500 Dispatch Console

QTY	NOMENCLATURE	DESCRIPTION
		<b>K-CORE</b>
1	SQM01SUM0237	SINGLE ZONE CONV NON-RED CORE
1	CA01663AB	ADD: RACK
		<b>SURGE PROTECTED POWER STRIPS</b>
3	DSRMP615A	SPD, TYPE 3, 120V RACK MOUNT, 15A PLUG-IN W/ (6) 15A NEMA 5-15 OUTLETS
		<b>CCGWs</b>
2	SQM01SUM0205	GGM 8000 GATEWAY
2	CA01616AA	ADD: AC POWER
1	CA02086AA	ADD: HIGH DENSITY ENH CONV GATEWAY - ENHANCED CCGW
1	CA02141AA	ADD: LOW DENSITY ENH CONV GATEWAY - LEGACY CCGW
		<b>CAM SOFTWARE</b>
1	BVN1013	MKM 7000 Console Alias Manager Software
		<b>MCC 7500 DISPATCH POSITIONS</b>
1	B1905	MCC 7500 ASTRO 25 SOFTWARE
2	B1933	MOTOROLA VOICE PROCESSOR MODULE
2	CA01642AA	ADD: MCC 7500 BASIC CONSOLE FUNCTIONALITY SOFTWARE LICENSE
2	CA01644AA	ADD: MCC 7500 /MCC 7100 ADV CONVL OPERATION
2	CA00140AA	ADD: AC LINE CORD, NORTH AMERICAN
		<b>SUPPLIED COMPUTERS</b>
2	TT2833	COMPUTER, Z440 WORKSTATION WINDOWS 7 (NON RETURNABLE)
2	T7885	MCAFFEE WINDOWS AV CLIENT
2	T7449	WINDOWS SUPPLEMENTAL TRANS CONFIG
		<b>DISPATCH POWER STRIP</b>
2	DSRMP615A	SPD, TYPE 3, 120V RACK MOUNT, 15A PLUG-IN W/ (6) 15A NEMA 5-15 OUTLETS
		<b>DISPATCH ACCESSORIES</b>
8	B1912	MCC SERIES DESKTOP SPEAKER
2	B1914	MCC SERIES DESKTOP GOOSENECK MICROPHONE
2	B1913	MCC SERIES HEADSET JACK
2	DSTWIN6328A	DUAL PEDAL FOOTSWITCH FOR USE WITH MOTOROLA MCC 7500 DISP
2	DSCDN6171B	TRACKERBALL (ONLY PS/2 & USB COMPATIBLE)
		<b>REQUIRED SYSTEM STAGING</b>
1	ACETEAM-SI	SYSTEM STAGING AND SUPPORT

## Options

QTY	NOMENCLATURE	DESCRIPTION
		<b>DUAL IRR</b>
2	DDN2089	DUAL IRR SW USB HASP WITH LICENSE (V47)
2	DDN2134	SOUND BLASTER AUDIGY FX PCIE SOUND CARD
2	CDN6673	CREATIVE LABS INSPIRE A60
		<b>AUX I/Os</b>
1	F4543	SITE MANAGER BASIC
1	VA00874	ADD: AUX I-O SERV FW CURR ASTRO REL
1	V266	ADD: 90VAC TO 260VAC PS TO SM
3	V592	AAD TERM BLCK & CONN WI
0	F4547	SM IO EXPANSION BASIC
0	V266	ADD: 90VAC TO 260VAC PS TO SM
0	V592	AAD TERM BLCK & CONN WI
		<b>OPTIONAL K2 REDUNDANCY</b>
1	CA02259AA	ADD: Redundancy
		<b>SPARES - IF NO REDUNDANCY IS PURCHASE</b>
1	CLN1856	2620-24 ETHERNET SWITCH ?
1	DLN6569	FRU: GCP 8000/GCM 8000
1	DLN6781	FRU POWER SUPPLY
1	DLN6898	FRU: FAN MODULE
		<b>DISPATCH SPARES</b>
1	B1912	MCC SERIES DESKTOP SPEAKER
1	B1914	MCC SERIES DESKTOP GOOSENECK MICROPHONE
1	B1913	MCC SERIES HEADSET JACK
1	TT2833	COMPUTER, Z440 WORKSTATION WINDOWS 7 (NON RETURNABLE)
1	B1934	MCC 7500 VOICE PROCESSOR MODULE FRU
1	1009513002	PWR SPLY 108W AC INP 12VDC OUT W18
1	30009351001	DC CABLE ASSY
1	271	GR500 AC POWER CORD
		<b>CORE SPARES</b>
1	SQM01SUM0205	GGM 8000 GATEWAY
1	CA01616AA	ADD: AC POWER
1	CA02086AA	ADD: HIGH DENSITY ENH CONV GATEWAY
1	CA02086AA	UPGRADE FROM LOW DENSITY TO HIGH DENSITY CCGM

# SAVE BIG ON SMART SOLUTIONS

 **MOTOROLA SOLUTIONS**

**K OR L CORE/CONSOLES  
BUNDLE PROMOTION**



## \$50,000 OFF

TOTAL SOLUTION LIST PRICE WHEN  
K OR L CORE IS PURCHASED ALONG  
WITH A MINIMUM OF TWO  
**MCC 7500** DISPATCH CONSOLES.

## \$20,000 OFF

TOTAL SOLUTION LIST PRICE  
WHEN K OR L CORE IS PURCHASED  
ALONG WITH A MINIMUM OF TWO  
**MCC 7100** DISPATCH CONSOLES

### TERMS AND CONDITIONS

PROMOTION RUNS THROUGH NOVEMBER 27, 2015

APPLIES TO NEW ORDERS RECEIVED, BOOKED AND SHIPPED  
BY DECEMBER 31, 2015.

LIMITED TO ONE PROMOTIONAL REWARD PER CUSTOMER.

WISCONSIN COUNTIES ASSOCIATION (WCA) DISCOUNT  
STRUCTURE STILL APPLIES. CANNOT BE COMBINED WITH  
OTHER PROMOTIONS OR SPECIAL PRICING UNLESS  
EXCLUSIVELY SPECIFIED.

OFFER GOOD ONLY IN WISCONSIN FOR PURCHASES MADE  
UNDER THE WISCONSIN COUNTIES ASSOCIATION (WCA)  
STATE CONTRACT.

MOTOROLA RESERVES THE RIGHT TO MODIFY THIS  
PROMOTION AT ANY TIME WITHOUT PRIOR NOTICE.





CONSTANT COMMUNICATION WHEN IT MATTERS MOST

# ASTRO<sup>®</sup> 25 MCC 7500 IP DISPATCH CONSOLE

Designed to ensure optimal-quality audio, reliable communication and ease of use for dispatchers, the MCC 7500 IP Dispatch Console operator positions connect directly to the ASTRO 25 system for communication with both trunked and conventional radios, and for all other dispatch activity.

Integration of the MCC 7500 Console positions with the ASTRO 25 system enables full participation in end-to-end voice encryption for secure communication, priority handling of emergency calls and agency partitioning. Each console is centrally configured and managed from the network manager, providing vital efficiency.

## EASY TO USE, FLEXIBLE, AND CUSTOMIZABLE USER INTERFACE

Featuring the Elite Graphical User Interface (GUI), which has been refined and proven through years of use in mission critical dispatch operations, the MCC 7500 Console eases migration and minimizes user training requirements.

The intuitive and familiar GUI is based on Microsoft Windows<sup>®</sup> and uses easily recognized icons and aliases. The GUI's powerful customization capabilities enable the colors, sizes and locations of resources on the screens

to be tailored to best meet each individual user's needs. Designated folders organize resources for flexibility in handling responsibilities from shift to shift and increased efficiency in responding to events and incidents.

Trunked and conventional radio channels are customizable with various controls, such as patch status, frequency select, coded/clear select and individual volume control, based on user preferences. Per-channel controls can be fully or partially shown, or hidden to save space on the screen.

Busy dispatchers can respond to a missed call by simply clicking on an entry in the Activity Log. The number of calls and call information displayed in the Activity Log is customizable to suit the needs of the user(s).

Telephone resources are accessed and easily patched with radio resources within the MCC 7500 Dispatch Console's GUI, eliminating the cost of having additional telephone equipment at the dispatch position and speeding communications between systems.

The status of auxiliary inputs and outputs is conveniently interpreted from the GUI with the use of familiar graphical icons, such as a door shown open or closed.

## KEY INTEROPERABILITY FEATURES

### Agency Partitioning

Multiple agencies can share a system to gain interoperability and cost savings benefits, while still maintaining control of their own channels, encryption keys, console configuration and more.

### **Priority for Emergencies**

Transmit Priority Levels provide an orderly and consistent method for ensuring higher priority transmissions are able to take over resources from lower priority transmissions.

### **Optimized Patch Functionality**

MCC 7500 Console users can patch communications between trunked and/or conventional radios that are normally unable to communicate with each other. Patched radio users see the ID or alias of the other patched radio(s), as opposed to that of the console. This minimizes confusion and the need for the dispatcher to intervene in the call. Patches are automatically re-established if interrupted so the MCC 7500 Console user can concentrate on continuing operations.

### **Enhanced Secure Operation**

Encryption and decryption services within each dispatch operator position enable dispatchers to fully participate in secure communications while keeping the sensitive, vital information completely encrypted between the dispatcher and the radio users.

Dispatchers can interface with agencies that have different encryption configurations without any manual intervention or delay. Up to 60 calls using up to six different algorithms and multiple secure keys can be supported simultaneously.

To help reduce dispatcher stress and potential errors when managing encrypted audio situations, indicators and alerts are provided when the console mode does not match that of a received call, as well as when a patch or multi-select group is being set up between a mix of clear and secure channels.

## **MCC 7500 CONSOLE SOLUTION COMPONENTS**

### **MCC 7500 Console Operator Position**

MCC 7500 Console operator positions connect directly to the radio system's IP transport network without gateways or interface boxes. Audio processing, encryption, and switching intelligence for dispatch is performed within each software-based operator position, without additional centralized electronics. MCC 7500 Consoles function as integrated components of the total radio system, enabling full participation in system level features such as end-to-end encryption and agency partitioning.

Operator position hardware consists of a monitor, personal computer, keyboard and mouse/trackball/ touchscreen, speakers, audio accessories and a Voice Processor Module (VPM). The VPM allows analog devices to be connected to the digital console. The low-profile VPM can be rack mounted, furniture mounted or placed on the desktop.

The MCC 7500 Console does not require separate configuration or performance management equipment. The console system is configured and managed by the radio system's configuration manager, fault manager and performance reporting applications to provide the customer with a single point for configuring and managing the entire radio system. Changes are

automatically distributed throughout the system. This centralized approach saves valuable time and effort for system administrators and technicians. Aliases for Radio PTT IDs may be managed both locally and centrally in the same system to provide agencies sharing an ASTRO 25 radio system with the flexibility to meet their alias management needs.

### **CONVENTIONAL GATEWAY**

The Conventional Channel Gateway (CCGW) enables both analog and digital channels to interface with MCC 7500 Consoles with no need for a separate hardware network and channel banks. Conventional calls are transported between the dispatch operator positions and CCGWs on the same IP network as trunked calls.

A CCGW provides 2-wire/4-wire analog ports for analog channels, V.24 ports for older ASTRO 25 conventional channels and IP connectivity for current architecture ASTRO 25 conventional channels. Enhanced digital control of consolettes can be achieved by using a combination of analog and V.24 ports. CCGWs are available in two capacities. The standard density CCGW supports up to eight "port based" channels and up to sixteen "IP based" channels for a total of twenty four channels. The high density CCGW supports up to sixteen "port based" channels and up to sixteen "IP based" channels for a total of thirty two channels.

The 2-wire/4-wire analog ports support tone remote and ear and mouth (E&M) station control. The V.24 ports and IP connections support digital station control while a combination of analog and V.24 ports support enhanced digital control of consolettes. The CCGW also supports simple analog, MDC 1200 analog, digital-only and mixed-mode analog/digital channels.

### **AUXILIARY INPUT/OUTPUT SERVER**

The auxiliary input/output server enables console operators to control and monitor external devices, such as doors and lights, from the console user interface. Since the MCC 7500 Console does not rely on centralized electronics, contact closures and input buffers required to interface to these devices are housed in Remote Terminal Units (RTUs). These RTUs can be physically located close to where they are needed or at any console or radio frequency (RF) site. The dispatch consoles and RTUs communicate with each other across the radio system's IP transport network.

### **ARCHIVING INTERFACE SERVER (AIS)**

The AIS is a digital logging interface, comprised of a personal computer and a voice processor module (VPM). Each AIS works with an IP-based logging recorder. Audio and call control information is sent across the IP network between the AIS and recorder. Highly configurable, the MCC 7500 Console logging solution includes:

- Recorded audio quality equivalent to audio heard at console position
- Information associated with radio calls recorded in addition to the call audio.

**PRODUCT SPEC SHEET**  
MCC 7500 IP DISPATCH CONSOLE

- Dispatcher- and radio-initiated events on radio channels (such as changing the frequency, sending an alarm) are recorded.
- Recorder capacity based on the number of radio transmissions needed to record simultaneously, not on the number of channels it may record.
- Agency partitioning, enhancing control over which resources are recorded by what agency or department.
- Security and fault management centralized at the radio system's network manager.

**CONSOLE TELEPHONY MEDIA GATEWAYS**

Media gateways are used to provide dispatchers with access to analog POTS and/or T1/E1 phone lines directly from their MCC 7500 Console positions. The Session Initiation Protocol (SIP) is used to communicate with the media gateways across the console IP network. A rich set of telephony features is supported by the media gateways, enabling dispatchers to do their jobs more effectively and efficiently.

**SPECIFICATIONS**

System Compatibility	ASTRO® 25 System and PremierOne™ CAD Application	
Vocoder Algorithms supported	AMBE, IMBE, ACELP, G.728, G.711	
Encryption Algorithms supported	AES (256 bit), DES-OFB, DVI-XL, ADP (Advanced Digital Privacy), DES-XL, DVP-XL	
<b>Monitor requirements</b>		
With Mouse or Trackball	17" minimum, 20" recommended	
Touchscreen	20" minimum	
Voice Processor Module (VPM) connections	<b>Connector type</b>	<b>Device</b>
	RJ45	One desktop microphone, eight desktop speakers, one local logging recorder, one radio instant recall recorder, one console telephony instant recall recorder, one external telephone set, one external paging encoder, one footswitch
	DB15	Two headset jacks connectors
VPM mounting options	EIA 19" rack mount, console furniture mount, Desktop – supports monitor up to 80 lbs	
VPM audio inputs and outputs	600 Ohm, balanced and transformer coupled (except for microphone which is 2000 Ohm, balanced, and does not use a transformer)	
Speaker Mounting Options	Desktop, furniture mount, or wall mount (with bracket accessory)	
Dispatch Console Cable Lengths	VPM to Speaker cable	10.1 feet (3.09 meters) standard
	VPM to Headset Jack cable	6 feet (1.8 meters) standard
	Headset Jack Extension cable	6 feet (1.8 meters) standard
	VPM to Microphone cable	10 feet (3.05 meters) standard
	VPM to Footswitch cable	10 feet (3.05 meters) standard
Supported Console Site Link types	Fractional T1/E1, Single T1/E1, Multiple T1/E1s Redundant and non-redundant versions IP site links	
MCC 7500 Dispatch Console Capacities	Up to 60 simultaneous audio sessions per operator position Up to 60 simultaneous encryption/decryption sessions per secure capable operator position Up to 3 Multi-Select groups per operator position (with up to 20 members per Multi-Select group) Up to 16 Patch groups per operator position (with up to 20 members per Patch group) Up to 160 resources per operator position	
Conventional Channel Gateway	Rack mountable, 1 rack unit high T1R1, T2R2, T4R4, T8R8, T12R12, T14R14 channels Simple analog, MDC 1200 analog, pure digital, mixed mode (analog/digital) channels, consolettes Standard density CCGWs provide interfaces for up to four analog conventional channels High density CCGWs provide interfaces for up to eight analog conventional channels Each analog conventional channel interface contains the following inputs and outputs <ul style="list-style-type: none"> <li>• 600 Ohm, balanced analog audio input - To accept radio audio from the channel. Can be configured to support AGC, DLM, or no input conditioning.</li> <li>• 600 Ohm, balanced analog audio output - To send console transmit audio to the channel</li> <li>• 600 Ohm, balanced analog audio output - To send console transmit and radio receive audio to a logging recorder</li> <li>• 1 Amp, 24 VDC relay output - For relay keying of the channel</li> <li>• Input buffer - To detect Carrier Operated Relay (COR) closure in the channel</li> <li>• Input buffer - To detect Line Operated Busy Light (LOBL) closure in the channel</li> <li>• Input buffer - To detect Coded/Clear closure on an Advanced Securenet channel</li> </ul> Standard density CCGWs provide interfaces for up to four V.24 based ASTRO 25 conventional channels High density CCGWs provide interfaces for up to eight V.24 based ASTRO 25 conventional channels <ul style="list-style-type: none"> <li>• V.24 to station or comparator. No Digital Interface Unit (DIU) required.</li> </ul> Standard density CCGWs can support up to 24 conventional channels simultaneously ( four analog + four V.24 based ASTRO 25 conventional + sixteen IP based ASTRO 25 conventional) High density CCGWs can support up to 32 conventional channels simultaneously ( eight analog + eight V.24 based ASTRO 25 conventional + sixteen IP based ASTRO 25 conventional)	

**PRODUCT SPEC SHEET**  
MCC 7500 IP DISPATCH CONSOLE

**SPECIFICATIONS**

Auxiliary Input/Output Server Hardware      A simplified, user-friendly version of the MSCAD SDM 3000 RTU is used to support most Aux I/O needs. The output relays are capable of switching 1A @ 24VDC or 1A @ 24VAC. Input buffers are capable of sensing a dry closure through 1000 feet or less (round trip) of 24 AWG wire. The RTU provides single pole Form A relay outputs. (Double pole, Form B or Form C relays must be implemented using external relays which are controlled by the RTU relays.)

Auxiliary Input/Output Capacities	Number of Output Relays	Number of Input Buffers
Single SDM 3000 RTU	16	48
Single SDM 3000 RTU with 1 expansion chassis	32	96
Single SDM 3000 RTU with 2 expansion chassis	48	144

Auxiliary Input/Output Mounting      Each SDM 3000 RTU and each SDM 3000 RTU Expansion Chassis is rack mountable in a standard 19 inch rack and is one rack unit high.

Console Telephony Media Gateway      The POTS version gateway supports up to eight analog POTS lines. The E1/T1 version gateway supports up to two E1 or two T1 connections. Each gateway is rack mountable in a standard 19 inch rack and is 1 rack unit high.

**SIZE AND WEIGHT**

Device	Height	Width	Depth	Weight
VPM	1.75 in (44.5 mm)	16.9 in (430 mm)	12.3 in (312 mm)	3.6 lbs (1.6 kg)
Speaker	4.9 in (124 mm)	4 in (102 mm)	Without bracket 3.5 in (89 mm) With bracket 5.8 in (146 mm)	0.7 lbs (0.3 kg)
Headset Jack	1.6 in (41 mm)	5 in (127 mm)	6 in (152 mm)	1.2 lbs (0.5 kg)
Microphone	Gooseneck at 90°: 4.5 in (114 mm) Gooseneck at 180°: 21.8 in (552 mm)	4.8 in (121 mm)	6.6 in (168 mm)	2.4 lbs (1.1 kg)

**POWER AND CONSUMPTION THERMAL**

Device	Power Input	Thermal Output
VPM	0.4 Amps at 120VAC 0.2 Amps at 240VAC	171 BTUs/hour
Speaker	Add 0.05 Amps per speaker to VPM power Input at 120VAC (0.025 Amps at 240VAC)	Add 15 BTUs/hour per speaker to VPM thermal output
Headset Jack & Microphone	negligible	negligible

**CERTIFICATIONS**

	The various hardware elements of the Motorola MCC 7500 IP Dispatch Console product line are certified to meet the requirements for CSA and CE.	
Safety	CSA 60950-1-03 EN60950-1 2001	
EMC Emissions & Immunity	FCC part 15 Class A ICES-003 EN55022 1998 + A1: 2001 + A2:2003 (CISPR-22 Class A) EN55024 + A1:2001 + A2:2003 EN61000-3-2 2000 EN61000-3-3 1995 + A1:2001	
Energy Efficiency (VPM power supply only)	International Energy Efficiency Level V	

Motorola Solutions, Inc. 1301 E. Algonquin Road, Schaumburg, Illinois 60196 U.S.A. [motorola.com/dispatch](http://motorola.com/dispatch)

MOTOROLA, MOTO, MOTOROLA SOLUTIONS and the Stylized M Logo are trademarks or registered trademarks of Motorola Trademark Holdings, LLC and are used under license. Microsoft and Windows are registered trademarks of Microsoft Corporation in the United States and other countries. All other trademarks are the property of their respective owners. © 2012 Motorola Solutions, Inc. All rights reserved. R3-13-2013C



# MIDWEST GENERAL REPAIR & FABRICATION



GL PS  
 206 (1324) 5819  
 PS

Invoice

Phone (920) 927-3851 ♦ Toll Free 1-800-234-3660 ♦ Fax (920) 927-5551  
 P.O. Box 39 ♦ 202 Harrison Street ♦ Reeseville, WI 53579-0039

DODGE COUNTY DETENTION CENTER  
 216 W CENTER STREET  
 JUNEAU, WI 53039  
 ATT TOM POLSIN

Date	Invoice #
9/10/2015	50683
Entered by	
DMR	

SHIP TO

P.O. Number	Terms	Rep	Via	S.O. No.	F.O.B.	Project
	DUE ON RECEIPT	HS	PICKED UP	ENCLOSURES		

Item Code	Quantity	Description	Price Each	Unit of Measure	Amount
CUSTOM ORD...	2.00	ENCLOSURES 14 GA, 25" WIDE 18" TALL 7" DEEP PER DRAWING	290.00	EA	580.00

Sales Tax \$0.00

**Total** \$580.00



2061.1326.5349 GL / SCS

BS



844 West State Street  
Hartford, Wisconsin 53027

Phone: 262-673-6557  
Milwaukee: 262-502-3900  
Fax: 262-673-3322

**Powder Coating Specialists**

September 11, 2015

Dodge County Physical Facilities  
127 E. Oak Street  
Juneau, WI 53039  
an. John Nehls

**Invoice 9112015-01**

Qty 2  
TV steel enclosures painted (Black)

\$75.00  
lot charge

Total invoice: \$75.00  
=====



P.O. Box 930247 | Verona, WI 53099-0247

1326  
8185  
5818  
ok 5-5  
152

# Invoice

Due Date	Invoice Date	Invoice #
4/9/2015	3/10/2015	WO 14583

**SOLD TO:**  
 Dodge County Sheriff's Department  
 Rodney Kreitzman  
 124 West Street  
 Juneau, WI 53039

**WORK PERFORMED AT:**  
 Dodge County Jail

Svc Req By:	Date Svc Req:	Time Svc Req:	Terms	P.O. No.
Chad Riter	11/18/2014	12:41 PM	Net 30	
Qty.	Description	Rate	Amount	
3	Engineer/Master Technician Standard 7:30a-4p M-F (discounted contract rate) HJG Chad Ryder called at 12:41 PM CST on November 18, 2014 to report that the Pod B slider would not operate properly if you tried to give it a command and it was not either fully opened or fully closed. He thought it might be a software problem based on what John W found last week with the duress alarms	101.50	304.50	
3	Harold & Dylan Scheduled for 11/18/14 Master Technician travel time per hour (discounted contract rate) HJG	87.50	262.50	
Your Account Manager		Date(s) Service Provided:	SGTS, Inc. Field Rep.	Subtotal
MLG		02/27/2015	Harold J. Grimm	Sales Tax (5.5%)
<b>THANK YOU FOR CHOOSING SGTS, INC.</b>			<b>Total</b>	

PLEASE NOTE: Amount Due reflects a cash discount. Add 3% if paying with credit

IMPORTANT NOTE: Warranty void if not paid in full by Due Date



**SGTS INC**

P.O. Box 930147 Verona, WI 53593-0247

# Invoice

Due Date	Invoice Date	Invoice #
4/9/2015	3/10/2015	WO 14583

**SOLD TO:**

Dodge County Sheriff's Department  
 Rodney Kreitzman  
 124 West Street  
 Juneau, WI 53039

**WORK PERFORMED AT:**

Dodge County Jail

Svc Req By:	Date Svc Req:	Time Svc Req:	Terms	P.O. No.
Chad Riter	11/18/2014	12:41 PM	Net 30	
Qty.	Description	Rate	Amount	
	<p>Connected to the PLC via the network switch located at the officers desk. Monitored the PLC program as the operator tried to open, stop, and close the slider. The program responded as it was supposed to. Checked the voltage output at the relay board and found it working properly. Worked with the maintenance people to troubleshoot the door. Found that the lock bar release solenoid not firing every time. Got the schematics for the door and determined that the switch controlling the lock bar release solenoid was not working properly. Swapped the switch assembly from the slider next to it and the slider started working properly. Maintenance will get a new switch assembly and install it in the second slider mechanism. They chose to keep the door that had been bad working and put the switch in the second door.</p> <p>The slider was tested both from control and from the key switch and it worked properly every time.</p> <p>08/31/2015 - PAST Due - Please remit payment upon receipt of duplicate invoice. Thank you. LB</p>			
Your Account Manager	Date(s) Service Provided:	SGTS, Inc. Field Rep.	Subtotal	\$567.00
MLG	02/27/2015	Harold J. Grimm	Sales Tax (5.5%)	\$0.00
<b>THANK YOU FOR CHOOSING SGTS, INC.</b>			<b>Total</b>	<b>\$567.00</b>

PLEASE NOTE: Amount Due reflects a cash discount. Add 3% if paying with credit

IMPORTANT NOTE: Warranty void if not paid in full by Due Date

*Draft*  
*September 16*

**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
FINANCIAL STATEMENTS**

**December 31, 2014**

*Draft*  
*September 16*

CLEARVIEW  
DODGE COUNTY, WISCONSIN  
STATEMENT OF NET POSITION  
December 31, 2014

ASSETS

**CURRENT ASSETS:**

Cash and cash equivalents	\$	618,470
Accounts receivable, net of allowance		3,761,877
Due from other governments		1,241,581
Inventory and prepaid expenses		76,015
<b>Total current assets</b>		<u>5,697,943</u>

**CAPITAL ASSETS:**

Capital assets		49,244,309
Accumulated depreciation		(5,929,793)
<b>Net capital assets</b>		<u>43,314,516</u>
<b>Total assets</b>	\$	<u>49,012,459</u>

LIABILITIES AND NET POSITION

**CURRENT LIABILITIES:**

Accounts payable	\$	1,558,125
Accrued interest		370,145
Accrued salaries and related liabilities		771,324
Current portion of long-term debt		2,220,000
<b>Total current liabilities</b>		<u>4,919,594</u>

**LONG-TERM LIABILITIES:**

Long-term debt less current portion		31,770,548
Accrued compensated absences		803,739
<b>Total long-term liabilities</b>		<u>32,574,287</u>
<b>Total liabilities</b>		<u>37,493,881</u>

**NET POSITION:**

Net investment in capital assets		9,323,968
Unrestricted		2,194,610
<b>Total net position</b>		<u>11,518,578</u>
<b>Total liabilities and net position</b>	\$	<u>49,012,459</u>

See accompanying notes.

*Draft*  
*September 16*

CLEARVIEW  
DODGE COUNTY, WISCONSIN  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
Year Ended December 31, 2014

**OPERATING REVENUES:**

Charges for services (net of contractual adjustments and bad debts)	\$ 22,017,412
Other operating revenues	
Intergovernmental grants - state	1,969,200
Intergovernmental assessments - MCHA	757,668
<b>Total operating revenues</b>	<u>24,744,280</u>

**OPERATING EXPENSES:**

Resident care expenses	23,408,658
Depreciation	1,840,903
Assessments	889,920
<b>Total operating expenses</b>	<u>26,139,481</u>
<b>Operating income (loss)</b>	<u>(1,395,201)</u>

**NONOPERATING REVENUES (EXPENSES):**

Loss on disposal of assets	(34,504)
Interest expense and fiscal charges	(1,231,953)
Debt issuance costs	(247,079)
<b>Total nonoperating revenues (expenses)</b>	<u>(1,513,536)</u>
<b>Income (loss) before transfers</b>	<u>(2,908,737)</u>

**TRANSFERS:**

Transfer from County - sales tax - debt service	2,220,000
Transfer from County - administrative services	453,730
Transfer to County	(80,320)
<b>Net transfers</b>	<u>2,593,410</u>
<b>Change in net position</b>	(315,327)

<b>Net position, beginning of year</b>	<u>11,833,905</u>
<b>Net position, end of year</b>	<u>\$ 11,518,578</u>

See accompanying notes.

Draft

CLEARVIEW  
DODGE COUNTY, WISCONSIN  
STATEMENT OF CASH FLOWS  
Year Ended December 31, 2014

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from residents	\$ 22,222,174
Receipts from other governments	2,042,087
Payments to suppliers for goods and services	(10,344,491)
Payments to employees	(12,685,507)
Payments to other governments	(889,920)
<b>Net cash provided (used) by operating activities</b>	<u>344,343</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>	
<b>ACTIVITIES:</b>	
Transfer to County	(80,320)
Transfer from County - indirect costs	453,730
Transfer from County - sales tax	2,220,000
<b>Net cash provided (used) by non-capital financing activities</b>	<u>2,593,410</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
<b>FINANCING ACTIVITIES:</b>	
Purchase of capital assets	(354,839)
Proceeds from sale of capital assets	44,790
Debt refunding proceeds	24,340,781
Principal paid on debt	(26,220,000)
Interest paid	(1,130,814)
Debt issuance costs	(247,079)
<b>Net cash provided (used) by capital and related financing activities</b>	<u>(3,567,161)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(629,408)
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<u>1,247,878</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<u>\$ 618,470</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>	
Operating income (loss)	\$ (1,395,201)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	1,840,903
(Increase) decrease in current assets:	
Accounts receivable	(823,796)
Inventory and prepaid expenses	28,346
Due from other governments	(684,781)
Increase (decrease) in liabilities:	
Vouchers payable	1,389,714
Accrued salaries and related liabilities	(55,270)
Accrued compensated absences	44,428
<b>Net cash provided (used) by operating activities</b>	<u>\$ 344,343</u>
<b>Reconciliation of cash and cash equivalents:</b>	
Cash and cash equivalents - Statement of Net Position	\$ 618,470
	<u>\$ 618,470</u>
<b>NONCASH OPERATING TRANSACTIONS:</b>	
Purchase of plant assets	-
Accounts payable	-
	<u>\$ -</u>

See accompanying notes and independent auditor's report.

*Draft*  
*September 16*

**NOTES TO FINANCIAL STATEMENTS**



**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014**

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

---

NATURE AND PURPOSE OF ENTITY

Clearview is a long-term care facility and is an operating unit of Dodge County, Wisconsin. Its governing body is the Dodge County Board of Supervisors. These financial statements present the activity of Clearview only and are not intended to present fairly the financial position, changes in its financial position, and cash flows, where applicable, of Dodge County.

Portions of Clearview are operated under an intergovernmental cooperation agreement (MCHA) under which several other counties contribute to the costs of operation.

These financial statements are presented on the accrual basis of accounting and accounting practices for enterprise funds.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The term measurement focus is used to denote what is being measured and reported in the operating statement. Enterprise funds are accounted for on the flow of economic resources measurement focus. The fundamental objective of this focus is to measure whether the enterprise fund is better or worse off economically as a result of events and transactions of the period.

The term basis of accounting is used to determine when a transaction or event is recognized on the operating statement. Enterprise funds use the full accrual basis of accounting. Under this basis, revenues are recorded when earned and expenses are recorded when incurred, even though actual payment or receipt may not occur until after the period ends.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

Deferred outflows of resources represents a consumption of resources that applies to a future period and will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represents an acquisition of resources that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

These financial statements distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services to residents in connection with Clearview's principal ongoing operations. Operating revenues include MCHA assessments of other counties and grants under the supplemental payment program. Operating expenses include the cost of providing care services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (Continued)

Other significant accounting policies include:

Basis of Accounting – These financial statements utilize the accrual basis of accounting and accounting policies prescribed for nursing homes by the Wisconsin Department of Health Services.

Cash and Cash Equivalents – For purposes of the statement of cash flows, Clearview considers all accounts with the Dodge County Treasurer to be cash equivalents.

Accounts Receivable – Receivables and revenue are recorded when services are provided. Amounts are recorded net of estimated contractual discounts and allowances for bad debt. Retroactive rate adjustments are recorded when Clearview is notified of the adjustment.

Inventories – Inventories are valued at the lower of cost or market.

Capital Assets – Capital assets are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives of the respective assets. Maintenance and repairs are expensed as incurred, whereas betterments and renewals are capitalized. Sales and retirements of fixed assets are removed from the accounts and the resulting gain or loss is included in non-operating income.

Medical Assistance – Clearview participates under the Title 19 Wisconsin Medical Assistance Program. Reimbursement rates are based on reimbursable cost provisions and are determined by the Wisconsin Department of Health Services. The rates and care levels of individual residents are subject to review by the Program, and accordingly, adjustments to individual residents' accounts occasionally occur.

Clearview received grant assistance from the Medicaid supplemental payment program that provides additional funds to offset deficits in government sponsored nursing homes. This item has been classified as other operating revenue and was \$1,969,200 for 2014.

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

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

**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014**

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

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

---

**NOTE 2. CASH AND INVESTMENTS**

---

Cash is held for Clearview by the Dodge County Treasurer in local bank accounts. All bank balances are covered by FDIC insurance or are fully collateralized.

Investment of county funds is restricted by State Statutes. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin, if the time deposits mature in not more than three years.
2. 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, local cultural arts district, or by the University of Wisconsin Hospitals and Clinics Authority.
3. Bonds or securities issued or guaranteed by the federal government.
4. The Local Government Investment Pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

*Draft*  
*September 16*

**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014**

---

**NOTE 3. ACCOUNTS RECEIVABLE AND RESIDENT SERVICE REVENUES**

---

Service revenues are recorded at established rates in effect at the time services are provided with contractual billing adjustments recognized to reflect net resident service revenues. Allowance for uncollectible accounts was \$602,927 at year end. Bad debt expense was \$1,585,019 in 2014.

Clearview grants credit on accounts receivable to government agencies and residents in the normal course of business. The timely collection of these receivables is dependent upon the economy and budgetary status of the governmental agencies and the private pay residents.

---

**NOTE 4. CAPITAL ASSETS**

---

Changes in capital assets during the year are summarized as follows.

	Beginning	Additions	Reductions	Ending
<b>Original Cost</b>				
Land	8,748			8,748
Buildings and improvements	45,333,191	199,594	59,262	45,473,524
Equipment	3,527,502	234,538		3,762,040
Totals	<u>48,869,441</u>	<u>434,132</u>	<u>59,262</u>	<u>49,244,312</u>
<b>Accumulated Depreciation</b>				
Buildings and improvements	2,602,780	1,314,232	2,214	3,914,767
Equipment	1,539,311	475,719		2,015,030
Totals	<u>4,142,091</u>	<u>1,789,951</u>	<u>2,214</u>	<u>5,929,797</u>
Net Capital Assets	<u>44,727,350</u>			<u>43,314,516</u>

Depreciation expense reported in the statement of revenues, expenses, and changes in net position was \$1,840,903. The additional expense of \$50,952 was due to Clearview's allocated share of depreciation of county central services equipment.

# Draft September 16

## CLEARVIEW DODGE COUNTY, WISCONSIN NOTES TO FINANCIAL STATEMENTS December 31, 2014

---

### NOTE 5. LONG-TERM DEBT

---

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

Refunding bonds issued May 2014 for \$23,565,000. Original bonds were issued in 2010 for construction of health care facilities. Annual principal payments of \$1,500,000 are due March 1 until 2030. Interest at 2.0%-3.375% payable semi-annually. The outstanding balance at December 31, 2014 was \$23,565,000.

The entire outstanding principal of the 2010 bonds was called and paid on May 5, 2014. The refunded bonds were retired at face value.

Bonds issued in July 2011 for \$16,090,000 for construction of health care and transportation facilities. Annual principal payments of \$805,000 are due August 1 until 2031. Interest at 3.0%-4.0% payable semi-annually. The outstanding balance at December 31, 2014 was \$13,675,000. Clearview's share of the balance was \$8,830,000.

Notes issued in October 2012 for building remodeling. Annual principal payments of \$200,000 until September 1, 2017. Interest at 0.60%-0.80%.

Changes in long-term debt for 2014 were:

	<u>Beginning</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>
General obligation bonds	\$ 34,850,000	\$ 23,565,000	\$ 26,020,000	\$ 32,395,000
General obligation notes	800,000		200,000	600,000
Premiums	280,003	775,781	60,236	995,548
<b>Total</b>	<b>35,930,003</b>	<b>24,340,781</b>	<b>26,280,236</b>	<b>33,990,548</b>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2015	\$ 2,220,000	\$ 1,019,954	\$ 3,239,954
2016	2,220,000	973,102	3,193,102
2017	2,220,000	918,451	3,138,451
2018	2,020,000	850,091	2,871,091
2019	2,020,000	781,991	2,801,991
2020-2024	10,010,000	2,958,650	12,968,650
2025-2029	9,825,000	1,332,352	11,157,352
2030-2031	2,460,000	88,506	2,548,506
<b>Total</b>	<b>32,995,000</b>	<b>8,923,097</b>	<b>41,918,097</b>

# Draft

## September 16

CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014

---

**NOTE 6. RETIREMENT PLAN**

---

All eligible employees of Clearview participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All permanent employees expected to work at least 1200 hours a year are eligible to participate in the WRS. Employees hired before July 1, 2011, are required to work at least 600 hours a year to participate in the WRS. Covered employees are required by statute to contribute one-half of the actuarially determined contribution rate for General category employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. Contribution rates for 2014 were:

	<u>Employee</u>	<u>Employer</u>
General	7.0%	7.0%

The payroll for Clearview employees covered by the WRS for the year ended December 31, 2014 was \$11,063,486; the total payroll was \$11,715,084. The total required contribution for the year ended December 31, 2014 was \$1,548,888 which consisted of \$774,444, or 7.0% of payroll from the employer and \$774,444 or 7.0% of payroll from employees. Total contributions for the year ending December 31, 2013 were \$1,379,744, equal to the required contributions for the year.

Employees who retire at or after age 65 are entitled to receive a retirement benefit. Employees may retire at age 55 and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. Final average earnings is the average of the employee's three highest years earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits are determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report that may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

---

**NOTE 7. COMPENSATED ABSENCES**

---

Changes in the accrued liabilities for compensated absences were as follows:

	Beginning	Changes	Ending
Accrued vacation and holidays	\$ 826,594	\$ (55,270)	\$ 771,324
Accrued sick leave	759,311	44,428	803,739

**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014**

---

**NOTE 8. NET POSITION**

---

GASB 34 requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – The component of net position consists of net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

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

**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014**

---

**NOTE 9. RECONCILIATIONS TO AUDITED FINANCIAL STATEMENTS**

---

Amounts reported in these financial statements are different from the County's fund financial statements because of differences between the accrual and modified accrual bases of accounting. The differences are summarized below:

**Statement of Revenues, Expenditures and Changes in Fund Balance**

	<u>Revenues</u>	<u>Expenditures</u>
Amounts per county	26,394,027	26,014,813
Reclassify bad debt	(1,585,019)	(1,585,019)
Adjust asset disposal	(64,728)	
Depreciation		1,789,951
Capital outlay		(354,839)
Accrued sick leave		44,428
Indirect expenses		213,122
Operating revenues/expenses	<u>24,744,280</u>	<u>26,139,481</u>

**Balance Sheet**

Fund Balance per county		3,368,310
Accrued liabilities:		
Interest on debt	370,145	
Sick leave	803,739	(1,173,884)
Unrestricted net position		<u>2,194,610</u>

**Clearview Program Income Statement**

Operating net		(962,502)
Indirect costs		(453,730)
Other adjustments		20,031
Operating loss		<u>(1,395,201)</u>



**CLEARVIEW  
DODGE COUNTY, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2014**

---

**NOTE 10. RELATED PARTY TRANSACTIONS**

---

Clearview is a fund of Dodge County. Significant related party transactions are summarized as follows:

A) Indirect Costs

Clearview receives administrative services from Dodge County including computer, payroll, legal, and personnel services. Costs related to these services are reflected in the financial statements.

B) Dodge County Appropriations

Property and sales taxes for general operations and debt service are reported as transfers. In 2014 the county provided \$2,220,000 from sales tax revenues to offset principal payments on debt.

C) Transfers

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

---

**NOTE 11. RISK MANAGEMENT**

---

Clearview is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

The State of Wisconsin Department of Health Services conducts annual surveys to monitor compliance with State Statutes in regards to patient care and physical environment, among other things. From time to time, the State may issue citations or points of review. Risk of noncompliance at year end was not considered to be significant.

**County of Dodge  
Wisconsin**

**Schedules of Expenditures of Federal and State Awards**

**For the Year Ended December 31, 2014**

**Together with Independent Auditor's Reports**

Johnson Block & Company, Inc.  
Certified Public Accountants  
406 Science Drive, Suite 100  
Madison, WI 53711  
(608) 274-2002  
Fax (608) 274-4320

# County of Dodge

## Table of Contents

	<u>Page</u>
<b>Reports of Independent Auditor</b>	
Independent Auditor's Report On Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance and the Schedules of Expenditures of Federal and State Awards Required by OMB Circular A-133 and the State Single Audit Guidelines	3
<b>Schedule of Expenditures of Federal Awards</b>	6
<b>Schedule of Expenditures of State Awards</b>	11
<b>Notes to the Schedules of Expenditures of Federal and State Awards</b>	15
<b>Schedule of Findings and Questioned Costs</b>	16
Identification of Major Programs	18
Findings Relating to Federal and State Awards	19
Summary Schedule of Prior Audit Findings	25

**Johnson Block and Company, Inc.**  
**Certified Public Accountants**

**Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

July 10, 2015

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

We have audited, in accordance with the 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, the financial statements of the governmental activities and each major fund of the County of Dodge (the "County") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 10, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies identified as 2014-001 and 2014-002 to be material weaknesses.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Dodge's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

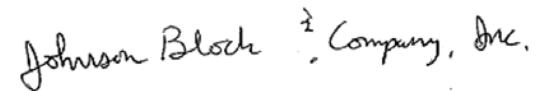
We noted certain matters that we reported to management of the County of Dodge that are described in the schedule of findings and questioned costs.

## The County of Dodge's Response to Findings

The County of Dodge's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Dodge's responses was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over compliance. This report is an integral part of and audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Johnson Block & Company, Inc." with a small superscripted "2" above the ampersand.

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

**Johnson Block and Company, Inc.**  
**Certified Public Accountants**

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control Over Compliance and the Schedules of Expenditures of  
Federal and State Awards Required by OMB Circular A-133 and the  
State Single Audit Guidelines**

September 28, 2015

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

**Report on Compliance for Each Major Federal and State  
Program**

We have audited the County of Dodge's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2014. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations and the State Single Audit Guidelines*. Those standards, OMB Circular A-133 and the *State Single Audit Guidelines*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal or state program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each of the Other Major Federal and State Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-005 through 2014-010. Our opinion on each major federal and state program is not modified with respect to these matters.

The County of Dodge's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Dodge's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's

internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify

any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-003 through 2014-004, which we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedules of Expenditures of Federal and State Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities and each major fund of the County of Dodge, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise The County of Dodge's basic financial statements. We issued our report thereon dated July 10, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards is presented for

purposes of additional analysis as required by OMB Circular A-133 and the State Single Audit Guidelines 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 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 schedules of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Johnson Block & Company, Inc.*

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



**County of Dodge**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2014**

<u>Federal Catalog Number and Program</u>	State Dept.*	Accounts Receivable	Allowable Expenditures		Cash Receipts Federal		Accounts Receivable	
		Dec. 31, 2013	Federal	Local	Prior Yr.	Current Yr.	Local	Dec. 31, 2014
<b>U. S. Department of Agriculture</b>								
10.557	DHS							
Special Supplemental Food Program for Women, Infants and Children-								
154710		\$ 21,222	\$ 287,235		\$ 21,222	\$ 251,190	\$	36,045
154760		1,622	12,020		1,622	12,020		-
<b>Total 10.557</b>		<b>22,844</b>	<b>299,255</b>	<b>-</b>	<b>22,844</b>	<b>263,210</b>	<b>-</b>	<b>36,045</b>
<b>10.561 State Administrative Matching Grants Program-</b>								
230	DHS/DCF	(846)	9,884		(846)	9,884		-
231		(233)	10,466		(233)	11,729		(1,263)
233		(783)	1,617		(783)	2,018		(401)
235		(300)	-		(300)	63		(63)
284		47,951	300,022		47,951	233,524		66,498
14		330	3,113		330	2,936		177
9025-2-0961		(22)	(430)		(22)	(267)		(163)
2		<b>46,097</b>	<b>324,672</b>	<b>-</b>	<b>46,097</b>	<b>259,887</b>	<b>-</b>	<b>64,785</b>
10.572		-	1,851		-	1,838		13
<b>Total U. S. Department of Agriculture</b>		<b>68,941</b>	<b>625,778</b>	<b>-</b>	<b>68,941</b>	<b>524,935</b>	<b>-</b>	<b>100,843</b>
<b>U.S. Department of Defense</b>								
12.700	DOA	-	733,333			733,333		-
<b>Total U.S. Department of Defense</b>		<b>-</b>	<b>733,333</b>	<b>-</b>	<b>-</b>	<b>733,333</b>	<b>-</b>	<b>-</b>
<b>U. S. Department of Justice</b>								
16.523								
Juvenile Accountability Blok Grants								
Rapid Response Services		9,911	25,088		9,911	25,088		-
16.579	DOJ	0	26,152			26,152		0
Byrne Formula Grant Program:								
Anti-Drug Enforcement (SEADOG)								
16.606		-	619			619		-
State Criminal Alien Assistance Program								
16.607	DOJ	0	6,336			6,336		0
Bulletproof Vest Partnership Program								
Bullet Proof Vests								
16.738	DOJ	9,989	38,510	1,455	9,989	28,927	1,455	9,583
Alcohol Court Program								
<b>Total U. S. Department of Justice</b>		<b>19,901</b>	<b>96,705</b>	<b>1,455</b>	<b>19,900</b>	<b>87,122</b>	<b>1,455</b>	<b>9,584</b>
<b>U. S. Department of Transportation</b>								
20.600	DOT	0	13,859			13,859		0
State and Community Highway Safety								
Alcohol Enforcement (0954-31-12)								
<b>Total U.S. Department of Transportation</b>		<b>0</b>	<b>13,859</b>	<b>-</b>	<b>-</b>	<b>13,859</b>	<b>-</b>	<b>0</b>

**County of Dodge**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2014**

<u>Federal Catalog Number and Program</u>	State Dept.*	Accounts Receivable	Allowable Expenditures		Cash Receipts Federal		Accounts Receivable
		Dec. 31, 2013	Federal	Local	Prior Yr.	Current Yr.	Local
<b>U. S. Department of Education</b>							
84.181 Grants for Infants and Toddlers with Disabilities	DHS						
550 Birth-to-Three Initiative		-	76,035	-	-	76,035	-
<b>Total U.S. Department of Education</b>		<b>-</b>	<b>76,035</b>	<b>-</b>	<b>-</b>	<b>76,035</b>	<b>-</b>
<b>U. S. Department of Health and Human Services</b>							
93.043 Special Program for the Aging-Title III-D, Disease Prevention and Health Promotion Services	AAA	1,809	4,880		1,809	4,807	73
93.044 Aging Cluster Special Program for the Aging-Title III-B, Grants for Supportive Services and Senior Centers	AAA	32,295	79,729		32,295	60,135	19,594
93.045 Special Program for the Aging-Title III-C, Nutrition Services	AAA						
Congregate Meals-Title III-C-1		-	80,957			80,957	-
Home Delivered Meals-Title III-C-2		-	50,030			50,030	-
<b>Total 93.045</b>		<b>-</b>	<b>130,987</b>	<b>-</b>	<b>-</b>	<b>130,987</b>	<b>-</b>
93.053 Nutrition Services Incentive Cash in Lieu of Commodities-Nutrition Services	AAA						
Congregate Meals-USDA							
October 1, 2012to September 30, 2013		4,288			4,288		-
October 1, 2013 to September 30, 2014		-	17,777			17,777	-
Home Delivered Meals-USDA							
October 1, 2011 to September 30, 2012		-	19,110			19,110	-
<b>Total 93.053</b>		<b>4,288</b>	<b>36,887</b>	<b>-</b>	<b>4,288</b>	<b>36,887</b>	<b>-</b>
<b>    Aging Cluster Sub-Total</b>		<b>36,583</b>	<b>247,603</b>	<b>-</b>	<b>36,583</b>	<b>228,009</b>	<b>19,594</b>
93.052 Nation Family Caregiver Support Program Title III-E	AAA	19,596	28,475		19,596	21,189	7,286
93.069 Public Health Emergency Preparedness 13 PH Emergency Response 10		(4,576)	40,258		(4,576)	40,258	-
		-	8,286				8,286
		<b>(4,576)</b>	<b>48,544</b>	<b>-</b>	<b>(4,576)</b>	<b>40,258</b>	<b>8,286</b>
93.071 Medicare Improvements for Patients and Providers		2,178	3,212		2,178	3,212	-
93.074 Bioterrorism Preparedness			500			500	-

**County of Dodge**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2014**

Federal Catalog Number and Program	State Dept.*	Accounts Receivable	Allowable Expenditures		Cash Receipts Federal		Accounts Receivable	
		Dec. 31, 2013	Federal	Local	Prior Yr.	Current Yr.	Local	Dec. 31, 2014
<b>93.268</b> <b>155020</b>	<b>Childhood Immunization Grants</b> Consolidated Contracts--Immunization	DHS	-	16,066			16,066	-
<b>93.507</b>	<b>HCR - Infrastructure &amp; QI</b>		3,800	4,697		3,800	3,942	755
<b>93.556</b> <b>3306</b>	<b>Family Preservation and Support Services</b> Safe & Stable Families	DHS	-					-
			9,977	52,345		9,977	52,345	-
			9,977	52,345	-	9,977	52,345	-
<b>93.558</b>	<b>Block Grants for Temporary Assistance for Needy Families</b>	DHS/DCF						
<b>284</b>	IMAA Federal Share		1,550	4,093		1,550	3,186	907
<b>561</b>	Basic County Allocation--Unified Services		122,108	137,752		122,108	137,752	-
<b>3561</b>	Basic County Allocation--Social Services		-	57,898		-	57,898	-
<b>3561</b>	Basic County Allocation--Social Services		-	19,991		-	19,991	-
<b>3612</b>	In Home Safety Services		138,139	480,589		138,139	360,076	120,513
<b>3770</b>	Kinship Care Base Benefit		19,629	127,354		19,629	103,849	23,505
<b>3800</b>	Kinship Care Assessments		1,106	7,673		1,106	6,813	860
<b>700</b>	WVR Save Children First		-			-		-
<b>841</b>	Child Care Fraud		1,289	3,395		1,289	2,395	1,000
	<b>Total 93.558</b>		283,821	838,745	-	283,821	691,960	146,785
<b>93.563</b> <b>70469</b> <b>70477</b>	<b>Child Support Enforcement</b> Indirect Costs Other Direct Costs	DCF	65,115	218,769		65,115	164,077	54,692
			274,162	895,043		274,162	713,825	181,218
	<b>Total 93.563</b>		339,277	1,113,812	-	339,277	877,902	235,910
<b>93.568</b>	<b>Low-Income Home Energy Assistance Operations</b>	DOA						
	October 1, 2013 to September 30, 2014		8,578	27,640		8,578	27,640	-
	October 1, 2012 to September 30, 2013			11,562				11,562
State	Public Benefits Operation							
	October 1, 2013 to September 30, 2014		8,803	53,077		8,803	53,077	-
	October 1, 2014 to September 30, 2015			8,854				8,854
	<b>Total 93.568</b>		17,381	101,133	-	17,381	80,717	20,416
<b>93.596</b> <b>831</b> <b>850 &amp; 851</b>	<b>Child Care Mandatory and Matching Funds of the Child Care Development Fund</b> Child Care Certification Costs Child Care Administration & Operation Costs	DCF	538	7,868		538	6,738	1,130
			18,375	115,308		18,375	97,146	18,162
	<b>Total 93.596</b>		18,913	123,176	-	18,913	103,884	19,292
<b>93.645</b> <b>3561</b> <b>3561</b>	<b>Child Welfare Services-State Grants</b> Basic County Allocation--Social Services Basic County Allocation--Social Services	DCF	-	30,265			30,265	-
			-	10,450			10,450	-
<b>366</b>	Youth Aids-Community		2,429	6,153		2,429	2,568	3,585
	<b>Total 93.645</b>		2,429	46,868	-	2,429	43,283	3,585

**County of Dodge**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2014**

<u>Federal Catalog Number and Program</u>	State Dept.*	Accounts	Allowable Expenditures		Cash Receipts		Accounts	
		Receivable	Federal	Local	Federal		Receivable	
		Dec. 31, 2013			Prior Yr.	Current Yr.	Local	Dec. 31, 2014
<b>93.658</b>	<b>Foster Care-Title IV-E</b>	DCF						
3324	AW Fingerprint Background		291			282		9
3396	Foster Parent Competency Based Testing			432				432
366	Youth Aids-Community		3,643	8,614	3,643	3,595		5,019
3561	Basic County Allocation--Social Services		-	187,510		187,510		-
3561	Basic County Allocation--Social Services		-	64,744		64,744		-
	<b>Total 93.658</b>		<u>3,643</u>	<u>261,591</u>	<u>-</u>	<u>3,643</u>	<u>256,131</u>	<u>-</u>
<b>93.667</b>	<b>Social Services Block Grant</b>	DHS						
560100	Aging & Disability Resource Center			1,310		1,417		(107)
3561	Basic County Allocation--Social Services		-	82,833		82,833		-
3561	Basic County Allocation--Social Services		-	28,601		28,601		-
561	Basic County Allocation--Unified		-	249,192		249,192		-
	<b>Total 93.667</b>		<u>(0)</u>	<u>361,936</u>	<u>-</u>	<u>362,043</u>	<u>-</u>	<u>(107)</u>
<b>93.674</b>	<b>Child Care Expansion</b>	DCF						
3360	Youth Independent Living II--IV-E		1,443	22,094	1,443	19,117		2,977
<b>93.767</b>	<b>State Children's Insurance Program</b>	DHS						
284	IMAA Federal Share		8,972	39,241	8,972	30,543		8,698
<b>93.778</b>	<b>Medical Assistance</b>	DHS						
146	Child Long-Term Services-DD-Parental Fee		(927)		(927)			-
154	Child Long-Term Services-SED-Parental Fee		(437)		(437)			-
284	Income Maintenance Available Allocation		66,496	306,324	66,496	238,430		67,894
291	Medicaid Subrogation Collection		1,727	464	1,727			464
872	CLTS Federal Other			274,941		274,941		-
875	CLTS Autism Federal			186,638		186,638		-
878	CLTS Federal Other - Admin			17,341		-		17,341
881	CLTS Autism Federal - Admin			11,149		-		11,149
966	Health Check-Administration		44	113	44	87		26
967	Health Check-Participation		17,816	16,536	17,816	13,383		3,153
778	Consolidate Contracts MCH		0	1,433		1,433		0
560021	I & A Elderly Benefit Specialist Replacement		4,842	16,345	4,842	10,990		5,355
560061	ADRC MFP-NH RELOCATE FED			8,200		7,356		844
560071	I & A EBS Expense Fed		(4,557)		(4,557)			-
560074	I & A EBS Expense Fed		16,710	16,345	16,710	10,990		5,355
560081	DBS Medicaid I&A Fed		14,024	34,036	14,024	25,370		8,666
560087	Resource CTR MA I&A Fed		70,993	186,296	70,993	125,288		61,008
560091	Resource CTR Screen Fed		15,985	55,845	15,985	42,540		13,305
560155	ADRC DEMENTIA CARE MA-FED		-	766	-	-		766
	<b>Total 93.778</b>		<u>202,716</u>	<u>1,132,772</u>	<u>-</u>	<u>202,716</u>	<u>937,446</u>	<u>-</u>
<b>93.786</b>	<b>State Pharmaceutical Assistance (MMA)</b>	AAA						
	July 1, 2013 to June 30, 2014		1,940			1,940		-
	<b>Total 93.786</b>		<u>1,940</u>	<u>-</u>	<u>-</u>	<u>1,940</u>	<u>-</u>	<u>-</u>

**County of Dodge**  
**Schedule of Expenditures of Federal Awards**  
**For The Year Ended December 31, 2014**

	<u>Federal Catalog Number and Program</u>	<u>State Dept.*</u>	<u>Accounts</u>	<u>Allowable Expenditures</u>		<u>Cash Receipts</u>		<u>Accounts</u>		
			<u>Receivable</u>	<u>Federal</u>	<u>Local</u>	<u>Federal</u>		<u>Receivable</u>		
			<u>Dec. 31, 2013</u>			<u>Prior Yr.</u>	<u>Current Yr.</u>	<u>Local</u>	<u>Dec. 31, 2014</u>	
93.779	<b>Centers for Medicare and Medicaid Services (CMS)</b> Demonstrations and Evaluations April 1, 2013 to March 31, 2014 April 1, 2014 to March 31, 2015 <b>Total 93.779</b>	AAA	1,785	1,215 4,000	-	1,785	1,215 4,000	-	-	
93.958 569	<b>Block Grants for Community Mental Health Services</b>	DHS	-	-	-	31,007	-	(31,007)	-	
81055	Coordinated Serv Child SED - 10-01-07 to 09-30-08 <b>Total 93.958</b>		-	-	-	31,007	-	(31,007)	-	
93.959	<b>Block Grants for Prevention and Treatment of Substance Abuse</b>	DHS	-	111,966	-	111,966	-	-	-	
81055	Coordinated Serv Child SED - 10-01-07 to 09-30-08 <b>Total 93.959</b>		-	111,966	-	111,966	-	-	-	
93.991 159220	<b>Preventive Health and Health Services</b> Consolidated Contract PHHS	DHS	-	3,205	-	-	3,205	-	-	
93.994 159320	<b>Maternal &amp; Child Health Services</b> Consolidated Contracts MCH	DHS	0	23,566	-	-	23,566	-	0	
	<b>Total U. S. Dept. of Health and Human Services</b>		<b>945,709</b>	<b>4,591,642</b>	<b>-</b>	<b>1,088,682</b>	<b>3,797,686</b>	<b>(31,007)</b>	<b>672,815</b>	
<b>U. S. Department of Homeland Security</b>										
<b>Management Agency</b>										
97.042	<b>Emergency Management Performance Grants</b>	DMA	45,321	58,960	-	45,321	19,424	-	39,536	
	October 1, 2013 to September 30, 2014		-	15,840	-	-	-	-	15,840	
97.047	FFY2010 Pre-Disaster Competitive (PDMC)		-	10,542	-	-	10,542	-	-	
	<b>Total Department of Homeland Security</b>		<b>45,321</b>	<b>85,342</b>	<b>-</b>	<b>45,321</b>	<b>29,966</b>	<b>-</b>	<b>55,376</b>	
	<b>Total Federal Awards</b>		<b>\$ 1,079,872</b>	<b>\$ 6,222,693</b>	<b>\$ 1,455</b>	<b>\$ 1,222,844</b>	<b>\$ 5,262,935</b>	<b>\$ (29,552)</b>	<b>\$ 838,618</b>	

\* Explanations of the State of Wisconsin departments, the pass-through entities of the County, are as follows:

AAA Area Agency on Aging	DOA Department of Administration
DCF Department of Children and Families	DOJ Department of Justice
DCM Department of Safety & Professional Services	DOT Department of Transportation
DHS Department of Health Services	DWD Department of Workforce Development
DMA Department of Military Affairs	

**County of Dodge**  
**Schedule of Expenditures of State Awards**  
**For The Year Ended December 31, 2014**

State Appropriation Number and Program	Accounts	Allowable Expenditures			Cash Receipts			Accounts
	Receivable Dec. 31, 2013	State	Local	Prior Yr.	State Current Yr.	Local	Receivable Dec. 31, 2014	
<b>Wisconsin Department of Administration</b>								
505.371 Low-Income Home Energy Assistance Crisis Grant	\$ 13,819	\$ 62,265	\$ -	\$ 13,819	\$ 43,626		\$ 18,639	
505.166 WLIP Training/Education	-	1,000	153		1,000	153	-	
<b>Total Wisconsin Department of Administration</b>	<b>13,819</b>	<b>63,265</b>	<b>153</b>	<b>13,819</b>	<b>44,626</b>	<b>153</b>	<b>18,639</b>	
<b>Wisconsin Department of Agriculture</b>								
14 HHW and Ag Collection	(0)	15,461	35,539		15,461	35,539	(0)	
Unwanted Prescription Drug Collections		823	1,000		823	1,000	-	
115.15 County Staff and Support Programs	-	141,735			141,735		-	
115.40 Land and Water Resource Management Projects	(0)	24,751			21,398		3,353	
<b>Total Wisconsin Department of Agriculture</b>	<b>(0)</b>	<b>182,770</b>	<b>36,539</b>	<b>-</b>	<b>179,417</b>	<b>36,539</b>	<b>3,353</b>	
<b>Wisconsin Department of Safety &amp; Professional Services</b>								
143.110 Wisconsin Fund Private Sewage System	-	16,375			16,375		-	
<b>Total Wisconsin Department of Commerce</b>	<b>-</b>	<b>16,375</b>	<b>-</b>	<b>-</b>	<b>16,375</b>	<b>-</b>	<b>-</b>	
<b>Wisconsin Department of Natural Resources</b>								
370.421 Local Park Aids Stewardship								
Wild Goose State Trail--RTA 513-12	11,922			11,922			0	
Wild Goose State Trail--RTA 636-14		11,906	3,969		7,937	3,969	3,969	
370.550 Enforcement Aids-Boating Enforcement	0	8,978			8,978		0	
370.551 Enforcement Aids-All Terrain Vehicle Enforcement	-	3,110			3,110		-	
370.552 Enforcement Aids-Snowmobile Enforcement	-	5,307			5,307		-	
370.553 Wildlife Damage Abatement and Claims	12,368	24,837		12,368	17,808		7,029	
370.563 County Conservation Aids								
Grant# CC-F7174		3,172	14,728		3,172	14,728	-	
370.574 Snowmobile Trail Aids								
July 1 2012 to June 30, 2013 (S-4165)	54,285			40,063			14,222	
July 1 2013 to June 30, 2014 (S-4285)	(28,880)	131,205		(28,880)	95,452		35,753	
July 1 2014 to June 30, 2015 (S-4358)	-	11,151			40,063		(28,911)	
370.577 All Terrain Vehicle Aids								
July 1, 2012 to June 30, 2013 (ATV2295)	1,000				1,000		-	
July 1, 2013 to June 30, 2014 (ATV3097)	679	1,321		679	321		1,000	
July 1, 2014 to June 30, 2015 (ATV3168)	-	302			1,000		(698)	
<b>Total Wisconsin Department of Natural Resources</b>	<b>51,375</b>	<b>201,289</b>	<b>18,697</b>	<b>36,152</b>	<b>184,148</b>	<b>18,697</b>	<b>32,364</b>	

**County of Dodge**  
**Schedule of Expenditures of State Awards**  
**For The Year Ended December 31, 2014**

<u>State Appropriation Number and Program</u>	<u>Accounts</u>	<u>Allowable Expenditures</u>		<u>Cash Receipts</u>		<u>Accounts</u>
	<u>Receivable</u> Dec. 31, 2013	<u>State</u>	<u>Local</u>	<u>State</u> <u>Prior Yr.</u>	<u>Current Yr.</u>	<u>Receivable</u> Dec. 31, 2014
<b>Wisconsin Department of Transportation</b>						
395.101 Elderly and Handicapped County Aids, State Funds	-	209,880			209,880	-
<b>Total Wisconsin Department of Transportation</b>	<b>0</b>	<b>209,880</b>	-	-	<b>209,880</b>	<b>0</b>
<b>Wisconsin Department of Corrections</b>						
410.302 Contracts with Counties--State Funded						
Capacity Building-Early and Intensive Intervention						
July 1, 2013to June 30, 2014	9,724			9,724		-
July 1, 2014to June 30, 2015		9,765			8,138	1,627
410.303 Youth Aids	236,809	600,504		236,809	250,639	349,865
<b>Total Wisconsin Department of Corrections</b>	<b>246,533</b>	<b>610,269</b>	-	<b>246,533</b>	<b>258,777</b>	<b>351,492</b>
<b>Wisconsin Department of Health Services</b>						
435.200 PF Non-Federal Program Revenue	(287)			(287)		-
435.231 FSET Admin GPR	(233)	10,461		(233)	11,725	(1,264)
435.233 FSET Transp GPR	(783)	1,617		(783)	2,018	(401)
435.235 FSET Retent GPR	(300)	-		(300)	62	(62)
435.283 IMAA State Share	13,723	198,877		13,723	186,326	12,551
435.291 Medicaid Subrogation Collection	1,727	464		1,727		464
435.312 APS-Adult Protective Services	38,175	62,020		38,175	23,499	38,521
435.367 Community Options Program						
Social Services	7,617	92,259		7,617	86,966	5,293
Unified Services	12,775	1,735		12,775		1,735
435.381 Alzheimer's Family Support	(2,651)	12,620		(2,651)	11,317	1,303
435.871 CLTS Non-Federal Other		194,677			194,677	-
435.874 Child Long-Term Services Autism Non-Fed.		131,924			131,924	-
435.877 CLTS Adm GPR Other		17,342			-	17,342
435.880 CLTS Adm GPR Autism	-	11,150			-	11,150
435.517 Certified Mental Health Programs		43,957			43,957	-
435.528 CST County Expansion		57,727			49,376	8,351
435.550 Birth to Three Initiative	-	74,470		-	74,470	-

**County of Dodge**  
**Schedule of Expenditures of State Awards**  
**For The Year Ended December 31, 2014**

<u>State Appropriation Number and Program</u>	<u>Accounts Receivable</u> Dec. 31, 2013	<u>Allowable Expenditures</u>		<u>Cash Receipts</u>			<u>Accounts Receivable</u> Dec. 31, 2014
		<u>State</u>	<u>Local</u>	<u>State</u>	<u>Prior Yr.</u>	<u>Current Yr.</u>	
435.560350 Congregate Meals-Title III-C-1	-	76,089		-	76,089		-
435.560360 Home Delivered Meals-Title III-C-2	-	5,969		-	5,969		-
<b>435.561 Basic County Allocation</b>							
Unified Services	0	364,032		-	364,032		0
Unified Services	(0)	1,183,742		-	1,183,742		(0)
435.577 <b>Family Support</b>	5,314	77,128		5,314	59,543		17,585
435.681 <b>State and County Match</b>							
681 Social Services	-	70,998			70,998		-
681 Unified	-	211,957			211,957		-
435.154720 <b>WIC Farmers Market Grant</b>	168	1,851		1,838	168		13
435.157000 <b>WWWP-GPR SS.255.06(2)</b>	7,568	18,858		7,568	11,889		6,969
435.157720 <b>Consolidated Contract-CHHD LD</b>	1,909	9,613		1,909	8,696		917
435.159320 <b>Consolidate Contract-MCH</b>	0	1,433		-	1,433		0
435.560100 <b>Aging &amp; Disability Resource Center</b>	90,050	373,044		90,050	373,044		0
(Passed through Area Agency on Aging)							
435.560320 <b>Elderly Benefit Specialist Program</b>	3,334	28,215		3,334	21,499		6,716
(Passed through Area Agency on Aging)							
435.560330 <b>State Senior Community Services</b>	-	9,102		-	9,102		-
(Passed through Area Agency on Aging)							
435.560330 <b>EBS OCI Replacement SPAP</b>	1,940	7,400		1,940	6,232		1,168
(Passed through Area Agency on Aging)							
435.560490 <b>Elder Abuse Grant</b>	5,828	32,199		5,828	26,691		5,508
<b>Total Wisconsin Department of Health Services</b>	<b>185,875</b>	<b>3,382,930</b>	<b>-</b>	<b>187,544</b>	<b>3,247,401</b>	<b>-</b>	<b>133,860</b>
<b>Wisconsin Department of Children and Families</b>							
437.265 Children First	978	2,100		978	2,100		-
437.339 Foster Parent Competency Based Testing		768					768
437.3561 Basic Allocation - Social Services	-	299,424			299,424		-
437.3561 Basic Allocation - Social Services	-	103,386			103,386		-
445.367 <b>Agency Incentives</b>							-
965 FS Agency Incentives	-						-
980 MA Agency Incentives	-	786		191	761		(166)
3324 AW Fingerprint Background	191	786		191	761		25
<b>Total Wisconsin Department of Children and Families</b>	<b>1,169</b>	<b>407,250</b>	<b>-</b>	<b>1,360</b>	<b>406,432</b>	<b>-</b>	<b>627</b>



**County of Dodge**  
**Schedule of Expenditures of State Awards**  
**For The Year Ended December 31, 2014**

<u>State Appropriation Number and Program</u>	<u>Accounts</u>	<u>Allowable Expenditures</u>		<u>Cash Receipts</u>		<u>Accounts</u>	
	<u>Receivable</u>	<u>State</u>	<u>Local</u>	<u>State</u>		<u>Receivable</u>	
	<u>Dec. 31, 2013</u>			<u>Prior Yr.</u>	<u>Current Yr.</u>	<u>Local</u>	<u>Dec. 31, 2014</u>
<b>Wisconsin Department of Justice</b>							
55-503, 532 & 539	Victim and Witness Assistance Program	40,734	79,870	67,421	40,734	33,190	46,680
							-
455.202	Law Enforcement Training (520HR LE - Ellis)	(0)	2,231				2,231
455.202	Law Enforcement Training (160 Jail - Meyer)	-	2,437		2,437		-
455.202	Law Enforcement Training (Breach Point for Leaders)	-	1,500		1,500		-
455.202	Law Enforcement Training (Colors of Leadership)	-	1,320		1,320		-
455.231	Law Enforcement Training	0	22,400		22,400		0
455-271	Treatment Alternative & Diversion (TAD)	-	112,143	42,191		13,271	98,872
	<b>Total Wisconsin Department of Justice</b>	<b>40,734</b>	<b>221,900</b>	<b>109,612</b>	<b>40,734</b>	<b>74,118</b>	<b>147,783</b>
<b>Wisconsin Department of Military Affairs</b>							
465.337	Emergency Planning Grant Program						
	October 1, 2012 to September 30, 2013	14,484				14,484	-
	October 1, 2013 to September 30, 2014	7,857	15,713			15,713	7,857
	October 1, 2014 to September 30, 2015	-	7,475				7,475
465.367	SARA Computer & Hazmat Equipment Grant	0	9,266			9,266	0
	Hazmat Refresher	-	1,600			1,600	-
	Training Grant Emergency Management (10358)	-	7,673			7,673	-
	<b>Total Wisconsin Department of Military Affairs</b>	<b>22,341</b>	<b>41,726</b>	<b>-</b>	<b>-</b>	<b>48,736</b>	<b>15,331</b>
<b>Wisconsin Department of Veterans Affairs</b>							
485.001	County Veterans Service Officer	-	13,000			13,000	-
	<b>Total Wisconsin Department of Veterans Affairs</b>	<b>-</b>	<b>13,000</b>	<b>-</b>	<b>-</b>	<b>13,000</b>	<b>-</b>
	<b>Total State Awards</b>	<b>\$ 561,847</b>	<b>\$ 5,350,654</b>	<b>\$ 165,001</b>	<b>\$ 526,142</b>	<b>\$ 4,682,909</b>	<b>\$ 165,001</b>
							<b>\$ 703,450</b>

**COUNTY OF DODGE, WISCONSIN**  
Notes to the Schedules of Federal and State Awards  
December 31, 2014

**(1) Basis of Presentation**

The Schedules of Expenditures of Federal and State Awards (the Schedules) were prepared on the modified accrual basis of accounting.

**(2) Financial Awards**

**Oversight and Cognizant Agencies** – The Wisconsin Department of Health Services is the County's State cognizant audit agency for the single audit.

**Federal Awards** - Federal awards are those programs which the County has contracted with Federal agencies or the State of Wisconsin and are funded with Federal resources. Major Federal awards for 2014 were determined in accordance with OMB Circular A-133.

**State Awards** - State awards are those programs, including Federal programs, which are funded by the State of Wisconsin. Major programs are defined in the State Single Audit Guidelines.

**Program Period** - If the program period is not the year ended December 31, 2014, the fiscal period is disclosed in the Schedules.

**Local Share** - If a program required funding by the County, the amount funded is shown as the local share of expenditures.

**(3) Disclosure Requirements of the State of Wisconsin**

Direct Payments by the State of Wisconsin - As reported to the County, the State of Wisconsin made direct payments of \$11,431,701 under the Food Share Program to recipients

residing within the boundaries of the County for the year ended December 31, 2014. Those benefits are not reflected in the Schedules.

Medical Assistance - Medical Assistance payments to the County's group facilities for the care of the elderly and the mentally ill are excluded from the Schedules. For the year ended December 31, 2014, these payments were approximately \$15,018,000.

**(4) Subrecipients**

The County provided about \$5,778,000 to subrecipients. These payments consisted of federal and state awards and county funding. It was not practical to identify the amount provided from each program. Most of the federal and state dollars provided to subrecipients came from the U.S. Department of Health and Human Services and the Wisconsin Department of Health Services.

**(5) Beginning Accounts Receivable Adjustment**

The schedules of federal and state awards presented in this report include adjustments to the beginning accounts receivables after it was determined that the Youth Aids program (93.645, 93.658 and 410.303) was not correctly allocated using current state and federal percentages.

	Prior Period Total Ending Receivable	Adjustment / Reclassification	Current Period Total Beginning Receivable
State Schedule	\$ 325,038	\$ 236,809	\$ 561,847
Federal Schedule	\$ 1,316,681	(\$236,809)	\$1,079,872

**COUNTY OF DODGE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
*Material weaknesses identified?	Yes
*Significant deficiencies identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major programs:	
*Material weakness identified?	No
*Significant deficiencies identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes (see Section III)

**COUNTY OF DODGE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**Section I - Summary of Auditor's Results**

Identification of major programs:	See table on next page
Dollar threshold for distinguishing Types A and B programs:	\$300,000
Auditee qualified as low-risk auditee?	No

**Section II - Financial Statement Findings**

See the tables on pages 19 through 20.

**Section III - Federal Award Findings and Questioned Costs**

See the tables on pages 20 through 24.

**Section IV – Summary Schedule of Prior Audit Findings**

See the table on page 25.

**County of Dodge  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014**

**Identification of Major Programs**

<u>Program Description</u>	<u>ID Number</u>	<u>Amount</u>	<u>Percent of Total Programs</u>
<b>Federal Programs</b>			
State Administrative Matching Grants	10.561	\$ 324,672	5%
Special Supplemental Food Program for Women, Infants and Children	10.557	299,255	5%
Donations/Loans of DOD Property	12.700	733,333	12%
Block Grants for Temporary Assistance for Needy Families	93.558	838,745	13%
Child Support Enforcement	93.563	1,113,812	18%
Social Services Block Grant	93.667	361,936	6%
Medical Assistance	93.778	<u>1,132,772</u>	<u>18%</u>
Total Major Federal Programs		<u>\$ 4,804,525</u>	77%
Total Federal Programs		<u>\$ 6,222,693</u>	
<b>State Programs</b>			
Land and Water Resource Management Program	115.400	\$ 24,751	0%
Youth Aids	410.303	600,504	11%
Treatment Alternative & Diversion (TAD)	455.271	112,143	2%
Income Maintenance Administration	435.283	198,877	4%
Children's Long-term Support Waivers	435.450	355,093	7%
Basic County Allocation	435.561	1,547,774	29%
State and County Match	435.681	282,955	5%
Aging and Disability Resource Center	435.5601	373,044	7%
Basic County Allocation	437.3561	<u>402,810</u>	<u>8%</u>
Total Major State Programs		<u>\$ 3,897,951</u>	73%
Total State Programs		<u>\$ 5,350,654</u>	

COUNTY OF DODGE, WISCONSIN  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014  
 Section II – Financial Statement Findings

**Findings / Material Weaknesses**

2014-001	<p><u>Condition:</u> The County did not perform regular reconciliations of Clearview’s detailed accounts receivable records and other subsidiary account details to the general ledger.</p> <p><u>Criteria:</u> Proper internal controls require reconciliation of significant account balances.</p> <p><u>Effect:</u> The following</p> <ul style="list-style-type: none"> <li>• Patient accounts receivable balances were not reconciled with the general ledger. An adjustment increasing accounts receivable by approximately \$158,000 was made and included in the financial statements.</li> <li>• Prepaid room charges were not included in the summary accounts receivable reports. An adjustment of approximately \$275,000 was made and included in the financial statements.</li> <li>• Medicaid adjustments were made in 2015. An estimate of \$1 million liability was made since Medicaid adjustments subsequent to year-end were reducing charges relating to 2014.</li> <li>• The undeposited cash clearing account required an adjustment related to BAB receipts not posted to the revenue account.</li> </ul> <p><u>Recommendation:</u> We recommend the County implement procedures to reconcile the account balances identified above on a regular basis.</p> <p><u>Management’s Response:</u> Management agrees with the recommendations and Clearview will require monthly reconciliation of accounts receivable to the general ledger. Clearview is pursuing initiatives to strengthen reconciliation of all balance sheet accounts and will formalize written procedures that are fully documented and understood. The reconciliation of accounts receivable will be done monthly and implement appropriate supervisory review process. The Clearview Finance Director will monitor activities being performed is executed competently and accurately.</p>
2014-002	<p><u>Condition</u> The County’s procedures used to estimate Clearview’s uncollectible accounts receivable did not provide a reasonable estimate of uncollectible amounts at year end.</p> <p><u>Criteria:</u> Proper revenue recognition involves obtaining reasonable estimates of billings.</p> <p><u>Effect:</u> The Clearview allowance for uncollectible accounts was adjusted by \$315,000.</p>

	<p><u>Recommendation:</u> We recommend the County improve procedures used to estimate uncollectible accounts to provide a more reasonable estimate at the financial statement date.</p> <p><u>Management's Response:</u> Management agrees with the recommendations and Clearview will apply a calculation of recording a percentage of monthly gross receivables and an estimate of uncollectible accounts. The initial percentage is based on industry average and will be analyzed based on Clearview's actual experience. The analysis will be done on a semi-annual basis to determine if the estimate will be adjusted. Clearview is pursuing initiatives to strengthen this estimate and will formalize written procedures that are fully documented and understood. The Clearview Finance Director will monitor activities being performed is executed competently and accurately.</p>
--	--

Section III – Federal and State Award Findings and Questioned Costs	
Program/Item	Findings / Significant Deficiencies
<p>2014-003</p> <p>Reconciliation procedures of Schedule of Federal and State Awards</p>	<p><u>Criteria / Condition / Effect:</u> The County is responsible for the preparation of the schedule of expenditures of federal awards in accordance with OMB A-133. The information in the schedule of awards should be derived from the accounting records used to prepare the financial statements. During our testing of the schedule of federal awards it was noted that expenditures reported in the general ledger did not, in some instances, reconcile with the expenditures reported in the schedule of awards. We also noted instances where amended expenditure claims were submitted but were not reflected in the general ledger. This resulted in a variance between the financial statements and the schedule of awards. We also noted allocations between the federal and state awards schedules that required adjustments/reclassifications.</p> <p><u>Recommendation:</u> We continue to recommend the County implement procedures to reconcile the schedule of federal and state awards to the general ledger. We also recommend these procedures include a review by individuals other than those preparing the schedules.</p> <p><u>Management's Response:</u> The current practice for preparing and entering the schedule of expenditures of federal awards is conducted by a supervisor in the Fiscal and Support Division. In order to maintain a segregation of duties, the reconciliation of the expenditures recorded in the federal awards and the input into the general ledger is conducted by the Division Manager of Fiscal and Support Services.</p>

Section III – Federal and State Award Findings and Questioned Costs (Continued) <b>Findings / Significant Deficiencies (Continued)</b>	
2014-004  Department of Health Services Audit Guide – 2.2 Activities Allowed or Unallowed	<p><b>Condition:</b> The County could not provide documentation to show it had obtained written authorization for fiduciary responsibility over resident funds. Four client files of six tested were identified as not having proper documentation.</p> <p><b>Criteria:</b> Administrative rules and state statutes for residential care providers require providers to obtain written authorization from the client or guardian to act as a representative payee.</p> <p><b>Effect:</b> Failure to comply with state statutes and administrative code.</p> <p><b>Recommendation:</b> We recommend that County staff review all files for clients for which the County acts as a representative payee to identify those clients where proper written authorization has not been obtained. The County should obtain written authorization from all clients or guardians for which the County acts as a representative payee.</p> <p><b>Management’s Response:</b> All files of clients who have the Dodge County Human Services and Health Department functioning in the role of representative payee will be reviewed to insure written authorization is present. In all cases where written client authorization is not present, the Department will obtain written authorization from the client or his/her guardian to act as the representative payee. All files be reviewed quarterly by the program supervisor or his/her designee to ensure compliance with state statutes and administrative codes. Following the quarterly reviews the program supervisor will report the results of the review to the Division Manager.</p>
Section III – Federal and State Award Findings and Questioned Costs (Continued) <b>Findings / Noncompliance</b>	
2014-005  Department of Children and Family Audit Guide – 2.5 Cost Allocation Plan – Random Moment Sampling (RMS)	<p><b>Condition:</b> Three of the eleven items tested did not have supporting documentation consistent with the responses submitted to the RMS system.</p> <p><b>Criteria:</b> The RMS system is used to document county worker effort to allocate Agency Management Support and Overhead (AMSO) and shared costs to programs for federal reporting. RMS responses should be reasonably supported by appropriate documentation.</p> <p><b>Effect:</b> AMSO and shared costs may be allocated incorrectly if inappropriate responses are submitted.</p> <p><b>Recommendation:</b> We recommend that County staff establish controls, such as internal review procedures, to ensure that RMS responses are consistent with supporting documentation.</p> <p><b>Management’s Response:</b> Within the RMS as noted, the notes in ES should be listed as indicated, and necessary steps will be taken to provide all required documentation. The program supervisor will review the documentation monthly to assure all notes are provided. Following the monthly reviews the program supervisor will report the results of the review to the Division Manager.</p>



Section III – Federal and State Award Findings and Questioned Costs (Continued)  
**Findings / Noncompliance (Continued)**

<p>2014-006</p> <p>Department of Health Services Audit Guide – 2.7 Information Technology (IT)</p>	<p><u>Condition</u> The County does not have written policies and procedures in place to document it is meeting all federal regulations related to information technology (IT) security and the Health Insurance Portability and Accountability Act (HIPAA). Establishing and documenting IT plans, policies, and procedures help ensure the protection of County equipment and all other confidential information in the care of the County.</p> <p><u>Criteria:</u> Federal regulations require agencies receiving federal funds to establish a plan, policy, and procedures to address IT security and HIPAA.</p> <p><u>Effect:</u> The County may not be in compliance with all federal regulations related to IT security and HIPAA.</p> <p><u>Recommendation:</u> The County should continue to evaluate IT plans, policies, and procedures to ensure full compliance with federal regulations.</p> <p><u>Management’s Response:</u> The County has been in contact with an organization regarding a complete evaluation of County IT policies and procedures. This evaluation will be used to help identify areas of improvement to ensure compliance with federal regulations regarding IT security and HIPAA.</p>
<p>2014-007</p> <p>Department of Health Services Audit Guide – 2.9 Client Rights and Client Funds</p>	<p><u>Condition:</u> The County could not provide documentation to show it had complied with all laws and administrative rules governing client rights and funds. Two client files were identified as not having sufficient documentation.</p> <p><u>Criteria:</u> State statutes and administrative code define the legal requirements for client rights and client funds. Documentation should be maintained to document compliance with these requirements.</p> <p><u>Effect:</u> Failure to comply with state statutes and administrative code.</p> <p><u>Recommendation:</u> We recommend that County staff provide additional oversight to ensure that all steps are taken to comply with state statutes and administrative code governing client rights and funds.</p> <p><u>Management’s Response:</u> The Clients Rights Officer, , will work with the program supervisors and staff to begin a thorough review of all open client files to determine if the appropriate documentation is present indicating clients have been notified, in writing, of their rights including the grievance procedure. All client files will be reviewed on a quarterly basis by the program supervisor, or his/her designee to ensure compliance with state statutes and administrative codes. Following the quarterly reviews the program supervisor will report the results of the review to the Division Manager.</p>

Section III – Federal and State Award Findings and Questioned Costs (Continued)  
**Findings / Noncompliance (Continued)**

<p>2014-008  Department of Health  Services Audit Guide – 2.8.2  Purchase of Care and Services and Department of Children and Family Audit Guide – 2.4  Subrecipient Monitoring</p>	<p><u>Condition/Criteria:</u> Federal and state rules require the County to monitor subrecipient activities and to ensure that required audits are performed in accordance with federal standards and that corrective action is taken. At the date of the audit, the County had not properly documented review of an audit report for 2013 and 2014 to ensure compliance with federal and state rules.</p> <p><u>Questioned Costs:</u> American Way of Randolph. – 2013 - \$101,319 and 2014 - \$82,350</p> <p><u>Effect:</u> Subrecipient audit reports could have questioned costs and internal control deficiencies that may affect Dodge County.</p> <p><u>Recommendation:</u> The County should review provider audits to ensure all audits were properly completed in compliance with federal and state rules.</p> <p>The County should also contact the provider(s) and obtain an audit report for 2011 and 2012; review the audit to ensure that the audit was properly performed, and to determine whether any findings or other matters were disclosed; and take appropriate steps to resolve any audit issues that were identified.</p> <p><u>Management’s Response:</u> In compliance with the Uniform Grant Guidance (UGG) requirements, a risk-assessment tool has been developed to review each subrecipient to determine risk factors and to ensure audits are performed in compliance with federal standards, among other requirements, and if not provided, that corrective action is taken. In addition, a spreadsheet/checklist has been developed to be utilized annually to review each Department Subrecipient to ensure they are in compliance with all federal and state rules. If a Subrecipient is not in compliance with applicable federal and state rules, a corrective action notice will be sent requiring all deficiencies be corrected and if corrections are not completed, the contract will be suspended until the subrecipient is in compliance with applicable state and federal rules. These tasks will be performed by the Audit and Compliance Officer and reviewed by the Fiscal and Support Services Division Manager.</p>
---	--

Section III – Federal and State Award Findings and Questioned Costs (Continued)  
**Findings / Noncompliance (Continued)**

<p>2014-009  Department of Health  Services Audit Guide – 2.8.2  Purchase of Care and Services and Department of Children and Family Audit Guide – 2.4  Subrecipient Monitoring</p>	<p><b>Condition/Criteria:</b> Federal and state rules require the County to monitor subrecipient activities and to ensure that required audits are performed in accordance with federal standards and that corrective action is taken. At the date of the audit the County had received a provider agency audit report that did not appear to be in compliance with Government Auditing Standards.</p> <p><b>Questioned Costs:</b> Green Valley Enterprises \$ 523,649</p> <p><b>Effect:</b> Subrecipient audit reports could have questioned costs and internal control deficiencies that may affect Dodge County.</p> <p><b>Recommendation:</b> The County should have procedure in place to review provider audits to ensure all audits were properly completed in compliance with federal and state rules.</p> <p><b>Management’s Response:</b> In compliance with the Uniform Grant Guidance (UGG) requirements, a risk-assessment tool has been developed to review each subrecipient to determine risk factors and to ensure audits are performed in compliance with federal standards, among other requirements, and if not provided, that corrective action is taken. In addition, a spreadsheet/checklist has been developed to be utilized annually to review each Department Subrecipient to ensure they are in compliance with all federal and state rules. If a Subrecipient is not in compliance with applicable federal and state rules, a corrective action notice will be sent requiring all deficiencies be corrected and if corrections are not completed, the contract will be suspended until the subrecipient is in compliance with applicable state and federal rules. These tasks will be performed by the Audit and Compliance Officer and reviewed by the Fiscal and Support Services Division Manager.</p>
<p>2014-010  Children’s Long-Term Support Waivers (CLTS) – E.  Parental Payment Liability (PPL)</p>	<p><b>Condition:</b> The County could not provide documentation to show review of a PPL had been determined or if the service coordinator had determined that there was no liability. This exception was noted for one of the fifteen client files tested.</p> <p><b>Criteria:</b> The waiver agency must obtain required information and complete PPL calculations related to the PPL for all children under the age of eighteen participating in the CLTS Waiver Program.</p> <p><b>Effect:</b> Failure to comply with program requirements.</p> <p><b>Recommendation:</b> We recommend that County staff annually review files for CLTS clients to ensure that the PPL has been determined or documentation showing there was no liability.</p> <p><b>Management’s Response:</b> All participants enrolled in the Children’s Long Term Support program will complete and forward all necessary documentation requested to support the Department’s determination of parental payment liability. A spreadsheet checklist has been developed to include all required documentation needs outlining the status of compliance or non-compliance. The client files of participants in the CLTS program will be reviewed by the Program Supervisor on a quarterly basis to ensure compliance with all requirements including the necessary fiscal information needed to determine the parental payment liability. Following the quarterly reviews the program supervisor will report the results of the review to the Division Manager.</p>

COUNTY OF DODGE, WISCONSIN  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 FOR THE YEAR ENDED DECEMBER 31, 2014  
 Section IV – Summary Schedule of Prior Audit Findings

Program	Finding/Noncompliance
<p>Reconciliation procedures of Schedule of Federal and State Awards 2013-01</p>	<p><u>Criteria / Condition / Effect:</u> The County is responsible for the preparation of the schedule of expenditures of federal awards in accordance with OMB A-133. The information in the schedule of awards should be derived from the accounting records used to prepare the financial statements. During our testing of the schedule of federal awards it was noted that expenditures reported in the general ledger did not, in some instances, reconcile with the expenditures reported in the schedule of awards. This resulted in a variance between the financial statements and the schedule of awards. We also noted allocations between the federal and state awards schedules that required adjustments/reclassifications.</p> <p><u>Recommendation:</u> We continue to recommend the County implement procedures to reconcile the schedule of federal and state awards to the general ledger. We also recommend these procedures include a review by individuals other than those preparing the schedules.</p> <p><u>Management's Response:</u> Management is aware of the importance of reconciling the schedule of awards to the financial information used to prepare the financial statements. Management has implemented additional procedures to improve the accuracy of the schedule of award and will continue to evaluate its procedures in preparing the schedule of awards to assess other area that can be improved.</p> <p><u>Current Status:</u> <i>We continue to recommend the County improve procedures over the preparation of the schedules of federal and state awards. See current year finding 2014-003.</i></p>

**Dodge County**  
**Schedule of Federal and State Awards**

Federal Department of:	Current Year Receipts						
	2008	2009	2010	2011	2012	2013	2014
Agriculture	401,994	445,874	526,089	480,673	466,422	483,923	524,935
Defense							733,333
Education	78,732	1,659,176	77,377	77,377	76,050	75,960	76,035
Energy	-	-	71,365	66,500			
Health & Human Services	9,347,923	5,359,777	5,057,164	4,607,720	4,421,866	3,336,703	3,797,686
Homeland Security	196,148	179,705	57,699	118,182	25,940	14,638	29,966
Housing & Urban Development	-	476,000	189,000	378,500	176,786	4,200	-
Justice	13,770	35,602	111,214	154,955	136,255	92,925	87,122
Transportation	9,250	876,988	48,211	61,027	29,997	23,147	13,858
<b>Total Federal</b>	<b>10,047,817</b>	<b>9,033,122</b>	<b>6,138,119</b>	<b>5,944,934</b>	<b>5,333,316</b>	<b>4,031,496</b>	<b>5,262,935</b>
<b>Wisconsin Department of:</b>							
Administration	10,863	8,097	13,016	17,134	300	-	44,626
Agriculture	118,303	178,235	159,209	198,499	163,862	139,342	179,417
Children & Family	-	108,745	476,673	463,537	506,280	399,381	406,432
Safety and Professional Services	23,178	25,855	31,305	29,867	9,415	13,526	16,375
Corrections	35,296	41,548	13,428	-	12,388	-	258,777
Health Services	5,984,603	3,573,809	3,453,209	3,525,036	3,359,709	3,250,495	3,247,401
Justice	32,456	28,175	31,628	66,717	62,875	56,963	74,118
Military Affairs	19,756	14,581	16,171	24,076	14,901	41,376	48,736
Natural Resources	175,538	123,148	151,360	143,929	121,660	175,929	184,147
Transportation	199,946	204,236	283,272	283,819	215,560	209,473	209,880
Veterans Affairs	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Workforce Development	92,505	-					
<b>Total State</b>	<b>6,705,444</b>	<b>4,319,429</b>	<b>4,642,271</b>	<b>4,765,614</b>	<b>4,479,950</b>	<b>4,299,485</b>	<b>4,682,909</b>
<b>Total Federal and State Awards</b>	<b>16,753,261</b>	<b>13,352,551</b>	<b>10,780,390</b>	<b>10,710,548</b>	<b>9,813,266</b>	<b>8,330,981</b>	<b>9,945,845</b>
Change		(3,400,710)	(2,572,161)	(69,842)	(897,282)	(1,482,285)	1,614,864
% of Change		-20%	-19%	-1%	-8%	-15%	19%
							(6,807,417)

**Dodge County**  
**Schedule of Federal and State Awards**

Federal Department of:	Allowable Expenditure						
	2008	2009	2010	2011	2012	2013	2014
Agriculture	442,546	499,526	599,344	551,158	581,090	552,864	625,778
Defense							733,333
Education	78,732	1,659,176	77,377	77,377	76,050	75,960	76,035
Energy	-	-	106,781	66,500			
Health & Human Services	8,642,210	5,643,113	5,738,011	5,296,924	5,490,585	4,524,999	4,591,642
Homeland Security	434,843	272,029	102,541	163,325	72,690	59,960	85,342
Housing & Urban Development	-	476,000	189,000	378,500	176,786	4,200	-
Justice	13,770	35,602	114,449	205,746	189,406	112,825	96,705
Transportation	15,985	876,988	48,211	61,027	29,997	27,397	13,858
<b>Total Federal</b>	<b>9,628,086</b>	<b>9,462,434</b>	<b>6,975,714</b>	<b>6,800,557</b>	<b>6,616,604</b>	<b>5,358,205</b>	<b>6,222,693</b>
<b>Wisconsin Department of:</b>							
Administration	10,863	8,097	13,016	25,350	9,791	13,819	63,265
Agriculture	175,696	202,129	217,611	212,606	178,075	139,342	182,770
Children & Family	-	108,745	468,287	463,473	527,736	400,550	407,250
Safety and Professional Services	23,178	25,855	39,858	34,900	9,415	13,526	16,375
Corrections	35,296	46,024	26,818	16,500	14,864	9,724	610,269
Health Services	5,649,762	3,718,377	3,549,435	3,608,534	3,492,975	3,436,369	3,382,930
Justice	70,567	61,244	81,341	97,895	103,567	97,697	221,900
Military Affairs	76,935	43,787	31,449	43,092	36,667	41,950	41,726
Natural Resources	231,095	190,517	209,519	261,868	178,967	226,786	201,289
Transportation	199,946	204,236	283,272	283,819	215,560	209,473	209,880
Veterans Affairs	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Workforce Development	92,505	-					
<b>Total State</b>	<b>6,578,843</b>	<b>4,622,011</b>	<b>4,933,606</b>	<b>5,061,037</b>	<b>4,780,617</b>	<b>4,602,236</b>	<b>5,350,654</b>
<b>Total Federal and State Awards</b>	<b>16,206,929</b>	<b>14,084,445</b>	<b>11,909,320</b>	<b>11,861,594</b>	<b>11,397,221</b>	<b>9,960,441</b>	<b>11,573,347</b>
Change		(2,122,484)	(2,175,125)	(47,726)	(464,373)	(1,436,780)	1,612,906
% of Change		-13%	-15%	0%	-4%	-13%	16%
							(4,633,582)

CLEARVIEW

POLICY REGARDING:

Financial Services: Write offs/ Bad Debt

POLICY #:

PROPONENT: Financial Services

APPROVED BY:

EFFECTIVE DATE: 2/8/14

Clearview makes every attempt to collect money owed to them from insurances, Medicare, Medicaid, and private pay. Accounts receivable is continuously monitored by the Clearview Finance Department.

**Procedure to Collect-**

To provide services to our residents on a continuing basis, we must make provision for payment of these services. To be effective in obtaining payment, the following procedure will apply:

- 1) The Financial Information page included in the admission packet is to be completed in its entirety and reviewed by the Social Services and Financial Services departments. This must be accomplished prior to admission.
- 2) The completed Financial Information page together with copies of Medicare, Medical Assistance, and insurance cards are to be forwarded to the Business Office on the day of, or prior to admission.
- 3) Private pay residents and Medical Assistance residents with a patient liability will be billed one month in advance. Private pay residents are required to prepay 30 days prior to admission.
- 4) Billing will take place the first 10 days of the month. Payment is due by the 20<sup>th</sup> of the month.

Since provision in the law has been made for discharge due to non-payment of services, the following steps will take place:

- 1) The first month following the due date of the bill in question, a letter will be sent to the person responsible for the past-due bill.

- 2) After an additional 30 days has lapsed without payment being received, a second letter will be mailed, advising the person responsible of the options being considered: discharge resident for non-payment, referral to our attorneys, or others.
- 3) If payment has not been received by the last day of the next month, a letter from management will be sent, advising the person responsible that receipt of the letter may constitute 30 days' notice to remove the resident for non-payment of services or legal action may be initiated to collect outstanding balances.

**Procedure to Write Off-**

In the event that it is deemed that money owed to Clearview is uncollectable, Clearview will follow the procedure below in writing off account balances.

- 1) When every attempt to collect the outstanding balance has been exhausted the accounting specialist will present to the Director of Financial Services to inform them that this account is uncollectable.
- 2) The Director of Financial Services will review the account with the Accounting Specialist to determine if this account should be written off as bad debt. If it is determined that this account is deemed uncollectable the accounting specialist will enter it on to a write off log.
- 3) The write off log then is reviewed by the Administrator and if she agrees that all accounts listed on the log are uncollectable she signs off on this report.
- 4) The signed log then will be presented to the Health Facility Committee to notify them of the uncollectable accounts.
- 5) After the log has been presented to the Health Facility Committee, the Clearview Director of Financial Services and Administrator will present the write off log to the Finance Committee for their notification.



August 31, 2015

Following is a condensed statement of cash received and disbursed  
by Dodge County during the month of AUGUST 2015:

Balance JULY 31, 2015	\$1,503,639.22	
Receipts AUGUST 2015	\$16,879,793.02	
Investments Redeemed	\$25,217,000.00	
Cancelled Checks	\$330.87	
JE Bank credit IRS	\$330.00	
Interest "SWEEP" Account	\$1,069.26	
AUGUST J.E.	\$595,340.21	
Disbursements AUGUST 2015		\$35,367,786.57
Investments Purchased		\$8,314,000.00
Balance AUGUST 31, 2015		\$458,200.52
AUGUST J.E.		\$57,515.49
	<u>\$44,197,502.58</u>	<u>\$44,197,502.58</u>

Landmark Credit Union # 9001133707 (GENERAL FUND)	\$496,201.91
Landmark Credit Union # 9001133703 (SWEEP)	\$659,717.67

	\$1,155,919.58
Less outstanding checks	<u>\$697,719.06</u>
Cash Balance AUGUST 2015	\$458,200.52

Respectfully Submitted,



Patti K. Hilker  
Dodge County Treasurer

**DODGE COUNTY, WISCONSIN  
COUNTY INVESTMENTS**

**SEPTEMBER 2015**

INVESTMENT TYPE	BALANCE BEFORE INVESTING	% INVEST	AVG. YIELD RATE	AMOUNT INVESTING	AMOUNT SOLD	AVG. YIELD RATE	BALANCE AFTER INVESTING	% INVEST	9/30/2014
CERTIFICATES OF DEPOSITS	\$3,000,000.00	7.1%	0.747%	\$0.00	\$0.00	0.747%	\$3,000,000.00	7.2%	3,000,000.00
STATE INVEST. POOL RAILROAD	\$781,816.08	1.9%	0.130%	\$85.99	\$225,000.00	0.130%	\$556,902.07	1.3%	521,646.28
STATE INVEST. POOL GENERAL	\$8,814,192.48	20.9%	0.130%	\$4,732,930.92	\$5,127,000.00	0.130%	\$8,420,123.40	20.2%	11,064,708.05
EHLERS -GENERAL FUNDS	\$7,808,923.71	18.5%	0.210%	\$13,798.50	\$6.00	0.210%	\$7,822,716.21	18.8%	3,358,351.86
EHLERS -TREASURY ACCT	\$1,292,804.57	3.1%	0.520%	\$5,528.75	\$7.50	0.520%	\$1,298,325.82	3.1%	5,449,671.13
LANDMARK CREDIT UNION GEN FUND INVESTMENT	\$2,271,255.40	5.4%	1.020%	\$0.00	\$0.00	1.020%	\$2,271,255.40	5.4%	1,982,228.00
DODGE CTY DRAINAGE BOARD UNSECURED LOAN	\$0.00	0.00%	3.500%	\$0.00	\$0.00	3.500%	\$0.00	0.0%	150,000.00
FIXED INCOME CUSTODY (DANA)	\$18,210,505.37	43.2%	1.600%	\$109,942.83	\$0.00	1.600%	\$18,320,448.20	43.9%	18,198,918.93
	<u>\$42,179,497.61</u>	<u>100.0%</u>		<u>\$4,862,286.99</u>	<u>\$5,352,013.50</u>		<u>\$41,689,771.10</u>	<u>100.0%</u>	<u>43,725,524.25</u>
							<u>\$18,321,729.44</u>		
							<u>\$41,691,052.34</u>		

September Yield Rate		
	2014	2015
CD	0.70%	0.75%
State Pool	0.08%	0.13%
Fixed Income	1.64%	1.60%

INVESTED BY:

DATE

\_\_\_\_\_  
PATTI K. HILKER, DODGE COUNTY TREASURER

INVESTMENTS AUTHORIZED BY:

DATE

\_\_\_\_\_  
DAVID FROHLING  
FINANCE COMM. CHAIRMAN

## Dodge County, Wisconsin County Sales Tax Remittances

10/5/2015

Remittance Period	Collection Period	2009 Remittance	2010 Remittance	2011 Remittance	2012 Remittance	2013 Remittance	2014 Remittance	2015 Remittance	Previous Year	
									\$ Change	% Change
Jan	Nov	\$387,883	\$374,923	\$376,228	\$328,944	\$395,130	\$486,170	<b>\$461,907</b>	(\$24,263)	-5.0%
Feb	Dec	399,078	328,040	410,423	491,041	464,668	465,644	<b>419,112</b>	(\$46,532)	-10.0%
Mar	Jan	324,058	343,455	351,889	334,316	378,875	346,135	<b>399,718</b>	\$53,582	15.5%
Apr	Feb	359,105	344,008	347,948	376,618	380,068	433,718	<b>469,683</b>	\$35,966	8.3%
May	Mar	386,540	313,820	333,146	470,113	481,241	534,851	<b>515,569</b>	(19,282)	-3.6%
Jun	Apr	388,683	412,100	479,438	459,467	399,631	422,574	<b>407,861</b>	(14,713)	-3.5%
Jul	May	405,941	430,212	412,277	339,517	510,392	589,725	<b>524,613</b>	(65,112)	-11.0%
Aug	Jun	375,691	367,346	410,118	525,156	552,835	672,406	<b>500,849</b>	(171,557)	-25.5%
Sep	Jul	395,882	460,303	443,711	402,754	413,028	461,485	<b>486,051</b>	24,566	5.3%
Oct	Aug	412,145	437,649	421,047	457,675	505,310	565,940			
Nov	Sep	342,730	386,048	466,361	502,994	458,782	490,439			
Dec	Oct	402,449	418,154	442,259	387,671	370,028	484,997			
		<b>\$4,580,187</b>	<b>\$4,616,056</b>	<b>\$4,894,845</b>	<b>\$5,076,266</b>	<b>\$5,309,989</b>	<b>\$5,954,084</b>	<b>\$4,185,363</b>	<b>(\$227,345)</b>	

Monthly Average	381,682	384,671	407,904	423,022	442,499	496,174	<b>465,040</b>	(25,261)
Highest Monthly Amt	\$412,145	\$460,303	\$479,438	\$525,156	\$552,835	\$672,406	<b>\$524,613</b>	\$53,582
	Oct/Aug	Sept/July	June/Apr	Aug/June	Aug/June	Aug/June	<b>July/May</b>	Mar/Jan
Lowest Monthly Amt	\$324,058	\$313,820	\$333,146	\$328,944	\$370,028	\$346,135	<b>\$399,718</b>	(\$171,557)
	Mar/Jan	May/March	May/March	Jan/Nov	Dec/Oct	Mar/Jan	<b>Mar/Jan</b>	Aug/June

% Of Year Completed	<b>75.0%</b>
Estimated Year End	<b>\$5,580,484</b>

2015 Budget	Monthly Budget
\$4,322,765	360,230

	Previous Month		\$ Change	% Change
	Aug-15	Sep-15		
<b>State</b>	\$31,255,685	\$29,900,421	(\$1,355,264)	-4.3%
<b>Dodge</b>	500,849	486,051	(14,797)	-3.0%



**Dodge County - Estimated State Aids**

State Aid	2010	2011	2012	2013	2014	2015	2016		
	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Budget	Variance
Shared Revenues	3,609,864	3,608,315	2,830,518	2,832,026	2,826,700	2,844,401	2,838,182	2,838,182	-
General Transportation Aids (GTA)	2,728,706	2,873,323	2,696,172	2,852,472	2,750,598	2,818,605	2,713,332	2,930,000	(216,668)
Exempt Computer Aid	91,882	76,113	68,796	67,245	80,565	90,020	92,745	75,000	17,745
	<u>6,430,451</u>	<u>6,557,751</u>	<u>5,595,486</u>	<u>5,751,743</u>	<u>5,657,863</u>	<u>5,753,026</u>		<u>5,843,182</u>	

## HISTORY OF TAX COLLECTIONS

As of August 13, 2015

LEVY / COLLECTION YEAR	COUNTY WIDE TAX LEVY (1)	COLLECTIONS BY LOCAL TREASURERS	POSTPONED & DELINQUENT TAXES TURNED OVER TO COUNTY AND CITY OF WATERTOWN (2)	UNCOLLECTED TAXES AS OF 8/13/2015	PERCENT COLLECTED AS OF 8/13/2015
2014/2015	\$130,980,788.52	\$82,952,975.73	\$48,027,812.79	\$2,176,875.46	98.34%
2013/2014	\$134,647,555.02	\$92,522,160.74	\$42,125,394.28	\$835,069.27	99.38%
2012/2013	\$135,080,535.70	\$92,854,654.33	\$42,225,881.37	\$370,456.67	99.73%
2011/2012	\$135,277,522.94	\$92,208,225.93	\$43,069,297.01	\$103,608.91	99.92%
2010/2011	\$136,819,400.86	\$91,811,371.07	\$45,008,029.79	\$65,166.35	99.95%
2009/2010	\$131,405,969.16	\$87,746,150.66	\$43,659,818.50	\$14,943.54	99.99%
2008/2009	\$123,963,651.80	\$83,651,600.90	\$40,312,050.90	\$10,904.10	99.99%
2007/2008	\$120,664,968.77	\$82,143,471.99	\$38,521,496.78	\$13,246.79	99.99%
2006/2007	\$114,949,291.14	\$78,416,969.10	\$36,532,322.04	\$17,772.96	99.98%
2005/2006	\$110,146,746.58	\$75,892,458.08	\$34,254,288.50	\$1,065.08	100.00%
2004/2005	\$110,169,574.18	\$75,439,613.34	\$34,729,960.84	\$3.81	100.00%
2003/2004	\$105,262,008.69	\$70,962,487.52	\$34,299,521.17	\$0.00	100.00%
2002/2003	\$103,040,498.31	\$67,457,686.86	\$35,582,811.45	\$0.00	100.00%

(1) Includes County, Cities, Villages, Towns, School Districts, VTAE Districts and State Forestry Tax Levies and all other charges to be collected.

(2) Includes state credits, lottery credits and First Dollar Credits.

## Dodge County, Wisconsin

### History of Tax Collections

As of February 28

for each of the following years

Year	Percent Collected
2004	67.42%
2005	68.48%
2006	79.23%
2007	79.68%
2008	79.95%
2009	80.06%
2010	79.69%
2011	79.68%
2012	80.89%
2013	78.17%
2014	81.83%
2015	82.63%

### Historical Change in Tax Certificates

Year	Balance	Total Change	%Change
<b>1996</b>	\$ 1,027,570.46		
<b>1997</b>	1,022,167.00	(5,403.46)	-0.53%
<b>1998</b>	1,000,864.81	(21,302.19)	-2.08%
<b>1999</b>	1,167,503.46	166,638.65	16.65%
<b>2000</b>	1,500,869.08	333,365.62	28.55%
<b>2001</b>	1,807,292.34	306,423.26	20.42%
<b>2002</b>	1,654,190.88	(153,101.46)	-8.47%
<b>2003</b>	1,712,544.19	58,353.31	3.53%
<b>2004</b>	1,616,198.49	(96,345.70)	-5.63%
<b>2005</b>	1,545,816.91	(70,381.58)	-4.35%
<b>2006</b>	1,793,684.45	247,867.54	16.03%
<b>2007</b>	1,956,756.29	163,071.84	9.09%
<b>2008</b>	2,151,501.51	194,745.22	9.95%
<b>2009</b>	2,489,649.00	338,147.49	15.72%
<b>*2010</b>	2,769,618.19	279,969.19	11.25%
<b>2011</b>	3,041,645.39	272,027.20	9.82%
<b>2012</b>	2,690,373.38	(351,272.01)	-11.55%
<b>2013</b>	2,410,121.55	(280,251.83)	-10.42%
<b>2014</b>	2,787,448.67	377,327.12	15.66%
<b>2015</b>	2,423,954.84	(363,493.83)	-13.04%

\*Starting in 2010 Uncollectible Certificates are deducted

### Historical Change in Tax Deeds

Year	Balance	Total Change	%Change
<b>1996</b>	\$153,315.91		
<b>1997</b>	154,976.29	1,660.38	1.08%
<b>1998</b>	154,982.39	6.10	0.00%
<b>1999</b>	154,950.11	(32.28)	-0.02%
<b>2000</b>	154,983.52	33.41	0.02%
<b>2001</b>	154,987.58	4.06	0.00%
<b>2002</b>	188,440.69	33,453.11	21.58%
<b>2003</b>	168,268.27	(20,172.42)	-10.70%
<b>2004</b>	159,836.72	(8,431.55)	-5.01%
<b>2005</b>	159,836.72	-	0.00%
<b>2006</b>	162,996.38	3,159.66	1.98%
<b>2007</b>	166,194.91	3,198.53	1.96%
<b>* 2008</b>	87,737.92	(78,456.99)	-47.21%
<b>2009</b>	99,749.13	12,011.21	13.69%
<b>2010</b>	104,171.00	4,421.87	4.43%
<b>2011</b>	89,141.62	(15,029.38)	-14.43%
<b>2012</b>	96,978.91	7,837.29	8.79%
<b>2013</b>	85,922.81	(11,056.10)	-11.40%
<b>2014</b>	133,211.64	47,288.83	55.04%
<b>2015**</b>	171,619.75	38,408.11	28.83%

\* Sold parcels from Monarch Development

\*\* Year end review still in process