

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

September 12, 2017, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:00 a.m.

Members present from the Finance Committee: Benter, Fink, Frohling, Guckenberger, and Schaefer.

Member(s) absent from the Finance Committee: None.

Others present: Finance Director Julie Kolp; County Administrator Jim Mielke; Deputy County Clerk Christine Kjornes; Corporation Counsel Kimberly Nass; Dodge County Clerk Karen Gibson; Dodge County Chief Deputy Sheriff Scott Smith; Dodge County Sheriff Operations Captain Scott Mittelstadt; Human Services and Health Department Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Information Technology Director Ruth Otto; Emergency Management Director Amy Nehls; Clearview Director of Financial Services Bill Wiley; County Board Chairman Russell Kottke; County Board Supervisor Joseph Marsik; Clyman Fire Chief Eric Howlett; Beaver Dam Fire Chief Alan Mannel; and Citizen Judy Frohling.

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

Motion by Benter, seconded by Schaefer to allow the chair to deviate from the agenda at his discretion. Motion carried.

Motion by Fink, seconded by Benter to approve the August 8 minutes, as presented. Motion carried.

County Administrator Jim Mielke provided an oral report to the Committee regarding a Resolution to adopt the Dodge County Capital Improvement Program for 2018-2022. Mr. Mielke reported that an updated version has been provided to the Committee members, and this updated version includes the following changes:

- Installation of a generator at the Mayville Highway Shop for COOP use has been removed from the 2018 Budget of the Emergency Management Department budget and added to the 2018 Budget of the Highway Department budget;
- Removal of Upgrade Information and Records Management System from the 2018 Budget of the Sheriff's Office;
- Addition of the Jail Replacement Project to the 2020 Budget of the Sheriff's Office in the estimated amount of \$21 million;
- Addition of the Training Facility Project at the current J Pod location to the 2021 Budget of the Sheriff's Office.

Motion by Schaefer, seconded by Fink to approve and forward to the County Board for consideration at its September 19, 2017 meeting, a Resolution to Adopt the Capital Improvement Program for 2018-2022. Motion carried.

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Mr. Mielke provided an oral report to the Committee regarding a Resolution to adopt the Financial Plan for the 2018 Dodge County Budget. Mr. Mielke reviewed the draft document entitled *Financial Plan for the 2018 Dodge County Budget (August 31st draft)* that was included in the packet materials, and Mr. Mielke explained that the Highway Department was allocated \$1 million, of which \$912,083 will come from County Sales and Use Tax, and \$87,917 will come from accumulated sales tax. Mr. Mielke reported that Dodge County has had past discussions with members of the Dodge County Fire Chief's Association regarding Dodge County's assistance with the funding of new water rescue equipment, and Clyman Fire Chief Eric Howlett and Beaver Dam Fire Chief Alan Mannel are present to answer questions. Mr. Mielke further reported that \$40,000 in accumulated sales tax has been allocated for the purchase of Dodge County Water Rescue Equipment, and the Dodge County Fire Chief's Association will have to supply to the Finance Committee a list of supplies needed before the \$40,000 will be distributed. Supervisor Fink asked where the new equipment would be stored once the equipment is purchased. Mr. Mannel responded that eleven (11) fire departments have requested new equipment, and their needs will be evaluated. Supervisor Marsik asked if Dodge County's funding would assist Towns in deferring the cost of the equipment. Mr. Mannel responded that twenty-five percent (25%) of donations would go to defer costs to Towns. Supervisor Guckenberger asked for clarification of item number two (2) on the draft document entitled *Financial Plan for the 2018 Dodge County Budget (August 31st draft)* that reads as follows: *(The Dodge County Board of Supervisors may make unassigned general fund transfers at a meeting scheduled to be held in October and November, 2017. This not to exceed \$1,400,000 amount will be reduced by the amount of these transfers, if any.)* Mr. Mielke explained that the statement sets a perimeter and assists in maintaining compliance. Motion by Benter, seconded by Guckenberger to approve and forward to the County Board for consideration at its September 19, 2017 meeting, a Resolution to Adopt the Financial Plan for the 2018 Dodge County Budget. Motion carried.

Dodge County Clerk Karen Gibson provided an oral report to the Committee regarding a Resolution for the Authorization to Acquire Election Voting System and Related Products and Services. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$400,000 Sales & Use Tax & \$150,000 Municipality Share. Actual: \$259,329 Sales and Use Tax & \$135,125 Municipality Share. Total project savings as a whole: \$155,546. Total savings to Dodge County \$140,671, on the adopted 2017 budget. Ms. Gibson reported that the Resolution was approved by the Information Technology Committee at their meeting that was held on September 11, 2017, and the delivery of the election equipment is scheduled for September 29, 2017, pending County Board approval at their September 19, 2017 meeting. Ms. Gibson further reported that \$400,000 in sales tax was budgeted, and the *Election Voting Equipment Agreement* has been signed by each Dodge County municipality. Supervisor Guckenberger voiced his concern with the use of the word "may" in the *Election Voting Equipment Agreement*, and that the word "shall" should be used instead. Ms. Gibson explained that the *Voting System Project Cost Itemization, September 2017*, shows that Dodge County received a discount in the amount of \$121,987.00, which was put towards the county cost, not the municipality cost.

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Motion by Schaefer, seconded by Benter to approve the Fiscal Note as presented, to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and to approve and forward to the County Board for consideration at its September 19, 2017 meeting, a Resolution authorizing the acquisition of a new Election Voting System and Related Products and Services. Motion carried.

Clearview Director of Financial Services Bill Wiley provided an oral report to the Committee regarding Clearview write offs. Mr. Wiley reported Clearview Administrator Jane Hooper has authorized the write off of uncollectible receivables in the amount of \$72,546.72, and the majority of the write off was due to a resident passing away while in deviation, and the Medicaid coverage had lapsed. Mr. Wiley further reported that the write off was also due to a resident passing away that had been making payments and there was no estate, therefore, Clearview was unable to recoup money owed. Mr. Wiley reviewed the article entitled *Average hospital revenue cycles losing roughly \$22 million to missed revenue capture thanks to cost focus* that was included in the packet materials. Mr. Wiley explained that some insurance companies audit claims on a regular basis for the purpose of recouping funds.

Finance Director Julie Kolp provided a brief oral report to the Committee regarding an employee benefit write off. Ms. Kolp reported that a former Dodge County employee incurred insurance benefits while off of work, and this employee has an outstanding balance. Corporation Counsel Kimberly Nass reported that this case has not gone to small claims, and the Human Resources Department has recommended that Dodge County not pursue, therefore, the amount of \$694.19 needs to be written off.

Ms. Kolp reported that the Committee had tabled the Highway Department Bad Debt Write Offs to the September 2017 Finance Committee meeting to allow Highway Department staff members to attend the Finance Committee meeting to answer questions of the Finance Committee. Supervisor Frohling stated that there is no Highway Department staff member in attendance, therefore, he reviewed an email that was received by Ms. Kolp on September 11, 2017, from Highway Commissioner Brian Field that included the following:

- Customer – Tammy Wagner – Invoice was sent in error after an agreement was made by Mr. Field to repair a Dodge County fence after a tree from the Wagner property fell on the fence, - \$404.59.
- Customer – Union Pacific Railroad – Involved a railroad bridge on County Road C in Dodge County that was replaced in 2008 by Union Pacific Railroad, Dodge County invoiced Union Pacific Railroad at that time and it was paid in full. The Wisconsin Department of Transportation completed the final billing for this project in 2013, but Union Pacific Railroad had closed out this project in 2008, therefore, they would not pay the remaining amount owed for the replaced of the railroad bridge - \$2,150.13.
- Customer – Veolia North America – The Highway Department staff removed and replaced broken sidewalk near the Monarch Property in the City of Beaver Dam that was damaged by large trucks/equipment driving over that area of sidewalk. Veolia North American admitted fault, but have not paid the invoice - \$2,184.79.

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Motion by Guckenberger, seconded by Schaefer to authorize the Clearview write offs, the Finance Department write off, and the Highway Department write offs. Motion carried.

Ms. Nass provided an oral update to the Committee regarding the request to change the Fiscal Note box. Ms. Nass reviewed a memo dated September 11, 2017 that she had emailed to the Finance Committee members regarding the Use and Format of Fiscal Note. Ms. Nass reported that the memo listed the fiscal note format decided upon by the Finance Committee at their August 8, 2017 meeting, and is as follows:

Fiscal Note: The revenue/expenditure is contained in current year budget: _____yes ___ no _____n/a. Budget impact: \$ +/- _____. Finance Committee review date: _____ Chair initials _____. Mr. Mielke commented that Resolutions regarding a fiscal impact on a future budget year, such as the creation of job positions, should not require a fiscal note, and he voiced his concerns that we are making more of an issue out of this than it is and could potentially be making more work for staff that is not needed. Ms. Nass reported that a fiscal note on a Speed Zone Resolution is the reason for the discussion on the current fiscal note box, and in 2013, the Finance Committee approved the use of the fiscal note, and the minutes of August 5, 2013 reads as follows: *The fiscal impact of each resolution that will require an expenditure of money will be reviewed by the Finance Committee and the "Fiscal Impact" notation to each such resolution will include a provision for the signature of the Chair of the Finance Committee.* Supervisor Frohling commented that if an expenditure is included in the budget, it is the Department Heads responsibility, and it should not have to be presented to the Finance Committee for review. Ms. Kolp commented that the validation of information is important. Ms. Nass stated that on occasion, the County Board is required by Wisconsin State Statutes to act on a Resolution or Ordinance, such as speed zone changes. Ms. Kolp suggested that there could be a \$10,000 threshold, rather than \$50,000 for all fiscal notes, based on the similarity to the Audit Committee authority. Ms. Nass reported that during the process of drafting a Resolution, some of the questions she asks of the Department Heads are as follows: what action is needed; what needs to be voted on; and if funds are being expended, where are the funds being expended from. The Committee had a discussion on if the budget impact amount should be included in the fiscal impact notation if included in the budget. Motion by Supervisor Guckenberger, seconded by Fink to change the fiscal note to be included on Resolutions to read as follows: *The revenue/expenditure is contained in current year budget: ___yes ___ no ___ n/a. Finance Committee review date: _____ Chair initials _____,* and revisit in six (6) month or a year. Motion carried.

Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper provided an oral update to the Committee regarding the Human Services and Health Department Client Billing and Collection. Ms. Monica Hooper reported that the Human Services and Health Department has been working with Netsmart remotely to resolve ongoing issues and self-pay customization. Ms. Monica Hooper further reported that the Human Services and Health Department staff are working on the March 2017 Crisis Claims, and once submitted, they will be notified by Forward Health if these claims have been paid or denied. Supervisor Guckenberger voiced his concerns that these issues need to be resolved. Ms. Monica Hooper commented that if a claim is closed, it would cost Dodge County a lot of money to reopen the claim. Ms. Monica Hooper reported that the Health and Human Services Department has sent

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out self-pay invoices internally and have received payments, and they have also sent invoices to insurance companies. Information Technology Director Ruth Otto commented that Netsmart has listened to our concerns, and have sent Netsmart staff to assist Dodge County with customizations. Ms. Otto stated that no payments have been made to Netsmart. Supervisor Guckenberger asked Ms. Monica Hooper for a mid-month update. Ms. Monica Hooper answered that she will email a memo to the Finance Committee members by September 25, 2017.

Ms. Monica Hooper provided a brief oral update to the Committee regarding the U. S. Department of Justice (DOJ) corrective action plan. Ms. Monica Hooper reported that the deadline to finalize and submit the corrective action plan to the DOJ is September 12, 2017, and Dodge County will wait for feedback from the DOJ.

Mr. Mielke provided a preliminary review of the 2018 Budget. Mr. Mielke reported that department budgets have been submitted, the County Levy Limit Worksheet has not been released, but he anticipates a levy increase for Dodge County. Mr. Mielke further reported that the Employee Trust Fund (ETF) has not released the state health insurance rates for 2018, and when the rates are released, the Human Resources and Labor Negotiations Committee will meet to review and discuss the rates. Ms. Kolp commented that the County Levy Limit Worksheet was released on September 8, 2017, but she is working with the Information Technology Department to assist her in downloading the document.

Mr. Mielke reported that Committee members were provided with a document entitled *2018 Mini-Budget Presentations, September 26th-September 28th, 4:00 p.m. – Administration Building Auditorium*, listing each department and which day their budget will be reviewed. Mr. Mielke further reported that a one-page summary of changes will also be presented at each meeting.

Information Technology Director Ruth Otto provided a brief oral update to the Committee regarding Request for Proposal (RFP) of Dodge County Banking Services. Ms. Otto reported that as of September 5, 2017, two (2) RFP's have been received by Dodge County, those RFP's were from Associated Bank and US Bank, and a report will be presented to the Finance Committee at their October 2017 meeting.

Ms. Kolp provided an oral update to the Committee regarding the combining of four (4) payroll cycles into one (1) payroll cycle. Ms. Kolp explained that the gathering of information to combine the payroll cycles was put on hold per Jim Mielke due to the issues with the health insurance. Ms. Kolp provided a brief description of what she will be including in the "white paper" report regarding combining the Dodge County payrolls to a single county wide payroll, and this will include some of the following:

- Goals – Payroll, Technology, Process
- Risk and Processes
- Difference between scheduling, timekeeper and payroll

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Mr. Mielke asked to place this item on the October 2017 Finance Committee meeting for more discussion.

There was no discussion on the Statement of the Dodge County Treasurer, the County Investments, the County Sales and Use Tax Report, the Equalized Value Reports and Net New Construction.

Ms. Monica Hooper provided a brief oral report to the Committee regarding an Unbudgeted/Excess Revenue Appropriation request. Ms. Monica Hooper reported that round 2 of the Dementia Innovation Grant funding was awarded in the amount of \$22,477, and the Human Services and Health Department is requesting to transfer \$22,477 to various account numbers within BU 5040 to be used towards prevention and early diagnosis of dementia. Ms. Monica Hooper further reported that the Human Services and Health Department also requests an Intra-Department Fund Transfer in the amount of \$435,000 to cover excess expenditures in the CCS Program.

Dodge County Chief Deputy Sheriff Scott Smith provided a brief oral report to the Committee regarding Unbudgeted/Excess Revenue Appropriation requests. Mr. Smith reported the following:

- An increase in jail population caused a shortage in Jail Dietary Services, therefore, monies need to be appropriated to BU 2061.5275 in the amount of \$70,000 to cover the shortfall in jail dietary services.
- Apply unbudgeted revenue in the amount of \$49,000 from BU 2062.4722.207 DOC Short Term Sanctions to cover revenue shortage in BU 2051.4552.204 Civil Process Fees. Mr. Smith reported that an accounting error was discovered in Civil Process Fees after the 2017 Sheriff's Department budget was submitted.
- Apply unbudgeted revenue in the amount of \$10,500 from BU 2062.4722.207 DOC Short Term Sanction to BU 2061.5818 Computer Equipment, to cover the purchase of Crystal Reports, computer software.

Mr. Smith provided a brief oral report to the Committee regarding an Intra-Department Fund Transfer request. Mr. Smith reported that there has been an increase in outpatient/clinical services, and there are funds available in BU 2061.5819 in the amount of \$30,000 to cover the shortage in BU 2061.5291.2 Jail Outpatient/Clinical Services.

The Committee had a brief discussion on Dodge County Vouchers \$10,000 or more.

Ms. Kolp provided an oral update to the Committee regarding the Enterprise Resource Planning (ERP) Project. Ms. Kolp reported the following:

- A Subject Matter Expert (SME) presentation was provided to Management Council at their August meeting.
- Tyler contract has not been signed.
- Important to stay on schedule and adhere to timeline once implementation begins.

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- The Steering Committee had discussions regarding decision making for other operations, which is a concern.

Ms. Otto reported that Dodge County has engaged with R.A. Smith to interview departments to determine their GIS needs.

Ms. Kolp reported that Winnebago County has a solid foundation of the Munis system, and there have been discussions on scheduling a visit to Winnebago County for the purpose of having a demo of their Munis system.

Ms. Nass provided a brief oral update to the Committee regarding the General Obligation Refunding Bonds. Ms. Nass reported that a meeting was held in August with the financial advisor of Ehlers to discuss Dodge County's dissatisfaction with the closing process of the general obligation refunding bonds, and due to our dissatisfaction, Ehlers offered three (3) year disclosure services at no cost to Dodge County.

Ms. Kolp provided a brief oral update to the Committee regarding the Internal Revenue Service (IRS) penalty. Ms. Kolp reported Zetley Law Offices has filed information with the IRS, and the IRS requires forty-five (45) days to review the information provided to them and to make their decision.

Supervisor Frohling reported that the special budget review meetings are scheduled for September 26-28, 2017, at 4:00 p.m.

The next regular meeting is scheduled for Tuesday, October 10, 2017, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

Supervisor Fink stated that he is unable to attend the October 10, 2017 Finance Committee meeting.

Ms. Gibson asked Supervisor Frohling to sign the fiscal note box on the Resolution for the Authorization to Acquire Election Voting System and Related Products and Services.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 10:50 a.m.

Ed Benter,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.

1 RESOLUTION NO. _____
2

3 **Transfer Funds from IT Department 2017 Budget to the**
4 **Human Services and Health Department 2017 Budget**
5

6 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN
7 MEMBERS:
8

9 **WHEREAS**, the Dodge County Information Technology Department (IT Department), with
10 oversight by the Dodge County Information Technology Committee (Committee), has the primary
11 responsibility for evaluating the technology needs of Dodge County’s departments and implementing
12 same; and,
13

14 **WHEREAS**, the IT Department has determined that it is in the best interest of Dodge County to
15 establish a replacement schedule for Dodge County computer hardware, and has developed a replacement
16 plan for computers (laptops, docking stations and desktops); and,
17

18 **WHEREAS**, in 2017, the IT Department budgeted for the replacement of certain hardware for the
19 Human Services and Health Department in the amount of \$91,515; and,
20

21 **WHEREAS**, the U.S. Office of Management and Budget (OMB) recently issued rules pertaining
22 to comprehensive grant reform which, as interpreted, define the purchase of computers as a direct cost to
23 the Human Services and Health Department; and,
24

25 **WHEREAS**, the Dodge County Finance Committee desires to adhere to the OMB rules; and,
26

27 **WHEREAS**, no funds have been budgeted in the 2017 Dodge County Human Services and
28 Health Department Budget to fund this hardware replacement; and,
29

30 **WHEREAS**, the Committees have determined that it is necessary to proceed with a transfer of
31 2017 IT Department budgeted funds to the 2017 Human Services and Health Department budget for the
32 purchase of certain computer hardware consistent with the IT Department’s replacement schedule; and,
33

34 **WHEREAS**, the equipment to be purchased consists of desktops, laptops and docking stations for
35 Human Services and Health Department with a total purchase price not to exceed \$91,515; and,
36

37 **WHEREAS**, the Committees have formed the considered conclusion to recommend to the Dodge
38 County Board of Supervisors that the Dodge County Board of Supervisors authorize and direct the
39 transfer of funds in the amount of \$91,515 from Business Unit 1811, Network Infrastructure, Account No.
40 .5818, Computer Equipment to the various Business Units in Public Health, Unified Services, and Social
41 Services, in the Human Services and Health Department, as specified on the Budget Adjustment
42 Worksheet attached hereto as Exhibit “A”; and,
43

44 **WHEREAS**, upon transfer, the Human Services and Health Department will need to make further
45 adjustments in its budget to allocate the costs among the appropriate divisions of the department as more
46 specifically described on the Budget Adjustment Worksheet attached hereto as Exhibit “A”; and,
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48
49
50

1 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of Supervisors,
2 upon recommendation of the IT Committee and the Finance Committee, hereby authorizes and directs the
3 transfer of funds in the amount of \$91,515 from Business Unit 1811, Network Infrastructure, Account No.
4 .5818, Computer Equipment to the various Business Units in Public Health, Unified Services, and Social
5 Services, in the Human Services and Health Department, as specified on the Budget Adjustment
6 Worksheet attached hereto as Exhibit "A"; and,
7

8 **BE IT FINALLY RESOLVED**, that the Human Services and Health Department shall be limited
9 in its use of said transferred funds for the purchase of computer hardware specified herein.

All of which is respectfully submitted this 17th day of October, 2017.

Dodge County Information Technology Committee:

Donna Maly

James Houchin

Jeff Duchac

Ja
nice Bobholz

Mary Bobholz

Dodge County Finance Department:

David Frohling

Ed Benter

David Guckenberger

Richard Fink

Thomas J. Schaefer

Vote Required: Majority of Members present.

Resolution Summary: A resolution to transfer funds from IT Department 2017 Budget to Human Services and Health Department 2017 Budget

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RESOLUTION NO. _____

Purchase Eight (8) New 2018 Ford Utility Police Interceptor Vehicles for Sheriff's Office.

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

WHEREAS, the Dodge County Judicial and Public Protection Committee has determined it to be in the best interests of Dodge County to purchase vehicles pursuant to the provisions of the State of Wisconsin Contract (Bid Number RFB 282-59-RH) for the purchase of state and municipal vehicles; and,

WHEREAS, Ewald Automotive Group, Inc., of Oconomowoc, Wisconsin (Ewald), has been awarded the State of Wisconsin Contract (Bid No. RFB 282-59-RH) for the purchase of model year 2017, or newer, motor vehicles for state and municipal vehicles; and,

WHEREAS, Ewald has submitted a proposal in the amount of \$227,773 for the purchase of eight (8) new 2018 Ford Utility Police Interceptor vehicles that will be used by the Dodge County Sheriff's Office as marked and unmarked patrol vehicles, at a purchase price of \$28,515 each for seven (7) marked vehicles and \$28,168 for one (1) unmarked vehicle; and,

WHEREAS, the eight (8) vehicles proposed to be purchased will replace eight (8) current patrol vehicles that are either at or near the end of their useful lives, based upon extremely high mileage and/or existing cost prohibitive maintenance issues; and,

WHEREAS, vehicles identified in need of replacement will either be sold or will replace motor pool vehicles available for official use by those Sheriff's Office employees who are in need of a vehicle, for duty assignment and/or travel on County business; and,

WHEREAS, the Judicial and Public Protection Committee requests that the Dodge County Board of Supervisors appropriate to the 2017 Sheriff's Office Budget:

1. Revenues in the amount of \$227,773, from Business Unit 2061, Jail, Account No. .4712.201, Federal Public Safety, Boarding Federal Inmates;
2. Expenditures in the amount of \$199,605, to Business Unit 2021, Traffic Patrol, Account No. .5811, Automotive Equipment, to be expended to purchase seven (7) new 2018 Ford Utility Police Interceptor vehicles that will be used by the Sheriff's Office as marked patrol vehicles; and,
3. Expenditures in the amount of \$28,168, to Business Unit 2031, Criminal Investigations, Account No. .5811, Automotive Equipment, to be expended to purchase one (1) new 2018 Ford Utility Police Interceptor vehicle that will be used by the Sheriff's Office as an unmarked patrol vehicle; and,

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby authorizes the purchase from Ewald, eight (8) new 2018 Ford Utility Police Interceptor vehicles at a purchase price of \$227,773; and,

BE IT FURTHER RESOLVED, that the Dodge County Board of Supervisors hereby authorizes and directs the Dodge County Finance Director to appropriate to the 2017 Dodge County Sheriff's Office Budget:

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- 1. Revenues in the amount of \$227,773, from Business Unit 2061, Jail, Account No. .4712.201, Federal Public Safety, Boarding Federal Inmates;
- 2. Expenditures in the amount of \$199,605, to Business Unit 2021, Traffic Patrol, Account No. .5811, Automotive Equipment, to be expended to purchase seven (7) new 2018 Ford Utility Police Interceptor vehicles that will be used by the Sheriff's Office as marked and unmarked patrol vehicles; and,
- 3. Expenditures in the amount of \$28,168, to Business Unit 2031, Criminal Investigations, Account No. .5811, Automotive Equipment, to be expended to purchase one (1) new 2018 Ford Utility Police Interceptor vehicle that will be used by the Sheriff's Office as an unmarked patrol vehicle; and,

BE IT FINALLY RESOLVED, that upon receipt of invoices properly approved by the Chief Deputy of the Dodge County Sheriff's Office, in a total amount not to exceed \$227,773, representing the purchase of eight (8) new 2018 Ford Utility Police Interceptor vehicles, from Ewald, funds for payment of such invoices shall be taken from Business Units and Accounts for Budget Year 2017 as stated herein to pay said invoices.

All of which is respectfully submitted this 17th day of October, 2017.

Dodge County Judicial and Public Protection Committee:

MaryAnn Miller

Larry Schraufnagel

Thomas Nickel

Dan Hilbert

Larry Bischoff

FISCAL NOTE:
The revenue/expenditure is contained in the current year budget: ___ Yes X No ___ N/A.
Budget Impact: \$227,773. Committee review date: October 10, 2017. Chair initials: ____.

Vote Required: 2/3 members elect.

Resolution Summary: A resolution to purchase eight (8) new 2018 Ford Utility Police Interceptor vehicles for Sheriff's Office.



DODGE COUNTY SHERIFF'S OFFICE

Dale J Schmidt Sheriff Scott Smith Chief Deputy

October 02, 2017

Memorandum

TO: Honorable Members of the Judicial Public Protection Committee and Dodge County Board of Supervisors

From: Scott Smith, Chief Deputy

RE: Sheriff's Office Budget Adjustments and Utilizing Un-Budgeted Revenue

Two (2) Resolutions for consideration and action with intent of utilizing un-budgeted revenue, from Sheriff's Office FY2017 budget (*Business Unit 2061, Jail, Account No. .4712.201*) to be allocated for purchase of:

- Seven (7) marked squads (*Business Unit 2021.5811 in the amount of \$199,605*) and one (1) unmarked squad (*Business Unit 2031.5811 in the amount of \$28,168*) as part of fleet replacement schedule and utilizing the 2017 Wisconsin State Contract pricing for 2018 vehicles;
- Convert current Sheriff's primary radio channel, Sheriff 3, into two separate channels; a coded channel separate from Sheriff 3. Currently both coded and clear channels exist on the same frequency. Separation allows for uninterrupted use of both during routine activities and critical incidents. Unbudgeted funds in the amount of \$77,078 allocated to *Business Unit 2056, Radio Communications, Account No. .5818, Computer Equipment*.

Total amount of adjustment from these two Resolutions is \$304,851.00 (*Business Unit 2061, Jail, Account No. .4712.201*).

Available un-budgeted revenue exists, in Sheriff's Office 2017 budget, within *Business Unit 2061.4712.201* (Jail – Boarding Federal Inmates/Detainees):

- \$7,117,500.00 Projected revenue in this line for end of FY2017 (an average daily population of 260 detainees);
- \$6,595,350.00 Current budgeted amount of revenue in this line and includes previous budget adjustments (a calculated average daily population of 241 detainees);
- \$304,851.00 Adjustment to that current revenue allowing for expenditures listed (equivalent of a calculated average daily population of 253 detainees);
- \$217,299.00 Amount of un-budgeted revenue calculated and remaining after this adjustment.

3 **Convert Sheriff's Office Primary Radio Channel (Sheriff 3) to Two Separate Channels**
4

5 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN
6 MEMBERS:
7

8 **WHEREAS**, the Dodge County Judicial and Public Protection Committee has determined it
9 to be in the best interest of Dodge County for the Dodge County Sheriff's Office to convert its
10 current primary radio channel, Sheriff 3, into two separate channels; and,
11

12 **WHEREAS**, currently both coded and clear channels exist on the same frequency; and,
13

14 **WHEREAS**, separation allows for uninterrupted use of both during routine activities and
15 critical incidents; and,
16

17 **WHEREAS**, in order to undertake this conversion, another frequency has been acquired; and,
18

19 **WHEREAS**, Communications Service – A BAYCOM Company (Communications Service),
20 has submitted a proposal in the amount of \$77,078 to convert the Sheriff's Office primary radio
21 channel into two separate channels by performing the services referred to in the Quotation, attached
22 hereto and marked Exhibit "A"; and,
23

24 **WHEREAS**, the Judicial and Public Protection Committee requests that the Dodge County
25 Board of Supervisors appropriate to the 2017 Sheriff's Office Budget:
26

- 27 1. Revenues in the amount of \$77,078, from Business Unit 2061, Jail, Account No.
28 .4712.201, Federal Public Safety, Boarding Federal Inmates; and,
29
- 30 2. Expenditures in the amount of \$77,078, to Business Unit 2056, Radio Communications,
31 Account No. .5818, Computer Equipment, to be expended to convert the Sheriff's Office
32 primary radio channel into two separate channels;
33

34 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of
35 Supervisors hereby authorizes the Dodge County Judicial and Public Protection Committee to
36 purchase from Communications Service, its services to convert the Sheriff's Office primary radio
37 channel into two separate channels and perform the related services as set forth in the Quotation,
38 attached hereto and marked Exhibit "A"; and,
39

40 **BE IT FURTHER RESOLVED**, that the Dodge County Board of Supervisors hereby
41 authorizes and directs the Dodge County Finance Director to appropriate to the 2017 Dodge County
42 Sheriff's Office Budget:
43

- 44 1. Revenues in the amount of \$77,078, from Business Unit 2061, Jail, Account No.
45 .4712.201, Federal Public Safety, Boarding Federal Inmates; and,
46
- 47 2. Expenditures in the amount of \$77,078, to Business Unit 2056, Radio Communications,
48 Account No. .5818, Computer Equipment, to be expended to convert the Sheriff's Office
49 primary radio channel into two separate channels;

1
2 **BE IT FINALLY RESOLVED**, that upon receipt of invoices properly approved by the
3 Chief Deputy of the Dodge County Sheriff's Office, in a total amount not to exceed \$77,078,
4 representing the cost to convert the Sheriff's Office primary radio channel into two separate channels,
5 that funds for payment of such invoices shall be taken from Business Unit 2056, Radio
6 Communications, Account No. .5818, Computer Equipment to pay said invoices.

All of which is respectfully submitted this 17th day of October, 2017.

Dodge County Judicial and Public Protection Committee:

MaryAnn Miller

Larry Schraufnagel

Thomas Nickel

Dan Hilbert

Larry Bischoff

FISCAL NOTE:
The revenue/expenditure is contained in the current year budget: ___ Yes X No ___ N/A.
Budget Impact: \$77,078. Committee review date: October 10, 2017. Chair initials: ____.

Vote Required: 2/3 members elect.

Resolution Summary: A resolution to convert Sheriff's primary radio channel, Sheriff 3, into two separate channels.

Authorization to Engage U.S. Bank to Provide Banking Services for Dodge County

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

WHEREAS, Dodge County currently engages the services of Landmark Credit Union, formerly Hartford Savings Bank, for its banking needs; and,

WHEREAS, Dodge County solicited proposals for banking services by releasing a Request for Proposal – Banking Services (“RFP”), on August 9, 2017, with responses due no later than September 5, 2017; and,

WHEREAS, the widely advertised solicitation contained a number of specific banking services being sought by Dodge County; and,

WHEREAS, the primary objectives of the solicitation included seeking a bank offering positive pay, direct billing and integration with Dodge County’s financial systems, with the goal of being less reliant on paper by taking advantage of technological advances in the banking industry; and,

WHEREAS, Dodge County received two proposals that were thoroughly evaluated by an evaluation team that was assembled to rate the proposals and conduct interviews; and,

WHEREAS, the Dodge County Treasurer reported the findings and conclusions of the evaluation team to the Finance Committee at its October 10, 2017 meeting; and,

WHEREAS, upon the report of the Dodge County Treasurer, the Finance Committee reached its considered conclusion that Dodge County should engage the services of U.S. Bank for its banking needs; and,

WHEREAS, the Finance Committee recommends forming a relationship with U.S. Bank consistent with the requirements in the RFP;

SO, NOW, THEREFORE, BE IT RESOLVED, that the Dodge County Board of Supervisors hereby selects U.S. Bank to provide banking services for Dodge County; and,

BE IT FURTHER RESOLVED, that all Departments are directed to utilize the services of U.S. Bank, subject to any exceptions authorized by the Dodge County Finance Committee; and,

BE IT FURTHER RESOLVED, that the Dodge County Treasurer shall be a signer and have access to all U.S. Bank Accounts; and,

1 **BE IT FINALLY RESOLVED**, that the Dodge County Board Chair and the Dodge County
2 Clerk are authorized and directed to enter into a contract for services with U.S. Bank containing
3 terms and conditions consistent with the RFP and satisfactory to Dodge County.

All of which is respectfully submitted this 17th day of October, 2017.

Dodge County Finance Department:

David Frohling

Ed Benter

David Guckenberger

Richard Fink

Thomas J. Schaefer

Vote Required: Majority vote of members present.

Resolution Summary: A resolution to engage U.S. Bank to provide banking services for Dodge County.

**INFORMATION REGARDING CHANGE IN COUNTY BANK
FROM LANDMARK CREDIT UNION (currently) TO US BANK (proposed)**

<u>SIDE-BY-SIDE COMPARISON:</u>	<u>LANDMARK CREDIT UNION</u>	<u>REMARKS</u>	<u>US BANK</u>	<u>REMARKS</u>
Compensating Balance for no fees for services	\$500,000	Only Gen Ckg & Sweep Acct	\$1.7 million	Aggregate of all acct balances earn interest
Interest Rate Earned on Comp. Balance	0.25%	Only earn on Sweep Account	0.90%	Lowest (floor rate), they adjust monthly
On-Line Wire and ACH Capability	N/A		Both Available	Security with several sign-offs necessary
Tracking of All Users History	N/A		Available to Administrators	Different levels of security available for users
Positive Pay - Checking & ACH	N/A		Both Available	Security not available with LCU
Ability to set up multiple users	N/A		Available for all users	N/C for multiple users
Ability to integrate with Tyler Munis	N/A	*Not to my knowledge	Yes-Several Currently	Currently have Dane County & City of New Berlin.
Onsite Electronic Deposit (OED)	N/A	*Not to my knowledge	Yes-they recommend it	Quicker turn-around on checks/deposits
Reporting Capabilities	Bank Statement		Multiple Options	Many "canned" reports or custom available
Deposit Check Image Availability	Call to LCU		90 days via OED	We have originals available as well
Kronos Payroll Integration	N/A		Possibility	Ability to directly send files to bank via Kronos
Account Reconciliation by Financial Institution	N/A		Yes	Checks cleared/uncleared per our files sent

US Bank also has service enhancements that may be utilized at a later date, once we are converted to their system.
 US Bank has offered Dodge County a \$3,500 transition bonus (purchase of OED unit, etc.) and \$1,100 new services bonus
 No start-up implementation costs
 Ongoing weekly status meetings during conversion and a dedicated implementation team
 No changes to our current US Bank Purchase Card program
 Coordination with in-house software if necessary



**Office of Treasurer
Dodge County
ADMINISTRATION BUILDING**

127 East Oak Street • Juneau, Wisconsin • 53039 • (920) 386-3782 • Fax (920) 386-4291

Patti K. Hilker
County Treasurer

Ann Hamman
Chief Deputy Treasurer

Brenda Wenzel
Deputy Treasurer

Jodi Schultz
Deputy Treasurer

**BANK CHANGE PROPOSED FOR DODGE COUNTY
OCTOBER 4, 2017**

Implementing a new Enterprise Resource Planning (ERP) system (a.k.a. financial software package) provides an incredible opportunity for Dodge County to increase efficiencies, automate, and standardize workflows. The project involves analyzing and improving the way the County manages financial practices, implements strong internal controls, and automates workflows. The ERP project is critical and will ultimately have a positive impact on every department of the County. The County has decided to move forward with Tyler Technologies Munis product. The implementation is anticipated to begin in late 2017 or the first quarter of 2018.

The ERP decision process raised the awareness of our current banking services. Current banking services were reviewed and the decision was made to prepare and issue a Request for Proposal (RFP) in order to better understand what other banking services are available which the county perhaps does not currently utilize or offered in a different manner. An in-house banking evaluation team consisting of Patti Hilker, Treasurer; Julie Kolp, Finance Director; Ruth Otto, IT Director; Russell Kottke, County Chairman; and Kimberly Nass, Corporation Counsel was formed to oversee the RFP process.

The Dodge County banking relationship is currently with Landmark Credit Union. While the county has a positive working relationship with Landmark Credit Union, banking service proposals were received to ensure that Dodge County's resources are most effectively managed. The in-house banking team encouraged providers to be innovative and educational in their proposals.

Two bids were received and evaluated by the in-house banking team. After reviewing the bids, it was decided to request US Bank to give a presentation to the team, and to clarify questions in their response to the RFP. The US Bank presentation took place on Monday October 2nd. Representatives of US Bank did a superb job of discussing their proposal and how US Bank will integrate Dodge County with many new processes and protections that are not available with the current banking relationship. Extra levels of security and procedures are in place with US Bank, and will enhance the ways banking is done within Dodge County. Direct deposit and payroll will not be affected by this banking change.

Based on the review and evaluation of the proposals, as well as the in-house banking team's feedback and the presentation given by U.S. Bank, it is my recommendation as Dodge County Treasurer to the Finance Committee, to engage U.S. Bank for banking services with an anticipated start date of November 1, 2017.

Patti K. Hilker
Dodge County Treasurer



Account Analysis & Billing
Dodge County
127 East Oak Street
Juneau, WI 53039

Consolidated Analysis Summary

Earnings Credit Rate	0.90%
Current Month Multiplier	1,333.33
Settlement Frequency	Monthly

Balance Summary

Average Collected Balance	=	1,700,000.00
---------------------------	---	--------------

Settlement Analysis

Collected Balance Available for Earnings Credit Services	=	1,699,645.83
Earnings Credit @ 0.9%		1,274.73
Interest Paid on Balances		354.17
Earnings Credit Based Service Charges	-	891.98
Current Month Surplus/(Deficit) Position	=	28.59
Net Service Charges	\$	-

Net of Interest and Service Charges

Interest Earned on Interest Bearing Checking	\$	354.17
Net Service Charge	\$	-
Interest Earned Less Service Charges	\$	354.17

<u>AFP</u>	<u>Service</u>	<u>Volume</u>	<u>Unit Price</u>	<u>Total Price</u>	<u>Collected Balance Required</u>
Depository Services					
010000	Account Maintenance	9	\$ 5.00	\$ 45.00	\$ 60,000
010101	Paper Credits	1	\$ 0.25	\$ 0.25	\$ 333
010101	Electronic Credits	45	\$ 0.03	\$ 1.35	\$ 1,800
010100	Paper Debits	800	\$ 0.035	\$ 28.00	\$ 37,333
010100	Electronic Debits	35	\$ 0.03	\$ 1.05	\$ 1,400
100224	Deposited Item	10	\$ 0.04353	\$ 0.44	\$ 580
100400	Returned Deposited Items	5	\$ 0.65	\$ 3.25	\$ 4,333
100402	Redeposited Returned Item	1	\$ 0.65	\$ 0.65	\$ 867
000230	Deposit Coverage	1700	\$ 0.14575	\$ 247.78	
	Subtotal Depository Services			\$ 327.76	\$ 437,014
Account Reconciliation Services					
150030	Full/Positive Pay Maint		\$ 0.00		
150030	For First 1 Per Acct	1	\$ 10.00	\$ 10.00	\$ 13,333
150030	Each Additional Reconciliation per Cycle Over 1 Per Acct		\$ 15.00	\$ -	

October 2017



Account Analysis & Billing

<u>AFP</u>	<u>Service</u>	<u>Volume</u>		<u>Unit Price</u>		<u>Total Price</u>		<u>Collected Balance Required</u>
150120	Full/Positive Pay - per Item	800	\$	0.015	\$	12.00	\$	16,000
20020B	SP Issue/Cancel Input	1	\$	0.25	\$	0.25	\$	333
150310	SP Positive Pay Exceptions	1	\$	0.10	\$	0.10	\$	133
200100	SP ARP Recon Report-per Item	800	\$	0.00	\$	-		
200306	SP ARP Recon Reports Maint	1	\$	1.00	\$	1.00	\$	1,333
200201	Transmission Input	4	\$	0.00	\$	-		
Subtotal Account Reconciliation Services					\$	23.35	\$	31,133
SinglePoint								
400272	SP Previous Day Detail-Acct		\$	0.00				
400272	For First 1	1	\$	5.00	\$	5.00	\$	6,667
400272	For Over 1	8	\$	5.00	\$	40.00	\$	53,333
400272	SP Previous Day per Item Det	1,000	\$	0.00	\$	-		
400272	SP Previous Day per Item Sum	4,536	\$	0.00	\$	-		
409999	Account Analysis Report PDF		\$	0.00				
409999	For First 1	1	\$	0.00	\$	-		
409999	For Over 1		\$	0.00	\$	-		
409999	Monthly DDA Statement PDF	9	\$	0.00	\$	-		
250720	ACH Return and NOC Report		\$	0.00				
250720	For First 1	1	\$	5.00	\$	5.00	\$	6,667
250720	For Over 1		\$	2.00	\$	-		
401020	SP Token Monthly Maintenance	2	\$	3.00	\$	6.00	\$	8,000
409999	SP Book Transfer Mo Maint		\$	0.00				
409999	For First 1	1	\$	0.00	\$	-		
409999	For Over 1	8	\$	0.00	\$	-		
409999	SP Book Transfer-per Transfer	100	\$	0.20	\$	20.00	\$	26,667
150410	SP Stop Payments Mo Maint		\$	0.00				
150410	For First 1	1	\$	0.00	\$	-		
150410	For Over 1	2	\$	0.00	\$	-		
150410	SP Stop Payments-per Stop		\$	0.00				
150410	For First 10 Per Acct	4	\$	1.50	\$	6.00	\$	8,000
150410	For Over 10 Per Acct		\$	9.00	\$	-		
250000	SP ACH Origination Mo Maint		\$	0.00				
250000	For First 1	1	\$	0.00	\$	-		
250000	For Over 1		\$	0.00	\$	-		
250000	SP ACH Positive Pay Mo Maint	1	\$	17.50	\$	17.50	\$	23,333
350000	SP Wires Monthly Maintenance		\$	0.00				
350000	For First 1	1	\$	0.00	\$	-		
350000	For Over 1		\$	0.00	\$	-		
200201	SP Issue Maint Mo Maintenance		\$	0.00				
200201	For First 1	1	\$	0.00	\$	-		
200201	For Over 1		\$	0.00	\$	-		
151350	SP Image Access Mo Maint	1	\$	5.00	\$	5.00	\$	6,667
Subtotal SinglePoint					\$	104.50	\$	139,333
Customers are not charged per user on Singlepoint Only per account								



Account Analysis & Billing

<u>AFP</u>	<u>Service</u>	<u>Volume</u>		<u>Unit Price</u>		<u>Total Price</u>		<u>Collected Balance Required</u>
Wire Transfers								
350000	Wire Monthly Maint Voice-Pin	1	\$	1.00	\$	1.00	\$	1,333
350300	Incoming Fedwire	3	\$	2.00	\$	6.00	\$	8,000
350104	SP Fedwire Non-Repetitive	10	\$	2.25	\$	22.50	\$	30,000
	Subtotal Wire Transfers				\$	29.50	\$	39,333
Image Services								
151351	SP Cks Pd per item Stored	800	\$	0.00046	\$	0.37	\$	491
151350	Image Archive Monthly Maint	1	\$	5.00	\$	5.00	\$	6,667
	Subtotal Image Services				\$	5.37	\$	7,157
ACH Services								
250000	ACH Monthly Maintenance	1	\$	0.00	\$	-		
250501	ACH Process Run	20	\$	8.00	\$	160.00	\$	213,333
250102	ACH Orig Transit Item				\$	0.00		
250102	If 1 - 10000 Per Acct	1,800	\$	0.01	\$	18.00	\$	24,000
250102	If Over 10000 Per Acct				\$	-		
250102	Same Day ACH Orig Transit Item				\$	0.50		
250102	ACH Originated On-US Item				\$	0.00		
250102	If 1 - 10000 Per Acct	200	\$	0.01	\$	2.00	\$	2,667
250102	If Over 10000 Per Acct				\$	-		
250202	ACH Received Item	100	\$	0.03	\$	3.00	\$	4,000
251050	ACH Block Mthly Maint-per Acct	1	\$	5.00	\$	5.00	\$	6,667
251050	ACH Filter Mthly Maint	1	\$	15.00	\$	15.00	\$	20,000
259999	SDA Special Processing				\$	150.00		
250102	SinglePoint SDA Transit Item				\$	0.50		
	Subtotal ACH Services				\$	203.00	\$	270,667
Branch Coin/Currency Services								
10001Z	Cash Deposited-per \$100	350	\$	0.10	\$	35.00	\$	46,667
100000	Branch Deposit Processing Fee	50	\$	0.00	\$	-		
	Subtotal Branch Coin/Currency Services				\$	35.00	\$	46,667
Electronic Deposit Services								
101301	EDM Monthly Maint - per Acct				\$	0.00		
101301	For First 1	1	\$	10.00	\$	10.00	\$	13,333
101301	For Over 1				\$	-		
109999	Deposit Credit	50	\$	0.25	\$	12.50	\$	16,667
101311	Image Check On-U's - per Item	500	\$	0.05	\$	25.00	\$	33,333
101310	Image Check Transit - per Item	2,000	\$	0.05	\$	100.00	\$	133,333
101300	Monthly Maint - per Wrkstn							
101300	For First 1 Per Acct	1	\$	0.00	\$	-		
101300	For Over 1 Per Acct				\$	35.00	\$	-
101300	Web Monthly Maint - per Wrkstn				\$	0.00		
101300	If 1 - 10	1	\$	16.00	\$	16.00	\$	21,333



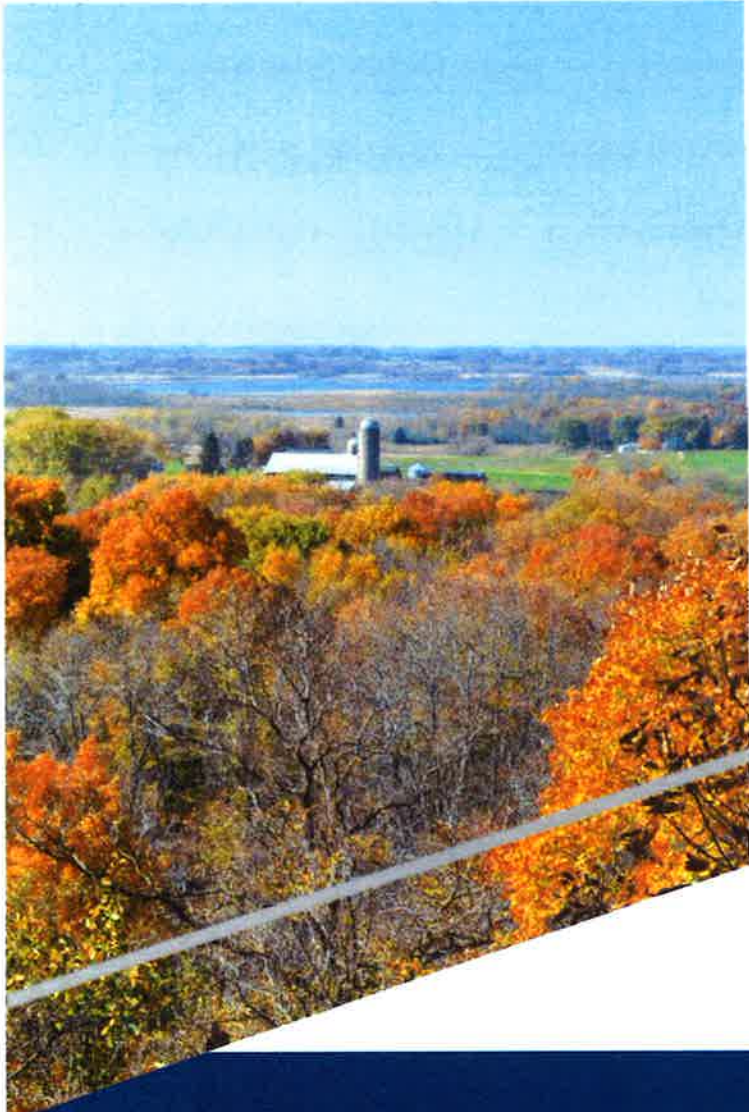
Account Analysis & Billing

<u>AFP</u>	<u>Service</u>	<u>Volume</u>	<u>Unit Price</u>	<u>Total Price</u>	<u>Collected Balance Required</u>
101300	If 11 - 50		\$ 35.00	\$ -	
101300	If Over 50		\$ 30.00	\$ -	
Subtotal Electronic Deposit				\$ 163.50	\$ 218,000
Total Service Charges				\$ 891.98	\$ 1,189,304

Prices quoted in this proposal are only for those Treasury Management Services requested by the customer. Additional Treasury Management Services will be separately priced at the time of customer's request. Prices quoted are valid for 60 days following customer's receipt, after which they will be subject to change by U.S. Bank. All prices are subject to change, at any time and at Bank's sole discretion, due to changes in business conditions, volumes, quality of work provided by the customer and normal pricing change cycles.

Notwithstanding anything contained herein to the contrary, all Treasury Management Services provided to customer are subject to U.S. Bank's Services Terms and Conditions, as the same may be amended from time to time.

Branch Cash services availability is subject to change based on client processing requirements and branch capacity. Pricing for Branch Cash Services is subject to change when non-standard processing is requested.



Proposal interview

Dodge County and U.S. Bank

Andrew Smith, Government Banking

Anne Pierce, Commercial Banking

Deanne Strasser, Treasury Management

October 2, 2017



Attendee introductions

Dodge County

- Patti Hilker – County Treasurer
- Julie Kolp- Finance Director
- Ruth Otto – IT Manager
- Kimberly Nass – Corporation Counsel
- Russel Kottke – County Board Chairman

U.S. Bank

- Andrew Smith – Government Banking Relationship Manager
- Anne Pierce – Commercial Relationship Manager, Fond Du Lac
- Deanne Strasser – Treasury Management Payments Consultant



Discussion points



- Introductions
- Offer confirmation
- Focused on your needs
 - Specified interview questions
 - Other proposal highlights
- What makes us different
- Why U.S. Bank?



Offer confirmation



Key components of our competitive offer



- Earnings Credit floor of 90 bps
- Interest paid on 100% of balances
- No start up implementation costs
- \$3,500 transition bonus
- Price Guarantee for the term of your contract
- \$1,100 new services bonus

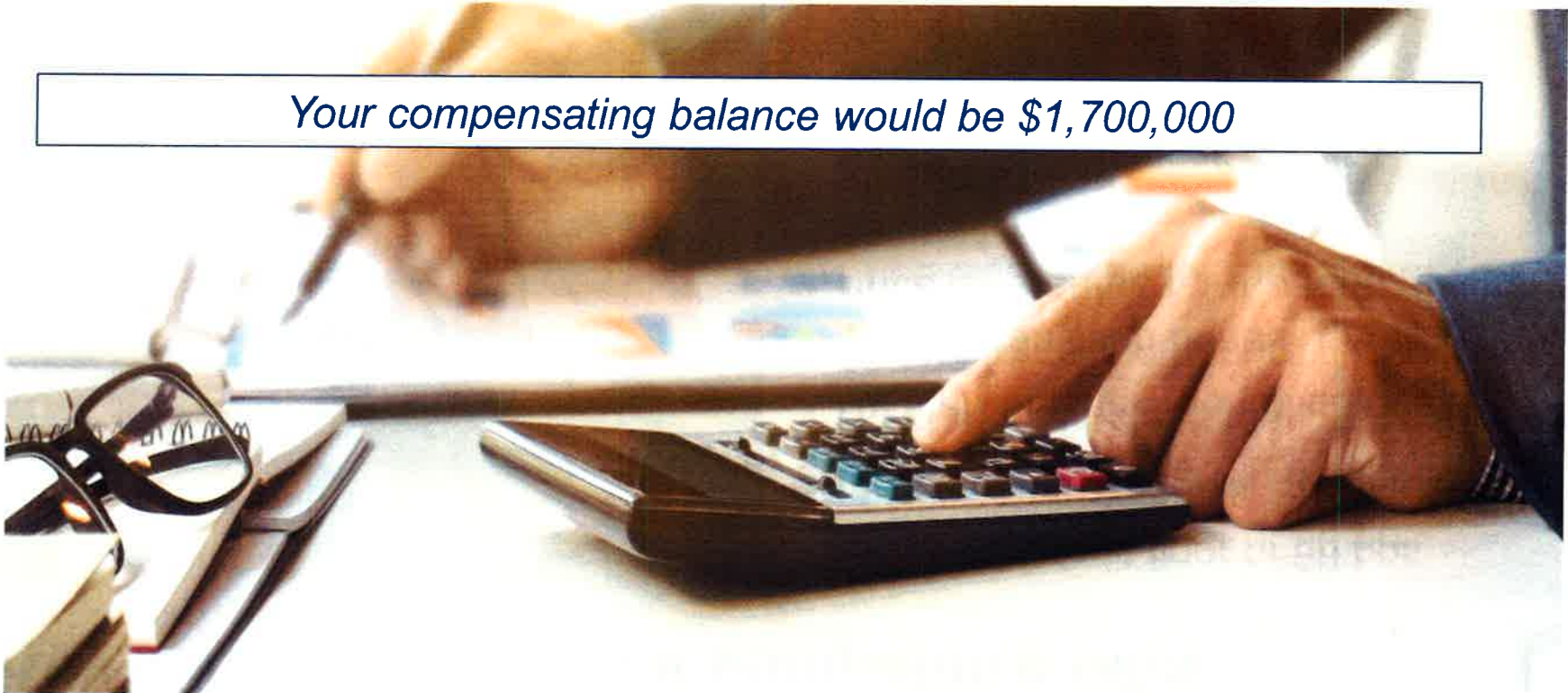


Compensating balance discussion

Monthly Service Fees / Earnings Credit Rate / Actual Days in Month X 365 = Peg Balance

\$1,275 Monthly Fee / 90 bps ECR / 31 days x 365 = No monthly fees

Your compensating balance would be \$1,700,000





Focused on your needs

Specified interview questions to discuss



Dedicated and collaborative communication

Government Banking
Relationship Manager

**Andrew
Smith**
*Primary
Contact*

Relationship Manager
U.S. Bank, Fond du Lac

Anne
Pierce

Treasury
Management

Branch

Horicon
Branch

**Relationship Team
for Dodge County**

Deanne
Strasser

Corporate Payment
Systems

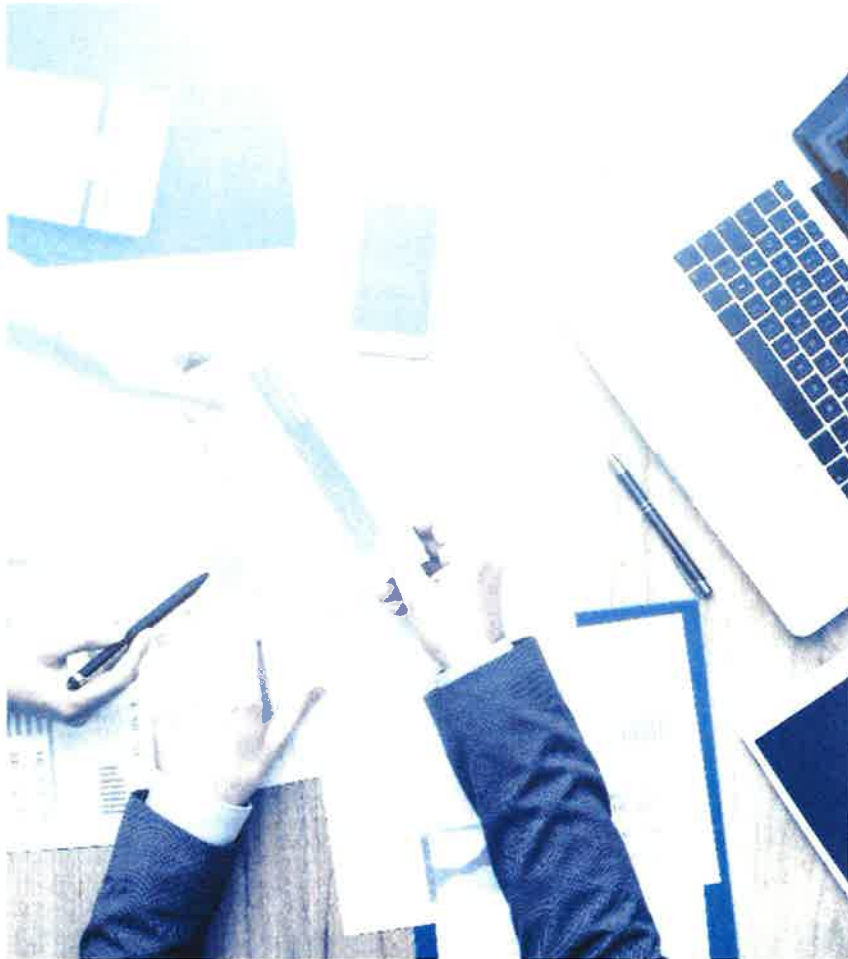
Paul
Erickson

Elavon Merchant Services

Craig
Peterson



Account and service logistics



- Checking/savings/etc.
 - New account setup
 - Adding/deleting signers on current accounts
- Moving money from Credit Union to the bank
- Current ACH deposits and withdrawals
 - Paperwork from originators



Organized conversion plan

Your dedicated team of professionals will ensure a successful onboarding experience



1

Assign your dedicated U.S. Bank implementation team

2

Discovery meeting to finalize your custom solution set

3

Gather information necessary for documentation to establish accounts

4

Design strategy to achieve your specified production date

5

Hold kick-off meeting to sign documents and set timelines

Ongoing weekly status meetings to ensure benchmarks are on track

Weekly breakdown



1

- Finalize account and service options, choose transmission protocol
- Account/authorization forms and file formats delivered to the County
- Documents signed and returned to U.S. Bank

2

- Accounts opened and supplies ordered
- Service implementation begins by U.S. Bank
- Transmission communication testing begins

3

- Supplies delivered
- SinglePoint Information Reporting ready for use
- Positive Pay and ACH file testing begins in test environment.
- SinglePoint and On-Site Electronic Deposit user training plan developed

4

- SinglePoint Wire service ready for use
- On-Site Electronic Deposit Service scanners delivered

5

- Positive Pay and ACH file testing begins in production environment

6

- After successful production environment testing Positive Pay service is live
- After successful production environment testing, ACH origination service is live
- SinglePoint and On-Site Electronic Deposit user training

7-8

- Continued follow-up with web service users
- Implementation review
- Schedule post-implementation meetings at the County's request



Estimated implementation timelines to consider

Product	Projected Business days	Actual Average Business Days
ACH Origination – after underwriting	10 - 15	12
Account Reconciliation	10 - 40	20
Cash Vault	10	7
Electronic Statement (EDI)	20 - 35	22
Image Archive CD-ROM	10 - 15	12
Onsite Electronic Deposit	35 - 50	20
Returned Items Special Instructions	7	4
SinglePoint	10	7
Sweep Account	4 - 8	5
Wire Transfer	10 - 15	11
Zero Balance Account	3	3
Wholesale Lockbox	7 - 37	22

Customization of programming potentially could extend these timeframes.



U.S. Bank Purchase Card

- Interaction with current card system
- Will anything change?





Service enhancements overview

Services	Discover the benefits
UPIC® Secure Account Identifier	<ul style="list-style-type: none">• Receive electronic credit payment without revealing sensitive bank information• Safely encourage electronic payments with partners
U.S. Bank Access® Online Payment Plus	<ul style="list-style-type: none">• Combines the control and automation of purchasing and payables systems with the simplified payment and rebate opportunity of purchasing cards
U.S. Bank E-Payment Service	<ul style="list-style-type: none">• Offer payees multiple ways to pay and Increase efficiency for your organization
U.S. Bank E-Lockbox	<ul style="list-style-type: none">• Receive payments in a single consolidated file• Your designated U.S. Bank account is electronically credited the same day payments are processed
Institutional Trust & Custody	<ul style="list-style-type: none">• Receive strategic guidance from our reliable trust, custody, and investment management teams



Service enhancements overview

Services	Discover the benefits
Municipal Advisory Group	<ul style="list-style-type: none">• We can help with complex issues you face today managing risk within the municipal securities market
U.S. Bank VantagePoint™	<ul style="list-style-type: none">• Provides an integrated view of receivables• Standardize incoming payments, accelerate cash application and improve decisions
Government Leasing and Finance	<ul style="list-style-type: none">• Rely on U.S. Bancorp for financing a wide variety of essential use equipment and projects
Faster Payments	<ul style="list-style-type: none">• Save time by leveraging Zelle• Lower costs by reducing the manual processes• Eliminate the handling of sensitive banking information• Faster payment availability than typically with checks



References and other discussion points



- TM, Depository, and Merchant in context of references
- Coordination with in-house software
- How do we integrate with Tyler Munis?



Focused on your needs

Other proposal highlights



Invested in your priorities



Automate

Prevent
Fraud

Optimize
Liquidity

Maximize
Analytics

Enhance
Working
Capital

Innovate
Payments



Accomplish more, faster with SinglePoint®

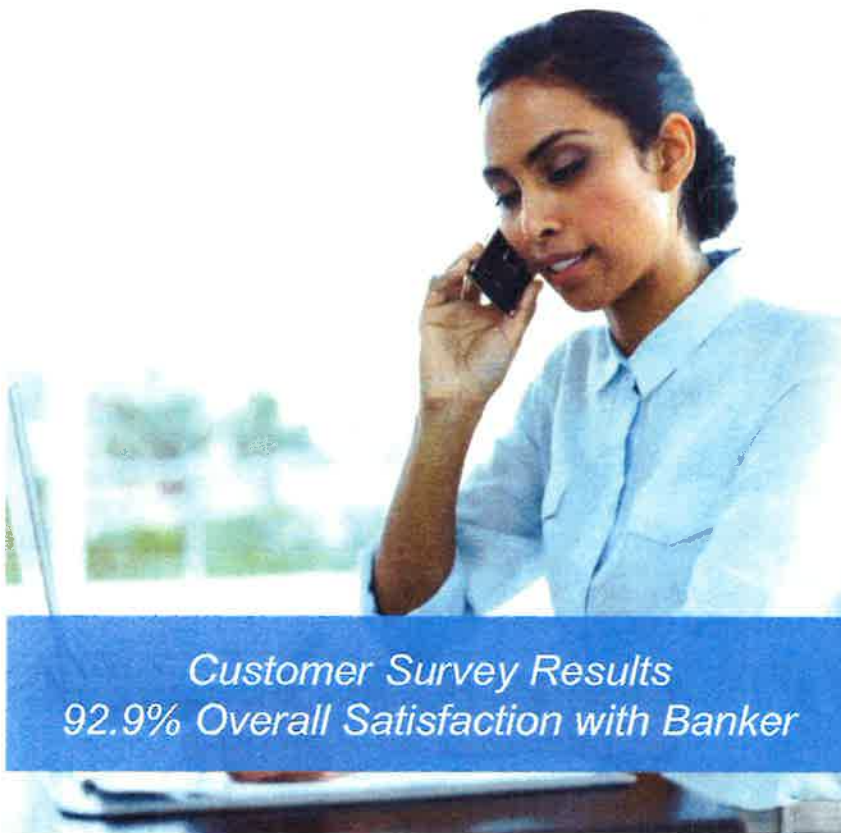
SinglePoint Demo | Take a tour @ usbank.com/sptdemo





Continued and easily accessible support

Commercial Customer Service | 1.800.706.4727



- Available Monday through Friday, 7 a.m. to 7 p.m. CT
- Phone calls are answered by a person
- If your dedicated team is unavailable, another Service Banker is always ready to assist
- Sophisticated call tracking technology helps quickly address inquiries



What makes us different



Experienced in Government Banking



*Total deposits of \$10.3 billion
Credit commitments of \$8.1 billion*

- Comprehensive solutions with bench strength in treasury services and government entities
- Nationwide, coordinated delivery of service
- Nearly 5,000 public sector relationships
- Eight dedicated teams
- Member and advisor with national and local associations



Positioned to serve all of your needs

Credit Ratings

Moody's	A1
S&P	A+
Fitch	AA
DBRS	AA

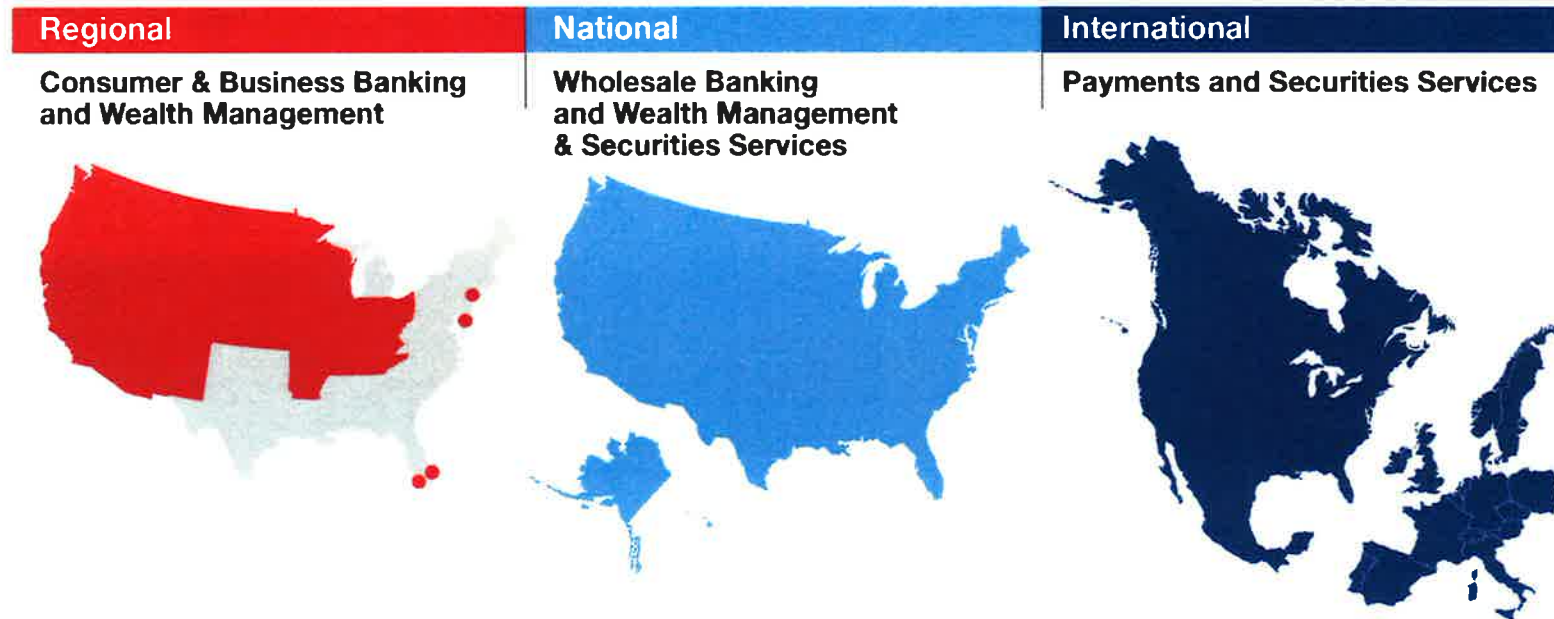
Dimensions

Assets	\$464B
Deposits	\$347B
Loans	\$277B
Market Value	\$88B

Capital Ratios

Common equity tier 1	9.5%
Tier 1 capital	11.1%
Total risk-based capital	13.2%

Basel III transitional standardized approach



The debt ratings established for U.S. Bancorp by Moody's, Standard and Poor's, Fitch and DBRS reflect the rating agencies' recognition of the strong, consistent financial performance of the Company and the quality of the balance sheet. Debt ratings as of 7/21/17. Source: Company reports and Bloomberg, period ending June 30, 2017, Market Value as of July 21, 2017. Credit products offered by U.S. Bank National Association. Deposit products offered by U.S. Bank National Association. Member FDIC. ©2017 U.S. Bank.





Strength and stability help to enable yours

Holding Company	Moody's		S&P		Fitch		DBRS	
	Rating	Outlook	Rating	Outlook	Rating	Outlook	Rating	Outlook
USB	A1	s	A+	s	AA	s	AA	s
WFC	A2	s	A	on	AA-	on	AA	on
BBT	A2	s	A-	s	A+	s	A (high)	s
JPM	A3	s	A-	s	A+	s	AA (low)	s
PNC	A3	s	A-	s	A+	s	A (high)	s
BAC	Baa1	op	BBB+	s	A	s	A	s
FITB	Baa1	s	BBB+	s	A	on	A (low)	s
STI	Baa1	s	BBB+	s	A-	s	A (low)	s
KEY	Baa1	s	BBB+	on	A-	on	BBB (high)	op
RF	Baa2	s	BBB	op	BBB	op	BBB (high)	s

op=outlook positive on=outlook negative s=outlook stable wu=watch uncertain wn=watch negative wp=watch positive

As of 03/31/17. The debt ratings established for U.S. Bancorp by Moody's, Standard and Poor's, Fitch and DBRS reflect the rating agencies' recognition of the strong, consistent financial performance of the Company and the quality of the balance sheet.

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Disclosures

Confidentiality Agreement

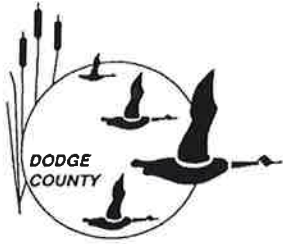
This proposal may contain certain nonpublic information about U.S. Bancorp and its subsidiaries and affiliates that we deem proprietary and confidential. By accepting these materials, you agree to use this information only to evaluate the proposal and to hold this material in confidence, sharing it only with your employees and advisors on a need-to-know basis.

By your acceptance of these materials, you also acknowledge that U.S. Bancorp is not committing to extend credit or render services to you or any other person.

For purposes of this proposal, we may have relied upon financial information provided to U.S. Bancorp by your authorized representatives or officers. You agree that U.S. Bancorp is not responsible for the completeness or accuracy of such information. This proposal has been prepared for discussion purposes only and may not be relied upon by any third party.

This proposal represents the basis for a proposed business relationship and is not a contract for services. The pricing quoted in this proposal is effective for 90 days following the submission of this proposal. The terms of this bid, if accepted will be in effect for a five (5) year term, with the option to renew for another five (5) one year periods. Either party may terminate the General Banking Services at any time upon 90 days prior written notice.

The U.S. Bank Earnings Credit Rate is bank managed and is subject to review and change.



Dodge County Maintenance Dept.

Physical Facilities
127 E. Oak Street
Juneau, WI 53039-1329
(920) 386-3665 FAX: (920) 386-3264

Russ Freber
Director

DATE: October 2, 2017

TO: David Frohling, Chairman
Dodge County Finance Committee

From: Russell L. Freber, Director
Physical Facilities Maintenance

RE: Jail Improvement Funds

The Dodge County Building Committee has made a motion to recommend to the Finance Committee to use Jail Improvement Funds to purchase (3) drying racks for a total of \$ 5,625.36 for kitchen use located at the Dodge County Detention Facility. They have also recommend to pay the invoice to Aramark in the amount of **\$5,625.36** when such invoice is received.

If you have any questions or concerns, please feel free to contact me.

cc: Julie Kolp, Finance Director



Dodge County Maintenance Dept.

Physical Facilities
127 E. Oak Street
Juneau, WI 53039-1329
(920) 386-3665 FAX: (920) 386-3264

Russ Freber
Director

DATE: October 3, 2017

TO: David Frohling, Chairman
Dodge County Finance Committee

From: Russell L. Freber, Director
Physical Facilities Maintenance

RE: Jail Improvement Funds

The Dodge County Building Committee has made a motion to recommend to the Finance Committee to use Jail Improvement Funds for labor and materials to repair leaking pipes in the Law Enforcement Center (J-Pod). We also recommend to pay the invoice to Maas Brothers Co, Inc. in the amount of **\$4,524.52** when such invoice is received.

If you have any questions or concerns, please feel free to contact me.

cc: Julie Kolp, Finance Director



Dodge County Maintenance Dept.

Physical Facilities
127 E. Oak Street
Juneau, WI 53039-1329
(920) 386-3665 FAX: (920) 386-3264

Russ Freber
Director

DATE: July 26, 2017

TO: David Frohling, Chairman
Dodge County Finance Committee

From: Russell L. Freber, Director
Physical Facilities Maintenance

RE: Jail Improvement Funds

The Dodge County Building Committee has made a motion to recommend to the Finance Committee to use Jail Improvement Funds for consulting fees and cleaning of the water heaters and softener's to prevent future copper pipe damage. We also recommend to pay the invoice to CMG & Associates, Inc. in the amount of **\$7,978.88** when such invoice is received.

If you have any questions or concerns, please feel free to contact me.

cc: Julie Kolp, Finance Director

1 RESOLUTION NO. _____
2

3 **Allowable Levy Limit Adjustment – Unused Levy**
4

5 TO THE HONORABLE BOARD OF SUPERVISORS OF DODGE COUNTY, WISCONSIN
6 MEMBERS:
7

8 **WHEREAS**, On November 15, 2016, the Dodge County Board of Supervisors adopted
9 Resolution 16-63, constituting the 2017 Dodge County Budget; and,
10

11 **WHEREAS**, the adopted 2017 Dodge County Budget levied a net county tax levy amount of
12 \$33,281,315, and a resulting county tax rate of \$5.636/\$1,000 of Equalized Valuation; and,
13

14 **WHEREAS**, in 2016, Dodge County could have levied an additional \$99,328 (“Unused
15 Levy”) for the 2017 operating budget; and,
16

17 **WHEREAS**, pursuant to §66.0602(3)(f), Wis. Stats., Dodge County may make an adjustment
18 to its allowable levy limit by the difference between the prior year’s allowable levy (\$32,387,121)
19 and the prior year’s actual levy (\$32,287,793); and,
20

21 **WHEREAS**, the Dodge County Finance Committee, with the concurrence of the Dodge
22 County Administrator, recommends increasing the levy limit for 2018 Dodge County Budget by the
23 amount of Unused Levy;
24

25 **SO, NOW, THEREFORE, BE IT RESOLVED**, that the Dodge County Board of
26 Supervisors hereby approves increasing the allowable levy limit for 2018 Dodge County Budget,
27 pursuant to §66.0602(3)(f), Wis. Stats., by the Unused Levy, in the amount of \$99,328; and,
28

29 **BE IT FINALLY RESOLVED**, that the Unused Levy shall be budgeted in the 2018 Dodge
30 County Budget.

All of which is respectfully submitted this 17th day of October, 2017.

Dodge County Finance Department:

David Frohling

Ed Benter

David Guckenberger

Richard Fink

Thomas J. Schaefer

Vote Required: Majority of members elect.

Resolution Summary: A resolution increasing the allowable levy limit pursuant to §66.0602(3)(f), Wis. Stats., by the Unused Levy.

OFFICE OF THE DISTRICT ATTORNEY

Kurt F. Klomberg, District Attorney

Dodge County Justice Facility • 3rd Floor • 210 W. Center Street • Juneau, Wisconsin 53039
(920) 386-3610 • Fax: (920) 386-3623 • Website: www.co.dodge.wi.us/da



MEMORANDUM

TO: Members of the Dodge County Board Finance Committee

FROM: Bob Barrington
Managing Attorney

DATE: 10/04/2017

RE: State Vs. Ronald N. McCowan

Dodge County Case No. 2016CF000119

This memorandum is sent to memorialize events that occurred with the above-captioned individual. Mr. McCowan was being prosecuted by our office for felony Issuance of Worthless Checks. He originally owed over \$3,000 in restitution. In exchange for payment of full restitution, McCowan was offered the opportunity to have his charges reduced to a misdemeanor.

On September 13, 2017 McCowan paid our office \$1982.95 by check. This represented the outstanding balance of the restitution he owed. We were very short-handed that day because of trainings and vacations. A secretary that does not usually accept payments met with McCowan and his attorney at our front window. At first he intended to pay by credit card but then changed his mind when he learned there would be a \$75 fee for doing so. The DA office has a policy not to accept payments by check in worthless check cases. The secretary erred in doing so here.

McCowan got the benefit of the bargain. He pled to misdemeanor charges and was ordered to pay court costs.

On September 18, 2017 our office paid out \$1693.59 to 3 victim businesses. The remaining \$289.36 was deposited with the Dodge County Treasurer as DA Service Fees.

Today, September 25, 2017 we received a notice from Landmark Credit Union that payment had been stopped on McCowan's check. Included was a copy of the check with the words "STOP PAYMENT" stamped across the top. Along the side of the check it says "Return Reason – C Stop Payment."

Assistant District Attorneys
Gilbert G. Thompson
Yolanda J. Tienstra
James T. Sempf

Managing Attorney
Robert G. Barrington

Victim/Witness Coordinators
Peggy Novak
Cayla Her

I immediately called Finance Director Julie Kolp, who was not available. I then called Eileen Lifke and explained the situation. Ms. Kolp returned my call shortly thereafter and conferenced in Dodge County Treasurer Patti Hilker.

It was agreed that Ms. Hilker would electronically transfer \$1982.95 from the Dodge County General Fund account to the DA account to avoid overdrafts. Ms. Kolp said her department would do a journal entry to reflect the transfer. Our office would pursue collection, investigate possible new charges and ultimately be financially responsible if collection is not successful and Dodge County needs to write the debt off.

This matter has now been turned over to the Dodge County Sheriff's Office for investigation of the crimes of Theft by Fraud and Issuance of a Worthless Check. In addition, we have asked the Court to reopen the underlying case, since we are alleging that he breached the plea agreement and should now be facing the original felony charges.

I believe I have summarized the situation, but please feel free to contact me if I have overlooked something.

**County of Dodge
Wisconsin**

Schedules of Expenditures of Federal and State Awards

For the Year Ended December 31, 2016

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

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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 26, 2017

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, 2016, 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 26, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting (internal control) 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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned

costs as items 2016-001 and 2016-002 that we consider 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*.

The County of Dodge's Response to Findings

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

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 an 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.

Johnson Block & Company, Inc.

Johnson Block & Company, 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 the Uniform Guidance and the
State Single Audit Guidelines**

September 27, 2017

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 (the "County") compliance with the types of compliance requirements described in the *OMB 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, 2016. 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*. Those standards, the Uniform Guidance, 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, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-003 through 2016-004. 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 responses.

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 the Uniform Guidance and the State Single Audit Guidelines, 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 2016-003 through 2016-004, which we consider to be significant deficiencies.

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

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the State Single Audit Guidelines

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, 2016, 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 26, 2017, 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 the Uniform Guidance and the State Single Audit Guidelines and are 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 are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 the Uniform Guidance and the State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

Johnson Block & Company, Inc.

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

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2016

Federal Catalog Number and Program	State Dept.* /Contract	Accounts Receivable Dec. 31, 2015	Allowable Expenditures		Cash Receipts Federal			Accounts Receivable Dec. 31, 2016	Payment to Sub- Recipients
			Federal	Local	Prior Yr.	Current Yr.	Local		
U. S. Department of Agriculture									
10.557	DHS								
	Special Supplemental Nutrition Program for Women, Infants and Children								
154710	Nutritional Services	278,119 \$	950 \$	278,119 \$	- \$	950 \$	278,119 \$	- \$	
154760	WIC Peer Counseling	12,048	-	12,048					
	Total 10.557		950	290,167	-	950	278,119	-	12,048
10.561	DHS/DCF								
	State Administrative Matching Grants Program-								
61	FS FPI Fed	-	-	9,273					9,273
284	IMAA Federal Share	201,143	76,816	201,143	76,816		201,143		
14	FS Agency Incentives	-	100		100				
	Total 10.561		76,916	210,416	-	76,916	201,143	-	9,273
	Total U. S. Department of Agriculture		77,866	500,583	-	77,866	479,262	-	21,321
U.S. Department of Justice									
16.579	Byrne Formula Grant Program: Anti-Drug Enforcement (SEADOG)	n/a	-	26,152			26,152		
16.607	Bulletproof Vest Partnership Program Bullet Proof Vests	DOJ	-	402			402		
16.738	Alcohol Treatment Court Grant	DOJ	-	80,000			59,640		20,360
16.710	COPS Anti-Heroin TF	DOJ	-	622			622		
	Total U. S. Department of Justice		-	107,176	-	-	86,816	-	20,360
U.S. Department of Transportation									
20.600	Highway Safety Cluster State and Community Highway Safety Alcohol Enforcement	DOT	-	55,326			43,472		11,854
	Speed Enforcement		-	8,574			8,574		
	Seatbelt Enforcement		-	53,661			49,805		3,856
20.616	Carseat Enforcement	DOT	-	3,661			3,661		
	Highway Safety Cluster Sub - Total		-	121,222	-	-	105,512	-	15,710
20.703	Hazmat Refresher	DOT	-	1,600			1,600		
	Total U.S. Department of Transportation		-	122,822	-	-	107,112	-	15,710
U.S. Department of Education									
84.181	Grants for Infants and Toddlers with Disabilities	DHS							
550	Birth-to-Three Initiative		76,682	76,682			76,682		
	Total U.S. Department of Education		76,682	76,682	-	-	76,682	-	76,682
U. S. Dept. of Health and Human Services									
93.043	Special Program for the Aging-Title III-D Disease Prevention and Health Promotion Services	AAA	4,615	3,887			1,508		2,379
93.052	Nation Family Caregiver Support Program Title III-E	AAA	38,213	3,036	38,213	3,036	30,898		7,315
93.044	Aging Cluster Special Program for the Aging-Title III-B, Grants for Supportive Services and Senior Centers	AAA	76,214	6,864	76,214	6,864	56,810		19,404

See Notes to Schedules of Expenditures of Federal and State Awards.

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2016

Federal Catalog Number and Program	State Dept.* /Contract	Accounts Receivable Dec. 31, 2015	Allowable Expenditures		Cash Receipts Federal			Accounts Receivable Dec. 31, 2016	Payment to Sub- Recipients
			Federal	Local	Prior Yr.	Current Yr.	Local		
93.045	Special Program for the Aging-Title III-C, Nutrition Services	AAA							
	Congregate Meals-Title III-C-1	158,872	-	75,194		75,194		-	
	Home Delivered Meals-Title III-C-2	59,122	-	55,315		55,093		222	
	Total 93.045		-	130,509	-	130,287	-	222	
93.053	Nutrition Services Incentive Cash in Lieu of Commodities- Nutrition Services	AAA							
560422	Congregate Meals-USDA October 1, 2015 to September 30, 2016	15,201	-	15,201		15,119		82	
560422	Home Delivered Meals-USDA October 1, 2015 to September 30, 2016	18,763	-	18,763		18,763		-	
	Total 93.053		-	33,964	-	33,882	-	82	
	Aging Cluster Sub-Total		6,864	240,687	-	220,979	-	19,708	
93.069	Public Health Emergency Preparedness	DHS							
155015	PH Emergency Preparedness 15-16	61,259	(9,668)	44,839	(9,668)	44,839		-	
155015	PH Emergency Preparedness 16-17	57,287	-	9,656		-		9,656	
	Total 93.069		(9,668)	54,495	(9,668)	44,839	-	9,656	
93.074	HPP and PHEP Aligned Coop Agreements	DHS							
11111	PHEP Ebola 2	20,949	4,331	4,374	4,331	4,374		-	
93.268	Childhood Immunization Grants	DHS							
155021	Consolidated Contracts--Immunization	17,312	-	17,312		16,696		616	
93.324	SHIP	AAA							
			-	3,376				3,376	
93.556	Family Preservation and Support Services	DHS							
3306	Safe & Stable Families	52,345	4,223	40,268	4,223	33,862		6,406	
93.558	Block Grants for Temporary Assistance for Needy Families	DHS/DCF							
284	IMAA Federal Share		978		978			-	
561	Basic County Allocation--Unified Services	31,898	-	31,898		31,796		102	
561	Basic County Allocation--Unified Services	103,537	-	103,537		103,206		331	
3612	In Home Safety Services	484,384	91,789	484,384	91,789	375,642		108,742	474,574
3770	Kinship Care Base Benefit	116,241	20,346	116,241	20,346	92,810		23,431	
3800	Kinship Care Assessments	12,705	1,324	7,538	1,324	5,992		1,546	
700	WVR Save Children First	4,000	2,000		2,000			-	
841	Child Care Fraud	9,473	1,307		1,307			-	
852	Child Care Administration & Operation Costs	83,972	-	83,972		67,918		16,054	
	Total 93.558		117,744	827,570	117,744	677,364	-	150,206	
93.563	Child Support Enforcement	DCF							
70469	Indirect Costs		31,443	207,444	31,443	155,583		51,861	
70477	Other Direct Costs		190,370	616,300	190,370	513,193		103,107	
	Total 93.563		221,813	823,744	221,813	668,776	-	154,968	
93.568	Low-Income Home Energy Assistance	DOA							
	Operations								
	October 1, 2015 to September 30, 2016	37,104	12,338	24,766	12,338	24,766		-	24,766
	October 1, 2016 to September 30, 2017	35,022	-	7,717		3,067		4,650	7,177
	Energy Crisis Grants								
	October 1, 2015 to September 30, 2016	63,751	12,198	50,426	12,198	50,426		-	50,426
	October 1, 2016 to September 30, 2017	34,121	-	11,871		5,104		6,767	11,871
	Total 93.568		24,536	94,780	24,536	83,363	-	11,417	

See Notes to Schedules of Expenditures of Federal and State Awards.

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2016

Federal Catalog Number and Program	State Dept.* /Contract	Accounts Receivable Dec. 31, 2015	Allowable Expenditures		Cash Receipts Federal			Accounts Receivable Dec. 31, 2016	Payment to Sub- Recipients
			Federal	Local	Prior Yr.	Current Yr.	Local		
93.596	Child Care Mandatory and Matching Funds of the Child Care Development Fund	DCF							
831	Child Care Certification Costs	14,100	1,548	13,063		1,548	12,047		1,016
840	Fraud Prevention and Investigation	6,238		6,238			5,417		821
852	Child Care Administration & Operation Costs	83,973	24,168	83,973		24,168	67,919		16,054
	Total 93.596		25,716	103,274		25,716	85,383		17,891
93.674	Youth Independent Living	DCF		4,445			4,106		339
93.645	Child Welfare Services-State Grants	DCF							
3561& 81	Basic County Allocation--Social Services	40,975	-	40,975			40,975		-
369	JJ AODA	117		117			117		-
366	Youth Aids-Community	5,550	2,652	5,550		2,652	5,550		-
	Total 93.645		2,652	46,642		2,652	46,642		-
93.658	Foster Care-Title IV-E	DCF							
3324	AW Fingerprint Background	1,678	232			232			-
3396	Foster Parent Competency Based Training		443			443			-
369	JJ AODA	210		210			210		-
366	Youth Aids-Community	9,952	4,420	9,952		4,420	9,952		-
3561&81	Basic County Allocation - Social Services	389,292		389,292			389,292		-
	Total 93.658		5,095	399,454		5,095	399,454		-
93.659	Adoption Assistance	DCF							
3574	CW TPR Adoption Services	43,776	-	10,252			9,772		480
93.667	Social Services Block Grant	DHS							
560100	Aging & Disability Resource Center		(135)			(135)			-
561	Basic County Allocation--Unified	60,111		60,111			59,919		192
561	Basic County Allocation--Unified	195,111		195,111			194,487		624
	Total 93.667		(135)	255,222		(135)	254,406		816
93.758	Consolidated Contracts PHHS	DHS							
159220	Oct 1, 2014 to Aug 31, 2016	7,547		7,587			7,587		-
159220	Oct 1, 2015 to Aug 31, 2017	8,133		2,313					2,313
	Total 93.758			9,900			7,587		2,313
93.767	State Childrens Insurance Program	DHS							
284	IMAA Federal Share	26,348	9,511	26,348		9,511	26,348		-
93.778	Medical Assistance	DHS							
62	MA FPI Fed			9,273					9,273
284	Income Maintenance Admin Allocation	296,155	90,468	296,155		90,468	296,155		-
291	Medicaid Subrogation Collection		(735)	390		(735)	390		-
872	TPA CLTS Federal Other	331,789		180,195			180,195		-
875	TPA CLTS Autism Federal	381,552		255,638			255,638		-
878	CLTS Federal Other - Admin		17,341	13,163		17,341			13,163
881	CLTS Autism Federal - Admin		12,002	18,285		12,002			18,285

See Notes to Schedules of Expenditures of Federal and State Awards.

County of Dodge
Schedule of Expenditures of Federal Awards
For The Year Ended December 31, 2016

Federal Catalog Number and Program	State Dept.* /Contract Amount	Accounts Receivable Dec. 31, 2015	Allowable Expenditures		Cash Receipts Federal		Local	Accounts Receivable Dec. 31, 2016	Payment to Sub- Recipients	
			Federal	Local	Prior Yr.	Current Yr.				
159322	Consolidate Contracts MCH	1,296	-	1,296	-	1,296	-	-	-	
560021	I & A Elderly Benefit Specialist Replacement	-	-	12,987	-	7,630	-	5,357	-	
560029	SPAP Federal Portion	273	-	765	273	765	-	-	-	
560061	ADRC MFP-NH Relocate Fed	95	-	2,337	95	1,567	-	770	-	
560081	DBS Medicaid I&A Fed	8,705	-	37,282	8,705	26,991	-	10,291	-	
560087	Resource CTR MA I&A Fed	52,837	-	203,675	52,837	138,302	-	65,373	-	
560091	Resource CTR Screen Fed	14,619	-	54,035	14,619	36,241	-	17,794	-	
560155	ADRC Dementia Care MA-FED	9,777	-	35,671	9,777	26,896	-	8,775	-	
56032	I & A EBS Replacement	2,512	-	997	2,512	253	-	744	-	
9025-2-0980	Incentives Medicaid Agency	67	-	-	67	-	-	-	-	
	Total 93.778	207,961	1,122,144	-	207,961	972,319	-	149,825	-	
93.958	Block Grants for Community Mental Health Services									
	Coordinated Services County	9,470	13,750	9,470	13,750	9,470	-	-	-	
	Mental Health Block Grant	22,724	-	22,724	-	9,163	-	13,561	-	
	Total 93.958	32,194	32,194	-	13,750	18,633	-	13,561	-	
93.959	Block Grants for Prevention and Treatment of Substance Abuse									
	Coordinated Services County	1,030	1,290	-	1,030	1,290	-	-	-	
	AODA Block Grant	111,966	-	111,966	-	111,966	-	-	-	
	Treatment Alternative PRG	79,930	5,292	79,930	5,292	62,231	-	17,699	-	
	Alcohol Treatment Court	-	35,763	-	35,763	-	-	-	-	
	Total 93.959	193,186	193,186	-	42,085	175,487	-	17,699	-	
93.991	Preventive Health and Health Services									
159220	Consolidated Contract PHHS	-	1,964	-	1,964	-	-	-	-	
93.994	Maternal & Child Health Services									
159322	Consolidated Contracts MCH	24,406	-	24,406	-	24,406	-	-	-	
	Total U. S. Dept. of Health and Human Services	681,478	4,376,173	-	681,478	3,807,202	-	568,971	-	
Department of Homeland Security										
97.042	Emergency Management Performance Grant									
	October 1, 2014 to September 30, 2015	-	31,726	-	31,726	-	-	-	-	
	October 1, 2015 to September 30, 2016	-	15,863	60,999	15,863	60,999	-	-	-	
	October 1, 2016 to September 30, 2017	-	-	15,812	-	-	-	15,812	-	
	Total 97.042	47,589	76,811	-	47,589	60,999	-	15,812	-	
97.000	Federal Immigration and Customs Enforcement									
	ICE Detention Compliance Removals	n/a	-	111,885	-	111,885	-	-	-	
	Total Department of Homeland Security	47,589	188,696	-	47,589	172,884	-	15,812	-	
	Total Federal Awards	\$ 806,933	\$ 5,372,132	\$ -	\$ 806,933	\$ 4,729,958	\$ -	\$ 642,174	\$ -	

See Notes to Schedules of Expenditures of Federal and State Awards.

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2016

State Appropriation Number and Program	Contract Amount	Accounts Receivable		Allowable Expenditures		Cash Receipts		Accounts Receivable Dec. 31, 2016	Payment to Sub-Recipients
		Local	Dec. 31, 2015	State	Local	Prior Yr.	Current Yr.		
Wisconsin Department of Administration									
505.371	Low-Income Home Energy Assistance Crisis Grant								
	Operations								
	Oct 1, 2015 to Sept 30, 2016	\$ 15,985	\$ 4,106	\$ 11,879		\$ 4,106	\$ 11,879	\$ -	\$ 11,879
	Oct 1, 2016 to Sept 30, 2017	15,063	-	2,728			1,046	1,682	2,728
	Outreach								
	Oct 1, 2015 to Sept 30, 2016	34,998	8,559	26,439		8,559	26,439	-	26,439
	Oct 1, 2016 to Sept 30, 2017	16,859	-	8,494			3,124	5,370	8,494
	Weatherization Operations								
	Oct 1, 2015 to Sept 30, 2016	25,576	7,450	18,126		7,450	18,126	-	18,126
	Oct 1, 2016 to Sept 30, 2017	24,084	-	4,397			1,691	2,706	4,397
	Total 505.371		20,115	72,063	-	20,115	62,305	9,758	
505.166	WLIP Training/Education	153							
	Training & Education Grant EDUC	1,000		1,000			1,000		
	Wisconsin Land Information Program Grant								
	January 1, 2016 to December 30, 2016			25,000			25,000		
	Total 505.166			26,000			26,000		
	Total Wisconsin Department of Administration		20,115	98,063	-	20,115	88,305	9,758	
Wisconsin Department of Agriculture									
115.15	County Staff and Support Programs	137,622		137,622			137,622		
	SWRM Grant								
115.40	Land and Water Resource Management Projects		11,977	8,378		11,977	7,878	500	
	Total Wisconsin Department of Agriculture		11,977	146,000	-	11,977	145,500	500	
Wisconsin Department of Natural Resources									
370.421	Local Park Aids Stewardship								
	Recreational Trail Aids								
	Wild Goose State Trail--RTA 636-14	31,000	3,969	19,095		19,095			
	Gold Star Trail NRTA 706-15			9,434				9,434	
	County Conservation Aid			5,000			3,101	1,899	
	Total 370.421		3,969	14,434		19,095	3,101	11,333	
370.550	Enforcement Aids-Boating Enforcement			23,359			11,091	12,266	
370.551	Enforcement Aids-All Terrain Vehicle Enforcement			2,466			2,466		
370.552	Enforcement Aids-Snowmobile			8,360			8,360		
370.553	Wildlife Damage Abatement and Claims		9,437	28,743		9,437	18,216	10,527	
370.574	Snowmobile Trail Aids								
	July 1 2014 to June 30, 2015 (S-4358)		40,063			40,063			
	July 1 2015 to June 30, 2016 (S-44452)		6,389	73,736		6,389	40,063	33,673	
	July 1 2016 to June 30, 2017 (S-4755)			13,203			40,063	(26,860)	
	Total 370.574		46,452	86,939		46,452	80,126	6,813	

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2016

State Appropriation Number and Program	Contract Amount	Accounts Receivable Dec. 31, 2015		Allowable Expenditures		Cash Receipts		Accounts Receivable Dec. 31, 2016	Payment to Sub-Recipients
		Local	State	State	Local	Prior Yr.	Current Yr.		
370.577 All Terrain Vehicle Aids									
July 1, 2015 to June 30, 2016 (ATV3305)	2,000		177	1,823		177	1,823	-	
July 1, 2016 to June 30, 2017 (ATV3455)	2,000		-	1,255				1,255	
Total 370.577		-	177	3,078	-	177	1,823	1,255	
370.000 Petroleum Environmental Cleanup Fund Award (PECFA)									
WI Act 358 S 100			3,188	5,530			1,007	7,711	
Total 370.000		-	3,375	5,530	-	-	1,194	7,711	
Total Wisconsin Department of Natural Resources		3,969	78,536	172,909	-	75,161	126,379	49,905	
Wisconsin Department of Transportation									
395.101 Elderly and Handicapped County Aids, State Funds									
Section 5310 Grant	205,470		-	205,470			205,470	-	
	44,121		-	44,121				44,121	
Total Wisconsin Department of Transportation		-	-	249,591	-	-	205,470	44,121	
Wisconsin Department of Corrections									
410.302 Contracts with Counties—State Funded									
Capacity Building—Early and Intensive Intervention									
July 1, 2015 to June 30, 2016	12,500		5,662	11,325		5,662	11,325	-	
410.303 Youth Aids									
	657,135		287,579	11,325		287,579	11,325	-	
Total Wisconsin Department of Corrections		-	293,241	11,325	-	293,241	11,325	-	
Wisconsin Department of Health Services									
435.60 FPI-Non Fed									
	7,596		-	7,596				7,596	
435.284 IMAA State Share									
	250,160		40,333	250,160		40,333	250,160	-	
435.284 IMAA Federal Share									
	3,320		-	3,320			3,320	-	
435.291 Medicaid Subrogation Collection									
			(735)			(735)			
435.312 APS-Adult Protective Services									
	58,961		31,314	58,961		31,314	4,923	54,038	
435.377 Children's COP									
Social Services	94,102		2,368	75,110		2,368	38,833	36,277	
Unified Services	-		5,322	(3,040)		5,322	(3,040)	-	
435.381 Alzheimers Family Support									
	30,345		2,814	26,451		2,814	13,709	12,742	
435.515 Coordinated Services County									
	49,240		36,718	49,240		36,718	49,240	-	
435.516 Community Mental Health									
	127,391		43,957	127,391		43,957	29,546	97,845	
435.550 Birth to Three Initiative									
	73,823		-	73,823			73,823	-	73,823
435.561 Basic County Allocation									
Unified Services	363,031		-	363,031			361,869	1,162	
Unified Services	1,178,348		6,163	1,178,348		6,163	1,174,577	3,771	
Total 435.561		-	6,163	1,441,379	-	6,163	1,536,446	4,933	

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2016

State Appropriation Number and Program	Contract Amount	Accounts Receivable		Allowable Expenditures		Cash Receipts		Accounts Receivable Dec. 31, 2016	Payment to Sub-Receipts
		Local	Dec. 31, 2015	State	Local	Prior Yr.	Current Yr.		
435.576 Treatment Alternatives PRg	20,070		5,591	20,070		5,591	15,626	4,444	
435.577 Family Support	78,171		8,595			8,595			
435.681 State and County Match									
681 Unified	211,597		-	211,597					
435.871 TPA CLTS GPR Other	238,494		-	128,344			211,597		
435.874 TPA CLTS GPR Autism	274,261		-	182,326			128,344		
435.877 CLTS Adm GPR Other	-		17,342	13,163		17,342	182,326		
435.880 CLTS Adm GPR Autism	-		12,002	18,285		12,002		13,163	
435.883 PF non Federal Program rev	-		(210)	2,251		(210)	1,083	18,285	
435.154720 WIC Farmers Market Grant	1,851		-	1,851				1,168	
435.157721 Consolidated Contract-CHHD I.D	10,374		579	10,374		579	10,141	1,851	
435.159322 Consolidate Contract-MCH	1,296		-	1,296			1,296	233	
435.560065 ADRC MFP_NH Relocation	11,000		(5,274)	4,062		(5,274)	5,685	(1,623)	
435.560100 Aging & Disability Resource Center	570,733		(38,329)	386,603		(38,329)	409,753	(23,150)	
435.560203 Aging & Disability Resource Center	80,000		(3,210)	80,000		(3,210)	77,163	2,837	
435.560158 Dementia Care Innovation	15,275		-	15,275			20,905	(5,180)	
(Passed through Area Agency on Aging)									
435.560320 Elderly Benefit Specialist Program	15,228		3,237	15,228		3,237	10,000	5,228	
435.560024 I & A EBS Replacement	12,987		-	12,987			7,629	5,358	
(Passed through Area Agency on Aging)									
SPAP									
7/1/14-6/30/17			-	996			252	744	
435.560327 7/1/15-6/30/16			273	6,148		273	6,148		
435.560330 State Senior Community Services	9,102		-	9,102			9,102		
(Passed through Area Agency on Aging)									
435.560350 Congregate Meals-Title III-C-1	158,872		94,000	83,678		94,000	83,678		
435.560360 Home Delivered Meals-Title III-C-2	59,122		-	3,807			3,792	15	
435.560490 Elder Abuse Grant	32,199		(1,276)	32,199		(1,276)	16,502	15,697	
South Central HealthCare Coalition-Micro Grant			-	3,025			3,025		
Total Wisconsin Department of Health Services			261,574	3,453,508		261,574	3,201,007	252,501	

County of Dodge
Schedule of Expenditures of State Awards
For The Year Ended December 31, 2016

State Appropriation Number and Program	Contract Amount	Accounts Receivable Dec. 31, 2015	Allowable Expenditures		Cash Receipts		Accounts Receivable Dec. 31, 2016	Payment to Sub-Receipts
			Local	State	Local	State		
Wisconsin Department of Children and Families								
437.265 Children First	4,000	2,000			2,000			
437.965 Incentives Food Stamp Agency		101		3,513	101	3,176		337
437.980 Incentives Medicaid Agency		67		1,057	67	969		88
437.267 Collections Medicaid Take Back								
3324 AW Fingerprint Background	1,678	626			626			
437.339 Foster Parent Competency Based Testing		787			787			
437.3561 Basic Allocation - Social Services	522,576	-		522,576		522,576		
437.3681 State/County Match	41,561	-		41,561		41,561		
437.3410 JJ Community Intervention Program								
July 1, 2016 to June 30, 2017	12,500	-		11,323		7,552		3,771
437.3411 JJ AODA	13,123	-		13,123		13,123		
437.3413 JJ Youth Aids	622,444	-		622,444		622,444		
437.7332 Child Support Enforcement								
Other Direct Costs	150,055	-		150,055		145,031		5,024
Other Direct Costs						1,602		(1,602)
980 MA Agency Incentives				155,674		155,674		
		(166)			(166)			
Total Wisconsin Department of Children and Families		3,415		1,521,326		3,415		7,618
Wisconsin Department of Justice								
455-503, 532 & 539 Victim and Witness Assistance Program		50,130		78,712		50,130		45,271
455.202 Law Enforcement Training (Jail)		-		29,293		29,978		3,315
455.271 Treatment Alternative & Diversion (TAD)	132,566	32,692		132,566		101,747		30,819
Total Wisconsin Department of Justice		82,822		240,571		82,822		79,405
Wisconsin Department of Military Affairs								
465.337 Emergency Planning Grant Program								
October 1, 2014 to September 30, 2015		14,949				14,949		
October 1, 2015 to September 30, 2016		7,475		23,480		7,475		23,480
October 1, 2016 to September 30, 2017		-		7,611		-		7,611
Total 465.337		22,424		31,091		22,424		7,611
465.367 SARA Computer & Hazmat Equipment Grant				7,579		7,045		534
465.342 Training Grant Emergency Management				8,798				8,798
Total Wisconsin Department of Military Affairs		22,424		47,468		22,424		16,943
Wisconsin Department of Veterans Affairs								
485.001 County Veterans Service Officer		8,459		9,091		8,459		4,550
Total Wisconsin Department of Veterans Affairs		8,459		9,091		8,459		4,550
Total State Awards	\$ 113,581	\$ 782,563	\$ 5,949,852	\$ -	\$ 779,188	\$ 5,487,926	\$ -	\$ 465,301

COUNTY OF DODGE, WISCONSIN
Notes to the Schedules of Expenditures of Federal and State Awards
For the Year Ended December 31, 2016

(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 2016 were determined in accordance with the Uniform Guidance.

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, 2016, 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 \$9,584,371 under the Food Share Program to recipients residing within the boundaries of the County for the year ended December 31, 2016. 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, 2016, these payments were approximately \$12,976,000.

(4) Indirect Cost Rate

The County did not elect to use the 10% de minimus indirect cost rate.

**COUNTY OF DODGE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

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 2 CFR section 200.516(a)?	Yes (see Section IV)

**COUNTY OF DODGE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Section I - Summary of Auditor's Results (Continued)

Identification of major programs:	See table on next page
Dollar threshold for distinguishing Types A and B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II - Summary Schedule of Prior Audit Findings

See the tables on pages 19 - 21.

Section III – Financial Statement Findings


See the tables on page 22 - 24.

Section IV – Federal Award Findings and Questioned Costs

See the tables on pages 25 – 26.

**COUNTY OF DODGE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Section V – Other Issues

- | | | |
|----|---|---|
| 1. | Does the auditor have substantial doubt as to the auditee’s ability to continue as a going concern? | No |
| 2. | Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines: | |
| | Department of Administration | Yes |
| | Department of Agriculture, Trade and Consumer Protection | Yes |
| | Department of Children and Families | Yes |
| | Department of Corrections | Yes |
| | Department of Health Services | Yes |
| | Department of Justice | Yes |
| | Department of Military Affairs | Yes |
| | Department of Natural Resources | Yes |
| | Department of Transportation | Yes |
| | Department of Veteran's Affairs | Yes |
| 3. | Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes –
An Audit
Communication
Letter was submitted
to the oversight body |
| 4. | Name and signature of partner  _____
Kevin Krysinski, CPA | |
| 5. | Date of report: | September 27, 2017 |

COUNTY OF DODGE, WISCONSIN
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2016

Identification of Major Programs

<u>Program Description</u>	<u>ID Number</u>
Federal Programs	
Block Grants for Temporary Assistance for Needy Families	93.558
Foster Care-Title IV-E	93.658
Medical Assistance	93.778
State Programs	
County Staff and Support Programs	115.150
Elderly and Handicapped County Aids	395.101
Youth Aids	437.3413
TPA CLTS GPR Other	435.871
TPA CLTS GPR Autism	435.874
CLTS Adm GPR Other	435.877
CLTS Adm GPR Autism	435.880
Basic County Allocation	435.561
Aging and Disability Resource Center	435.5601
Basic County Allocation	437.3561

COUNTY OF DODGE, WISCONSIN
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2016
 Section II – Summary Schedule of Prior Audit Findings

<p>2015-001</p> <p>Clinical Services Billing and Receivables – Human Services</p>	<p><u>Criteria:</u> Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles. In order to ensure the financial statements are fairly stated, reconciliation procedures and controls should be in place to ensure the following:</p> <ul style="list-style-type: none"> • A proper system of written procedures and internal controls over significant transaction processes should be established. • Timely data entry and reporting of billings, collections and outstanding receivables. • Documented reconciliations of receivables and aging reports between the billing software and the County’s general ledger. • An analysis of bad debts and the need for an allowance for doubtful accounts has been reviewed for reasonableness. • Revenue recognition is assessed and adjusted if necessary. <p><u>Condition/Cause:</u> During the audit we noted various deficiencies and weaknesses in the internal controls and financial reporting over the billing and collections of the Human Services Clinical Services. The following weaknesses were noted:</p> <ul style="list-style-type: none"> • The County’s billing software is limited in its ability to provide relevant financial data and reports. • Time consuming manual processes are required to generate useful financial data. • The County’s billing system is not integrated with the County’s financial general ledger. This requires regular journal entries be made limits the likelihood that the billing system and general ledger are in agreement on a continuous basis. • The billing, collection and data entry department was significantly behind in recording revenues and receivables, which resulted in delayed recording of revenues and receivables as well as delays in accrual financial reporting. <p><u>Effect:</u> The accuracy of financial information may not be reliable. Adjustments were proposed to adjust recognition of revenues.</p> <p><u>Recommendation:</u> We recommend the County commit time and resources to understanding the deficiencies, catching up on billing and collection data entry and developing standard procedures to ensure that accounts are reconciled, proper cutoff is established and that the financial information that ultimately gets reported is accurate based on creditable documentation.</p>
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	<p><u>Management's Response:</u> Management agrees with the recommendation and the Human Services and Health Department (HSHD) will commit additional time and resources to the Clinical Services Billing and Receivables process to reduce the backlog of billing and collections. HSHD is in the process of implementing a new software system call MyEvolve (scheduled go live date is 9/1/16) to gain efficiencies and accuracy in billing, reporting and general ledger postings. A reconciliation process is being developed to ensure that the summation of the individual client receivable accounts in the MyEvolve billing system equal the receivable entry made in the County's financial general ledger. The reconciliation process will be a written procedure that is fully documented and understood. This reconciliation will be performed on a monthly basis and implemented with appropriate supervisory review process. Any discrepancies will be noted and documented to ensure prompt action is taken to correct the imbalance. The reconciliation process will also include an analysis of bad debts and the need for an allowance for doubtful accounts. Appropriate financial staff will monitor the activities being performed is executed competently and accurately.</p> <p><u>Current Status:</u> The finding was repeated. See 2016-001</p>
<p>2015-002</p> <p>Reconciliation procedures of Schedule of Federal and State Awards</p>	<p><u>Criteria / Condition / Cause / Effect:</u> The County is responsible for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance. 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> 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> <p><u>Current Status:</u> The finding was repeated. See 2016-003</p>

<p>2015-003</p> <p>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/Cause:</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 2015 to ensure compliance with federal and state rules.</p> <p><u>Questioned Costs:</u> Daybreak, Inc. - \$401,331</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><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> <p><u>Current Status:</u> The finding was repeated. See 2016-004</p>
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COUNTY OF DODGE, WISCONSIN
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2016
 Section III – Financial Statement Findings

Finding/Material Weakness

2016-001
 Clerical Services
 Billing and
 Receivables –
 Human Services

Criteria: Management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation in the financial statements of financial position, results of operations, and cash flows, including the notes to financial statements, in conformity with U.S. generally accepted accounting principles. In order to ensure the financial statements are fairly stated, reconciliation procedures and controls should be in place to ensure the following:

- A proper system of written procedures and internal controls over significant transaction processes should be established.
- Timely data entry and reporting of billings, collections and outstanding receivables.
- Documented reconciliations of receivables and aging reports between the billing software and the County’s general ledger.
- An analysis of bad debts and the need for an allowance for doubtful accounts has been reviewed for reasonableness.
- Revenue recognition is assessed and adjusted if necessary.

Condition/Cause: We had previously noted various deficiencies and weaknesses in the internal controls and financial reporting over the billing and collections of the Human Services Clinical Services that still should be addressed. The following weaknesses were noted:

- The County’s Human Services billing software utilized during 2016 was limited in its ability to provide relevant financial data and reports.
- Time consuming manual processes are required to generate useful financial data.
- The billing system is not integrated with the County’s financial general ledger. This requires regular journal entries be made which limits the likelihood that the billing system and general ledger are in agreement on a continuous basis.
- The billing, collection and data entry department process improved during the year but there were still limitations related to the level of relevant financial information available from the billing system.
 - The County, in 2016, did get caught up with client billing and receivables through year-end.

Effect: The accuracy of financial information may not be reliable or timely.

Recommendation: We recommend the County commit time and resources to understanding the deficiencies, completing the migration to the new billing software and developing standard procedures to ensure that accounts are reconciled, proper cutoff is established and that the financial information that ultimately gets reported is accurate based on creditable documentation. Management appears to be committed to implementing improved procedures and compensating controls. Management has already started documenting and implementing procedures but the process is not finalized and in 2017, the County has started running billings through the new software but the impact on improved financial reporting is yet to be determined. We recommend procedures be updated on a regular basis to ensure they are up to date with changes in new software systems and personnel.

Management's Response: Management recognizes the importance of this situation and has taken and continues to take steps to correct. Human Service and Health Department (HSHD) is committed to putting additional time and resources to the Clinical Services Billing and Receivables processes to eliminate the backlog of billings and collections. Contributing to the backlog was the lack of the functionality of the former clinical billing software system (TCM) as well as billing, collection work and accounting processes. In addition, between mid-2016 and early 2017, there was a significant change in key HSHD financial staff.

The following steps began mid-2016 and are still in process:

- The Dodge County Finance Department became involved and is assisting with accounting and posting client billing to the County's financial general ledger.
- Dodge County engaged a computer consultant to provide advance Excel training which drastically aided with efficiency and timely reporting. The computer consultant also assisted with extraction and conversion of TCM data to Excel.
- Dodge County initiated and engaged Baker Tilly Virchow Krause, LLP (Baker Tilly) to perform an independent operational review and make recommendations designed to improve efficiencies, strengthen internal controls and reduce risk. One of the key areas reviewed was revenues and accounts receivable – third party billing. The Baker Tilly recommendations have been sent and reviewed by MyEvolve and will be incorporated in the design and implementation.
- Implementation of a new clinical billing software system - MyEvolve (NetSmart) was planned for September 1, 2016 but delayed to March 1, 2017 to provide additional time for Dodge County and MyEvolve to address programming and configuration.
- MyEvolve will have policies and procedures relating to workflow and data extraction processes.
 - The software requires monthly closing to ensure timely and accurate financial reports.
 - MyEvolve (Netsmart) will produce reports that will enable HSHD to monitor outstanding receivables and ensure accurate client activity.
 - Reports from MyEvolve will have proper cutoffs to enable staff to accurately reconcile the MyEvolve (Netsmart) information to the file imported into the County's general ledger.
 - The reconciliation process will be a written procedure that is documented. The reconciliation will be performed on a monthly basis by the HSHD Fiscal Supervisor and will be reviewed with the HSHD Division Manager and HSHD Director.

	<ul style="list-style-type: none"> • HSHD has developed, implemented and trained staff with ten financial policies. • HSHD continues to review all current processes and is working on developing standard procedures department wide to ensure that accounts are reconciled with established proper cutoff dates, and financial information is recorded accurately and timely. • Dodge County initiated and engaged Baker Tilly Virchow Krause, LLP (Baker Tilly) to assist in analyzing the most significant areas of change under the Uniform Grant Guidance (UGG). A gap analysis has provided the County a mean to facilitate areas of change. • Dodge County is expanding the scope of its corrective action plan to include County-wide written financial policies and procedures. <p>The new Human Services and Health Department financial staff possess formal education and work history to perform the duties required. Further, management is engaging consultants as needed to resolve.</p>
<p>2016-002</p> <p>Material Adjustments Relating to Health Insurance Expenditures</p>	<p><u>Condition:</u> The County's governmental fund balance was restated to increase beginning fund balance by \$977,710 across its major funds. The increase was due to the County reflecting prepayments of health insurance as an asset and recording the health insurance expenditure in the period it relates.</p> <p><u>Criteria:</u> Internal controls over financial reporting include management's judgement on the use of estimates and the application of accounting policies. Prepaid health insurance was not recorded since the County's change in policies in 2003.</p> <p><u>Cause/Effect:</u> The County initially reflected the adjustment to prepaid insurance by recording only 11 months of expenditures in 2016. An audit adjustment was proposed to reflect an adjustment to health insurance expenditures and fund balance for \$977,710. The financial statements previously issued should be restated.</p> <p><u>Recommendation:</u> Our recommendation includes restatement of the financial statements due to a correction. The current financial statements include these restatements. We recommend the County review the effect of changes due to corrections prior to the application of the change.</p> <p><u>Management's Response:</u> The County initiated this change to become compliant with Generally Accepted Accounting Principles (GAAP).</p>

COUNTY OF DODGE, WISCONSIN
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED DECEMBER 31, 2016
 Section IV – Federal and State Award Findings and Questioned Costs

	Finding/Significant Deficiencies
<p>2016-003</p> <p>Reconciliation procedures of Schedule of Federal and State Awards</p>	<p><u>Criteria / Condition / Cause / Effect:</u> The County is responsible for the preparation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and State Single Audit Guidelines. The information in the schedules of awards should be derived from the accounting records used to prepare the financial statements. During our testing of the schedules of federal and state awards it was noted that expenditures reported in the general ledger did not, in some instances, reconcile with the expenditures reported in the schedules of awards. This resulted in a variance between the financial statements and the schedules 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 schedules 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 schedules of expenditures of federal and state 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 and state awards and the input into the general ledger is conducted by the Division Manager of Fiscal and Support Services.</p>
<p>2016-004</p> <p>Department of Health Services Audit Guide – 2.7 Subrecipient Monitoring and Department of Children and Family Audit Guide – 2.4 Subrecipient Monitoring</p>	<p><u>Condition/Criteria/Cause:</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 2016 to ensure compliance with federal and state rules.</p> <p><u>Questioned Costs:</u> Daybreak, Inc. - \$345,696</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><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>	
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Dodge County
Schedule of Federal and State Awards

Federal Department of:	2012	2013	2014	2015	2016
Agriculture	466,422	483,923	524,935	512,677	479,262
Defense			733,333		
Education	76,050	75,960	76,035	52,391	76,682
Energy					
Health & Human Services	4,421,866	3,336,703	3,797,686	4,673,175	3,807,202
Homeland Security	25,940	14,638	29,966	44,402	172,884
Housing & Urban Development	176,786	4,200	-		
Justice	136,255	92,925	87,122	30,111	86,816
Transportation	29,997	23,147	13,858	28,293	107,112
Total Federal	5,333,316	4,031,496	5,262,935	5,341,049	4,729,958
Wisconsin Department of:					
Administration	300	-	44,626	58,886	88,305
Agriculture	163,862	139,342	179,417	173,433	145,500
Children & Family	506,280	399,381	406,432	490,851	1,513,708
Safety and Professional Services	9,415	13,526	16,375	5,741	
Corrections	12,388	-	258,777	311,014	11,325
Health Services	3,359,709	3,250,495	3,247,401	2,570,079	3,201,007
Justice	62,875	56,963	74,118	157,162	161,166
Military Affairs	14,901	41,376	48,736	16,700	30,525
Natural Resources	121,660	175,929	184,147	33,816	126,379
Transportation	215,560	209,473	209,880	230,281	205,470
Veterans Affairs	13,000	13,000	13,000	13,000	4,541
Workforce Development					
Total State	4,479,950	4,299,485	4,682,909	4,060,963	5,487,926
Total Federal and State Awards	9,813,266	8,330,981	9,945,845	9,402,012	10,217,884
Change	9,813,266	(1,482,285)	1,614,864	(543,833)	815,872
% of Change		-15%	19%	-5%	9%
				9,402,012	404,618

Dodge County
Schedule of Federal and State Awards

Federal Department of:	2012	2013	2014	2015	2016
Agriculture	581,090	552,864	625,778	590,543	500,583
Defense			733,333		
Education	76,050	75,960	76,035	52,391	76,682
Energy					
Health & Human Services	5,490,585	4,524,999	4,591,642	5,334,395	4,376,173
Homeland Security	72,690	59,960	85,342	76,151	188,696
Housing & Urban Development	176,786	4,200	-		
Justice	189,406	112,825	96,705	30,111	107,176
Transportation	29,997	27,397	13,858	28,293	122,822
Total Federal	6,616,604	5,358,205	6,222,693	6,111,884	5,372,132
Wisconsin Department of:					
Administration	9,791	13,819	63,265	60,362	98,063
Agriculture	178,075	139,342	182,770	185,410	146,000
Children & Family	527,736	400,550	407,250	494,432	1,521,326
Safety and Professional Services	9,415	13,526	16,375	5,741	
Corrections	14,864	9,724	610,269	604,255	11,325
Health Services	3,492,975	3,436,369	3,382,930	3,005,257	3,453,508
Justice	103,567	97,697	221,900	239,984	240,571
Military Affairs	36,667	41,950	41,726	39,123	47,468
Natural Resources	178,967	226,786	201,289	138,585	172,909
Transportation	215,560	209,473	209,880	230,281	249,591
Veterans Affairs	13,000	13,000	13,000	21,459	9,091
Workforce Development					
Total State	4,780,617	4,602,236	5,350,654	5,024,889	5,949,852
Total Federal and State Awards	11,397,221	9,960,441	11,573,347	11,136,773	11,321,984
Change	11,397,221	(1,436,780)	1,612,906	(436,574)	185,211
% of Change		-13%	16%	-4%	2%
				11,136,773	(75,237)

Preliminary GASB 54 - Fund Balance Classification

Fund, Business Unit and Account	Account Code	County Board Resolution	Date Established	State Statute	Established by a Committee	2015 General Fund	2016 General Fund	Balance Change
Nonspendable Fund Balance								
Inventories & Prepaids	3412					157,195	163,008	5,814
Total Nonspendable Fund Balance						157,195	163,008	5,814
CD-TAD Supplement	4848	15-55	10/22/2015			(629)	(284)	345
CD-ATC Supplement	4849	15-55	10/22/2015			103	809	707
Total Restricted Fund Balance						(527)	525	1,052
US-Administration	4855	2017 Adopted Budget	2/17/2016		Carryover NetSmart Software	100,962	64,182	(36,780)
Total Assigned Fund Balance						100,962	64,182	(36,780)
						257,630	227,715	(29,915)

GASB 54 - Fund Balance Classification

Classification Prior to Implementation of GASB 54	Fund, Business Unit and Account	Account Code	2014 General Fund	2015 General Fund	2016 General Fund	Balance Change
Nonspendable Fund Balance						
Reserved	General Fund-Inventories & prepaid	3412	334,911	444,977	826,320	381,343
Reserved	Property Tax Certificates	3418	1,525,638	1,373,329	1,143,746	(229,583)
Reserved	Tax Deeds	3419	65,183	95,888	32,902	(62,986)
	Highway Borrowing	3412			2,000,000	2,000,000
Total Nonspendable Fund Balance			1,925,732	1,914,194	4,002,968	2,088,774
Restricted Fund Balance						
Unreserved-Designated	Alcohol Court	304	-			-
Unreserved-Designated	Land Information Office	811	239,122	202,666	234,863	32,196
Unreserved-Designated	Register of Deeds-Redaction	1002	115,251	98,836	71,511	(27,325)
Unreserved-Designated	Donations-Clearview Amenities	1325	8,963	5,682	23,760	18,079
	CD-TAD Supplement	4848				-
	CD-ATC Supplement	4849				-
Unreserved-Designated	Jail Improvements	1326	192,658	125,607	115,580	(10,026)
Unreserved-Designated	K-9 Patrol	2029	13,321	23,233	24,563	1,330
Unreserved-Designated	Federal Forfeited Assets	2034	3,388	3,392	3,404	12
	Law Enforcement	2032		291,801	65,290	(226,512)
Unreserved-Designated	Crime Prevention	2035	139,115	-		-
Unreserved-Designated	Metro Drug Investigation	2036	69,795	62,927	54,985	(7,942)
Reserved	Revolving Loans	7871/3413	1,477,176	1,497,091	1,518,785	21,694
Unreserved-Designated	Nonmetallic Mining	7802	18,590	21,508	23,189	1,682
Unreserved-Designated	CDBG Loan	7872	406	406	10,881	10,475
Total Restricted Fund Balance			2,277,784	2,333,149	2,146,811	(186,338)
Committed Fund Balance						
Unreserved-Designated	General Liability Self-Insurance	806	1,731,515	1,871,069	2,041,137	170,067
Unreserved-Designated	WMMIC-Liability Insurance	808	180,489	210,064	210,772	708
Unreserved-Designated	Workers Comp Ins	809	1,582,599	1,708,585	1,848,637	140,052
Unreserved-Designated	Dental Insurance	915	270,744	269,443	288,858	19,414
Unreserved-Designated	Metalfab Property Site Cleanup	1446	10,268	-	-	-
Unreserved-Designated	Monarch Prop Site Clean Up	1448	-	17,200	33,431	16,231
Unreserved-Designated	Fish & Game Projects	6871	-	2,422	2,442	20
Total Committed Fund Balance			3,775,614	4,078,783	4,425,276	346,493
Assigned Fund Balance						
Unreserved-Designated	Subsequent Budget	100	658,850	1,268,573	1,190,508	(78,065)
Unreserved-Designated	Indigent Counselors	307	3,924	3,924	3,924	-
Unreserved-Designated	Vehicle Deductible	803	4,716	9,716	14,764	5,048
Unreserved-Designated	Public Access	813	47,605	-	-	-
Unreserved-Designated	LIO Copier/Scanner	814	22,774	21,815	20,871	(944)
	Human Resources	901	-	17,500		(17,500)
Unreserved-Designated	Employee Health and Wellness	905	1,524	1,132	2,326	1,193
Unreserved-Designated	Health Insurance	913	34,200	25,900	25,900	-
Unreserved-Designated	Elections	1204	-	3,500		(3,500)
Unreserved-Designated	Finance	1301	-	-		-
Unreserved-Designated	County Sales Tax	1491	2,516,687	2,095,282	1,045,001	(1,050,281)
Unreserved-Designated	Central Services-Reproduction	1501	20,126	18,595	12,834	(5,761)
Unreserved-Designated	Central Services-Mail Services	1505	11,413	14,781	16,399	1,617
Unreserved-Designated	County Ordinance Codification	1719	13,031	13,031	13,031	-
Unreserved-Designated	Courts					
Unreserved-Designated	Information Technology	1801	-	-	35,000	35,000
Unreserved-Designated	Network Infrastructure	1811	-	57,000	58,512	1,512
Unreserved-Designated	Imaging	1813	-	-		-
Unreserved-Designated	AS400 Platform	1814	-	-	213,858	213,858
Unreserved-Designated	Internet	1816	-	-		-
Unreserved-Designated	Fax Machine Services	1827	-	-		-
Unreserved-Designated	County Buildings (1901, 1905 & 1906)	1901	145,762	189,365	13,000	(176,365)
Unreserved-Designated	CO Bldgs Remodeling (ADA)	1914	61,950	61,950	61,950	0
	CO Bldgs (2901, 2902 & 2903)	2901	-	67,035	10,000	(57,035)
Unreserved-Designated	Henry Dodge Office Building	1905			9,000	
Unreserved-Designated	Corrections Bldg Maintenance	2902			11,815	
Unreserved-Designated	Sheriff Administration	2001	-	-	900,836	900,836
Unreserved-Designated	Traffic Patrol	2021	-	-	31,200	31,200
	Criminal Investigation	2031	-	-	41,599	41,599
	Criminal Investigation				6,000	6,000
Unreserved-Designated	Jail	2061	-	-	519,009	519,009
Unreserved-Designated	Central Communication	2801	-	-		-
Unreserved-Designated	Emergency Management	2811	8,229	-	13,614	13,614
Unreserved-Designated	Emergency Disaster	2819	5,000	5,000	5,000	-
Unreserved-Designated	Veterans Relief	5301	12,896	14,507	14,510	3
Unreserved-Designated	University Extension	6801	-	-		-
Unreserved-Designated	Univ. Education Activities	6812	21,339	22,966	23,043	77
Unreserved-Designated	School Peer Counseling	6813	139	139	139	-
Unreserved-Designated	Youth Education Activities	6814	10,793	17,454	24,552	7,097
Unreserved-Designated	Hazardous Waste Clean Sweep	6843	-	14,586	36,923	22,337
Unreserved-Designated	Tractor Safety Course	6862	3,178	2,092	3,272	1,179
Unreserved-Designated	Multi-Cultural	6864	1,480	1,480	996	(484)
Unreserved-Designated	Pesticide Training	6874	3,420	1,889		(1,889)
Unreserved-Designated	Land Conservation	7001	-	-	2,938	2,938
Unreserved-Designated	Reforestation	7073	6,135	6,175	6,289	113
	Planning and Development	7801			7,000	
Unreserved-Designated	Snowmobile Trail Maintenance	7861	-	-		-
Unreserved-Designated	Harnischfeger Park	7863	-	6,000	12,400	6,400
Unreserved-Designated	Nitschke Mounds Park	7864	-	-		-
Unreserved-Designated	Astico Park	7865	15,744	103,721	110,459	6,738
	Derge Park	7866	-	2,000	2,150	150
Unreserved-Designated	Ledge Park	7867	-	-	34,000	34,000
Unreserved-Designated	Wild goose Recreation Trail	7868	59,062	22,000	22,000	-
Unreserved-Designated	Parks-Future Development	7869	71,865	71,865	71,865	-
Unreserved-Designated	Economic Development Assistance	7877	14,194	17,666	19,654	1,989
Total Assigned Fund Balance			3,776,038	4,178,641	4,668,140	461,684
Unassigned Fund Balance						
Unreserved-Undesignated	General Fund - Unassigned	3429	15,552,441	14,924,912	13,818,892	(1,106,020)
Total Unassigned Fund Balance			15,552,441	14,924,912	13,818,892	

AA-GL Fund Balance	27,307,610	27,429,679	29,062,088
	(28,521,666)	(28,668,804)	(30,366,946)
UC-GL Fund Balance	(1,214,056)	(1,239,125)	(1,304,858)
AA (+/-) UC	(27,307,609)	(27,429,679)	(29,062,087)
Financial Report	27,307,609	27,429,679	29,062,087
Variance	-	-	-

Dodge County, Wisconsin

COMBINING PAYROLLS

October 2017

**EFFICIENCY IS DOING
THINGS RIGHT;
EFFECTIVENESS IS
DOING THE RIGHT
THINGS.**

Understanding How Combining
Dodge County's Four Payrolls
Into One will Fuel Efficiency
and Furnish Cost Savings

ONE COUNTY ----- ONE PAYROLL

Executive Summary

Did you know Dodge County has four payroll groups?

- Dodge County (includes Sworn Union)
- Highway
- Clearview
- County Board

Why does Dodge County have four payroll groups?

- Because it has always been that way

Was combining the four payroll groups into one payroll considered prior to Kronos Workforce Central implementation in 2015?

- Yes, good opportunity to combine the payrolls. However a decision was made not to combine the payrolls during implementation, but rather combine after implementation.

Was combining the four payroll groups into one considered prior to Kronos Workforce Central upgrade to version 8?

- Yes, recommended by Kronos. However a decision was made not to combine the payrolls

Why Combine now?

- Tyler Munis Enterprise Resource Planning (ERP) is providing another opportunity to review
- Benefits out way the risk by 82%

Business Finance Magazine – *Strategies for Payroll Best Practices* – Consolidate Payroll Processing and minimize pay cycles

American Payroll Association – Paytech (monthly magazine) – *How Technology is Changing Payroll* – Consolidation is the trend that will be evolving and changing the world of Payroll.

Dodge County will benefit by these key advantages of combining payrolls:

Scope and Frequency

Payroll Group	Pay Period	Pay Date	Biweekly/Monthly	Days between pay period End and Pay Date
Dodge County (including Sworn Union)	Saturday-Friday	Friday of Next Week	Biweekly	7 Days
Highway	Saturday-Friday	Friday of Next Week	Biweekly	14 Days
Clearview	Thursday-Wednesday	Friday of Next Week	Biweekly (Opposite DC/Highway)	9 Days
County Board	Calendar Month	County Board Day of Next Month	Monthly	11 to 20 Days

The Dodge County Finance Department has contacted other counties in Wisconsin and it was brought to our attention, they have combined payrolls with all their departments having the same bi weekly pay period and are biweekly except for County Board.

Pay Period Research

Location	Pay Period
Clark County	Sunday-Saturday
Lacrosse County	Monday-Sunday
Brown County	Sunday-Saturday
Door County Memorial Hospital	Sunday-Saturday
Green County	Sunday-Saturday
Lafayette County	Monday-Sunday
Beaver Dam Hospital	Sunday-Saturday
Watertown Memorial Hospital	Sunday-Saturday
Fort Atkinson Hospital	Sunday-Saturday
Shorehaven Oconomowoc	Sunday-Saturday

Determine Payroll Periods

zenpayroll Guide on Payroll Periods

	Monthly	Semi-Monthly	Biweekly	Weekly
Frequency (per year)	12	24	26 (sometimes 27)	52
Payroll Date	End of the Month	Typically 1st and 15th or 15th and 30th	Every two weeks usually on a Friday	Every week usually on a Friday
Hours per pay period (for hourly employees)	173.33	86.67	80	40
Payroll Processing Cost	Lowest	Low	Medium-Low	Medium
Implications to Accounting	Lowest	Low	Medium-Low	Medium
Implications to Benefits	Lowest	Low	Medium-Low	Medium
Processing Time	Lowest	Low	Medium-Low	Medium
Salaried Employees	Salaried employees prefer being paid more frequently but the differences are minor. Most companies pay their salaried employees semi-monthly or biweekly.			
Hourly Employees	Lowest Preference	Low Preference	Preferred	Most Preferred

<https://www.entrepreneur.com/article/234814>

Semi-monthly vs. biweekly payroll. The differences may seem minor. After all, they *sound* the same and there are only two extra checks for biweekly (26) versus semi-monthly (24). While most employees prefer being paid more frequently, there are pros and cons to either pay period for both employer and employee.

Semi-Monthly

- Monthly reports, accountants may prefer semi-monthly due to last paycheck of the month will typically coinciding with the end of the month.
- Benefits are typically ran on a monthly basis, deductions would be easier.
- Overtime calculations are more complicated when based on a 86.67 hour per pay period

Bi-weekly

- Benefits have to be calculated based on annual pay periods not on a monthly basis like semi-monthly.

August 31, 2017

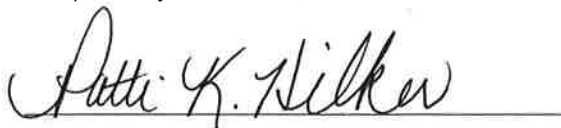
Following is a condensed statement of cash received and disbursed
by Dodge County during the month of AUGUST 2017:

Balance JULY 31, 2017	\$967,045.40	
Receipts AUGUST 2017	\$33,928,286.44	
Investments Redeemed	\$3,950,000.00	
Cancelled Checks	\$196.27	
JE Bank credit IRS	\$60.00	
Interest "SWEEP" Account	\$725.64	
AUGUST J.E.	\$1,935,610.93	
Disbursements AUGUST 2017		\$33,632,090.80
Investments Purchased		\$6,335,000.00
Balance AUGUST 31, 2017		\$756,214.63
AUGUST J.E.		\$58,619.25
	<u>\$40,781,924.68</u>	<u>\$40,781,924.68</u>

Landmark Credit Union # 9001133707 (GENERAL FUND)	\$498,490.01
Landmark Credit Union # 9001133703 (SWEEP)	\$1,869,396.16

Month End Bank Balance	\$2,367,886.17
Less outstanding checks	<u>\$1,611,671.54</u>
Cash Balance AUGUST 2017	\$756,214.63

Respectfully Submitted,



Patti K. Hilker
Dodge County Treasurer

**DODGE COUNTY, WISCONSIN
COUNTY INVESTMENTS**

SEPTEMBER 2017

INVESTMENT TYPE	BALANCE BEFORE INVESTING	% INVESTED	AVG. YIELD RATE	AMOUNT INVESTING	AMOUNT SOLD	AVG. YIELD RATE	BALANCE AFTER INVESTING	% INVESTED	9/30/2016
	CERTIFICATES OF DEPOSITS	\$1,000,000.00	2.3%	0.650%	\$0.00	\$0.00	0.650%	\$1,000,000.00	2.4%
STATE INVEST. POOL RAILROAD	\$623,673.34	1.4%	1.000%	\$2,024.68	\$0.00	1.000%	\$625,698.02	1.5%	604,655.00
STATE INVEST. POOL GENERAL	\$7,403,484.77	17.0%	1.000%	\$3,247,363.97	\$4,341,496.28	1.000%	\$6,309,352.46	15.1%	5,526,018.10
EHLERS -GENERAL FUNDS	\$8,160,092.69	18.7%	0.980%	\$15,858.03	\$471,485.80	0.980%	\$7,704,464.92	18.4%	9,745,131.71
LANDMARK CREDIT UNION GEN FUND INVESTMENTS	\$2,109,003.52	4.8%	0.000%	\$55,009.20	\$254,989.67	0.000%	\$1,909,023.05	4.6%	2,250,486.70
WELLS FARGO INVESTMENTS	\$1,231,066.09	2.8%	0.930%	\$3,319.25	\$0.00	0.930%	\$1,234,385.34	3.0%	1,236,996.40
FIXED INCOME CUSTODY (DANA)	\$18,326,967.20	42.1%	1.940%	\$37,226.30	\$41,452.82	1.940%	\$18,322,740.68	43.8%	18,274,725.00
NEOSHO SHOP - INTERNAL BORROWING	\$2,000,000.00	4.6%	1.000%	\$0.00	\$0.00	1.000%	\$2,000,000.00	4.8%	-
PIPE PROJECT - INTERNAL BORROWING	\$2,700,000.00	6.2%	1.600%	\$0.00	\$0.00	1.600%	\$2,700,000.00	6.5%	-
	<u>\$43,554,287.61</u>	<u>100.0%</u>		<u>\$3,360,801.43</u>	<u>\$5,109,424.57</u>		<u>\$41,805,664.47</u>	<u>100.0%</u>	<u>40,388,012.91</u>

September Yield Rate		
	2016	2017
CD	0.63%	0.65%
State Pool	0.43%	1.00%
Fixed Income	1.91%	1.94%
Wells Fargo Investments	1.69%	0.93%
Ehlers - General Funds	0.15%	0.98%
Neosho Shop	N/A	1.00%
Pipe Project	N/A	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 and Use Tax Revenue

Remittance Period	Collection Period	2011	2012	2013	2014	2015	2016	2017	Previous Year				
		Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	Remittance	\$ Change	% Change			
Jan	Nov	\$376,228	\$328,944	\$395,130	\$486,170	\$461,907	\$512,301	\$429,376	(\$82,925)	-16.2%			
Feb	Dec	410,423	491,041	464,668	465,644	419,112	440,663						
Mar	Jan	351,889	334,316	378,875	346,135	399,718	414,299				686,238	\$245,575	55.7%
Apr	Feb	347,948	376,618	380,068	433,718	469,683	321,749				497,670	\$83,371	20.1%
May	Mar	333,146	470,113	481,241	534,851	515,569	407,852				396,375	\$74,626	23.2%
Jun	Apr	479,438	459,467	399,631	422,574	407,861	638,989				522,150	\$114,298	28.0%
Jul	May	412,277	339,517	510,392	589,725	524,613	578,159				587,195	(51,794)	-8.1%
Aug	Jun	410,118	525,156	552,835	672,406	500,849	510,100				470,957	(107,203)	-18.5%
Sep	Jul	443,711	402,754	413,028	461,485	486,051	531,127				717,294	207,194	40.6%
Oct	Aug	421,047	457,675	505,310	565,940	580,603	522,952				622,065	90,937	17.1%
Nov	Sep	466,361	502,994	458,782	490,439	417,286	545,035						
Dec	Oct	442,259	387,671	370,028	484,997	548,922	484,606						
		\$4,894,845	\$5,076,266	\$5,309,989	\$5,954,084	\$5,732,174	\$5,907,833	\$4,929,320	\$574,080				
Monthly Average		407,904	423,022	442,499	496,174	477,681	492,319	547,702	63,787				
Highest Monthly Amt		\$479,438 June/Apr	\$525,156 Aug/June	\$552,835 Aug/June	\$672,406 Aug/June	\$580,603 Oct/Aug	\$638,989 June/April	\$717,294 Aug/June	\$245,575 Feb/Dec				
Lowest Monthly Amt		\$333,146 May/March	\$328,944 Jan/Nov	\$370,028 Dec/Oct	\$346,135 Mar/Jan	\$399,718 Mar/Jan	\$321,749 Apr/Feb	\$396,375 Apr/Feb	(\$107,203) July/May				
% Of Year Completed								75.0%					
Estimated Year End								\$6,572,426					

2017 Budget	Monthly Budget
\$4,409,653	\$367,471.08

	Previous Month		\$ Change	% Change
	Aug-17	Sep-17		
State	35,998,348	36,460,376	462,028	1.3%
Dodge	717,294	622,065	(95,229)	-13.3%

Wisconsin Department of Revenue
Division of Enterprise Services
County Sales Tax Distributions
January-December 2017

The following worksheet shows county sales tax distributed to the counties that have enacted the 0.5% local sales tax

Counties	January	February	March	April	May	June	July	August	September	October	November	December	Total
Adams County	\$ 74,490.62	\$ 139,368.35	\$ 89,846.29	\$ 85,771.33	\$ 119,372.33	\$ 123,004.40	\$ 116,435.55	\$ 170,119.45	\$ 166,660.53				\$ 1,085,068.85
Ashland County	\$ 95,679.07	\$ 100,300.73	\$ 88,080.10	\$ 89,785.36	\$ 108,313.27	\$ 116,982.22	\$ 110,146.26	\$ 138,070.22	\$ 137,645.10				\$ 985,002.33
Barron County	\$ 289,927.97	\$ 387,356.57	\$ 286,664.38	\$ 297,828.66	\$ 347,349.24	\$ 361,637.72	\$ 364,954.82	\$ 418,756.25	\$ 434,193.58				\$ 3,188,669.19
Bayfield County	\$ 56,388.69	\$ 89,945.52	\$ 60,897.35	\$ 66,765.69	\$ 69,036.60	\$ 89,362.22	\$ 99,218.22	\$ 106,038.69	\$ 140,150.49				\$ 777,803.47
Buffalo County	\$ 42,413.66	\$ 71,154.87	\$ 48,151.45	\$ 45,642.18	\$ 59,521.77	\$ 62,052.42	\$ 61,816.60	\$ 63,879.62	\$ 65,724.56				\$ 520,357.13
Burnett County	\$ 57,213.18	\$ 82,655.32	\$ 68,484.15	\$ 70,795.73	\$ 69,602.01	\$ 93,991.94	\$ 89,243.22	\$ 108,868.30	\$ 115,723.47				\$ 756,577.32
Chippewa County	\$ 330,583.39	\$ 468,095.13	\$ 354,102.19	\$ 332,465.19	\$ 397,026.66	\$ 488,626.19	\$ 413,559.61	\$ 552,063.91	\$ 523,682.52				\$ 3,860,204.79
Clark County	\$ 116,283.21	\$ 163,658.52	\$ 133,422.75	\$ 126,153.21	\$ 167,038.83	\$ 181,753.55	\$ 158,066.54	\$ 191,309.76	\$ 172,264.89				\$ 1,409,951.26
Columbia County	\$ 308,667.53	\$ 449,132.21	\$ 367,755.35	\$ 305,254.89	\$ 383,464.68	\$ 429,447.82	\$ 393,147.47	\$ 441,897.96	\$ 469,822.73				\$ 3,548,590.64
Crawford County	\$ 106,020.34	\$ 132,838.85	\$ 95,779.00	\$ 106,588.38	\$ 147,915.35	\$ 143,573.33	\$ 126,548.54	\$ 132,343.08	\$ 163,793.22				\$ 1,155,400.09
Dane County	\$ 3,807,605.32	\$ 5,590,590.97	\$ 4,258,985.40	\$ 3,666,361.75	\$ 4,599,532.09	\$ 5,183,969.94	\$ 4,412,358.81	\$ 5,246,066.88	\$ 5,306,976.30				\$ 42,072,447.46
Dodge County	\$ 429,376.21	\$ 686,238.49	\$ 497,669.86	\$ 396,374.95	\$ 522,150.07	\$ 587,194.80	\$ 470,956.80	\$ 717,294.00	\$ 622,064.62				\$ 4,929,319.80
Door County	\$ 211,997.61	\$ 266,561.68	\$ 211,766.05	\$ 185,463.72	\$ 231,900.03	\$ 281,924.96	\$ 354,873.14	\$ 506,671.50	\$ 489,377.52				\$ 2,740,536.21
Douglas County	\$ 244,212.71	\$ 358,706.70	\$ 271,900.65	\$ 229,093.49	\$ 336,018.99	\$ 331,442.89	\$ 309,777.28	\$ 358,355.62	\$ 355,142.93				\$ 2,794,651.26
Dunn County	\$ 187,565.21	\$ 248,057.94	\$ 208,764.94	\$ 216,785.02	\$ 263,736.85	\$ 274,145.09	\$ 205,312.84	\$ 266,445.37	\$ 266,221.91				\$ 2,137,035.17
Eau Claire County	\$ 662,534.96	\$ 996,079.85	\$ 755,909.81	\$ 628,527.63	\$ 914,347.66	\$ 883,528.86	\$ 803,003.20	\$ 893,218.70	\$ 1,108,995.15				\$ 7,646,145.82
Florence County	\$ 17,260.15	\$ 20,080.84	\$ 17,122.14	\$ 15,261.28	\$ 18,652.54	\$ 19,564.14	\$ 20,095.88	\$ 27,173.99	\$ 25,831.94				\$ 181,042.90
Fond Du Lac County	\$ 592,993.92	\$ 766,002.69	\$ 609,781.04	\$ 522,038.76	\$ 681,144.15	\$ 725,400.21	\$ 656,919.63	\$ 734,272.75	\$ 763,700.35				\$ 6,052,253.50
Forest County	\$ 30,928.25	\$ 42,629.61	\$ 33,221.85	\$ 24,886.50	\$ 36,929.23	\$ 54,703.20	\$ 64,283.16	\$ 53,375.74	\$ 128,707.83				\$ 469,665.37
Grant County	\$ 225,919.16	\$ 313,649.71	\$ 244,562.45	\$ 263,673.83	\$ 292,732.96	\$ 295,034.20	\$ 274,432.17	\$ 289,418.18	\$ 319,861.61				\$ 2,519,284.27
Green County	\$ 179,026.34	\$ 237,146.52	\$ 188,373.70	\$ 174,096.32	\$ 215,187.71	\$ 252,499.18	\$ 214,414.71	\$ 244,535.38	\$ 265,383.58				\$ 1,970,663.44
Green Lake County	\$ 85,317.33	\$ 111,261.11	\$ 85,736.81	\$ 81,759.61	\$ 97,374.20	\$ 127,505.00	\$ 124,770.68	\$ 136,653.51	\$ 156,626.71				\$ 1,007,004.96
Iowa County	\$ 127,749.29	\$ 150,860.73	\$ 127,953.93	\$ 110,158.08	\$ 128,241.83	\$ 150,855.70	\$ 152,614.66	\$ 153,876.03	\$ 185,698.86				\$ 1,288,009.11
Iron County	\$ 41,699.27	\$ 46,777.90	\$ 43,752.91	\$ 40,089.69	\$ 40,347.90	\$ 31,584.50	\$ 32,854.70	\$ 45,371.56	\$ 45,474.50				\$ 367,952.93
Jackson County	\$ 87,541.57	\$ 130,356.63	\$ 101,775.10	\$ 103,098.59	\$ 123,139.68	\$ 127,800.51	\$ 128,420.19	\$ 133,257.27	\$ 164,458.91				\$ 1,099,848.45
Jefferson County	\$ 444,569.86	\$ 550,570.21	\$ 413,257.50	\$ 414,785.07	\$ 505,449.79	\$ 580,458.47	\$ 445,075.86	\$ 579,699.55	\$ 561,530.45				\$ 4,495,396.76
Juneau County	\$ 106,527.47	\$ 155,583.01	\$ 116,830.21	\$ 112,552.39	\$ 144,233.56	\$ 154,197.09	\$ 155,104.88	\$ 171,157.04	\$ 176,945.87				\$ 1,293,131.52
Kenosha County	\$ 895,402.74	\$ 1,402,909.19	\$ 984,286.54	\$ 954,816.35	\$ 1,139,710.10	\$ 1,295,811.78	\$ 1,038,670.67	\$ 1,273,737.53	\$ 1,393,003.07				\$ 10,378,347.97
Kewaunee County	NA	NA	NA	NA	\$ 29,107.75	\$ 72,063.87	\$ 83,703.41	\$ 100,543.10	\$ 104,306.89				\$ 389,725.02
La Crosse County	\$ 834,537.06	\$ 1,128,207.30	\$ 846,164.53	\$ 783,837.43	\$ 1,012,475.27	\$ 1,095,049.81	\$ 1,066,527.57	\$ 1,122,213.86	\$ 1,176,559.70				\$ 9,065,572.53
Lafayette County	\$ 54,548.69	\$ 82,376.26	\$ 69,054.10	\$ 72,327.60	\$ 75,018.45	\$ 94,656.26	\$ 81,169.15	\$ 95,758.84	\$ 93,923.71				\$ 718,833.06
Langlade County	\$ 103,519.93	\$ 152,320.50	\$ 115,907.02	\$ 92,406.67	\$ 126,841.90	\$ 155,899.68	\$ 136,572.44	\$ 170,465.30	\$ 161,777.86				\$ 1,215,711.30
Lincoln County	\$ 129,526.50	\$ 188,071.38	\$ 146,015.54	\$ 119,720.80	\$ 165,154.75	\$ 177,976.02	\$ 156,439.34	\$ 200,274.84	\$ 199,996.50				\$ 1,483,175.67
Marathon County	\$ 835,021.56	\$ 1,081,664.27	\$ 948,519.00	\$ 791,673.18	\$ 992,137.81	\$ 1,067,313.37	\$ 970,452.53	\$ 1,137,407.08	\$ 1,099,652.84				\$ 8,923,841.64
Marinette County	\$ 214,708.08	\$ 326,756.34	\$ 233,350.37	\$ 189,640.63	\$ 284,163.09	\$ 286,664.38	\$ 278,482.07	\$ 361,759.43	\$ 323,137.26				\$ 2,496,661.05
Marquette County	\$ 54,662.74	\$ 76,633.11	\$ 55,543.46	\$ 55,511.59	\$ 74,935.41	\$ 84,590.19	\$ 68,570.97	\$ 80,563.03	\$ 93,195.85				\$ 644,206.35
Milwaukee County	\$ 5,045,665.77	\$ 7,456,641.75	\$ 5,262,069.18	\$ 5,385,213.72	\$ 5,899,631.71	\$ 6,868,681.95	\$ 5,176,473.88	\$ 6,871,475.60	\$ 6,828,828.65				\$ 54,794,682.21
Monroe County	\$ 220,050.53	\$ 289,704.32	\$ 220,704.02	\$ 248,404.98	\$ 271,804.06	\$ 349,557.92	\$ 279,201.76	\$ 305,378.30	\$ 322,297.50				\$ 2,507,103.39
Oconto County	\$ 113,210.24	\$ 176,829.85	\$ 165,519.63	\$ 112,352.66	\$ 166,053.94	\$ 171,705.37	\$ 161,361.99	\$ 201,830.44	\$ 201,621.84				\$ 1,470,485.96
Oneida County	\$ 303,188.06	\$ 335,841.15	\$ 279,751.89	\$ 253,516.18	\$ 325,838.57	\$ 370,321.52	\$ 406,010.96	\$ 499,928.88	\$ 508,056.35				\$ 3,282,453.56
Ozaukee County	\$ 574,920.44	\$ 846,229.10	\$ 541,272.08	\$ 524,215.48	\$ 634,006.32	\$ 760,546.22	\$ 583,327.90	\$ 785,704.09	\$ 718,679.58				\$ 5,968,901.21
Pepin County	\$ 31,622.48	\$ 46,469.65	\$ 33,803.91	\$ 32,167.53	\$ 39,459.17	\$ 42,698.64	\$ 61,458.95	\$ 47,429.19	\$ 48,961.24				\$ 384,070.76
Pierce County	\$ 121,949.79	\$ 197,503.49	\$ 165,221.16	\$ 126,530.98	\$ 176,719.56	\$ 193,805.67	\$ 174,868.29	\$ 215,706.50	\$ 217,770.88				\$ 1,590,076.32
Polk County	\$ 198,126.37	\$ 261,478.71	\$ 213,981.66	\$ 204,316.23	\$ 245,400.57	\$ 272,299.64	\$ 292,791.01	\$ 301,730.70	\$ 322,347.08				\$ 2,312,471.97
Portage County	\$ 416,634.65	\$ 547,207.04	\$ 467,207.64	\$ 417,712.52	\$ 517,161.58	\$ 563,243.87	\$ 486,777.49	\$ 614,277.96	\$ 593,388.41				\$ 4,623,424.16
Price County	\$ 56,539.67	\$ 88,220.04	\$ 63,036.99	\$ 63,062.10	\$ 72,298.64	\$ 85,772.94	\$ 71,045.62	\$ 103,212.69	\$ 82,663.45				\$ 685,852.14

Counties	January	February	March	April	May	June	July	August	September	October	November	December	Total
Richland County	\$ 78,810.01	\$ 99,031.72	\$ 88,642.55	\$ 76,676.17	\$ 104,611.32	\$ 97,309.64	\$ 92,794.92	\$ 107,715.48	\$ 104,278.04				\$ 849,869.85
Rock County	\$ 876,662.84	\$ 1,328,330.13	\$ 1,065,615.53	\$ 855,680.36	\$ 1,142,130.07	\$ 1,185,964.05	\$ 1,129,482.03	\$ 1,190,808.86	\$ 1,349,491.50				\$ 10,124,165.37
Rusk County	\$ 58,131.53	\$ 67,914.49	\$ 54,533.93	\$ 60,270.91	\$ 76,604.87	\$ 75,774.68	\$ 72,968.06	\$ 84,012.97	\$ 78,579.78				\$ 628,791.22
Saint Croix County	\$ 476,723.31	\$ 662,658.83	\$ 551,383.16	\$ 485,735.19	\$ 583,077.21	\$ 680,715.15	\$ 630,663.23	\$ 716,851.16	\$ 696,154.42				\$ 5,483,961.66
Sauk County	\$ 502,924.87	\$ 713,871.10	\$ 601,458.52	\$ 576,910.42	\$ 708,391.09	\$ 792,838.40	\$ 705,028.12	\$ 930,000.95	\$ 1,092,529.46				\$ 6,623,952.93
Sawyer County	\$ 102,121.39	\$ 142,279.15	\$ 108,572.33	\$ 100,016.37	\$ 117,131.97	\$ 167,875.85	\$ 163,086.27	\$ 202,824.39	\$ 209,456.54				\$ 1,313,364.26
Shawano County	\$ 174,545.90	\$ 206,862.23	\$ 185,938.06	\$ 158,042.47	\$ 214,868.31	\$ 262,804.64	\$ 221,818.32	\$ 285,663.08	\$ 251,172.01				\$ 1,961,715.02
Sheboygan County	NA	\$ 220,249.36	\$ 586,205.15	\$ 556,287.32	\$ 713,703.52	\$ 817,574.67	\$ 740,912.33	\$ 880,598.26	\$ 909,915.46				\$ 5,425,446.07
Taylor County	\$ 79,784.56	\$ 106,768.17	\$ 91,241.06	\$ 83,189.06	\$ 100,658.27	\$ 113,491.23	\$ 91,563.20	\$ 109,956.61	\$ 114,904.58				\$ 891,556.74
Trempealeau County	\$ 131,232.78	\$ 174,204.86	\$ 162,770.69	\$ 116,637.76	\$ 162,872.05	\$ 176,952.11	\$ 166,679.57	\$ 179,072.82	\$ 195,930.38				\$ 1,466,353.02
Vernon County	\$ 112,051.09	\$ 162,656.84	\$ 113,327.65	\$ 114,963.28	\$ 143,388.80	\$ 153,014.73	\$ 137,592.52	\$ 164,623.21	\$ 151,720.74				\$ 1,253,338.66
Vilas County	\$ 138,204.09	\$ 204,429.55	\$ 157,365.82	\$ 120,785.33	\$ 147,056.12	\$ 198,723.10	\$ 224,419.08	\$ 323,286.72	\$ 295,263.78				\$ 1,809,533.59
Walworth County	\$ 589,332.11	\$ 773,583.36	\$ 653,587.76	\$ 585,020.59	\$ 729,429.84	\$ 807,715.16	\$ 773,713.95	\$ 984,900.50	\$ 971,548.85				\$ 6,868,832.12
Washburn County	\$ 65,480.07	\$ 107,597.42	\$ 67,630.05	\$ 76,824.85	\$ 93,172.55	\$ 102,430.65	\$ 121,832.10	\$ 129,852.89	\$ 124,431.33				\$ 889,251.91
Washington County	\$ 832,920.59	\$ 1,155,504.99	\$ 767,640.35	\$ 819,691.53	\$ 957,292.85	\$ 1,141,652.00	\$ 881,638.33	\$ 1,262,927.65	\$ 1,068,639.99				\$ 8,887,908.28
Waupaca County	\$ 203,818.71	\$ 319,825.91	\$ 247,194.45	\$ 221,533.13	\$ 294,000.69	\$ 354,646.90	\$ 250,862.86	\$ 384,809.82	\$ 340,913.81				\$ 2,617,606.28
Waushara County	\$ 86,101.94	\$ 122,211.58	\$ 91,735.51	\$ 87,056.02	\$ 112,462.71	\$ 134,406.74	\$ 124,286.27	\$ 125,967.82	\$ 139,707.08				\$ 1,023,935.67
Wood County	\$ 377,232.84	\$ 519,613.60	\$ 420,793.28	\$ 394,819.35	\$ 489,382.00	\$ 535,818.97	\$ 455,500.58	\$ 564,886.87	\$ 542,909.92				\$ 4,300,957.41
Total CST	\$ 24,050,406.22	\$ 34,528,130.20	\$ 26,607,591.93	\$ 24,629,624.04	\$ 30,157,912.87	\$ 33,960,608.32	\$ 29,315,153.16	\$ 35,998,347.73	\$ 36,460,376.46	\$ -	\$ -	\$ -	\$ 275,708,150.93



Dodge County, Wisconsin
Finance Department
Intra-Department Fund Transfer Form
 Effective Date: January 01, 2016

Date: 9/18/17

Department: Human Services & Health Department

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

Description of Adjustment:

To account for increased expenditures. After a further analysis of what Adult Protective Funding can be used for, Human Services is making an adjustment to the 2017 budget.

Increase to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
5047	5279	01	Client Services	22,000

Decrease to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
5047	5499		Cost Allocations	22,000

Note the increases must balance with the decreases

Department Head Signature Becky Beal

Date: 9/18/17

County Administrator Signature Jan Melhe

Date: 9/19/17

Committee of Jurisdiction Chairman Signature _____

Date: _____

Finance Committee Chairman Signature _____

Date: _____



**Dodge County, Wisconsin
Finance Department
Intra-Department Fund Transfer Form**
Effective Date: January 01, 2016

9/8/2017

Department: _____ Physical Facilities

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

Description of Adjustment:

Transfer of Funds for Work Done at the DC Cemetery
(Dug Holes for New Concrete Pavers)

Increase to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
1905	5431		Hwy. Depart. Services & Supplies	687.73

Decrease to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
1905	5239		Other Grounds Improvement Maint.	687.73

Note the increases must balance with the decreases

Department Head Signature Russell Fisher Date: 9-11-17

County Administrator Signature James Mielke Date: 9/11/17

Committee of Jurisdiction Chairman Signature _____ Date: _____

Finance Committee Chairman Signature _____ Date: _____



Dodge County, Wisconsin
Finance Department
Intra-Department Fund Transfer Form
Effective Date: January 01, 2016

9/27/2017

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

Department: _____ Physical Facilities

Description of Adjustment:

Transfer of Funds to pay for labor/material to perform steel stud, drywall and ceiling repairs
in the Sheriff's Office and Fitness Center

Increase to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
2903	5247		Building Maint. & Repair	\$1,274.92
2903	5247		Building Maint. & Repair	\$3,000.00

Decrease to Budget

Business Unit Number	Account Object Number	Subsidiary Number	Account Title	Amount
2903	5246		Building Serv. Eq. M & R	\$1,274.92
1902	5224		Natural Gas Services	\$3,000.00

Note the increases must balance with the decreases

Department Head Signature Russell E. Fisher Date: 9/28/17

County Administrator Signature James Muelhe Date: 9/28/17

Committee of Jurisdiction Chairman Signature _____ Date: _____

Finance Committee Chairman Signature _____ Date: _____

Account Number	Address Number	Alpha Name	G/L Date	Explanation -Remark-	Do Ty	Document Number	Doc Pd	Amount	P C	
811.5289	42554	Woolpert, Inc	08/23/17	2017 ORTHOIMAGERY PROJECT	PV	454178	00100	10,300.00	P	
1811.5818	20858	Sirius Computer Solutions Inc.	08/26/17	EMC UNITY SAN	PV	454893	00100	45,886.57	P	
1814.5818	20858	Sirius Computer Solutions Inc.	08/26/17	EMC UNITY SAN	PV	454893	00100	20,000.00	P	
1901.5222	15074	Juneau Utilities	08/29/17	ELECTRICITY SERVICES	PV	453913	00100	11,573.61	P	
1905.5222	15074	Juneau Utilities	08/29/17	ELECTRICITY SERVICES	PV	453912	00100	14,347.41	P	
2021.5818	20858	Sirius Computer Solutions Inc.	08/26/17	EMC UNITY SAN	PV	454894	00100	25,000.00	P	
2021.5818	51497	WatchGuard Video	08/31/17	QTY 55	PV	453794	00100	60,365.00	P	
2021.5818	51497	WatchGuard Video	08/31/17	EVIDENCE LIBRARY SYSTEM SETUP	PV	453796	00100	11,750.00	P	
2021.5818	51497	WatchGuard Video	08/31/17	15 IN CAR VIDEO SYSTEMS @\$4900	PV	453797	00100	73,500.00	P	
2061.5275	22827	Aramark Services, Inc	08/31/17	INMATE MEALS 8/10-16	PV	453918	00100	10,908.90	P	
2061.5275	22827	Aramark Services, Inc	08/31/17	INMATE MEALS 8/17-23	PV	453920	00100	11,300.58	P	
2061.5275	22827	Aramark Services, Inc	08/31/17	INMATE MEALS 8/3-9 2017	PV	455143	00100	11,217.96	P	
2061.5275	22827	Aramark Services, Inc	09/30/17	INMATE MEALS 9/7-13 2017	PV	455145	00100	10,817.10	P	
2061.5275	22827	Aramark Services, Inc	08/31/17	INMATE MEALS 8/24-30 2017	PV	455147	00100	10,852.29	P	
2061.5275	22827	Aramark Services, Inc	09/30/17	INMATE MEALS 8/31 -9/6 2017	PV	455149	00100	10,387.17	P	
2061.5291.02	50252	Correct Care Solutions, LLC	10/31/17	JAIL MN MEDICAL SERVICES OCT	PV	453930	00100	73,362.92	P	
2061.5291.02	50252	Correct Care Solutions, LLC	08/31/17	CAPPED EXP/BILLBACKS 7/1-31/17	PV	453931	00100	11,139.62	P	
2061.5822	49735	Elmstar Electric Corporation	09/30/17	BALANCE JUNEAU DETENT SRC SYST	PV	455153	00100	13,392.88	P	
2901.5222	15074	Juneau Utilities	08/29/17	ELECTRICITY SERVICES	PV	453911	00100	20,502.84	P	
2902.5222	15074	Juneau Utilities	08/29/17	ELECTRICITY SERVICES	PV	453911	00100	30,754.26	P	
2902.5822	32858	Maas Brothers Construction Co., Inc	08/31/17	BUILDINGS	PV	454177	00100	88,023.47	P	
7867.5814	23242	Mid-State Equipment, Inc	08/18/17	LEDGE PARK - TRACTOR/MOWER ETC	PV	454179	00100	25,150.00	P	
Fund 00100								GENERAL FUND	600,532.58	

Account Number	Address Number	Alpha Name	G/L Date	Explanation -Remark-	Do Ty	Document Number	Doc Pd	Amount	P C	
4520.5211.32	39490	Achieve Solutions	08/31/17	Med A, Med B, PWT Therapies 8/17	PV	454162	00100	10,118.72	P	
4520.5591.20	15271	Wisconsin Dept. of Health & Family Serv.	09/30/17	MA Bed Licenses-CLV Sept 2017	PV	454078	00100	23,800.00	P	
4521.5591.20	15271	Wisconsin Dept. of Health & Family Serv.	09/30/17	MA Bed Licenses-IID Sept 2017	PV	454077	00100	41,860.00	P	
4528.5211.11	39490	Achieve Solutions	08/31/17	CBIC Therapy Charges Aug 2017	PV	454164	00100	36,176.69	P	
4528.5211.13	39490	Achieve Solutions	08/31/17	CBIC Therapy Charges Aug 2017	PV	454164	00100	36,312.65	P	
4528.5211.15	39490	Achieve Solutions	08/31/17	CBIC Therapy Charges Aug 2017	PV	454164	00100	35,426.85	P	
4544.5279	35148	H&H Industries, Inc.	08/25/17	Semi-ann Svc Agreement	PV	454958	00100	12,114.18	P	
4556.5222	15074	Juneau Utilities	08/31/17	Electric CLV 7/15-8/15/17	PV	454160	00100	33,027.16	P	
Fund 00645								CLEARVIEW LTC & REHAB	228,836.25	

Account Number	Address Number	Alpha Name	G/L Date	Explanation -Remark-	Do Ty	Document Number	Doc Pd	Amount	P C	
4807.5219	12426	Lutheran Social Services-WI & Upper MI	08/31/17	SEE ATTACHED - CCS	PV	455522	00100	38,825.15	P	
4807.5219	39482	Family Youth Interaction Zone	08/31/17	SEE ATTACHED	PV	455168	00100	11,981.00	P	
4807.5219	39482	Family Youth Interaction Zone	08/31/17	SUMMER PROGRAM	PV	455169	00100	24,449.04	P	
4807.5219	42867	Foundations Counseling Center Inc.	08/31/17	CCS	PV	455170	00100	11,060.00	P	
4807.5219	48475	Orion Family Services	07/31/17		PV	454065	00100	17,101.00	P	
4807.5219	50222	UnMasked Expressive Therapies	08/31/17	CCS	PV	454905	00100	10,855.00	P	
4807.5219	50314	Seasons Counseling LLC	07/31/17	CCS	PV	453791	00100	30,852.50	P	
4807.5219	50314	Seasons Counseling LLC	08/31/17	CCS	PV	455154	00100	34,630.00	P	
4809.5279.468	31565	Evergreen Manor III	08/31/17	MI-CBRF	PV	455523	00100	12,555.00	P	
4809.5279.468	40455	Evergreen Manor II Inc.	08/31/17	MI CBRF AUGUST 2017	PV	454897	00100	11,150.70	P	
4825.5299	13771	Green Valley Enterprises Inc.	08/31/17	BIRTH TO 3	PV	454891	00100	31,541.67	P	
4842.5279.468	14943	Tellurian UCAN Inc	08/31/17	SEE ATTACHED (ALC)	PV	455162	00100	11,744.52	P	
4846.5299	47338	JusticePoint, Inc.	08/31/17	DOJ GRANT	PV	455524	00100	14,293.00	P	
4855.5818	48736	Netsmart Technologies	08/18/17	Professional Services	PV	454989	00100	11,737.00	P	
5010.5273.02	19821	Clinicare Corporation	08/31/17	Residential	PV	454748	00242	10,566.90	P	
5010.5273.02	24982	Oconomowoc Developmental Training Center	08/31/17	Main Program	PV	454751	00242	11,287.41	P	
5010.5273.02	24982	Oconomowoc Developmental Training Center	08/31/17	Main Program	PV	454751	00242	11,287.41	P	
5010.5273.02	24982	Oconomowoc Developmental Training Center	08/31/17	Cheryl House Intensive	PV	454751	00242	13,619.54	P	
5010.5273.02	50352	Youth Villages Inc	08/31/17	RCC - Out-of-State	PV	454800	00242	13,050.00	P	
Fund 00242								HEALTH & HUMAN SERVICES FUND	332,586.84	

DODGE COUNTY, WISCONSIN
 DC Paid Vouchers \$10,000 Or More
 Voucher paid in September

Account Number	Address Number	Alpha Name	G/L Date	Explanation -Remark-	Do Ty	Document Number	Doc Fd	Amount	P C	
730.2121	13208	Burke Truck & Equipment	09/11/17	PJOMA6000X4	PV	454864	00730	10,223.76	P	
730.2121	14802	Sherwin Industries Inc.	08/31/17	Materials, Jnls & Vchrs	PV	453861	00730	11,415.00	P	
730.2121	18077	Northeast Asphalt, Inc.	08/31/17	Materials, Jnls & Vchrs	PV	453870	00730	39,159.69	P	
730.2121	18077	Northeast Asphalt, Inc.	08/31/17	Materials, Jnls & Vchrs	PV	453870	00730	15,727.58	P	
730.2121	21722	Yahara Materials, Inc.	09/15/17	Materials, Jnls & Vchrs	PV	455525	00730	13,826.73	P	
730.2121	23246	Struck & Irwin Paving, Inc.	09/01/17	Materials, Jnls & Vchrs	PV	453859	00730	77,522.85	P	
730.2121	45408	Brock White Company LLC	09/08/17	Materials, Jnls & Vchrs	PV	455242	00730	10,018.54	P	
730.2121	45408	Brock White Company LLC	09/08/17	Materials, Jnls & Vchrs	PV	455242	00730	16,696.49	P	
730.2121	48577	FABICK CAT	09/22/17	Materials, Jnls & Vchrs	PV	455339	00730	49,000.00	P	
730.2121	49610	Midstates Equipment & Supply	09/20/17	MMASTIC202	PV	455244	00730	28,779.80	P	
730.2121	50791	Ennis Paint Inc	09/06/17	MP011	PV	454158	00730	13,244.00	P	
Fund 00730								HIGHWAY AND AIRPORT FUND	285,614.44	
Grand Total									285,614.44	



PROJECT PROGRESS AND STATUS REPORT

September 1 – September 30, 2017

A - General information	
Project Name	Dodge County Munis ERP Software Implementation
Report Prepared by	GFOA
Project Director:	Julie Kolp
Date	Wednesday, 27 September, 2017
Reporting Period	From 1-September to 30-September 2017

B - Executive Summary				
Overall Status				
	Controlled	Caution	Critical	Reason for Deviation (Comments)
Project Planning:	☒			
Business Process Improvement	☒			
Contract Negotiations:	☒			Contract acceptance pushed to October. Negotiations taking longer than expected.
Project Oversight/ Implementation	☒			

C – Scheduled Milestones / Deliverables			
Milestone / Deliverable	Expected On	Actual On	Status
Contract Review	September 2017		IN PROGRESS
Complete Project Plan Development	TBD		Not Started
Training Planning	TBD		Not Started
Training Development Assistance	TBD		Not Started
Phase Closure Review	TBD		Not Started
Monthly Status Reports (10 Months)	Monthly		IN PROGRESS



PROJECT PROGRESS AND STATUS REPORT

September 1 – September 30, 2017

D – Open Action Items

#	Title	Expected Delivery	Owner / Approver	Status
1	Basecamp Homework	Ongoing	County	IN PROGRESS
2	Contract with Tyler	October 2017	GFOA/County	IN PROGRESS
3	Update the Charter	November 2017	County	IN PROGRESS
4	Spillman (Inventory & Fleet Management)	August 2017	County	IN PROGRESS
5	Banking RFP	September 2017	County	COMPLETED
6	Combined Payroll Project	October 2017	County	IN PROGRESS
7	Kronos Integration	December 31, 2017	County	IN PROGRESS
8	R.A. Smith and GIS Project	June 1, 2018	County	IN PROGRESS

E - Issues, Risks, Challenges and discussion items

#	Title	Description	Owner	Status
1	Manage Department Head expectations	Department Directors wanted more information about meeting objectives and monthly plans	GFOA/County	IN PROGRESS
2	JD Edwards Retirement	Need to define how historical data will be handled. Impacts IT budget request	County	IN PROGRESS
3	Kronos	Interface to reports, particularly since HR/Payroll is out of scope	County	IN PROGRESS
4	Communication	Lack of effective communication dramatically increases the risks this project will face and the likelihood that the project will fall short of the project's vision. The Steering committee, leads, GFOA and others will continue to promote good communication.	County/GFOA	IN PROGRESS

*Note: "Project Considerations" list (which includes project risks) are on Basecamp under "To Do" List.



PROJECT PROGRESS AND STATUS REPORT

September 1 – September 30, 2017

F - Accomplishments / Plans

Accomplishments during *this Reporting Period* : 09/01/2017 – 09/30/2017

- Contract Negotiations
 - Statement of Work
 - Completed. References were updated and submitted to Tyler for final assembly.
 - Contract
 - Attorneys from Dodge County and Tyler had a conference call to discuss the contract
 - County requested several price changes to the contract. Tyler rejected all of the items.
 - GFOA offered ways to reduce costs (e.g., reduce number of project manager months, remove some custom report building) but County thought it was too risky.
 - County requested an additional \$5,000 reduction. Tyler rejected.
 - GFOA instructed to move forward with items in contract. GFOA instructed Tyler to assemble final contract.
- Chart of Accounts
 - County focused on development of projects and grant design
- Implementation Readiness
 - The future hardware needs of the county have been researched.
 - Meeting with Project Team twice per month (First on-site; second via conference call two weeks later)
 - GFOA and PMO participate in a weekly conference call to discuss weekly activities and assignments.
 - GFOA provided information about the future Tyler cashiering interface.
 - Discussed need for definition of JD Edwards table header definitions
 - GFOA worked with County ERP Team to close parking lot items and homework assignments to prepare for implementation.
 - ERP Team planning to make sure that correct subject matter experts are participating in Tyler design sessions.
- Integration with Geographical Information System (GIS)
 - Engagement of R.A. Smith to evaluate our current environment with the vision of expansion to an enterprise system.
- Subject Matter Expert (SME)
 - SME presentation to Management Council
- Work Orders
 - GFOA mapped Highways submitted concerns to current requirements
- Winnebago anticipated site visit in November



PROJECT PROGRESS AND STATUS REPORT

September 1 – September 30, 2017

F - Accomplishments / Plans

Plans during the *next Reporting Period* : 10/01/2017 – 10/31/2017

- Implementation Readiness
 - GFOA will continue to work with County on closing issues logged during preparation
 - GFOA will work with County on gathering the following design data:
 - JDE Table Headers
 - Conversion history requirements
 - Revenue charge codes
 - AP Vendor data
 - AR Customer data
- Contract Negotiations
 - Final contract to be approved by County
- Continue work on future state Chart of Accounts
 - GFOA continues to monitor progress
- Banking RFP
 - Resolution to October County Board for selection of Dodge County Financial Institution
- Continue to work on Policies and Procedures Documents
 - Accounts Payables
 - Accounts Receivable
 - Contract
- Work with process improvement teams on details supporting business process concepts
- Integration with Geographical Information System (GIS)
 - Review R.A. Smith proposal
 - Conduct department interviews

G – Budget GFOA / Tyler

Name	Budget Amount	Invoiced Amount	Percent Invoiced	Invoices Paid	Variance Over/Under	Budget Status
GFOA	\$308,125	\$147,725	48%	\$129,725	\$0.00	On Target
Tyler	NA	NA	NA	NA	NA	Not Started

H - Project Status Report / Signatures

I have reviewed the information contained in this Project Progress And Status Report and agree:

Name / Title	Company	Approved	Date
Julie Kolp	Dodge County	Yes	October 03, 2017
Rob Roque	GFOA	Yes	September 30, 2017



PROJECT PROGRESS AND STATUS REPORT

September 1 – September 30, 2017

ERP Program Portfolio

Mapping	Business Improvement	Design	Negotiations	Change Management
<ul style="list-style-type: none"> • As-Is Map Validation • As-Is Notes Validation • Department Notes Validation 	<ul style="list-style-type: none"> • Highway Report Requirements • Cost Report Requirements • Form A Requirements • Documentation of Procurement Policies • Budget Preparation Process Design • Fleet Mileage data collection 	<ul style="list-style-type: none"> • Chart of Account Design • Fund Analysis 	<ul style="list-style-type: none"> • Functional/Technical Requirements 	<ul style="list-style-type: none"> • Department Visits • Policies/Procedures