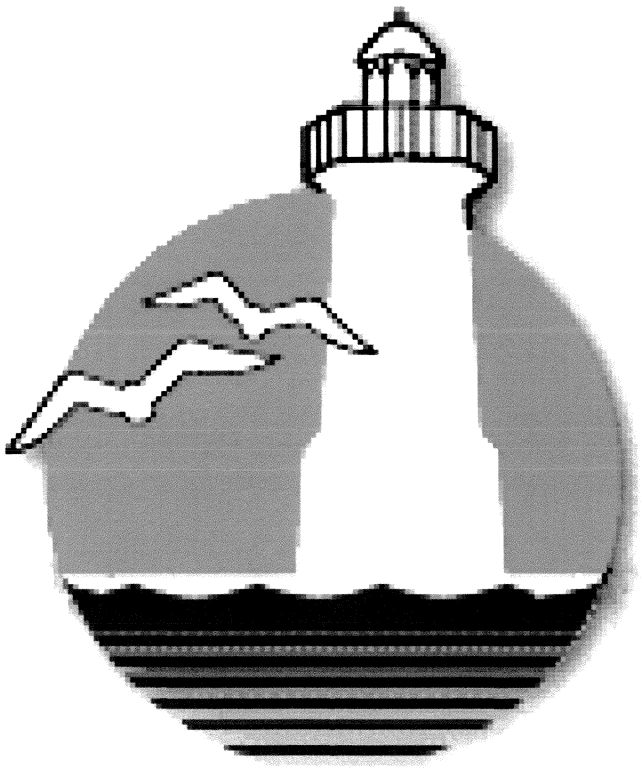
COMPREHENSIVE ANNUAL FINANCIAL REPORT

for the year ended December 31, 2017

FOND DU LAC COUNTY

FOND DU LAC, WISCONSIN



ISSUED BY THE FINANCE DEPARTMENT

FOND DU LAC COUNTY, WISCONSIN
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017

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Fond du Lac County

August 8, 2018

To the Honorable County Board of Supervisors and the Citizens of Fond du Lac County, WI:

Wisconsin State Statute and Administrative Rule Tax 16 require counties with populations of 25,000 or more to submit annual audited financial statements by July 31. Debt issuance covenants also require the County to prepare financial statements, in accordance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The audited financial statements must be submitted to any nationally recognized municipal securities information repository by 270 days after the end of the fiscal year. Major federal and state programs impose additional audit requirements. Pursuant to the above requirements, we hereby issue the comprehensive annual financial report of Fond du Lac County for the fiscal year ended December 31, 2017.

This report consists of management's representations concerning the finances for Fond du Lac County, Wisconsin. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of Fond du Lac County, Wisconsin has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the Fond du Lac County, Wisconsin financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Fond du Lac County, Wisconsin comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. To the best of our knowledge and belief, this financial report is accurate, complete and reliable in all material respects.

The Fond du Lac County, Wisconsin financial statements have been audited by Schenck, S.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Fond du Lac County, Wisconsin for the fiscal year ended December 31, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Fond du Lac County, Wisconsin financial statements for the fiscal year ended December 31, 2017, are fairly presented in conformity with GAAP. The independent auditor's report is presented immediately after the introductory section of this report.

The independent audit of the financial statements of Fond du Lac County, Wisconsin was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal and state grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal and state awards. These reports are issued separately as the Federal Awards and State Financial Assistance Report for Fond du Lac County, Wisconsin and are available through the Finance Department.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Fond du Lac County, Wisconsin MD&A can be found immediately following the independent auditors' report.

Profile of the Government

Fond du Lac County, Wisconsin incorporated in 1839, is located in the east central part of the state, at the foot of Lake Winnebago. Fond du Lac County, Wisconsin occupies a land area of 725 square miles and serves a population of approximately 103,704. Fond du Lac County, Wisconsin is empowered to levy a property tax on both real and personal properties located within its boundaries.

Fond du Lac County, Wisconsin operates under a County Board – County Executive form of government. The County Board exercises legislative control and the County Executive exercises administrative control over all county operations. In April 2012, the Board was increased from eighteen to twenty-five members elected by district to two-year terms. The County Executive is also non-partisan and is elected to a four-year term. The County Board of Supervisors is responsible, among other things, for approving resolutions, adopting and amending the budget, and approving appointments to committees. The County Executive is responsible for carrying out the policies of the Board, for overseeing the day-to-day operations of the county, and for appointment of heads to non-elected departments.

Fond du Lac County, Wisconsin provides a full range of services contemplated by statute or charter. These services include law enforcement protection, health and human services programs, construction and maintenance of highways, recreational and educational activities, planning and conservation activities, health care facilities, support for the state's judicial system, and general administrative services.

The annual budget serves as the foundation for Fond du Lac County, Wisconsin financial planning and control. All county departments are required to submit subsequent year budget requests annually in September to the County Executive. These requests are the starting point for developing the proposed budget presented by the County Executive to the County Board in October each year for their review and adoption. The County Board is required to hold a public hearing on the proposed budget and to adopt a final budget by mid-November each year. The budget is adopted at the fund/department level (e.g. Department of Social Services, Sheriff), but is prepared at the program/activity and line item detail level for review. Transfers of appropriations within a fund/department up to $1,500 or ten percent of the aggregate approved budget, whichever is less, may be authorized by action of the Finance, Personnel and Economic Development Committee. Any other transfer or additional appropriation must be approved by the full County Board.

Budget to actual comparisons are provided in this report for the general fund and major special revenue funds. This comparison is presented on pages 25–28 as part of the basic financial statements. A more detailed budget to actual comparison for the general fund is presented in the supplementary information section of this report on pages 64–76.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Fond du Lac County, Wisconsin operates.

Local Economy

As has occurred nationally, the economy in Fond du Lac County continued to grow in 2017. There were no announcements of any significant plant closings. Job growth did occur in large and small numbers in several businesses lowering the county's unemployment rate to 2.8%. The county's history of sound financial management, a diverse and stable tax base and low unemployment suggest why Moody's Investors Service has enough confidence in the county to maintain the rating of Aa2 on the county's long-term debt.

The county's equalized property value for 2017 showed a moderate 3.08% increase for the fourth consecutive year, after four straight years of .25-2.5% declines. The county has now fully recovered from these losses, but there has been little new growth. Annual changes are shown in the table below.

Year	Equalized Value (including TID's)	% Change
2017	$7,404,221,300	3.08%
2016	$7,182,759,600	1.65%
2015	$7,066,199,900	2.36%
2014	$6,903,471,700	1.67%
2013	$6,773,848,400	-0.25%
2012	$6,790,536,100	-2.5%
2011	$6,965,437,800	-1.0%
2010	$7,034,574,600	-1.1%
2009	$7,114,302,200	1.5%
2008	$7,006,677,700	4.1%

Mercury Marine is the second largest employer in Fond du Lac County. The decision was made in 2009 by Mercury Marine officials to consolidate Stillwater, Oklahoma operations in Fond du Lac that included a transfer of approximately 250 jobs. Fond du Lac County played a significant role in that decision in that the county agreed to loan Mercury Marine $50M over a period of 12 years amortized in the last ten years at an interest rate of 2%. The loan is performance based, therefore Mercury is able to earn an annual credit of $500 per employee toward repayment of the loan based on 1,526 employees retained in Fond du Lac County. For any number above 1,526 up to 2,900 employees, Mercury Marine will annually receive $1,000 per employee as a credit toward repayment of the loan. Estimated employment at the Mercury Marine facility in Fond du Lac County is 3,200 as of this writing. In 2011, the company completed a 30,000 square foot addition to transfer manufacturing equipment from Stillwater as planned and hired workers to begin stern drive production at the Fond du Lac facility in 2012. Mercury Marine recently completed its sixth plant expansion since 2011. With the latest $34 million, 53,000 square foot plant expansion, Mercury Marine's investment in Fond du Lac County will be at least $800 million since 2009. Fond du Lac County chose to pay for the credits and interest subsidy above 2% through the county optional .05% sales tax in 2010. The sales tax revenue for Fond du Lac County has grown since 2010 and is now averaging over $675,000 per month.

Alliance Laundry continues to experience significant sales volume growth of their home use clothes washer and dryer units. As a result, they decided to expand their Ripon facility in order to meet production demands. Fond du Lac County loaned Alliance Laundry $500,000 through the Fond du Lac County Economic Development Corporation. That loan aided in their decision to expand their Ripon facility. The expansion was completed in the third quarter of 2013 and has resulted in approximately 270 new jobs at the Ripon facility producing their new Speed Queen product.

Even before this first expansion was completed, Alliance Laundry officials realized that in order to keep up with the growing demand they needed to add another production line by the 4th quarter of 2015 that required an investment of $47,000,000 for plant and equipment and would add approximately 150 additional jobs at their Ripon facility. Fond du Lac County agreed to provide a $6,000,000 loan to Alliance Laundry at the 3.14% interest rate it received when the county completed their bond issue. Beginning in 2016, Fond du Lac County is providing a $1,000 credit against loan repayments for each job created above a base of 1,570 to a maximum credit of $150,000 annually or 150 jobs. They have exceeded that 150 job target. The $6,000,000 loan dispersed in 2014 is amortized over eight years with $1,000,000 principal payment plus interest due each year beginning in 2016. The positive sales trend continues at Alliance Laundry. Sales again have been exceeding the new production capacity. While laundry product is not recession proof, it is not subject to the whims of the economy, like marine engines. In April, 2016, the County Board approved providing incentives of $1,250 per new job added, up to 202 new jobs, for Alliance Laundry to do a $62.5 million expansion which includes expansion of the corporate headquarters, expansion of production capacity into the existing warehouse complex and a new 200,000 plus square foot warehouse/distribution center in Ripon. All expansion was completed in 2017. Alliance Laundry now has over 2,000 employees at the Ripon facilities.

The economic development professionals in Fond du Lac County continue to expect modest capacity expansions within the next 12 months resulting in an increase of jobs within the county such as the 202 jobs at Alliance Laundry Systems and a large number of new hires at the Oshkosh Corporation located in Oshkosh, 20 miles from Fond du Lac. Overall, there was optimism as the county's economy continued to grow as we moved through 2017 that resulted in maintaining an almost record low unemployment rate as

employment levels continue to increase. In most sectors of the county's economy, workers with higher skill levels are now in large demand.

Fond du Lac County has appropriated between 2010 and 2015 $3.1 million, $300,000 in 2016, $500,000 in 2017 and $500,000 in 2018 of sales tax revenue to the Fond du Lac County Economic Development Corporation to supplement and enhance their revolving loan fund, providing them with more flexibility to assist county businesses with expansion and adding employment. The loans have helped create more than 640 new jobs, retain 234 jobs and leverage over $90 million in business investment. These economic strategies have caused Fond du Lac County to be ranked very high in the nation for manufacturing job growth since April 2010.

Long-Term Financial Planning

As part of the budget process and long range planning, the County Executive employs a five-year capital improvement plan that is approved by the County Board. The plan identifies major capital projects and the methods to finance them.

The next section of Pioneer Road, from Hickory Street to Military Road, which runs in front of Mercury Marine, was reconstructed in 2017, at the expected cost of $6 million. Each year, the county Highway Department has been making upgrades to other county highways as time and budget allow. County Highway AW, west out of Waupun, is being rehabilitated. Construction began in 2017 and continues into the fall of 2018, at a cost of over $2.5 million.

A significant positive impact on the county budget that began in 2009 is the annual State Shared Utility Revenue resulting from the construction and operation of 168 wind turbines within Fond du Lac County that continues to generate approximately $642,000 of revenue annually for the county. Changes in the state's political climate has slowed further expansion.

Cash management

Cash temporarily idle during the year was invested in certificates of deposit, demand deposits and the state of Wisconsin Local Government Investment Pool. The county has adopted an investment policy which establishes guidelines for investments, while insuring that investment assets are adequately safeguarded.

Relevant Financial Policies

Fond du Lac County employs many financial policy techniques in an effort to maintain a strong financial position. Although not formally adopted, the county's goal is to maintain a 10-20 percent unassigned general fund balance of the subsequent year's general fund operating budget. Currently that percentage is 18.3.

2017 in Review

The financial position of Fond du Lac County, Wisconsin is sound as of the end of fiscal year 2017. One measure of our financial stability is the amount of unassigned general fund at year end. As of December 31, 2017, the unassigned general fund balance was $7,715,816, a decrease of $359,907 from the prior year end. Outstanding debt at the end of 2017 was $23,705,000 for capital projects. That brings Fond du Lac County, Wisconsin's total outstanding general obligation debt at the end of 2017, including the remaining balance of $26,075,000 on the Mercury Marine loan and the remaining balance of the $5,000,000 Alliance Laundry System loan, to $54,780,000, which is 14.8 percent of our legal debt limit set by state statute.

The majority of departments, large and small alike, again returned 2017 budget surpluses to the general fund. Each department's diligent efforts in controlling costs and increasing revenues, wherever possible, are contributing factors to Fond du Lac County, Wisconsin's good financial position. Some county positions have been eliminated, some have been left vacant, and some have been filled on a delayed basis. A voluntary unpaid leave policy started in 2001 has continued, but participation has dwindled over the years. Only thirteen employees participated in 2017, generating approximately $38,000 of salary/wage and related fringe savings.

Two large health and human services departments are responsible for returning significant budget surpluses to the general fund: $511,249 from the Department of Community Programs while the Department of Social Services returned $583,405.

Health Insurance

Health insurance costs are a major component of our budget at over $11 million in premiums. In 2012, the employee health insurance premium co-pay rose to 18 percent. If the employee has a health risk assessment, it is 15 percent and 12 percent if the employee's Health Risk Assessment (HRA) score meets or exceeds their personal goal. These employee contribution rates have been maintained from 2013 through 2017.

Effective January 1, 2014, the county no longer allows retirees to remain on the county's group health insurance plan, helping the county to keep premium costs in check. The medical and prescription deductibles were separated, increasing the total out-of-pocket maximum and resulting in a 0% change for 2017.

Fond du Lac County administrative staff has worked hard with insurance professionals to find ways to reduce premium costs through employee awareness and wellness programs, preventive health education, benefit restructuring, and funding. In conjunction with the wellness initiatives, the Health Navigator Project for diabetes, hypertension and elevated cholesterol was implemented in 2011. It is a medical model that monitors and coaches people with these diseases to achieve better health and quality of life. Fond du Lac County again received a Healthiest Company in America award for the seventh year in a row.

The county's wellness efforts appear to be having a positive impact. The medical insurance premium rate increases have averaged just under 1% over the last five years, although rates are expected to rise for 2019.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department and the fiscal services staff of all county departments, as well as the Director of Administration. Credit must also be given to the Fond du Lac County, Wisconsin Board of Supervisors and the Finance, Personnel and Economic Development Committee for their unfailing support for maintaining the highest standards of professionalism in the management of Fond du Lac County, Wisconsin's finances.

Allen J. Buechel
County Executive

Karen A. Kuehl, CPA
Finance Director

OFFICIALS OF THE COUNTY OF FOND DU LAC

County Executive---------- Allen J. Buechel

COUNTY BOARD OF SUPERVISORS
2016-2018

Chairperson ---------- Martin F. Farrell
Vice-Chairperson ---------- Thomas E. Dornbrook
Second Vice- ---------- Judy Goldsmith

FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMMITTEE

Thomas E. Dornbrook, Chair
Martin S. Ryan, Vice-Chair
Judy Goldsmith
Kenneth W. Depperman
Martin F. Farrell, County Board Chair

HIGHWAY, AIRPORT AND FACILITIES COMMITTEE

Joseph W. Koch, Chair
John G. Zorn, Vice-Chair
Karen Madigan
Dennis N. Stenz
Steven Abel

HUMAN SERVICES COMMITTEE

Lisette Aldrich, Chair
Jay Myrechuck, Vice-Chair
Joseph Fenrick
Mary Hayes
Brian Kolstad

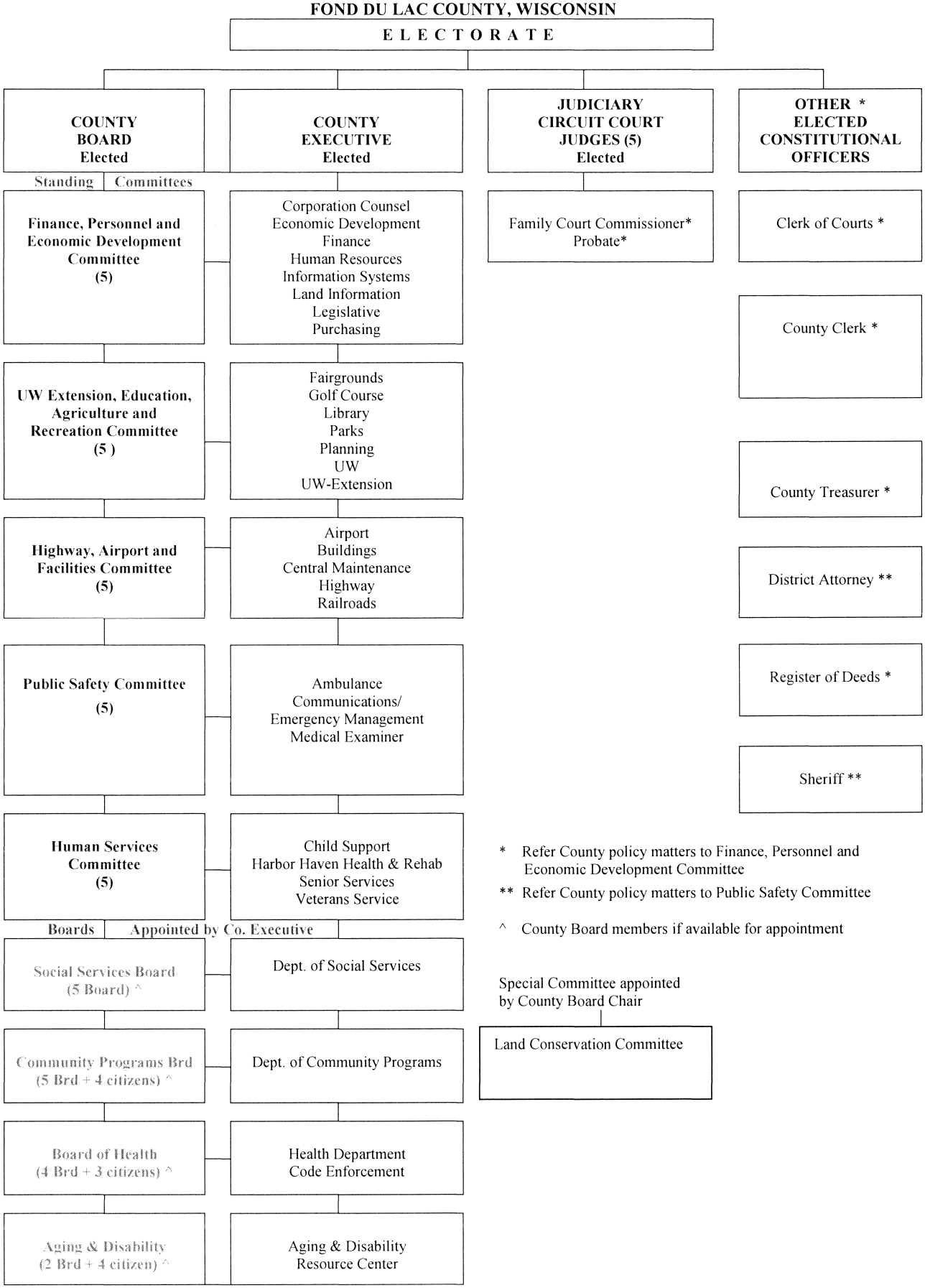
PUBLIC SAFETY COMMITTEE

Martin E. Schroeder, Chair
Dean P. Will, Vice-Chair
Thomas M. Kitchen
Robert Simon
Gary A. Will

UW-EXTENSION EDUCATION, AGRICULTURE AND RECREATION COMMITTEE

Kenneth W. Depperman, Chair
Michael Will, Vice-Chair
Sarah A. Everson
Robert Giese
Sam Kaufman

ORGANIZATIONAL CHART - 25 COUNTY BOARD SUPERVISORS
FOND DU LAC COUNTY, WISCONSIN



FOND DU LAC COUNTY

FINANCE DEPARTMENT PERSONNEL

Finance Director ..... Karen A. Kuehl, CPA

Assistant Finance Director..... Tammy Pinno-Supple, CPA

Accounting Service Manager……...Christine R. Daleiden

Payroll Coordinator ..... Ann C. Lallier

Account Specialist .....Ann M. Bovee

Accounting Assistant ..... Cecelia A. Achterberg

INDEPENDENT AUDITORS' REPORT

Schenck
ADVISORY | TAX | ASSURANCE

Independent auditors' report

To the County Board
Fond du Lac County, Wisconsin

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fond du Lac County, Wisconsin (the "County") as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Fond du Lac County Housing Authority (the "Housing Authority"). Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Housing Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the County Road and Bridge Fund, the Department of Community Programs Fund, and the Department of Social Services Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14 and the schedules relating to pensions on pages 61 through 63 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, the financial information listed in the table of contents as supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2018, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Schenck SC

Certified Public Accountants

Sheboygan, Wisconsin
August 8, 2018

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MANAGEMENT'S DISCUSSION AND ANALYSIS

FOND DU LAC COUNTY, WISCONSIN
Management's Discussion and Analysis
December 31, 2017

As the management of Fond du Lac County (the County), we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended 12/31/17. We encourage readers to consider the information presented here in conjunction with additional information provided in this report.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources as of December 31, 2017 by $139,190,274 (*net position*). Of this amount, $20,467,032 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.

- The County's total net position increased by $3,068,878 (Governmental Activities increased by $4,029,907; Business-type Activities decreased by $961,029). Several factors contributed to the overall increase as follows:

  - Conservative budgeting as well as County departments reducing costs led many departments to have unspent funds in their budgets.

  - Savings in two Special Revenue funds resulted in $1,094,654 (7.5% of the two funds property tax levy combined) of unspent funds being returned to the General Fund.

- The property tax rate decreased $0.007 to $6.101 per $1,000 of property value for the budget year ended December 31, 2017.

- The property tax levy increased $1,007,024 (2.36%) in support of the 2017 budget, over the prior year.

- Investment earnings increased $191,797 from the prior year to $399,754. Historically, investment earnings peaked in 2006, when earnings totaled $1,600,261.

- As of December 31, 2017, the County's governmental funds reported combined ending fund balances of $27,010,257, an increase of $1,372,231 in comparison with the prior year end. Approximately 71.3% of this total amount, $19,270,002 is available for spending at the County's discretion (*assigned and unassigned fund balance*).

- As of December 31, 2017, the unassigned fund balance for the general fund was $7,715,816, or approximately 18.3% of total general fund expenditures.

- The County's total general obligation debt decreased by $4,830,000 (8.1%) during 2017.

Overview of the Basic Financial Statements

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

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the County's assets, liabilities and deferred inflows/outflows of resources, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *Statement of Activities* presents information showing how the County's net position changed during the most recent year. All changes in assets, liabilities, and deferred inflows/outflows are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. (e.g., uncollected taxes and earned but unused vacation leave.)

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include: general government, public safety, public works, health and human services, culture, recreation, and education and conservation and development. The business-type activities of the County include: a highway operation, a health care facility, an airport, a golf course and a closed solid waste landfill.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also a legally separate Housing Authority of Fond du Lac County for which the County is financially accountable. Financial information for the *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 15 -18 of this report.

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

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

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The County maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, county road & bridge fund, department of community programs fund, department of social services fund, capital projects fund and debt service fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining stat*ements elsewhere in this report.

The County adopts an annual appropriated budget for all its governmental funds. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 19 - 28 of this report.

Proprietary funds. The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its highway operation, skilled nursing facility, airport, golf course and solid waste landfill. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County has one internal service fund to account for its central maintenance services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the highway operation, skilled nursing facility and airport, all of which are considered to be major funds of the County. Data from the other enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor enterprise funds is provided in the form of *combining statements* elsewhere in this report. Data from the internal service fund is presented as a single column in the proprietary fund financial statements. Individual fund data for each of these internal service funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 29 - 32 of this report.

Agency funds. Agency funds are used to account for resources held for the benefit of parties outside the government. Agency funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for agency funds is much like that used for proprietary funds.

The basic agency fund financial statements can be found on page 33 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 34 - 60 of this report.

Required Supplementary Information. Additional schedules relating to the County's participation in the Wisconsin Retirement System can be found on pages 61 – 63.

Other information. The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds and agency funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 64 - 86 of this report.

Government-wide Financial Analysis

Net position. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $139,190,274 at the close of 2017.

Fond du Lac County's Net Position						
	Governmental Activities 2017	Governmental Activities 2016	Business-Type Activities 2017	Business-Type Activities 2016	Total 2017	Total 2016
Current and other assets	$ 97,716,211	$ 99,651,089	$ 4,202,675	$ 5,017,748	$101,918,886	$104,668,837
Capital assets	115,688,282	111,822,612	24,478,518	24,658,573	140,166,800	136,481,185
Total assets	213,404,493	211,473,701	28,681,193	29,676,321	242,085,686	241,150,022
Deferred outflows of resources						
Pension	14,190,666	20,264,620	3,812,968	5,712,017	18,003,634	25,976,637
Long-term liabilities outstanding	56,613,639	61,630,543	337,019	438,187	56,950,658	62,068,730
Other liabilities-net pension	1,824,237	3,606,742	499,954	1,029,890	2,324,191	4,636,632
Other liabilities	9,116,834	9,863,762	1,471,109	1,958,577	10,587,943	11,822,339
Total liabilities	67,554,710	75,101,047	2,308,082	3,426,654	69,862,792	78,527,701
Deferred inflows of resources						
Property taxes	42,887,623	41,661,098	839,250	1,058,751	43,726,873	42,719,849
Pension	5,737,068	7,590,325	1,572,313	2,167,388	7,309,381	9,757,713
Total deferred inflows of resources	48,624,691	49,251,423	2,411,563	3,226,139	51,036,254	52,477,562
Net position:						
Net investment in capital assets	91,259,170	88,424,140	24,478,518	24,637,974	115,737,688	113,062,114
Restricted	2,756,361	3,140,839	229,193	145,369	2,985,554	3,286,208
Unrestricted	17,400,227	15,820,872	3,066,805	3,952,202	20,467,032	19,773,074
Total net position	$111,415,758	$107,385,851	$ 27,774,516	$ 28,735,545	$139,190,274	$136,121,396

By far the largest portion of the County's net position reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although, the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion ($2,985,554) of the County's net position (2.1%) represents resources that are subject to external restrictions on how they may be used. Restricted assets are resources that have constraints which are externally imposed or imposed by law. Further details on restricted net position can be found in note C (10) on page 57.

Depreciation expense for governmental activities reflected in the statement of activities is $7,896,836. This is an expense without a cash flow so there is no offsetting revenue (tax levy) reflected in the statement of activities. This would have the effect of reducing net position in the statement of activities.

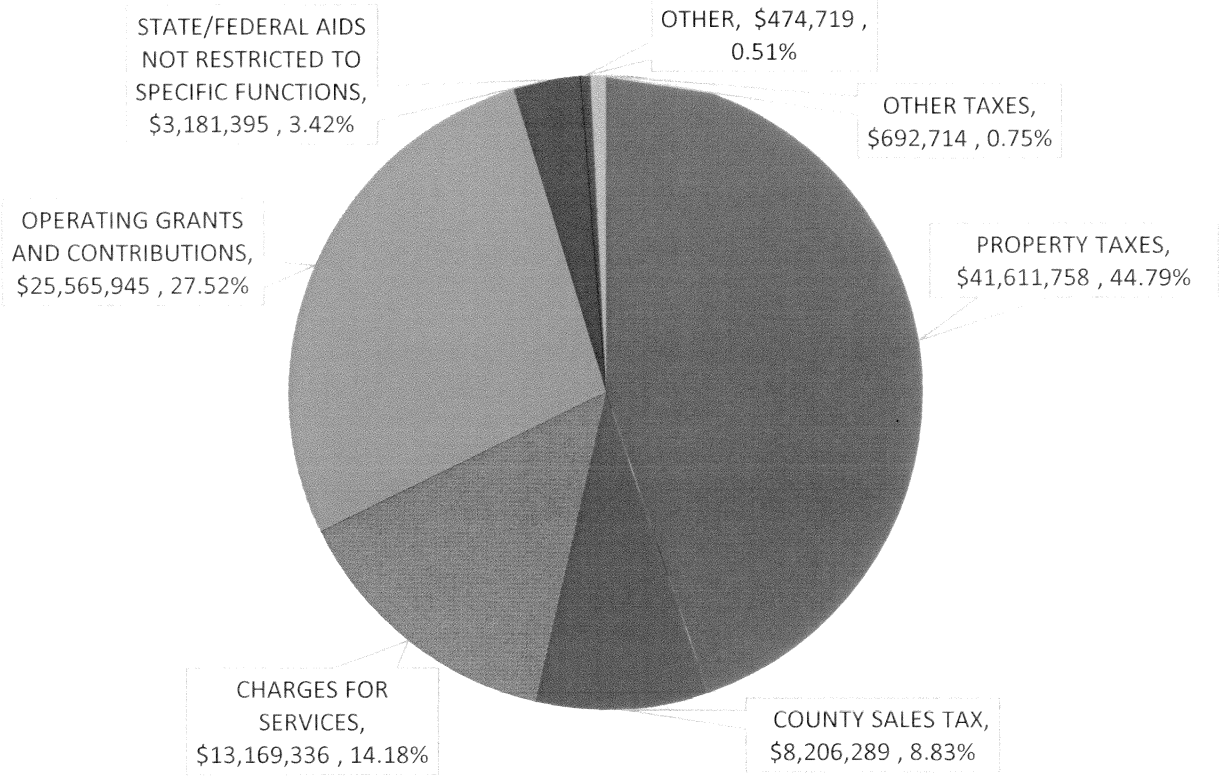
Change in net position. At the end of the current fiscal year, the result of operations was governmental activities increased the County's net position by $4,092,907 while business-type activities decreased net position by $961,029. Key elements of the change in net position are as follows:

Fond du Lac County's Change in Net Position

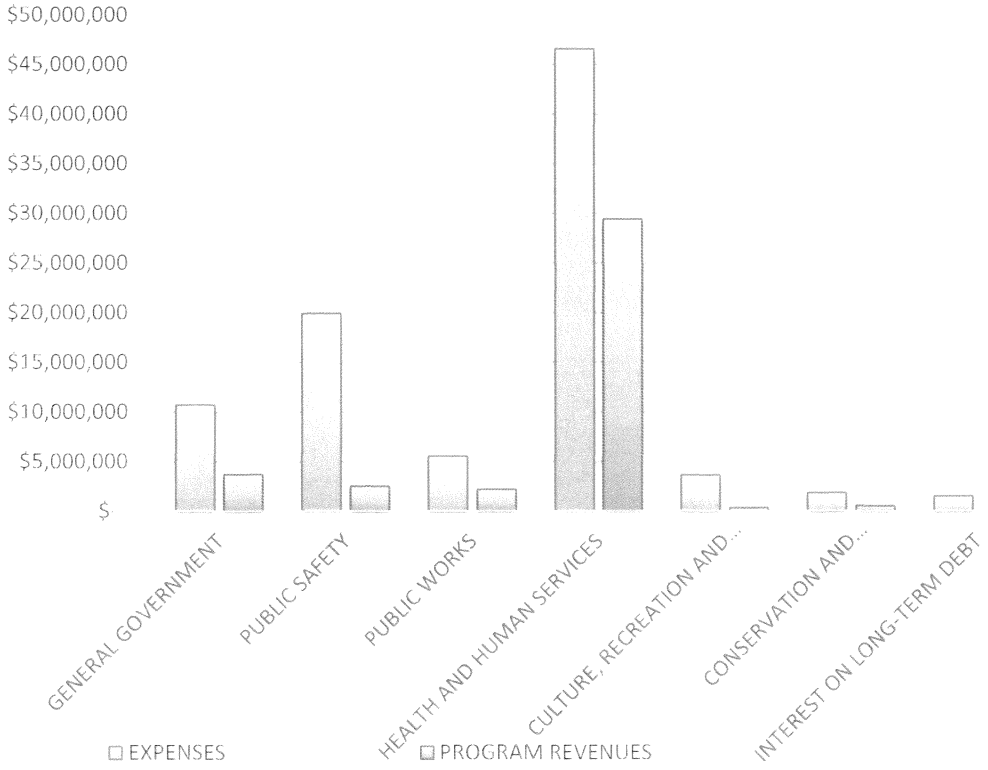
	Governmental Activities 2017	Governmental Activities 2016	Business-Type Activities 2017	Business-Type Activities 2016	Total 2017	Total 2016
Revenues:						
Program revenues:						
Charges for services	$ 13,169,336	$ 13,509,424	$ 26,703,504	$ 24,317,856	$ 39,872,840	$ 37,827,280
Operating grants and Contributions	25,565,945	25,582,696	874,700	904,100	26,440,645	26,486,796
Capital grants and Contributions	-	-	1,000,000	324,531	1,000,000	324,531
General revenues:						
Property taxes	41,611,758	39,025,994	1,108,091	3,175,995	42,719,849	42,201,989
County sales tax	8,206,289	8,237,864	-	-	8,206,289	8,237,864
Other taxes	692,714	835,791	-	-	692,714	835,791
State and federal aids not restricted to specific functions	3,181,395	3,113,026	-	-	3,181,395	3,1113,026
Other	993,184	1,297,400	128,459	19,273	1,121,643	1,316,673
Total revenues	93,420,621	91,602,195	29,814,754	28,741,755	123,235,375	120,343,950
Expenses:						
General government	10,726,261	11,248,337	-	-	10,726,261	11,248,337
Public safety	19,894,139	19,578,441	-	-	19,894,139	19,578,441
Public works	5,541,916	6,574,780	-	-	5,541,916	6,574,780
Health and human Services	46,548,222	44,382,017	-	-	46,548,222	44,382,017
Culture, recreation and Education	3,653,665	3,756,578	-	-	3,653,665	3,756,578
Conservation and Development	1,828,163	3,109,083	-	-	1,828,163	3,109,083
Interest on long-term debt	1,520,185	1,529,680	-	-	1,520,185	1,529,680
Highway	-	-	18,472,542	15,501,889	18,472,542	15,501,889
Harbor Haven Health & Rehabilitation	-	-	9,966,586	10,547,673	9,966,586	10,547,673
Airport	-	-	691,222	706,842	691,222	706,842
Golf Course	-	-	1,249,571	1,144,258	1,249,571	1,144,258
Landfill	-	-	74,025	87,220	74,025	87,220
Total expenses	89,712,551	90,178,916	30,453,946	27,987,882	120,166,497	118,166,798
Increase (decrease) in net position before transfers	3,708,070	1,423,279	(639,192)	753,873	3,068,878	2,177,152
Transfers	321,837	(552,545)	(321,837)	552,545	-	-
Increase (decrease) in net Position	4,029,907	870,734	(961,029)	1,306,418	3,068,878	2,177,152
Net position – beginning of year	107,385,851	106,515,117	28,735,545	27,429,127	136,121,396	133,944,244
Net position – end of year	$111,415,758	$ 107,385,851	$ 27,774,516	$ 28,735,545	$ 139,190,274	$ 136,121,396

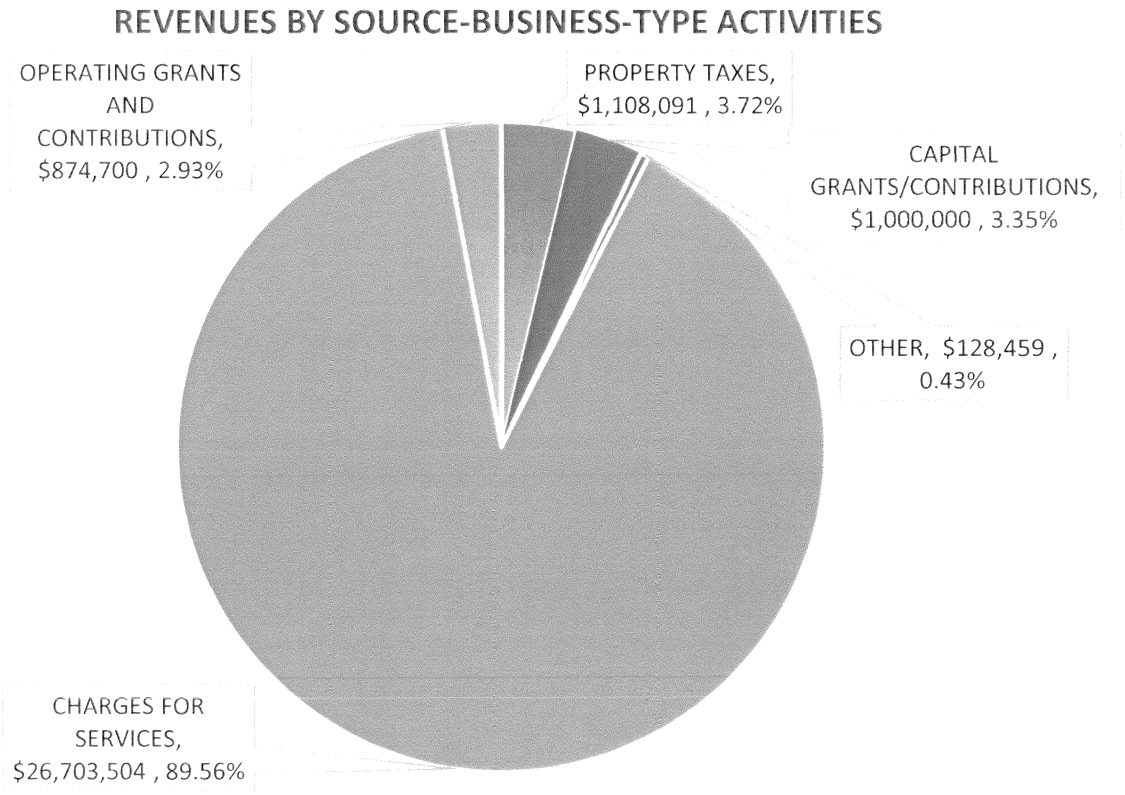
The County's total net position increased by $3,068,878 from 2016.

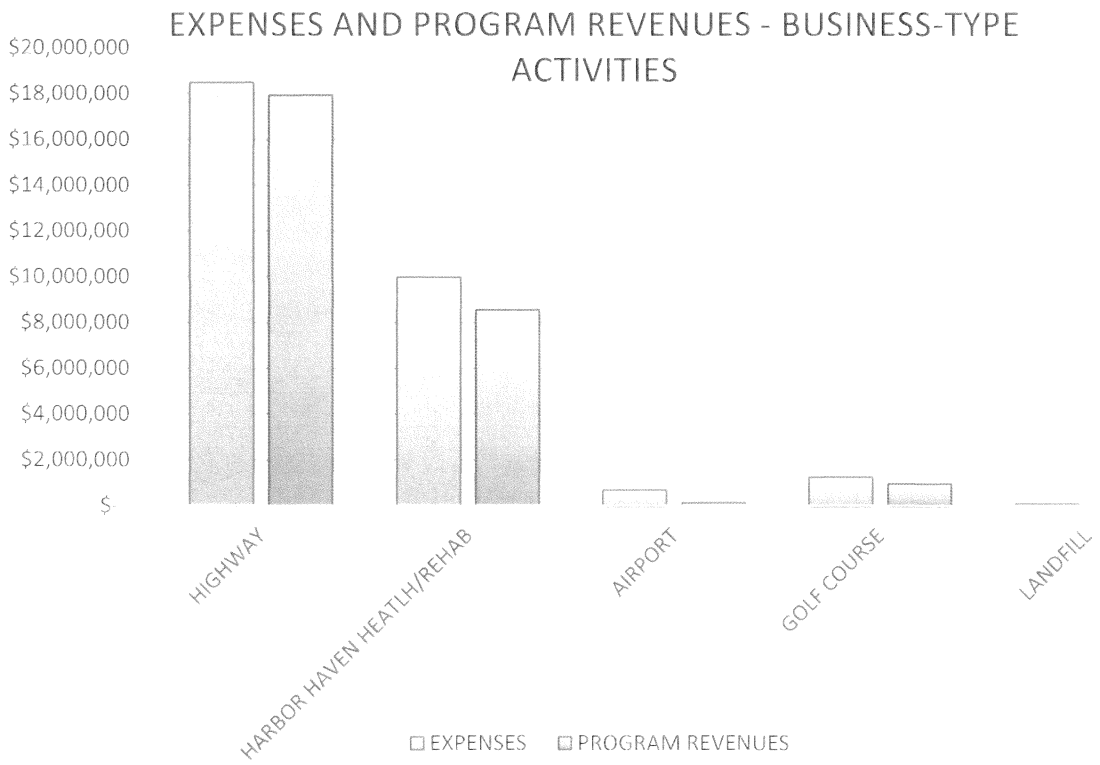
REVENUES BY SOURCE-GOVERNMENTAL ACTIVITIES



EXPENSES AND PROGRAM REVENUES - GOVERNMENTAL ACTIVITIES




REVENUES BY SOURCE-BUSINESS-TYPE ACTIVITIES
OPERATING GRANTS AND CONTRIBUTIONS, $874,700 , 2.93%
PROPERTY TAXES, $1,108,091 , 3.72%
CAPITAL GRANTS/CONTRIBUTIONS, $1,000,000 , 3.35%
OTHER, $128,459 , 0.43%
CHARGES FOR SERVICES, $26,703,504 , 89.56%


EXPENSES AND PROGRAM REVENUES - BUSINESS-TYPE ACTIVITIES
$20,000,000
$18,000,000
$16,000,000
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
HIGHWAY
HARBOR HAVEN HEATLH/REHAB
AIRPORT
GOLF COURSE
LANDFILL
EXPENSES
PROGRAM REVENUES

Financial Analysis of the County's Funds

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

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

As of yearend, the County's governmental funds reported combined ending fund balances of $27,010,257, an increase of $1,372,231 in comparison with the prior year. Approximately 71% of this amount ($19,270,002) constitutes *assigned and unassigned fund balance*, which is available for spending at the County's discretion. In addition, $3,463,070 is restricted for specific purposes as detailed in note C. 11 on page 58. The remainder of fund balance is considered *non-spendable* to indicate that it is not available for new spending because it is not in a spendable form as follows: 1) non-liquid delinquent taxes ($1,131,801), 2) inventories and prepaid items ($1,180,384) and 3) long term advances to the golf course and agricultural society ($1,965,000).

The general fund is the chief operating fund of the County. At the end of the current year, assigned and unassigned fund balance of the general fund was $15,315,087, while total fund balance was $19,451,970. As a measure of the general fund's liquidity, it may be useful to compare both assigned and unassigned fund balance and total fund balance to total fund expenditures. Assigned and unassigned general fund balance represents 36% of total general fund expenditures, while total fund balance represents 46% of that same amount.

The non-spendable fund balance for non-liquid delinquent property taxes decreased $26,489 to $1,131,801. This non-spendable form of fund balance peaked in 2011 at $1,744,500.

During the current year, the County's total general fund balance increased $1,310,165. Actual expenditures in all categories were under final budgeted amounts ($7,265,465, 14.7%).

The County Road & Bridge Fund has a total fund balance of $3,911,655. All of this balance is assigned. The total fund balance represents 35% of total fund expenditures.

The Department of Community Programs has a total fund balance of $17,893, decreasing $136,907 from the prior year end, after a return of $511,249 of excess budget surplus to the General Fund. The Department of Community Programs generally maintains a minimal fund balance, which is non-spendable for inventories and prepaid items and assigned. Budget surplus is returned to the General Fund annually. The budget surplus was generated by expenditures, department wide, being under the final amended expenditure budget by approximately $336,000, and by revenues from all sources being over budget by approximately $194,000.

The Department of Social Services has a total fund balance of $392,196, decreasing $235,875 from the prior year and, after a return of $583,405 of excess budget surplus to the General Fund. The Department of Social Services generally maintains a minimal fund balance, which is non-spendable for inventories and prepaid items and assigned. Budget surplus is returned to the General Fund annually. The budget surplus was generated by expenditures, department wide, being over budget by approximately $1,798,000, and by revenues from all sources being over budget by approximately $2,773,000. As of January 2012, Income Maintenance functions have been consolidated into a five county consortium (Washington, Ozaukee, Waukesha, Walworth and Fond du Lac). Fond du Lac County has been designated as the fiscal agent for this consortium, thus the activity of the consortium is included in the Department of Social Services Statement of Revenues, Expenditures and Changes in Fund Balance on page 28. Revenue recognized and expenses reported for the other four counties in the consortium account for approximately $7,767,000 of activity, and contributed approximately $2,260,833 of negative expenditure budget variance to the Department of Social Services.

Proprietary funds. The County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Total net position of the major proprietary funds are listed in the following table. Also displayed in this table is the total growth (reduction) in net position for the current year.

	Highway	Harbor Haven Health & Rehabilitation	Airport
Total Net Position – Beginning of Year	$ 15,941,270	$ 7,329,462	$ 5,540,232
Total Net Position – End of Year	16,235,121	6,900,636	4,984,736
Total Growth (Reduction) In Net Position	$ 293,851	$ (428,826)	$ (555,496)

Intergovernmental Transfer Program payments to our nursing home decreased approximately $29,400 for 2017 from the prior year, to $874,700. The cost of operating a skilled nursing facility continues to escalate, while the Federal and State government continues to reduce funding levels for providing these services. Administration recommended "right sizing" the facility to align with the declining market for skilled nursing care. The remodeling project to downsize the facility to an 85 bed capacity was completed in May, 2017.

Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

Differences between the general fund original adopted budget and the final amended budget amount to a $3,850,795 (8.4%) net increase in appropriations for general operations and can be briefly summarized as follows:

- $3,549 general fund appropriation from county sales tax reserve to fund the first of five annual payments due to the Fox Valley Workforce Development Board in 2017 to reimburse the Department of Labor for disallowed costs charged to federal grants.

- $550,000 general fund appropriation from county sales tax reserve to provide additional funding to the Fond du Lac County Economic Development Corporation county special allocation revolving loan fund for the Hotel Retlaw project.

- $5,178,388 of carryover and open purchase order funding from 2016 to 2017 budget; $1,524,496 of the carryover funding was planned in the original adopted 2017 budget.

The County funded these changes from available fund balance and various grants awarded to departments.

During the year total actual general fund revenues were more than budgeted revenues by $65,434, which includes County sales tax revenue being in excess of budget by $400,000. Actual expenditures were less than budgeted expenditures by $7,265,465. Departments continued to provide quality services while controlling spending.

Capital Asset and Debt Administration

Capital assets. The County's investment in capital assets for its governmental and business-type activities as of December 31, 2017 amounts to $140,166,800 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, public domain infrastructure (highways and bridges), and construction in progress, if applicable. The total increase in the County's investment in capital assets (net of accumulated depreciation) for the current year was $3,685,615 or a 2.7% increase over last year (a $3,865,670 increase for governmental activities and a $180,055 decrease for business-type activities).

There were no major capital asset events during the current fiscal year for the governmental or business-type activities. All changes were immaterial.

Fond du Lac County's Capital Assets
(net of accumulated depreciation)

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
Work in progress	$ 4,128,580	$ 347,690	$ 105,515	$ 105,515	$ 4,234,095	$ 453,205
Land	7,453,340	7,453,340	2,418,386	2,418,386	9,871,726	9,871,726
Land improvements	2,587,501	2,554,650	4,328,606	4,928,800	6,916,107	7,483,450
Buildings/building Improvements	23,196,297	24,840,097	10,059,647	10,163,981	33,255,944	35,004,078
Machinery/equipment	3,539,855	3,749,057	7,566,364	7,041,891	11,106,219	10,790,948
Infrastructure	74,782,709	72,877,778	-	-	74,782,709	72,877,778
Total	$115,688,282	$111,822,612	$24,478,518	$24,658,573	$140,166,800	$136,481,185

Additional information on the County's capital assets can be found in Note C. 6 on pages 47 - 49 of this report.

Long-term debt. At the end of the current fiscal year, the County had total bonded debt outstanding of $54,780,000:

Fond du Lac County's Outstanding Debt
General Obligation Debt
(Amounts Expressed in $1,000)

	Governmental activities		Business-type activities		Total	
	2017	2016	2017	2016	2017	2016
General obligation debt:						
Bonds	$ 24,925	$ 28,570	$ -	$ -	$ 24,925	$ 28,570
Notes	29,855	31,040	-	-	29,855	31,040
Total general obligation debt	$ 54,780	$ 59,610	$ -	$ -	$ 54,780	$ 59,610

The County's total general obligation debt decreased $4,830,000 (8.1%) during the current fiscal year.

In January, 2018 the County issued $5,000,000 of general obligation taxable promissory notes for the purpose of providing financial assistance for economic development to Mid States Aluminum Corp. and CD Smith Construction, Inc.

In February, 2018 the County submitted an application for a State of Wisconsin Trust Fund Loan in the sum of $1,108,630 from the Board of Commissioners of Public Lands to finance projects in the adopted 2018 Fond du Lac County Budget and the 2018 Five-Year Capital Improvement Plan.

In April, 2018 the County issued $8,925,000 of general obligation promissory notes for the public purpose of paying the cost of various projects listed in the first three years of the County's 2017 Five-Year Capital Improvement Plan, including direct digital controls at the Jail Building; highway engineering/paving/reconstruction projects; highway reconstruction land acquisition and right of way; constructing and equipping a new replacement highway main

garage; constructing and equipping a new replacement airport hangar/SRE building; and remodeling and equipping of various buildings. The County does not intend to borrow any other funds in 2018.

The County maintains an Aa2 rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is $370,211,065, which is significantly in excess of the County's $54,780,000 in outstanding general obligation debt.

Additional information on the County's long-term debt can be found in Note C. 8 on pages 50 - 52 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Fond du Lac County was 2.2% in December, 2017, down from 3.0% in December, 2016. This rate compares favorably to the State of Wisconsin's average unemployment rate of 2.7% in December, 2017.

- The economic condition and outlook of the County is improving. While we are not immune, the down turns, as well as the rebounds, take longer to show up here. Our relatively healthy mix of manufacturing, tourism, service industry, retail, and farming activities shielded us from a major down turn in our economy.

- Inflationary trends in our region compare favorably to national indices.

- At December 31, 2017, assigned and unassigned fund balance in the general fund totaled $15,315,087, including $1,915,785 of funding appropriated/applied in the 2018 adopted budget.

All of these factors were considered in preparing the County's budget for the 2018 fiscal year.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Fond du Lac County, Finance Director, 160 South Macy Street, Fond du Lac, WI 54935. The Finance Department may also be contacted via the internet at www.fdlco.wi.gov/departments/departments-f-m/finance.

Questions concerning any of the information provided in this report regarding the discretely presented component unit, Housing Authority of Fond du Lac County, or requests for additional information, should be addressed to the http://www.fdlco.wi.gov/departments/departments-f-m/finance Housing Authority of Fond du Lac County, 15 North Marr Street, Fond du Lac, WI 54935.

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BASIC FINANCIAL STATEMENTS

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FOND DU LAC COUNTY, WISCONSIN
Statement of Net Position
December 31, 2017

	Primary Government			Component Unit June 30, 2017
	Governmental Activities	Business-type Activities	Total	Housing Authority
ASSETS				
Cash and investments	$ 24,080,968	2,111,389	$ 26,192,357	$ 153,688
Restricted cash and investments	-	-	-	80,180
Receivables				
Delinquent property taxes	1,719,805	-	1,719,805	-
Interest/penalty on delinquent taxes	327,388	-	327,388	-
Property taxes levied for ensuing year's budget	42,887,623	839,250	43,726,873	-
Accounts, net	1,520,776	1,300,546	2,821,322	862
Loans, net	18,288,897	-	18,288,897	-
Accrued interest	40,602	-	40,602	79
Internal balances	2,817,269	(2,817,269)	-	-
Due from other governments	4,836,982	1,352,308	6,189,290	-
Inventories and prepaid items	1,195,901	1,416,451	2,612,352	16,017
Capital assets, net of accumulated depreciation				
Work in progress	4,128,580	105,515	4,234,095	9,361
Land	7,453,340	2,418,386	9,871,726	17,387
Land improvements	7,669,639	15,958,355	23,627,994	-
Buildings/building improvements	58,190,542	19,914,781	78,105,323	2,896,058
Machinery and equipment	19,362,768	19,516,806	38,879,574	97,678
Infrastructure	118,714,995	-	118,714,995	-
Less: Accumulated depreciation	(99,831,582)	(33,435,325)	(133,266,907)	(2,331,588)
Total capital assets, net of accumulated depreciation	115,688,282	24,478,518	140,166,800	688,896
TOTAL ASSETS	213,404,493	28,681,193	242,085,686	939,722
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	14,190,666	3,812,968	18,003,634	-

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Statement of Net Position (continued)
December 31, 2017

	Primary Government			Component Unit June 30, 2017
	Governmental Activities	Business-type Activities	Total	Housing Authority
LIABILITIES				
Accounts payable	1,510,055	334,236	1,844,291	1,371
Accrued payroll liabilities	3,988,719	937,928	4,926,647	4,340
Accrued interest payable	559,560	-	559,560	-
Due to other governments	2,422,617	42,327	2,464,944	12,980
Unearned revenues	551,454	156,618	708,072	14
Other liabilities	84,428	-	84,428	17,411
Long-term obligations				
Due within one year	11,423,660	214,863	11,638,523	9,522
Due in more than one year	45,189,980	122,156	45,312,136	-
Net pension liability - Wisconsin Retirement System	1,824,237	499,954	2,324,191	-
TOTAL LIABILITIES	67,554,710	2,308,082	69,862,792	45,638
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	42,887,623	839,250	43,726,873	-
Deferred inflows related to pension	5,737,068	1,572,313	7,309,381	-
TOTAL DEFERRED INFLOWS OF RESOURCES	48,624,691	2,411,563	51,036,254	-
NET POSITION				
Net investment in capital assets	91,259,170	24,478,518	115,737,688	688,896
Restricted	2,756,361	229,193	2,985,554	80,166
Unrestricted	17,400,227	3,066,805	20,467,032	125,022
TOTAL NET POSITION	$ 111,415,758	$ 27,774,516	$ 139,190,274	$ 894,084

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Statement of Activities
Year Ended December 31, 2017

	Primary Government							Component Unit
		Program Revenues			Net (Expense) Revenue and Changes in Net Position			June 30, 2017
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Housing Authority
PRIMARY GOVERNMENT								
Governmental Activities								
General government	$ 10,726,261	$ 3,145,465	$ 572,627	$ -	$ (7,008,169)	$ -	$ (7,008,169)	$ -
Public safety	19,894,139	2,209,381	307,963	-	(17,376,795)	-	(17,376,795)	-
Public works	5,541,916	-	2,191,661	-	(3,350,255)	-	(3,350,255)	-
Health and human services	46,548,222	7,247,181	22,154,578	-	(17,146,463)	-	(17,146,463)	-
Culture, recreation and education	3,653,665	281,220	74,804	-	(3,297,641)	-	(3,297,641)	-
Conservation and development	1,828,163	286,089	264,312	-	(1,277,762)	-	(1,277,762)	-
Interest on debt	1,520,185	-	-	-	(1,520,185)	-	(1,520,185)	-
Total Governmental Activities	89,712,551	13,169,336	25,565,945	-	(50,977,270)	-	(50,977,270)	-
Business-type Activities								
Highway	18,472,542	17,928,255	-	1,000,000	-	455,713	455,713	-
Harbor Haven Health & Rehab	9,966,586	7,674,969	874,700	-	-	(1,416,917)	(1,416,917)	-
Airport	691,222	126,926	-	-	-	(564,296)	(564,296)	-
Golf Course	1,249,571	956,872	-	-	-	(292,699)	(292,699)	-
Landfill	74,025	16,482	-	-	-	(57,543)	(57,543)	-
Total Business-type Activities	30,453,946	26,703,504	874,700	1,000,000	-	(1,875,742)	(1,875,742)	-
Total Primary Government	$ 120,166,497	$ 39,872,840	$ 26,440,645	$ 1,000,000	(50,977,270)	(1,875,742)	(52,853,012)	-
COMPONENT UNIT								
Housing Authority	$ 2,131,203	$ 121,723	$ 2,022,735	$ 34,159	-	-	-	47,414

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Statement of Activities (continued)
Year Ended December 31, 2017

Functions/Programs	Expenses	Primary Government: Program Revenues: Charges for Services	Primary Government: Program Revenues: Operating Grants and Contributions	Primary Government: Program Revenues: Capital Grants and Contributions	Primary Government: Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Primary Government: Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Primary Government: Net (Expense) Revenue and Changes in Net Position: Total	Component Unit June 30, 2017: Housing Authority
General revenues								
Property taxes, levied for general purposes					36,351,990	1,108,091	37,460,081	-
Property taxes, levied for debt service					5,259,768	-	5,259,768	-
County sales tax					8,206,289	-	8,206,289	-
Other taxes					692,714	-	692,714	-
State and federal aids not restricted to specific functions					3,181,395	-	3,181,395	-
Interest and investment earnings					399,754	1,484	401,238	168
Miscellaneous					518,475	126,975	645,450	18,962
Prior year revenue					74,955	-	74,955	-
Transfers					321,837	(321,837)	-	-
Total general revenues and transfers					55,007,177	914,713	55,921,890	19,130
Change in net position					4,029,907	(961,029)	3,068,878	66,544
Net Position-Beginning of Year					107,385,851	28,735,545	136,121,396	827,540
Net Position - End of Year					$ 111,415,758	$ 27,774,516	$ 139,190,274	$ 894,084

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Balance Sheet
Governmental Funds
December 31, 2017

	General	County Road & Bridge	Dept of Community Programs	Dept of Social Services	Capital Projects Main Hwy Garage	Debt Service	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Cash and investments	$ 15,243,177	$ 3,911,655	$ 84,925	$ 1,444,471	$ 147,149	$ 2,943,302	$ 181,482	$ 23,956,161
Receivables								
Delinquent property taxes	1,719,805	-	-	-	-	-	-	1,719,805
Interest/penalty on delinquent taxes	327,388	-	-	-	-	-	-	327,388
Property taxes	20,346,361	2,156,465	5,714,913	9,226,037	-	5,225,957	-	42,669,733
Accounts	810,578	-	688,307	21,659	-	-	232	1,520,776
Loans	28,577,397	-	-	-	-	-	-	28,577,397
Allowance for forgiveness	(10,288,500)	-	-	-	-	-	-	(10,288,500)
Accrued interest	40,210	-	-	-	-	-	392	40,602
Due from other funds	2,854,279	-	-	-	-	-	-	2,854,279
Due from other governments	2,482,921	-	122,286	2,231,775	-	-	-	4,836,982
Inventories and prepaid items	717,463	-	274,742	186,907	-	-	1,272	1,180,384
TOTAL ASSETS	$ 62,831,079	$ 6,068,120	$ 6,885,173	$ 13,110,849	$ 147,149	$ 8,169,259	$ 183,378	$ 97,395,007
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities								
Accounts payable	$ 833,504	$ -	$ 257,284	$ 400,812	$ -	$ -	$ 17,532	$ 1,509,132
Accrued payroll liabilities	2,414,509	-	662,732	838,729	-	-	19,754	3,935,724
Due to other funds	-	-	37,010	-	-	-	-	37,010
Due to other governments	353,488	-	192,580	1,876,549	-	-	-	2,422,617
Unearned revenues	179,754	-	-	371,701	-	-	-	551,455
Other liabilities	76,842	-	-	4,825	-	-	-	81,667
Total Liabilities	3,858,097	-	1,149,606	3,492,616	-	-	37,286	8,537,605
Deferred Inflows of Resources								
Property taxes, levied for subsequent year	21,003,850	2,156,465	5,714,913	9,226,037	-	5,225,957	-	43,327,222
Loans receivable	18,288,897	-	-	-	-	-	-	18,288,897
Other accounts receivable	228,265	-	2,761	-	-	-	-	231,026
Total Deferred Inflows of Resources	39,521,012	2,156,465	5,717,674	9,226,037	-	5,225,957	-	61,847,145

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Balance Sheet (continued)
Governmental Funds
December 31, 2017

	General	County Road & Bridge	Dept of Community Programs	Dept of Social Services	Capital Projects Main Hwy Garage	Debt Service	Total Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances								
Non-spendable	3,814,264	-	274,742	186,907	-	-	1,272	4,277,185
Restricted	322,619	-	-	-	147,149	2,943,302	50,000	3,463,070
Assigned	7,599,271	3,911,655	-	205,289	-	-	94,820	11,811,035
Unassigned (deficit)	7,715,816	-	(256,849)	-	-	-	-	7,458,967
Total Fund Balances	19,451,970	3,911,655	17,893	392,196	147,149	2,943,302	146,092	27,010,257
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 62,831,079	$ 6,068,120	$ 6,885,173	$ 13,110,849	$ 147,149	$ 8,169,259	$ 183,378	$ 97,395,007

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Balance Sheet (continued)
Governmental Funds
December 31, 2017

Reconciliation to the Statement of Net Position:

Total Fund Balances as shown on previous page		$ 27,010,257
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
General capital assets, net of accumulated depreciation	$ 115,635,554	
Internal Service Fund capital assets, net of accumulated depreciation	52,728	115,688,282
The County's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements:		
Net pension liability	(1,824,237)	
Deferred outflows of resources	14,190,666	
Deferred inflows of resources	(5,737,068)	6,629,361
Internal service funds are used by management to charge the costs of central maintenance and self insured health to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:		
Total internal service fund net position	197,548	
Capital assets, net of depreciation, included above	(52,728)	
Net pension liability and related deferred outflows and inflows, included above	(78,591)	
Long term liabilities included below	20,179	86,408
Some liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Bonds and notes payable	(54,780,000)	
Debt premium	(724,112)	
Compensated absences	(1,109,528)	
Accrued interest on long-term obligations	(559,560)	(57,173,200)
Revenues not meeting the availability criteria:		
Deferred Loans - County Revolving Loan - Fond du Lac County Economic Development Corp.	1,877,953	
Deferred Loans - Mercury Marine Loan - Fond du Lac County Economic Development Corp. - Net	14,151,444	
Deferred Loans - Alliance Laundry Systems Loan - Fond du Lac County Economic Development Corp. - Net	2,259,500	
Deferred Receivable - Clerk of Courts	228,265	
Deferred Receivable - Delinquent taxes	397,227	
Deferred Receivable - Interest and Penalty on Property Taxes	260,261	19,174,650
Net Position of Governmental Activities as reported on the Statement of Net Position (See pages 15 - 16)		$ 111,415,758

The notes to the basic financial statements are an integral part of this statement.

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FOND DU LAC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2017

	General	County Road & Bridge	Dept of Community Programs	Dept of Social Services	Capital Projects Main Hwy Garage	Debt Service	Total Nonmajor Governmental Funds	Total Governmental Funds
Revenues								
Taxes	$ 22,686,839	$ 5,274,835	$ 5,529,026	$ 9,058,213	$ -	$ 7,846,388	$ -	$ 50,395,301
Intergovernmental	6,776,800	2,191,661	3,845,967	15,196,686	-	-	402,382	28,413,496
Licenses and permits	489,111	-	-	-	-	-	-	489,111
Fines and forfeits	424,202	-	-	-	-	-	-	424,202
Public charges for services	3,129,684	-	3,640,492	640,962	-	-	116,894	7,528,032
Intergovernmental charges for services	3,362,647	-	1,066,410	-	-	-	2,959	4,432,016
Interdepartmental charges for services	2,750,752	-	161,086	182,803	-	-	-	3,094,641
Miscellaneous	673,699	-	72,052	42,172	-	-	2,574	790,497
Investment earnings	442,627	-	-	-	-	-	-	442,627
Prior year revenue	74,955	-	133,988	8,378	-	-	-	217,321
Total Revenues	40,811,316	7,466,496	14,449,021	25,129,214	-	7,846,388	524,809	96,227,244
Expenditures								
Current								
General government	12,582,190	-	-	-	-	-	-	12,582,190
Public safety	17,844,224	-	-	-	-	-	12,049	17,856,273
Public works	-	11,224,886	-	-	-	-	-	11,224,886
Health and human services	6,648,944	-	14,074,679	24,781,684	-	-	484,257	45,989,564
Culture, recreation and education	3,213,020	-	-	-	-	-	-	3,213,020
Conservation and development	1,913,354	-	-	-	-	-	-	1,913,354
Capital outlay	37,074	-	-	-	2,851	-	-	39,925
Debt service								
Principal	-	-	-	-	-	10,740,000	-	10,740,000
Interest and fiscal charges	-	-	-	-	-	1,601,619	-	1,601,619
Total Expenditures	42,238,806	11,224,886	14,074,679	24,781,684	2,851	12,341,619	496,306	105,160,831

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (continued)
Governmental Funds
Year Ended December 31, 2017

	General	County Road & Bridge	Dept of Community Programs	Dept of Social Services	Capital Projects Main Hwy Garage	Debt Service	Total Nonmajor Governmental Funds	Total Governmental Funds
Excess (Deficit) of Revenues Over Expenditures	(1,427,490)	(3,758,390)	374,342	347,530	(2,851)	(4,495,231)	28,503	(8,933,587)
Other Financing Sources (Uses)								
Long term debt issued	1,700,000	4,210,000	-	-	-	-	-	5,910,000
Loan repayment	-	-	-	-	-	4,063,981	-	4,063,981
Transfers in	1,137,655	238,837	-	-	150,000	-	-	1,526,492
Transfers out	(100,000)	-	(511,249)	(583,405)	-	(1)	-	(1,194,655)
Total Other Financing Sources (Uses)	2,737,655	4,448,837	(511,249)	(583,405)	150,000	4,063,980	-	10,305,818
Net Change in Fund Balances	1,310,165	690,447	(136,907)	(235,875)	147,149	(431,251)	28,503	1,372,231
Fund Balances - Beginning of Year	18,141,805	3,221,208	154,800	628,071	-	3,374,553	117,589	25,638,026
Fund Balances - End of Year	$ 19,451,970	$ 3,911,655	$ 17,893	$ 392,196	$ 147,149	$ 2,943,302	$ 146,092	$ 27,010,257

(Continued)

FOND DU LAC COUNTY, WISCONSIN

Statement of Revenues, Expenditures and Changes in Fund Balance (continued)

Governmental Funds

Year Ended December 31, 2017

Reconciliation to the Statement of Activities:		
Net Change in Fund Balances from previous page		$ 1,372,231
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and is reported as depreciation expense.		
Capital outlay	$ 11,849,221	
Depreciation expense	(7,896,836)	3,952,385
Changes in the net pension liability (asset) and related deferred inflows and outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience of the pension plan.		(2,438,192)
The net effect of the loss on disposal of capital assets is to decrease net position.		(86,715)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(3,866,256)
The net expenditure of the central maintenance internal service fund is reported with governmental activities.		(1,883)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Debt issued or incurred:		
Issuance of general obligation promissory notes	(5,910,000)	
Principal repayments:		
General obligation debt	10,740,000	4,830,000
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Expense transactions:		
Compensated absences	97,543	
Accrued interest	81,434	
Amortization of debt premium	89,360	268,337
Change in Net Position of Governmental Activities as reported on the Statement of Activities (see pages 17 - 18)		$ 4,029,907

The notes to the basic financial statements are an integral part of this statement.

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FOND DU LAC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	$ 22,486,744	$ 22,352,472	$ 22,686,839	$ 334,367
Intergovernmental	7,190,558	7,360,389	6,776,800	(583,589)
Licenses and permits	465,250	468,952	489,111	20,159
Fines and forfeits	534,000	534,000	424,202	(109,798)
Public charges for services	3,232,793	3,268,454	3,129,684	(138,770)
Intergovernmental charges for services	3,125,670	3,233,367	3,362,647	129,280
Interdepartmental charges for services	2,715,940	2,694,940	2,750,752	55,812
Miscellaneous	778,025	833,308	1,191,281	357,973
Total Revenues	40,528,980	40,745,882	40,811,316	65,434
Expenditures				
Current				
General government	13,066,975	14,646,903	12,582,190	2,064,713
Public safety	18,385,408	19,042,386	17,844,224	1,198,162
Health and human services	6,543,304	7,392,684	6,648,944	743,740
Culture, recreation and education	4,569,419	4,793,821	3,213,020	1,580,801
Conservation and development	2,505,714	3,416,686	1,913,354	1,503,332
Capital outlay	140,000	209,172	37,074	172,098
Contingency	442,656	2,619	-	2,619
Total Expenditures	45,653,476	49,504,271	42,238,806	7,265,465
Excess (Deficit) of Revenues Over Expenditures	(5,124,496)	(8,758,389)	(1,427,490)	7,330,899
Other Financing Sources (Uses)				
Long term debt issued	1,700,000	1,700,000	1,700,000	-
Transfers in	-	-	1,137,655	1,137,655
Transfers out	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	1,600,000	1,600,000	2,737,655	1,137,655
Net Change in Fund Balance	(3,524,496)	(7,158,389)	1,310,165	8,468,554
Fund Balance - Beginning of Year	18,141,805	18,141,805	18,141,805	-
Fund Balance - End of Year	$ 14,617,309	$ 10,983,416	$ 19,451,970	$ 8,468,554

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
County Road & Bridge Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	$ 2,356,465	$ 2,374,835	$ 2,374,835	$ -
County sales	2,900,000	2,900,000	2,900,000	-
Intergovernmental				
CHIPS funding	125,000	125,000	132,428	7,428
Local transportation aids	2,048,000	2,048,000	2,059,233	11,233
Total Revenues	7,429,465	7,447,835	7,466,496	18,661
Expenditures				
Current				
Public works				
County highway maintenance	8,845,090	10,142,245	8,734,276	1,407,969
County highway winter maintenance	2,260,830	2,260,830	1,666,334	594,496
County construction/road & bridge	2,399,585	2,399,585	824,276	1,575,309
Total Expenditures	13,505,505	14,802,660	11,224,886	3,577,774
Excess (Deficit) of Revenues Over Expenditures	(6,076,040)	(7,354,825)	(3,758,390)	3,596,435
Other Financing Sources				
Long-term debt issued	4,210,000	4,210,000	4,210,000	-
Transfers in	153,130	150,620	238,837	88,217
Total Other Financing Sources	4,363,130	4,360,620	4,448,837	88,217
Net Change in Fund Balance	(1,712,910)	(2,994,205)	690,447	3,684,652
Fund Balance - Beginning of Year	3,221,208	3,221,208	3,221,208	-
Fund Balance - End of Year	$ 1,508,298	$ 227,003	$ 3,911,655	$ 3,684,652

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Department of Community Programs
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property taxes	$ 5,508,920	$ 5,529,025	$ 5,529,025	$ -
Sales and Use Taxes	5	5	1	(4)
Intergovernmental				
Federal justice assistance	22,422	22,422	28,886	6,464
Basic allocation	1,592,107	1,592,107	1,591,293	(814)
CLTS	1,325,746	1,325,746	1,027,260	(298,486)
Birth to Three	208,495	208,495	208,495	-
Children's COP	365,884	365,884	384,178	18,294
Alcohol and other drug abuse	153,543	153,543	153,543	-
Integrated service	60,000	60,000	67,797	7,797
Mental health	379,520	379,520	379,520	-
Non resident	-	-	4,995	4,995
Public charges for services				
Mental health	1,485,190	1,485,190	1,823,678	338,488
Developmental disabilities	26,970	26,970	44,668	17,698
Alcohol and other drug abuse	274,580	282,000	425,922	143,922
Administration	145,020	145,020	116,127	(28,893)
Acute unit - net	1,200,000	1,200,000	1,230,097	30,097
Intergovernmental charges for services				
Acute unit - net	1,364,300	1,364,300	1,066,410	(297,890)
Interdepartmental charges for services	91,580	91,580	161,086	69,506
Miscellaneous	19,595	19,595	72,052	52,457
Prior year revenue	-	3,995	133,988	129,993
Total Revenues	14,223,877	14,255,397	14,449,021	193,624
Expenditures				
Current				
Health and human services				
Mental health	10,022,489	10,197,359	10,191,595	5,764
Developmental disabilities	2,258,885	2,285,380	2,188,650	96,730
Alcohol and other drug abuse	1,318,833	1,311,248	1,165,179	146,069
Administration	631,090	616,210	529,255	86,955
Total Expenditures	14,231,297	14,410,197	14,074,679	335,518
Excess (Deficit) of Revenues Over Expenditures	(7,420)	(154,800)	374,342	529,142
Other Financing Uses				
Transfers out	-	-	(511,249)	(511,249)
Net Change in Fund Balance	(7,420)	(154,800)	(136,907)	17,893
Fund Balance - Beginning of Year	154,800	154,800	154,800	-
Fund Balance - End of Year	$ 147,380	$ -	$ 17,893	$ 17,893

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Department of Social Services
Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes				
Property taxes	$ 9,015,751	$ 9,058,208	$ 9,058,208	$ -
Sales and Use Taxes	-	-	5	5
Intergovernmental				
Child care	215,860	215,860	209,684	(6,176)
Income maintenance	7,489,641	7,489,641	9,941,284	2,451,643
Kinship	182,159	182,159	289,766	107,607
Low income home energy assistance	150,584	150,584	177,164	26,580
Social welfare - basic county allocation	3,621,935	3,621,935	3,536,114	(85,821)
Youth aids	1,018,113	1,018,113	1,042,674	24,561
Public charges for services				
Income maintenance	-	-	29,757	29,757
Social welfare - basic county allocation	340,500	340,500	496,288	155,788
Youth aids	46,000	46,000	114,917	68,917
Interdepartmental charges for services				
Social welfare - basic county allocation	181,215	181,215	182,803	1,588
Miscellaneous	37,565	37,565	42,172	4,607
Prior year revenue	-	14,281	8,378	(5,903)
Total Revenues	22,299,323	22,356,061	25,129,214	2,773,153
Expenditures				
Current				
Health and human services				
Adult abuse	59,400	59,400	62,265	(2,865)
Child care	215,860	215,860	209,950	5,910
Income maintenance	8,337,130	8,377,815	10,431,271	(2,053,456)
Kinship	182,159	182,159	293,293	(111,134)
Low income home energy assistance	150,584	150,584	177,163	(26,579)
Social welfare - basic county allocation	11,357,613	11,896,697	11,358,109	538,588
Youth aids	1,996,577	2,101,617	2,249,633	(148,016)
Total Expenditures	22,299,323	22,984,132	24,781,684	(1,797,552)
Excess (Deficit) of Revenues Over Expenditures	-	(628,071)	347,530	975,601
Other Financing Uses				
Transfers out	-	-	(583,405)	(583,405)
Net Change in Fund Balance	-	(628,071)	(235,875)	392,196
Fund Balance - Beginning of Year	628,071	628,071	628,071	-
Fund Balance - End of Year	$ 628,071	$ -	$ 392,196	$ 392,196

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Statement of Net Position
Proprietary Funds
December 31, 2017

	Business-type Activities-Enterprise Funds					Governmental Activities-Internal Service Fund
	Highway	Harbor Haven Health & Rehabilitation	Airport	Other Nonmajor Enterprise Funds	Total Enterprise Funds	
ASSETS						
Current Assets						
Cash and investments	$ 2,003,391	$ 300	$ 44,416	$ 63,282	$ 2,111,389	$ 124,808
Taxes receivable	-	729,265	44,795	65,190	839,250	217,890
Accounts receivable, net	77,484	1,222,094	-	968	1,300,546	-
Due from other governments	1,352,308	-	-	-	1,352,308	-
Inventories and prepaid items	1,220,614	135,706	-	60,131	1,416,451	15,517
Total Current Assets	4,653,797	2,087,365	89,211	189,571	7,019,944	358,215
Capital Assets						
Work in progress	105,515	-	-	-	105,515	-
Land/land improvements	1,699,843	688,897	12,739,395	3,248,606	18,376,741	-
Buildings/building improvements	5,816,226	12,028,197	1,824,634	245,724	19,914,781	-
Machinery and equipment	16,444,992	1,684,034	491,742	896,038	19,516,806	236,234
Less accumulated depreciation	(12,355,843)	(8,250,525)	(10,114,030)	(2,714,927)	(33,435,325)	(183,506)
Total Capital Assets - Net	11,710,733	6,150,603	4,941,741	1,675,441	24,478,518	52,728
TOTAL ASSETS	16,364,530	8,237,968	5,030,952	1,865,012	31,498,462	410,943
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to pension	1,608,035	2,051,836	14,500	138,597	3,812,968	169,198
LIABILITIES						
Current Liabilities						
Accounts payable	160,292	171,158	464	2,322	334,236	922
Accrued payroll liabilities	407,326	493,765	2,845	33,992	937,928	52,995
Due to other funds	-	663,856	-	2,153,413	2,817,269	-
Due to other governments	33,144	986	-	8,197	42,327	-
Unearned revenues	57,857	93,546	5,215	-	156,618	-
Current maturities of long-term obligations	148,838	66,025	-	-	214,863	17,712
Total Current Liabilities	807,457	1,489,336	8,524	2,197,924	4,503,241	71,629
Long-term Liabilities						
Noncurrent portion of long-term obligations	62,302	47,200	-	12,654	122,156	2,467
Net pension liability	209,337	271,023	1,785	17,809	499,954	21,860
Total long-term liabilities	271,639	318,223	1,785	30,463	622,110	24,327
TOTAL LIABILITIES	1,079,096	1,807,559	10,309	2,228,387	5,125,351	95,956
DEFERRED INFLOWS OF RESOURCES						
Property taxes levied for subsequent year	-	729,265	44,795	65,190	839,250	217,890
Deferred inflows related to pension	658,348	852,344	5,612	56,009	1,572,313	68,747
TOTAL DEFERRED INFLOWS OF RESOURCES	658,348	1,581,609	50,407	121,199	2,411,563	286,637
NET POSITION						
Net investment in capital assets	11,710,733	6,150,603	4,941,741	1,675,441	24,478,518	52,728
Restricted	229,193	-	-	-	229,193	-
Unrestricted (deficit)	4,295,195	750,033	42,995	(2,021,418)	3,066,805	144,820
TOTAL NET POSITION	$ 16,235,121	$ 6,900,636	$ 4,984,736	$ (345,977)	$ 27,774,516	$ 197,548

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended December 31, 2017

	Business-type Activities-Enterprise Funds					Governmental Activities-Internal Service Fund
	Highway	Harbor Haven Health & Rehabilitation	Airport	Other Nonmajor Enterprise Funds	Total Enterprise Funds	
Operating Revenues						
Public charges for services	$ -	$ 6,964,963	$ 126,426	$ 963,816	$ 8,055,205	$ -
Intergovernmental charges for services	6,134,015	-	500	-	6,134,515	-
Interdepartmental charges for services	11,784,895	666,117	-	9,068	12,460,080	382,140
Miscellaneous	9,345	43,889	-	470	53,704	-
Total Operating Revenues	17,928,255	7,674,969	126,926	973,354	26,703,504	382,140
Operating Expenses						
General government	-	-	-	-	-	624,552
Public works	17,290,707	-	128,897	57,925	17,477,529	-
Health and human services	-	9,492,175	-	-	9,492,175	-
Culture, recreation and education	-	-	-	1,161,682	1,161,682	-
Depreciation	1,181,835	474,411	562,325	103,041	2,321,612	14,650
Total Operating Expenses	18,472,542	9,966,586	691,222	1,322,648	30,452,998	639,202
Operating Loss	(544,287)	(2,291,617)	(564,296)	(349,294)	(3,749,494)	(257,062)
Nonoperating Revenues (Expenses)						
Property taxes	-	988,091	41,800	78,200	1,108,091	256,080
Intergovernmental	1,000,000	874,700	-	-	1,874,700	-
Investment income	-	-	-	1,484	1,484	-
Miscellaneous revenue	126,975	-	-	-	126,975	7,350
Interest expense	-	-	-	(948)	(948)	-
Total nonoperating revenue (expense)	1,126,975	1,862,791	41,800	78,736	3,110,302	263,430
Income (loss) transfers	582,688	(428,826)	(522,496)	(270,558)	(639,192)	6,368
Transfers in	100,000	-	-	-	100,000	-
Transfers out	(388,837)	-	(33,000)	-	(421,837)	(10,000)
Change in Net Position	293,851	(428,826)	(555,496)	(270,558)	(961,029)	(3,632)
Net Position (Deficit) - Beginning of Year	15,941,270	7,329,462	5,540,232	(75,419)	28,735,545	201,180
Net Position (Deficit) - End of Year	$ 16,235,121	$ 6,900,636	$ 4,984,736	$ (345,977)	$ 27,774,516	$ 197,548

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2017

	Business-type Activities-Enterprise Funds					Governmental Activities-Internal Service Fund
	Highway	Harbor Haven Health & Rehabilitation	Airport	Other Nonmajor Enterprise Funds	Total Enterprise Funds	
Cash Flows from Operating Activities						
Cash received from user charges	$ 5,656,042	$ 7,087,992	$ 112,352	$ 975,182	$ 13,831,568	$ 382,140
Cash received from other funds	11,680,436	666,117	-	-	12,346,553	-
Cash payments to suppliers	(13,859,110)	(3,089,254)	(59,914)	(635,866)	(17,644,144)	(29,653)
Cash payments to employees	(3,147,513)	(6,313,425)	(80,861)	(565,743)	(10,107,542)	(567,215)
Net Cash Provided (Used) by Operating Activities	329,855	(1,648,570)	(28,423)	(226,427)	(1,573,565)	(214,728)
Cash Flows from Noncapital Financing Activities						
Property taxes	-	988,091	41,800	78,200	1,108,091	256,080
Advance from (to) other funds	-	388,129	-	245,763	633,892	-
Intergovernmental	1,000,000	874,700	-	-	1,874,700	-
Transfers in	100,000	-	-	-	100,000	-
Transfers out	(388,837)	-	(33,000)	-	(421,837)	(10,000)
Net Cash Provided by Noncapital Financing Activities	711,163	2,250,920	8,800	323,963	3,294,846	246,080
Cash Flows from Capital and Related Financing Activities						
Acquisition of capital assets	(1,596,140)	(603,201)	-	(29,645)	(2,228,986)	(41,645)
Proceeds on disposal of capital assets	97,673	-	-	-	97,673	4,907
Insurance recoveries	24,422	-	-	-	24,422	2,442
Sale of materials	4,880	-	-	-	4,880	-
Principal payments on long-term debt	-	-	-	(20,599)	(20,599)	-
Interest payments on long-term debt	-	-	-	(948)	(948)	-
Net Cash Used by Capital and Related Financing Activities	(1,469,165)	(603,201)	-	(51,192)	(2,123,558)	(34,296)
Cash Flows from Investing Activities						
Investment income	-	-	-	1,484	1,484	-
Net Increase (Decrease) in Cash and Cash Equivalents	(428,147)	(851)	(19,623)	47,828	(400,793)	(2,944)
Cash and Cash Equivalents - Beginning of Year	2,431,538	1,151	64,039	15,454	2,512,182	127,752
Cash and Cash Equivalents - End of Year	$ 2,003,391	$ 300	$ 44,416	$ 63,282	$ 2,111,389	$ 124,808

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Statement of Cash Flows (continued)
Proprietary Funds
Year Ended December 31, 2017

	Business-type Activities-Enterprise Funds					Governmental Activities-Internal Service Fund
	Highway	Harbor Haven Health & Rehabilitation	Airport	Other Nonmajor Enterprise Funds	Total Enterprise Funds	
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities						
Operating Loss	$ (544,287)	$ (2,291,617)	$ (564,296)	$ (349,294)	$ (3,749,494)	$ (257,062)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:						
Depreciation	1,181,835	474,411	562,325	103,041	2,321,612	14,650
Loss on disposal of capital assets	-	87,427	-	-	87,427	-
Changes in pension related liabilities and deferred outflows/inflows of resources	309,713	438,940	1,782	23,604	774,039	30,178
Changes in assets and liabilities						
Accounts receivable	(45,330)	63,610	-	(968)	17,312	-
Due from other governments	(462,596)	-	-	-	(462,596)	-
Inventories and prepaid items	46,825	(33,670)	-	(6,984)	6,171	882
Accounts payable	(1,623)	(377,407)	(13,712)	(2,941)	(395,683)	(2,414)
Accrued payroll liabilities	(19,985)	5,937	52	2,310	(11,686)	472
Due to other governments	29,953	(951)	-	2,797	31,799	-
Unearned revenues	(113,804)	16,481	(14,574)	-	(111,897)	-
Compensated Absences	(50,846)	(31,731)	-	2,008	(80,569)	(1,434)
Net Cash Provided (Used) by Operating Activities	$ 329,855	$ (1,648,570)	$ (28,423)	$ (226,427)	$ (1,573,565)	$ (214,728)

The notes to the basic financial statements are an integral part of this statement.

FOND DU LAC COUNTY
Statement of Net Position
Agency Funds
December 31, 2017

	Agency Funds
ASSETS	
Cash and investments	$ 18,521,280
Receivables	
Delinquent special assessments	204,279
Accounts	729
TOTAL ASSETS	$ 18,726,288
LIABILITIES	
Accounts payable	$ 326,170
Due to other governments	16,586,281
Other liabilites	1,813,837
TOTAL LIABILITIES	$ 18,726,288

The notes to the basic financial statements are an integral part of this statement.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Fond du Lac County (the "County"), Fond du Lac, Wisconsin, have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

1. Reporting Entity
   The County is a municipal corporation governed by an elected 25 member board. In accordance with GAAP, the basic financial statements are required to include the County (the primary government) and any separate component units. The basic criterion for including a legally separate organization as a component unit is the degree of financial accountability the County has with the organization. The following circumstances set forth the County's financial accountability for a legally separate organization:

   a. The County is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.

   b. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

   Based on the previous criterion, the following component unit is included within the reporting entity.

   Housing Authority of Fond du Lac County

   The basic financial statements include the Housing Authority of Fond du Lac County (Housing Authority) as a component unit. The Housing Authority is a legally separate organization. The board of the Housing Authority is appointed by the County Executive. Wisconsin Statutes provide for circumstances whereby the County can impose its will on the Housing Authority, and also create a potential financial benefit to, or burden on, the County. As a component unit, the Housing Authority's financial statements have been presented as a discrete column in the basic financial statements. It is reported in a separate column to emphasize that it is legally separate from the County. The Housing Authority is a separate entity established to administer the housing program for low and moderate income families. It is funded by federal and state grants and rental income. The information presented is for the fiscal year ended June 30, 2017. Separately issued financial statements of the Housing Authority may be obtained from the Housing Authority's office at 15 North Marr Street, Fond du Lac, WI.

2. Government-Wide and Fund Financial Statements
   The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are supported primarily by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, permanent, debt service and capital projects funds. Proprietary funds include enterprise funds and internal service funds. The County has one internal service fund, Central Maintenance. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

County Road & Bridge Fund

This fund accounts for financial resources used for the maintenance and construction of County road and bridge system. Significant sources of revenues are property taxes, bond proceeds and intergovernmental revenues.

Dept of Community Programs Fund

This fund accounts for financial resources used to provide State mandated services to clients with mental health, alcohol and other drug abuse, developmental disability and closely-related conditions. Significant sources of revenue include property taxes, charges for services, and intergovernmental revenues.

Dept of Social Services Fund

This fund accounts for financial resources used to provide services to clients in the areas of income maintenance, counseling and other human services. Significant sources of revenues include property taxes, charges for services and intergovernmental revenues.

Capital Project Main Highway Garage Fund

This fund accounts for financial resources used for the acquisition, construction and remodeling of major capital facilities other than those financed by proprietary funds and trust funds.

Debt Service Fund

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The County reports the following major enterprise funds:

HIGHWAY

This fund accounts for the activities associated with the maintenance and construction of roadways and bridges located within the County on a cost reimbursement basis.

HARBOR HAVEN HEALTH & REHABILITATION

This fund accounts for the activities associated with the skilled nursing facility serving disabled and/or elderly clients, including a Medicare certified therapy program.

AIRPORT

This fund accounts for the activities associated with the County's airport facilities.

Additionally, the government reports the following fund types:

The *internal service fund* accounts for central maintenance services provided to other departments or agencies of the County on a cost reimbursement basis.

The *permanent fund* is used to account for resources legally held in trust for the Sheriff Canine Program. Only earnings on the invested resources may be used to support the Sheriff Canine Program.

The County accounts for assets held as an agent for Patient Trust Activity, District Attorney Restitution Activity, Huber Law/Canteen Activity, Clerk of Courts Fund, and Tax Collection Activity in an *agency fund*.

3. Measurement Focus and Basis of Accounting
The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 120 days of the end of the current fiscal period. The County considers all other revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Agency funds have no measurement focus and use the accrual basis of accounting.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are internal services between governmental activities and business-type activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

4. Assets, Liabilities, Deferred Inflow/Outflows of Resources and Net Position or Equity

   a. Cash and Investments
   Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

   b. Accounts Receivable/Loans Receivable
   Accounts receivable have been shown net of allowance for uncollectible accounts of $15,000 for business-type activities. There is no allowance for uncollectible accounts recognized for Governmental activities.

   Loans receivable have been shown net of allowance for anticipated forgiveness of $10,288,500.

   c. Property Taxes Levied for the 2018 Budget
   Property taxes are recorded in the year levied as taxes receivable and as deferred inflow of resources. They are recognized as revenue in full in the succeeding year when services financed by the levy are being provided except for the General Fund. The General Fund makes all other funds whole for their tax levies and accounts for any deferred, uncollected, or delinquent amounts.

   d. Interfund Receivables and Payables
   During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as advances and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

e. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental funds in the fund financial statements are offset by nonspendable fund balance accounts to indicate that they do not represent spendable available financial resources.

f. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

Prepaid items of governmental funds in the fund financial statements are offset by nonspendable fund balance accounts to indicate that they do not represent spendable available financial resources.

g. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of $5,000 or higher for general capital assets or $50,000 for road and bridge infrastructure, and an estimated useful life in excess of one year. Harbor Haven Health & Rehabilitation uses a capitalization threshold of $1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-Type Activities
	Years	
Land improvements	25-100	25-100
Building/building improvements	25-50	25-50
Machinery and equipment	3-20	3-20
Infrastructure/Infrastructure improvements	5-50	-

h. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has one item that qualifies for reporting in the government-wide statement of net position. The item is related to the County's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two items that qualify for reporting in this category in the government-wide statement of net position. The first is property taxes, which will be recognized as an inflow of resources in the subsequent year for which it was levied. The second is related to the County's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants. The County also has an additional type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, loans and accounts receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

j. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

k. Pensions

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

l. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- Nonspendable fund balance – Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivable) or are legally or contractually required to remain intact.

- Restricted fund balance – Amounts that are constrained for specific purposes by external parties (such as grantors or bondholders), through constitutional provisions, or by enabling legislation.

- Committed fund balance – Amounts that are constrained for specific purposes by action of the County Board (resolution). These constraints can only be removed or changed by the County Board using the same action that was used to create them.

- Assigned fund balance – Amounts that are constrained for specific purposes by action of County management. The County Board has not authorized a County position to assign fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned, unless committed by County Board action.

- Unassigned fund balance – Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The County has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT- WIDE AND PROPRIETARY FUND STATEMENTS

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

- Net investment in capital assets – Amount of capital assets, net of accumulated depreciation and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.

- Restricted net position – Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

- Unrestricted net position – Net position that is neither classified as restricted nor as net investment in capital assets.

5. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE B - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

a. During October, County management submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.

b. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund, special revenue funds, debt service fund, capital project fund internal service fund and enterprise funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.

c. During the year, formal budgetary integration is employed as a management control device for the general fund, special revenue funds, debt service fund, internal service funds and enterprise funds. Management control for the capital projects funds is achieved through project authorizations included in debt issue resolutions.

d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the County. Amendments to the budget during the year require initial approval by management and the committee of jurisdiction and are subsequently authorized by the County Board. Minor budgetary transfers within an activity or department, defined as $1,500 or ten percent of the activity or department's aggregate approved budget, whichever is less, may be authorized by action of the Finance, Personnel, and Economic Development Committee of the County Board, without going to the full County Board for approval.

e. Encumbrance accounting is used by the County to record commitments related to unperformed contracts for goods or services.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2017.

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the general, major special revenue and debt service funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2017 as follows:

Fund	Function	Excess Expenditures
General Fund	Clerk of Courts	$ 69,008
General Fund	Probate Office	53,909
General Fund	Central Services	880
General Fund	Dental	98,170
General Fund	Family Support	6,888
General Fund	County Promotion	12,693
Dept of Social Services	Adult abuse	2,865
Dept of Social Services	Income maintenance	2,053,456
Dept of Social Services	Kinship	111,134
Dept of Social Services	Low income home energy assistance	26,579
Dept of Social Services	Youth aids	148,016

NOTE B - STEWARDSHIP AND COMPLIANCE (continued)

The above excess expenditures were funded using favorable revenue variances and available fund balance in the general and special revenue funds.

3. Deficit Fund Equity
As of December 31,2017, the Golf Course fund had a deficit net position of $726,714. The deficit is expected to be funded with future revenues.

NOTE C - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

PRIMARY GOVERNMENT

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts is displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

> Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the County's cash and investments totaled $44,713,637 on December 31, 2017 as summarized below:

Cash on hand	$ 15,535
Deposits with financial institutions	28,180,157
Investment	
Wisconsin local government investment pool	16,517,945
	$ 44,713,637

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position	
Cash and investments	$ 26,192,357
Fiduciary Fund Statement of Net Position	
Cash and investments	18,521,280
	$ 44,713,637

Fair Value Measurements
The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County currently has no investments subject to fair value measurement.

Deposits and investments of the County are subject to various risks. Presented below is a discussion of specific risks and the County's policy related to the risks.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of $250,000 for the combined amount of all time and savings deposits and $250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of $250,000 per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of $250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Funds which provides a maximum of $400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2017, $27,330,370 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits. The entire balance was collateralized with securities held by a pledging third party financial institution. The County's policy is to have their operating bank collateralize their average balance on deposit.

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of $16,517,945 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2017, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County does not have an additional credit risk policy. The County's investment in the Wisconsin local government investment pool is not rated.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. The County does not have an interest rate risk policy. The investments held by the Wisconsin local government investment pool mature in 12 months or less.

DISCRETELY PRESENTED COMPONENT UNIT

At year end, the carrying amount of the Housing Authority, a discretely presented component unit, was $233,868 and the bank balance was $234,145.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

2. Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for financing the subsequent year's operations of the County. Since the November apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred inflow of resources at year-end. Property tax payments from individual property owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent.

The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes of $43,726,873 are recorded on December 31, 2017 for collection in 2018 for the County apportionment. The County apportionment is for financing 2018 operations and will be transferred in 2018 from deferred inflows of resources to current revenues of the County's governmental and proprietary funds.

3. Delinquent Property Taxes - General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under state statutes, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

On December 31, 2017, the County's general fund showed an investment of $1,719,805 in delinquent taxes as follows:

Tax certificates	$1,701,331
Tax deeds	18,474
Total	$1,719,805

.NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

An aging of the total delinquent taxes of $1,719,805 on December 31, 2017 follows:

Year Acquired	Total	County Share	County Purchased
Prior to 2012	$ 114	$ 29	$ 85
2012	1,096	278	818
2013	10,617	2,684	7,933
2014	24,733	6,235	18,498
2015	172,852	45,737	127,116
2016	473,256	123,330	349,925
2017	1,018,663	268,927	749,736
Tax Deeds	18,474	-	18,474
Delinquent property taxes at December 31, 2017	$1,719,805	447,220	1,272,585
Less 60 day collections after December 31, 2017		49,993	140,784
Deferred Inflow of Property Taxes		$ 397,227	
Nonspendable Fund Balance (purchased equities of state and local governments)			$1,131,801

4. Accounts Receivable

Accounts receivable as of year end for the County's individual major governmental funds and aggregate nonmajor governmental, including the applicable allowances for uncollectible accounts, are as follows:

	General	Dept of Community Programs	Dept of Social Services	Nonmajor and Other Funds	Total
Governmental activities:					
Accounts receivable:					
Accounts	$ 810,578	$ 688,307	$ 21,659	$ 232	$ 1,520,776
Accrued interest	40,210	-	-	392	40,602
Due from other governments	2,482,921	122,286	2,231,775	-	4,836,982
Net total accounts receivable	$ 3,333,709	$ 810,593	$ 2,253,434	$ 624	$ 6,398,360

	Highway	Harbor Haven Health & Rehabilitation	Other Nonmajor Enterprise Funds	Total
Business -type activities:				
Accounts receivable:				
Accounts	$ 77,484	$ 1,237,094	$ 968	$ 1,315,546
Due from other governments	1,352,308	-	-	1,352,308
Gross accounts receivable	1,429,792	1,237,094	968	2,667,854
Less: allowance for uncollectible	-	15,000	-	15,000
Net total accounts receivable	$ 1,429,792	$ 1,222,094	$ 968	$ 2,652,854

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

5. Loans Receivable

Loans receivable as of year end for the County's general fund are as follows:

	General
Loans Receivable:	
Mercury Marine loan	$ 22,699,444
Alliance Laundry System loan	4,000,000
County revolving loans	1,877,953
Gross loans receivable	28,577,397
Less: allowance for forgiveness	10,288,500
Net total loans receivable	$ 18,288,897

The Fond du Lac County Economic Development Corporation is acting as the County's fiscal agent for all loans receivable noted.

In 2009, the County approved borrowing up to $50,000,000 to provide economic support to Mercury Marine. The County Board determined it to be in the best interest of the County to provide financial assistance to Mercury Marine to limit job loss and to minimize reductions in property values and increased unemployment. The borrowings and financial assistance were completed in 2009 and 2010.

The Mercury Marine loan accrues interest at a rate of two percent. Interest and principal payments commence in 2012, with the outstanding balance of principal and all accrued but unpaid interest due in full in 2021. Each year commencing in 2012, a portion of the principal balance will be forgiven based on the number of employees retained and added. The formula for calculating the amount forgiven annually is pursuant to a financing agreement among Fond du Lac County, the Economic Development Corporation, the City of Fond du Lac and Mercury Marine.

In 2013, the County approved borrowing up to $6,000,000 to provide economic support to Alliance Laundry Systems of Ripon (Alliance). The County Board determined it to be in the best interest of the County to provide financial assistance to Alliance to promote additional expansion and job growth. The loan was disbursed in January, 2014, with interest accruing at the same rate as the cost to the County. Each year commencing in 2016, a portion of the principal balance will be forgiven based on the number of employees added. In 2016, the County Board amended the original agreement to provide for additional forgiveness based upon future job growth at the Ripon facility. The formula for calculating the amount forgiven annually is pursuant to a financing agreement among Fond d u Lac County, the Economic Development Corporation, and Alliance Laundry Systems of Ripon.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

6. Capital Assets

Capital asset activity of the County for the year ended December 31, 2017 was as follows:

PRIMARY GOVERNMENT

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 7,453,340	$ -	$ -	$ 7,453,340
Work in progress	347,690	3,780,890	-	4,128,580
Subtotals	7,801,030	3,780,890	-	11,581,920
Capital assets, being depreciated:				
Land improvements	7,454,045	271,844	56,250	7,669,639
Buildings/building improvements	57,729,976	560,766	100,200	58,190,542
Machinery and equipment	22,166,620	1,284,432	4,088,284	19,362,768
Infrastructure	113,382,725	5,951,289	619,019	118,714,995
Subtotals	200,733,366	8,068,331	4,863,753	203,937,944
Less accumulated depreciation for:				
Land improvements	4,899,395	273,276	90,533	5,082,138
Buildings/building improvements	32,889,879	2,228,831	124,465	34,994,245
Machinery and equipment	18,417,563	1,432,774	4,027,424	15,822,913
Infrastructure	40,504,947	3,961,955	534,616	43,932,286
Subtotals	96,711,784	7,896,836	4,777,038	99,831,582
Total capital assets, being depreciated, net	104,021,582	171,495	86,715	104,106,362
Governmental activities capital assets, net	$111,822,612	$ 3,952,385	$ 86,715	115,688,282
Less related long-term debt outstanding				24,429,112
Net investment in capital assets				$ 91,259,170

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 2,418,386	$ -	$ -	$ 2,418,386
Work in progress	105,515	-	-	105,515
Subtotals	2,523,901	-	-	2,523,901
Capital assets, being depreciated:				
Land improvements	15,979,210	-	20,855	15,958,355
Buildings/building improvements	19,651,279	599,147	335,645	19,914,781
Machinery and equipment	18,534,595	1,668,502	686,291	19,516,806
Subtotals	54,165,084	2,267,649	1,042,791	55,389,942
Less accumulated depreciation for:				
Land improvements	11,050,410	600,193	20,854	11,629,749
Buildings/building improvements	9,487,298	613,233	245,397	9,855,134
Machinery and equipment	11,492,704	1,108,186	650,448	11,950,442
Subtotals	32,030,412	2,321,612	916,699	33,435,325
Total capital assets, being depreciated, net	22,134,672	(53,963)	126,092	21,954,617
Business-type activities capital assets, net	$ 24,658,573	$ (53,963)	$ 126,092	$ 24,478,518

Depreciation expense was charged to functions of the County as follows:

PRIMARY GOVERNMENT

Governmental activities	
General government	$ 941,563
Public safety	732,885
Public works	4,756,625
Health and human services	401,108
Culture, recreation and education	899,160
Conservation and development	165,495
Total depreciation expense - governmental activities	$ 7,896,836
Business-type activities	
Highway	$ 1,181,835
Harbor Haven Health & Rehabilitation	474,411
Airport	562,325
Rolling Meadows Golf Course	86,941
Landfill	16,100
Total depreciation expense - business-type activities	$ 2,321,612

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Capital asset activity of the Housing Authority for the year ended June 30, 2017 was as follows:

DISCRETELY PRESENTED COMPONENT UNIT

	Beginning Balance	Increases	Decreases	Ending Balance
Fond du Lac County Housing Authority:				
Capital assets, not being depreciated:				
Land	$ 17,387	$ -	$ -	$ 17,387
Construction in progress	-	9,361	-	9,361
Subtotals	17,387	9,361	-	26,748
Capital assets, being depreciated:				
Buildings/building improvements	2,846,260	49,798	-	2,896,058
Machinery, equipment, furnishings	97,263	844	429	97,678
Subtotals	2,943,523	50,642	429	2,993,736
Less accumulated depreciation	2,210,121	121,632	165	2,331,588
Total capital assets being depreciated, net	733,402	(70,990)	264	662,148
Total capital assets, net	$ 750,789	$ (61,629)	$ 264	$ 688,896

Depreciation expense was charged to functions of the Housing Authority as follows:

DISCRETELY PRESENTED COMPONENT UNIT

Low Rent Public Housing	$ 119,064
Capital Funds	1,240
Voucher Program	1,328
Total depreciation expense- Housing Authority	$ 121,632

7. Interfund Receivable, Payables, and Transfers

The composition of interfund balances as of December 31, 2017 is as follows:

Due to/from other funds:			
Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
Temporary Cash Advances to Finance Operating Cash Deficits:			
General	Rolling Meadows Golf Course	$ 2,153,413	$ 1,950,000
General	Department of Community Programs	37,010	-
General	Harbor Haven Health & Rehab	663,856	-
Total		$ 2,854,279	$ 1,950,000

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Interfund transfers for the year ended December 31, 2017 were as follows:

	Transfer to Fund	Transfer from Fund
Transfers between Funds		
General Fund	$ 1,137,655	$ 100,000
Special Revenue Funds		
County Road & Bridge	238,837	-
Dept. of Community Programs	-	511,249
Dept. of Social Services	-	583,405
Capital Project Fund	150,000	-
Debt Service Funds		
G.O. Refunding Bonds (2012)	-	1
Internal Service Funds		
Central Maintenance	-	10,000
Enterprise Funds		
Highway	100,000	388,837
Airport	-	33,000
Totals	$ 1,626,492	$ 1,626,492

Transfers are used to: (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.

8. Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2017:

	Outstanding 1/1/17	Issued	Retired	Outstanding 12/31/17	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
General Obligation Debt					
Bonds	$ 28,570,000	$ -	$ 3,645,000	$ 24,925,000	$ 3,700,000
Notes	31,040,000	5,910,000	7,095,000	29,855,000	7,005,000
Total General Obligation Debt	59,610,000	5,910,000	10,740,000	54,780,000	10,705,000
Premium on debt issuance	813,472	-	89,360	724,112	195,236
Compensated absences	1,207,071	14,939	112,482	1,109,528	523,424
Governmental activities					
Long-term liabilities	$ 61,630,543	$ 5,924,939	$ 10,941,842	$ 56,613,640	$ 11,423,660
BUSINESS-TYPE ACTIVITIES:					
Capital lease	$ 20,599	-	20,599	-	-
Compensated absences	417,588	2,008	82,577	337,019	214,863
Business-type activities					
Long-term liabilities	$ 438,187	$ 2,008	$ 103,176	$ 337,019	$ 214,863

Total interest paid during the year on long-term debt totaled $1,602,567.

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year end, $20,179 of internal service funds compensated absence benefits are included in the above amounts.

The Housing Authority, a discretely presented component unit, has no long term debt at June 30, 2017.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds	
$33,270,000 issued 12/22/11; $2,500,000 to $5,375,000 due annually through 2022; interest 2.50% to 3.50%	$18,575,000
$8,125,000 issued 7/10/12; $1,200,000 to $1,325,000 due annually through 2022; interest 2.00% to 2.375%	6,350,000
Total General Obligation Bonds	24,925,000
Notes	
$20,000,000 issued 9/1/10; $2,500,000 due annually through 2020; interest 3.375% to 4.10%	7,500,000
$5,000,000 issued 3/1/13; $1,260,000 due in 2018; interest 2.00%	1,260,000
$6,000,000 issued 12/16/13; $1,000,000 due annually through 2022; interest 2.00% to 3.50%	5,000,000
$3,000,000 issued 3/3/14; $755,000 due annually through 2019; interest 2.00%	1,530,000
$4,835,000 issued 3/2/15; $1,195,000 to $1,245,000 due annually through 2020; interest 2.00%	3,660,000
$5,435,000 issued 3/1/16; $160,000 to $1,020,000 due annually through 2023; interest 2.00% to 3.00%	4,995,000
$5,910,000 issued 3/1/17; $135,000 to $2,300,000 due annually through 2024; interest 2.00% to 3.00%	5,910,000
Total General Obligation Notes	29,855,000
Total Outstanding General Obligation Debt	$ 54,780,000

Annual principal and interest maturities of the outstanding general obligation debt of $54,780,000 on December 31, 2017 are detailed below:

Year Ended December 31	Governmental Activities	
	Principal	Interest
2018	$ 10,705,000	$ 1,477,394
2019	10,490,000	1,132,206
2020	10,530,000	825,881
2021	9,525,000	530,238
2022	9,580,000	240,084
2023	3,320,000	51,825
2024	630,000	7,875
	$ 54,780,000	$ 4,265,503

For governmental activities, the other long-term liabilities are generally funded by the general fund.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Legal Margin for New Debt
The County's legal margin for creation of additional general obligation debt on December 31, 2017 was $318,374,367 as follows:

Equalized valuation of the County		$7,404,221,300
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		370,211,065
Total outstanding general obligation debt applicable to debt limitation	$54,780,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	2,943,302	
Net outstanding general obligation debt applicable to debt limitation		51,836,698
Legal Margin for New Debt		$ 318,374,367

9. Pension Plan

a. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system Is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone Comprehensive Annual Financial Report (CAFR) which can be found at http://etf.wi.gov/publications/cafr.htm.

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

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable services, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provide death and disability benefits for employees.

b. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors.

For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3.0%	10%
2008	6.6%	0%
2009	(2.1)%	(42)%
2010	(1.3)%	22%
2011	(1.2)%	11%
2012	(7.0)%	(7)%
2013	(9.6)%	9%
2014	4.7%	25%
2015	2.9%	2%
2016	0.5%	(5)%

c. Contributions

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

During the reporting period ending December 31, 2016, the WRS recognized $2,677,779 in contributions from the County.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

d. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2017, the County reported a liability of $2,324,191 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the County's proportion was 0.28198037%, which was a decrease of .00335424% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the County recognized pension expense of $6,071,863.

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 886,215	$ 7,309,381
Net difference between projected and actual earnings on pension plan investments	11,569,089	-
Change in actuarial assumptions	2,430,032	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	275,456	-
Employer contributions subsequent to the measurement date	2,842,842	-
Total	$18,003,634	$ 7,309,381

$2,842,842 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Expense
2017	$ 3,173,441
2018	3,173,442
2019	2,171,959
2020	(672,313)
2021	4,882
Total	$ 7,851,411

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

e. Actuarial Assumption

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability:	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

** No post-retirement adjust is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Current Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund Asset Class				
Global Equities	50%	45%	8.3%	5.4%
Fixed Income	24.5%	37%	4.2%	1.4%
Inflation Sensitive Assets	15.5%	20%	4.3%	1.5%
Real Estate	8%	7%	6.5%	3.6%
Private Equity/Debt	8%	7%	9.4%	6.5%
Multi-Asset	4%	4%	6.6%	3.7%
Total Core Fund	110%	120%	7.4%	4.5%
Variable Fund Asset Class				
U.S. Equities	70%	70%	7.6%	4.7%
International Equities	30%	30%	8.5%	5.6%
Total Variable Fund	100%	100%	7.9%	5.0%

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

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

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

Single Discount Rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.2%)	Current Discount Rate (7.2%)	1% Increase to Discount Rate (8.2%)
County's proportionate share of the net pension liability (asset)	$30,576,229	$ 2,324,191	($19,431,157)

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

f. Payable to the WRS

At December 31, 2017 the County reported a payable for outstanding contributions to the pension plan of $431,527.

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

10. Fund Equity/Net Position

Government-wide Statements

Net position of the governmental activities reported on the government-wide statement of net position at December 31, 2017 includes the following:

Net investment in capital assets	
Work in progress	$ 4,128,580
Land/land improvements	10,040,841
Buildings/building improvements	23,196,297
Machinery and equipment	3,539,855
Infrastructure	74,782,709
Less: related long-term debt outstanding	(24,429,112)
Total Net Investment in Capital Assets	91,259,170
Restricted	
General fund	322,619
Debt service fund	2,383,742
Sheriff canine fund	50,000
Unrestricted	17,400,227
Total Governmental Activities Net Position	$111,415,758

Net position of the business-type activities reported on the government-wide statement of net position at December 31, 2017 includes the following:

Net investment in capital assets	
Work in progress	$ 105,515
Land/land improvements	6,746,992
Buildings/building improvements	10,059,647
Machinery and equipment	7,566,364
Total Net Investment in Capital Assets	24,478,518
Restricted – Highway fund	229,193
Unrestricted	3,066,805
Total Business-Type Activities Net Position	$ 27,774,516

NOTE C - DETAILED NOTES ON ALL FUNDS (continued)

11. Fund Statements

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

General Fund	
Non-spendable:	
Inventories and prepaid items	$ 717,463
Delinquent property taxes	1,131,801
Long term receivable – agricultural society	15,000
Long term advance – golf course	1,950,000
Restricted:	
Land Records	182,356
WIC	62,365
Register of Deeds	54,750
Jail Assessment	23,148
Assigned:	
Carryover revenue – various	5,683,486
General fund applied in subsequent year's budget	1,915,785
Unassigned	7,715,816
Total General Fund	19,451,970
County Road & Bridge	
Assigned:	
Carryover revenue	3,911,655
Dept of Community Programs	
Non-spendable:	
Inventories and prepaid items	274,742
Unassigned (deficit)	(256,849)
Total Dept of Community Programs	17,893
Dept of Social Services	
Non-spendable:	
Inventories and prepaid items	186,907
Assigned	205,289
Total Dept of Social Services	392,196
Capital Projects	
Restricted-Main Highway Garage (Debt Proceeds)	147,149
Debt Service	
Restricted-debt retirement	2,943,302
Other Nonmajor Governmental Funds	
Non-spendable:	
Inventories and prepaid items	1,272
Restricted:	
Sheriff Canine Fund	50,000
Assigned:	
Carryover revenue – various	94,820
Total Other Nonmajor Governmental Funds	146,092
Total	$27,010,257

NOTE D - OTHER INFORMATION

1. Retirement Commitments
   The Housing Authority, a discretely presented component unit, does not provide a retirement plan for its employees.

2. Risk Management
   The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The County completes an annual review of its insurance coverage to ensure adequate coverage.

3. Contingencies
   a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the "State Single Audit Guidelines" issued by the Wisconsin Department of Administration has been conducted, but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

   b. Medicare and Medicaid cost reports of the Harbor Haven Health and Rehabilitation Enterprise Fund have been submitted to the appropriate authorities. These reports are subject to audit by representatives of these programs, which may result in increases or decreases in funding.

   c. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

4. Property Tax Levy Limit
   Wisconsin state statutes provide for a limit on the property tax levies for all of Wisconsin cities, villages, towns and counties. For the 2017 and 2018 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the County's January 1st equalized value as a result of net new construction. The actual limit for the County for the 2017 budget was 1.537%. The actual limit for the County for the 2018 budget was 1.513% plus the allowable additional 1.387% of prior year unused levy. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

5. Conduit Debt Obligations
   From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, the ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, nor the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

   As of December 31, 2017, there were two series of Revenue Bonds outstanding, with an aggregate principle amount payable of $2,185,000.

NOTE D - OTHER INFORMATION (continued)

6. Conduit Debt Obligation with County Guaranty
   Also outstanding as of December 31, 2017, is a $5,835,000 Midwestern Disaster Area Fixed Rate Revenue Bonds, Series 2012 (Bug Tussel Wireless, LLC Project), with a County Guaranty. The Bonds were approved by the Fond du Lac County Board in December, 2012 to provide a loan to Bug Tussel Wireless, LLC to construct and install telecommunications infrastructure to facilitate voice and broadband internet service in Adams County and Fond du Lac County. Debt service on the bonds is secured by Bug Tussel's pledge to make payments to the Trustee. In addition, the participating counties have pledged their general obligation unlimited taxing authority, through a guaranty agreement, to remedy their pro rata share (54.76% for Fond du Lac County) of any deficiency in the bonds' Debt Service Reserve Fund, should it fall below the established required level. The full pro rata amount of the bond proceeds for Fond du Lac County's project funding is $2,676,000; there is no balance being held in the trust account by the Trustee, U.S. Bank National Association, as of December 31, 2017. The Completion Date of the Project was designated as December 31, 2015. The Borrower selected to have excess project funds of $120,000 applied to the May 1, 2016 bond redemption maturity of $265,000.

7. Subsequent Event
   On December 19, 2017 the County Board authorized the issuance of $5,000,000 of General Obligation Taxable Promissory Notes, dated January 10, 2018. The Notes are being issued for Mid States Aluminum Corp. and CD Smith Construction, Inc. to provide financial assistance for economic development.

   On February 13, 2018 the County Board authorized the submission of an application for a State of Wisconsin Trust Fund Loan in the sum of $1,108,630 from the Board of Commissioners of Public Lands to finance projects in the adopted 2018 Fond du Lac County Budget and 2018 Five-Year Capital Improvement Plan.

   On March 20, 2018 the County Board authorized the issuance of $8,925,000 of General Obligation Promissory Notes, dated April 4, 2018. The Notes are being issued for the public purpose of paying the cost of various projects listed in the first three years of the County's 2017 Five-Year Capital Improvement Plan, including direct digital controls at the Jail Building; highway engineering/paving/reconstruction projects; highway reconstruction land acquisition and right of way; constructing and equipping a new replacement highway main garage; constructing and equipping a new replacement airport hangar/SRE building; and remodeling and equipping of various buildings.

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REQUIRED

SUPPLEMENTARY INFORMATION

FOND DU LAC COUNTY, WISCONSIN

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Wisconsin Retirement System

Last 10 Fiscal Years

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Employee Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/2015	0.29086296%	$ (7,144,390)	$ 37,742,253	18.93%	102.74%
12/31/2016	0.28533461%	4,636,632	38,567,455	12.02%	98.20%
12/31/2017	0.28198037%	2,324,191	38,890,198	5.98%	99.12%

See Notes to Required Supplementary Information.

FOND DU LAC COUNTY, WISCONSIN
Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	$ 2,734,361	$ 2,734,361	$ -	$ 38,567,455	7.09%
12/31/16	2,677,779	2,677,779	-	38,890,198	6.89%
12/31/17	2,842,842	2,842,842	-	39,455,796	7.21%

See Notes to Required Supplementary Information.

NOTE A - WISCONSIN RETIREMENT SYSTEM

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

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The County is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

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SUPPLEMENTARY INFORMATION

GENERAL FUND

The general fund is the main operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Taxes				
Property Taxes	$ 19,268,114	$ 19,133,842	$ 19,136,699	$ 2,857
Sales and Use Taxes	2,502,630	2,502,630	2,948,825	446,195
Interest/Penalty on Taxes	716,000	716,000	601,315	(114,685)
Total Taxes	22,486,744	22,352,472	22,686,839	334,367
Intergovernmental				
State Aid	236,000	236,000	236,738	738
State Shared Taxes	2,827,549	2,827,549	2,883,599	56,050
Court System	461,860	461,860	463,023	1,163
Victim/Witness Program	68,595	68,595	58,604	(9,991)
County Treasurer	55,000	55,000	54,542	(458)
Misc Nondept Rev-Pilt	5,940	5,940	6,517	577
Sheriff/Jail	158,500	158,500	183,663	25,163
Emergency Management	119,175	119,175	124,300	5,125
Health Department	716,297	736,325	756,391	20,066
Senior Services	379,529	379,529	376,300	(3,229)
Family Support	1,195,355	1,206,635	1,220,140	13,505
Veterans Services	13,000	13,000	13,000	-
Recreation Trails	305,572	305,572	74,804	(230,768)
Land Records	51,000	51,000	51,000	-
Parks	251,950	253,900	-	(253,900)
Land & Water Conservation	325,236	461,809	243,104	(218,705)
Environmental Services	20,000	20,000	31,075	11,075
Total Intergovernmental	7,190,558	7,360,389	6,776,800	(583,589)
Licenses and Permits				
County Clerk	36,550	36,550	36,977	427
Court System	300	300	200	(100)
Health Department	200,000	203,702	210,219	6,517
Sheriff	1,500	1,500	644	(856)
Zoning/Environmental Services	226,900	226,900	241,071	14,171
Total Licenses and Permits	465,250	468,952	489,111	20,159
Fines and Forfeits				
Court System	526,000	526,000	423,058	(102,942)
Environmental Services	8,000	8,000	1,144	(6,856)
Total Fines and Forfeits	534,000	534,000	424,202	(109,798)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Public Charges for Services				
County Board	250	250	396	146
Clerk of Courts	474,300	474,300	477,439	3,139
Probate	30,500	30,500	29,383	(1,117)
Family Court Commissioner	42,500	42,500	41,667	(833)
Morgue	190,500	190,500	143,747	(46,753)
District Attorney	25,900	25,900	10,784	(15,116)
Misdemeanor Diversion	50,000	50,000	27,355	(22,645)
Corporation Counsel	35,000	35,000	46,738	11,738
County Clerk	10	10	212	202
Human Resources	600	600	848	248
Information Systems	7,600	7,600	6,839	(761)
Finance Department	1,100	1,100	1,188	88
County Treasurer	33,000	33,000	22,290	(10,710)
Government Center	400	400	-	(400)
Land Information	600	600	70	(530)
Telecommunications	1,260	1,260	1,260	-
Jail Building	125,000	125,000	125,065	65
Register of Deeds	395,700	395,700	367,075	(28,625)
Land Records	125,200	125,200	120,046	(5,154)
Sheriff	125,000	125,000	105,357	(19,643)
Communication Infrastructure	44,000	44,000	44,963	963
Deputy Reserves	29,925	29,925	19,575	(10,350)
Dispatch	500	500	929	429
Jail	709,300	709,300	550,015	(159,285)
Emergency Management	775	775	359	(416)
Health Department	426,150	461,811	614,280	152,469
Family Support	15,300	15,300	10,937	(4,363)
Senior Services	45,000	45,000	46,259	1,259
Parks	108,243	108,243	108,648	405
Fairgrounds	127,680	127,680	125,536	(2,144)
UW Center	-	-	1,127	1,127
County Extension Office	44,150	44,150	55,314	11,164
Land & Water Conservation	16,350	16,350	22,603	6,253
RM Meeting Room	1,000	1,000	1,380	380
Total Public Charges for Services	3,232,793	3,268,454	3,129,684	(138,770)
Intergovernmental Charges for Services				
Clerk of Courts	22,000	22,000	32,697	10,697
Morgue/Medical Examiner	730,000	730,000	571,794	(158,206)
Information Systems	4,500	4,500	6,000	1,500
Elections	49,850	49,850	50,078	228
County Treasurer	38,000	38,000	35,668	(2,332)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental Charges for Services				
Central Services	-	2,500	3,143	643
Telecommunication	172,000	178,475	169,461	(9,014)
Government Center	347,120	439,973	355,344	(84,629)
Register of Deeds	4,770	4,770	-	(4,770)
Land Information	100	100	269	169
Land Records	100	100	134	34
Sheriff	8,000	8,000	3,052	(4,948)
Jail	1,075,000	1,075,000	1,334,463	259,463
Dispatch	975	975	-	(975)
Health Department	84,450	90,319	89,041	(1,278)
Senior Services	581,835	581,835	704,532	122,697
County Extension Office	6,970	6,970	6,971	1
Total Intergovernmental Charges for Services	3,125,670	3,233,367	3,362,647	129,280
Interdepartmental Charges for Services				
Clerk of Courts	16,970	16,970	37,604	20,634
Probate	100	100	41	(59)
Family Court Commissioner	106,000	106,000	106,646	646
District Attorney	40,000	40,000	40,275	275
Information Systems	809,605	815,605	826,800	11,195
Misc. Revenue	21,060	21,060	21,060	-
Finance Department	3,200	3,200	3,529	329
Corporation Counsel	59,000	59,000	62,278	3,278
Indirect Cost Allocation	867,253	867,253	878,953	11,700
Land Information	96,862	96,862	93,811	(3,051)
Central Services	57,000	57,000	51,461	(5,539)
Portland St. Property	83,300	83,300	83,300	-
Elm St. Property	19,200	19,200	19,200	-
Sheriff	33,000	33,000	30,825	(2,175)
Jail	48,390	48,390	27,396	(20,994)
Health Department	445,800	418,800	453,701	34,901
Senior Services	6,200	6,200	8,976	2,776
Zoning/Environmental Services	3,000	3,000	4,896	1,896
Total Interdepartmental Charges for Services	2,715,940	2,694,940	2,750,752	55,812

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues and Other Financing Sources (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Miscellaneous				
Land, Buildings and Equipment Rentals	52,100	52,100	55,535	3,435
Sale of Property, Equipment and Materials	67,500	67,500	87,770	20,270
Interest Revenue	265,500	265,500	442,627	177,127
Insurance Recoveries	-	-	76,553	76,553
Restitution	-	-	491	491
Prior Year Revenue	-	-	74,955	74,955
Donations	175,900	175,900	199,692	23,792
Unclassified	217,025	272,308	253,658	(18,650)
Total Miscellaneous	778,025	833,308	1,191,281	357,973
Total Revenues	40,528,980	40,745,882	40,811,316	65,434
Other Financing Sources:				
Long Term Debt Issued	1,700,000	1,700,000	1,700,000	-
Transfers In	-	-	1,137,655	1,137,655
Total Other Financing Sources	1,700,000	1,700,000	2,837,655	1,137,655
Total Revenues and Other Financing Sources	$ 42,228,980	$ 42,445,882	$ 43,648,971	$ 1,203,089

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Expenditures:				
General Government				
County Board				
Salaries, Wages and Benefits	$ 100,070	$ 100,070	$ 100,320	$ (250)
Other Operating Expenditures	50,688	53,188	47,803	5,385
Total Expenditures	150,758	153,258	148,123	5,135
Commissions and Committees				
Salaries, Wages and Benefits	6,970	6,970	6,274	696
Other Operating Expenditures	3,000	3,000	1,790	1,210
Total Expenditures	9,970	9,970	8,064	1,906
Clerk of Courts				
Salaries, Wages and Benefits	1,603,290	1,622,435	1,589,709	32,726
Other Operating Expenditures	709,250	709,250	810,984	(101,734)
Total Expenditures	2,312,540	2,331,685	2,400,693	(69,008)
Probate Office				
Salaries, Wages and Benefits	139,880	143,435	139,233	4,202
Other Operating Expenditures	120,790	120,790	178,901	(58,111)
Total Expenditures	260,670	264,225	318,134	(53,909)
Family Court Commissioner				
Salaries, Wages and Benefits	368,710	371,975	374,323	(2,348)
Capital Outlay	700	700	685	15
Other Operating Expenditures	19,800	19,800	16,501	3,299
Total Expenditures	389,210	392,475	391,509	966
Medical Examiner/Morgue				
Salaries, Wages and Benefits	949,400	939,000	777,306	161,694
Capital Outlay	-	12,410	2,141	10,269
Other Operating Expenditures	160,205	169,645	155,828	13,817
Total Expenditures	1,109,605	1,121,055	935,275	185,780
District Attorney				
Salaries, Wages and Benefits	384,645	396,645	390,753	5,892
Other Operating Expenditures	222,375	273,875	144,083	129,792
Total Expenditures	607,020	670,520	534,836	135,684
Victim/Witness Program				
Salaries, Wages and Benefits	115,175	116,790	103,035	13,755
Capital Outlay	-	-	2,458	(2,458)
Other Operating Expenditures	9,535	9,535	7,445	2,090
Total Expenditures	124,710	126,325	112,938	13,387

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Misdemeanor Diversion				
Other Operating Expenditures	88,610	123,474	70,572	52,902
Total Expenditures	88,610	123,474	70,572	52,902
Corporation Counsel				
Salaries, Wages and Benefits	348,115	350,885	346,804	4,081
Captial Outlay	1,400	1,400	1,370	30
Other Operating Expenditures	73,100	84,100	67,141	16,959
Total Expenditures	422,615	436,385	415,315	21,070
County Executive				
Salaries, Wages and Benefits	217,079	217,584	217,111	473
Capital Outlay	700	1,400	685	715
Other Operating Expenditures	12,070	12,870	7,697	5,173
Total Expenditures	229,849	231,854	225,493	6,361
Administration				
Salaries, Wages and Benefits	164,530	165,965	163,865	2,100
Capital Outlay	700	700	685	15
Other Operating Expenditures	15,940	60,390	25,291	35,099
Total Expenditures	181,170	227,055	189,841	37,214
County Clerk				
Salaries, Wages and Benefits	162,620	163,095	163,138	(43)
Capital Outlay	700	700	685	15
Other Operating Expenditures	15,375	15,375	14,459	916
Total Expenditures	178,695	179,170	178,282	888
Elections				
Salaries, Wages and Benefits	50,895	52,290	51,005	1,285
Other Operating Expenditures	87,844	99,094	94,941	4,153
Total Expenditures	138,739	151,384	145,946	5,438
Animal Licenses - other	5,550	5,550	4,892	658
Human Resources				
Salaries, Wages and Benefits	264,500	266,775	272,389	(5,614)
Other Operating Expenditures	63,350	66,950	49,249	17,701
Total Expenditures	327,850	333,725	321,638	12,087

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Information Systems				
Salaries, Wages and Benefits	780,090	797,935	793,848	4,087
Capital Outlay	204,500	718,300	699,666	18,634
Other Operating Expenditures	789,220	344,220	224,454	119,766
Total Expenditures	1,773,810	1,860,455	1,717,968	142,487
Finance Department				
Salaries, Wages and Benefits	518,600	510,470	512,765	(2,295)
Capital Outlay	25,000	25,000	17,174	7,826
Other Operating Expenditures	250,200	266,330	252,676	13,654
Total Expenditures	793,800	801,800	782,615	19,185
County Treasurer				
Salaries, Wages and Benefits	291,805	291,805	266,385	25,420
Capital Outlay	4,700	4,700	910	3,790
Other Operating Expenditures	148,670	160,420	119,836	40,584
Total Expenditures	445,175	456,925	387,131	69,794
Land Information				
Salaries, Wages and Benefits	393,015	395,875	389,769	6,106
Capital Outlay	750	750	725	25
Other Operating Expenditures	62,100	62,100	64,057	(1,957)
Total Expenditures	455,865	458,725	454,551	4,174
Purchasing				
Salaries, Wages and Benefits	139,670	140,865	141,907	(1,042)
Other Operating Expenditures	9,470	9,470	5,264	4,206
Total Expenditures	149,140	150,335	147,171	3,164
Risk Management - other	179,300	190,600	162,917	27,683
Telecommunications				
Salaries, Wages and Benefits	27,185	27,410	26,989	421
Capital Outlay	550,000	550,000	259,177	290,823
Other Operating Expenditures	146,075	149,675	228,313	(78,638)
Total Expenditures	723,260	727,085	514,479	212,606
Central Services				
Salaries, Wages and Benefits	43,730	44,055	43,997	58
Capital Outlay	5,800	5,800	685	5,115
Other Operating Expenditures	53,725	56,225	62,278	(6,053)
Total Expenditures	103,255	106,080	106,960	(880)

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General Government				
Buildings and Grounds				
Salaries, Wages and Benefits	340,280	342,565	326,956	15,609
Capital Outlay	75,000	353,179	166,938	186,241
Other Operating Expenditures	980,630	1,003,341	902,792	100,549
Total Expenditures	1,395,910	1,699,085	1,396,686	302,399
Administrative Car Pool				
Other Operating Expenditures	8,520	8,520	7,332	1,188
Register of Deeds				
Salaries, Wages and Benefits	335,070	335,070	322,742	12,328
Capital Outlay	5,720	21,105	16,399	4,706
Other Operating Expenditures	79,805	221,450	71,398	150,052
Total Expenditures	420,595	577,625	410,539	167,086
Land Records				
Salaries, Wages and Benefits	75,185	75,185	57,940	17,245
Capital Outlay	-	2,000	1,570	430
Other Operating Expenditures	110,299	202,483	32,683	169,800
Total Expenditures	185,484	279,668	92,193	187,475
Miscellaneous Nondepartment Revenues				
Other Operating Expenditures	-	571,590	-	571,590
Future Budget Adjustments	(105,000)	-	-	-
Total Expenditures	(105,000)	571,590	-	571,590
Miscellaneous Nondepartment Expenditures				
Other Operating Expenditures	300	300	97	203
Total General Government	13,066,975	14,646,903	12,582,190	2,064,713
Public Safety				
Sheriff				
Salaries, Wages and Benefits	5,776,960	5,861,780	5,848,376	13,404
Capital Outlay	201,635	245,640	154,526	91,114
Other Operating Expenditures	944,865	954,315	824,495	129,820
Total Expenditures	6,923,460	7,061,735	6,827,397	234,338

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Public Safety				
Dispatch Center				
Salaries, Wages and Benefits	1,986,780	1,986,780	1,899,025	87,755
Capital Outlay	40,000	404,510	37,822	366,688
Other Operating Expenditures	461,545	462,045	426,463	35,582
Total Expenditures	2,488,325	2,853,335	2,363,310	490,025
Communication Infrastructure				
Capital Outlay	368,000	427,000	225,958	201,042
Other Operating Expenditures	100,440	100,440	69,864	30,576
	468,440	527,440	295,822	231,618
Deputy Reserves				
Salaries, Wages and Benefits	31,425	31,425	18,945	12,480
Jail				
Salaries, Wages and Benefits	5,437,285	5,455,660	5,393,792	61,868
Capital Outlay	35,200	108,593	80,683	27,910
Other Operating Expenditures	1,692,380	1,662,380	1,679,307	(16,927)
Total Expenditures	7,164,865	7,226,633	7,153,782	72,851
Jail Building Maintenance-other	701,630	721,630	596,694	124,936
Emergency Management				
Salaries, Wages and Benefits	192,515	196,240	185,586	10,654
Capital Outlay	14,140	15,890	6,729	9,161
Other Operating Expenditures	87,515	94,965	82,866	12,099
Total Expenditures	294,170	307,095	275,181	31,914
County Ambulance-other	313,093	313,093	313,093	-
Total Public Safety	18,385,408	19,042,386	17,844,224	1,198,162
Health and Human Services				
Health Department				
Salaries, Wages and Benefits	1,682,510	1,727,610	1,717,755	9,855
Capital Outlay	7,050	7,050	5,100	1,950
Other Operating Expenditures	201,105	212,727	204,527	8,200
Total Expenditures	1,890,665	1,947,387	1,927,382	20,005
Inspection Program				
Salaries, Wages and Benefits	211,635	228,095	208,406	19,689
Capital Outlay	20,000	30,000	20,348	9,652
Other Operating Expenditures	42,000	42,193	46,143	(3,950)
Total Expenditures	273,635	300,288	274,897	25,391

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Dental				
Salaries, Wages and Benefits	223,680	223,680	221,717	1,963
Other Operating Expenditures	479,800	551,121	651,254	(100,133)
Total Expenditures	703,480	774,801	872,971	(98,170)
Tobacco Control				
Salaries, Wages and Benefits	110,120	111,670	110,605	1,065
Other Operating Expenditures	40,617	62,512	14,820	47,692
Total Expenditures	150,737	174,182	125,425	48,757
WIC (Women, Infants, Children)				
Salaries, Wages and Benefits	385,365	385,365	386,033	(668)
Capital Outlay	2,000	20,500	9,063	11,437
Other Operating Expenditures	91,048	100,664	52,580	48,084
Total Expenditures	478,413	506,529	447,676	58,853
Family Support				
Salaries, Wages and Benefits	1,055,740	1,070,360	1,058,714	11,646
Capital Outlay	4,550	4,550	13,025	(8,475)
Other Operating Expenditures	375,544	378,014	388,073	(10,059)
Total Expenditures	1,435,834	1,452,924	1,459,812	(6,888)
Transportation/Senior Services				
Salaries, Wages and Benefits	650,117	630,507	616,772	13,735
Capital Outlay	78,000	78,000	54,992	23,008
Other Operating Expenditures	560,626	1,171,878	530,533	641,345
Total Expenditures	1,288,743	1,880,385	1,202,297	678,088
Veterans Services				
Salaries, Wages and Benefits	174,015	180,620	179,345	1,275
Capital Outlay	700	700	685	15
Other Operating Expenditures	78,150	102,936	86,522	16,414
Total Expenditures	252,865	284,256	266,552	17,704
CASA	50,000	50,000	50,000	-
State Special Charges	932	932	932	-

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Health and Human Services				
Shards Inc	8,000	8,000	8,000	-
United Way	-	3,000	3,000	-
Drug Free Communities	10,000	10,000	10,000	-
Total Health and Human Services	6,543,304	7,392,684	6,648,944	743,740
Culture, Recreation and Education				
Library-other	1,299,952	1,299,952	1,299,952	-
Parks				
Salaries, Wages and Benefits	180,375	182,370	183,794	(1,424)
Capital Outlay	788,000	808,898	329,529	479,369
Other Operating Expenditures	177,787	185,287	111,975	73,312
Total Expenditures	1,146,162	1,176,555	625,298	551,257
Fairgrounds				
Salaries, Wages and Benefits	183,470	185,465	180,110	5,355
Capital Outlay	84,000	108,000	41,806	66,194
Other Operating Expenditures	246,036	252,036	210,551	41,485
Total Expenditures	513,506	545,501	432,467	113,034
County Extension Office				
Salaries, Wages and Benefits	218,205	217,320	195,613	21,707
Capital Outlay	23,900	24,785	24,552	233
Other Operating Expenditures	340,320	391,334	319,985	71,349
Total Expenditures	582,425	633,439	540,150	93,289
UW Center-Fond du Lac Campus				
Capital Outlay	398,835	414,835	138,937	275,898
Other Operating Expenditures	82,630	102,630	83,373	19,257
	481,465	517,465	222,310	295,155
Recreation Trails-other	545,909	620,909	92,843	528,066
Total Culture, Recreation and Education	4,569,419	4,793,821	3,213,020	1,580,801

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Conservation and Development				
Land/Water Conservation				
Salaries, Wages and Benefits	572,850	589,660	566,377	23,283
Capital Outlay	-	-	7,469	(7,469)
Other Operating Expenditures	325,211	528,673	203,097	325,576
Total Expenditures	898,061	1,118,333	776,943	341,390
Stormwater				
Other Operating Expenditures	6,500	6,500	6,099	401
Planning				
Salaries, Wages and Benefits	172,360	174,405	173,491	914
Capital Outlay	1,500	1,500	1,460	40
Other Operating Expenditures	15,450	15,450	14,454	996
Total Expenditures	189,310	191,355	189,405	1,950
Natural Beauty Council-other	375	375	338	37
County Promotion-other	464,700	500,677	513,370	(12,693)
CDBG - Revolving Loan Fund	500,000	1,150,000	-	1,150,000
Environmental Services				
Salaries, Wages and Benefits	252,550	254,385	251,935	2,450
Other Operating Expenditures	50,140	50,140	50,155	(15)
Total Expenditures	302,690	304,525	302,090	2,435
Non-Metallic Mining				
Salaries, Wages and Benefits	49,180	49,555	49,198	357
Other Operating Expenditures	14,898	15,366	9,818	5,548
Total Expenditures	64,078	64,921	59,016	5,905
POWTS Maintenance Program				
Salaries, Wages and Benefits	57,980	58,405	57,710	695
Other Operating Expenditures	22,020	21,595	8,383	13,212
Total Expenditures	80,000	80,000	66,093	13,907
Total Conservation and Development	2,505,714	3,416,686	1,913,354	1,503,332

(Continued)

FOND DU LAC COUNTY, WISCONSIN
Schedule of Expenditures and Other Financing Uses (continued)
Budget and Actual
General Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
Capital Outlay				
Building Improvements-Parks	135,000	138,000	37,074	100,926
Eqpmt/Bldg - Contingency	5,000	5,915	-	5,915
Major Projects - Contingency	-	65,257	-	65,257
Total Capital Outlay	140,000	209,172	37,074	172,098
Contingency				
Salary/Fringe	442,656	2,619	-	2,619
Total Expenditures	45,653,476	49,504,271	42,238,806	7,265,465
Other Financing Uses				
Transfers out	100,000	100,000	100,000	-
Total Expenditures and Other Financing Uses	$ 45,753,476	$ 49,604,271	$ 42,338,806	$ 7,265,465

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NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nutrition Program – This fund is used to account for the operations and maintenance of several nutrition sites and home-delivered meals program for the elderly.

Permanent Fund

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Sheriff Canine Fund – This fund is used to account for funds endowed to the Sheriff's Department for the purpose of purchasing, training and caring for dogs used by the department.

FOND DU LAC COUNTY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	$ 131,322	$ 50,160	$ 181,482
Accounts	232	-	232
Accrued interest	-	392	392
Inventories and prepaid items	1,272	-	1,272
TOTAL ASSETS	$ 132,826	$ 50,552	$ 183,378
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	$ 17,532	$ -	$ 17,532
Accrued payroll liabilities	19,754	-	19,754
Total Liabilites	37,286	-	37,286
Fund Balances			
Non-spendable	1,272	-	1,272
Restricted	-	50,000	50,000
Assigned	94,268	552	94,820
Total Fund Balances	95,540	50,552	146,092
TOTAL LIABILITIES AND FUND BALANCES	$ 132,826	$ 50,552	$ 183,378

FOND DU LAC COUNTY, WISCONSIN

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended December 31, 2017

	Nutrition Program	Sheriff Canine Fund	Total Nonmajor Governmental Funds
Revenues			
Intergovernmental	$ 402,382	$ -	$ 402,382
Public charges for services	116,894	-	116,894
Intergovernmental charges for services	2,959	-	2,959
Miscellaneous	-	2,574	2,574
Total Revenues	522,235	2,574	524,809
Expenditures			
Current			
Public safety	-	12,049	12,049
Health and human services	484,257	-	484,257
Total Expenditures	484,257	12,049	496,306
Net Change in Fund Balances	37,978	(9,475)	28,503
Fund Balances - Beginning of Year	57,562	60,027	117,589
Fund Balances - End of Year	$ 95,540	$ 50,552	$ 146,092

NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Golf Course Fund – This fund is used to account for the operations and maintenance of the County's golf course.

Landfill Fund – This fund is used to account for the operations and maintenance of the County's closed sanitary landfill, which served as a solid waste disposal site, and the development costs of a new site.

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Net Position
Nonmajor Proprietary Funds
December 31, 2017

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
ASSETS			
Current Assets			
Cash and investments	$ 22,861	$ 40,421	$ 63,282
Taxes receivable	-	65,190	65,190
Accounts receivable	968	-	968
Inventories and prepaid items	60,131	-	60,131
Total Current Assets	83,960	105,611	189,571
Capital Assets			
Land/land improvements	2,710,402	538,204	3,248,606
Buildings/building improvements	245,724	-	245,724
Machinery and equipment	896,038	-	896,038
Less accumulated depreciation	(2,522,124)	(192,803)	(2,714,927)
Total Capital Assets - Net	1,330,040	345,401	1,675,441
TOTAL ASSETS	1,414,000	451,012	1,865,012
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	138,597	-	138,597
LIABILITIES			
Current Liabilities			
Accounts payable	859	1,463	2,322
Accrued payroll liabilities	33,992	-	33,992
Due to other funds	2,153,413	-	2,153,413
Due to other governments	4,575	3,622	8,197
Total Current Liabilities	2,192,839	5,085	2,197,924
Long-term Liabilities			
Noncurrent portion of long-term obligations	12,654	-	12,654
Net pension liability	17,809	-	17,809
Total Long-term liabilities	30,463	-	30,463
TOTAL LIABILITIES	2,223,302	5,085	2,228,387
DEFERRED INFLOWS OF RESOURCES			
Property taxes levied for subsequent year	-	65,190	65,190
Deferred inflows related to pension	56,009	-	56,009
TOTAL DEFERRED INFLOWS OF RESOURCES	56,009	65,190	121,199
NET POSITION			
Net investment in capital assets	1,330,040	345,401	1,675,441
Unrestricted (deficit)	(2,056,754)	35,336	(2,021,418)
TOTAL NET POSITION (DEFICIT)	$ (726,714)	$ 380,737	$ (345,977)

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Proprietary Funds
Year Ended December 31, 2017

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Operating Revenues			
Public charges for services	$ 947,496	$ 16,320	$ 963,816
Interdepartmental charges for services	9,068	-	9,068
Miscellaneous	308	162	470
Total Operating Revenues	956,872	16,482	973,354
Operating Expenses			
Public works	-	57,925	57,925
Culture, recreation and education	1,161,682	-	1,161,682
Depreciation	86,941	16,100	103,041
Total Operating Expenses	1,248,623	74,025	1,322,648
Operating Loss	(291,751)	(57,543)	(349,294)
Nonoperating Revenues (Expenses)			
Property taxes	-	78,200	78,200
Investment income	1,484	-	1,484
Interest expense	(948)	-	(948)
Total nonoperating revenue (expenses)	536	78,200	78,736
Change in Net Position	(291,215)	20,657	(270,558)
Net Position (Deficit) - Beginning of Year	(435,499)	360,080	(75,419)
Net Position (Deficit) - End of Year	$ (726,714)	$ 380,737	$ (345,977)

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
Year Ended December 31, 2017

	Golf Course	Landfill	Total Nonmajor Proprietary Funds
Cash Flows from Operating Activities			
Cash received from user charges	$ 955,079	$ 20,103	$ 975,182
Cash payments to suppliers	(577,399)	(58,467)	(635,866)
Cash payments to employees	(565,743)	-	(565,743)
Net Cash Used by Operating Activities	(188,063)	(38,364)	(226,427)
Cash Flows from Noncapital Financing Activities			
Property taxes	-	78,200	78,200
Advance from (to) other funds	245,763	-	245,763
Net Cash Provided by Noncapital Financing Activities	245,763	78,200	323,963
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(29,645)	-	(29,645)
Principal payments on long-term debt	(20,599)	-	(20,599)
Interest payments on long-term debt	(948)	-	(948)
Net Cash Used by Capital and Related Financing Activities	(51,192)	-	(51,192)
Cash Flows from Investing Activities			
Investment income	1,484	-	1,484
Net Increase in Cash and Cash Equivalents	7,992	39,836	47,828
Cash and Cash Equivalents - Beginning of Year	14,869	585	15,454
Cash and Cash Equivalents - End of Year	$ 22,861	$ 40,421	$ 63,282
Reconciliation of Operating Loss to Net Cash Used by Operating Activities:			
Operating loss	$ (291,751)	$ (57,543)	$ (349,294)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Depreciation	86,941	16,100	103,041
Change in pension related liabilities (assets) and deferred outflows/inflows of resources	23,604	-	23,604
Changes in assets and liabilities			
Accounts receivable	(968)	-	(968)
Inventories and prepaid items	(6,984)	-	(6,984)
Accounts payable	(2,398)	(543)	(2,941)
Accrued payroll liabilites	2,310	-	2,310
Due to other governments	(825)	3,622	2,797
Other liabilities	2,008	-	2,008
Net Cash Used by Operating Activities	$ (188,063)	$ (38,364)	$ (226,427)

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DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, of the following issues:

General Obligation Taxable Promissory Notes 2010 – This cost center is used to accumulate monies for the payment of the $20,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Mercury Marine.

General Obligation Taxable Refunding Bonds 2011 – This cost center is used to accumulate monies for the payment of the $33,270,000 notes issued for the purpose of paying the cost of refunding certain taxable general obligations bonds and promissory notes originally issued in 2002, 2008, 2009 and 2010.

General Obligation Refunding Bonds 2012 – This cost center is used to accumulate monies for the payment of the $8,125,000 notes issued for the purpose of paying the cost of advance refunding the callable portion of the general obligations corporate purpose bonds originally issued in 2005.

General Obligation Promissory Notes 2013 – This cost center is used to accumulate monies for the payment of the $5,000,000 notes issued for the purpose of paying the cost of various capital projects, including remodeling of various buildings, and highway engineering/paving/reconstruction projects.

General Obligation Taxable Promissory Notes 2013 – This cost center is used to accumulate monies for the payment of the $6,000,000 notes issued for the purpose of paying the cost of making an appropriation to the Fond du Lac County Economic Development Corporation which will provide financial assistance to Alliance Laundry Systems.

General Obligation Promissory Notes 2014 – This cost center is used to accumulate monies for the payment of the $3,000,000 notes issued for the purpose of paying the cost of various capital projects, including acquiring equipment, remodeling of various buildings, constructing and equipping a new highway replacement garage, and highway engineering/paving/reconstruction projects.

General Obligation Promissory Notes 2015 – This cost center is used to accumulate monies for the payment of the $4,835,000 notes issued for the purpose of paying the cost of various capital projects, including acquiring computer network equipment and infrastructure, communication/radio equipment and infrastructure, financial and client management software, remodeling and equipping of various buildings, improving various parks/trails, highway engineering/paving/reconstruction projects, park and highway land acquisition, and construction of energy efficiency improvements and acquisition and installation of related equipment at the UW-Fond du Lac campus.

General Obligation Promissory Notes 2016 – This cost center is used to accumulate monies for the payment of the $5,435,000 notes issued for the purpose of paying the costs of various capital projects, including acquiring computer network equipment and infrastructure, communications/radio/system equipment and infrastructure, public safety equipment and infrastructure, financial and client management software, remodeling and equipping of various buildings, improving various parks/trails, highway engineering/paving/reconstruction projects, and park and highway land acquisition.

General Obligation Promissory Notes 2017 – This cost center is used to accumulate monies for the payment of the $5,910,000 notes issued for the purpose of paying the costs of various capital projects, including acquiring/building computer network equipment and infrastructure, communication/radio system equipment and infrastructure, and public safety equipment and infrastructure, highway engineering/paving/ reconstruction projects, highway reconstruction land acquisition and right of way, constructing and equipping a new replacement highway main garage, constructing and equipping a new replacement airport hangar/SRE building, remodeling and equipping of various buildings, and improving various parks/trails and airport runways.

FOND DU LAC COUNTY, WISCONSIN
Balance Sheet
Debt Service Fund
December 31, 2017

	General Obligation Taxable Refunding Bonds 2011	General Obligation Refunding Bonds 2012	General Obligation Promissory Notes 2013	General Obligation Taxable Promissory Notes 2013	General Obligation Promissory Notes 2014	General Obligation Promissory Notes 2015	General Obligation Promissory Notes 2016	General Obligation Promissory Notes 2017	Total Debt Service Fund
ASSETS									
Cash and investments	$ 2,059,497	$ -	$ -	$ 883,805	$ -	$ -	$ -	$ -	$ 2,943,302
Receivables									
Property taxes	-	1,326,407	1,272,600	-	778,050	1,256,250	268,350	324,300	5,225,957
TOTAL ASSETS	$ 2,059,497	$ 1,326,407	$ 1,272,600	$ 883,805	$ 778,050	$ 1,256,250	$ 268,350	$ 324,300	$ 8,169,259
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Deferred inflows of resources									
Property taxes levied for subsequent years	$ -	$ 1,326,407	$ 1,272,600	$ -	$ 778,050	$ 1,256,250	$ 268,350	$ 324,300	$ 5,225,957
Fund Balances									
Restricted	2,059,497	-	-	883,805	-	-	-	-	2,943,302
TOTAL DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 2,059,497	$ 1,326,407	$ 1,272,600	$ 883,805	$ 778,050	$ 1,256,250	$ 268,350	$ 324,300	$ 8,169,259

FOND DU LAC COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
Debt Service Fund
Year Ended December 31, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes				
Property	$ 5,259,768	$ 5,256,768	$ 5,259,768	$ 3,000
County sales	2,586,620	2,586,620	2,586,620	-
Total Revenues	7,846,388	7,843,388	7,846,388	3,000
Expenditures				
Debt Service				
Principal	10,740,000	10,740,000	10,740,000	-
Interest and fiscal charges	1,601,620	1,601,621	1,601,619	2
Total Expenditures	12,341,620	12,341,621	12,341,619	2
Excess (Deficit) of Revenues Over Expenditures	(4,495,232)	(4,498,233)	(4,495,231)	3,002
Other Financing Sources (Uses)				
Loan repayment	4,181,317	4,181,317	4,063,981	(117,336)
Transfers out	-	-	(1)	(1)
Total Other Financing Sources (Uses)	4,181,317	4,181,317	4,063,980	(117,337)
Net Change in Fund Balance	(313,915)	(316,916)	(431,251)	(114,335)
Fund Balance - Beginning of Year	3,374,494	3,374,553	3,374,553	-
Fund Balance - End of Year	$ 3,060,579	$ 3,057,637	$ 2,943,302	$ (114,335)

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments or other funds.

Patient Trust Fund – This fund is used to account for funds deposited by patients and disbursed on their behalf at the Health Care Center, Department of Social Services, Department of Community Programs and Rolling Meadows Nursing/Rehab Center.

District Attorney Fund – This fund is used to account for the receipt and disbursement of restitution payments from/to third parties.

Huber Law/Canteen Fund – This fund is used to account for funds deposited by inmates and disbursed on their behalf for huber law privileges and canteen activity at the County jail.

Clerk of Courts Fund – This fund is used to account for monies deposited by third parties for court ordered payments and disbursed on their behalf by the Clerk of Courts.

Tax Collection Fund – This fund is used to account for property tax funds collected on behalf of local municipalities and to account for funds due to the State of Wisconsin and other municipalities for the current year tax levy and delinquent special assessments.

FOND DU LAC COUNTY, WISCONSIN
Combining Balance Sheet
Agency Funds
December 31, 2017

	Patient Trust Fund	District Attorney Fund	Huber Law/ Canteen Fund	Clerk of Courts Fund	Tax Collection Fund	Total Agency Funds
ASSETS						
Cash and investments	$ 125,013	$ 12,342	$ 80,173	$ 1,921,930	$ 16,381,822	$ 18,521,280
Receivables						
Delinquent special assessments	-	-	-	-	204,279	204,279
Accounts	-	-	729	-	-	729
TOTAL ASSETS	$ 125,013	$ 12,342	$ 80,902	$ 1,921,930	$ 16,586,101	$ 18,726,288
LIABILITIES						
Accounts payable	$ -	$ -	45,955	$ 280,215	$ -	$ 326,170
Due to other governments	-	-	180	-	16,586,101	16,586,281
Other liabilities	125,013	12,342	34,767	1,641,715	-	1,813,837
TOTAL LIABILITIES	$ 125,013	$ 12,342	$ 80,902	$ 1,921,930	$ 16,586,101	$ 18,726,288

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2017

	Balance January 1 2017	Additions	Deductions	Balance December 31 2017
PATIENT TRUST FUND				
Assets				
Cash and investments	$ 143,678	$ 958,561	$ 977,226	$ 125,013
Total Assets	$ 143,678	$ 958,561	$ 977,226	$ 125,013
Liabilities				
Other liabilities	$ 143,678	$ 958,561	$ 977,226	$ 125,013
Total Liabilities	$ 143,678	$ 958,561	$ 977,226	$ 125,013
DISTRICT ATTORNEY FUND				
Assets				
Cash and investments	$ 8,060	$ 110,555	$ 106,273	$ 12,342
Total Assets	$ 8,060	$ 110,555	$ 106,273	$ 12,342
Liabilities				
Accounts payable	$ 1,409	$ 104,926	$ 106,335	$ -
Other liabilities	6,651	110,670	104,979	12,342
Total Liabilities	$ 8,060	$ 215,596	$ 211,314	$ 12,342
HUBER LAW/CANTEEN FUND				
Assets				
Cash and investments	$ 87,820	$ 84,714	$ 92,361	$ 80,173
Receivables				
Accounts	461	729	461	729
Total Assets	$ 88,281	$ 85,443	$ 92,822	$ 80,902
Liabilities				
Accounts payable	$ 40,506	$ 66,395	$ 60,946	$ 45,955
Due to other governments	213	2,135	2,168	180
Other liabilities	47,562	44,367	57,162	34,767
Total Liabilities	$ 88,281	$ 112,897	$ 120,276	$ 80,902

FOND DU LAC COUNTY, WISCONSIN
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
December 31, 2017

	Balance January 1 2017	Additions	Deductions	Balance December 31 2017
CLERK OF COURTS FUND				
Assets				
Cash and investments	$ 1,070,822	$ 1,427,385	$ 576,277	$ 1,921,930
Total Assets	$ 1,070,822	$ 1,427,385	$ 576,277	$ 1,921,930
Liabilities				
Accounts payable	$ 298,941	$ 280,314	$ 299,040	$ 280,215
Other liabilities	771,881	1,726,426	856,592	1,641,715
Total Liabilities	$ 1,070,822	$ 2,006,740	$ 1,155,632	$ 1,921,930
TAX COLLECTION FUND				
Assets				
Cash and investments	$ 22,001,385	$ 18,285,571	$ 23,905,134	$ 16,381,822
Receivables				
Delinquent special assessments	269,910	266,247	331,878	204,279
Due from other governments	1,218,957	-	1,218,957	-
Total Assets	$ 23,490,252	$ 18,551,818	$ 25,455,969	$ 16,586,101
Liabilities				
Due to other governments	$ 23,490,252	$ 18,551,818	$ 25,455,969	$ 16,586,101
Total Liabilities	$ 23,490,252	$ 18,551,818	$ 25,455,969	$ 16,586,101
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and investments	$ 23,311,765	$ 20,866,786	$ 25,657,271	$ 18,521,280
Receivables				
Delinquent special assessments	269,910	266,247	331,878	204,279
Accounts	461	729	461	729
Due from other governments	1,218,957	-	1,218,957	-
Total Assets	$ 24,801,093	$ 21,133,762	$ 27,208,567	$ 18,726,288
Liabilities				
Accounts payable	$ 340,856	$ 451,635	$ 466,321	$ 326,170
Due to other governments	23,490,465	18,553,953	25,458,137	16,586,281
Other liabilites	969,772	2,840,024	1,995,959	1,813,837
Total Liabilities	$ 24,801,093	$ 21,845,612	$ 27,920,417	$ 18,726,288

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CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

Comparative Schedules by Source

December 31, 2017

	2017	2016
Governmental funds capital assets:		
Work in progress	$ 4,128,580	$ 347,690
Land/land improvements	10,006,995	10,007,990
Buildings/building improvements	23,184,610	24,840,097
Machinery and equipment	3,559,221	3,723,324
Infrastructure	74,756,148	72,877,778
	$ 115,635,554	$ 111,796,879
Investment in governmental capital assets by fund:		
General Fund		
Land/land improvements	$ 4,858,307	$ 4,885,862
Buildings/building improvements	22,561,032	24,224,951
Machinery and equipment	2,938,667	3,079,794
Special Revenue Funds		
Work in progress	4,128,580	347,690
Land/land improvements	5,148,688	5,122,128
Buildings/building improvements	623,578	615,146
Machinery and equipment	620,554	643,530
Infrastructure	74,756,148	72,877,778
	$ 115,635,554	$ 111,796,879

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity

December 31, 2017

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra-structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government:						
County Board	$ -	$ -	$ 1,205	$ -	$ 753	$ 452
Clerk of Courts	-	341,075	86,033	-	320,543	106,565
Probate	-	8,770	2,793	-	6,886	4,677
Family Court Commissioner	-	-	13,312	-	10,665	2,647
Medical Examiner	-	-	5,618	-	5,618	-
Morgue	-	-	179,010	-	158,580	20,430
District Attorney	-	6,293	14,771	-	12,936	8,128
Misdemeanor Diversion Program	-	-	11,315	-	6,602	4,713
Corp Counsel	-	-	21,824	-	8,317	13,507
County Executive	-	8,571	6,610	-	12,787	2,394
Administration	-	-	1,467	-	1,245	222
County Clerk	-	3,342	15,249	-	15,663	2,928
Elections	-	-	114,787	-	54,816	59,971
Human Resources	-	5,040	15,254	-	17,430	2,864
Information Systems	-	582,380	1,461,209	-	1,012,957	1,030,632
Finance Dept.	-	4,754	215,259	-	212,802	7,211
County Treasurer	-	4,527	19,243	-	19,377	4,393
Land Information	-	852	1,980	-	1,968	864
Purchasing	-	4,329	7,812	-	9,757	2,384
Central Services	-	-	449,437	-	441,926	7,511
Telecommunications	-	-	348,148	-	52,669	295,479
Govt. Center	622,954	9,508,818	462,283	-	7,776,464	2,817,591
Sheriff Admin Bldg	-	1,113,328	-	-	1,106,167	7,161

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2017

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra-structure	Less Accumulated Depreciation	Governmental Capital Assets Net
General Government (continued):						
RM Meeting Room	5,447	30,480	-	-	22,541	13,386
Administrative Car Pool	-	-	72,886	-	65,778	7,108
Western Avenue Annex	-	1,049,580	1,649	-	628,102	423,127
Elm St. Property	-	34,295	-	-	17,837	16,458
Manis Property	-	5,253	-	-	4,279	974
Portland St. Property	-	542,545	410	-	238,060	304,895
Register of Deeds	-	15,306	204,774	-	180,036	40,044
Land Records	-	2,940	62,681	-	63,840	1,781
Total General Government	628,401	13,272,478	3,797,019	-	12,487,401	5,210,497
Public Safety:						
Jail Bldg Maintenance	-	482,169	3,623	-	200,696	285,096
Sheriff	-	-	3,084,540	-	2,222,908	861,632
Sheriff Community Serv	-	-	5,311	-	5,311	-
Dispatch/Commun. Infrastructure	613,588	36,971	6,789,152	-	6,575,511	864,200
Jail	-	20,113,755	649,145	-	10,869,036	9,893,864
EMPG Emerg Mgmt	-	86,530	100,965	-	186,617	878
EPCRA Emerg Plan	-	-	9,216	-	6,800	2,416
Hazmat	-	-	6,495	-	6,495	-
Jail Huber Canteen	-	-	18,157	-	16,381	1,776
Total Public Safety	613,588	20,719,425	10,666,604	-	20,089,755	11,909,862

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2017

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra-structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Health & Human Services:						
Health Dept	-	-	109,901	-	85,651	24,250
Inspection Program	-	6,439	25,657	-	4,728	27,368
Tobacco Control	-	-	10,971	-	9,579	1,392
WIC	-	-	11,011	-	7,810	3,201
Family Support	-	2,177	39,802	-	30,865	11,114
Senior Services	-	3,905	541,414	-	345,305	200,014
Veterans Services	-	-	115,597	-	86,221	29,376
Aging Nutrition	-	-	88,626	-	87,401	1,225
Dept of Community Programs	-	327,162	1,056,706	-	1,085,873	297,995
Dept of Social Services	-	766,622	1,280,494	-	1,030,082	1,017,034
Total Health & Human Services:	-	1,106,305	3,280,179	-	2,773,515	1,612,969
Culture/Recreation/Education:						
Parks	3,446,500	1,286,633	571,467	-	2,788,798	2,515,802
Recreation Trails	8,319	-	-	-	8,319	-
Fairgrounds	1,633,969	5,209,949	455,163	-	5,226,460	2,072,621
County Extension	-	-	76,200	-	54,309	21,891
UW-FDL Center	345,621	16,595,752	19,025	-	11,008,220	5,952,178
Total Culture/Recr/Education	5,434,409	23,092,334	1,121,855	-	19,086,106	10,562,492

(Continued)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule By Function and Activity (continued)

December 31, 2017

	Land/Land Improvements	Buildings/ Building Improvements	Machinery & Equipment	Infra-structure	Less Accumulated Depreciation	Governmental Capital Assets Net
Conservation/Development:						
Land Conservation	-	-	153,509	-	113,427	40,082
Planning	-	-	27,643	-	21,922	5,721
County Promotion/Economic Devlpmnt	3,255,885	-	-	-	1,084,528	2,171,357
Environmental Services	-	-	68,427	-	48,571	19,856
POWTS Maintenance Program	-	-	9,545	-	9,545	-
Non-Metallic Mining	-	-	1,753	-	1,020	733
Total Conservation/Development	3,255,885	-	260,877	-	1,279,013	2,237,749
County Road/Bridge System						
Highway Infrastructure	5,190,696	-	-	122,843,575	43,932,286	84,101,985
Total General Capital Assets Allocated to Functions - Net	$15,122,979	$ 58,190,542	$ 19,126,534	$ 122,843,575	$ 99,648,076	$ 115,635,554

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity

For the year ended December 31, 2017

	Governmental Capital Assets 01/01/17	Additions	Deductions	Governmental Capital Assets 12/31/17
General Government:				
County Board	$ 1,610	$ -	$ 405	$ 1,205
Clerk of Courts	553,570	-	126,462	427,108
Probate	16,285	-	4,722	11,563
Family Court Commissioner	32,066	-	18,754	13,312
Medical Examiner	11,187	-	5,569	5,618
Morgue	210,624	-	31,614	179,010
District Attorney	70,114	-	49,050	21,064
Victim/Witness Program	2,888	-	2,888	-
Misdemeanor Diversion Program	11,315	-	-	11,315
Corp Counsel	39,345	-	17,521	21,824
County Executive	18,817	-	3,636	15,181
Administration	1,467	-	-	1,467
County Clerk	32,566	-	13,975	18,591
Elections	118,042	-	3,255	114,787
Human Resources	33,224	-	12,930	20,294
Information Systems	2,175,549	378,416	510,379	2,043,586
Finance Dept.	247,914	-	27,901	220,013
County Treasurer	58,122	-	34,352	23,770
Land Information	23,477	-	20,645	2,832
Purchasing	17,969	-	5,828	12,141
Central Services	457,090	-	7,653	449,437
Telecommunications	35,751	319,437	7,040	348,148
Govt. Center	10,556,825	65,585	28,352	10,594,058
Sheriff Admin Bldg	1,122,885	-	9,557	1,113,328
RM Meeting Room	46,482	-	10,555	35,927
Administrative Car Pool	72,886	-	-	72,886
Western Avenue Annex	1,051,229	-	-	1,051,229
Elm St. Property	34,295	-	-	34,295
Manis Property	5,253	-	-	5,253
Portland St. Property	534,268	8,687	-	542,955
Register of Deeds	286,007	13,000	78,927	220,080
Land Records	122,748	-	57,127	65,621
County Surveyor	4,894	-	4,894	-
Section Corner	4,693	-	4,693	-
Total General Government	18,011,457	785,125	1,098,684	17,697,898

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)

For the year ended December 31, 2017

	Governmental Capital Assets 01/01/17	Additions	Deductions	Governmental Capital Assets 12/31/17
Public Safety:				
Jail Bldg Maintenance	478,152	10,741	3,101	485,792
Sheriff	3,865,045	58,188	838,693	3,084,540
Sheriff Community Serv	5,311	-	-	5,311
Dispatch/Comm Infrastructure	7,428,693	256,248	245,232	7,439,709
Jail	20,985,549	57,039	279,686	20,762,902
EMPG Emerg Mgmt	409,613	-	222,118	187,495
EPCRA Emerg Plan	33,891	-	24,675	9,216
Hazmat	28,384	-	21,889	6,495
Jail Huber Canteen	18,157	-	-	18,157
Total Public Safety	33,252,795	382,216	1,635,394	31,999,617
Health & Human Services:				
Health Dept	198,503	-	88,602	109,901
Inspection Program	45,354	24,500	37,758	32,096
Tobacco Control	12,013	-	1,042	10,971
Public Health	27,092	-	27,092	-
WIC	36,081	-	25,070	11,011
Family Crt Counseling	3,085	-	3,085	-
Family Support	192,002	-	150,023	41,979
Senior Services	529,305	62,999	46,985	545,319
Veterans Services	127,044	-	11,447	115,597
Aging Nutrition	92,764	-	4,138	88,626
Dept of Community Programs	1,598,469	46,066	260,667	1,383,868
Dept of Social Services	2,086,373	238,943	278,200	2,047,116
Total Health & Human Services	4,948,085	372,508	934,109	4,386,484

(Continued)

FOND DU LAC COUNTY, WISCONSIN

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
Schedule of Changes By Function and Activity (Continued)
For the year ended December 31, 2017

	Governmental Capital Assets 01/01/17	Additions	Deductions	Governmental Capital Assets 12/31/17
Culture/Recreation/Education:				
Parks	5,147,107	340,837	183,344	5,304,600
Recreation Trails	8,319	-	-	8,319
Fairgrounds	7,434,201	32,446	167,566	7,299,081
County Extension	128,815	23,881	76,496	76,200
UW-FDL Center	16,824,422	138,385	2,409	16,960,398
Total Culture/Recr/Education	29,542,864	535,549	429,815	29,648,598
Conservation/Development:				
Land Conservation	217,006	-	63,497	153,509
Planning	76,502	-	48,859	27,643
Co Promotion/Econ Development	3,255,885	-	-	3,255,885
Environmental Services	82,759	-	14,332	68,427
POWTS Maintenance Program	17,424	-	7,879	9,545
Non-Metallic Mining	4,215	-	2,462	1,753
				-
Total Conservation/Development	3,653,791	-	137,029	3,516,762
Total Governmental Capital Assets allocated to Functions	89,408,992	2,075,398	4,235,031	87,249,359
County Road/Bridge System	118,852,543	9,647,776	466,048	128,034,271
Total Governmental Capital Assets	208,261,535	$ 11,723,174	$ 4,701,079	215,283,630
Accumulated Depreciation	(96,464,656)	$ (7,882,184)	$ (4,698,764)	(99,648,076)
Total Governmental Capital Assets - Net	$ 111,796,879			$ 115,635,554

STATISTICAL SECTION

Schedule 1

FOND DU LAC COUNTY, WISCONSIN
Net Position by Component
Last Ten Fiscal Years

This Schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting.

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Governmental activities										
Net investment in capital assets	$ 91,259,170	$ 88,424,140	$ 85,810,194	$ 89,156,129	$ 88,427,031	$ 85,054,364	$ 51,813,490	$ 46,242,310	$ 43,473,133	$ 41,320,319
Restricted	2,756,361	3,140,839	2,897,262	3,104,850	9,804,791	4,841,950	363,800	1,234,536	1,286,687	1,723,623
Restricted for pension benefits	-	-	11,330,758	-	-	-	-	-	-	-
Unrestricted	17,400,227	15,820,872	6,476,903	1,341,887	(8,617,827)	(10,318,186)	13,663,298	11,736,169	9,349,427	11,798,450
Total governmental activities net position	$ 111,415,758	$ 107,385,851	$ 106,515,117	$ 93,602,866	$ 89,613,995	$ 79,578,128	$ 65,840,588	$ 59,213,015	$ 54,109,247	$ 54,842,392
Business-type activities										
Net investment in capital assets	$ 24,478,518	$ 24,637,974	$ 22,655,800	$ 20,172,873	$ 17,890,727	$ 17,522,611	$ 17,277,565	$ 17,625,870	$ 16,441,471	$ 16,862,258
Restricted	229,193	145,369	114,047	69,080	-	261,415	261,415	-	6,844,117	8,640,903
Restricted for pension benefits	-	-	3,231,844	-	-	-	-	-	-	-
Unrestricted	3,066,805	3,952,202	1,427,436	1,166,225	1,301,971	207,098	245,475	266,469	818,125	575,365
Total business-type activities net position	$ 27,774,516	$ 28,735,545	$ 27,429,127	$ 21,408,178	$ 19,192,698	$ 17,991,124	$ 17,784,455	$ 17,892,339	$ 24,103,713	$ 26,078,526
Primary government										
Net investment in capital assets	$ 115,737,688	$ 113,062,114	$ 108,465,994	$ 109,329,002	$ 106,317,758	$ 102,576,975	$ 69,091,055	$ 63,868,180	$ 59,914,604	$ 58,182,577
Restricted	2,985,554	3,286,208	3,011,309	3,173,930	9,804,791	5,103,365	625,215	1,234,536	8,130,804	10,364,526
Restricted for pension benefits	-	-	14,562,602	-	-	-	-	-	-	-
Unrestricted	20,467,032	19,773,074	7,904,339	2,508,112	(7,315,856)	(10,111,088)	13,908,773	12,002,638	10,167,552	12,373,815
Total primary government net position	$ 139,190,274	$ 136,121,396	$ 133,944,244	$ 115,011,044	$ 108,806,693	$ 97,569,252	$ 83,625,043	$ 77,105,354	$ 78,212,960	$ 80,920,918

Schedule 2

FOND DU LAC COUNTY, WISCONSIN
Changes in Net Position
Last Ten Fiscal Years

This Schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting.

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Expenses										
Governmental activities:										
General government	$ 10,726,261	$ 11,248,337	$ 10,523,734	$ 9,957,256	$ 9,867,680	$ 9,756,970	$ 10,204,621	$ 8,581,523	$ 8,581,050	$ 8,717,853
Public safety	19,894,139	19,578,441	18,698,229	18,218,497	17,748,480	17,832,267	17,648,207	17,699,845	17,504,052	17,198,593
Public works	5,541,916	6,574,780	8,316,219	6,613,284	5,855,862	5,857,929	4,240,806	5,295,653	5,444,202	5,240,647
Health and human services	46,548,222	44,382,017	40,911,650	39,279,271	38,419,377	38,398,041	33,596,243	33,405,396	32,946,923	32,173,201
Culture, recreation and education	3,653,665	3,756,578	3,977,437	3,933,879	3,961,706	3,831,680	3,820,115	3,721,839	3,572,563	3,274,465
Conservation and development	1,828,163	3,109,083	1,412,097	1,731,687	1,164,753	2,022,484	2,189,853	2,376,614	2,674,386	4,071,061
Interest on debt	1,520,185	1,529,680	1,671,400	2,086,697	1,905,490	2,369,620	3,470,748	2,277,208	1,396,305	1,271,927
Total governmental activities expenses	89,712,551	90,178,916	85,510,766	81,820,571	78,923,348	80,068,991	75,170,593	73,358,078	72,119,481	71,947,747
Business-type activities:										
Highway	$ 18,472,542	$ 15,501,889	$ 12,717,497	$ 12,849,238	$ 17,516,614	$ 12,699,047	$ 12,410,975	$ 10,044,044	$ 10,680,532	$ 11,184,748
Care Management Organization	-	-	-	-	-	-	-	-	35,074,195	31,549,740
Harbor Haven Health & Rehab	9,966,586	10,547,673	10,444,692	10,278,903	9,763,685	9,893,568	10,521,494	8,659,034	8,425,968	8,082,581
Rolling Meadows Nursing/Rehab Center	-	-	-	-	-	-	-	2,682,999	2,553,956	1,866,537
Airport	691,222	706,842	631,778	607,331	602,727	605,435	686,433	695,354	700,641	672,146
Golf Course	1,249,571	1,144,258	1,103,902	1,215,723	1,159,308	1,152,499	1,077,274	1,074,591	864,532	817,527
Landfill	74,025	87,220	126,543	87,610	112,681	111,644	107,274	84,511	64,269	51,479
Total business-type activities expenses	30,453,946	27,987,882	25,024,412	25,038,805	29,155,015	24,462,193	24,803,450	23,240,533	58,364,093	54,224,758
Total primary government expenses	$ 120,166,497	$ 118,166,798	$ 110,535,178	$ 106,859,376	$ 108,078,363	$ 104,531,184	$ 99,974,043	$ 96,598,611	$ 130,483,574	$ 126,172,505
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 3,145,465	$ 3,476,144	$ 3,479,994	$ 3,215,267	$ 4,047,370	$ 3,909,044	$ 4,315,172	$ 2,675,722	$ 3,391,070	$ 3,198,066
Public safety	2,209,381	1,849,809	1,914,437	1,836,513	1,424,156	1,480,408	2,284,055	2,817,893	3,001,338	3,075,687
Public works	-	-	-	-	-	-	-	-	92,630	225,000
Health and human services	7,247,181	7,633,322	7,257,704	7,403,900	7,222,751	7,155,777	7,390,691	7,685,889	7,683,460	7,844,099
Culture, recreation and education	281,220	279,023	265,363	293,149	327,645	292,336	298,826	272,049	306,781	305,063
Conservation and development	286,089	271,126	302,688	367,386	380,511	275,463	1,403,167	1,191,984	404,770	461,054
Operating grants and contributions	25,565,945	25,582,696	24,089,988	24,038,751	23,536,123	23,550,661	18,271,184	19,521,654	19,434,183	18,586,440
Capital grants and contributions	-	-	-	-	-	29,437,000	-	-	-	-
Total governmental activities program revenues	38,735,281	39,092,120	37,310,174	37,154,966	36,938,556	66,100,689	33,963,095	34,165,191	34,314,232	33,695,409

(continued)

Schedule 2

FOND DU LAC COUNTY, WISCONSIN
Changes in Net Position (continued)
Last Ten Fiscal Years

This Schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting.

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Business-type activities:										
Charges for services:										
Highway	$ 17,928,255	$ 15,875,409	$ 12,960,988	$ 13,438,178	$ 18,004,779	$ 12,648,666	$ 12,026,837	$ 9,980,242	$ 10,474,733	$ 10,829,533
Care Management Organization	-	-	-	-	-	-	-	-	32,859,379	31,030,950
Harbor Haven Health & Rehab	7,674,969	7,329,837	8,122,173	8,440,621	8,070,063	7,686,931	7,596,727	6,155,895	5,603,247	5,644,589
Rolling Meadows Nursing/Rehab Center	-	-	-	-	-	-	-	2,230,433	1,659,887	1,324,758
Airport	126,926	128,460	120,582	125,691	139,926	97,900	109,577	110,119	103,228	79,429
Golf Course	956,872	967,830	998,388	848,128	906,894	970,608	868,855	885,312	632,635	657,903
Landfill	16,482	16,320	8,160	18,870	16,320	16,320	14,492	18,666	6,144	8,850
Operating grants and contributions	874,700	904,100	1,057,954	1,077,121	1,013,300	1,138,333	988,163	1,010,048	1,412,284	1,728,088
Capital grants and contributions	1,000,000	324,531	1,494,879	-	329,537	322,558	668,694	1,269,945	227,407	61,178
Total business-type activities program revenues	28,578,204	25,546,487	24,763,124	23,948,609	28,480,819	22,881,316	22,273,345	21,660,660	52,978,944	51,365,278
Total primary government program revenues	$ 67,313,485	$ 64,638,607	$ 62,073,298	$ 61,103,575	$ 65,419,375	$ 88,982,005	$ 56,236,440	$ 55,825,851	$ 87,293,176	$ 85,060,687
Net (Expense) Revenue										
Government activities	$ (50,977,270)	$ (51,086,796)	$ (48,200,592)	$ (44,665,605)	$ (41,984,792)	$ (13,968,302)	$ (41,207,498)	$ (39,192,887)	$ (37,805,249)	$ (38,252,338)
Business-type activities	(1,875,742)	(2,441,395)	(261,288)	(1,090,196)	(674,196)	(1,580,877)	(2,530,105)	(1,579,873)	(5,385,149)	(2,859,480)
Total primary government net expense	$ (52,853,012)	$ (53,528,191)	$ (48,461,880)	$ (45,755,801)	$ (42,658,988)	$ (15,549,179)	$ (43,737,603)	$ (40,772,760)	$ (43,190,398)	$ (41,111,818)
General Revenues and Transfers:										
Government activities:										
Taxes										
Property taxes	$ 36,351,990	$ 33,771,831	$ 34,845,326	$ 34,284,282	$ 32,621,703	$ 32,255,399	$ 31,529,333	$ 29,908,783	$ 28,077,911	$ 26,438,498
Property taxes for debt service	5,259,768	5,254,163	5,344,939	5,393,623	5,507,526	5,249,146	5,158,960	5,266,881	4,743,448	4,276,235
County sales taxes	8,206,289	8,237,864	7,655,850	7,241,619	6,932,704	6,688,614	6,634,231	4,611,301	-	-
Other taxes	692,714	835,791	865,985	910,183	981,798	1,034,815	1,079,561	896,516	872,936	856,552
Unrestricted grants and contributions	3,181,395	3,113,026	3,102,894	3,066,936	3,076,961	3,038,476	3,466,016	3,488,582	3,561,043	2,896,194
Interest and investment earnings	399,754	331,764	353,644	179,795	194,935	243,717	198,783	254,500	445,661	899,873
Interest capitalized on loans receivable	-	-	-	-	-	994,445	-	-	-	-
Gain on sale of capital assets	-	-	-	82,865	144,470	209,242	156,176	126,823	69,403	230,141
Miscellaneous	518,475	513,673	249,577	208,195	181,291	158,742	197,438	594,057	659,389	593,381
Prior Year Revenue	74,955	451,963	13,281	2,131	96,655	-	-	-	-	-
Transfers	321,837	(552,545)	(1,699,244)	(2,715,153)	36,256	(392,381)	(585,427)	(850,788)	(1,357,687)	169,760
Total Governmental Activities	$ 55,007,177	$ 51,957,530	$ 50,732,252	$ 48,654,476	$ 49,774,299	$ 49,480,215	$ 47,835,071	$ 44,296,655	$ 37,072,104	$ 36,360,634

(continued)

Schedule 2

FOND DU LAC COUNTY, WISCONSIN
Changes in Net Position (continued)
Last Ten Fiscal Years

This Schedule was prepared using the total economic resource measurement focus and full accrual basis of accounting.

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Business-type Activities										
Property taxes	$ 1,108,091	$ 3,175,995	$ 1,220,428	$ 577,821	$ 1,278,100	$ 1,371,804	$ 1,648,806	$ 1,399,859	$ 1,498,443	$ 2,161,580
County sales taxes	-	-	-	-	-	-	-	120,000	-	-
Other taxes	-	-	-	-	-	-	-	-	143	158
Investment earnings	1,484	678	358	382	208	118	38	34	50,922	267,226
Gain on sale of capital assets	-	-	-	-	-	-	124,030	(3,104)	6,034	-
Miscellaneous	126,975	18,595	141,460	12,320	69,552	23,243	63,920	27,351	497,107	577,672
Transfers	(321,837)	552,545	1,699,244	2,715,153	(36,256)	392,381	585,427	850,788	1,357,687	(169,760)
Total Business-type Activities	914,713	3,747,813	3,061,490	3,305,676	1,311,604	1,787,546	2,422,221	2,394,928	3,410,336	2,836,876
Total Primary Government	$ 55,921,890	$ 55,705,343	$ 53,793,742	$ 51,960,152	$ 51,085,903	$ 51,267,761	$ 50,257,292	$ 46,691,583	$ 40,482,440	$ 39,197,510
Change in Net Position										
Governmental Activities	$ 4,029,907	$ 870,734	$ 2,531,660	$ 3,988,871	$ 7,789,507	$ 35,511,913	$ 6,627,573	$ 5,103,768	$ (733,145)	$ (1,891,704)
Business-type Activities	(961,029)	1,306,418	2,800,202	2,215,480	637,408	206,669	(107,884)	(6,211,374)	(1,974,813)	(22,604)
Total Primary Government	$ 3,068,878	$ 2,177,152	$ 5,331,862	$ 6,204,351	$ 8,426,915	$ 35,718,582	$ 6,519,689	$ (1,107,606)	$ (2,707,958)	$ (1,914,308)

Schedule 3

FOND DU LAC COUNTY, WISCONSIN
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Fund										
Non-spendable	$ 3,814,264	$ 3,604,377	$ 3,464,411	$ 3,666,868	$ 3,287,140	$ 3,470,903	$ 2,144,359	$ 2,035,308	$ 1,802,772	$ 1,478,264
Restricted	322,619	357,280	321,897	444,011	6,030,425	343,087	138,086	-	-	-
Assigned	7,599,271	6,104,425	6,314,801	6,389,703	6,169,228	5,201,948	5,823,816	7,852,034	6,429,430	5,701,643
Unassigned	7,715,816	8,075,723	7,070,691	7,089,020	7,026,862	6,077,133	6,535,047	5,214,050	4,863,759	4,450,086
Total General Fund	$19,451,970	$18,141,805	$17,171,800	$17,589,602	$22,513,655	$15,093,071	$14,641,308	$15,101,392	$13,095,961	$11,629,993
County Road and Bridge Special Revenue Fund										
Assigned	$ 3,911,655	$ 3,221,208	$ 4,419,046	$ 2,761,892	$ 3,224,588	$ 1,722,780	$ 1,885,657	$ 1,432,829	$ 1,286,019	$ 1,351,739
Total County Road and Bridge Special Revenue Fund	$ 3,911,655	$ 3,221,208	$ 4,419,046	$ 2,761,892	$ 3,224,588	$ 1,722,780	$ 1,885,657	$ 1,432,829	$ 1,286,019	$ 1,351,739
Department of Community Programs Special Revenue Fund										
Non-spendable	$ 274,742	$ 200,007	$ 157,383	$ 191,639	$ 122,702	$ 143,843	$ 160,643	$ 91,425	$ 136,844	$ 59,177
Assigned	-	-	-	1,861	87,097	-	6,377	173,275	(82,729)	96,923
Unassigned (deficit)	(256,849)	(45,207)	(91,868)	-	-	(105,268)	-	-	-	-
Total Dept of Community Programs Special Revenue Fd	$ 17,893	$ 154,800	$ 65,515	$ 193,500	$ 209,799	$ 38,575	$ 167,020	$ 264,700	$ 54,115	$ 156,100
Department of Social Services										
Non-spendable	$ 186,907	$ 196,570	$ 198,166	$ 180,083	$ 178,938	$ 141,397	$ 149,932	$ 149,898	$ 148,952	$ 107,310
Assigned	205,289	431,501	356,291	472,417	144,057	98,600	-	-	3,788	-
Unassigned (deficit)	-	-	-	-	-	-	(5,882)	(10,598)	-	(7,310)
Total Dept of Social Services Special Revenue Fund	$ 392,196	$ 628,071	$ 554,457	$ 652,500	$ 322,995	$ 239,997	$ 144,050	$ 139,300	$ 152,740	$ 100,000
Capital Projects Main Hwy Garage										
Restricted	$ 147,149	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Capital Projects Main Hwy Garage	$ 147,149	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Service										
Restricted	$ 2,943,302	$ 3,374,553	$ 2,525,365	$ 2,610,839	$ 3,724,366	$ 4,448,863	$31,900,714	$ 2,358	$ -	$ 12,247
Total Debt Service Fund	$ 2,943,302	$ 3,374,553	$ 2,525,365	$ 2,610,839	$ 3,724,366	$ 4,448,863	$31,900,714	$ 2,358	$ -	$ 12,247
All Other Governmental Funds										
Non-spendable	$ 1,272	$ 3,946	$ 2,941	$ 2,986	$ 2,792	$ 2,166	$ 2,123	$ 2,111	$ 1,946	$ 1,753
Restricted	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Assigned	94,820	63,643	47,959	34,253	13,548	14,460	33,851	30,009	139,564	620,009
Unassigned (deficit)	-	-	-	-	(2,792)	(2,166)	-	(2,111)	-	-
Total all other governmental funds	$ 146,092	$ 117,589	$ 100,900	$ 87,239	$ 63,548	$ 64,460	$ 85,974	$ 80,009	$ 191,510	$ 671,762

Schedule 4

FOND DU LAC COUNTY, WISCONSIN
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Revenues										
Taxes	$ 50,395,301	$ 47,824,338	$48,596,927	$47,562,394	$46,067,611	$ 44,989,435	$44,100,501	$40,483,894	$33,430,221	$31,041,138
Intergovernmental	28,413,496	28,039,533	26,743,536	26,713,968	26,003,187	25,770,255	21,202,803	22,416,214	22,431,155	20,789,108
Licenses and permits	489,111	457,291	459,434	427,859	405,842	402,000	373,807	365,193	387,548	384,898
Fines and forfeits	424,202	558,450	513,319	495,172	573,122	668,309	560,376	654,995	639,443	664,210
Public charges for services	7,528,032	6,459,613	6,023,503	6,126,250	6,147,388	6,617,953	6,958,531	7,095,632	7,057,165	7,276,565
Intergovernmental charges for serv	4,432,016	6,001,566	6,139,230	5,942,959	5,068,699	4,533,692	5,271,865	6,091,936	5,841,269	5,835,524
Interdepartmental charges for serv	3,094,641	3,031,306	3,014,264	3,045,628	3,403,195	3,434,635	3,142,465	3,201,569	3,814,630	3,626,832
Miscellaneous	790,497	680,161	787,823	916,461	984,099	903,535	722,087	1,488,100	1,911,186	3,061,115
Investment earnings	442,627	260,053	174,381	179,795	194,434	243,096	197,402	253,273	443,920	895,914
Prior year revenue	217,321	894,649	175,792	133,326	384,406	607,924	496,904	940,383	304,823	384,436
Total revenues	96,227,244	94,206,960	92,628,209	91,543,812	89,231,983	88,170,834	83,026,741	82,991,189	76,261,360	73,959,740
Expenditures										
General government	12,582,190	13,009,047	13,314,682	12,271,446	11,931,569	11,035,611	11,308,750	11,564,876	10,405,082	10,358,827
Public safety	17,856,273	17,960,386	17,637,775	17,222,867	16,638,293	16,207,149	16,861,908	16,403,108	15,839,269	15,159,721
Public works	11,224,886	11,121,316	8,538,664	8,505,949	11,325,023	7,621,749	7,123,150	6,011,387	6,274,060	4,734,760
Health and human services	45,989,564	43,754,192	41,769,558	40,002,691	39,269,751	39,056,971	34,501,361	33,860,926	33,633,876	32,621,161
Culture, recreation and education	3,213,020	3,144,904	3,200,497	3,022,462	3,315,904	3,024,680	3,464,592	3,847,357	3,211,208	2,803,402
Conservation and development	1,913,354	2,088,330	2,479,734	8,690,651	2,247,807	2,553,719	2,029,471	32,557,480	22,800,050	4,126,430
Capital outlay	39,925	366,218	29,754	122,070	63,441	151,619	589,066	1,309,793	2,135,329	3,995,687
Debt service										
Principal	10,740,000	9,835,000	9,875,000	9,920,000	8,995,000	3,991,319	5,535,202	3,980,642	5,649,156	9,752,809
Interest and fiscal charges	1,601,619	1,713,958	1,858,948	2,016,964	2,059,885	2,369,620	3,229,130	1,791,591	1,187,742	1,289,754
Total Expenditures	105,160,831	102,993,351	98,704,612	101,775,100	95,846,673	86,012,437	84,642,630	111,327,160	101,135,772	84,842,551
Excess (deficit) of revenues over expenditures	(8,933,587)	(8,786,391)	(6,076,403)	(10,231,288)	(6,614,690)	2,158,397	(1,615,889)	(28,335,971)	(24,874,412)	(10,882,811)

Schedule 4

FOND DU LAC COUNTY, WISCONSIN
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Other Financing Sources (Uses)										
Long-term debt issued	$ 5,910,000	$ 5,435,000	$ 4,835,000	$ 3,000,000	$11,000,000	$ 8,125,000	$33,270,000	$31,400,000	$27,113,000	$10,580,000
Loan repayment	4,063,981	4,543,262	3,714,211	3,728,850	3,827,589	3,274,500	-	-	-	-
Issuance premium on long term debt	-	155,617	130,798	29,514	140,664	153,313	564,713	2,358	287,600	165,112
Discount on long term debt	-	-	-	-	-	(132,524)	-	-	-	-
Debt issuance costs	-	-	-	-	(95,755)	(29,278)	-	-	(303,751)	(85,715)
Payment to escrow agent	-	-	-	-	-	(8,265,373)	-	-	-	-
Payment to current bondholder	-	-	-	-	-	(32,235,000)	-	-	-	-
Transfers in	1,526,492	2,068,288	2,153,621	2,736,093	2,681,006	2,690,539	2,286,311	3,027,195	2,855,872	2,636,058
Transfers out	(1,194,655)	(2,614,833)	(3,815,716)	(5,426,548)	(2,487,609)	(2,956,551)	(2,701,000)	(3,853,339)	(4,207,559)	(2,400,150)
Total other financing sources (uses)	10,305,818	9,587,334	7,017,914	4,067,909	15,065,895	(29,375,374)	33,420,024	30,576,214	25,745,162	10,895,305
Net change in fund balances	$ 1,372,231	$ 800,943	$ 941,511	$ (6,163,379)	$ 8,451,205	$(27,216,977)	$31,804,135	$ 2,240,243	$ 870,750	$ 12,494
Debt service as a percentage of noncapital expenditures	13.2%	12.6%	12.7%	12.6%	13.0%	12.4%	10.4%	5.2%	6.9%	13.7%

Schedule 5

FOND DU LAC COUNTY, WISCONSIN
Equalized Value of Taxable Property (a)
Last Ten Fiscal Years

Fiscal Year	Real Property: Residential Property	Commercial Property	Manufacturing Property	Agricultural Property	Undeveloped Property	Forest Property	Other Property	Personal Property	Total	Total Direct Tax Rate (b)
2008	4,996,576,000	1,194,084,900	205,205,900	57,397,700	42,816,900	41,749,900	265,439,100	203,407,300	7,006,677,700	4.373
2009	5,029,070,400	1,246,125,500	214,747,400	58,097,300	40,020,000	37,021,600	276,591,700	212,628,300	7,114,302,200	4.618
2010	5,017,260,800	1,192,553,100	213,820,400	56,411,300	38,421,900	35,213,300	281,519,700	199,374,100	7,034,574,600	4.892
2011	4,975,521,300	1,173,023,900	213,137,700	53,494,800	37,745,600	36,251,800	280,902,800	195,359,900	6,965,437,800	5.257
2012	4,812,784,800	1,150,761,200	215,817,500	52,864,200	46,636,300	35,290,400	278,343,200	198,038,500	6,790,536,100	5.656
2013	4,790,459,400	1,149,915,000	229,939,700	49,969,100	51,891,200	37,456,600	274,947,400	189,270,000	6,773,848,400	5.740
2014	4,881,253,400	1,164,731,000	237,343,200	49,191,900	53,617,900	37,696,800	280,331,800	199,305,700	6,903,471,700	5.999
2015	4,969,365,700	1,216,961,700	238,568,800	49,919,300	55,188,800	37,374,100	289,144,900	209,676,600	7,066,199,900	5.860
2016	5,019,712,700	1,261,217,500	243,557,300	50,418,900	56,366,900	37,668,400	300,450,800	213,367,100	7,182,759,600	5.875
2017	5,136,787,200	1,343,820,600	256,607,100	51,103,600	51,786,300	38,494,700	306,874,400	218,747,400	7,404,221,300	5.770

Source: Bureau of Property Tax, Wisconsin Department of Revenue

(a) Equalized value is actual value determined by the State Department of Revenue, Bureau of Property Tax.
(b) Per $1,000 of value.

Schedule 6

FOND DU LAC COUNTY, WISCONSIN
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $1,000 of assessed value)

	Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
City Rates by School District										
Ripon	$22.41	$23.42	$24.89	$24.61	$24.16	$24.00	$24.28	$24.32	$26.91	$25.29
Waupun	22.85	21.58	23.01	22.09	22.84	22.95	22.89	22.69	21.82	21.74
Fond du Lac										
Fond du Lac	24.03	24.12	24.33	23.64	23.88	23.17	23.07	23.16	22.56	21.28
N Fond du Lac	25.52	24.50	24.10	23.71	23.42	23.28	23.44	23.02	22.00	21.63
Town Rates by School Districts										
Alto										
Rosendale-Brandon	18.58	18.22	18.29	17.80	18.21	18.74	21.33	23.37	22.44	21.14
Waupun	19.74	19.73	21.00	19.63	20.11	19.95	22.18	23.13	20.63	19.80
Markesan	20.13	20.33	20.03	19.74	20.90	21.85	24.29	23.52	21.52	20.90
Ashford										
Lomira	17.34	17.78	17.70	16.24	16.82	16.52	17.56	17.71	15.91	14.70
Campbellsport	18.07	17.73	17.79	17.50	18.13	17.59	17.22	17.52	16.27	15.80
Kewaskum	16.19	16.00	16.43	16.26	17.63	17.26	16.75	17.34	16.12	15.11
Auburn										
Campbellsport	17.62	17.77	16.89	16.40	16.88	16.22	16.38	16.38	15.60	15.70
Kewaskum	15.75	15.98	15.57	15.21	16.40	15.92	15.92	16.21	15.45	14.90
Byron										
Lomira	17.31	18.79	18.01	17.02	17.46	17.40	18.53	19.84	19.54	17.90
Campbellsport	18.02	18.74	18.11	18.33	18.80	18.51	18.38	19.23	19.64	19.30
Fond du Lac	16.02	17.10	17.22	17.20	18.18	18.23	18.22	19.72	19.67	18.40
Oakfield	18.60	18.75	18.25	18.75	18.44	19.36	18.99	20.24	19.54	19.30
Calumet										
New Holstein	15.54	16.43	17.28	17.13	17.92	17.37	17.51	21.73	20.92	19.40
Eden										
Lomira	17.39	18.52	18.08	16.61	17.32	16.92	17.57	17.05	15.94	14.50
Campbellsport	18.13	18.47	18.18	17.91	18.66	18.02	17.24	16.83	16.30	15.60
Fond du Lac	16.07	16.85	17.27	16.79	18.04	17.76	17.23	16.88	16.16	14.90
Eldorado										
N Fond du Lac	18.85	18.43	18.76	18.70	19.00	18.47	17.66	16.89	20.59	20.80
Rosendale-Brandon	17.17	17.31	17.97	18.12	18.92	18.70	16.96	19.46	23.96	22.30
Empire										
Campbellsport	18.27	18.15	17.67	17.47	18.08	17.58	17.29	17.08	16.37	19.40
Fond du Lac	16.21	16.56	16.79	16.38	17.48	17.33	17.29	17.10	15.97	18.50
Fond du Lac										
Fond du Lac	16.93	17.54	17.58	17.75	18.82	18.06	17.73	18.31	19.95	20.00
N Fond du Lac	18.41	17.91	17.36	17.82	18.36	18.17	18.07	18.30	19.31	20.40
Oakfield	19.59	19.17	18.61	19.31	19.09	19.13	18.70	18.37	19.83	20.00
Forest										
Campbellsport	18.04	17.69	17.95	17.83	18.03	17.98	17.35	17.42	16.89	16.90
Friendship										
N Fond du Lac	16.68	15.86	15.00	15.90	16.68	17.91	18.04	17.24	17.27	15.50
Lamartine										
N Fond du Lac	20.17	19.45	19.37	19.02	19.13	19.10	19.72	19.02	17.83	17.90
Oakfield	21.42	20.76	20.73	20.57	19.86	20.11	20.41	19.94	18.31	18.44
Rosendale-Brandon	18.62	18.26	18.54	18.42	19.04	19.32	18.94	21.03	20.69	19.21
Marshfield										
New Holstein	17.14	17.05	17.57	16.86	17.60	17.01	18.50	18.40	18.17	18.30
Metomen										
Ripon	19.17	19.21	21.01	20.58	20.18	19.17	19.35	19.79	19.05	16.70
Rosendale-Brandon	17.75	16.86	17.68	17.36	18.26	18.12	17.06	19.99	19.43	17.14
Markesan	19.17	18.71	19.30	19.17	20.79	20.41	19.52	20.12	18.62	17.00

Schedule 6

FOND DU LAC COUNTY, WISCONSIN
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $1,000 of assessed value)

	Year Taxes are Payable									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Town Rates by School Districts										
Oakfield										
Oakfield	19.24	20.42	20.77	21.45	21.12	21.28	20.70	22.44	20.16	20.12
Rosendale-Brandon	16.68	17.62	18.57	19.21	20.25	20.49	18.65	23.63	23.21	20.90
Waupun	17.73	19.10	20.75	21.13	22.24	21.48	21.35	23.39	21.16	19.72
Osceola										
Campbellsport	16.58	16.19	16.68	16.46	17.92	17.34	16.30	16.36	16.95	20.40
Ripon										
Ripon	20.23	20.71	21.77	23.08	22.58	22.53	22.88	22.44	24.44	22.31
Rosendale										
Ripon	19.36	19.52	20.89	20.61	21.24	21.14	21.35	21.18	18.75	17.60
Rosendale-Brandon	17.87	17.02	17.42	17.33	19.18	19.99	18.89	21.40	21.82	18.40
Springvale										
Ripon	18.95	20.04	21.11	21.35	20.67	19.78	19.65	18.63	22.77	20.30
Rosendale-Brandon	17.50	17.48	17.61	17.97	18.68	18.68	17.32	19.17	23.23	20.90
Waupun	18.59	18.94	19.66	19.77	20.53	19.63	18.90	18.43	21.30	19.60
Taycheedah										
New Holstein	16.89	17.28	18.20	17.46	18.15	17.68	17.23	16.69	16.35	15.80
Fond du Lac	16.55	17.28	17.94	17.37	18.58	18.22	17.42	16.72	16.12	16.20
Waupun										
Rosendale-Brandon	15.67	16.63	16.94	17.34	18.20	18.58	17.60	20.04	20.43	18.40
Waupun	16.71	18.15	19.10	19.23	20.15	19.56	19.01	20.12	18.59	17.32
Village Rates by School District										
Brandon										
Rosendale-Brandon	23.26	22.51	22.19	22.48	22.82	23.19	22.40	24.00	23.19	21.30
Campbellsport										
Campbellsport	25.42	25.31	24.59	24.76	24.98	23.80	23.60	23.62	22.86	24.02
Eden										
Campbellsport	16.87	16.63	16.74	16.94	17.55	16.83	16.21	18.91	18.48	18.60
Fairwater										
Ripon	23.15	23.60	23.86	24.24	23.80	23.38	23.58	22.70	20.14	18.30
Markesan	23.16	23.07	22.07	22.76	24.45	24.68	23.80	23.03	19.73	18.60
N Fond du Lac										
N Fond du Lac	24.48	24.05	23.37	23.76	24.48	24.93	24.71	23.98	22.57	22.70
Oakfield										
Oakfield	24.13	23.79	23.90	24.52	24.02	24.05	23.84	24.16	25.80	25.00
Rosendale										
Rosendale-Brandon	18.06	17.70	17.53	18.27	19.33	19.15	18.45	20.38	19.39	17.50
St. Cloud										
New Holstein	19.29	19.39	20.23	20.14	20.74	20.27	20.53	20.38	19.77	19.19
Mt Calvary										
New Holstein	17.46	17.81	17.85	17.14	17.39	16.67	16.91	16.83	16.36	15.50

Source: Bureau of Property Tax, Wisconsin Department of Revenue

Schedule 7

FOND DU LAC COUNTY, WISCONSIN
Principal Property Tax Payers
Current Year and Nine Years Ago

	2017				2008			
Company	Equalized Value	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Equalized Value	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Agnesian Health Care	$ 63,475,611	$ 61,906,810	1	0.86%	$ 33,186,868	$ 31,468,480	2	0.50%
Mercury Marine	61,059,591	59,053,200	2	0.82%	37,042,919	35,078,910	1	0.55%
Grande Cheese Company	38,357,135	37,161,510	5	0.51%				
Alliance Laundry Services	28,267,072	28,903,100	4	0.40%	20,497,597	16,633,800	6	0.26%
John Mark Apt. Complexes	25,535,913	24,739,900	3	0.34%	28,549,197	27,223,550	3	0.43%
ATR Corinth Forest LLC	20,580,234	19,938,700	8	0.28%				
Aurora Medical Group	20,194,600	19,673,700	6	0.27%	19,183,708	18,114,490	8	0.29%
Saputo Cheese	21,209,170	19,667,900	7	0.27%				
Seneca Foods Food Processing	14,452,479	14,678,800	9	0.20%				
Wal-Mart	14,469,179	14,018,140	10	0.19%	15,085,423	14,384,950	9	0.23%
VH Enterprises					20,990,739	20,016,060	4	0.32%
Eagle Fond du Lac LLC					20,830,069	19,862,850	5	0.31%
Simon Properties					19,792,039	18,873,020	7	0.30%
BASM LLC (CD Smith)					14,934,883	14,241,400	10	0.22%
Totals	$ 307,600,984	$ 299,741,760		4.14%	$ 230,093,442	$ 215,897,510		3.41%

Schedule 8

FOND DU LAC COUNTY, WISCONSIN
Property Tax Levies and Collections
Last Ten Years

Budget Year	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	140,245,771	137,048,456	97.72%	2,049,664	139,098,120	99.18%
2009	148,337,866	143,712,388	96.88%	3,216,429	146,928,817	99.05%
2010	155,330,734	151,218,558	97.35%	2,468,406	153,686,964	98.94%
2011	156,387,386	151,171,312	96.66%	3,322,999	154,494,311	98.79%
2012	160,176,409	155,218,095	96.90%	3,201,264	158,419,359	98.90%
2013	163,838,338	158,951,285	97.02%	3,541,004	162,492,289	99.18%
2014	156,491,010	152,761,152	97.62%	2,529,954	155,291,106	99.23%
2015	166,176,362	162,715,981	97.92%	2,451,041	165,167,022	99.39%
2016	165,987,578	162,793,557	98.08%	2,158,918	164,952,475	99.38%
2017	168,331,747	165,191,112	98.13%	2,121,972	167,313,084	99.39%

from Treasurer's Annual Report

Note: Total Tax Levy includes all taxing jurisdictions, County, School, VTAE, State, Local, etc.

Schedule 9

FOND DU LAC COUNTY, WISCONSIN

Ratios of Outstanding Debt by Type and General Bonded Debt

Last Ten Years

Yr End	**Governmental Activities** General Obligation Bonds	**Governmental Activities** General Obligation Notes	**Business-Type Activities** General Obligation Bonds	Total Primary Government	Population	Per Capita Income $	Equalized Value Including TID	Percentage of Personal Income	Per Capita
2008	15,760,000	16,925,000	-	32,685,000	101,740	26,175	7,069,118,700	1.23%	321.26
2009	12,755,000	41,390,000	-	54,145,000	102,151	25,804	7,178,120,300	2.05%	530.05
2010	12,075,000	69,720,000	-	81,795,000	102,385	25,342	7,100,149,900	3.15%	798.90
2011	44,560,000	65,030,000	-	109,590,000	101,740	24,933	6,965,437,800	4.32%	1,077.16
2012	42,310,000	31,655,000	-	73,965,000	101,955	24,558	6,790,536,100	2.95%	725.47
2013	39,575,000	36,395,000	-	75,970,000	101,984	26,961	6,773,848,400	2.76%	744.92
2014	35,595,000	33,455,000	-	69,050,000	102,424	26,174	6,903,471,700	2.58%	674.16
2015	32,045,000	31,965,000	-	64,010,000	103,124	26,345	7,066,199,900	2.36%	620.71
2016	28,570,000	31,040,000	-	59,610,000	103,290	27,657	7,182,759,600	2.09%	577.11
2017	24,925,000	29,855,000	-	54,780,000	103,704	28,875	7,404,221,300	1.83%	528.23

Yr End	Total Gross Bonded Debt of Primary Government	Bond Premium (Discount)	Less Debt Service Fund	Total Net Bonded Debt Primary Government	Percentage of Personal Income	Per Capita Population	Net Debt as a Percentage of Equalized Value
2008	32,685,000	(51,657)	12,247	32,621,096	1.22%	320.63	0.46%
2009	54,145,000	86,436	-	54,231,436	2.06%	530.89	0.76%
2010	81,795,000	203,183	2,358	81,995,825	3.16%	800.86	1.15%
2011	109,590,000	177,355	31,900,714	77,866,641	3.07%	765.35	1.12%
2012	73,965,000	965,458	4,448,863	70,481,595	2.81%	691.30	1.04%
2013	75,970,000	1,051,193	3,724,366	73,296,827	2.67%	718.71	1.08%
2014	69,050,000	932,426	2,610,839	67,371,587	2.51%	657.77	0.98%
2015	64,010,000	871,117	2,525,365	62,355,752	2.30%	604.67	0.88%
2016	59,610,000	813,472	3,374,553	57,048,919	2.00%	552.32	0.79%
2017	54,780,000	724,112	2,943,302	52,560,810	1.76%	506.83	0.71%

Schedule 10

FOND DU LAC COUNTY, WISCONSIN

Direct and Overlapping Governmental Activities Debt

Governmental Unit	Outstanding Principal as of 12/31/2017	Percent of Debt Applicable To County	Net Debt Applicable to County
Direct			
Fond du Lac County			
General obligation debt	$ 54,780,000	100.00%	$ 54,780,000
Debt premium	724,112	100.00%	724,112
Overlapping			
Towns (21)	5,154,495	100.00%	5,154,495
Villages (6)	10,167,708	100.00%	10,167,708
Cities			
Fond du Lac	69,955,000	100.00%	69,955,000
Ripon	11,924,888	100.00%	11,924,888
Waupun	12,142,607	47.01%	5,708,240
School Districts (10)	177,021,353	Various	108,114,293
Sanitary Districts	1,133,546	Various	1,130,456
Moraine Park TCD	23,320,000	27.92%	6,510,944
Total Overlapping	310,819,597		218,666,023
Total Direct and Overlapping Debt	$ 366,323,709		$ 274,170,136

Direct Debt Per Capita (Based on 2017 population estimate of 103,704)	$ 528.23
Direct Debt to 2017 Equalized Value	0.76%
Direct, Overlapping and Underlying Debt Per Capita (Based on pop of 103,704)	$ 2,643.78
Direct, Overlapping and Underlying Debt to 2017 Equalized Value	3.70%

Schedule 11

FOND DU LAC COUNTY, WISCONSIN
Legal Debt Margin Information
Last Ten Calendar Years

Budget Year	State Equalized Value of Fond du Lac County including TID	State Statute 67.03 5% Max	Maximum Principal Debt Ceiling Limit $	Outstanding Principal Balance of General Obligation Debt	Less Amount Available for Repayment of General Obligation Debt	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2008	7,006,677,700	5.00%	350,333,885	32,685,000	-	32,685,000	317,648,885	9.33%
2009	7,114,302,200	5.00%	355,715,110	54,145,000	-	54,145,000	301,570,110	15.22%
2010	7,034,574,600	5.00%	351,728,730	81,795,000	-	81,795,000	269,933,730	23.26%
2011	6,965,437,800	5.00%	348,271,890	109,590,000	31,900,714	77,689,286	270,582,604	22.31%
2012	6,790,536,100	5.00%	339,526,805	73,965,000	4,448,863	69,516,137	270,010,668	20.47%
2013	6,773,848,400	5.00%	338,692,420	75,970,000	3,724,366	72,245,634	266,446,786	21.33%
2014	6,903,471,700	5.00%	345,173,585	69,050,000	2,610,839	66,439,161	278,734,424	19.25%
2015	7,066,199,900	5.00%	353,309,995	64,010,000	2,525,365	61,484,635	291,825,360	17.40%
2016	7,182,759,600	5.00%	359,137,980	59,610,000	3,374,553	56,235,447	302,902,533	15.66%
2017	7,404,221,300	5.00%	370,211,065	54,780,000	2,943,302	51,836,698	318,374,367	14.00%

Schedule 12

FOND DU LAC COUNTY, WISCONSIN
Demographic and Economic Statistics
Last Ten Calendar Years

Year	(1) Population	(2) Per Capita Personal Income	(3) Personal Income	(4) Median Age	(5) Public School Enrollment	(6) Unemployment Rate %
2008	101,740	26,175	2,663,044,500	39.0	14,332	8.0%
2009	102,151	25,804	2,635,904,404	39.1	14,243	8.6%
2010	102,385	25,342	2,594,640,670	39.4	14,139	7.6%
2011	101,740	24,933	2,536,683,420	40.2	14,183	7.3%
2012	101,955	24,558	2,503,810,890	40.2	14,166	6.5%
2013	101,984	26,961	2,749,590,624	40.6	14,012	6.2%
2014	102,424	26,174	2,680,845,776	40.9	14,015	4.9%
2015	103,124	26,345	2,716,801,780	41.0	13,788	4.1%
2016	103,290	27,657	2,856,691,530	41.2	13,880	3.6%
2017	103,704	28,875	2,994,453,000	41.5	13,847	2.8%
EDUCATIONAL ATTAINMENT (2)						
Population 25 years and over					72,298	
Less than High School diploma					5,856	8.1%
High school graduate (includes equivalency)					26,895	37.2%
Some college, no degree					14,966	20.7%
Associate degree					8,531	11.8%
Bachelor's degree					11,134	15.4%
Graduate or professional degree					4,916	6.8%
POPULATION BY AGE (4)						
0 - 4					5,600	5.4%
5 - 14					12,237	11.8%
15 - 24					13,067	12.6%
25 - 34					12,756	12.3%
35 - 44					12,444	12.0%
45 - 54					14,104	13.6%
55 - 64					15,037	14.5%
65 - 85+					18,459	17.8%
					103,704	100.0%

(1) Source: Bond Issuance Statement dated April 4, 2018. Written by Hutchinson, Shockey, Erley & Co, Quarles & Brady LLP, Bond Counsel, and Investment Rating Aa2 by Moody's Investors Service.

(2) Source: Fond du Lac County Economic Development Corp

(3) Personal income is the result of multiplying the population times the per capita income .

(4) Source: Fond du Lac County Economic Development Corp

(5) Source: Local School Districts.

(6) Source: Bond Issuance Statement dated April 4, 2018. Written by Hutchinson, Shockey, Erley & Co, Quarles & Brady LLP, Bond Counsel, and Investment Rating Aa2 by Moody's Investors Service.

Schedule 13

FOND DU LAC COUNTY, WISCONSIN
Principal Employers
Current Year and Nine Years Ago

	2017				2008		
Employer	No. of Employees	Rank	Percentage of Total Co. Employment	Employer	No. of Employees	Rank	Percentage of Total Co. Employment
Agnesian Health Care	3,273	1	4.10%	Agnesian Health Care	2,800	1	4.40%
Mercury Marine-Div. of Brunswick	3,100	2	3.88%	Mercury Marine-Div. of Brunswick	2,689	2	4.22%
Alliance Laundry Systems	1,500	3	1.88%	Alliance Laundry Systems	1,359	3	2.14%
Fond du Lac County	860	4	1.08%	Fond du Lac County	986	4	1.55%
Fond du Lac School District	856	5	1.07%	Fond du Lac School District	800	5	1.26%
Moraine Park Technical College	421	6	0.53%	Moraine Park Technical College	420	7	0.66%
Marian University	421	7	0.53%				
Grande Cheese Company	415	8	0.52%				
Taycheedah Correctional Facility	396	9	0.50%	Taycheedah Correctional Facility	335	11	0.53%
Walker Group Holdings (Brenner)	362	10	0.45%				
CNR (Wisconsin Central Ltd.)	350	11	0.44%				
City of Fond du Lac	311	12	0.39%	City of Fond du Lac	327	12	0.51%
J.F. Ahern Co.	300	13	0.38%	J.F. Ahern Co.	650	6	1.02%
Lyke Corp (Ripon Printers)	300	14	0.38%	Ripon Printers	359	9	0.56%
Fives Giddings & Lweis, LLC	275	15	0.34%	Giddings & Lewis	370	8	0.58%
				Bremner Food Group (cookies)	355	10	0.56%
	13,140		16.47%		11,450		17.99%

Source: Bond Issuance Statement dated January 10,2018. Written by Hutchinson Shockey Erley & Co
Investment Rating Aa2 by Moody's Investors Service, Inc.

Schedule 14

FOND DU LAC COUNTY, WISCONSIN

Full-time Equivalent County Government Employees by Function/Program

Last Ten Calendar Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Clerk of Courts	26.84	27.56	27.40	27.45	27.39	26.52	26.62	28.87	27.39	28.54
Probate	2.00	2.00	2.08	2.58	2.16	2.06	2.09	2.04	2.10	2.04
Family Court Commissioner	4.69	4.65	4.67	4.56	4.53	4.24	4.46	3.40	3.58	5.18
Medical Examiner/Morgue	6.13	6.18	5.92	5.67	5.59	5.00	4.18	5.25	5.35	4.21
District Attorney	5.89	5.90	5.42	5.18	5.05	5.00	5.00	5.00	5.00	5.10
Victim Witness Program	1.66	1.91	2.02	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Corporation Counsel	3.88	3.89	3.92	4.07	3.94	4.00	4.00	4.00	4.00	3.79
County Executive	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administration	1.45	1.39	1.40	1.36	1.04	1.16	0.00	0.00	0.00	0.00
County Clerk	3.05	3.55	2.95	2.99	2.91	2.69	3.47	3.63	3.63	3.66
Human Resource	3.00	3.00	3.00	3.00	2.96	3.22	3.00	3.00	3.00	3.00
Information Systems	8.47	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00
Finance	5.57	5.57	5.30	5.10	5.10	5.00	6.00	6.00	6.00	6.00
County Treasurer	3.93	3.93	4.08	3.99	4.06	4.00	4.11	3.21	4.05	4.08
Land Information	4.78	4.77	4.76	4.46	4.29	4.17	3.94	3.62	3.57	2.59
Purchasing	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Central Services	0.85	0.87	0.90	0.86	0.90	1.04	1.06	1.00	1.00	1.00
Government Center	4.87	4.86	5.05	4.85	4.86	4.56	5.63	5.03	5.10	5.17
Sheriff Administration Building	0.92	0.99	0.99	0.97	0.99	1.45	0.79	1.14	1.19	1.25
Register of Deeds	4.76	5.00	5.00	5.00	4.57	5.00	4.24	5.00	5.00	5.00
Land Records	0.84	0.73	0.95	1.00	1.00	1.00	1.00	1.00	1.00	2.00
County Surveyor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Central Maintenance	8.02	8.01	8.00	8.00	8.00	8.00	8.00	8.03	8.05	8.06
Total	105.60	106.76	105.81	105.09	103.34	102.11	101.59	103.22	104.01	105.67
Public Safety										
Sheriff	60.00	61.13	60.73	62.00	61.00	58.00	61.00	61.00	60.04	61.02
Sheriff Comm Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Dispatch Center	21.82	22.12	25.00	25.00	25.00	25.00	25.00	25.00	25.00	24.00
Jail	68.19	68.73	68.05	67.37	58.46	68.18	69.20	71.24	72.36	71.34
Emergency Management	2.10	2.25	2.24	2.25	2.38	2.50	2.73	2.72	2.72	2.78
Total	153.11	155.23	157.02	157.62	147.84	154.68	158.93	160.96	161.12	160.14

Schedule 14

FOND DU LAC COUNTY, WISCONSIN

Full-time Equivalent County Government Employees by Function/Program

Last Ten Calendar Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Health / Human Services										
Health Department	33.14	36.25	38.44	39.16	40.10	32.34	31.10	38.58	41.18	42.62
Family Support	16.17	16.07	16.07	16.00	16.00	16.00	16.00	16.00	15.00	16.00
Senior Services	17.67	17.35	17.56	17.70	17.61	15.95	15.85	16.52	16.14	19.28
Aging Nutrition	4.77	4.77	4.88	5.10	10.70	4.21	4.17	4.32	3.07	4.24
Veterans	2.81	3.62	3.02	2.69	2.48	2.39	2.39	2.39	2.40	2.00
Health Care Center	-	-	-	-	-	-	-	-	100.06	104.07
Rolling Meadows Nrsg/Rehab	-	-	-	-	-	-	-	124.75	24.01	16.65
Harbor Haven Health & Rehab	98.96	102.15	120.42	105.57	97.48	115.20	126.93	-	-	-
Dept of Community Programs	94.28	89.88	89.29	82.89	80.18	85.58	88.81	81.18	82.40	86.85
Care Management Organization	-	-	-	-	-	-	-	-	59.15	59.94
Dept of Social Services	146.30	144.62	143.73	142.00	143.89	135.38	139.72	142.14	147.64	158.04
Total	414.10	414.71	433.41	411.11	408.44	407.05	424.97	425.88	491.05	509.69
Public Works										
Highway Department	61.00	62.00	61.00	60.00	59.74	58.14	59.00	61.02	61.00	62.00
Airport	1.61	1.89	1.85	1.62	1.53	1.47	1.60	1.73	1.85	1.76
Total	62.61	63.89	62.85	61.62	61.27	59.61	60.60	62.75	62.85	63.76
Culture / Recreation / Education										
Parks	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Fairgrounds	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
County Extension Office	3.51	3.85	3.87	3.80	4.20	3.86	3.62	3.50	3.51	2.00
Rolling Meadows Golf Course	6.65	6.94	7.23	7.98	7.25	6.30	6.12	5.34	4.56	4.31
Total	14.16	14.79	16.10	17.78	17.45	16.16	15.74	14.84	14.07	12.31
Conservation / Development										
Land/Water Conservation	7.18	7.50	7.49	7.28	5.48	7.21	7.59	7.59	7.75	7.00
Planning	1.60	1.60	1.70	1.70	1.70	2.00	2.00	2.00	2.00	3.00
Environmental Services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total	12.78	13.10	13.19	12.98	11.18	13.21	13.59	13.59	13.75	14.00
Grand Total	762.36	768.48	788.38	766.20	749.52	752.82	775.42	781.24	846.85	865.57

Legislative is made up of 25 members. The Deputy Reserves are made up of 20 members.
Neither are counted or included as Full Time Equivalents for employment purposes.

Schedule 15

FOND DU LAC COUNTY, WISCONSIN
Selected Operating Indicators by Function / Program
Last Ten Calendar Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government:										
County Clerk										
DNR Licenses issued	214	294	471	441	444	469	494	510	598	622
Marriage License issued	566	528	560	562	539	574	562	502	508	554
Domestic Partnership License issued	-	-	-	-	2	1	5	3	16	-
Clerk of Courts										
Passport applications	1,978	1,913	1,657	1,737	1,626	1,699	1,599	1,887	2,092	2,286
Cases filed - Civil	518	564	611	569	682	950	959	1,219	1,260	1,001
Criminal	2,274	2,435	2,380	2,521	2,518	2,296	2,089	2,211	2,423	2,734
Family / Paternity	620	667	646	723	686	700	830	889	895	784
Juvenile	382	441	328	379	346	308	287	295	321	386
Small Claims	3,396	3,178	2,873	2,903	2,921	3,093	2,970	3,205	3,386	3,359
Traffic / Forfeitures	10,549	14,198	12,631	11,751	13,514	15,267	14,325	14,950	14,511	14,340
Coroner/Medical Examiner										
Number of cases investigated	547	463	419	497	469	444	419	378	403	394
Number of cremations	558	526	449	500	431	429	436	357	369	348
Number of FDL Co. autopsies performed	83	96	76	96	80	90	91	86	79	82
Number of referral autopsies performed	343	461	426	443	362	300	322	345	386	380
District Attorney										
Filed Complaints:										
Felony	723	671	718	671	708	646	506	419	360	541
Misdemeanor	1,037	1,080	1,051	1,081	1,122	901	884	931	898	1,111
Traffic:										
Criminal	516	671	602	615	683	649	699	861	1,165	1,069
Forfeiture (not guilty cases)	1,119	1,506	1,273	1,063	1,142	4,097	4,350	4,552	3,995	4,106
Sheriff's Forfeitures (not guilty cases)	94	159	90	101	126	106	140	159	158	515
Juvenile:										
CHIPS	156	120	133	148	105	89	95	-	-	-
TPR	24	17	16	10	47	21	-	-	-	-
Other	166	150	151	163	150	134	116	223	294	454
Probate										
Number of probate cases filed	155	150	180	182	149	174	186	181	209	219
New guardianship petitions filed	60	58	43	46	67	43	45	45	56	67
Chapter 51 Commitments	317	332	351	346	415	423	452	476	517	499

Schedule 15

FOND DU LAC COUNTY, WISCONSIN
Selected Operating Indicators by Function / Program
Last Ten Calendar Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Register of Deeds										
Number of documents recorded, land related	14,911	16,493	15,153	14,440	18,502	22,335	18,312	21,058	24,275	20,228
Number of vital records, birth/death/marriage	14,693	15,700	15,181	14,926	15,153	4,539	2,671	2,548	2,781	2,959
Public Safety:										
Sheriff's Department and Jail										
Number of incident reports for service	13,046	17,845	15,707	15,194	15,118	15,649	15,773	17,262	17,407	17,151
Traffic Warnings/Citations	14,080	17,968	16,395	16,370	16,374	20,210	17,721	15,361	17,492	16,692
Traffic fatalities	11	10	12	10	9	22	9	7	5	8
Average adult Jail population per month	257	263	263	279	246	225	255	274	279	303
Average adult count (includes GPS & Day Prog)	272	285	289	300	270	277	273	302	326	357
Average juvenile detention population per month	10	12	12	12	6	8	6	7	9	10
Health and Human Services:										
Aging Services										
No. delivered meals served under Title IIIC1 prog	26,050	26,057	25,945	24,462	27,327	26,498	27,223	30,514	29,401	28,682
No. of individuals served under Title IIIC2 prog	24,085	23,753	25,682	28,496	30,414	30,123	29,676	28,114	28,719	28,292
No. of transportations	49,391	52,118	55,076	57,608	57,454	57,385	57,501	59,315	61,566	65,754

*Traffic enforcement program due to large no. of fatalities in 2003

Schedule 16

FOND DU LAC COUNTY, WISCONSIN
Capital Asset Statistics by Function/Program
Last Ten Calendar Years

Function / Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government: *										
Courthouse/Administration Building	1	1	1	1	1	1	1	1	1	1
Sheriff Administration Building	1	1	1	1	1	1	1	1	1	1
Jail Building	1	1	1	1	1	1	1	1	1	1
Western Ave Annex / Morgue	1	1	1	1	1	1	1	1	1	1
Elm Street Building	1	1	1	1	1	1	1	1	1	1
Adams School	1	1	0	0	0	0	0	0	0	0
Manis Property	1	1	1	1	1	1	1	1	1	1
Portland Street Annex	1	1	1	1	1	1	1	1	1	1
Western Ave Property	1	1	1	1	1	1	1	1	1	1
Public Safety:										
Sheriff's Dept/Jail/Juvenile Detention	1	1	1	1	1	1	1	1	1	1
Public Works:										
Airport	1	1	1	1	1	1	1	1	1	1
Highway Office & Maint Shop	1	1	1	1	1	1	1	1	1	1
Highway Dept. Satellite Shops	3	3	3	3	3	3	3	3	3	3
Salt Domes	3	3	3	3	3	3	3	3	3	3
Salt Sheds	7	7	5	5	5	5	5	5	5	5
Health & Human Services:										
Care Management Organization	0	0	0	0	0	0	0	0	1	1
Department of Community Programs	1	1	1	1	1	1	1	1	1	1
Department of Social Services	1	1	1	1	1	1	1	1	1	1
Galow Group Home	1	1	1	1	1	1	1	1	1	0
Shelter Care Group Home	1	1	1	1	1	1	1	1	1	0
Harbor Haven Nursing & Rehabititation	1	1	1	1	1	1	1	1	1	1
Rolling Meadows Nursing/Rehabilitation Ctr	0	0	0	0	0	0	0	0	0	0
Culture, Recreation & Education:										
County Parks-building/equipment	8	8	8	8	8	8	8	8	8	8
Fairgrounds	1	1	1	1	1	1	1	1	1	1
Rolling Meadows Golf Course	1	1	1	1	1	1	1	1	1	1
University of Wisconsin Center FDL	1	1	1	1	1	1	1	1	1	1

Schedule 17

FOND DU LAC COUNTY, WISCONSIN
Schedule of Insurance in Force
Year Ended December 31, 2017

Insurance	Policy Number	Effective Date	Limits	Premium
Worker's Compensation	HRJUB-2F70779-1-17	1/1/17 to 12/31/17	Increased Limits	943,622
Property Insurance	HJ-630-3F024387-TIL-17	1/1/17 to 12/31/17	$ 110,357,463	54,739
Contractor Equipment	HJ-630-3F024387-TIL-17	1/1/17 to 12/31/17	$ 9,614,978	17,307
General Liability	ZLP-15S66974-16-PB	1/1/17 to 12/31/17	$ 2,000,000	48,074
Cyber Liability	ZPL-31M2284A-16-PA	1/1/17 to 12/31/17	$ 50,000	1,596
Airport Liability	189815	1/1/17 to 12/31/17	$ 3,000,000	3,188
City-County Buildings	H630489M8687-TIL-17	1/1/17 to 12/31/17	$ 73,530,230	60,196
Automobile	HJ-CAP-2C411772-TIL-17	1/1/17 to 12/31/17	$ 1,000,000	118,372
Umbrella	ZUP-15S66986-16-PB	1/1/17 to 12/31/17	$ 8,000,000	66,479
Equipment Breakdown	YB2-L9L-507682-204	1/1/17 to 12/31/17	$ 50,000,000	6,664
Crime	1014224	1/1/17 to 12/31/17	$ 1,000,000	3,780
Law Enforcement Liability	ZLP-15S66974-15-PB	1/1/17 to 12/31/17	$ 2,000,000	82,849
General & Professional Liability Plus Umbrella	6199760	1/1/17 to 12/31/17	$ 5,000,000	107,930
Public Officials Liability	ZLP-15S66974-15-PB	1/1/17 to 12/31/17	$ 3,000,000	53,424
Total				$ 1,568,220

Schedule 18

FOND DU LAC COUNTY, WISCONSIN
Miscellaneous Statistics
December 31, 2017

Date of Incorporation	April 1, 1839
Form of Government	County Executive/County Board
Total Area	725 Square Miles
Center line Miles of Roads and Streets	
County	384.30
City/Town/Village miles	1,208.76
State Hwys	188.91
Acres of Industrial Land	6,666
Farming Acres	280,861
Libraries (Non-County operated)	7
Number of Hospitals (Non-County operated)	2
Recreation	
County Operated:	
Number of Golf Courses	1
Number of Disc Golf Courses	2
Number of Parks & Recreation Facilities	19
Acres of Parks & Reacreation Facilities	1,493
Miles of Trails	63
Miles of Snowmobile Trails	297
State Recreation Lands	Total Acres
Eldorado Marsh Wildlife Area	6,371
Horicon National Wildlife Refuge	31,000
Kettle Moraine State Forest	24,248
Non-County Operated:	
Number of Golf Courses	6
Number of Parks and Recreation Areas	45
Acres of Public Hunting/Fishing	24,430
Utilities	
County Operated - Landfill - Closed	1
Non-County Operated:	
Number of Sanitary Sewer Districts	13
Natural Gas	2
Number of Wind Turbine Projects	3
Alliant-Cedar Ridge, (Towns of Eden/Empire), 41, 1.65 MW turbines	
WE Energy, (Towns of Calument/Marshfield), 88, 1.65 MW turbines	
Forward Wind Energy, (Towns of Oakfield/Byron), 42, 1.5 MW turbines	