

EXECUTIVE COMMITTEE AGENDA

DATE: Tuesday, December 1, 2015

TIME: 8:00 a.m.

LOCATION: Courthouse - Room 115

1. Call meeting to order
2. Public comments
3. CONSENT AGENDA
 - (a) Monthly letter of comments from department heads
 - (b) Review/approve minutes from previous committee meetings
 - (c) Approval of departments vouchers – County Board, Human Resources, Risk Management, Finance, Treasurer, Clerk, Information Technology, Maintenance and Purchasing.
4. **Maintenance**
 - (a) Review letter of comments
5. **Safety & Risk Management**
 - (a) Review letter of comments.
 - (b) Resolution for withdrawal from the Local Government Property Insurance Fund (LGPIF)
6. **Information Technology**
 - (a) Review letter of comments
7. **Wellness**
 - (a) Wellness Updates
8. **Treasurer**
9. **Finance**
 - (a) 2015 Budget resolutions
 - 1) Highway functions (various)
 - 2) Final debt issuance costs (58295)
 - 3) Community Development Block Grant (56780)
 - 4) Land Conservation DATCP (56122)
 - (b) 2015 resolution for Committed and Assigned funds
 - (c) Discussion on status of 2015 goals and suggestions for 2016 goals
 - (d) Discussion and possible approval of Finance Policies
 - 1) Vendor Maintenance
 - 2) Chart of Accounts
 - (e) Correspondence
 - Budget and actual reports for 11 months ended November, 2015
 - Draft of Control Environment-Accounting Policy
 - Minutes of Accountants' meeting November 18, 2015
 - Fiscal agent for Marshfield Fairgrounds Commission
10. **Human Resources (HR)**
 - (a) HRMS update.
 - (b) Discuss Human Services Professional Ladder.
 - (c) Follow up to grade review recommendations.
 - (d) The Executive Committee may go into closed session pursuant to §19.85(1)(e), Wis. Stats., to discuss grievance WPPA 15-127.
 - (e) Return to open session.
 - (f) The Executive Committee may go into closed session pursuant to §19.85(1)(f), Wis. Stats., to discuss an employee's complaint.
 - (g) Return to open session.

- (h) The Executive Committee may go into closed session pursuant to §19.85(1)(c), Wis. Stats., to discuss annual performance evaluations of Maintenance Manager, Safety & Risk Manager, IT Director, Finance Director.
 - (i) Return to open session.
- 11. Consider any agenda items for next meeting.
- 12. Set next regular committee meeting date.



Wood County

WISCONSIN

3a

HUMAN RESOURCES DEPARTMENT

Interdepartmental Memo

November 25, 2015

To: Trent Miner, Peter Hendler, Donna Rozar, Hilde Henkel and Lance Pliml

From: Warren Kraft

Subject: Human Resources (HR) Monthly Letter of Comments – December 2015

General Highlights:

- Warren Kraft began employment as Wood County's HR Director on November 16, 2015. One of his initial goals is to "meet and greet" the department heads within 30 days of his arrival.
- Initial training for the HRMS conversion begins November 30, 2015.
- Online Cyber Recruiter system: 28 open positions in the system and 232 applicants, as of November 23, 2015. 1,547 applicants have applied through Cyber Recruiter since the launch on April 17, 2015.

For specific information on HR activities, please contact the HR Department.

Executive Committee
Monthly Comments on Agenda Items
Finance Department – Mike Martin
Tuesday, December 1, 2015

Comment on Agenda Items

9a. 2015 Budget Resolutions

- 1) Highway Functions – This resolution transfers \$22,085 from available funds in functions under budget and \$2,859,632 in higher than expected revenues to fund a total of \$2,881,717 in functions over budget. There are no contingency or tax levy funds needed.
- 2) 2015 Debt Issuance Costs – The County received a final invoice on the debt issuance cost for the 2015 debt issue that wasn't funded with the November resolution. This resolution appropriates the necessary debt proceeds needed to pay for the final invoice.
- 3) Community Development Block Grant (56790) – The County contracts an entity to manage its revolving loan fund. The costs of that service are paid for with loan principal and interest payments. This resolution appropriates the necessary revenues to cover the professional fees.
- 4) Land Conservation DATCP (56122) – This resolution appropriates higher than expected State Aid for DATCP for the related cost-share assistance expenditures.

9b. 2015 resolution for Committed and Assigned Funds

This is a resolution that we present each year. Governmental accounting standards require that governmental funds that are committed for a specific purpose by the individual governmental entity have to be approved by that governments "highest level of decision making". For Wood County, that would be the Wood County Board of Supervisors. These individual commitments, that we also refer to as "carryover balances" or "non-lapsing balances", are tracked in a separate equity account in the general ledger and are shown in the "carryover" section of the departmental budget documents.

9c. Discussion on status of 2015 goals and suggestions for 2016 goals

I have attached my 2015 goals and suggestions for 2016 goals. I am prepared to provide an update on the status of the 2015 goals. I welcome any suggestions on 2016 goals.

9d. Discussion and possible approval of Finance Policies

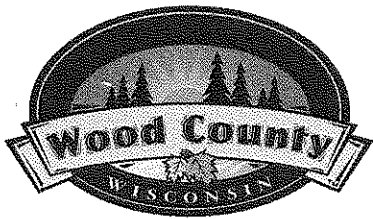
- 1) Vendor Maintenance – This policy will provide written guidance on any changes to our vendor data base. It governs which entities are allowed to receive payments for goods or services provided to the County. This policy provides

structure to the data base and provides for a systematic approach to any vendors added, removed or modified. This policy is one of the goals for 2015.

- 2) Chart of Accounts – This policy provides written guidance on any changes made to the chart of financial accounts that provide the structure for all of the financial recordkeeping and reporting for the County. Having a very structured chart of accounts allows for reliable reporting in any aspect of the County's financial transactions and financial results and status. All additions, removals or modifications to the chart of accounts have to follow a very structured request and approval process prior to the change

9e. Correspondence

- 1) Budget and actual reports for 11 months ended November 30, 2015
- 2) Minutes of Accountants' meeting November 18, 2015-This is the meeting where a draft of the control environment was presented to the accountants of the large departments for discussion.
- 3) Draft of Control Environment Accounting Policy-This part of the Finance Policy Manual defines the core values of the finance function. It provides the basic structure of the lines of communication and authority. It addresses the recruitment, hiring, mentoring and evaluation of the accountants group. The first draft was presented first to the accountants and then to their department heads for input and revisions. It is provided to the Executive Committee for any questions and comments prior to presenting it at the January Executive Committee meeting for approval.
- 4) Fiscal agent for Marshfield Fairgrounds Commission – I have agreed to act as the fiscal agent for the Marshfield Fairgrounds Commission. The Commission will consider this arrangement at their December 10th meeting. I anticipate that the details of the responsibilities, authority and reporting will be discussed at the December 10th meeting.



Wood County

WISCONSIN

OFFICE OF THE
TREASURER

Karen J. Kubisiak

INVESTMENT REPORT

Budgeted investment interest revenue in 2015 is \$125,000.00.
Actual interest earned from January 1, 2015 through October 31, 2015, is \$62,219.62. Total funds invested through October 31, 2015, are \$19,914,946.44.

Investment interest revenue generated in the month of October, 2015, is \$3,146.08, which includes interest from the checking account, the money market accounts, and the Charles Schwab (ICM) account.

Karen Kubisiak

Karen J. Kubisiak
Wood County Treasurer

WOOD COUNTY INVESTMENTS

MATURITY DATE	TYPE OF INVESTMENT	PRINCIPAL AMOUNT	INTEREST EARNED	FINANCIAL INSTITUTION	FUND	INTEREST RATE

MONEY MARKET ACCOUNTS

\$267,519.09 – State Investment Pool (10/31/2015)

\$26,706.41 – BMO Harris Bank (10/31/2015)

\$265,795.95 – Associated Bank (10/13/2015)

\$7,868,903.86 – ICM (10/31/2015)

\$11,829.51 - J P Morgan Chase (10/31/2015)

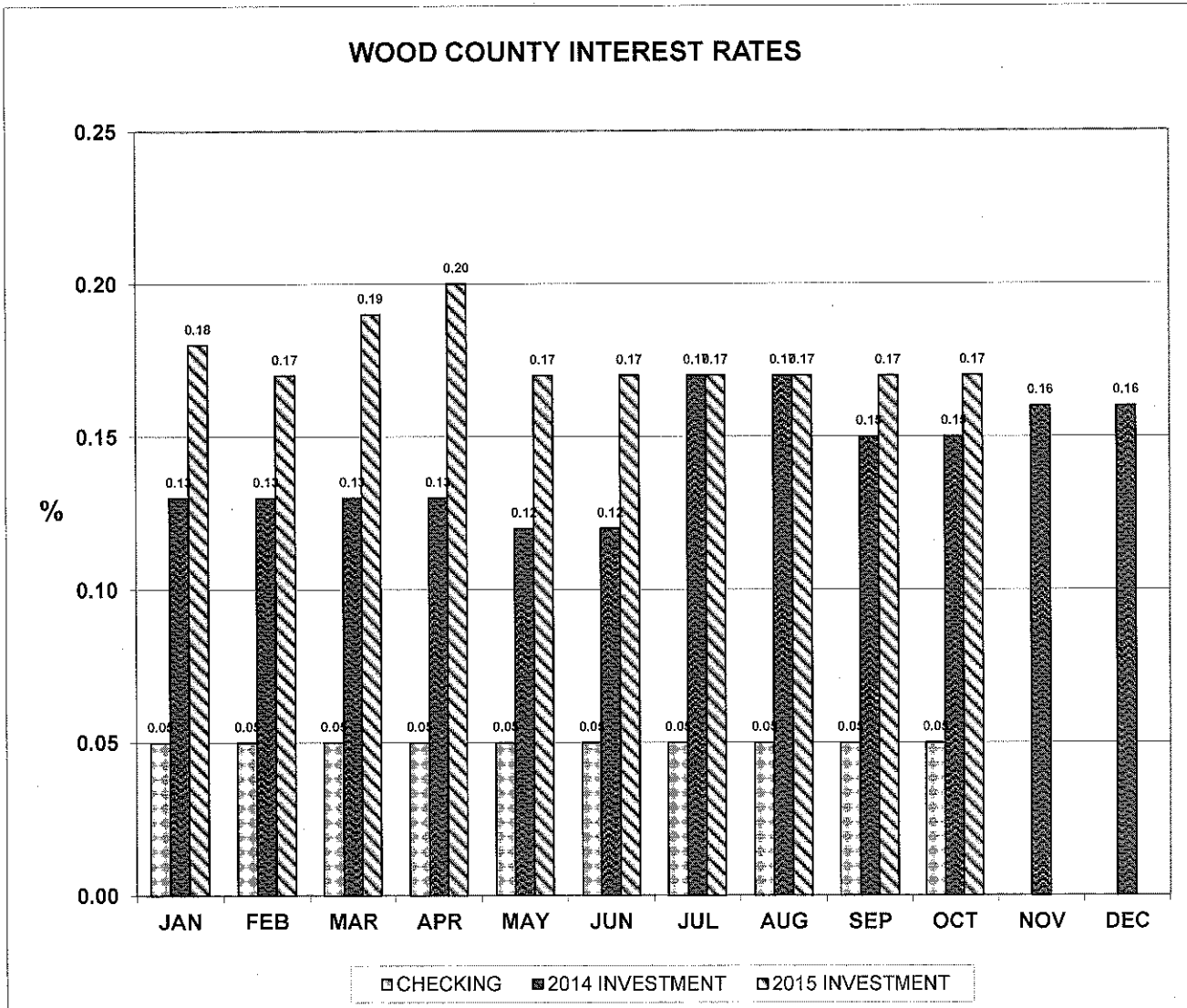
\$620,743.37 - Timberwood Bank (10/31/2015)

\$10,752,978.11 - American Deposit Management (10/31/2015)

\$100,470.14 - Abby Bank (10/31/2015)

2015/2014 INTEREST RATES

11/13/2015



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
CHECKING	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05		
2014 INVESTMENT	0.13	0.13	0.13	0.13	0.12	0.12	0.17	0.17	0.15	0.15	0.16	0.16
2015 INVESTMENT	0.18	0.17	0.19	0.20	0.17	0.17	0.17	0.17	0.17	0.17		
Associated Bank	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15		
BMO Harris	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10		
JP Morgan Chase	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03		
LGIP	0.10	0.11	0.12	0.12	0.13	0.14	0.13	0.13	0.14	0.14		
Timberwood Bank	0.23	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20		
American Deposit M	0.17	0.17	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18		
Abby Bank	0.30	0.30	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40		

CASH FLOW INVESTMENTS BY MONTH AND YEAR									
	2015	2014	2013	2012	2011	2010	2009	2008	2007
January	\$ 13,328,186	\$ 9,203,473	\$ 11,995,955	\$ 8,304,378	\$ 8,119,741	\$ 8,338,681	\$ 7,247,116	\$ 7,982,933	\$ 9,691,633
February	\$ 21,377,232	\$ 15,240,341	\$ 17,496,158	\$ 12,139,546	\$ 11,638,869	\$ 10,746,973	\$ 12,873,133	13,008,206	\$ 13,691,633
March	\$ 27,361,394	\$ 19,503,952	\$ 22,014,104	\$ 19,351,094	\$ 17,135,796	\$ 16,258,475	\$ 19,441,067	\$ 20,066,325	\$ 19,449,231
April	\$ 26,844,153	\$ 20,464,020	\$ 20,491,020	\$ 19,323,539	\$ 17,565,364	\$ 16,668,677	\$ 18,899,826	\$ 19,151,989	\$ 18,124,912
May	\$ 23,101,883	\$ 18,481,309	\$ 19,507,676	\$ 17,087,139	\$ 15,810,632	\$ 15,177,987	\$ 17,479,205	\$ 16,653,649	\$ 16,456,727
June	\$ 21,876,644	\$ 16,097,004	\$ 18,488,999	\$ 16,593,366	\$ 15,362,913	\$ 14,536,551	\$ 16,774,803	\$ 15,675,033	\$ 14,560,721
July	\$ 19,404,586	\$ 13,325,297	\$ 17,430,695	\$ 17,594,093	\$ 13,122,328	\$ 13,054,625	\$ 15,536,709	\$ 14,300,942	\$ 14,573,382
August	\$ 31,914,874	\$ 31,689,461	\$ 33,452,293	\$ 35,606,471	\$ 28,596,714	\$ 23,310,986	\$ 29,803,726	\$ 29,319,966	\$ 24,613,565
September	\$ 23,648,036	\$ 12,568,432	\$ 17,168,400	\$ 18,076,344	\$ 13,813,097	\$ 17,552,707	\$ 16,322,177	\$ 13,528,972	\$ 15,694,353
October	\$ 20,670,630	\$ 12,333,071	\$ 14,709,886	\$ 17,057,991	\$ 11,806,481	\$ 10,563,615	\$ 11,369,044	\$ 9,819,874	\$ 12,059,741
November	\$ 19,914,946	\$ 15,927,036	\$ 11,727,199	\$ 15,342,247	\$ 10,077,153	\$ 8,222,411	\$ 9,809,371	\$ 8,111,648	\$ 11,083,499
December		\$ 15,615,345	\$ 11,978,076	\$ 14,847,096	\$ 10,130,657	\$ 8,373,018	\$ 10,809,466	\$ 8,239,832	\$ 11,164,825



Brokerage Account of
WOOD COUNTY

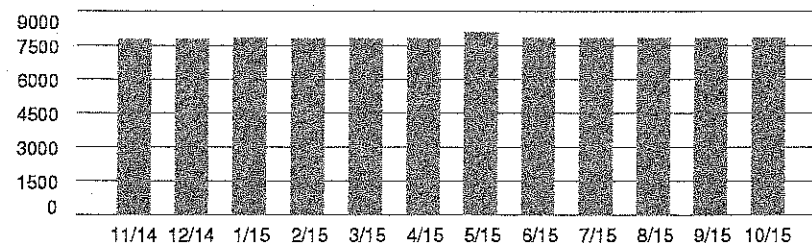
Account Number
9627-6417

Statement Period
October 1-31, 2015

Change in Account Value

	This Period	Year to Date
Starting Value	\$ 7,852,312.17	\$ 7,785,915.33
Cash Value of Purchases & Sales	(18,956.52)	(63,956.52)
Investments Purchased/Sold	18,956.52	63,956.52
Deposits & Withdrawals	0.00	0.00
Dividends & Interest	2,500.00	51,054.38
Fees & Charges	(1,305.91)	(13,051.30)
Transfers	0.00	0.00
Income Reinvested	0.00	0.00
Change in Value of Investments	(12,823.06)	16,764.79
Ending Value on 10/31/2015	\$ 7,840,683.20	\$ 7,840,683.20
Accrued Income ^d	28,220.66	
Ending Value with Accrued Income^d	\$ 7,868,903.86	
Total Change in Account Value:		
Including Deposits and Withdrawals	\$ (11,628.97)	\$ 54,767.87
Including Deposits, Withdrawals, and Accrued Income ^d	\$ 16,691.69	

Account Value (\$) Over Last 12 Months [in Thousands]



Asset Composition

	Market Value	% of Account Assets
Money Market Funds [Sweep]	\$ 512.17	<1%
Fixed Income	7,840,171.03	100%
Total Assets Long	\$ 7,840,683.20	
Total Account Value	\$ 7,840,683.20	100%
Accrued Income ^d	28,220.66	
Total Value with Accrued Income^d	\$ 7,868,903.86	

Gain or (Loss) Summary

Realized Gain or (Loss) This Period

Short Term	\$0.00
Long Term	\$0.00

Unrealized Gain or (Loss)

All Investments	\$10,284.93 ^b
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Values may not reflect all of your gains/losses.

Account Notes

- Accrued Interest is \$28,220.66

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.

EXECUTIVE COMMITTEE MEETING MINUTES

DATE: Tuesday, November 3, 2015
TIME: 8:00 a.m.
PLACE: Room 115, Wood County Courthouse
PRESENT: Peter Hendler, Hilde Henkel, Trent Miner, Lance Pliml, Donna Rozar
OTHERS PRESENT (for part or all of meeting): Michael Martin, Dennis Polach, William Clendenning, Paula Tracy, Bonnie Nuber, Terry Stelzer, Marla Cummings, Brent Vruwink, Joseph Zurfluh, Terry Rickaby, Sheriff Tom Reichert, Samantha Joanis, Amy Kaup, Peter Kastenholz

The meeting was called to order at 8:00 a.m. by Chairman Miner.

Public Comment – No public comments

Consent Agenda

Motion (Henkel/Pliml) to approve the consent agenda as presented. Motion carried unanimously.

Maintenance Coordinator Rickaby reviewed his Letter of Comments.

Risk Management Director Stelzer reviewed his Letter of Comments.

Information Technology Director Kaup noted highlights from her Letter of Comments.

Wellness Coordinator Joanis presented updates on the Wellness program. Joanis and Wellness Board member Kaup presented two requests. The first was to add secure covered employee bike racks to locations upon request; and the second request was to approve a Tobacco Use Policy. The consensus of the Committee was to request that Joanis provide survey information that would warrant placing bike racks at locations upon request.

Motion (Rozar/Henkel) to approve the Tobacco Use Policy as presented. Motion carried unanimously.

Treasurer Kubisiak provided information on a resolution to sell tax deeded property via the Committee packet.

Motion (Hendler/Pliml) to approve the resolution to sell tax deeded property. The resolution will be forwarded to the County Board for consideration. Motion carried unanimously.

Finance Director Martin presented four resolutions to amend the 2015 budget in the areas of Debt Issuance, Debt Service, Capital Projects, and Building Numbering Identification.

Motion (Pliml/Hendler) to approve four resolutions to amend the 2015 budget in the areas of Debt Issuance, Debt Service, Capital Projects, and Building Numbering Identification. The resolutions will be forwarded to the County Board for consideration. Motion carried unanimously.

Martin and Deputy Finance Director Cummings gave the 2016 budget presentation. The Committee commended the Finance Department for their work on the budget presentation.

Break at 8:55 a.m. Meeting reconvened at 9:05 a.m.

Human Resources

It was announced that the new HR Director, Warren Kraft, will begin his employment with Wood County on November 16, 2015.

IT is working closely with the vendor to migrate HR's HRIS system over to the new system. The current system has reached its "end-of-life" and can no longer function satisfactorily with simply a band aide fix. HR, IT, and the vendor have a meeting scheduled in the near future. Amy Kaup reported IT has this issue on a fast track to prevent future issues in the HR Department. Part of this situation will be addressed with the new position budgeted for in IT.

Motion (Hendler/Henkel) to go into closed session at 9:10 a.m. pursuant to §19.85(1)(e), Wis. Stats., to discuss:

- **Grievance WPPA 15-127, and**
- **Collective bargaining negotiation with WPPA, Deputy Sheriffs' Association.**

Roll call vote. All ayes. Motion carried.

Motion (Rozar/Henkel) to return to open session at 9:19 a.m. Motion carried unanimously.

Peter Kastenholz asked that Paula Tracy present to the Committee a resolution outlining the 4-year (2016-2019) tentative agreements of the negotiated settlement with the Wood County Deputy Sheriffs' Association (WPPA/LEER) with comments on how the process with the Association representatives went.

Motion (Pliml/Hendler) to adopt the resolution for approval consideration by the Wood County Board outlining the Executive Committee's negotiated settlement with the Wood County Deputy Sheriffs' Association (WPPA/LEER). Motion carried unanimously.

Motion (Henkel/Rozar) to adjourn the EC meeting at 9:20 a.m. Motion carried unanimously.

Donna Rozar

Respectfully submitted and signed electronically by Donna Rozar, secretary

Human Resources agenda items minutes taken and prepared by Donna Rozar. Other minutes taken and prepared by Bonnie Nuber. All minutes reviewed by the Executive Committee secretary.

COUNTY BOARD
October 2015 vouchers

REPORT ON CLAIMS
Paid November 2015

3e
#1

DEPT CODE	CLAIMANT	NATURE OF CLAIM	AMOUNT
PD-PP	Wisconsin Employee Trust Funds	Retirement	\$283,514.13
CB	Robert Ashbeck	October Per Diem & Expense	\$ 301.30
CB	Allen Breu	October Per Diem & Expense	\$ 365.50
CB	Kenneth Curry	October Per Diem & Expense	\$ 296.45
CB	Michael Feirer	Oct. & Nov. Per Diem & Expense	\$ 717.45
CB	Brad Hamilton	October Per Diem & Expense	\$ 332.35
CB	Hilde Henkel	October Per Diem & Expense	\$ 416.75
CB	Marion Hokamp	October Per Diem & Expense	\$ 517.17
CB	Bill Leichtnam	October Per Diem & Expense	\$ 389.00
CB	Doug Machon	October Per Diem & Expense	\$ 496.40
CB	Trent Miner	October Per Diem & Expense	\$ 466.25
CB	Gerald Nelson	Oct. & Nov. Per Diem & Expense	\$ 738.72
CB	Lance Pliml	October Per Diem & Expense	\$ 1,023.45
CB	Dennis Polach	Oct. & Nov. Per Diem & Expense	\$ 660.30
CB	Donna Rozar	October Per Diem & Expense	\$ 723.40
CB	Ed Wagner	October Per Diem & Expense	\$ 275.90
CB	William Winch	November Per Diem & Expense	\$ 267.95
CB	Joe Zurfluh	October Per Diem & Expense	\$ 392.23
CB	North Centreal Region Commissioners	2015 Leg. Breakfast	\$ 75.00
CB	Francis Cherney	July - Nov. Per Diem & Expense	\$ 347.38
CB	Hugh O'Donnell	Oct. Per Diem & Expense	\$ 82.55
CB	Jane Maciejewski	Jan. - Oct. Per Diem & Expense	\$ 197.38
CB	Linda Schmidt	Jan. - Oct. Per Diem & Expense	\$ 226.48
TOTAL			\$292,823.49

Chairman

Executive Committee

1- 3c

Month: December 2015

[illegible]

Trent Miner

Peter Hendler

Donna Rozar

Hilde Henkel

Lance Pliml

COMMITTEE REPORT
SAFETY, WORK COMP
AND INSURANCE
OCTOBER 2015

#1

VOUCHER#	VENDOR	DESCRIPTION	AMOUNT
PREPAID	MANKE AUTOMOTIVE LLC	VEHICLE DAMAGE REPAIR BILL	\$533.40
PREPAID	RELEASE GUARD	ABOVE GROUND STORAGE TANK PREM	\$1,633.00
PREPAID	AEGIS CORPORATION	RESIDENT SURETY BOND - EDGEWATER	\$300.00
PREPAID	AEGIS CORPORATION	RESIDENT SURETY BOND - NORWOOD	\$600.00
		INSURANCE TOTAL	\$3,066.40
	ALL THE BELOW WERE PAID BY AEGIS (TPA)		
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	HEALING HANDS CHIROPRACTIC	WC MED REIMBURSE	\$60.00
PREPAID	HEALING HANDS CHIROPRACTIC	WC MED REIMBURSE	\$120.00
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	WORK COMP CLAIM	TTD	\$512.80
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	WOODLAKE MEDICAL MANAGEMENT	WC MED REIMBURSE	\$1,475.00
PREPAID	COAST TO COAST WISCONSIN	WC MED REIMBURSE	\$344.69
PREPAID	RISING MEDICAL SOLUTIONS	BILL REVIEW SERVICES	\$58.82
PREPAID	WISCONSIN RIVER ORTHO	WC MED REIMBURSE	\$152.70
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	WORK COMP CLAIM	MILEAGE REIMBURSEMENT	\$140.76
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	WORK COMP CLAIM	TTD	\$512.80
PREPAID	WORK COMP CLAIM	TTD	\$512.80
PREPAID	ALARIS	WC MED REIMBURSE	\$110.50
PREPAID	ALARIS	WC MED REIMBURSE	\$102.00
PREPAID	LINDNER & MARSACK, S.C.	ATTORNEY FEES - G. ELSEN	\$1,458.79
PREPAID	ASPIRUS RIVERVIEW HOSPITAL	WC MED REIMBURSE	\$321.00
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$14.83
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$148.31
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$148.31
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$25.55
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$229.21
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$296.62
PREPAID	RISING MEDICAL SOLUTIONS	BILL REVIEW SERVICES	\$159.22
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	ALARIS	WC MED REIMBURSE	\$127.50
PREPAID	ALARIS	WC MED REIMBURSE	\$42.50
PREPAID	ISO SERVICES INC	WC MED REIMBURSE	\$12.75
PREPAID	ASPIRUS DOCTORS CLINIC	WC MED REIMBURSE	\$7.50
PREPAID	ASPIRUS DOCTORS CLINIC	WC MED REIMBURSE	\$7.50
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	WORK COMP CLAIM	TTD	\$512.80
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	CENTRAL WISCONSIN	WC MED REIMBURSE	\$280.64
PREPAID	HEALING HANDS CHIROPRACTIC	WC MED REIMBURSE	\$239.12
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$136.86
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURSE	\$148.70
		WC TOTAL	\$10,617.38

TTD - TEMPORARY TOTAL DISABILITY
TPD - TEMPORARY PARTIAL DISABILITY

PPD - PARTIAL PERMANENT DISABILITY
DB - DEATH BENEFIT

COMMITTEE REPORT
SAFETY, WORK COMP
AND INSURANCE
OCTOBER 2015

#1

CHAIRMAN

11/25/2015 7:19:44 AM

County of Wood

Report of Claims for

3C-1
FINANCE - NOV 2015

1

For the range of vouchers: 14150052 14150099

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
14150052	DELUXE BUSINESS FORMS & SUPP	2015 1099 Forms and Envelops	10/28/2015	125.98	P
14150053	UNIVERSITY CENTER COMMISSION	2015 Capital Projects	10/31/2015	11250.00	P
14150054	SPRINGSTED INCORPORATED	Prof Fees 2015A Debt	11/10/2015	30643.18	P
Grand Total:				\$42,019.16	

Committee Chair

Committee Member

Committee Member

Committee Member

Committee Member

Committee Member

Report of Claims for

WELLNESS - NOV 2015

For the range of vouchers: 34150017 34150099

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
34150017	JOANIS SAMANTHA	Reimb for Health Fair Supplies	11/02/2015	288.98	P
34150018	ASPIRUS OCCUPATIONAL HEALTH	Wellness services Sep 2015	09/30/2015	7384.20	P
34150019	ASPIRUS OCCUPATIONAL HEALTH	Wellness services October 2015	10/28/2015	4694.95	P
34150020	WELLNESS COUNCIL	Corp Membership-Joanis	11/01/2015	495.00	
34150021	JOANIS SAMANTHA	Health Fair Supplies/Rewards	11/24/2015	650.46	
Grand Total:				\$13,513.59	

Committee Chair

Committee Member

Committee Member

Committee Member

Committee Member

Committee Member

Report of Claims for COUNTY CLERK - NOVEMBER 2015

For the range of vouchers: 06150232 06150247

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
06150232	MAILFINANCE	Property Tax Recovery Mail Mac	10/26/2015	177.24	P
06150233	WOODTRUST BANK NA	2015 VISA Charges for Sep/Oct	10/26/2015	3112.16	P
06150234	FRONTIER COMMUNICATIONS	Various Mfid Dept Phone Charge	10/26/2015	127.40	P
06150235	REGISTRATION FEE TRUST	L92-28J, LG2245, 908-UNZ	10/27/2015	402.00	P
06150236	CASTLEROCK VETERINARY CLINIC	Animal Claim-Serv 9/28,10/2	10/27/2015	80.41	P
06150237	LANGTON DENNIS	Oct deliveries 22 days	11/03/2015	209.00	P
06150238	REGISTRATION FEE TRUST	L92-32J, 285-VAR	11/03/2015	225.25	P
06150239	REGISTRATION FEE TRUST	L92-33-34J	11/03/2015	311.50	P
06150240	TDS TELECOM	VAR DEPT TDS PH BILLS OCT 2015	11/03/2015	315.06	P
06150241	SOLARUS	VAR DEPT PH BILLS SOL NOV 2015	11/04/2015	12578.12	P
06150242	REGISTRATION FEE TRUST	L92-37J	11/10/2015	195.00	P
06150243	GANNETT WISCONSIN MEDIA	VAR ADS 9/28 - 11/01/2015	11/10/2015	1912.44	P
06150244	CENTURYLINK	Various dept long distance pho	11/16/2015	101.53	P
06150245	UNITED MAILING SERVICE	MAIL FEES 10/5 - 10/30/2015	11/17/2015	1069.98	P
06150246	REGISTRATION FEE TRUST	L92-38J, L92-40J	11/17/2015	242.50	P
06150247	REGISTRATION FEE TRUST	KE-2909	11/24/2015	86.00	
Grand Total:				\$21,145.59	

Committee Chair

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Report of Claims for

Information Technology

For the range of vouchers: 27150333 27150361

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
27150333	CDW GOVERNMENT INC	SCREEN PROTECTOR LAND CONSER	10/13/2015	38.81	P
27150334	CDW GOVERNMENT INC	INK CARTRIDGE	10/15/2015	12.03	P
27150335	CDW GOVERNMENT INC	HEADSET & PLUG H.S.	10/05/2015	86.63	P
27150336	CDW GOVERNMENT INC	12TH ST UPS BATTERY	10/20/2015	151.66	P
27150337	COMPUTER INFORMATION SYSTEMS INC	CIS MOBILE PAY 2 OF 3	10/20/2015	25829.00	P
27150338	EO JOHNSON COMPANY INC	PAPERCUT BILLING	10/02/2015	14890.68	P
27150339	FRONTIER COMMUNICATIONS	PHONE CHGS	10/02/2015	1107.13	P
27150340	FRONTIER COMMUNICATIONS	PHONE CHGS	10/02/2015	542.00	P
27150341	CDW GOVERNMENT INC	VISIO SOFTWARE	10/27/2015	466.64	P
27150342	MARSHFIELD UTILITIES	FIBEROPTIC	09/22/2015	804.87	P
27150343	ULTRACOM WIRELESS COMMUNICATI	NET BRAIN MAPPING SOFTWARE	10/28/2015	322.70	P
27150344	US BANK	CREDIT CARD CHGS	10/27/2015	3945.33	P
27150345	US CELLULAR	CELL PHONE CHGS ACCT 203538532	10/20/2015	788.19	P
27150346	US CELLULAR	CELL PHONE CHGS ACCT 203391922	10/20/2015	146.43	P
27150347	US CELLULAR	CELL PHONE CHGS ACCT 217293182	10/20/2015	630.14	P
27150348	US CELLULAR	CELL PHONE CHGS ACCT 277407322	10/16/2015	2170.14	P
27150349	BARDACHIWSKI IHOR	MILEAGE	11/12/2015	121.90	P
27150350	CCB TECHNOLOGY	2FA	09/25/2015	6870.00	P
27150351	CCB TECHNOLOGY	2FA	11/12/2015	960.00	P
27150352	CDW GOVERNMENT INC	HEADSET	10/30/2015	229.31	P
27150353	CDW GOVERNMENT INC	GEL WRIST REST	11/02/2015	15.19	P
27150354	CDW GOVERNMENT INC	HEADSET	11/03/2015	86.63	P
27150355	CDW GOVERNMENT INC	WIRELESS MICE	11/03/2015	84.60	P
27150356	CDW GOVERNMENT INC	APPLE USB/POWER CUBE	11/02/2015	33.28	P
27150357	CDW GOVERNMENT INC	APPLE USB CABLE	11/02/2015	16.69	P
27150358	CDW GOVERNMENT INC	UPS BATTERY FOR EDGEWATER	11/02/2015	151.66	P

Report of Claims for

Information Technology

For the range of vouchers: 27150333 27150361

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
27150359	CDW GOVERNMENT INC	GPS PUCK	10/30/2015	58.00	P
27150360	EMMONS BUSINESS INTERIORS	OFFICE EQUIPMENT	10/30/2015	1128.68	P
27150361	SOLARWINDS	NETWORK SOFTWARE TOOLS	10/23/2015	4115.00	P
Grand Total:				\$65,803.32	

Committee Chair

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For the range of vouchers: 19150769 19150808 50120180 50120184

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
19150769	ACE HARDWARE	PARTS SUPPLIES & TOOLS	10/30/2015	146.13	P
19150770	FIRE & SAFETY EQUIPMENT	SEMI ANN FIRE INSP JAIL KITCH	10/29/2015	98.90	P
19150771	GRAYBAR ELECTRIC COMPANY INC	BULBS AND BALLASTS	11/03/2015	756.26	P
19150772	GROUNDS DETAIL SERVICE LLC	GROUNDS CARE HUMAN SERVICES	11/04/2015	175.75	P
19150773	GROUNDS DETAIL SERVICE LLC	GROUNDS CARE COURTHOUSE	11/04/2015	111.00	P
19150774	GROUNDS DETAIL SERVICE LLC	GROUNDS CARE CBRF	11/04/2015	175.75	P
19150775	ORKIN PEST CONTROL	PEST CONTROL HUMAN SERVICES	10/29/2015	136.05	P
19150776	WASTE MANAGEMENT	WASTE DISPOSAL JOINT USE	11/01/2015	70.48	P
19150777	WASTE MANAGEMENT	WASTE DISPOSAL COURTHOUSE	11/01/2015	862.57	P
19150778	WASTE MANAGEMENT	WASTE DISPOSAL HUMAN SERVICES	11/01/2015	196.47	P
19150779	WE ENERGIES	GAS SERVICE SHERIFF LOCKUP	10/29/2015	24.25	P
19150780	WE ENERGIES	GAS SERVICE JOINT USE BUILDING	10/29/2015	57.13	P
19150781	EAGLE CONSTRUCTION CO INC	COURTHOUSE SIDEWALK PRJ	11/05/2015	3629.00	P
19150782	G & K SERVICES	MAT CLEANING COURTHOUSE	11/18/2015	380.74	P
19150783	G & K SERVICES	MAT CLEANING HUMAN SERVICES	11/11/2015	131.55	P
19150784	HOME DEPOT CREDIT SERV (Maintenance)	SUPPLIES PARTS TOOLS	11/14/2015	251.52	P
19150785	POWER PAC INC	FLASHER JD TRACTOR	11/18/2015	94.73	P
19150786	RON'S REFRIGERATION & AC INC	REG DEEDS A/C REPAIRS	11/10/2015	217.00	P
19150787	RON'S REFRIGERATION & AC INC	DISPATCH A/C REPAIRS	11/10/2015	899.56	P
19150788	SHRED SAFE LLC	CONFIDENTIAL SHREDDING	11/18/2015	150.00	P
19150789	WATER WORKS & LIGHTING COMM	WATER/SEWER COURTHOUSE	11/10/2015	65.78	P
19150790	WATER WORKS & LIGHTING COMM	WATER/SEWER COURTHOUSE	11/10/2015	6.38	P
19150791	WATER WORKS & LIGHTING COMM	WATER/SEWER COURTHOUSE	11/10/2015	1044.84	P
19150792	WATER WORKS & LIGHTING COMM	WATER/SEWER ANNEX	11/10/2015	47.34	P
19150793	WATER WORKS & LIGHTING COMM	WATER/SEWER JAIL	11/10/2015	1990.07	P
19150794	WATER WORKS & LIGHTING COMM	ELECTRIC ANNEX #2	11/10/2015	27.65	P

Report of Claims for

Maintenance/Purchasing

For the range of vouchers: 19150769 19150808 50120180 50120184

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
19150795	WATER WORKS & LIGHTING COMM	ELECTRIC ANNEX #1	11/10/2015	44.77	P
19150796	WATER WORKS & LIGHTING COMM	WATER/SEWER ELEC COMMUNICATION	11/10/2015	294.52	P
19150797	WATER WORKS & LIGHTING COMM	ELECTRIC BAKER LOT	11/10/2015	42.51	P
19150798	WATER WORKS & LIGHTING COMM	ELECTRIC COURTHOUSE SECURITY	11/10/2015	61.28	P
19150799	HEINZEN PRINTING	PRINTING	11/23/2015	385.00	
19150800	INDIANHEAD SPECIALTY CO	STAMPS	11/23/2015	20.85	
19150801	OFFICE ENTERPRISES	CHAIRS	11/23/2015	308.00	
19150802	OFFICEMAX INCORPORATED	OFFICE SUPPLIES	11/23/2015	1601.84	
19150803	PRINT SHOP THE	PRINTING	11/23/2015	752.81	
19150804	QUALITY PLUS PRINTING INC	PRINTING	11/23/2015	150.00	
19150805	SCHILLING SUPPLY COMPANY	PAPER SUPPLIES	11/23/2015	743.82	
19150806	STAPLES ADVANTAGE	OFFICE SUPPLIES	11/23/2015	983.39	
19150807	STAPLES ADVANTAGE	OFFICE SUPPLIES	11/23/2015	1464.64	
19150808	STAPLES ADVANTAGE	OFFICE SUPPLIES	11/23/2015	(48.79)	
50120180	MIDLAND PAPER		11/05/2015	676.02	P
50120181	HEINZEN PRINTING		11/05/2015	348.00	P
50120182	MIDLAND PAPER		11/17/2015	755.72	P
50120183	DASH MEDICAL GLOVES		11/23/2015	361.20	
50120184	MIDLAND PAPER		11/23/2015	1124.99	
Grand Total:				\$21,817.47	

Committee Chair

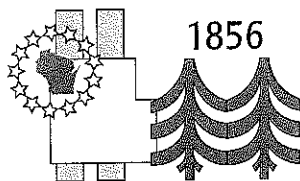
Committee Member

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Wood County WISCONSIN

4a
Office of
Maintenance Coordinator
Terry Rickaby

Maintenance Monthly Comments December 1, 2015

The Administrative Assistant position for the Maintenance Department has been filled. Brenda Nelson, formerly with Emergency Management for 14 years, has accepted the position and began training with Bonnie Nuber on November 23rd. Many of the duties that she performed in Emergency Management are similar to the duties she will perform for Maintenance, making her a good fit for the position.

There are a few problem areas with the heating system that we are working on. So far we have been able to do the work in-house.

We are currently seeking materials for the next dog shelter for the Sheriff's Department. The costs for this project will be covered by the Sheriff's Department.

The Wisconsin Rapids Fire Department did a fire inspection of the Maintenance Department. No problems were noted.

The snow removal equipment has been prepped for the upcoming snow season.

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Wood County WISCONSIN

SAFETY & RISK MANAGEMENT

Safety & Risk Management Letter of Comments – November 2015

Safety/Risk/Insurance/Work Comp - News & Activities:

- Renewing Wood County insurance policies for 2016.
- Checking into an online SDS search and storage system for Wood County.
- Preparing to update property Statement of Values (SOV) for year-end changes.

Lost Time/ Restricted Duty/Medical Injuries: 5

- 10/27/2015 – Edgewater – Employee sustained a strain to the lower back and right leg. Lost time injury.
- 11/08/2015 – Norwood HC – Employee sustained a strain to the right knee. Lost time injury.
- 11/16/2015 – Highway – Employee sustained low back sprain. Lost time injury.
- 11/18/2015 – Norwood HC – Employee sustained a concussion to the head. Lost time injury.
- 11/23/2015 – Edgewater – Employee sustained a low back strain. Lost time injury.

First Aid Injuries: 4

- 11/18/2015 – Norwood HC – Employee sustained contusions left shoulder and right facial areas.
- 11/18/2015 – Human Services – Employee sustained a contusion to left forefinger.
- 11/20/2015 – Norwood HC – Employee sustained scratches to forearms.
- 11/20/2015 – Register of Deeds – Employee sustained a right ankle spain.

Property/Vehicle Damage Claims: 0

- 00/00/2015 – Dept. – Claim & damages.

Liability – Wood County - Notice of Injury and Claim: 0

- 00/00/2015 – Dept. – Claim and damages.

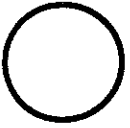
Liability – Active Lawyer Notice of Injury and Claim / Lawsuits/ Court Cases: No new suits filed.

- Engen vs. Wood County Highway. Wood County Reply Brief to Court of Appeals.
- Nelson vs. Wood County Human Services. Claim dropped from Federal court. Court Branch1 reviewing briefs with a decision forthcoming.
- Waite retaliation claim. No updates.
- Haupt – Norwood Employee EEOC claim dismissed from Federal Court. Haupt has 300 days to file claim discrimination with EEOC or ERD or until December 30th of 2015.

2015 Goals Progress:

All Wood County written safety programs updated within the last year. (Completed)

Parks Department shops chemical survey, SDS search and binder updating is completed. Updated the chemical lists and added over 90 chemical SDS's to the Parks lists and SDS binders. (Completed)



RESOLUTION#

ITEM#

1 - 50

DATE

December 15, 2015

Effective Date

December 15, 2015

Introduced by

Executive Committee

Page 1 of 1

Motion:	Adopted:	<input type="checkbox"/>
1 st	Lost:	<input type="checkbox"/>
2 nd	Tabled:	<input type="checkbox"/>
No: <input type="checkbox"/>	Yes: <input type="checkbox"/>	Absent: <input type="checkbox"/>
Number of votes required:		
<input checked="" type="checkbox"/> Majority	<input type="checkbox"/> Two-thirds	
Reviewed by: <u>PAK</u> , Corp Counsel		
Reviewed by: _____, Finance Dir.		

CLC

INTENT & SYNOPSIS: To non-renew and withdraw from the Local Government Property Insurance Fund

FISCAL NOTE: Savings to County of Wood on Property Insurance Premiums for 2016 of \$21,474:

WHEREAS, the Local Government Property Insurance Fund has altered and increased property insurance premiums for 2016, and

WHEREAS, pursuant to the requirements of s.605.21 (3) Wisconsin Statutes, provide certified notice to the Local Government Property Insurance Fund that by a majority vote, your Board or Council must elect to withdraw from the Fund. **Withdrawal date cannot be prior to the date action was taken.**

THEREFORE BE IT RESOLVED, to withdraw from the Local Government Property Insurance Fund.

		NO	YES	A
1	Nelson, J			
2	Rozar, D			
3	Feirer, M			
4	Wagner, E			
5	Hendler, P			
6	Breu, A			
7	Ashbeck, R			
8	Miner, T			
9	Winch, W			
10	Henkel, H			
11	Curry, K			
12	Machon, D			
13	Hokamp, M			
14	Polach, D			
15	Clendenning, B			
16	Pliml, L			
17	Zurfluh, J			
18	Hamilton, B			
19	Leichtnam, B			



Wood County WISCONSIN

INFORMATION TECHNOLOGY

November, 2015

- ◆ Development of the TCM to Dynamics interface project was completed last month and the program was deployed and tested. The fiscal staff seem very happy with the improvements enabled by the program.
- ◆ Continued setting up TCM to allow contracted providers to be able to enter their own contacts (progress notes). Assisted with training contracted providers.
- ◆ Continued working on requested reports in TCM. Multiple programmers continue to work to provide Human Services with requested reports in a timely manner.
- ◆ Continuing to work on the Social Media Policy. A meeting with the Social Media team comprised of representatives from several departments to finalize the policy was held on November 24th.
- ◆ Continued working on the rollout of 2FA (Two-Factor and Single Sign on) Software for the Sheriff's and IT Departments. Two factor authentication is required by the DOJ CJIS Policy for all unsecured (mobile) computers accessing the State computer systems. All Sheriff Mobiles have 2FA installed as well as 2 Grand Rapids mobile units. The County IT will be installing and configuring Grand Rapids, Nekoosa, and Port Edwards mobile units so they comply with CJIS requirements and are able to use the CIS Mobile Application. Extensive configuration and setup was completed to allow secure access to the County network on machines that do not belong to the County. Grand Rapids and their vendor, Infitech, worked diligently with us to configure and test the network connection. Two machines from Grand Rapids are successfully setup and emails have gone to the other agencies advising them on what the next steps are. Worked with a Sheriff Patrol Deputy on setting up single-sign-on ready to use for patrol mobile units. All applications are ready and single-sign-on for the Patrol staff will be implemented in early December after training documents are created and provided to staff.
- ◆ Continue to work with DOJ to show that Wood County is in compliance with CJIS policies. These documents need to be approved by the State in order for the County to implement the CIS mobile software. A lot of information has been provided and hopefully DOJ will provide final approval shortly.
- ◆ Continue working with Sheriff's Department and other law enforcement agencies to plan and prepare for the implementation of the CIS Mobile product. The County will be working closely with agencies to ensure all necessary security requirements are met. The current goal is to provide training early to mid-December and go live soon after.
- ◆ Work on identifying and implementing a more user friendly County website has begun.



Wood County WISCONSIN

INFORMATION TECHNOLOGY

- ◆ IT staff continue to compensate for the loss of Human Services Systems Operations Technician. IT staff are fielding questions and resolving issues that were completed by the position within Human Services prior to a retirement. As Human Services staff is trained and assume the responsibilities held by the previous position the increased workload on IT staff will hopefully decrease.
- ◆ Upgraded Child Support and Human Services users to the new version of HOD version 11. This is a State of WI application used by these departments. Other dependent software applications, Java and Internet Explorer also had to be upgraded.
- ◆ In the month of October, 322 helpdesk requests were created and staff completed 330 tickets. The current number of outstanding requests is 65. These numbers represent requests for service that come in daily from departments throughout the County.
- ◆ Updated the County BYOD software, XenMobile, to work with Apple iPhones.
- ◆ Extensive planning continues for IT to complete the Core switch replacement and move the County virtual server environment to new hardware. These are both major projects for IT and will provide the County with a better server backbone.
- ◆ Deployed Laserfiche, County-wide Document Management System, and Sage HRMS on the Citrix Farm.
- ◆ Real and personal property database preparation for the 2015 tax billing season was completed. Bill generation and distribution will begin as soon as rates are received from the State. Physical address data, BNI, for the City of Wisconsin Rapids was received, converted and uploaded to the County system.
- ◆ Work on the Planning and Zoning Sanitary Permit system continues. Data was imported and 3 types of mailings were completed.
- ◆ Preparation, additional coding and system design change requests, for the application that generates and receipts 2016 UWEX billing was completed.
- ◆ SOA file generation for the State for 2015 assessment year was completed with the last, late district.
- ◆ Completed 2014 property tax processing (year end archives, Certifications and State reporting). Preparation for the 2015 property tax generation has begun.
- ◆ Attended training on Windows 10 to begin learning about the features and functionality of the new Operating System version. Testing County applications on the new OS version has also begun.



Wood County WISCONSIN

INFORMATION TECHNOLOGY

-
- ◆ Work continues on assisting the HR department on the implementation and conversion to the new HRMS payroll system. An update was completed on the new Sage HRMS to prepare for go live.
 - ◆ Started a new breastfeeding database for the Health Department.
 - ◆ Began working with Solarus to upgrade network data connections. With current pricing that is offered, speeds will increase while the cost stays close to the same. This will increase the speed that other facilities connect to the Courthouse to obtain shared resources.
 - ◆ Began working with vendors to begin planning a new Data Center in preparation for potentially moving the IT Department.
 - ◆ IT Director attended the GIPAW Board of Directors meeting and was re-elected as Vice Chair. Elections are held annually.

Wood County Employee Wellness Update

December 1st, 2015 Submitted: Sammi Joanis

2015-2016 Employee Wellness Program

Health Fair Update- During our three Health Fairs in October– October 13 at Edgewater Haven, October 20 at the Courthouse, and October 22 at the Annex and Health Center – employees learned about healthcare services in the community, physical activity opportunities/programs/memberships, stress management, aging and disability programs/services, health benefits services, financial benefits/services, employee assisted services, and back care services. More than 27 employees/spouses attended the Edgewater Health Fair with 10 vendors. More than 116 employees/spouses attended the Courthouse Health Fair with 14 vendors. More than 38 employees/spouses attended the Annex and Health Center Health Fair with 11 vendors. There was a 3 drawings held for each health fair for a \$50 Chamber gift certificate.

Biometric Screening Update- We had 7 biometric screening events in Wood County. One more onsite screening on December 8th at the Courthouse is scheduled. A small group of employees are working to complete the biometric screening process over at the Aspirus Doctors Clinic, Aspirus Occupational Health Clinic in Wausau and Stevens Point. Any employee or eligible spouse who could not attend one of the 8 onsite biometric screenings can still receive a voucher to participate at previous listed Aspirus locations. Health Assessments results are being compiled and a report with aggregate data will be available after February when Health Coaching is complete.

Quarter 1 Lunch and Learns

The following presentations are available to employees during Quarter 1 (Oct.-Dec.)

October-Cyber-Bullying by Jeremy Keith, Wood County Sheriff's Department

November- Hunter Safety for Hunters and Non-Hunters by Wood County Wellness Committee

December- Holiday Blues-Depression by Lisa Kegler- Children's Hospital of Wisconsin

Continued Wellness Program Promotion- Wellness communication and marketing materials to promote and encourage participation in the Biometric screening and Health assessment continue. Wellness Coordinator met at Highway department for their safety meeting to give information regarding the Wellness program and was available for questions. Wellness Committee members continue to market the wellness program throughout their locations/departments as well.

New Hire Orientation- Continue to promote and inform new hires about the wellness program during orientation. Now with only having one more onsite screening, I have been encouraging and giving vouchers to Aspirus Doctors Clinic, Wausau and Stevens Point Occupational Health Clinics to have their biometric screening completed.

Upcoming Wellness Activities

Health Coaching- Quarter 2- The employees and spouses who participated in the biometric screening and completed the health assessment will receive their results when they meet with an Aspirus Health Coach starting in January to set a wellness goal for the year. Health coaching is a method of guiding others to maintain or improve their health. Like traditional coaching, health coaches use goal setting, identification of obstacles, and personal support systems. Having employees set wellness goals encourages long-term wellness participation and motivation to achieve goals.

Fitness Assessments- Quarter 2- During the health coaching sessions, employees will have an opportunity to complete a MET fitness assessment. This assessment is calculated based on a formula that incorporates the employees' current activity level, height, weight, and resting pulse. The fitness assessments will be offered every six months to allow employees to measure progress over time.

Enclosures: Wood County Wellness Program Overview

Wood County Wellness Program

Employee Tracking Sheet

October 1st 2015-September 30th 2016

Name: _____

Department: _____

Employee #: _____

Quarter 1:- October 1st-December 31st 2015

Quarter 3: April 1st- June 30th 2016

Quarter 2: January 1st-March 31st 2016

Quarter 4: July 1st-September 30th 2016

Qualifying Activities	<input checked="" type="checkbox"/> If Completed	Date completed	Points	Q1 Total	Q2 Total	Q3 Total	Q4 Total
*Health Assessment *(Due by 12/31/15)	<input type="checkbox"/>	mm/dd/yy	500				
*Biometric Screening *(Due by 12/31/15)	<input type="checkbox"/>	mm/dd/yy	500				
*Health Coaching Session *(Due by 2/20/16)	<input type="checkbox"/>	mm/dd/yy	500				

***Required in order to be eligible for cash incentives**

Challenges/Programs	<input checked="" type="checkbox"/> If Completed	Date completed	Points	Q1 Total	Q2 Total	Q3 Total	Q4 Total
Wellness Challenge- TBA	<input type="checkbox"/>	mm/dd/yy	500				
Wellness Challenge- TBA	<input type="checkbox"/>	mm/dd/yy	500				
Wellness Challenge- TBA	<input type="checkbox"/>	mm/dd/yy	500				
Wellness Challenge- TBA	<input type="checkbox"/>	mm/dd/yy	500				
Fitness Assessments	<input type="checkbox"/>	mm/dd/yy	250 each				
Follow up Health Coaching Session	<input type="checkbox"/>	mm/dd/yy	500	Must meet with Health Coach, points will be added by Coordinator			

Education	<input checked="" type="checkbox"/> If Completed	Date completed	Points	Q1 Total	Q2 Total	Q3 Total	Q4 Total
Health Fair	<input type="checkbox"/>	mm/dd/yy	100				
Lunch n Learns	Oct <input type="checkbox"/> Nov <input type="checkbox"/> Dec <input type="checkbox"/> Apr <input type="checkbox"/> May <input type="checkbox"/> June <input type="checkbox"/>	Jan <input type="checkbox"/> Feb <input type="checkbox"/> Mar <input type="checkbox"/> Jul <input type="checkbox"/> Aug <input type="checkbox"/> Sep <input type="checkbox"/>	100 each	___/300	___/300	___/300	___/300

Individual Activities	<input checked="" type="checkbox"/> If Completed	Date completed	Max Points per year	Q1 Total	Q2 Total	Q3 Total	Q4 Total
**Medical Self Care- points only offered for 1 exam per year	<input type="checkbox"/>	mm/dd/yy	500				
**Dental/Eye Exams- 100 per exam, 2 Dental and 1 Eye exam per year	<input type="checkbox"/> <input type="checkbox"/>	mm/dd/yy mm/dd/yy	300				
**Professional Support/Group Accountability- 50 points per quarter participating	Q1 <input type="checkbox"/> Q2 <input type="checkbox"/> Q3 <input type="checkbox"/> Q4 <input type="checkbox"/>		50 per quarter/200max				
**Annual Influenza Vaccination	<input type="checkbox"/>	mm/dd/yy	250				
Tobacco Free-for 6 months or more	<input type="checkbox"/>	mm/dd/yy	250				
Wellness Story Submission	<input type="checkbox"/>	mm/dd/yy	100	Wellness Coordinator will add points after story is submitted and reviewed			
**Community Physical Fitness Events- 100 points per event, 4 max per year	<input type="checkbox"/>	mm/dd/yy, mm/dd/yy mm/dd/yy, mm/dd/yy	100event/ 400max				
**Community Volunteer/Blood Donation- 100 points per event, 4 max per year	<input type="checkbox"/>	mm/dd/yy, mm/dd/yy mm/dd/yy, mm/dd/yy	100event/ 400max				
Workout Watch -500 per quarter Must create fitness goal every quarter with Wellness Coordinator	Must complete Goal Directed Fitness Form before 15th of the first month of each quarter		500 per quarter		Coordinator to review completion of goal prior to end of quarter and add points		
**Must submit proof of attendance for these activities. Form is available online: www.co.wood.wi.us/Departments/Wellness	In order to receive cash incentives points must be turned in by:			Dec 31 st 2015	Mar 31 st 2016	Jun 30 th 2016	Sep 30 th 2016
	Quarter Totals						

• Must earn 1,000 points each quarter to receive the incentive

• Each quarter is worth \$100.

• If all 4 quarters are completed eligible employees will earn an extra \$75 bonus and their name in a drawing for a year membership for the YMCA.

Please record points online or submit Tracking Log to Sammi Joanis, Wellness Coordinator by the quarter deadlines listed above in order to receive cash incentives.

2015-2016 WELLNESS CALENDAR

Calendar is subject to change, check the Wellness website

QUARTER 1

QUARTER 2

QUARTER 3

QUARTER 4

October

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

November

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

February

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

May

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August

S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

December

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

March

S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

September

S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

End of Quarter – Record All Points for Quarter

Deadline for Work-Out Watch Setup

Health Fairs/Flu Shots

Challenges

Deadlines for Qualifying Events - * See website for details

Biometric Screenings/Flu Shots

RESOLUTION#

Introduced by

Highway Infrastructure and Recreation and Executive

Page 1 of 2

Committee

jbp

Motion:	Adopted: <input type="checkbox"/>
1 st _____	Lost: <input type="checkbox"/>
2 nd _____	Tabled: <input type="checkbox"/>
No: _____ Yes: _____	Absent: _____
Number of votes required:	
<input type="checkbox"/> Majority	<input checked="" type="checkbox"/> Two-thirds
Reviewed by: <u>PAK</u> , Corp Counsel	
Reviewed by: <u>MEP</u> , Finance Dir.	

INTENT & SYNOPSIS: To amend the 2015 budget of various Highway functions listed below for additional expenditures of \$2,881,717 not anticipated during the original budget process:

FISCAL NOTE: No additional cost to Wood County.

Source of Money: Available appropriations in functions under budget of \$22,085 and revenues in excess of budget of \$2,859,632.

The adjustment to the budget is as follows:

Account	Account Name	Debit	Credit
43531	State Aid-Transportation	121,330	
47470	Bitum. Rev. – Maint.	1,428,032	
47470	Bitum. Rev. – Machinery	54,264	
53311	Patrol-Patrol Sections	22,085	
47333	Local Gov Chgs-Bridges	56,060	
47230	State Charges	25,726	
47300	Local Gov Charges	509,217	
47330	Local Gov Charges-Transp.	665,003	
53266	Bituminous Operations-Production/Maintenance Fund		1,474,759
53313	Maintenance Gang		94,914
53314	Maintenance Gang-Materials		903
53315	Maintenance Gang-Const.		871
53230	Shop Operations		14,670
53271	Buildings & Grounds-W.R.		18,013
53272	Buildings & Grounds-Aub.		3,593
53273	Buildings & Grounds-Mfld.		11,533
53274	Buildings & Grounds-Pitt.		6,455
53341	County-Aid Bridges		56,060
53323	Maint STHS PbM		25,726
53330	Local Roads		665,003
53490	Other Services-Mach/Mat.		509,217

WHEREAS, final funding of expenditures for bituminous operations are able to be funded by functions under budget, as well as higher than anticipated revenues, and

WHEREAS, final funding of expenditures for maintenance projects, shop operations, buildings and grounds, county-aid bridges, and local and state expenditures are able to be funded by higher than anticipated revenues, and

WHEREAS, Rule 26 of the Wood County Board of Supervisors states than “an amendment to the budget is required any time the actual costs will exceed the budget at the function level,” and

RESOLUTION#

Introduced by

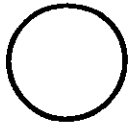
Highway Infrastructure and Recreation and Executive

Page 2 of 2

Committee

THEREFORE, BE IT RESOLVED, to amend the Wood County Highway budget for 2015 by appropriating unanticipated revenues of \$2,859,632 and functions under budget funds of \$22,085, and

BE IT FURTHER RESOLVED that pursuant to Wis. Stats. 65.90 (5), the County Clerk is directed to publish a Class I notice of this budget change within 10 days.



RESOLUTION#

 Introduced by
Page 1 of 1

Executive Committee

Committee

BJN

Motion:	Adopted: <input type="checkbox"/>
1 st	Lost: <input type="checkbox"/>
2 nd	Tabled: <input type="checkbox"/>
No: <input type="checkbox"/> Yes: <input type="checkbox"/>	Absent: <input type="checkbox"/>
Number of votes required:	
<input type="checkbox"/> Majority	<input checked="" type="checkbox"/> Two-thirds
Reviewed by: <u>PAK</u> , Corp Counsel	
Reviewed by: <u>[Signature]</u> , Finance Dir.	

INTENT & SYNOPSIS: To amend the 2015 budget for final debt issuance costs that were not anticipated during the original budget process:

FISCAL NOTE: No cost to Wood County. The source of the funding are proceeds from borrowing. The adjustment to the budget is as follows:

Account	Account Name	Debit	Credit
58295	Debt Issuance Costs-Highway Project		\$23,245
58295	Debt Issuance Costs-UW STEM		629
58295	Debt Issuance Costs-Refund STFL		6,689
48500	Debt Premium-STFL	\$ 6,689	
49110	Proceeds Long-Term Debt-Hwy	23,245	
49110	Proceeds Long-Term Debt-UW STEM	629	

WHEREAS the County issued debt in 2015 to fund the 2016 Highway construction, the 2016 UW STEM building project and the refunding of the 2014 State Trust Fund Loan (STFL) and any related professional fees incurred for the issuance of the debt, and

WHEREAS there were final debt issuance costs in 2015 of approximately \$30,563 that were not anticipated in the 2015 budget and not funded in the November 10, 2015 resolution that funded \$52,000 of the debt issuance costs, and

WHEREAS rule 26 of the Wood County Board of Supervisors states that "an amendment to the budget is required any time the actual costs will exceed the budget at the function level, and

THEREFORE BE IT RESOLVED to amend the Wood County budget for 2015 by appropriating \$30,563 of unanticipated debt proceeds and premium revenues to fund the remaining 2015 debt issuance costs for the 2016 Highway construction, the 2016 UW STEM building project and the refunding of the 2014 State Trust Fund Loan, and

BE IT FURTHER RESOLVED that pursuant to Wis. Stats. 65.90 (5), the County Clerk is directed to publish a Class 1 notice of this budget change within 10 days.

RESOLUTION#

Introduced by
Page 1 of 1

Conservation, Education & Economic Development and Executive

LR

Motion:	Adopted:	<input type="checkbox"/>
1 st	Lost:	<input type="checkbox"/>
2 nd	Tabled:	<input type="checkbox"/>
No: _____	Yes: _____	Absent: _____
Number of votes required:		
<input type="checkbox"/> Majority	<input checked="" type="checkbox"/> Two-thirds	
Reviewed by: <u>PAK</u> , Corp Counsel		
Reviewed by: <u>MFA</u> , Finance Dir.		

INTENT & SYNOPSIS: To seek County Board approval to amend the 2015 Wood County Department of Agriculture, Trade and Consumer Protection (DATCP) grant budget for unanticipated state aid monies and to appropriate those monies to the DATCP grant budget expenditures.

FISCAL NOTE: No cost to Wood County. The source of the funding is unanticipated revenue from the DATCP. The adjustment to the budget is as follows:

Account	Account Name	Debit	Credit
56122	DATCP Grant		\$ 25,000
43586-480	State Aid	\$ 25,000	

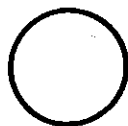
WHEREAS, the Land Conservation Department shall receive additional grant funds in the amount of \$25,000 to disburse as cost-share assistance for conservation practices that include, manure storage facilities and barnyards and

WHEREAS, additional funds were not expected to be obtained and therefore were not included in the budgeted amount, and

WHEREAS, the \$25,000 will have no impact on the county tax levy and,

THEREFORE BE IT RESOLVED, that the Wood County State aid Land Conservation Department account 43586-480-000 be amended to accept \$ 25,000 of state aid monies and appropriate those monies to the DATCP Grant budget expenditures for disbursing as cost-share assistance for conservation practices that include manure storage facilities and barnyards and;

BE IT FURTHER RESOLVED, that pursuant to §65.90 (5), Wisconsin Statutes, the County Clerk shall publish a Class I notice of this budget change within ten (10) days.



RESOLUTION#

BJN

INTENT & SYNOPSIS: To show elements of committed and assigned governmental fund balances projected as of December 31, 2015:

FISCAL NOTE: Total committed and assigned governmental fund balance as of December 31, 2015 is projected to be \$4,463,759 detailed as follows:

Motion:	Adopted:	<input type="checkbox"/>
1 st	Lost:	<input type="checkbox"/>
2 nd	Tabled:	<input type="checkbox"/>
No: _____	Yes: _____	Absent: _____
Number of votes required:		
<input checked="" type="checkbox"/> Majority <input type="checkbox"/> Two-thirds		
Reviewed by: _____, Corp Counsel		
Reviewed by: <u>MYR</u> , Finance Dir.		

		NO	YES	A
1	Nelson, J			
2	Rozar, D			
3	Ferrer, M			
4	Wagner, E			
5	Hendler, P			
6	Breu, A			
7	Ashbeck, R			
8	Miner, T			
9	Winch, W			
10	Henkel, H			
11	Curry, K			
12	Machon, D			
13	Hokamp, M			
14	Polach, D			
15	Clendenning, B			
16	Pliml, L			
17	Zurfluh, J			
18	Hamilton, B			
19	Leichtnam, B			

Account Account Name

General Fund

Committed

		Actual 12/31/14	Projected 12/31/15
51316	Victim Witness Task Force	4,211	4,861
51433	Labor Relations	27,851	28,801
51440	Elections	129,778	191,170
51450	Information Technology	70,000	-0-
51451	Voice-Over IP	54,304	24,494
51711	Register of Deeds-Redaction	132,177	99,800
51931	Property & Liability Insurance	7,443	71,829
52131	Indian Law Enforcement	67,849	58,754
52712	Electronic Monitoring	157,537	157,037
52721	Jail Surcharge	216,582	190,582
52130	Police Radio	5,439	8,439
52601	Dispatch	-0-	15,000
52530	Building Numbering	5,912	6,262
54122	Public Health WIC	6,019	6,018
54128	Health Grants	39,384	39,384
54130	Health Dental Sealants	51,752	42,594
54710	Veteran's Relief	2,782	3,197
54730	Veteran's Relief Donations	2,694	2,494
55660	UW Extension Projects	45,903	40,303
55661	Farm Technology Days	-0-	63,000
59210	Land Conservation Permits & Fees	10,527	18,092
56315	Census Redistricting	2,250	4,500
	Total Committed	1,040,394	1,076,611

Assigned

Subsequent Year Budget	-0-	583,263
Total General Fund	1,040,394	1,659,874

Other Governmental Funds Assigned

Human Services Fund (before deferral of revenues)

Transportation

ADRC

Parks and Forestry

Land Records and Private Sewage

Land Conservation

Transportation and Economic Development

Sheriff and corrections

Total Other Governmental

Total Governmental Funds Committed and Assigned

1,396,209	1,491,920
197,236	186,379
83,991	83,991
848,580	698,464
255,500	186,767
52,308	26,963
12,516	32,580
96,821	96,821
<u>2,943,161</u>	<u>2,803,885</u>
3,983,555	4,463,759

**RESOLUTION#**

Effective Date:

9h. 2

Introduced by Finance and Budget
Page 2 of 2

Committee

WHEREAS, governmental financial reporting rules require governments to report governmental fund balances in their various components of liquidity, and

WHEREAS, one component of fund balance is that portion that is constrained by limitations that the County imposes upon itself, and

WHEREAS, these commitments and assignments involve the reserve of resources resulting from unexpended revenues or other appropriations intended for specific future expenditures, and

WHEREAS, the reporting rules require that these limitations be imposed and approved at the County's highest level of decision making (i.e. County Board of Supervisors), and

WHEREAS, each of the above elements of committed and assigned fund balance have been detailed in the 2015 and 2016 budgets as "carryover/nonlapsing" balances, and

THEREFORE BE IT RESOLVED that the above functions have their balances shown as "committed and assigned" for the financial statements dated December 31, 2015.

96.3

WOOD COUNTY
COMMITTED AND ASSIGNED FUND BALANCE
CARRYOVER/APPLIED

101-0000-34210-000-000

Function	Account Title	Dept	Original Balance 12/31/2014	Revised Balance 12/31/2014	Estimated 2015 Expenditures	Estimated 2015 Revenues	Estimated 2015 Levy	Estimated Balance 2/31/2015
<u>Other Carryovers Approved for 2013 Budget</u>								
51316	Task Force		4,389.00	4,211.00	850.00	1,500.00	-	4,861.00
51433	Labor Relations		13,200.00	27,851.00	27,250.00	-	28,200.00	28,801.00
51440	Elections		113,900.00	129,778.00	35,143.00	12,500.00	84,035.00	191,170.00
51450	Information Technology		70,000.00	70,000.00	864,313.00	8,444.00	1,785,869.00	-
51451	Voice-Over IP		52,849.00	54,304.00	153,810.00	124,000.00	-	24,494.00
51711	Reg of Deeds-Redaction		128,208.00	132,177.00	32,377.00	-	-	99,800.00
51931	Property & Liability Ins		30,927.00	7,443.00	517,012.00	555,886.00	25,512.00	71,829.00
52131	Indian Law Enforcement		59,271.00	67,849.00	27,122.00	18,027.00	-	58,754.00
52712	Electronic Monitoring		159,033.00	157,537.00	138,500.00	138,000.00	-	157,037.00
52721	Jail Surcharge		177,767.00	216,582.00	70,000.00	44,000.00	-	190,582.00
52130	Police Radio		4,872.00	5,439.00	179,773.00	71,000.00	111,773.00	8,439.00
52601	Dispatch		-	-	1,473,736.00	7,500.00	1,481,236.00	15,000.00
52530	Building Numbering		5,115.00	5,912.00	3,200.00	3,550.00	-	6,262.00
52601	Dispatch		-	-	-	-	-	-
54122	Public Health WIC		5,664.00	6,019.00	328,249.00	328,248.00	-	6,018.00
54128	Grants		36,318.00	39,384.00	82,609.00	82,609.00	-	39,384.00
54130	Dental Sealants		43,978.00	51,752.00	88,850.00	79,692.00	-	42,594.00
54710	Veteran's Relief		1,616.00	2,782.00	4,046.00	800.00	3,661.00	3,197.00
54730	Veteran's Relief Donations		2,599.00	2,694.00	300.00	100.00	-	2,494.00
55210	County Parks		-	-	1,605,952.00	1,025,787.00	580,165.00	-
55630	UW Ext Ctr-Mfld		-	-	187,502.00	-	187,502.00	-
55660	UW Ext Project Accounts		46,732.00	45,903.00	34,160.00	22,560.00	6,000.00	40,303.00
55661	Farm Technology Days		-	-	-	-	63,000.00	63,000.00
59210	Permits & Fines		3,077.00	10,527.00	-	7,565.00	-	18,092.00
56315	Census Redistricting		2,250.00	2,250.00	-	-	2,250.00	4,500.00
Committed Funds			961,765.00	1,040,394.00	6,854,754.00	2,531,768.00	4,359,203.00	1,076,611.00
Applied to subsequent years budget-Total			-	-	-	-	583,263.00	583,263.00
Total General Fund			961,765.00	1,040,394.00	6,854,754.00	2,531,768.00	4,942,466.00	1,659,874.00

Special Revenue Funds

Human Services

Risk Reserve	1,491,920.00	1,491,920.00	28,030,238.00	19,313,851.00	8,716,387.00	1,491,920.00
Non-funded audit adjustments	-	(95,711.00)	-	95,711.00	-	-
Transportation	-	197,236.00	437,521.00	342,884.00	83,780.00	186,379.00
	1,491,920.00	1,593,445.00	28,467,759.00	19,752,446.00	8,800,167.00	1,678,299.00

ADRC

Parks

Forestry Roads	1,230.00	997.00	4,000.00	3,267.00	-	264.00
Wildlife Habitat	1,848.00	1,882.00	3,000.00	1,778.00	-	660.00
Forest State Aid	279,207.00	311,156.00	-	2,500.00	-	313,656.00
Parks State Aid	(16,797.00)	3,014.00	364,292.00	348,631.00	10,000.00	(2,647.00)
Parks Capital Projects	381,517.00	531,531.00	154,330.00	9,330.00	-	386,531.00
	647,005.00	848,580.00	525,622.00	365,506.00	10,000.00	698,464.00

Planning & Zoning

Land Records	158,212.00	147,605.00	140,417.00	107,056.00	-	114,244.00
Private Sewage	84,542.00	107,895.00	220,003.00	184,631.00	-	72,523.00
	242,754.00	255,500.00	360,420.00	291,687.00	-	186,767.00

Land Conservation

DNR Grants	-	-	-	-	-	-
Non Metallic Mining	21,914.00	25,562.00	31,292.00	20,912.00	-	15,182.00
Trust Account	31,150.00	26,748.00	39,160.00	24,195.00	-	11,781.00
	53,064.00	52,308.00	70,452.00	45,107.00	-	26,963.00

Transportation & Economic Development

	12,608.00	12,516.00	330,075.00	227,000.00	123,139.00	32,580.00
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Sheriff Accounts

	131,474.00	96,821.00	-	-	-	96,821.00
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Assigned Fund Balance

	2,661,411.00	2,943,161.00	29,952,606.00	20,681,746.00	9,131,584.00	2,809,885.00
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TOTAL COMMITTED & ASSIGNED

	3,623,176.00	3,983,555.00	36,807,360.00	23,213,514.00	14,074,050.00	4,463,759.00
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9c-1/1

WOOD COUNTY FINANCE DEPARTMENT SMART Goals - 2015

Today's Date: 10/22/2014

Target Date: 12/31/2015

Start Date: 1/1/2015

Date Achieved: _____

Goal: Establish requirements and procedures to ensure accurate and reliable financial information from the County's largest department(s)

Verify that your goal is SMART

Specific: *What exactly will you accomplish?*

To transition from an environment where there is interim and year-end financial information that is incorrect, or appears to be incorrect. We will endeavor to create an environment where financial reports can be generated any time during the year with the expectation and receipt of reliable financial reports.

Measurable: *How will you know when you have reached this goal?*

We will have agreed upon financial reports generated at agreed upon points in time. We will have various levels of review and documentation in support of those financial reports. There will be a process of departmental presentation of the reports and agree upon support for all significant areas of the reports (assets, liabilities, revenues, expenditures). The audit process (all areas are audited with no difficulties) and results (no audit adjustments or negative findings) will tell us if the goal was achieved.

Achievable: *Is achieving this goal realistic with effort and commitment? Have you got the resources to achieve this goal? If not, how will you get them?*

We will need the support of the departmental accountants, the department heads and the oversight committees. The Finance Department will be able to guide the departments but we do not have the resources to do their accounting for them.

Relevant: *Why is this goal significant to your position and department?*

The Finance Director is responsible for the overall reliability of the financial records and reports. It represents the most part of the Finance Mission Statement. Since Finance does not have the resources to record and report all of the financial transactions, we need better procedures to assure that individual departments are producing accurate and reliable financial records and reports.

Timely: *When will you achieve this goal?*

The end of calendar year 2015.

This goal is important because:

Financial records and reports tell the taxpayers, elected officials, media and outside entities (grantors, beneficiaries)

9c. 1/2

- where we spend our/their money,
- how much money do we spend in those areas,
- how those expenditures are funded,
- how well we complied with our financial plan (budget), and
- the County's financial condition (assets, liabilities and equity)

The benefits of achieving this goal will be:

It will provide better financial information for all levels of users (department heads, oversight committees, outside entities). It will result in a smoother audit at the lowest possible cost.

Take Action!

Potential Obstacles

Potential Solutions

Who are the people you will ask to help you?

Specific Action Steps: *What steps need to be taken to get you to your goal?*
What? Expected Completion Date Completed

9c-2/1

WOOD COUNTY FINANCE DEPARTMENT SMART Goals - 2015

Today's Date: 10/22/14

Target Date: 12/31/2015

Start Date: 1/1/2015

Date Achieved: _____

Goal: Prepare 2014 CAFR (Comprehensive Annual Financial Report) and submit it to the GFOA (Government Finance Officers Association) for award of Certificate of Excellence in Financial Reporting

Verify that your goal is SMART

Specific: *What exactly will you accomplish?*

Prepare CAFR, perform detailed review to ensure compliance with all GASB (Governmental Accounting Standards Board) standards. Submit to GFOA for review and award of certificate

Measurable: *How will you know when you have reached this goal?*

Wood County will be notified in late 2015 if our 2014 CAFR was awarded the certificate

Achievable: *Is achieving this goal realistic with effort and commitment? Have you got the resources to achieve this goal? If not, how will you get them?*

Wood County has received the certificate every year since the first full year of my employment with Wood County

Relevant: *Why is this goal significant to your position and department?*

High quality financial recordkeeping and reporting is the essence of every accounting department. By receiving this certification, Wood County has an outside professional organization giving this assurance.

Timely: *When will you achieve this goal?*

The CAFR will be completed and submitted to the GFOA by the end of June 2015. The GFOA will have the report reviewed by multiple qualified reviewers. The GFOA will notify Wood County of the results of the review, and whether it has awarded the certificate, during the second half of November 2015.

This goal is important because:

This certification assures all readers of Wood County's financial statement that our CAFR meets all of the criteria of a high quality annual financial report.

The benefits of achieving this goal will be:

This certificate gives readers confidence in Wood County's financial reporting. By taking complete responsibility for the preparation and most of the review of the CAFR prior to submission, the Wood County Finance Department gives the Executive

9/5 2/1

Committee and other groups confidence in not only year-end but also interim financial reporting. The presence of a certified CAFR makes the bond rating process easier and aids in receiving an optimal bond rating which would result in lower interest costs when the County issues debt.

Take Action!

Potential Obstacles

Potential Solutions

Who are the people you will ask to help you?

Specific Action Steps: *What steps need to be taken to get you to your goal?*
What? Expected Completion Date Completed

9c-3/

WOOD COUNTY FINANCE DEPARTMENT SMART Goals - 2015

Today's Date: 10/22/2014

Target Date: 12/31/2015

Start Date: 1/1/2015

Date Achieved: _____

Goal: Formalize procedures for adding new vendors in Dynamics Software

Verify that your goal is SMART

Specific: *What exactly will you accomplish?*

Create specific criteria and procedures for requesting, reviewing and adding new vendors to the purchasing module of the financial software.

Measurable: *How will you know when you have reached this goal?*

We will know that the goal has been reached when all new vendors are added only after meeting the criteria that has been set forth in the new policy.

Achievable: *Is achieving this goal realistic with effort and commitment? Have you got the resources to achieve this goal? If not, how will you get them?*

No vendors can be added except by the Finance Department. No vendors will be added unless the request for the new vendor is accompanied by the required documentation.

Relevant: *Why is this goal significant to your position and department?*

The control over who is authorized to receive payments from Wood County will be significantly stronger by the establishment of specific criteria/rules before a vendor is set up in our financial software. We can make the requirements as strict as appropriate to the needs of Wood County. We may have criteria that specifies when a vendor may not be authorized or criteria that requires removal from the list of acceptable vendors. We may modify the levels of who would be part of the approval process at the department level. Approval of the request prior to being submitted to Finance could be at staff level, accountant level, supervisor level or even department head level.

Timely: *When will you achieve this goal?*

The end of calendar year 2015.

This goal is important because:

A Clear policy on when a vendor is authorized to receive a payment from the County is necessary to avoid fraud and errors in our accounts payable process. Departments will have assurance that there is an agreed upon process on which vendors have been authorized by them to receive payments related to budgeted services to their departments. We will have more reliable data prior to issuing 1099's at year end.

9C-3/2

The benefits of achieving this goal will be:

Provide the most appropriate pool of vendors authorized to receive County payments.
Safeguard County assets against fraud and errors. Clear guidelines to County
departments prior to setting up a new vendor.

Take Action!

Potential Obstacles

Potential Solutions

Who are the people you will ask to help you?

Specific Action Steps: *What steps need to be taken to get you to your goal?*
What? Expected Completion Date Completed

9c-4/1

WOOD COUNTY FINANCE DEPARTMENT SMART Goals - 2016

Today's Date: 11/24/2015

Target Date: 12/31/2016

Start Date: 1/1/2016

Date Achieved: _____

Goal: Continue to mentor the Deputy Finance Director as replacement of Finance Director upon retirement

Verify that your goal is SMART

Specific: *What exactly will you accomplish?*

To provide a succession plan for the Finance Director position. The Deputy Finance Director will be prepared to replace the Finance Director at the end of the Finance Director's career.

Measurable: *How will you know when you have reached this goal?*

The Deputy Finance Director will be exposed to all duties that are the responsibility of the Finance Director. Duties will be rotated so that the Deputy will actually perform the necessary duties. Successful completion of the duties will demonstrate the Deputy's readiness.

Achievable: *Is achieving this goal realistic with effort and commitment? Have you got the resources to achieve this goal? If not, how will you get them?*

The credentials of the Deputy Finance Director are essentially the same as the Finance Director with the likely exception of experience and responsibility.

Relevant: *Why is this goal significant to your position and department?*

Appropriate succession planning will greatly aid the County in a seem-less transition from present management to their replacements. Turnover in the County's current upper management is likely to be quite high in the next 5 years. Succession planning and mentoring will be beneficial in this transition even if the second tier of management doesn't choose to advance to the department head position.

Timely: *When will you achieve this goal?*

The process will be ongoing. Progress will be evaluated on no less than an annual basis.

This goal is important because:

The years of experience leaving the County in the next 5 years could have a dramatically negative impact of the performance of the County's services without appropriate succession planning and mentoring.

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The benefits of achieving this goal will be:

Provide a seem-less transition in leadership when the Finance Director ends their Wood County career.

Take Action!

Potential Obstacles

Potential Solutions

Who are the people you will ask to help you?

Specific Action Steps: *What steps need to be taken to get you to your goal?*
What? Expected Completion Date Completed

9c-5/1

WOOD COUNTY FINANCE DEPARTMENT SMART Goals - 2016

Today's Date: 11/24/15

Target Date: 12/31/2016

Start Date: 1/1/2016

Date Achieved: _____

Goal: Prepare 2015 CAFR (Comprehensive Annual Financial Report) and submit it to the GFOA (Government Finance Officers Association) for award of Certificate of Excellence in Financial Reporting

Verify that your goal is SMART

Specific: *What exactly will you accomplish?*

Prepare CAFR, perform detailed review to ensure compliance with all GASB (Governmental Accounting Standards Board) standards. Submit to GFOA for review and award of certificate

Measurable: *How will you know when you have reached this goal?*

Wood County will be notified in late 2016 if our 2015 CAFR was awarded the certificate

Achievable: *Is achieving this goal realistic with effort and commitment? Have you got the resources to achieve this goal? If not, how will you get them?*

Wood County has received the certificate every year since the first full year of my employment with Wood County

Relevant: *Why is this goal significant to your position and department?*

High quality financial recordkeeping and reporting is the essence of every accounting department. By receiving this certification, Wood County has an outside professional organization giving this assurance.

Timely: *When will you achieve this goal?*

The CAFR will be completed and submitted to the GFOA by the end of June 2016. The GFOA will have the report reviewed by multiple qualified reviewers. The GFOA will notify Wood County of the results of the review, and whether it has awarded the certificate, during the second half of November 2016.

This goal is important because:

This certification assures all readers of Wood County's financial statement that our CAFR meets all of the criteria of a high quality annual financial report.

The benefits of achieving this goal will be:

This certificate gives readers confidence in Wood County's financial reporting. By taking complete responsibility for the preparation and most of the review of the CAFR prior to submission, the Wood County Finance Department gives the Executive

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Committee and other groups confidence in not only year-end but also interim financial reporting. The presence of a certified CAFR makes the bond rating process easier and aids in receiving an optimal bond rating which would result in lower interest costs when the County issues debt.

Take Action!

Potential Obstacles

Potential Solutions

Who are the people you will ask to help you?

Specific Action Steps: *What steps need to be taken to get you to your goal?*
What? Expected Completion Date Completed

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WOOD COUNTY FINANCE DEPARTMENT SMART Goals - 2016

Today's Date: 11/24/2015

Target Date: 12/31/2016

Start Date: 1/1/2016

Date Achieved: _____

Goal: Continuation and possible completion of Wood County Policy Manual

Verify that your goal is SMART

Specific: *What exactly will you accomplish?*

To create a manual that will provide written criteria that cover all significant aspects of the mission, the qualifications, the standards, the responsibilities, the continued development related to the Wood County accountants.

Measurable: *How will you know when you have reached this goal?*

The completed manual will define the broad aspects of the core values and mission of the accountants. It will define the lines of communication, responsibility and authority. It will address all specific elements of financial record keeping and reporting (receipts, disbursements, journal entries, each asset category, each liability category, elements of equity, revenue categories and expenditure categories).

Achievable: *Is achieving this goal realistic with effort and commitment? Have you got the resources to achieve this goal? If not, how will you get them?*

We will need the support of the departmental accountants, the department heads and the oversight committees. The Finance Department will continue to meet with accountants and department heads until all of the elements of the policy are complete.

Relevant: *Why is this goal significant to your position and department?*

The Finance Director is responsible for the overall reliability of the financial records and reports. It represents the most important part of the Finance Mission Statement. This policy manual will provide written guidance to accountants as they strive fulfill their job duties.

Timely: *When will you achieve this goal?*

The end of calendar year 2016.

This goal is important because:

Financial records and reports tell the taxpayers, elected officials, media and outside entities (grantors, beneficiaries)

- where we spend our/their money,
- how much money do we spend in those areas,
- how those expenditures are funded,
- how well we complied with our financial plan (budget),and

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- the County's financial condition (assets, liabilities and equity)

The benefits of achieving this goal will be:

It will provide written guidance in place of verbal or other types of written guidance. The process of developing and approving the policy will allow for input and buy-in from all stakeholders.

Take Action!

Potential Obstacles

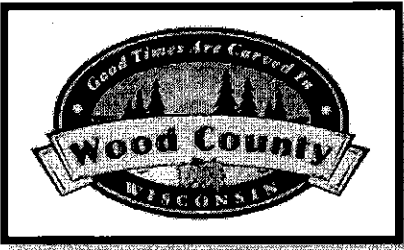
Potential Solutions

Who are the people you will ask to help you?

Specific Action Steps: *What steps need to be taken to get you to your goal?*
What? Expected Completion Date Completed

WOOD COUNTY

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Responsible Official:	Finance Director
Responsible Office:	Finance
Policy #	3.1.17
Origination Date:	September 1, 2014
Last Amended Date:	

VENDOR MAINTENANCE POLICY

Purpose Statement

The purpose of this policy is to maintain an accurate database on Vendor Master File (VMF) within the Accounts Payable (AP) section of Dynamics. This VMF is a foundational element of the AP and Procurement processes. The VMF contains vital information about Wood County's (County) Vendors and facilitates their engagement in transactions with the County for the procurement of goods and services.

It is essential to effectively maintain this file in order to avoid unauthorized or inappropriate activity, duplicate payments, and inefficiencies.

In order to ensure the safeguarding of County resources over the procurement of goods and services, certain mechanisms should be in place. These mechanisms should support the assertion that only valid Vendors exist to provide quality goods and services at competitive prices in a timely manner in order to meet the stated business objectives of the various Departments of the County.

The majority of the County's Vendor input and validation process is centralized in Finance with the exception of the Clerk of Courts (COC). The COC is responsible for entering and approving their respective Vendors with no independent review. Finance requires a W-9 for Vendors that are subject to withholding per the Internal Revenue Service (IRS).

There are three different types of Vendors in the Dynamics Software System: Active, Temporary and Inactivated. Active Vendors are those Vendors used on a repetitive basis while Temporary Vendors are used only once. Inactivated Vendors are those Vendors whose status is changed to inactive due to three years of no procurement activity.

The COC has a separate system that integrates with Dynamics. Dynamics automatically assigns Vendor numbers in sequential order for payments processed through this system. These Vendors ultimately become a temporary Vendor (Dynamics does not automatically inactivate these vendors after payment).

Objective

The objectives of this policy are to maintain an accurate database on VMF within the AP section of the Dynamics. This policy was created in order to maximize efficiency within the AP function so that occurrences of duplicate Vendors and Vendor information inaccuracies are avoided. This policy will define the procedures for requesting, creating, and maintaining the VMF.

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Scope

The policy contains the financial rules and regulations applicable to determine that adequate preventative internal controls are in place over Vendor validation, setup, modification, and maintenance processes to ensure the prevention of unauthorized, erroneous, or duplicate payments. In addition the County and the Finance Department is in compliance with relevant Internal Revenue Service (IRS) statutes and regulations, and related departmental policies and procedures.

General Policy

This policy establishes the requirements for the following:

Authorization

Limit Access to Vendor records

The Finance Department personnel are responsible for maintaining and controlling the County's VMF. This VMF is the source of the payee names and addresses printed onto checks.

Vendor Create/Change Authorization

Each department will identify an individual who has been given authority to sign the Vendor Request Form (VRF) if other than the Department Head. These names will be submitted to the Finance Department. Departments are responsible for ensuring that revised authorizations are submitted to the Finance Department whenever a change is warranted. Finance Department will maintain a log of all active authorizations and will request confirmations and replacements (if necessary) on a regular basis. Authorized signers will be at the department's discretion. A director's approval must be personally signed (not typed) by the director.

Documentation

Vendor Master Search

Recommended practices before a VRF is completed is to search Dynamics for all possible criteria to make sure the vendor is not already in the system.

Vendor Create Request

Staff need to complete a VRF for all vendors, regardless of if they are ACH vendors, employees (for reimbursements), credit cards, store credit vendors, etc.; attached a required W-9 form and have their authorized signer sign and date the request before submitting the request to Finance.

Once all the possible search opportunities have been completed, departmental staff may complete the VRF (Appendix C). The completed form must be signed by an individual who is authorized according to the Vendor Create/Change Authorization procedures above. Any requests received that are not properly authorized will be returned for resubmission. Completed forms may be submitted via interdepartmental mail or emailed to finance.

The Finance Department, upon the receipt of a properly authorized VRF and appropriate supporting documentation, will conduct a search of the VMF to verify that a new vendor is necessary.

Vendor Change Request

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If a vendor is already on file but a change in the data is warranted, complete a VRF (Appendix C). The completed form must be signed by an individual who is authorized according to the Vendor Create/Change Authorization procedures above. Any requests received that are not properly authorized will be returned for resubmission. Completed forms may be submitted via interdepartmental mail or emailed to finance. The Finance Department, upon the receipt of a properly authorized VRF and appropriate documentation, will revise the VMF as necessary.

W-9 Requirement

Recommended practices for managing the VMF indicates that a W-9 should be obtained prior to vendor set-up and payment. The W-9 contains the name of the vendor, the address, and the taxpayer identification number (TIN). With this information the County can validate the vendor name and tax ID, and ensure it has the appropriate information to file IRS returns when necessary. Current Vendors will be checked to see if there is an existing and up-to-date W-9 on file.

Reconciliation

Vendor Master File (VMF) Maintenance

The finance department will on an annual basis perform a VMF clean up. The purpose of this is to maintain an accurate database on vendor master files within the accounts payable section of the Dynamics. This policy was created in order to maximize efficiency within the AP function so that occurrences of duplicate vendors and vendor information inaccuracies are avoided.

Permanent active, inactive and temporary vendor numbers that do not have any activity (no payment voucher processed) within a period of two years are purged from the system." Active vendors that have no activity in the past three years will be made inactive. All Temporary vendors will be made inactive after one year.

Annually the VMF will be searched for missing information, duplicate Vendor Identification (ID) and use of standards set by the Finance Department on vendor information. Any Vendors found to have duplicate ID's will be merged into one Vendor ID.

Security

Vendor File Creation

In order to maintain an accurate VMF, only the Finance Department personnel are authorized to perform production system vendor maintenance or modifications (additions, changes or inactivation). Finance must also maintain documentation on modifications to the VMF. In order to request a new Vendor Id or a Vendor change the following policy needs to be followed by the requesting departments:

Related Party Transactions

State and local governments are required to disclose certain related party transactions. If the substance of a particular transaction is significantly different from its form because of the involvement of related parties, financial statements should recognize the substance of the transaction rather than merely its legal form. See "Related documents and forms" for the Governmental Accounting Standards Board (GASB) interpretation of related party transactions taken from the Codification of Accounting and Financial Reporting Guidance on GASB Statement No. 56.

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Due Diligence in Vendor Selection

Management should perform due diligence on potential vendors. Due diligence requires a reasonable inquiry to verify the background, performance history and financial health of vendors being considered to provide goods or services. Ideally, due diligence will provide management with the information needed to address the possible risks presented by potential vendors.

The level of inquiry, however, should be tailored based on the risks posed by each particular vendor. That is, the more risky a relationship is to the County, the greater the risk management responsibilities become. By signing the Vendor Request Form the authorized signer is agreeing they did due diligence on the vendor selection.

Separation of Duties

Vendor made Inactive

Vendors may be made inactive for posting by the Finance Department, the most common reasons being vendor duplication, third party demands or inactivity. Before any vendor is made inactive, an examination should be done to see if there are any open items in the vendor file and to determine, based on the reason for making inactive, if the vendor should be made inactive before or after the next check run.

Vendor Deletion

Vendors will not be deleted from Dynamics. Only Vendors that have been inactive for seven years will be purged from the system. Or any Vendors added but never used will be purged on a yearly basis.

Vendor Standards

Vendor names and numbers will be standardized when entering and assigning Vendor ID's. All ID's will start with the first three letters of the first part of the vendor name followed by three numbers in the next number sequence for the first three letters followed by a – and the two number year. For example: Golla Rainer would have a Vendor ID as GOL025-15. See Appendix D

APPENDIX

Appendix A

Glossary

Access Control — the process of allowing only authorized users, programs, or other computer system (i.e., networks) to access the resources of a computer system.

Access Control (logical) — access controls built into software to control a person's (subject) access to an element (object). Control is usually imposed through Access tables, which may be embedded in software. (Type of control — preventive).

Accounts Payable — is the aggregate amount of an entity's short-term obligations to pay suppliers for products and services which the entity purchased on credit.

Accurate — (of information, measurements, statistics, etc.) correct in all details; exact.

Active — being in use.

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Annual — occurring once every year.

Applicable — relevant or appropriate.

Authorization — limits the initiation of a transaction or performance of a process to selected individuals.

Automatic — (of a device or process) working by itself with little or no direct human control.

Basis — the system or principles according to which an activity or process is carried on.

Business Objectives — is the goal a business wants to achieve.

Clean up — make things or an area clean or neat.

Compliance — the action or fact of complying with a wish or command.

Controlling — to exercise restraint or direction over; dominate; command.

Data — facts and information that can be communicated and manipulated. In relation to a computer program, the input that a program and its instructions perform on and that determines the results of processing.

Database — a structured set of data held in a computer, especially one that is accessible in various ways.

Documentation — material that provides official information or evidence or that serves as a record.

Due Diligence — research and analysis of a company or organization done in preparation for a business transaction (as a corporate merger or purchase of securities) is an investigation of a business or person prior to signing a contract, or an act with a certain standard of care.

Duplicate Payments — are an overpayment error occurring within the accounts payable department.

Efficiency — the state or quality of being efficient, or able to accomplish something with the least waste of time and effort; competency in performance. Accomplishment of or ability to accomplish a job with a minimum expenditure of time and effort.

Erroneous — containing error; mistaken; incorrect; wrong; an erroneous answer.

Field — in a database, the smallest unit of data that can be named and directed. Fields are collections of related characters, such as the digits of a social security number.

File — a collection of records stored in computerized form. Computer files are similar to the files in any manual system. Their organization can be compared to the folders in a well-organized cabinet. Each file is composed of one or more records.

File Maintenance — changing information in a file through addition, deletion, or replacement usually to information that will have a sustained impact on future processing.

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Goods and Services — the most basic products of an economic system that consist of tangible consumable items and tasks performed by individuals.

Identification — the act of identifying someone or something. : something that shows who a person is : a document, card, etc.

Inactive — being out of use.

Inappropriate Activity — not suitable or proper in the circumstances.

Independent Review — a review performed by competent, objective reviewers who are independent of the input.

Inefficiencies — not producing the effect intended or desired. : wasteful of time or energy.

Input — put (data) into a computer.

Inquiry — an act of asking for information.

Integrates — with various parts or aspects linked or coordinated.

Integrity — relates to the accuracy and completeness of information as well as to its validity in accordance with business values and expectations.

Internal Controls — methods put in place by a company to ensure the integrity of financial and accounting information, meet operational and profitability targets and transmit management policies throughout the organization.

Maintenance — the process of maintaining or preserving someone or something, or the state of being maintained.

Maximize — make as large or great as possible.

Mechanisms — a natural or established process by which something takes place or is brought about.

Modification — is a change or alteration, usually to make something work better.

Need to Know — a principle used to establish the right of knowledge. If persons or subjects have no need, they should not be party to the information concerned. (Type of control—preventive).

Occurrences — the fact of something existing or being found in a place or under a particular set of conditions.

Payee — a person to whom money is paid or is to be paid, especially the person to whom a check is made payable.

Permanent — lasting or intended to last or remain unchanged indefinitely.

Policy — a course or principle of action adopted or proposed by a government, party, business, or individual.

Preventative — used to stop something bad from happening.

Procedures — an established or official way of doing something.

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Procurement Process — is the act of acquiring, buying goods, services or works from an external source. It is favorable that the goods, services or works are appropriate and that they are procured at the best possible cost to meet the needs of the acquirer in terms of quality and quantity, time, and location.

Purge — the process of removing records or data from a system table.

Record — a unit of related data items. A record is a collection of data pertaining to a particular person, transaction or event. Records are made up of fields. The group of data fields that can be accessed by a program and contains the complete set of information on a particular item, such as a payroll master file record that would contain employee name, number, address, rate of pay, etc. Records are individual groups of data, somewhat like a page in a manual file system. Individual items within the records are called fields or data elements. A vendor's record consists of information such as the vendor's name, address, and telephone number.

Regulation — The act of regulating or the state of being regulated. A principle, rule, or law designed to control or govern conduct. A governmental order having the force of law.

Relationship — a connection, association, or involvement.

Reliability of Information — relates to the provision of appropriate information for management to operate the entity and for management to exercise its financial and compliance reporting responsibilities.

Relevant — closely connected or appropriate to the matter at hand.

Requirements — need for a particular purpose.

Resources — a stock or supply of money, materials, staff, and other assets that can be drawn on by a person or organization in order to function effectively.

Responsible — (of a job or position) involving important duties, independent decision-making, or control over others.

Risk — expose (someone or something valued) to danger, harm, or loss.

Rules — a principle or regulation governing conduct, action, procedure, arrangement.

Safeguarding — The method of protecting and maintaining a company's daily business operations.

Sequential Order — often follows a numerical or alphabetical order, but it can also describe things that aren't numbered but still need to take place in a logical order, such as the sequential steps you follow for running a program on your computer.

Set-up — the way in which something, especially an organization or equipment, is organized, planned, or arranged.

Signer — a person who writes his or her name, as in token of agreement.

Source — a place, person, or thing from which something comes or can be obtained.

Standards — a rule or principle that is used as a basis for judgment.

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Statutes — a written law passed by a legislative body.

System — a collection of computer programs that allows you to perform specific business tasks. Some examples of systems are accounts payable, general ledger, and purchasing. Also known as an application.

Temporary — lasting for only a limited period of time; not permanent.

Transaction — is a business event that has a monetary impact on an entity's financial statements, and is recorded as an entry in its accounting records.

Transaction File — a group of one or more computerized records, usually transient in nature, containing current business activity and processed with an associated master file.

Unauthorized activity — not having official permission or approval.

W-9 — An IRS form, also known as "Request for Taxpayer Identification Number and Certification", which is used by an individual defined as a "U.S. person" or a resident alien to verify his or her taxpayer identification number (TIN).

Validation Process — to give official sanction, confirmation, or approval to, procedures, documents, etc.

Vendors — is a person or a business entity that sells something.

Vendor Master File — in dynamics, the most currently accurate vendor database.

Appendix B

Vendor Request Procedures

Departments that require additions, changes or inactivation to the VMF must send a Vendor Request Form to the Finance Department:

1. Requestors Information – Enter:

- The date of the request
- The requestors:
 - Name
 - Phone number
 - Department – Select your department number from the drop down list. This will auto populate your department name and the authorized signer's name at the bottom of the form.
 - Email address

2. Vendor Information – Enter:

- Check:
 - New – if this is a new Vendor
 - Change – if a change to an existing **Vendor** is needed
 - Inactive – if making an Vendor inactive
- The vendor information:
 - Name

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- Doing Business As
- Street Address
- Mailing Address
- City, State and Zip Code
- New Vendor Name if this is a change and Vendor ID
- Contact Name
- Contact Phone Number
- Contact Fax
- Contact Email

3. 1099 Requirements – please be complete:

- Check the correct Vendor Class
- Check Vendor Status
- Enter Taxpayer Identification Number
- Check if W-9 is attached

4. Approved By:

- All requests must have the approval from the department head or the authorized signer. All request not approved will be returned to the requestor.
- Signers need to fill in any conflicts of interest or N/A.

5. Notification:

- Requestors will be notified by email with new Vendor ID or if additional information is required.

Appendix C

Related Documents and Forms

1099 Information for Departments Checklist

Authorization Form

Determining a 1099 Vendor Flowchart

Related Party

W-9 Letter to Vendors

W-9 Form

Vendor Request Form (VRF)

Appendix D

Best Practices for Protecting Your Vendor Master

These steps will help keep the VMF clean and should be used when entering a new Vendor or changing a Vendor information.

Coding Standards – USE ALL CAPITAL LETTERS

Vendor Name

1. Enter the vendor's official name (used to report earnings to the IRS) in capital letters, without periods, commas or other punctuation marks.

Example: IBM, not I.B.M.

Example: JOHN T SMITH, not John T. Smith

2. Eliminate "The" if it is the first word in the vendor/payee name.

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Example: Coca-Cola Company, not The Coca-Cola Company

3. Replace “and” with an ampersand.

Example: Ernst & Young, not Ernst and Young

4. Eliminate spaces before or after special characters, apostrophes and initials

Example: B&B Enterprises, not B & B Enterprises

Example: L’Italiano, not L’ Italiano

Example: 100% Incorporated, not 100 % Incorporated

Exception: If a special character falls between two words, leave a space before and after

Example: Mickey & Co, not Mickey&Co

5. Don’t use dashes or slashes. Split the name or use two lines instead.

Example: Marks & Co (line one) Division of Lakewood Corp (line two) instead of Marks & Co/Division of Lakewood Corp.

6. Enter numbers in the name field as numbers, instead of writing them out.

Example: 9 West, not Nine West

7. Do not abbreviate North, South, East or West.

Example: East Coast Supply, not E. Coast Supply

8. Do not add a space between names with prefixes.

Example: DeYoung, not De Young

Vendor Address

Use the following standard abbreviations for street addresses, without periods:

Avenue	AVE
Boulevard	BLVD
Court	CT
Drive	DR
Expressway	EXPY
Freeway	FWY
Highway	HWY
Lake	LK
Lane	LN
Place	PL
Route	RT
Square	SQ
Street	ST
Terrace	TER
Turnpike	TPKE
Way	WAY

1. Abbreviate North, South, East and West in a street address, without periods.

Example: 120 S Baker, not 120 S. Baker or 120 South Baker

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2. Spell out words in a city name in full

Example: North Hollywood, not N. Hollywood

Example: Fort Myers, not Ft Myers

3. Use numbers in street abbreviation versus words.

Example: 1st St, not First Street

4. Enter the names of US states and territories and Canadian provinces using standard two-character abbreviations.

Alabama	AL	North Dakota	ND
Alaska	AK	Ohio	OH
Arizona	AZ	Oklahoma	OK
Arkansas	AR	Oregon	OR
California	CA	Pennsylvania	PA
Canal Zone	CZ	Puerto Rico	PR
Colorado	CO	Rhode Island	RI
Delaware	DE	South Dakota	SD
Dis8trict of Columbia	DC	Tennessee	TN
Florida	FL	Texas	TX
Georgia	GA	Utah	UT
Guam	GU	Vermont	VT
Hawaii	HI	Virgin Islands	VI
Idaho	ID	Virginia	VA
Illinois	IL	Washington	WA
Indiana	IN	West Virginia	WV
Iowa	IA	Wisconsin	WI
Kansas	KS	Wyoming	WY
Kentucky	KY	Louisiana	LA
Maine	ME	Maryland	MD
Massachusetts	MA	Alberta	AB
Michigan	MI	British Columbia	BC
Minnesota	MN	Manitoba	MB
Mississippi	MS	New Brunswick	NB
Missouri	MO	Newfoundland	NF
Montana	MT	Northwest Territories	NT
Nebraska	NE	Nova Scotia	NS
Nevada	NV	Nunavut	NT
New Hampshire	NH	Ontario	ON
New Jersey	NJ	Prince Edward Island	PE
New Mexico	NM	Quebec	QC
New York	NY	Saskatchewan	SK
North Carolina	NC	Yukon Territory	YT

6. Use the following zip code formats

United States: NNNNN-BBBB* or NNNNN-NNNN*

Canada: ANABNANBB

**N = numeric, A = alphanumeric, B = blank*

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7. Use the following address line format

Address Line 1 = extended name, street address or PO Box

Address Line 2 and 3 = street address, apartment or suite number

Address Line 4 = city, state and zip code (this is a three-part line)

8. Use the following format to indicate a foreign country

The bottom line of the address shows the country name only, printed in caps.

The postal zone, if any, should be included with the city on the preceding line.

Susan Smith
10642 Beaumariss Rd
Edmonton AB T5X 5E7
CANADA

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Responsible Official:	Finance Director
Responsible Office:	Finance
Policy #	1.9
Origination Date:	September 1, 2014
Last Amended Date:	

GENERAL LEDGER CHART OF ACCOUNTS MAINTENANCE POLICY

Purpose Statement

The General Ledger (GL) is the primary information repository for the County's business activities and financial condition. Accordingly, the GL's financial Chart of Accounts (COA) must be maintained accurately to maintain the integrity of the County's financial reporting according to Generally Accepted Accounting Principles (GAAP), Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), federal and non-federal funding agency regulations. To ensure the integrity, the duties and responsibility associated with administration of the COA's are documented, communicated, clearly understood, and consistently applied.

Objective

The objectives of this policy are to maintain an accurate COA within Dynamics. This policy was created in order to maximize efficiency within the GL function so that occurrences of duplicate and inaccuracies are avoided. This policy will define the procedures for requesting, creating, and maintaining the COA.

Scope

The policy contains the financial rules and regulations applicable to determine that adequate preventative Internal Controls (IC) are in place over the COA validation, setup, modification, and maintenance processes to ensure the prevention of unauthorized, erroneous, or duplicate accounts.

General Policy

This policy establishes the requirements for the following:

Authorization

Limit Access to COA records

In order to maintain an accurate COA, only the Finance Department personnel are authorized to perform production system COA maintenance or modifications (additions, changes or inactivation). Finance also must maintain documentation justifying modifications to the COA.

COA Create/Change Authorization

No COA modifications will be considered by the Finance Department without approval by the Department head and/or Supervisor for the department. The Finance Director must approve modifications to the COA for new segments for fund, departments, location or function.

Documentation

WOOD COUNTY

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COA Create Request

Any requested modifications (additions, changes or inactivation) to the COA must be submitted to the Finance Department via the COA Maintenance Request Form with a statement justifying the reason for the additions, changes or inactivation.

Staff needs to complete a COA Maintenance Request Form for all new accounts and have their authorized signer sign and date the request before submitting the request to Finance. For detailed instruction on completing the form see COA Request Procedures in Appendix B.

The Finance Department, upon the receipt of a properly authorized COA Maintenance Request Form and appropriate supporting documentation if any, will verify that a new account is necessary.

COA Change Request

All requested modifications to the COA must be submitted to the Finance Department via a signed COA Maintenance Request Form. All requests also must have the center section filled out with a statement justifying the business reason for the modification. When additions to the COA are requested, departments are expected to consider and request inactivity of account values that formerly supported the business operation for which new values are being created.

All change requests must be submitted at least one week prior to initial usage of the account. All approved COA modification requests will be processed within one week from the time they are received by Finance. Finance will notify the department when modifications have been completed, a need for modified request or denied.

Reconciliation

COA Maintenance

Finance periodically will review COA for dormant accounts as appropriate, removal of those accounts from those available for usage.

The finance department will on an annual basis perform a COA clean up. The purpose of this is to maintain an accurate COA within Dynamics. This policy was created in order to maximize efficiency within the GL function so that occurrences of duplicate accounts and inaccuracies are avoided.

Permanent active or temporary account numbers that do not have any activity (no postings) within a period of two years are made inactive in the system. Active accounts that have no activity in the past three years will be made inactive. All Temporary accounts will be made inactive after one year.

Security

COA Account Creation

In order to maintain an accurate COA, only the Finance Department personnel are authorized to perform production system COA maintenance or modifications (additions, changes or inactivation). Finance must also maintain documentation on modifications to the COA.

Separation of Duties

Accounts made Inactive

Accounts may be made inactive for posting by the Finance Department, the most common reasons being account duplication or inactivity. Before any accounts are made inactive, an examination will be done to see if there are any posted items in the COA and to determine, based on the reason for making inactive, if the account should be made inactive.

Account Deletion

Accounts will not be deleted from Dynamics. Only accounts that have been inactive for three years will be made inactive in the system. Or any accounts added but never used will be made inactive on a yearly basis.

APPENDIX

Appendix A

Glossary

Accurate — (of information, measurements, statistics, etc.) correct in all details; exact.

Active — being in use.

Annual — occurring once every year.

Applicable — relevant or appropriate.

Authorization — limits the initiation of a transaction or performance of a process to selected individuals.

Business Objectives — is the goal a business wants to achieve.

Chart of Accounts (COA) — is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense.

Clean up — make things or an area clean or neat.

Controlling — to exercise restraint or direction over; dominate; command.

Documentation — material that provides official information or evidence or that serves as a record.

Efficiency — the state or quality of being efficient, or able to accomplish something with the least waste of time and effort; competency in performance. Accomplishment of or ability to accomplish a job with a minimum expenditure of time and effort.

Erroneous — containing error; mistaken; incorrect; wrong: an erroneous answer.

Financial Accounting Standards Board (FASB) — In the United States, a non-Governmental body the SEC has charge with establishing and maintaining generally accepted standards for professional accountants.

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Generally Accepted Accounting Procedures (GAAP) – is a framework of accounting standards, rules and procedures defined by the professional accounting industry, which has been adopted by nearly all publicly traded U.S. companies.

Governmental Accounting Standards Board (GASB) – is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.

Identification — the act of identifying someone or something. : something that shows who a person is : a document, card, etc.

Inactive — being out of use.

Integrity — relates to the accuracy and completeness of information as well as to its validity in accordance with business values and expectations.

Internal Controls — methods put in place by a company to ensure the integrity of financial and accounting information, meet operational and profitability targets and transmit management policies throughout the organization.

Maintenance — the process of maintaining or preserving someone or something, or the state of being maintained.

Modification — is a change or alteration, usually to make something work better.

Permanent — lasting or intended to last or remain unchanged indefinitely.

Policy — a course or principle of action adopted or proposed by a government, party, business, or individual.

Preventative — used to stop something bad from happening.

Procedures — an established or official way of doing something.

Reliability of Information — relates to the provision of appropriate information for management to operate the entity and for management to exercise its financial and compliance reporting responsibilities.

Repository — a central location in which data is stored and managed

System — a collection of computer programs that allows you to perform specific business tasks. Some examples of systems are accounts payable, general ledger, and purchasing. Also known as an application.

Temporary — lasting for only a limited period of time; not permanent.

Unauthorized activity — not having official permission or approval.

Validation — is to prove that something is based on truth or fact, or is acceptable.

Appendix B

COA Request Procedures

WOOD COUNTY

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The following criteria are used to review proposed changes to the chart of accounts:

Objective of the request

The request must clearly explain the problem(s) one is trying to solve and the expected outcome(s) that will be accomplished from the requested change.

Additional Responses are **required** when **ADDING** a fund, departments, location or function.

- What type of activities will this spending unit be making expenditures for?
- What is the funding, budget re-allocation, or new revenue source for this unit?

Additional Responses are **required** when **MODIFYING** a department, location or segment.

- What modification is needed and why?

Additional Responses are **required** when **ADDING** a balance sheet account.

- Who is responsible for preparing the account reconciliation?
- Who is responsible for reviewing the account reconciliation?
- Frequency of account reconciliation preparation?
 - (Monthly, Quarterly, Semi-annually, Annually, etc.)

Impact on current or future reporting requirements

The requested change must accommodate all existing internal and external reporting requirements, e.g., Financial Reporting - such as:

- Annual financial statements, CAFR, other
- Managerial Reporting and/or Cost Accounting
- Budgeting information
- Legislative requests for information

Impact on NCGA accounting structure

The requested change must fit the chart of accounts structure recommended by the National Council on Governmental Accounting (NCGA).

Use of appropriate account code(s)

The request must not result in using one code to account for something that by definition should be accounted for by a different code. New codes are not added to the baseline chart of accounts if the data that would be tracked by the new codes is already available within the existing structure.

Other ramifications of the request

The request must identify ramifications to other fiscal and accounting operations including legal compliance, fiscal monitoring, financial analysis, etc.

Timing of implementation

Changes to the baseline chart of accounts will usually only be implemented at the beginning of a new fiscal year.

Requests for mid-year changes may be considered on an exception basis.

Departments that require additions, changes or inactivation of the chart of accounts must send a COA Maintenance Request Form to the Finance Department:

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1. Type of COA Maintenance Request – Enter:

- The date of the request
- The effective date for the account
- The requestors:
 - Department
 - Name
 - Phone number
 - Title
 - Email address
- Check:
 - New – if this is a new account
 - Change – if a change to an existing **account name (only)** is needed
 - Inactive – if making an account inactive
- For new and/or previous chart of account numbers:
 - Using the drop down menus to select:
 - Fund #
 - Department #
 - Function #
 - Project #
 - Object #
- For the account title enter in the new account name and if applicable the previous account name
 - For Balance Sheet Accounts -

2. Specific Coding for Account Requested Above – Select:

- The account category
- Posting Type
- Allow Account Entry
- Typical Balance
 - An example would be a revenue account to be added. This would have a category of “Revenues” for a posting type of I/S Income Statement with a yes for allow account entry and a typical balance of a credit

3. Describe Request – please be complete:

- Clearly explain why you are making this request is this for a new grant? A new Project? Are you consolidating accounts? Etc.
- For new accounts please explain why no existing accounts doesn't meet your objectives
- What if any modification is needed and why this will be for existing accounts

4. Balance Sheet Request – for any accounts being added to the balance sheet please include the following:

- Who will be responsible or assigned to reconcile the account?
- Who will be reviewing the reconciliation for accuracy?
- How often will this new balance sheet account be reconciled?

5. Approved By:

- All requests must have the approval from the department head and/or the department supervisor. All request not approved will be returned
- Finance Director approval is needed for any new segments for fund, departments, location or function

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- Requestors will be notified in writing once the account has been entered into Dynamics, or if a modification needs to be done to the request or if the request is denied

Appendix C

Related Documents and Forms

COA Maintenance Request Form

Uniform Chart of Accounts for Wisconsin Counties (ucacty.pdf)

Appendix D

Chart of Accounts – is an information structure used in all financial systems to define a set of accounting categories. The chart of accounts consists of five segments (Chart of Accounts Code) that contain a numerical value and a text description. These segments provide the organizing framework for budgeting, recording, and reporting on all financial transactions.

Segment #	Title	Number of Digits	Definition
#1	Fund	X X X	Each fund is an entity with a self-balancing set of accounts.
#2	Department	X X X X	Individual departments are units responsible for budget control. Use of this code allows identification of departmental responsibility for all recorded transactions and managerial reporting.
#3	Function	X X X X X	The chart of accounts provided is designed to accommodate budgeting, accounting, auditing and financial reporting requirements for Wisconsin Counties. A basic five digit code is used to identify each account. The first digit of the code identifies the account classification (1=Assets, 2=Liabilities, 3=Equity, 4=Revenue and 5=Expenditures).
#4	Project	X X X	A three digit code has been provided in the account coding structure to identify transactions of specific projects or programs.
#5	Object	X X X	Objects are used to classify the types of goods and services a governmental unit purchases in the course of operations.

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Monday, November 30, 2015

	Actual	2015 Budget	Variance	Variance %
REVENUES				
Taxes				
41110 General Property Taxes	\$20,303,414.68	\$22,796,640.00	(\$2,493,225.32)	(10.94%)
41150 Forest Cropland/Managed Forest Land	18,340.31	12,000.00	6,340.31	52.84%
41220 General Sales and Retailers' Discount	174.74	180.00	(5.26)	(2.92%)
41221 County Sales Tax	4,289,808.04	5,520,565.00	(1,230,756.96)	(22.29%)
41230 Real Estate Transfer Fees	115,265.52	83,000.00	32,265.52	38.87%
41800 Interest and Penalties on Taxes	379,180.77	355,000.00	24,180.77	6.81%
41910 Payments in Lieu of Taxes	9,371.36	13,350.00	(3,978.64)	(29.80%)
Total Taxes	25,115,555.42	28,780,735.00	(3,665,179.58)	(12.73%)
Intergovernmental Revenues				
43211 Federal Grants-Emergency Government	1,094.34	2,500.00	(1,405.66)	(56.23%)
43210 Federal Grants-General Government	322,038.74	320,000.00	2,038.74	0.64%
43410 State Aid-Shared Revenue	3,060,264.78	3,006,343.00	53,921.78	1.79%
43430 State Aid-Other State Shared Revenues	294,361.00	245,741.00	48,620.00	19.79%
43511 State Aid-Victim Witness	37,785.68	69,240.00	(31,454.32)	(45.43%)
43512 State Aid-Courts	383,052.01	363,390.00	19,662.01	5.41%
43514 State Aid-Court Support Services	58,803.00	25,406.00	33,397.00	131.45%
43516 State Aid-Modernization Grants	17,056.00	51,000.00	(33,944.00)	(66.56%)
43521 State Aid - Law Enforcement	204,084.95	198,534.00	5,550.95	2.80%
43523 State Aid-Other Law Enforcement	18,027.00	18,000.00	27.00	0.15%
43528 State Aid-Emergency Government	62,737.35	93,000.00	(30,262.65)	(32.54%)
43531 State Aid-Transportation	1,721,329.96	1,600,000.00	121,329.96	7.58%
43549 State Aid-Private Sewage	34,830.77	50,000.00	(15,169.23)	(30.34%)
43551 State Aid-Health Immunization	55,601.00	64,956.00	(9,355.00)	(14.40%)
43554 State Aid-Health WIC Program	275,223.00	329,801.00	(54,578.00)	(16.55%)
43557 State Aid-Health Consolidated Grant	70,957.00	95,041.00	(24,084.00)	(25.34%)
43560 State Aid-Grants	45,337.80	52,437.00	(7,099.20)	(13.54%)
43561 State Aids	7,481,335.09	10,468,189.00	(2,986,853.91)	(28.53%)
43567 State Aid-Transportation	198,184.00	207,178.00	(8,994.00)	(4.34%)
43568 State Aid-Child Support	643,436.28	897,191.00	(253,754.72)	(28.28%)
43571 State Aid-UW Extension	1,500.00	14,914.00	(13,414.00)	(89.94%)
43572 State Aid-ATV Maintenance	6,715.00	6,715.00	0.00%	0.00%
43574 State Aid-Snowmobile Trail Maint	174,114.58	352,725.00	(178,610.42)	(50.64%)
43576 State Aid-Parks		127,165.00	(127,165.00)	(100.00%)
43581 State Aid-Forestry	47,229.41	159,987.00	(112,757.59)	(70.48%)
43586 State Aid-Land Conservation	4,861.43	439,239.00	(434,377.57)	(98.89%)
43640 State Aid-Co Share Managed Forest Lands	20,470.71	20,000.00	470.71	2.35%
43690 State Aid-Forestry Roads	3,267.44	3,498.00	(230.56)	(6.59%)
43700 Grants from Local Governments		106,000.00	(106,000.00)	(100.00%)
Total Intergovernmental	15,243,698.32	19,388,190.00	(4,144,491.68)	(21.38%)
Licenses and Permits				
44100 Business and Occupational Licenses	168,695.75	170,000.00	(1,304.25)	(0.77%)
44101 Utility Permits	975.00	300.00	675.00	225.00%
44102 Driveway Permits	780.00	1,200.00	(420.00)	(35.00%)
44200 DNR & ML Fees	22,741.07	22,500.00	241.07	1.07%
44201 Dog License Fund		1,000.00	(1,000.00)	(100.00%)
44260 Moving Permits	925.00	1,100.00	(175.00)	(15.91%)
44300 Sanitary Permit Fees	49,819.20	37,500.00	12,319.20	32.85%
44411 County Planner Plat Review Fees	1,370.00	1,500.00	(130.00)	(8.67%)
44412 Wisconsin Fund Application Fees		2,250.00	(2,250.00)	(100.00%)
44413 Shoreland zoning Fees & Permits	10,424.50	3,850.00	6,574.50	170.77%
44415 HT Database Annual Fee	44,090.00	80,000.00	(35,910.00)	(44.89%)
44435 Water Meter Revenues		230.00	(230.00)	(100.00%)
Total Licenses and Permits	299,820.52	321,430.00	(21,609.48)	(6.72%)
Fines, Forfeits and Penalties				
45110 Ordinances Violations	1,260.87	2,500.00	(1,239.13)	(49.57%)
45115 County Share of Occupational Driver	260.00	200.00	60.00	30.00%
45120 County Share of State Fines and Forfeitures	128,628.29	173,700.00	(45,071.71)	(25.95%)
45123 County Parks Violation Fee	1,050.00	750.00	300.00	40.00%
45130 County Forfeitures Revenue	103,306.36	140,000.00	(36,693.64)	(26.21%)
45191 Private Sewage Fines	9,932.00	9,000.00	932.00	10.36%
Total Fines, Forfeits and Penalties	244,437.52	326,150.00	(81,712.48)	(25.05%)

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Monday, November 30, 2015

	Actual	2015 Budget	Variance	Variance %
Public Charges for Services				
46110 County Clerk-Passport Fees	19,450.00	12,800.00	6,650.00	51.95%
46121 Treasurer Fees-Redemption Notices	3,220.97	2,300.00	920.97	40.04%
46122 Property Conversion Charges	44.70	500.00	(455.30)	(91.06%)
46130 Register of Deeds-Fees	258,748.88	309,000.00	(50,251.12)	(16.26%)
46135 Land Record-Fees	78,304.00	96,000.00	(17,696.00)	(18.43%)
46140 Court Fees	147,584.74	204,000.00	(56,415.26)	(27.65%)
46141 Court Fees and Costs-Marriage Counseling	18,550.04	21,500.00	(2,949.96)	(13.72%)
46142 Court/Juvenile	27,904.30	35,000.00	(7,095.70)	(20.27%)
46143 District Attorney-Fees	8,829.43	7,075.00	1,754.43	24.80%
46144 Circuit Court Branch I	19,790.11	28,600.00	(8,809.89)	(30.80%)
46146 Circuit Court Branch III	4,339.00	5,310.00	(971.00)	(18.29%)
46191 Public Charges-Clerk	8,180.00	8,000.00	180.00	2.25%
46192 Public Chgs-Temp Licenses	7,445.60	5,000.00	2,445.60	48.91%
46194 County Clerk Copy Fees	391.75	520.00	(128.25)	(24.66%)
46195 Public Chgs-Map & Data Sales		100.00	(100.00)	(100.00%)
46196 Public Chgs-Human Resources	1,234,396.99	1,220,280.00	14,116.99	1.16%
46210 Sheriff-Public Charges	175.00	6,000.00	(5,825.00)	(97.08%)
46211 Sheriff Revenue-Civil Process Fees	51,025.00	86,000.00	(34,975.00)	(40.67%)
46212 Sheriff Cost Reimbursement/Witness Fees	45,863.15	65,000.00	(19,136.85)	(29.44%)
46214 Reserve Deputy Revenue	10,052.97	12,000.00	(1,947.03)	(16.23%)
46215 Sheriff Escort Service	17,993.70	40,000.00	(22,006.30)	(55.02%)
46216 Restitution	1,178.85	2,500.00	(1,321.15)	(52.85%)
46217 OWI Restitution	1,161.36	2,500.00	(1,338.64)	(53.55%)
46221 Public Chgs-Coroner Cremation	55,170.00	60,000.00	(4,830.00)	(8.05%)
46230 Death Certificates	3,900.00	22,000.00	(18,100.00)	(82.27%)
46241 Jail Surcharge	34,882.65	48,000.00	(13,117.35)	(27.33%)
46242 Huber/Electronic Monitoring	182,523.08	343,453.00	(160,929.92)	(46.86%)
46243 Inmate Booking/Processing Fee	17,308.05	30,000.00	(12,691.95)	(42.31%)
46244 Other County Transports	18,984.84	27,000.00	(8,015.16)	(29.69%)
46245 Jail Stay Fee	21,909.10	73,584.00	(51,674.90)	(70.23%)
46310 Public Chgs-Frac Sand	110,622.85		110,622.85	0.00%
46330 Public Chgs-Ho Chunk/AODA		27,500.00	(27,500.00)	(100.00%)
46510 Public Chgs-Crisis Stabilization	447,538.94	671,826.00	(224,287.06)	(33.38%)
46520 Institutional Care-Private Pay	1,035,036.45	1,273,125.00	(238,088.55)	(18.70%)
46521 Institutional Care-Other Pay	4,490.00	5,800.00	(1,310.00)	(22.59%)
46525 Public Chgs- Medicare	2,623,387.76	4,526,782.00	(1,903,394.24)	(42.05%)
46526 Public Chgs- Medicaid	4,564,459.24	8,566,236.00	(4,001,776.76)	(46.72%)
46527 Public Chgs-Veterans EW		62,076.00	(62,076.00)	(100.00%)
46530 Public Chgs-Private Pay	2,496,609.02	1,360,103.00	1,136,506.02	83.56%
46531 Public Chgs- Private Insurance	768,412.88	1,709,693.00	(941,280.12)	(55.06%)
46532 Public Chgs-County Responsible	147,407.91	545,565.00	(398,157.09)	(72.98%)
46533 Public Chgs-NW Mental Health Inpatient	133,342.50	248,311.00	(114,968.50)	(46.30%)
46534 Public Chgs-NW Mental Health Inpatient	882,617.96	737,606.00	145,011.96	19.66%
46536 Third Party Awards & Settlements	156,300.00	228,790.00	(72,490.00)	(31.68%)
46537 Contractual Adjustment	(2,616,649.88)	(3,340,998.00)	724,348.12	(21.68%)
46590 Provision for Bad Debts-Edgewater	(10,000.00)	(12,000.00)	2,000.00	(16.67%)
46621 Child Support-Genetic Tests	3,603.98	5,700.00	(2,096.02)	(36.77%)
46622 Child Support-Application Fees	35.00	140.00	(105.00)	(75.00%)
46623 Child Support-Filing Fees	129.00	200.00	(71.00)	(35.50%)
46624 Child Support-Service Fees	13,460.37	13,000.00	460.37	3.54%
46625 Child Support-Extradition Charges	471.08	1,500.00	(1,028.92)	(68.59%)
46721 Public Chgs-Parks	456,816.51	400,000.00	56,816.51	14.20%
46771 UW-Extension Publication Revenue		300.00	(300.00)	(100.00%)
46772 UW-Extension Project Revenue	11,664.34	11,160.00	504.34	4.52%
46813 County Forest Revenue	586,533.87	340,000.00	246,533.87	72.51%
46825 Land Conservation Fees & Sales	39,765.00	48,590.00	(8,825.00)	(18.16%)
46826 Private Sewage Charges	3,225.00	3,000.00	225.00	7.50%
46901 Contractual Adjustment-Other	1,130.00		1,130.00	0.00%
Total Public Charges for Services	14,159,718.04	20,208,027.00	(6,048,308.96)	(29.93%)
Intergovernmental Charges for Services				
47210 Intergovernmental Charges		132,400.00	(132,400.00)	(100.00%)
47230 State Charges	823,650.23	1,283,545.00	(459,894.77)	(35.83%)
47231 State Charges-Highway	190,218.61	119,082.00	71,136.61	59.74%

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Monday, November 30, 2015

	Actual	2015 Budget	Variance	Variance %
47232 State Charges-Machinery	1,989,039.22	1,737,999.00	251,040.22	14.44%
47250 Intergovernmental Transfer Program Rev	316,995.00	512,742.00	(195,747.00)	(38.18%)
47300 Local Gov Chgs	364,026.32		364,026.32	0.00%
47320 Local Gov Chgs-Public Safety	23,475.47	38,000.00	(14,524.53)	(38.22%)
47330 Local Gov Chgs-Transp	859,342.36	616,313.00	243,029.36	39.43%
47332 Local Gov Chgs-Roads	313,593.80	340,519.00	(26,925.20)	(7.91%)
47333 Local Gov Chgs-Bridges	89,408.90		89,408.90	0.00%
47350 Local Gov Chgs-Hlth & Human Svcs	19,521.00	18,332.00	1,189.00	6.49%
47351 Local Gov Chgs-Other Governments	10,000.00	10,000.00		0.00%
47391 Local Gov Chgs-BNI (Materials)	3,240.36	5,400.00	(2,159.64)	(39.99%)
47392 Local Gov Chgs-BNI (Staff)	432.00	1,600.00	(1,168.00)	(73.00%)
47393 Local Gov Chgs-Work Relief	2,180.00	1,000.00	1,180.00	118.00%
47395 Local Gov Chgs-EM Vehicles	4,399.30	4,500.00	(100.70)	(2.24%)
47396 Local Gov Chgs-EM Equipment	514.50	500.00	14.50	2.90%
Total Charges to Other Governments	5,010,037.07	4,821,932.00	188,105.07	3.90%
Interdepartmental Charges for Services				
47410 Dept Charges-Hlth Benefits & Other	7,676,658.34	8,457,276.00	(780,617.66)	(9.23%)
47411 Dept Charges-Purchasing	9,400.11	18,000.00	(8,599.89)	(47.78%)
47412 Dept Charges-Insurance	543,886.00	543,886.00		0.00%
47413 Dept Charges-Gen Govt	935,622.52	513,500.00	422,122.52	82.20%
47415 Dept Charges-Systems	226,405.21	256,255.00	(29,849.79)	(11.65%)
47421 Dept Charges-Public Safety	26,954.52	33,930.00	(6,975.48)	(20.56%)
47430 Dept Charges-Bldg Rent	872,260.76	952,409.00	(80,148.24)	(8.42%)
47432 Dept Charges-Rent Unified	125,697.11	137,124.00	(11,426.89)	(8.33%)
47435 Dept Charges-Sheriff Lockup Rent	14,666.63	16,000.00	(1,333.37)	(8.33%)
47436 Dept Charges-CBRF Rent	27,500.00	30,000.00	(2,500.00)	(8.33%)
47440 Dept Charges	207,835.54	260,770.00	(52,934.46)	(20.30%)
47460 Dept Charges-Drug Court	35,250.00	40,000.00	(4,750.00)	(11.88%)
47470 Dept Charges-Highway	3,973,838.78	2,170,383.00	1,803,455.78	83.09%
Total Interdepartmental Charges	14,675,975.52	13,429,533.00	1,246,442.52	9.28%
Total Intergovernmental Charges for Services	19,686,012.59	18,251,465.00	1,434,547.59	7.86%
Miscellaneous				
48000 Miscellaneous	1,452.83		1,452.83	0.00%
48100 Interest	221.08	500.00	(278.92)	(55.78%)
48110 Interest-Capital Projects	5,403.88	5,401.00	2.88	0.05%
48113 Unrealized Gain/Loss on Investment	37,935.59	40,000.00	(2,064.41)	(5.16%)
48114 Interest-Investment	42,922.12	150,000.00	(107,077.88)	(71.39%)
48115 Interest-General Investment	23,026.74	25,000.00	(1,973.26)	(7.89%)
48116 Interest-Section 125 & Health	399.35	1,303.00	(903.65)	(69.35%)
48117 Interest-Clerk of Courts	279.14	400.00	(120.86)	(30.22%)
48200 Rental Income	133,919.77	109,928.00	23,991.77	21.82%
48201 Rental Income- CSP/CCS	46,230.00	50,400.00	(4,170.00)	(8.27%)
48300 Gain/Loss-Sale of Property	27,421.62	15,050.00	12,371.62	82.20%
48301 Occupational Therapy Misc Rev	35.57	250.00	(214.43)	(85.77%)
48320 Gain/Loss-Sale of Surplus Property	80.00	500.00	(420.00)	(84.00%)
48340 Gain/Loss-Sale of Salvage and Waste	6,898.44	7,500.00	(601.56)	(8.02%)
48440 Insurance Recoveries-Other	225,939.52	416,000.00	(190,060.48)	(45.69%)
48500 Donations	322,156.65	170,166.00	151,990.65	89.32%
48501 Donations-Designated Projects	965.00	1,800.00	(835.00)	(46.39%)
48502 Donations-Veterans Loan Repayment	752.80		752.80	0.00%
48503 Donations-Services ATV Club	4,605.21	6,000.00	(1,394.79)	(23.25%)
48540 Donations & Contributions	32,526.22	20,000.00	12,526.22	62.63%
48830 Recovery of PYBD & Contractual Adj	39,643.70	38,000.00	1,643.70	4.33%
48860 Revenue from Meals	11,423.97	16,900.00	(5,476.03)	(32.40%)
48880 Food Vending Machine Income	3,470.27	2,700.00	770.27	28.53%
48900 Other Miscellaneous Revenue	68,354.59	6,805.00	61,549.59	904.48%
48901 Other/Miscellaneous Revenue	2,214.49	3,500.00	(1,285.51)	(36.73%)
48910 Vending/Cafeteria Revenue	4,677.28	3,000.00	1,677.28	55.91%
48920 Vending Machine Revenue	6,793.67	7,081.00	(287.33)	(4.06%)
48940 Canteen Income	42.00	250.00	(208.00)	(83.20%)
48960 FSP Parental Fees	900.00		900.00	0.00%
48970 Rental Income- NHC, Health Annex	15,488.33	17,414.00	(1,925.67)	(11.06%)
48980 Misc/Other Workshop Revenue	6,000.00	1,100.00	4,900.00	445.45%
48990 Other Operating Income	2,074.53	2,800.00	(725.47)	(25.91%)

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Monday, November 30, 2015

	Actual	2015 Budget	Variance	Variance %
48091 Copier Revenue	1,649.92	800.00	849.92	106.24%
Total Miscellaneous	1,075,904.28	1,120,548.00	(44,643.72)	(3.98%)
Other Financing Sources				
49110 Proceeds from Long-Term Debt	6,685,000.00	998,561.00	5,686,439.00	569.46%
49210 Transfer from General Fund	120,000.00	179,661.00	(59,661.00)	(33.21%)
49220 Transfer from Special Revenue	3,755,644.89	5,562,750.00	(1,807,105.11)	(32.49%)
49240 Transfer from Capital Projects	202,476.72		202,476.72	0.00%
49260 Transfer from Other Funds-Debt Service	15,609.62		15,609.62	0.00%
49270 Transfer from Internal Service		246,836.00	(246,836.00)	(100.00%)
Total Other Financing Sources	10,778,731.23	6,987,808.00	3,790,923.23	54.25%
TOTAL REVENUES	86,603,377.92	95,384,353.00	(8,780,475.08)	(9.21%)

EXPENDITURES

General Government				
51120 Committees & Commissions	132,323.14	159,375.00	27,051.86	16.97%
51212 Circuit Court Branch I	275,571.84	350,901.00	75,329.16	21.47%
51213 Circuit Court Branch II	100,379.72	124,611.00	24,231.28	19.45%
51214 Circuit Court Branch III	103,982.04	115,126.00	11,143.96	9.68%
51215 Drug Court	195,905.37	224,316.00	28,410.63	12.67%
51217 Clerk of Courts-Divorce Mediation	8,544.50	20,000.00	11,455.50	57.28%
51220 Family Court Commissioner		100,940.00	17,710.48	17.55%
51221 Clerk of Courts	1,090,769.46	1,250,110.00	159,340.54	12.75%
51231 Coroner	87,151.49	122,263.00	35,111.51	28.72%
51310 District Attorney	224,747.73	267,790.00	43,042.27	16.07%
51315 Victim Witness Program	118,877.81	137,577.00	18,699.19	13.59%
51316 Task Force	639.60	1,020.00	380.40	37.29%
51317 Vic Witness-Crime Witness Right	2,038.74		(2,038.74)	0.00%
51320 Corporation Counsel	188,779.06	212,172.00	23,392.94	11.03%
51330 Child Support	797,485.37	954,868.00	157,382.63	16.48%
51420 County Clerk	262,970.23	310,552.00	47,581.77	15.32%
51424 County Clerk-Postage Meter	9,496.45	13,178.00	3,681.55	27.94%
51430 Health Benefit Payments	9,128,595.54	9,632,913.00	504,317.46	5.24%
51431 Health-Wellness	151,960.78	246,836.00	94,875.22	38.44%
51433 Human Resources-Labor Relations	5,525.83	28,200.00	22,674.17	80.40%
51435 Human Resources-Personnel	380,157.40	471,014.00	90,856.60	19.29%
51436 Human Resources-Programs	790.96	4,882.00	4,091.04	83.80%
51440 County Clerk-Elections	34,158.95	51,850.00	17,691.05	34.12%
51450 Data Processing	1,591,026.90	1,879,856.00	288,829.10	15.36%
51451 Voice over IP	120,075.26	154,500.00	34,424.74	22.28%
51452 PC Replacement	91,439.47	145,000.00	53,560.53	36.94%
51453 Co Clerk-Inform & Comm	11,174.51	18,900.00	7,725.49	40.88%
51510 Finance	221,994.34	247,949.00	25,954.66	10.47%
51520 Treasurer	357,586.98	432,615.00	75,028.02	17.34%
51550 Purchasing	50,112.49	54,190.00	4,077.51	7.52%
51590 Contingency		285,275.00	285,275.00	100.00%
51611 Bldg Maint-Courthouse and Jail	825,359.17	996,789.00	171,429.83	17.20%
51620 Bldg Maint-Courthouse Annex	7,787.11	12,556.00	4,768.89	37.98%
51630 Bldg Maint-Unified Svcs Building	78,760.87	93,743.00	14,982.13	15.98%
51640 Bldg Maint-Joint Use Building	8,452.95	15,552.00	7,099.05	45.65%
51650 Bldg Maint-Sheriff Lockup	2,331.46	11,306.00	8,974.54	79.38%
51660 Bldg Maint-CBRF's	17,824.39	29,052.00	11,227.61	38.65%
51710 Register of Deeds	342,993.50	385,450.00	42,456.50	11.01%
51711 Register of Deeds-Redaction	31,831.11	41,409.00	9,577.89	23.13%
51831 Property and Liability Insurance	463,339.84	598,914.00	135,574.16	22.64%
51833 Workers Comp Insurance	281,365.94	478,120.00	196,754.06	41.15%
51834 Sick Leave Conversion	246,272.26		(246,272.26)	0.00%
Total General Government	18,133,810.08	20,681,670.00	2,547,859.92	12.32%
Public Safety				
52110 Sheriff-Administration	2,103,087.78	2,539,785.00	436,697.22	17.19%
52130 Radio Engineer	139,060.17	180,234.00	41,173.83	22.84%
52131 Sheriff-Indian Law Enforce	12,125.19	29,165.00	17,039.81	58.43%
52140 Sheriff-Traffic Police	2,502,946.74	2,924,230.00	421,283.26	14.41%
52150 Sheriff-Civil Svc Comm		1,000.00	1,000.00	100.00%

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
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		2015		
		Actual	Budget	Variance
				Variance %
52510	Emer Mgmt-SARA Title III	27,525.55	46,572.00	19,046.45
52520	Emergency Management	255,078.43	295,154.00	40,075.57
52601	Dispatch	1,345,775.36	1,579,866.00	234,090.64
52530	Emer Mgmt-Bldg Numbering	3,345.66	3,400.00	54.34
52540	Emer Mgmt-Work Relief	92,201.94	133,849.00	41,647.06
52710	Sheriff-Jail	1,961,027.38	2,440,216.00	479,188.62
52712	Sheriff-Electronic Monitoring	75,451.00	147,825.00	72,374.00
52713	Sheriff-PT Transp/Safekeeper	853,943.25	1,076,215.00	222,271.75
52721	Sheriff-Jail Surcharge	38,475.81	184,500.00	146,024.19
52930	Highway Safety Committee		2,000.00	2,000.00
	Total Public Safety	9,410,044.26	11,584,011.00	2,173,966.74
				18.77%
	Public Works-Highway			
53110	Hwy-Administration	238,512.91	271,844.00	33,331.09
53120	Hwy-Engineer	174,946.34	216,462.00	41,515.66
53191	Hwy-Other Administration	216,439.54	237,478.00	21,038.46
53192	Hwy-Other Administration-Radio		265.00	265.00
53193	Hwy-Other Administration	68,898.00	77,130.00	8,232.00
53210	Hwy-Employee Taxes & Benefits	(606,815.89)		606,815.89
53220	Hwy-Field Tools	(49,653.62)	3,581.00	53,234.62
53230	Hwy-Shop Operations	230,599.49	235,718.00	5,118.51
53232	Hwy-Fuel Handling	11,843.25	16,228.00	4,384.75
53240	Hwy-Machinery Operations	910,691.23	1,851,920.00	941,228.77
53260	Hwy-Bituminous Ops	173,361.98	278,614.00	105,252.02
53262	Hwy-Bituminous Ops		115,782.00	115,782.00
53266	X Hwy-Bituminous Ops	3,405,111.69	1,775,987.00	(1,629,124.69)
53270	Hwy-Buildings & Grounds	6,550.00	20,000.00	13,450.00
53271	X Hwy-Bldgs & Grounds-Wis Rapids	138,860.07	132,926.00	(5,934.07)
53272	X Hwy-Bldgs & Grounds-Auburndale	3,144.03		(3,144.03)
53273	X Hwy-Bldgs & Grounds-Marshfield	10,324.26		(10,324.26)
53274	X Hwy-Bldgs & Grounds-Pittsville	5,648.30		(5,648.30)
53275	Hwy-Bldgs & Grounds-Salt Shed	153.51	1,670.00	1,516.49
53281	X Hwy-Acquisition of Capital Assets	312,432.77		(312,432.77)
53310	Hwy-Maintenance CTHS	6,547.48	11,175.00	4,627.52
53311	Hwy-Maint CTHS Patrol Sectn	823,779.78	1,419,598.00	595,818.22
53312	Hwy-Snow Remov	467,335.08	928,974.00	461,638.92
53313	Hwy-Maintenance Gang	134,272.15	47,286.00	(86,986.15)
53314	X Hwy-Maint Gang-Materials	790.00		(790.00)
53315	X Hwy-Maint Gang	761.69		(761.69)
53320	Hwy-Maint STHS	1,033,443.67	1,283,545.00	250,101.33
53323	X Hwy-Maint STHS PBM	19,294.50		(19,294.50)
53330	X Hwy-Local Roads	984,079.70	616,313.00	(367,766.70)
53340	Hwy-County-Aid Road Construction	344,453.41	460,519.00	116,065.59
53341	Hwy-County-Aid Bridge Construction	204,908.90	222,601.00	17,692.10
53490	X Hwy-State & Local Other Services	423,417.08		(423,417.08)
	Total Public Works-Highway	9,694,131.30	10,225,616.00	531,484.70
				5.20%
	Health and Human Services			
54121	Health-Public Health	1,411,155.61	1,613,910.00	202,754.39
54122	Health-WIC Program	298,909.92	329,801.00	30,891.08
54128	Health-Public Health Grants	73,091.20	101,527.00	28,435.80
54129	Humane Officer	27,401.94	30,499.00	3,097.06
54130	Health-Dental Sealants	87,464.76	88,709.00	1,244.24
54210	Edgewater-Nursing	4,171,398.53	5,076,967.00	905,568.47
54211	Edgewater-Housekeeping	129,517.36	155,900.00	26,382.64
54212	Edgewater-Dietary	679,077.85	802,123.00	123,045.15
54213	Edgewater-Laundry	121,354.82	137,357.00	16,002.18
54214	Edgewater-Maintenance	322,091.22	550,911.00	228,819.78
54217	Edgewater-Activities	172,027.23	196,198.00	24,170.77
54218	Edgewater-Social Services	113,351.40	130,608.00	17,256.60
54219	Edgewater-Administration	581,899.40	664,623.00	82,723.60
54315	Mental Health/AODA Ho Chunk		27,500.00	27,500.00
54316	Mental Institutions State Charge	1,072.46	1,072.00	(0.46)

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
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	Actual	2015 Budget	Variance	Variance %
54317 Human Services Crisis Stabilization	340,000.00	408,000.00	68,000.00	16.67%
54324 Norwood-SNF-CMI	817,522.82	926,295.00	108,772.18	11.74%
54325 Norwood SNF TBI	569,944.94	1,108,889.00	538,944.06	48.60%
54326 Norwood-Inpatient	2,213,454.45	2,996,335.00	782,880.55	26.13%
54330 Norwood Nursing Administration	175,913.57	214,106.00	38,192.43	17.84%
54350 Norwood-Dietary	676,803.92	768,610.00	91,806.08	11.94%
54351 Norwood-Plant Ops & Maint	840,408.55	1,032,779.00	192,370.45	18.63%
54363 Norwood-Medical Records	164,450.72	190,581.00	26,130.28	13.71%
54365 Norwood-Administration	996,323.13	1,143,104.00	146,780.87	12.84%
54401 Human Services-Child Welfare	3,306,846.40	3,385,977.00	79,130.60	2.34%
54405 Human Services-Youth Aids	2,330,834.30	2,610,758.00	279,923.70	10.72%
54410 Human Services-Child Care	100,200.35	130,723.00	30,522.65	23.35%
54413 Human Services-Transportation	373,921.70	473,201.00	99,279.30	20.98%
54420 Human Services-ESS	1,093,519.03	1,199,887.00	106,367.97	8.86%
54425 Human Services-FSET	777,350.44	2,572,181.00	1,794,830.56	69.78%
54430 Human Services-FSET 50/50	232,067.89	280,000.00	47,932.11	17.12%
54435 Human Services-LIEAP	91,772.83	120,325.00	28,552.17	23.73%
54440 Human Services-Birth to Three	360,612.35	420,679.00	60,066.65	14.28%
54445 Human Services-Family Support	196,190.28	334,408.00	138,217.72	41.33%
54450 Human Services-Childrens Waivers	170,694.27	200,787.00	30,092.73	14.99%
54455 Human Services-CSP	483,154.50	500,029.00	16,874.50	3.37%
54460 Human Services-OPC MH	939,539.43	1,229,966.00	290,426.57	23.61%
54465 Human Services-CCS	960,863.09	1,048,369.00	87,505.91	8.35%
54470 Human Services-Crisis Legal Svc	526,382.11	583,732.00	57,349.89	9.82%
54475 Human Services-MH Contr COP	1,116,522.64	1,606,665.00	490,142.36	30.51%
54480 Human Services-OPC AODA	316,258.83	420,443.00	104,184.17	24.78%
54485 Human Services-OPC Day Treatment	56,332.62	72,687.00	16,354.38	22.50%
54490 Human Services-AODA CBRF	209,006.75	266,760.00	57,753.25	21.65%
54495 Human Services-AODA Contract	41,218.44	134,900.00	93,681.56	69.45%
54500 Human Services-Administration	2,666,123.14	3,070,163.00	404,039.86	13.16%
54611 Aging-Committee on Aging	85,763.44	198,278.00	112,514.56	56.75%
54674 Aging-Trust Fund Schmidt	2,400.73	(2,400.73)	0.00	0.00%
54710 Veterans-Veterans Relief	2,986.38	4,161.00	1,174.62	28.23%
54720 Veterans-Veterans Service Officer	283,210.29	318,667.00	35,456.71	11.13%
54730 Veterans Relief Donations	125.00	300.00	175.00	58.33%
54740 Veterans-Care of Veterans Graves	2,865.00	2,865.00	0.00	0.00%
Total Health and Human Services	31,711,398.03	39,883,315.00	8,171,916.97	20.49%
Culture, Recreation and Education				
55112 County Aid to Libraries	805,043.00	805,042.00	(1.00)	0.00%
55210 County Parks	1,448,219.85	1,664,759.00	216,539.15	13.01%
55441 Maintenance Snowmobile Trails	189,498.09	364,425.00	174,926.91	48.00%
55442 ATV Maintenance	11,549.70	12,715.00	1,165.30	9.16%
55460 Marshfield Fairgrounds	25,000.00	25,000.00	0.00	0.00%
55620 UW-Extension	458,250.99	519,352.00	61,101.01	11.76%
55630 UW-Extension Center-Marshfield	146,841.90	187,502.00	40,660.10	21.69%
55660 UW-Extension Projects	9,817.85	34,160.00	24,342.15	71.26%
55661 UW-Ext Farm Technology Days		63,000.00	63,000.00	100.00%
Total Culture, Recreation and Education:	3,094,221.38	3,675,955.00	581,733.62	15.83%
Conservation and Development				
56111 State Forestry Roads		4,000.00	4,000.00	100.00%
56121 Land Conservation	130,469.35	137,439.00	6,969.65	5.07%
56122 DATCP Grant	186,862.81	285,012.00	98,149.19	34.44%
56123 Wildlife Damage Abatement	38,363.23	157,558.00	119,194.77	75.65%
56125 Non-Metalic Mining Reclamation	24,798.85	33,882.00	9,083.15	26.81%
56127 Don Aron Memorial Fund	19,020.13	25,150.00	6,129.87	24.37%
56310 County Planner	329,220.60	447,053.00	117,832.40	26.36%
56315 Census Redistricting		4,500.00	4,500.00	100.00%
56320 Land Record	123,735.92	305,312.00	181,576.08	59.47%
56340 Surveyor	18,268.34	44,750.00	26,481.66	59.18%
56720 Transp & ED-Bicycle Trails		12,927.00	12,927.00	100.00%
56730 Transp & ED-Airport Aid	15,000.00	15,000.00	0.00	0.00%
56740 Payment in Lieu of Tax	77,344.80	77,345.00	0.20	0.00%

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County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Monday, November 30, 2015

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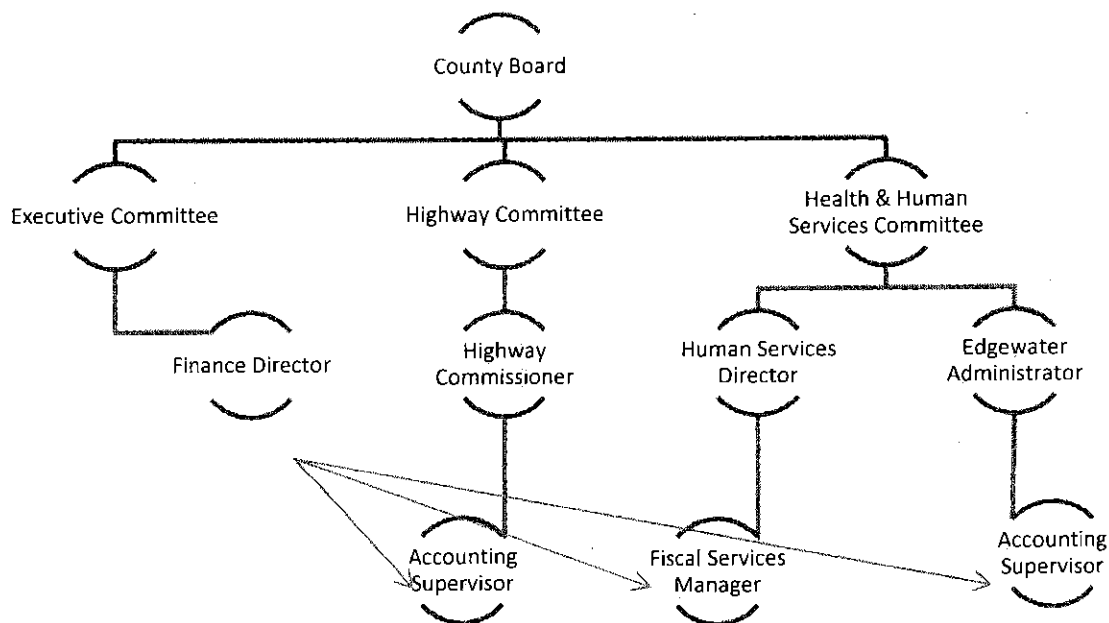
	Actual	2015 Budget	Variance	Variance %
56750 Transp & Economic Develop	252,365.25	435,785.00	183,419.75	42.09%
56780 X CDBG-ED	15,988.84		(15,988.84) X	0.00%
56911 State Wildlife Habitat	2,785.00	3,000.00	215.00	7.17%
56913 Park & Forestry Capital Proj	120,850.33	284,330.00	163,479.67	57.50%
56943 Private Sewage System	177,856.92	266,522.00	88,665.08	33.27%
Total Conservation and Development	1,532,930.37	2,539,565.00	1,006,634.63	39.64%
Capital Outlay				
57230 Cap Projects-Police Radio	256,746.80	550,688.00	293,941.20	53.38%
57310 Highway Capital Projects	5,150,715.24	5,106,500.00	(44,215.24)	(0.87%)
57930 Depreciation & Amortization	(91,867.95)		91,867.95	0.00%
57940 Depreciation & Amortization	233,946.30		(233,946.30)	0.00%
Total Capital Outlay	5,549,540.39	5,657,188.00	107,647.61	1.90%
Debt Service				
58140 Debt Service Principal-Pension	1,940,000.00	1,940,000.00		0.00%
58240 Debt Service Interest-Pension	226,878.87	226,879.00	0.13	0.00%
58295 X Paying Agent & Fiscal Charges	86,622.58	57,250.00	(29,372.58) X	(51.31%)
Total Debt Service	2,253,501.45	2,224,129.00	(29,372.45)	(1.32%)
Other Financing Uses				
59210 Transfers to General Fund	3,755,644.89	5,947,062.00	2,191,417.11	36.85%
59220 Transfer to Special Revenue		42,185.00	42,185.00	100.00%
59230 Transfers to Debt Service	202,476.72		(202,476.72)	0.00%
Total Other Financing Uses	3,958,121.61	5,989,247.00	2,031,125.39	33.91%
TOTAL EXPENDITURES	85,337,698.87	102,460,696.00	17,122,997.13	16.71%
NET INCOME (LOSS) *	1,266,179.05	(7,076,343.00)	8,342,522.05	(117.89%)

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1.1 CONTROL ENVIRONMENT

1.1.0 INTRODUCTION

The control environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the County. The County Board, Oversight Committees and Department Heads establishes the tone at the top regarding the importance of internal control including expected standards of conduct. Department Heads reinforces expectations at the various levels of the County. The control environment comprises the integrity and ethical values of the County; the parameters enabling the County Board to carry out its oversight responsibilities; the County structure and assignment of authority and responsibility; the process for attracting, developing, and retaining competent individuals; and the rigor around performance measures, incentives, and rewards to drive accountability for performance. The resulting control environment has a pervasive impact on the overall system of internal control.



1.1.1 INTEGRITY AND ETHICAL VALUES

All fiscal oversight as noted below demonstrates a commitment to integrity and ethical values by following the Code of Professional Ethics established by the Government Finance Officers Association found in Appendix 1.

- Finance Department
- Head accountants (i.e. Accounting Supervisors of the Highway and Edgewater and the Fiscal Services Manager from Human Services)
- All other persons/departments with fiscal responsibility

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The Finance Department and head accountants demonstrate through their directives, actions, and behavior the importance of integrity and ethical values to support the functioning of the system of internal control:

- **Mission statements**

- The mission of the Finance Department is to provide financial stability to the County level of government for the residents of Wood County. In order to achieve this, the Department must be able to provide a comprehensive financial accounting and reporting system for the entire reporting entity. The Department must also be able to provide the support for the annual budget process.
- The Finance Department's mission must avail itself to all Federal and State laws and financial reporting requirements established by the Governmental Accounting Standards Board (GASB). The Finance Department must also provide the financial and budgeting activities of Wood County under more specific guidance from the ordinances and resolutions of the County Board of Supervisors.

- **Values statements**

- Our vision is to inspire public trust in Wood County government by providing exemplary financial services, safeguarding the County's financial integrity, and ensuring compliance with fiduciary responsibilities and professional directives. We stand committed to provide accurate accounting, prompt payment of obligations, management of information for decision making, timely and meaningful financial reporting, and effective financial planning. We strive to become the trusted source of financial information to account for the past, direct the present, and shape the future.

The expectations of management concerning integrity and ethical values are defined in the Wood County Employee Handbook Section IV Personal Conduct and Discipline (i.e. standards of conduct) and the Finance Departments core values are understood at all levels of the County accountants:

Finance Departments Core Values:

- **Integrity** – Conduct ourselves in an honest and credible manner and to abide by high ethical and moral standards by:
 - Develop reliable and accurate practices for financial reporting
 - Observe and apply confidentiality in all areas that are legally required
 - Follow through on promises and obligations
 - Promise to be Honest, Courteous, Mutually Respectful and Trust in Others
 - Be receptive to feedback and beneficial criticism

- **Service** – Meet and facilitate the needs of the county in a “customer-oriented” manner by:
 - Develop and maintain financial information that is useful, accurate and relevant for financial users
 - Encompass the concept of quality in everything we do, having a service mindset when dealing with employees and the public and demanding a lot of ourselves
 - Provide services in a courteous and professional manner
 - Reply to requests of employees and the public in a timely manner
 - Understand the needs or concerns of the customer
 - Explain decisions and actions to our customer
 - Meet or exceed customer expectations
- **Excellence** – Achieve excellence in all our assigned responsibilities. We will carry out our responsibilities with pride, professionalism, enthusiasm and ownership by:
 - Develop and continued improvement of County-wide financial, accounting and internal control policies and procedures
 - Maintain best practices standards set by professional organizations by participating in continuing education and training
- **Sensitivity** – Demonstrate a sincere and caring attitude toward those with whom we interact. We will treat others with dignity and respect by:
 - Recognize and respect individual’s uniqueness, talents and strengths
 - Work with all County employees and the public to provide meaningful assistance and service
- **Shared Purpose** – Create an environment where harmony, cooperation, camaraderie and team effort is fostered. We will strive for win-win solutions by:
 - Look at the big picture; what is best for the county
 - Know our individual role, responsibilities and job duties
 - Cooperate with others
 - Understand and appreciate the problems of others
 - Be supportive of the County, your department and your team
 - Provide timely and accurate financial reporting and related data to all stakeholders and employees
 - Develop training and accounting support services for County employees
- **Stewardship of Resources** – Make continual improvements in the stewardship of financial resources by:

- Inform appropriate staff on implementing new efficient and effective cost saving opportunities
- Work to reduce costs by brainstorming new efficient and effective ways to use County assets
- Periodically review objectives of the County to measure process and policies efficiency and effectiveness and recommend improvements for cost savings
- Safeguarding all County assets in our care through effective internal controls

Processes are in place to evaluate the performance of individuals and teams against the County's expected standards of conduct.

Deviations from expected standards of conduct are addressed in a timely and consistent manner.

1.1.2 OVERSIGHT RESPONSIBILITY

The Finance Department exercises oversight over the development and performance of internal control.

The Finance Director has the authority to hire as well as terminate, as necessary for the Deputy Finance Director position. The Finance Director establishes succession planning for the Finance Director position. The Finance Director is then charged with overall execution of the entity's strategy, achievement of its objectives, and effectiveness of the system of internal control. The Executive Committee is responsible for providing oversight and constructive challenge to department heads.

Capabilities expected of all accountants include integrity and ethical standards, leadership, critical thinking, and problem-solving. Further, the head accountants are expected to include more specialized skills and expertise, with sufficient overlap to enable discussion and deliberation, such as:

- Internal control mindset (e.g., professional skepticism, perspectives on approaches for identifying and responding to risks, and assessing the effectiveness of the system of internal control)
- Financial expertise, including financial reporting (e.g., accounting standards, financial reporting requirements)
- Legal and regulatory expertise (e.g., understanding of governing laws, rules, and standards)
- Social and environmental expertise (e.g., understanding of organizational transparency, stakeholder engagement and democratic participation in organizational accountability practice)

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- Relevant systems and technology (e.g., understanding critical systems and technology challenges and opportunities)

Reporting to the County Board and Oversight Committees occurs both on a regular and ad hoc basis, as needed, to help the board and Committees oversee the issues relating to the system of internal control.

1.1.3 STRUCTURE, AUTHORITY AND RESPONSIBILITY

The Finance Department establishes, with the Oversight Committees, oversight, structures, reporting lines and appropriate authorities and responsibilities in the pursuit of objectives. The Finance Department works within the organizational structure presented in the introduction to the Control Environment.

The oversight of Internal Controls considers the needs and expectations of the Department Heads, Oversight Committees and the County Board to support the achievement of objectives.

As demonstrated in the Control Environment Introduction the Deputy Finance Director has a direct reporting line with the Finance Director. The Head Accountants have a direct reporting line with the Finance Department (related to financial matters and reporting) and with their respective Department Heads.

The Finance Director has final authority and responsibility for all matters related to financial record keeping related to the General Ledger, Balance Sheet and Income Statement presentations, with the exceptions of department specific reporting requirements outside of the county (e.g. Programs, CARS, Cost Reports, Highway State Reporting, etc.)

- **Defines Authorities and Responsibilities**

- Finance Department – Establishes directives, guidance and control to enable Head Accountants and their staff to understand and carry out their internal control responsibilities.
- Head Accountants – Guides and facilitates to their staff the execution of the Finance Department directives for the County.
- Personnel – Understands the County's standard of conduct, assessed risks to objectives and the related control activities at their respective levels of the County, the expected information and communication flow and monitoring activities relevant to their achievement of the objectives.

- **Assigns Authorities and Responsibilities**

- The Finance Department – is ultimately responsible to the Executive Committee for establishing directives, guidance and control to enable the

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Head Accountants and their staff to understand and carry out their responsibilities.

- Head Accountants – executes the Finance Departments directives for the County by ensuring their department is in compliance with the directives set by the finance department as it relates to GASB/GAAP.
- Personnel – Understands the County's standard of conduct, objectives as defined in relation to their area of responsibility, assessed risks to objectives and the related control activities at their respective levels of the County, information and communication flow and monitoring activities relevant to their achievement of the objectives.

- **Limitations Authorities and Responsibilities**

- Delegation occurs only to the extent required to achieve the accounting objectives (e.g. review and approval of GASB/GAAP related entries).
- Decision making is based on sound practices for identifying and assessing risks (e.g. County Policy's)
- Duties are segregated to reduce the risk of inappropriate conduct in the pursuit of objectives and requisite checks and balances occur from the highest to the lowest levels of the department (e.g. defining roles, responsibilities and performance measures in a manner to reduce any potential for conflicts of interest).
- Technology is leveraged as appropriate to facilitate the definition and limitations of roles and responsibilities within the workflow of business processes.

1.1.4 COMPETENCE

The Finance Director and the Department Heads demonstrate a commitment to attract, develop and retain competent individuals in alignment with objectives.

The Finance Department establishes the organizational structure as shown in section 1.1.1 and reporting lines necessary to plan, execute, control and periodically assess the activities of the Head Accountants to carry out the Finance Departments oversight responsibility. The Finance Department is supported by requisite processes and technology to provide for clear accountability and information flows within and across the overall accounting structure.

The Finance Department in collaboration with the department heads and human resources establishes policies and practices related to the job descriptions, qualifications, hiring, termination and evaluation for the Head Accountants.

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- Requirements and rationale (e.g., implications of laws, rules, regulations and standards for the County)
- Skills and conduct necessary to support internal control in the achievement of the County's objectives. (e.g., knowledge of GASB/GAAP accounting principles).
- Defined accountability for performance of key business functions.
- Basis for evaluating shortcomings and defining remedial actions as necessary (e.g., correcting and/ or strengthening the skills of accountants).
- Means to react dynamically to change (e.g., internal decision to modify business processes).

The Finance Director along with the respective Department Heads performs periodic and/or annual job evaluations. The Finance Director along with the respective Department Heads and Human Resources work together to decide on corrective action plans.

- The Finance Director – evaluates the competence of the Head Accountants in relation to established policies, practices and acts necessary to address any deviations or shortcomings in relation to accounting standards. The Finance Director will provide the respective department heads advance written acknowledgement of any deviations or shortcomings from accounting standards to be used in conjunction with the department head's annual evaluation of said head accountant.
- Head Accountants – evaluates the competence of their staff in relation to established policies, practices and acts necessary to address any shortcomings or excesses in relation to accounting standards.

The Finance Director is directly involved in recruitment, retention and determining the qualifying credentials needed for the position as well as being part of the hiring process.

- **Attract** – The Finance Director along with the respective Department Heads conduct formal, in-depth employment interviews to describe the County's history, culture and operating style and conduct procedures to determine whether a particular candidate fits with the organizational needs and has the competence for the proposed position.
- **Orientation** – The Finance Department will provide orientation as it relates to the Accounting Policy and Standards followed by the County. In addition the Finance Department will provide all Dynamics Software training.
- **Train** – The Finance Director along with the respective Department Heads enable individuals to develop competencies appropriate for assigned roles and

responsibilities, reinforce standards of conduct and expected levels of competence for particular assignments, tailor training based on roles and needs and consider a mix of delivery techniques, including classroom instruction, self-study and/or on the job training.

- **Mentor** – The Finance Director along with the respective Department Heads provide guidance on the individual's performance toward expected standards of conduct and competence, aligned the individuals skills and expertise with the County's objectives and help staff adapt to an evolving environment.
- **Evaluate** - The Finance Director along with the respective Department Heads measure the performance of individuals in relation to the achievement of objectives and demonstration of expected conduct and against agreed upon standards.
- **Retain** - The Finance Director along with the respective Department Heads provide incentives to motivate and reinforce expected levels of performance and desired conduct, including training and credentialing as appropriate.

1.1.5 ACCOUNTABILITY

The Finance Director in conjunction with department heads has authority to enforce and hold individual Head Accountants accountable for their internal control responsibilities in the pursuit of County objectives.

The Finance Director in conjunction with department heads enforces accountability of Head Accountants who fail to follow directives, performance evaluations and deviations from GASB/GAAP.

The Finance Director establishes performance measures as it relates to the accounting functions of the position.

The Finance Director performs evaluations and measures the Head Accountants performance as it relates to GASB/GAAP accounting.

Any financial record keeping and reporting requested or directed to the Head Accountants or any staff of the County by Department Heads, Elected Officials and/or outside parties can be brought to the Finance Director for final agreement or disagreement. Resolution of any disagreements will be between the Finance Director and the requesting parties.

Performance and Corrective actions for Head Accountants will be drafted with the assistance of Human Resources, the Finance Director and the Department Heads.

APPENDIX 1

Code of Professional Ethics

The Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies, and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral, and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance.

I. Personal Standards

- Government finance officers shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust, and confidence of governing officials, other public officials, employees, and of the public.
- They shall devote their time, skills, and energies to their office both independently and in cooperation with other professionals.
- They shall abide by approved professional practices and recommended standards.

II. Responsibility as Public Officials

- Government finance officers shall recognize and be accountable for their responsibilities as officials in the public sector.
- They shall be sensitive and responsive to the rights of the public and its changing needs.
- They shall strive to provide the highest quality of performance and counsel.
- They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.
- They shall uphold both the letter and the spirit of the constitution, legislation, and regulations governing their actions and report violations of the law to the appropriate authorities.

III. Professional Development

Government finance officers shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of government finance. Finance officers shall promote excellence in the public service.

IV. Professional Integrity - Information

- Government finance officers shall demonstrate professional integrity in the issuance and management of information.
- They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement or which omits any material fact.
- They shall prepare and present statements and financial information pursuant to applicable law and generally accepted practices and guidelines.
- They shall respect and protect privileged information to which they have access by virtue of their office.
- They shall be sensitive and responsive to inquiries from the public and the media, within the framework of state or local government policy.

V. Professional Integrity - Relationships

- Government finance officers shall act with honor, integrity, and virtue in all professional relationships.
- They shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Code of Ethics.
- They shall not knowingly be a party to or condone any illegal or improper activity.
- They shall respect the rights, responsibilities, and integrity of their colleagues and other public officials with whom they work and associate.
- They shall manage all matters of personnel within the scope of their authority so that fairness and impartiality govern their decisions.
- They shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment, or other unfair practices.

VI. Conflict of Interest

- Government finance officers shall actively avoid the appearance of or the fact of conflicting interests.
- They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial or personal interest incompatible with the impartial and objective performance of their duties.
- They shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties.
- They shall not use public property or resources for personal or political gain.

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**AD HOC ACCOUNTANT'S GROUP
MEETING MINUTES**

DATE: Wednesday, November 18, 2015
TIME: 1:00 p.m.
PLACE: Room 114, Wood County Courthouse
PRESENT: Mike Martin, Marla Cummings Kathy Zellner, John Peckham, and Jo Timmerman.

BUSINESS:

The minutes from the October 14, 2015 meeting were reviewed.

Finance Director Martin gave an overview on the changes made by the Finance Director, Deputy Finance Director, Highway Commissioner, Edgewater Haven Administrator and Human Services Director to the preliminary Control Environment Policy.

Accounting Supervisor Peckham gave a presentation on the policy for receipting and a discussion followed.

Accounting Supervisor Zellner gave a presentation on the policy for disbursements and a discussion followed.

Fiscal Services Manager Timmerman gave a presentation on the policy for journal entries and a discussion followed.

Our next meeting is on December 16, 2015 from 1:00 to 3:00 pm in Room 114.

The meeting adjourned at 2:50 p.m.

Respectfully submitted,

Marla Cummings

Marla Cummings, Deputy Finance Director

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Mike Martin

From: Strey, Keith <Keith.Strey@ci.marshfield.wi.us>
Sent: Tuesday, November 17, 2015 11:03 AM
To: Mike Martin; Michael Feirer
Cc: Marla Cummings
Subject: RE: Fiscal Agent for Fairgrounds Commission

Thanks Mike! Based on this, I suspect I'll only need to update our Finance, Budget & Personnel Committee. However, I'll check with Steve Barg for his thoughts.

I'll keep you posted if any questions or concerns come up on my end, but I don't expect any.

Keith R. Strey, CPA
Finance Director
City of Marshfield
630 S. Central Ave., Suite 502
Marshfield, WI 54449

Office: (715) 387-3033
Fax: (715) 384-7831



Think before you print. Please consider the environment before printing this e-mail.

From: Mike Martin [<mailto:mmartin@co.wood.wi.us>]
Sent: Tuesday, November 17, 2015 10:59 AM
To: Strey, Keith; Michael Feirer
Cc: Marla Cummings
Subject: FW: Fiscal Agent for Fairgrounds Commission

Hi Keith & Mike,

Peter Kastenholz's interpretation of the by-laws and County Board rules appears to give us the go ahead on having the Fairground Commission move ahead with naming the Wood County Finance Department as its fiscal agent. Based on his opinion below, I don't even need a motion from the Executive Committee to move ahead. I will put it in my monthly letter of comments to the Executive Committee just so that they are informed of this.

Let me know of anything else that might be an open item or a concern.

Mike

From: Peter Kastenholz
Sent: Tuesday, November 17, 2015 10:16 AM
To: Mike Martin
Subject: RE: Fiscal Agent for Fairgrounds Commission

Hi Mike. So, I have dug around and found Wood County Board Resolution #12 dated 8/16/83 which is a joint resolution (with the City of Marshfield) which creates the Board of Marshfield Fairgrounds Commission. At section 5.(b) of that resolution it provides that: "The Board may command the services of any administrative official of either the City of Marshfield or the County of Wood for aid, assistance and advice in the managing of its affair." I have also reviewed what I believe to be the latest version of the Commission's by-laws which date to 2010. Based upon the authority given to the Commission in the originating resolution, it is my opinion that the Commission can utilize the services of your