

EXECUTIVE COMMITTEE AGENDA

DATE: Tuesday, July 7, 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. Update from Jason Grueneberg regarding city owned property across from courthouse.
5. **Maintenance**
 - (a) Review letter of comments
 - (b) Discuss door operations at 400 Market Street
6. **Safety & Risk Management**
 - (a) Review letter of comments.
7. **Information Technology**
 - (a) Review letter of comments
8. **Wellness**
 - (a) Wellness Updates
9. **Treasurer**
 - (a) Resolution to sell tax deeded property
10. **Finance**
 - (a) Discussion of 2016 budget calendar, parameters and departmental directions
 - (b) Distribution of audit findings
 - (c) Audit services for 2015 audit to be conducted in 2016
 - (d) Human Services update on Wipfli recommendations
 - (e) Discussion of recommendations from accountants and directors on centralized accounting
 - (f) Correspondence
 - Budget and actual reports for 6 months ended June 30, 2015
11. **Human Resources**
 - (a) Human Services proposed plan for Psychiatric Services and Recruitment of Psychiatrists.
 - (b) Update regarding recruitment.
 - (c) HRMS update.
 - (d) Approximately 10:00 a.m.: Rae Anne Beaudry, The Horton Group.
 - Review health insurance rates/increase for 2016.
 - Affordable Care Act updates.
 - (e) The Executive Committee may go into closed session pursuant to §19.85 (1)(f), Wis. Stats., to discuss an employee(s)' complaint.
 - (f) Return to open session.
12. Consider any agenda items for next meeting.
13. Set next regular committee meeting date.

EXECUTIVE COMMITTEE MEETING MINUTES

DATE: Tuesday, June 2, 2015

TIME: 8:00 a.m.

PLACE: Room 115, Wood County Courthouse

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

OTHERS PRESENT (for part or all of meeting): Michael Martin, Dennis Polach, William Clendenning, Amy Kaup, Samantha Joanis, Kathy Roetter, Doug Passineau, Paula Tracy, Bonnie Nuber, Terry Rickaby, Terry Stelzer, Jo Timmerman, Brent Vruwink, Shane Wucherpfennig, Marla Cummings, Analyn Hilgard, Troy Gildenzopf, Wendy Markworth, Karen Kubisiak, Lori Heideman, Peter Kastenholtz

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

Public Comment – No public comments

Consent Agenda – No additions or corrections to the consent agenda

Motion (Rozar/Hendler) to approve the consent agenda as presented. Motion carried unanimously.

Maintenance Coordinator Rickaby reviewed his letter of comments.

Risk Management Director Stelzer noted highlights in his letter of comments. Pliml complemented Stelzer on lower costs in the area of Risk Management.

Information Technology Director Kaup reviewed her letter of comments. She introduced new employees Analyn Hilgard and Troy Gildenzopf. She noted Jason Scott has been chosen to be part of a state sponsored regional group to deal with cyber security.

Wellness Coordinator Joanis gave an update on the Wellness Program. Deb Foth has resigned from the Wellness Board and there is a recommendation to appoint Lindsey O'Neil in her place.

Motion (Rozar/Henkel) to accept the resignation of Deb Foth and recommend to the County Board Chair the appointment of Lindsey O'Neil to the Wellness Board. Motion carried unanimously.

Interim County Conservationist Wucherpfennig presented a resolution to amend the DATCP budget of Land Conservation due to unanticipated state aid funds.

Motion (Pliml/Henkel) to approve the resolution to amend the 2015 DATCP budget for unanticipated state aid monies and appropriate those monies to the DATCP grant budget expenditures. The resolution will be forwarded to the County Board for consideration. Motion carried unanimously.

Human Services Director Roetter and Fiscal Manager Timmerman presented the action plan for fiscal services in their department.

Treasurer Kubisiak provided information on controls over delinquent property taxes in light of the recent fraud in Eau Claire County. She presented two resolutions, one to cancel stale dated checks and the other to tax deed property.

Motion (Hendler/Pliml) to approve the resolutions to cancel stale dated checks and to tax deed property. The resolutions will be forwarded to the County Board for consideration. Motion carried unanimously.

Finance Director Martin presented information on the 2016 – 2020 Capital Improvement Plan.

Break at 9:05 a.m.

Meeting reconvened at 9:17 a.m.

Human Resources

Paula Tracy reported that current wage data, as much as possible, is being collected for the region. A state-wide salary survey will be done by late summer. The current recommendation is that wages are increasing from 1-2% with the norm at 1.5% which has a \$480,000 impact to Wood County's budget. The consensus of the Committee is to insert a 1.5% wage increase in the working budget document for future consideration as the budget process moves along.

Paula Tracy assumed the position of Interim Director of the HR Department May 6th. **Motion (Pliml/Rozar) to increase Ms. Tracy's salary in accordance with that interim status retroactive to May 6th. Motion carried unanimously.**

Motion (Hendler/Pliml) to go into closed session at 09:28 a.m. pursuant to 19.85(1)(f), Wis. Stats., to 1) discuss an employee's complaint, and 2) consider a leave of absence request. Roll call vote: Henkel, aye; Miner, aye; Pliml, aye; Hendler, aye; Rozar, aye

Motion (Rozar/Henkel) to return to open session at 10:02 a.m. Motion carried unanimously.

Motion (Henkel/Hendler) to accept the resignation of the HR Director effective end of day, June 2, 2015. Motion carried unanimously.

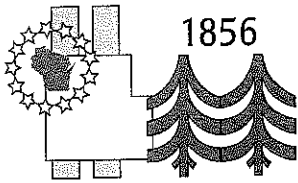
Motion (Rozar/Pliml) to deny the appeal of Robert Panzer under the complaint resolution process. Motion carried unanimously.

Motion (Rozar/Pliml) to adjourn the EC meeting at 10:05 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.



Maintenance Monthly Comments July 7, 2015

I met with Judge Potter on the remodeling plans for Branch I. I will prepare a scale drawing of the entire area. Then he will lay out the offices in a configuration that is suitable for workflow. From that, I will prepare a final drawing after the plans are complete and approved, construction will begin.

Installation of windows and doors on the house at the gun range is complete. The Sheriff's Department paid the cost of all supplies.

300-ton chiller on the roof of the Courthouse had presented some problems lately. Two compressors had leaks and other minor problems. In addition, two fans were replaced and another is on order. The unit is up and running at present.

The change to pneumatics in the Courthouse HVAC system last year has created some problems with the standalone air conditioning units in the ceiling of some offices. Those units are now working properly.

I am asking the committee's direction regarding the Market Street doors of the Courthouse. As I reported last month, the interior doors were replaced first so that they could be locked while the exterior doors are removed and the concrete repairs are made before install of new exterior doors. In considering this project, a question arose. After the project is complete, do the exterior doors need to be locked if the interior doors are lock? In the past there have been concerns for the public that come a few minutes before office hours and must stand in the weather waiting for the doors to unlock. If the outside doors were left unlocked the public could wait in the vestibule out of the weather until the interior doors unlock. Child Support Director Vruwink has approached me about a drop box for payments from clients that cannot come during normal office hours. Having the vestibule open would be beneficial for this issue also.



Wood County WISCONSIN

SAFETY & RISK MANAGEMENT

Safety & Risk Management Letter of Comments – June 2015

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

- Governor Walker's proposed budget is to discontinue the LGPIF. WCMIC is preparing property insurance quotations for counties.
- Working with Highway Asphalt Plant employee's on non-permit required confined space entry, PPE for fall protection and lock out procedures.
- Completed chemical survey at South Park shop. Searching for safety data sheets (SDS's) and updating SDS binders.

Lost Time/ Restricted Duty/Medical Injuries: 2

- 05/26/2015 – Highway – Employee sustained a foreign body to the left eye. Medical only.
- 06/27/2015 – Sheriff's – Employee sustained a human bite to the left forearm. Medical only.

First Aid Injuries: 6

- 05/29/2015 – Edgewater – Employee sustained abrasion to the right knee and shin from a slip and fall.
- 06/01/2015 – Highway – Employee sustained a strain to the lower back while lifting and pulling.
- 05/24/2015 – Sheriff's – Employee sustained a strain to left wrist while detaining a resident.
- 06/03/2015 – Norwood – Employee sustained a laceration to the right elbow while doing maintenance work.
- 05/02/2015 – Human Services – Employee sustained cuts, abrasions and contusions from a slip and fall.
- 06/23/2015 – Edgewater – Employee sustained contusion to the left cheek from a combative individual.

Property/Vehicle Damage Claims: 4

- 06/03/2015 – Sheriff's – Cracked windshield on squad #6. \$276.89 loss.
- 06/17/2015 – Sheriff's – Cracked windshield on squad #3. \$300.00 estimated loss.
- 06/19/2015 – Sheriff's – Squad #32 vs. Deer. Estimated loss of \$1091.06
- 06/22/2015 – Sheriff's – Tree branch fell on squad #13. Waiting for repair estimate.

Liability – Wood County - Notice of Injury and Claim: 1

- 06/10/2015 – Highway – Resident claim for cracked windshield from Highway truck stone chips. Will investigate claim.

Liability – Active Lawyer Notice of Injury and Claim / Lawsuits/ Court Cases:

- Engen notice of claim from Highway C incident. Civil Summons filed. Our Lawyers filed petition for leave to appeal from a non-final order.
- Austin Nelson vs Wood County Human Services. Suicide/Wrongful death claim. Claim dropped from Federal court.
- Janis Waite retaliation claim. No news.
- Matthew Haupt – Norwood Employee. EEOC claim to federal court.

2015 Goals Progress:

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

Parks Department South Park shop chemical survey is completed. Updated the chemical list and added over 30 chemical SDS's to the South Park list and SDS binder. (Completed)



Wood County WISCONSIN

INFORMATION TECHNOLOGY

June, 2015

- ◆ Property tax assessment data imported from the municipal assessors to the County system. IT is working with a temporary staff member until a replacement real property lister who started 6/22 is trained.
- ◆ Worked with the new staff member that is replacing the retired City of Wisconsin Rapids Treasurer.
- ◆ Created property tax receipting reporting for audit. Enhanced the receipting void tracking system.
- ◆ Several meetings were held between Programmers and Human Services fiscal business office. IT continues to obtain more information that is needed to integrate TCM and Dynamics. Meetings regarding high priority reports were also held in June. These are high priority items that IT is working to complete.
- ◆ Continued setting up TCM to allow contracted providers to be able to enter own contacts (progress notes).
- ◆ Met with Finance and Dynamics vendor to start preparing for upgrade to Dynamics so that we are utilizing the latest version of the software.
- ◆ Installed new phones at the Health Department.
- ◆ Completed quarterly billing for the County's print management solutions, EOJohnson.
- ◆ In the month of May, 315 helpdesk requests were created and staff completed 310 tickets. The current number of outstanding requests is 61. These numbers represent requests for service that come in daily from departments throughout the County.
- ◆ Worked with vendor to install software used to remotely control Wazeecha dam gates.
- ◆ Continued working on the Courthouse Switch Update. This is a large and critical project as 14 switches, including the Courthouse Core Switches, are being replaced. This month the configuration and installation of 8 switches at the Courthouse was complete.
- ◆ Continued to work on the County-wide Document Management solution, LaserFiche. Worked with vendor to finalized preparation for conversion from the current Stellant document management system used by Child Support .



Wood County WISCONSIN

INFORMATION TECHNOLOGY

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- ◆ Prepared data tables in the SQL environment for real property tax data that will be utilized by the Planning & Zoning Sanitary Permit System. This is phase one of the process that will eliminate the SCO/Tip legacy system for Planning & Zoning.
 - ◆ Provided information and instructions to department heads and managers on how employees can access the Self Service portal. This allows employees to utilize a website to create helpdesk tickets, check the status of current/closed tickets, and search solutions that IT staff have created.
 - ◆ Installed 7 new webcams for Economic Support at Marshfield City Hall.
 - ◆ Configured and placed 7 workstations for various departments.
 - ◆ Resolved issues on the New Hire and Termination forms.
 - ◆ Provided detailed information regarding Call Volume as requested by Human Services Crisis and Cornerstone locations. Utilized reports to extract data into Excel spreadsheets that allowed staff to look at different data sets.
 - ◆ Created a blog for Human Services Support Services to use in SharePoint.
 - ◆ Continue to train new IT staff.
 - ◆ Improved the Board of Supervisors section of the public website to include a new meeting schedule interface, as well as better organization for meeting agendas, packets, minutes, and videos. This update is waiting on final approval from the County Clerk and will be deployed in early July.
 - ◆ Staff attended a Cisco User Group conference in Madison.

Executive Committee
Monthly Comments on Agenda Items
Finance Department – Mike Martin
Tuesday, July 7, 2015

Comment on Agenda Items

10a. Discussion of 2016 budget calendar, parameters & departmental direction

I've enclosed the proposed calendars for the 2016 budget process. Currently, it is essentially the same as the 2015 budget calendar. Discussion could include:

- Number of meetings for budget review
- Changes in budget presentations
- Assumptions for departmental levy changes
- Capital outlay funding
- Narratives/Analysis to accompany departmental budgets (In the past, I have provided the "what" but not always the "why")
- Health fund charges and review of health reserves

10b. Distribution of audit findings

The 2014 audit has been wrapped and the audited statements have been prepared and have either been distributed or are ready for distribution.

The auditors are required to communicate any significant findings to the Wood County Board and that has been in the form of a written report to the Executive Committee. I have included a draft of that report. The deficiencies in internal control were:

- Limited segregation of duties (recurring comment)
- Prior period adjustment (OPEB liability and fringes on compensated absences)
- Approval of journal entries (new comment to an unchanged process)
- Approval of vouchers and timecards (limited departments in finding)

Unlike the finding from the 2013 audit, none of the above findings were considered material weaknesses.

10c. Discussion of audit services for 2015 audit to be conducted in 2016

The 2014 audit did not go as smoothly as I would have liked. While I expected a "learning curve" for the 2013 audit, I expected that there would be significant improvement for the 2014 audit. Unfortunately, many of the same issues from last year were repeated for this year. There were also new issues that presented themselves for the first time.

I would like to discuss the County's options for procuring audit services for the 2015 financial statements to be performed in 2016.

10d. Human Services update on Wipfli recommendations

The Human Services Director may have information on progress in implementing the Wipfli recommendations and progress on the integration of the TCM billing and receivable software and Dynamics (financial general ledger).

10e. Recommendations from accountants group related to proposed centralized accounting

The Deputy Finance Director and I met with the head accountants from Edgewater, Highway and Human Services to discuss the proposal to centralize those accountants with the Finance Department. The Highway Commissioner and the Edgewater Administrator also participated in the discussion. Many of the pros and cons of reorganizing those three positions were discussed.

The consensus of the group was that most, if not all, of the reasons for the proposed centralizations could be accommodated with a comprehensive written policy related to Wood County accounting and financial reporting.

The accountants' group proposes that such a policy be drafted by the accountants and approved by the appropriate elected bodies. The timing of the approved policy could be the same as the January 1, 2016 proposed implementation of the centralized accounting recommendation.

10f. Correspondence

I've attached the budget and actual reports for the 6 months ending June 30, 2015. I have marked those functions that should be watched as we get further into the year.

Departmental Activities

Audit and Year-end Financials

As mentioned earlier, the audit of the 2014 financial statements has been completed. The Comprehensive Annual Financial Report (CAFR) was prepared and we mailed the copies to the GFOA before the June 30th deadline. The Committee will have the option of receiving the CAFR in a hard copy or electronically.

2016 Budget Process

Marla and I started the preparation for the 2016 budget process before the 2014 financial reporting was wrapped. Marla has come up with some terrific enhancements to the tools and products for the departmental budgets. While there may be some undetected bugs in some of the features, that we will iron out as we go through this year's process, we are confident that the departments will appreciate the changes.

2015 Debt Issue for 2016 Highway Construction and UW Marshfield/Wood County STEM project

Marla and I are also working with Springsted to compile all of the information that is needed for the "Official Statement" that will accompany the debt issuance for the 2016 Highway construction projects and the UW Marshfield/Wood County STEM building project. The information for the official statement needs to be provided to Springsted by July 10th for the August debt issuance.



Wood County WISCONSIN

HUMAN RESOURCES DEPARTMENT

Interdepartmental Memo

June 30, 2015

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

From: Paula Tracy

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

General Highlights:

- We are recruiting for the HR Director position and have included social media as an additional means of increasing the awareness to potential candidates.
- The Payroll and Benefits Coordinator position remains open and we are actively recruiting. Angel Butler-Meddaugh is our trained payroll backup.
- The transition to real time vacation accumulation has been postponed.
- Online Cyber Recruiter system: 38 open positions in the system and 188 applicants, as of June 30, 2015. 573 applicants have applied through Cyber Recruiter since the launch on April 17, 2015.
- The WRS required Contributions have been released for 2016. All have decreased except for the elected rate. The rates for 2016 are:
General: Total rate 13.2%: Employee rate 6.6%: Employer rate 6.6%
Elected: Total rate: 15.6%: Employee rate: 7.8%: Employer rate 7.8%
Protective: Total rate: 16.0%: Employee rate: 6.6%: Employer rate: 9.4%

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

Comments from the County Clerk
July 2015 Executive Committee Meeting

I attended the Wisconsin County Clerk's Association conference in Oshkosh last week. The education was relevant and useful even in an off election year. One of the sessions presented was Real Colors Training by Winnebago County Extension Office. Two people in our Extension office are trained to offer this training. I would highly recommend it. It is a useful tool for identifying your temperament and communication style and identifying and accepting the differences in others.

Also at conference, I was sworn in as Association Secretary. I'm thankful to be done as Historian. Taking pictures is not my forte so I'm thrilled to turn it over to the new person. I'll continue to serve on the Executive Committee, Website/Publicity Committee, Conference Committee and I'll also be a mentor to incoming clerks.

SVRIS (Statewide Vital Records Information System) is up and running for issuing marriage licenses throughout the state. While the intent of SVRIS was to create uniformity within the state as to issuing, at conference, we did identify several ways in which counties handle marriage license issuance differently. When discussing our differences with the State Registrar and after her seeking legal opinion, we find that many things 'can be defended' either way. Marriage license issuance is up from the same time last year. Some days we have them lined up.

Since the ruling on Same Sex marriage, there lies the dangling issue of the Domestic Partnership Registry. Currently a same sex couple can choose either marriage or DP. One of the legislative objectives of my organization is to remove the option of DP. The rules governing issuance of DP and marriage differ and now that marriage is available, it doesn't make sense to maintain both registries. There is support in the legislature.

Everyone in my office has completed the Suicide Prevention Training offered by the Health Department. Very good information. A difficult thing that we had to do in class was turn to another person and say out loud, "Are you thinking of killing yourself?" That was very difficult, but remembering that just bringing the subject out into the open can save a life makes it worth it.

Report of Claims for MAINTENANCE/PURCHASING

For the range of vouchers: 19150358 19150458 50120161 50120165

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
19150358	FERGUSON ENTERPRISES INC	FAUCETS 1ST FL JANITOR CLOSET	05/21/2015	178.89	P
19150359	FIRST SUPPLY	TRAP ADAPTOR JAIL	05/15/2015	32.77	P
19150360	FIRST SUPPLY	CIRC PUMP CH HOT WATER	05/15/2015	489.63	P
19150361	GAPPA SECURITY SOLUTIONS	PROXIMITY CARDS	05/16/2015	815.00	P
19150362	GRAYBAR ELECTRIC COMPANY INC	ELECTRICAL SUPPLIES	05/18/2015	52.01	P
19150363	RAPIDS FLOOR MART	INSTALL CARPETTING 12TH ST	05/18/2015	755.01	P
19150364	ACE HARDWARE	PARTS SUPPLIES & TOOLS	05/31/2015	398.79	P
19150365	G & K SERVICES	MAT CLEANING HUMAN SERVICES	08/27/2015	125.30	P
19150366	G & K SERVICES	MAT CLEANING HUMAN SERVICES	05/13/2015	125.30	P
19150367	G & K SERVICES	MAT CLEANING COURTHOUSE	06/03/2015	362.62	P
19150368	GRAYBAR ELECTRIC COMPANY INC	BALAST	05/28/2015	259.28	P
19150369	GRAINGER (Maintenance)	REPAIR PARTS	05/28/2015	202.30	P
19150370	GROUNDS DETAIL SERVICE LLC	GROUNDS CARE HUMAN SERVICES	06/01/2015	660.25	P
19150371	GROUNDS DETAIL SERVICE LLC	GROUNDS CARE COURTHOUSE	06/01/2015	90.19	P
19150372	GROUNDS DETAIL SERVICE LLC	GROUNDS CARE CBRF	06/01/2015	319.75	P
19150373	LIBERTY CLEANERS INC	CLEANING CH JAIL & HUMAN SERV	05/29/2015	9038.33	P
19150374	MENARDS - PLOVER	TOOL CABINET	05/26/2015	440.59	P
19150375	METCALF LUMBER	SUPPLIES GUN RANGE HOUSE	06/03/2015	128.03	P
19150376	METCALF LUMBER	SUPPLIES GUN RANGE HOUSE	06/01/2015	29.55	P
19150377	MOTORS AND CONTROLS LLC	REPAIR JAIL DRYER MOTOR	06/02/2015	164.64	P
19150378	QUALITY DOOR & HARDWARE	MARKET ST INSIDE DOORS	06/02/2015	5415.00	P
19150379	RON'S REFRIGERATION & AC INC	CRANE FOR FLAGPOLE REPAIR	05/28/2015	510.00	P
19150380	RON'S REFRIGERATION & AC INC	TUNE & CLEAN FURNACE AIRPORT C	05/28/2015	106.25	P
19150381	SUPERIOR CHEMICAL CORPORATION	CLEANING SUPPLIES JAIL	05/27/2015	83.51	P
19150382	WASTE MANAGEMENT	WASTE DISPOSAL JOINT USE	06/01/2015	70.48	P
19150383	WASTE MANAGEMENT	WASTE DISPOSAL COURTHOUSE	06/01/2015	862.57	P

Report of Claims for MAINTENANCE/PURCHASING

For the range of vouchers: 19150358 19150458 50120161 50120165

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
19150384	WASTE MANAGEMENT	WASTE DISPOSAL HUMAN SERVICES	06/01/2015	200.99	P
19150385	WATER WORKS & LIGHTING COMM	SHERIFF LOCKUP OUTDOOR LIGHTS	05/26/2015	10.30	P
19150386	WATER WORKS & LIGHTING COMM	WATER/SEWER & ELEC AIRPORT CBR	05/26/2015	190.00	P
19150387	WATER WORKS & LIGHTING COMM	ELECTRIC SHERIFF LOCKUP	05/26/2015	85.59	P
19150388	WATER WORKS & LIGHTING COMM	WATER/SEWER & ELEC JOINT USE	05/26/2015	188.70	P
19150389	WATER WORKS & LIGHTING COMM	ELECTRIC COURTHOUSE	05/26/2015	13476.67	P
19150390	WATER WORKS & LIGHTING COMM	WATER/SEWER & ELEC HUMAN SERV	05/26/2015	1017.81	P
19150391	WE ENERGIES	GAS SERVICE AIRPORT CBRF	05/29/2015	65.98	P
19150392	WE ENERGIES	GAS SERVICE SHERIFF LOCKUP	05/29/2015	18.39	P
19150393	WE ENERGIES	GAS SERVICE JOINT USE BUILDING	05/29/2015	43.02	P
19150394	WE ENERGIES	GAS SERVICE ANNEX	05/29/2015	16.86	P
19150395	WE ENERGIES	GAS SERVICE COMMUNICATIONS	05/29/2015	17.40	P
19150396	WE ENERGIES	GAS SERVICE HUMAN SERVICES	05/25/2015	47.40	P
19150397	WE ENERGIES	GAS SERVICE COURTHOUSE	05/28/2015	940.46	P
19150398	WE ENERGIES	GAS SERVICE JAIL	05/28/2015	344.03	P
19150399	VAN METER WILLIAM	SHOE ALLOWANCE	06/08/2015	100.00	P
19150400	VAN TASSEL REUBEN	SHOE ALLOWANCE	06/10/2015	100.00	P
19150401	MENARDS - PLOVER	SUPPLIES GUN RANGE	06/04/2015	276.00	P
19150402	MENARDS - PLOVER	SUPPLIES GUN RANGE	06/07/2015	116.26	P
19150403	METCALF LUMBER	SUPPLIES GUN RANGE	06/05/2015	83.40	P
19150404	NEKOOSA CAR CARE LLC	REPAIRS 99 RANGER	06/05/2015	261.55	P
19150405	ORKIN PEST CONTROL	PEST CONTROL 12TH ST H.S.	05/26/2015	136.05	P
19150406	RAPIDS RENTAL & SUPPLY	MOWER BLADES	06/04/2015	47.85	P
19150407	RON'S REFRIGERATION & AC INC	REPAIR JAIL CHILLER	06/01/2015	8035.75	P
19150408	SHRED SAFE LLC	CONFIDENTIAL SHREDDING	06/12/2015	180.00	P
19150409	A-1 SERVICES	PARKING LOT MAINT 12TH STREET	06/10/2015	3060.00	P
19150410	GRAYBAR ELECTRIC COMPANY INC	LIGHTING	06/10/2015	1209.14	P
19150411	G & K SERVICES	MAT CLEANING HUMAN SERVICES	06/10/2015	125.30	P

Report of Claims for **MAINTENANCE/PURCHASING**

For the range of vouchers: 19150358 19150458 50120161 50120165

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
19150412	G & K SERVICES	MAT CLEANING COURTHOUSE	06/17/2015	500.66	P
19150413	GRAINGER (Maintenance)	THERMOSTATS & FUSES	06/11/2015	417.55	P
19150414	GRAINGER (Maintenance)	THERMOSTATS & FUSES	06/12/2015	241.36	P
19150415	HOME DEPOT CREDIT SERV (Maintenance)	PARTS TOOLS SUPPLIES	06/05/2015	762.86	P
19150416	PER MAR SECURITY SERVICES	SERVICE CALL AIRPORT CBRF	05/29/2015	139.65	P
19150417	RAPIDS RENTAL & SUPPLY	LAWNMOWER REPAIR PARTS	06/12/2015	62.10	P
19150418	WATER WORKS & LIGHTING COMM	WATER/SEWER SERV COURTHOUSE	06/10/2015	65.78	P
19150419	WATER WORKS & LIGHTING COMM	WATER/SEWER SERV COURTHOUSE	06/10/2015	6.38	P
19150420	WATER WORKS & LIGHTING COMM	WATER/SEWER SERV COURTHOUSE	06/10/2015	1185.25	P
19150421	WATER WORKS & LIGHTING COMM	WATER/SEWER SERV ANNEX	06/10/2015	46.53	P
19150422	WATER WORKS & LIGHTING COMM	WATER/SEWER SERV JAIL	06/10/2015	2053.45	P
19150423	WATER WORKS & LIGHTING COMM	ELECTRIC SERV ANNEX #2	06/10/2015	28.13	P
19150424	WATER WORKS & LIGHTING COMM	ELECTRIC SERV ANNEX #1	06/10/2015	44.40	P
19150425	WATER WORKS & LIGHTING COMM	WATER/SEWER ELEC COMMUNICATION	06/10/2015	331.73	P
19150426	WATER WORKS & LIGHTING COMM	ELEC SERV BAKER LOT	06/10/2015	35.06	P
19150427	WATER WORKS & LIGHTING COMM	ELEC SERV COURTHOUSE SECURITY	06/10/2015	55.87	P
19150428	WISCONSIN VALLEY CONCRETE PRODUCTS	BIT SET	06/03/2015	21.30	P
19150429	WISCONSIN VALLEY CONCRETE PRODUCTS	SUB SCANNER & VOLTAGE DETECTOR	06/04/2015	173.55	P
19150430	WISCONSIN VALLEY CONCRETE PRODUCTS	COMBO BIT	05/21/2015	4.60	P
19150431	CTL COMPANY	PAPER SUPPLIES	06/23/2015	65.49	P
19150432	ERON & GEE/HERMAN'S PLUMBING & HEATING	GASKET	05/13/2015	2.35	P
19150433	GRAINGER (Maintenance)	SWITCH FOR PURCH A/C REPAIR	06/18/2015	93.45	P
19150434	GRAINGER (Maintenance)	FUSE HVAC	06/17/2015	21.81	P
19150435	LIBERTY CLEANERS INC	CLEANING CH JAIL & HUMAN SERV	06/22/2015	9038.33	P
19150436	MENARDS-MARSHFIELD	REPAIR PARTS PEACH	06/23/2015	23.10	P
19150437	MENARDS-MARSHFIELD	REPAIR PARST PEACH	06/23/2015	19.95	P
19150438	MENARDS - PLOVER	CASTERS	06/24/2015	65.96	P
19150439	REIGEL PLUMBING & HEATING	PEACH TOILET REPAIR	06/23/2015	47.13	P

Report of Claims for **MAINTENANCE/PURCHASING**

For the range of vouchers: 19150358 19150458 50120161 50120165

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
19150440	RON'S REFRIGERATION & AC INC	5 YR WARRENTY JAIL COMPRESSOR	06/17/2015	2367.00	P
19150441	RON'S REFRIGERATION & AC INC	JAIL CHILLER REPAIRS	06/17/2015	1947.25	P
19150442	RON'S REFRIGERATION & AC INC	THERMOSTAT	06/17/2015	267.00	P
19150443	RON'S REFRIGERATION & AC INC	2 FANS	06/17/2015	279.68	P
19150444	WISCONSIN VALLEY CONCRETE PRODUCTS	TOOLS	06/22/2015	315.25	P
19150445	WOODTRUST BANK NA	SUPPLIES TOOLS	06/03/2015	518.01	P
19150446	AFFORDABLE MAYTAG HOME APP CTR	REFRIG FOR BREAK ROOM	06/25/2015	1099.00	
19150447	AIRGAS NORTH CENTRAL	SAFETY SUPPLIES	06/30/2015	46.99	
19150448	HEINZEN PRINTING	PRINTING	06/30/2015	405.00	
19150449	INDIANHEAD SPECIALTY CO	STAMPS	06/30/2015	55.90	
19150450	OFFICE ENTERPRISES	CHAIRS AND SUPPLIES	06/30/2015	541.00	
19150451	OFFICEMAX INCORPORATED	OFFICE SUPPLIES	06/30/2015	2646.86	
19150452	OFFICEMAX INCORPORATED	OFFICE SUPPLIES	06/30/2015	440.53	
19150453	OFFICEMAX INCORPORATED	OFFICE SUPPLIES	06/30/2015	(61.86)	
19150454	PRINT SHOP THE	PRINTING	06/30/2015	50.00	
19150455	STAPLES ADVANTAGE	OFFICE SUPPLIES	06/30/2015	1460.25	
19150456	STAPLES ADVANTAGE	OFFICE SUPPLIES	06/30/2015	2183.20	
19150457	STAPLES ADVANTAGE	OFFICE SUPPLIES	06/30/2015	210.50	
19150458	STAPLES ADVANTAGE	OFFICE SUPPLIES	06/30/2015	(36.41)	
50120161	MIDLAND PAPER		06/15/2015	274.40	
50120162	SCHILLING SUPPLY COMPANY		06/15/2015	283.76	
50120163	STAPLES ADVANTAGE		06/15/2015	24.36	
50120164	MIDLAND PAPER		06/23/2015	554.40	P
50120165	MIDLAND PAPER		06/30/2015	499.70	

Grand Total: **\$84,036.49**

Report of Claims for **MAINTENANCE/PURCHASING**

For the range of vouchers: 19150358 19150458 50120161 50120165

Committee Chair

Committee Member

Committee Member

Committee Member

Committee Member

Committee Member

COMMITTEE REPORT
SAFETY, WORK COMP
AND INSURANCE
JUNE 2015

#1

VOUCHER#	VENDOR	DESCRIPTION	AMOUNT
PREPAID	ULTRACOM WIRELESS COMMUNICATIONS	PROPERTY DAMAGE	\$535.01
PREPAID	EARTH DESIGN CONSTRUCTION INC	HAIL DAMAGE	\$28,870.00
PREPAID	PROASSURANCE CASUALTY COMPANY	PROFESSIONAL LIABILITY INSURANCE	\$6,121.00
PREPAID	SAFELITE FULFILLMENT INC	VEHICLE DAMAGE REPAIR BILL	\$276.89
PREPAID	TERRY STELZER	MILEAGE REIMBURSEMENT	\$23.00
PREPAID	WORK COMP CLAIM	WC MED REIMBURMENT	\$1,006.00
		INSURANCE TOTAL	\$36,831.90
ALL THE BELOW WERE PAID BY AEGIS (TPA)			
PREPAID	WELLNESS WITHIN CHOROPRACTIC	WC MED REIMBURMENT	\$328.30
PREPAID	WELLNESS WITHIN CHOROPRACTIC	WC MED REIMBURMENT	\$85.60
PREPAID	ASPIRUS DOCTORS CLINIC	WC MED REIMBURMENT	\$2,720.80
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$3.50
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$156.27
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	ALARIS	WC MED REIMBURMENT	\$255.00
PREPAID	ISO SERVICES INC	WC MED REIMBURMENT	\$12.75
PREPAID	ISO SERVICES INC	WC MED REIMBURMENT	\$12.75
PREPAID	ST JOSEPHS HOSPITAL	WC MED REIMBURMENT	\$173.38
PREPAID	ST JOSEPHS HOSPITAL	WC MED REIMBURMENT	\$7,040.06
PREPAID	ASPIRUS RIVERVIEW HOSPITAL	WC MED REIMBURMENT	\$1,322.91
PREPAID	ASPIRUS DOCTORS CLINIC	WC MED REIMBURMENT	\$106.40
PREPAID	ASPIRUS DOCTORS CLINIC	WC MED REIMBURMENT	\$354.35
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$134.06
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$1,100.59
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$479.96
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$314.68
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$148.31
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	CENTRAL WISCONSIN RADIOLOGISTS	WC MED REIMBURMENT	\$448.81
PREPAID	ST JOSEPHS HOSPITAL	WC MED REIMBURMENT	\$544.08
PREPAID	HEALTHPORT	WC MED REIMBURMENT	\$8.30
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$224.70
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	ALARIS	WC MED REIMBURMENT	\$51.00
PREPAID	LINDNER & MARSACK, S.C.	ATTORNEY FEES	\$120.00
PREPAID	LINDNER & MARSACK, S.C.	ATTORNEY FEES	\$30.00
PREPAID	WELLNESS WITHIN CHOROPRACTIC	WC MED REIMBURMENT	\$412.30
PREPAID	ALLIED HEALTH CHIROPRACTIC CENTER	WC MED REIMBURMENT	\$41.45
PREPAID	WORK COMP CLAIM	TUITION AND TEXTBOOKS	\$1,445.82
PREPAID	WELLNESS WITHIN CHOROPRACTIC	WC MED REIMBURMENT	\$176.40
PREPAID	WELLNESS WITHIN CHOROPRACTIC	WC MED REIMBURMENT	\$176.40
PREPAID	ASPIRUS DOCTORS CLINIC	WC MED REIMBURMENT	\$106.40
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$60.14
PREPAID	ST JOSEPHS HOSPITAL	WC MED REIMBURMENT	\$887.16
PREPAID	ANESTHESIA ASSOC OF WIS RAPIDS	WC MED REIMBURMENT	\$1,601.95
PREPAID	WORK COMP CLAIM	TTD	\$351.54
PREPAID	ATTORNEY ERIC C. PEASE	ATTORNEY FEES	\$87.82
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	\$140.26
PREPAID	RISING MEDICAL SOLUTIONS	BILL REVIEW SERVICES	\$477.70
PREPAID	RISING MEDICAL SOLUTIONS	WC MED REIMBURMENT	-\$2.89
PREPAID	RISING MEDICAL SOLUTIONS	WC MED REIMBURMENT	-\$28.72
PREPAID	MARSHFIELD CLINIC	WC MED REIMBURMENT	-\$1.75
		WC TOTAL	\$23,426.62

COMMITTEE REPORT
SAFETY, WORK COMP
AND INSURANCE
JUNE 2015

#1

TTD - TEMPORARY TOTAL DISABILITY
TPD - TEMPORARY PARTIAL DISABILITY
PPD - PARTIAL PERMANENT DISABILITY
DB - DEATH BENEFIT

CHAIRMAN

Report of Claims for

Information Technology —

For the range of vouchers: 27150159 27150190

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
27150159	CDW GOVERNMENT INC	PRIVACY FILTERS H.S.	05/18/2015	81.12	P
27150160	CDW GOVERNMENT INC	FIREWALL INSTALL	04/30/2015	7777.50	P
27150161	FRONTIER COMMUNICATIONS	PHONE CHGS	05/22/2015	1101.14	P
27150162	FRONTIER COMMUNICATIONS	PHONE CHGS	05/22/2015	542.00	P
27150163	BARDACHIWSKI IHOR	MILEAGE	05/31/2015	147.20	P
27150164	CDW GOVERNMENT INC	LAKE WAZEECHA MONITORING ROUTE	05/29/2015	405.00	P
27150165	CDW GOVERNMENT INC	QUICKEN STARTER H.S.	05/21/2015	36.13	P
27150166	CDW GOVERNMENT INC	SOLID STATE DRIVE	05/21/2015	173.71	P
27150167	CDW GOVERNMENT INC	SERVER PROJECT	05/29/2015	435.00	P
27150168	CURRENT TECHNOLOGIES INC	NETWORK DROP BEAST	05/21/2015	491.00	P
27150169	PARAGON DEVELOPMENT SYSTEMS INC	DISPLAY REPAIR	05/29/2015	742.00	P
27150170	US BANK	CREDIT CARD CHGS GIPA CONFER	05/27/2015	504.00	P
27150171	US CELLULAR	CELL PHONE CHGS ACCT 277407322	05/16/2015	3202.78	P
27150172	US CELLULAR	CELL PHONE CHGS ACCT 217293182	05/20/2015	634.14	P
27150173	US CELLULAR	CELL PHONE CHGS ACCT 203391922	05/20/2015	140.18	P
27150174	US CELLULAR	CELL PHONE CHGS ACCT 203538532	05/20/2015	920.64	P
27150175	CDW GOVERNMENT INC	SURFACE PRO	06/03/2015	1076.00	P
27150176	CDW GOVERNMENT INC	NETMOTION LICENSE	06/01/2015	2000.00	P
27150177	CDW GOVERNMENT INC	LK WAZEECHA CISCO ROUTER PART	06/04/2015	40.00	P
27150178	CDW GOVERNMENT INC	SERVER PROJECT	06/01/2015	1305.00	P
27150179	CDW GOVERNMENT INC	MS SURFACE PRO	06/06/2015	224.00	P
27150180	DELL MARKETING L P	LAPTOP CLERK OF COURTS	06/08/2015	1599.99	P
27150181	DELL MARKETING L P	LAPTOP EM	06/11/2015	1594.98	P
27150182	AMERICAN MESSAGING	1 YR AIRTIME SERVICE FEE	06/01/2015	149.68	P
27150183	AVASTONE TECHNOLOGIES	DYNAMICS MAINT RENEW	03/20/2015	9552.00	P
27150184	CDW GOVERNMENT INC	JAIL PATCH PANEL 24 PORT	06/15/2015	54.34	P

Report of Claims for Information Technology __

For the range of vouchers: 27150159 27150190

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
27150185	CDW GOVERNMENT INC	EM PRINTER	06/17/2015	279.00	P
27150186	CHARTER COMMUNICATIONS	INTERNET PRO80	06/14/2015	130.00	P
27150187	CURRENT TECHNOLOGIES INC	SINGLE MODE FIBER INSTALLPAY#3	06/11/2015	2273.00	P
27150188	EO JOHNSON COMPANY INC	PAPERCUT BILLING	05/25/2015	12933.65	P
27150189	INTER-QUEST CORP	CISCO SMARTNET RENEW	06/26/2015	35201.00	P
27150190	MARSHFIELD UTILITIES	FIBEROPTIC	06/22/2015	802.50	P
Grand Total:				\$86,548.68	

Committee Chair

Committee Member

Committee Member

Committee Member

Committee Member

Committee Member

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County of Wood

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Report of Claims for WELLNESS - JUNE 2015

For the range of vouchers: 34150008 34159999

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
34150008	ASPIRUS OCCUPATIONAL HEALTH	Wellness Svcs May 2015	06/01/2015	3535.34	P
34150009	JOANIS SAMANTHA	Wellness Incentives	06/19/2015	732.95	P
			Grand Total:	\$4,268.29	

Committee Chair

Committee Member

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Committee Member

06/24/15

REPORT OF CLAIMS FOR

TR-JUNE 2015

For the Range of Vouchers: 28150140 to 28150146 and 28150140 to 28150146

<u>Voucher No.</u>	<u>Vendor Name</u>	<u>Nature of Claim</u>	<u>Doc Date</u>	<u>Amount</u>	
28150140	WI DEPT OF NATURAL RESOURCES	TR - 2014 MFL TO STATE	06/02/15	\$156,264.35	P
28150141	WI DEPT OF ADMINISTRATION	May 2015 WI Land Info	06/04/15	\$6,636.00	P
28150142	GOETZ ABSTRACT & TITLE INC	Title report 24-505	06/11/15	\$103.00	P
28150143	KEYSAVINGS BANK	TR- OVERPAYMENT	06/15/15	\$20.71	P
28150144	WOODTRUST BANK	May 2015 monthly svc fee	06/16/15	\$984.96	P
28150145	STATE OF WISCONSIN TREASURER	MAY 2015 REVENUES	06/16/15	\$119,751.08	P
28150146	POSTMASTER - WISCONSIN RAPIDS	100 POSTAGE STAMPS	06/18/15	\$49.00	P

Grand Total:

\$283,809.10

P = Prepaid Voucher

Committee Chair_____
Committee Member_____
Committee Member_____
Committee Member_____
Committee Member

Report of Claims for FINANCE - JUNE 2015

For the range of vouchers: 14150022 14159999

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
14150022	CLIFTON LARSON ALLEN	2014 Audit	05/30/2015	38260.00	P
14150023	GFOA	2014 CAFR	06/24/2015	505.00	P
14150024	UNIVERSITY CENTER COMMISSION	2015 Capital Projects	06/23/2015	25205.00	P
14150025	NEUMARK STENSBERG DESIGN & PRINT INC	CAFR SUPPLIES	06/24/2015	259.00	P
14150026	CLIFTON LARSON ALLEN	2014 AUDIT FINAL BILLING	06/28/2015	11000.00	P
Grand Total:				\$75,229.00	

Committee Chair

Committee Member

Committee Member

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Committee Member

Month: July 2015

VOUCHER NUMBER	CLAIMANT	NATURE OF CLAIM	AMOUNT CLAIMED
17150192	Aspirus	Drug & alcohol testing	\$ 525.00
17150193	Aspirus Occupational Health	Drug & alcohol testing	69.00
17150194	Carlson Dettmann Consulting, LLC	Classification review	250.00
17150195	Horton Group, Inc.	Health insurance consultation - July	1,666.64
17150196	Marshfield Laboratories	Drug & alcohol testing	570.00
17150197	Milliman	GASB 45 Valuation	8,000.00
17150198	Northwoods Laser & Embroidery, LLC	Service plaques	362.15
17150199	Riverview Family Clinic	Drug & alcohol testing	38.00
17150200	US HealthWorks Medical Group, PC	MRO services	330.00
17150201	vonBriesen & Roper, S.C.	Professional services	1,717.78
17150202	Wisconsin Department of Justice	Background checks	40.00
17150203	WoodTrust Bank, NA	Employment advertising	200.00
17150166	WoodTrust Bank, NA	Employment advertising	2,459.00
		TOTAL:	\$ 16,227.57

Lance Plim

Report of Claims for COUNTY CLERK - JUNE, 2015

For the range of vouchers: 06150113 061510142

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
06150113	EO JOHNSON COMPANY INC	Various dept copier maint.	06/01/2015	1021.00	P
06150114	FRONTIER COMMUNICATIONS	Various Mfld Dept Phone Charge	06/01/2015	125.59	P
06150115	QUALITY PLUS PRINTING INC	Official Directory 2015-16 850	06/01/2015	1682.50	P
06150116	LANGTON DENNIS	May deliveries 20 days	06/02/2015	190.00	P
06150117	TDS TELECOM	VAR DEPT TDS PH BILLS MAY 2015	06/02/2015	319.75	P
06150118	REGISTRATION FEE TRUST	L91-17J, 869-UGE	06/02/2015	78.00	P
06150119	REGISTRATION FEE TRUST	L91-19J, 20J, 22J	06/02/2015	464.50	P
06150120	POSTMASTER - WISCONSIN RAPIDS	2015-2015 Wood Cty Directory	06/03/2015	137.85	P
06150121	MAILFINANCE	Lease for Postage Mach to 6/30	06/08/2015	1219.50	P
06150122	POSTMASTER - WISCONSIN RAPIDS	Box fee 12 mos. ending 6/30/16	06/08/2015	1219.50	P
06150123	GANNETT WISCONSIN MEDIA	VAR ADS 5/4/15- 5/31/15	06/08/2015	919.86	P
06150124	SOLARUS	VAR DEPT PH BILLS FOR JUNE 15	06/09/2015	12381.83	P
06150125	CENTURYLINK	Various Dept Long Distance	06/10/2015	94.22	P
06150126	MARATHON COUNTY TREASURER	Joint Legis Mtg-bakery/fruit	06/10/2015	16.05	P
06150127	POSTMASTER - WISCONSIN RAPIDS	Box fee 8095 addtl amt due	06/10/2015	50.50	P
06150128	REGISTRATION FEE TRUST	L91-24J, 25J, 27J, 288VLD	06/11/2015	343.21	P
06150129	UNITED PARCEL SERVICE	REPLENISH UPS ACCT JUNE 2015	06/17/2015	100.00	P
06150130	UNITED MAILING SERVICE	UMS MAIL FEES 5/4 - 5/29/15	06/17/2015	1297.93	P
06150131	REGISTRATION FEE TRUST	L91-28J, 29J, 30J, 31J	06/18/2015	649.88	P
06150132	UNITED PARCEL SERVICE	REPLENISH UPS ACCT 2ND JUNE 15	06/22/2015	50.00	P
06150133	FRONTIER COMMUNICATIONS	Various Mfld Dept phone charge	06/23/2015	125.29	P
06150134	REGISTRATION FEE TRUST	L91-36J, 37J, 3268-XEP	06/23/2015	417.50	P
06150135	RIVER CITIES COMMUNITY ACCESS	DVD for County Bd mtg 6/16/15	06/24/2015	20.00	
06150136	WOODTRUST BANK NA	2015 VISA charges for June	06/26/2015	898.58	
06150137	OFFICE ENTERPRISES	Ink Tank for Postage Machine	06/29/2015	264.08	
06150138	TDS TELECOM	VAR DEPT TDS PH BILLS JUNE15	06/29/2015	310.21	
06150139	LANGTON DENNIS	Mail deliveries June	06/30/2015	209.00	
06150140	SOLARUS	VAR DEPT PH BILLS JULY 2015	06/30/2015	12424.96	
06150141	REGISTRATION FEE TRUST	L91-41J, 585-XUV	06/30/2015	228.00	
06150142	CEPRESS CINDY	CTY BD MFLD, WCCA 15, TOWNS AS	06/30/2015	241.43	
Grand Total:				\$37,500.72	

Committee Chair

Committee Member

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COUNTY BOARD
May 2015 vouchers

REPORT ON CLAIMS
Paid June 2015

#1

DEPT CODE	CLAIMANT	NATURE OF CLAIM	AMOUNT
PD-PP	Wisconsin Employee Trust Funds	Retirement	\$424,970.79
CB	Robert Ashbeck	May Per Diem & Expense	\$ 426.15
CB	Allen Breu	May Per Diem & Expense	\$ 394.25
CB	William Clendenning	April & May Per Diem & Expense	\$ 1,211.42
CB	Kenneth Curry	May Per Diem & Expense	\$ 281.75
CB	Michael Feirer	May Per Diem & Expense	\$ 381.85
CB	Brad Hamilton	June Per Diem & Expense	\$ 246.10
CB	Peter Hendler	May Per Diem & Expense	\$ 315.10
CB	Hilde Henkel	May Per Diem & Expense	\$ 326.40
CB	Marion Hokamp	May Per Diem & Expense	\$ 417.15
CB	Bill Leichtnam	May Per Diem & Expense	\$ 495.48
CB	Trent Miner	May Per Diem & Expense	\$ 433.10
CB	Gerald Nelson	May Per Diem & Expense	\$ 229.10
CB	Lance Pliml	May Per Diem & Expense	\$ 743.75
CB	Dennis Polach	June Per Diem & Expense	\$ 275.75
CB	Donna Rozar	May Per Diem & Expense	\$ 485.38
CB	Ed Wagner	May Per Diem & Expense	\$ 368.85
CB	William Winch	May Per Diem & Expense	\$ 370.95
CB	Joe Zurfluh	May Per Diem & Expense	\$ 284.63
CB	Francis Cherney	Dec. 14 - May 2015	\$ 394.85
CB	Northwoods Laser & Embroidery	Plaque(Erickson)	\$ 68.75
CB	Northwoods Laser & Embroidery	Plaque(Zager)	\$ 68.75
TOTAL			\$433,190.30

Chairman

Executive Committee

Wood County Employee Wellness Update

July 7th 2015

Submitted: Sammi Joanis

Quarter three Wellness Challenges: April-June

Lunch n Learns-

April- PTSD: From a Combat Veteran's Perspective. Todd Stage, LCSW, Readjustment Counselor, Veterans Association talked about Post Traumatic Stress Disorder (PTSD) from two personal perspectives; as a licensed clinician for the VA who helps Veteran's readjust after war, and the other as a Marine combat Veteran who has struggled to make that readjustment.

28 people attended/82 viewed online with quiz submission.

May- Tobacco: Introduction to E-Cigarettes. Destinee Coenen, Central Wisconsin Tobacco Free Coalition Coordinator talked about what e-cigarettes are, the potential health risks, and why using e-cigarettes as cessation method is not recommended.

33 people attended/60 viewed online with quiz submission.

June- June is National Safety Month! This month we are concentrating on Sun safety. Employees learn more about sun safety by completing the June Lunch n Learn PowerPoint.

73 viewed online with quiz submission.

Goal-Directed Fitness-

Employees can earn 500 wellness points just by sticking to their own physical fitness goal for the quarter. In order to claim the points employees must complete "Goal-Directed Fitness Form" and discuss their goal with the Wellness coordinator by each quarter deadline. Must have goal created and approved by the Wellness Coordinator by: Quarter 1-October 15th, Quarter 2-January 15th, Quarter 3-April 15th, Quarter 4-July 15th. Employees must review fitness goal with Coordinator at the end of each quarter to determine employee wellness points awarded. The Wellness Coordinator will be following up with individuals who have set a fitness goal at the end of June.

7 Weeks to a Healthier You-

Employees have been partaking in weekly challenges that incorporate lots of ways to get healthier! The link between good nutrition and healthy weight, reduced chronic disease risk, and overall health is too important to ignore. By taking steps to eat healthy, they will be on their way to a healthier life!

Completion of this program will qualify employees to earn 500 Wellness Points for Quarter 3. A total of 158 employees participated in this challenge.

Bike Challenge-

During the Month of June 107 participants kept track of how much bicycle riding they do. If employees don't own a bike, or have access to a bike they can choose another form of exercise to track. This challenge is worth 500 points for quarter 3. All participants will receive an Aspirus Business Health water bottle and prize drawings for \$100, \$50, and \$25 gift certificate to Brings Cycling and Fitness will be awarded.

New Hire Wellness Participation-

Continue to orientate new hires on the Wellness Program during orientation, and getting those who are interested signed up right away. As of 6/29/15 12 out of 39 eligible new hire employees have completed the Health Assessment and Biometric Screening.

New Hire-Health Coaching Sessions-

Wellness Coordinator has been following up with those new hire wellness participants and setting up health coaching session. They met in person or telephonically with the Wellness coordinator to review their results from the screenings and to create a wellness goal to work on throughout the year. This is a required step in order to be eligible for cash incentives. Also has been a great time to discuss any suggestions or answer any questions regarding the wellness program.

CSA

July 6th starts week 6 of the CSA share department drawing. Each week a new department will win the box of produce, which is announced on the Wood County Wellness Website. The winning departments so far have been; Land Conservation, Courthouse-Maintenance, Safety, Purchasing, and Finance, Airport Ave, and Norwood Dietary. With purchasing a full-share there has been more variety and produce for employees to choose from.

2015 Wellness Program Goals Progress Update

- Promote 4 new wellness success stories per year (1 story per quarter)

<u>WellStory</u>	<u>Quarter</u>	<u>Published</u>	<u>Goal Achieved</u>
Miloch	3	6/5/2015	yes

- Annual Biometric Screening and Health Assessment:

- To increase employee participation by 5% each year.

	<u>2013</u>	<u>2014</u>	<u>Goal Achieved</u>
# of employee participants	230 (39%)	280 (47%)	Yes- 8% increase

- To increase enrolled spouses by 2% each year.

	<u>2013</u>	<u>2014</u>	<u>Goal Achieved</u>
# of spouse participants	0 (0%)	70 (22%)	Yes- 22% increase



Wood County

WISCONSIN

9
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 May 31, 2015,
is \$32,016.96. Total funds invested through May 31, 2015, are
\$21,876,643.95.

Investment interest revenue generated in the month of May, 2015, is
\$14883.66, 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
08/18/2015	CD	\$224,550.00	2,726.89	American Deposit Mgmt	General	1.04

MONEY MARKET ACCOUNTS

\$483,583.89 – State Investment Pool (5/31/2015)

\$26,695.22 – BMO Harris Bank (5/29/2015)

\$265,628.90 – Associated Bank (5/13/2015)

\$8,100,553.77 – ICM (5/31/2015)

\$11,828.02 - J P Morgan Chase (5/29/2015)

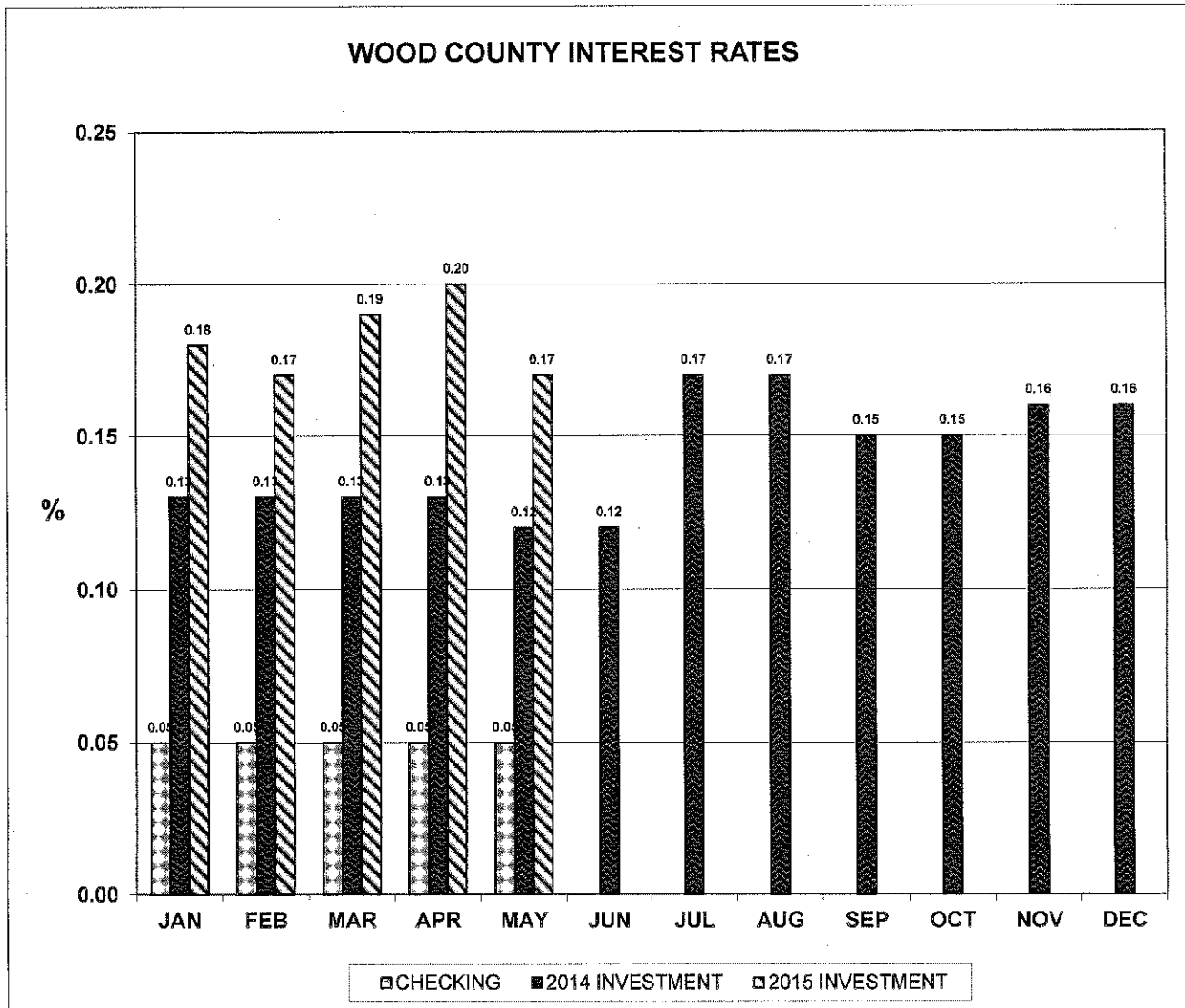
\$620,219.83 - Timberwood Bank (5/29/2015)

\$12,267,832.50 - American Deposit Management (5/31/2015)

\$100,301.82 - Abby Bank (5/29/2015)

2015/2014 INTEREST RATES

6/18/2015



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



Brokerage Account of
WOOD COUNTY

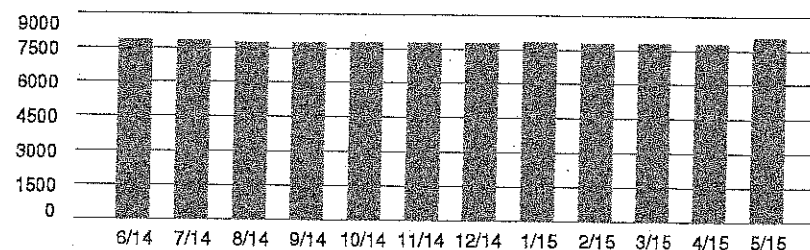
Account Number
9627-6417

Statement Period
May 1-31, 2015

Change in Account Value

	This Period	Year to Date
Starting Value	\$ 7,825,815.54	\$ 7,785,915.33
Cash Value of Purchases & Sales	750,000.00	750,000.00
Investments Purchased/Sold	(750,000.00)	(750,000.00)
Deposits & Withdrawals	0.00	0.00
Dividends & Interest	13,730.00	26,531.25
Fees & Charges	(1,297.86)	(6,485.71)
Transfers	0.00	0.00
Income Reinvested	0.00	0.00
Change in Value of Investments	247,751.03	280,037.84
Ending Value on 05/31/2015	\$ 8,085,998.71	\$ 8,085,998.71
Accrued Income ^d	14,555.06	
Ending Value with Accrued Income^d	\$ 8,100,553.77	
Total Change in Account Value:		
Including Deposits and Withdrawals	\$ 250,183.17	\$ 300,037.84
Including Deposits, Withdrawals, and	\$ 274,738.23	
Accrued Income ^d		

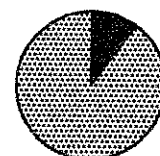
Account Value (\$) Over Last 12 Months [in Thousands]



Asset Composition

	Market Value	% of Account Assets
Cash and Money Market Funds [Sweep]	\$ 796,511.15	10%
Fixed Income	7,289,487.56	90%
Total Assets Long	\$ 8,085,998.71	
Total Account Value	\$ 8,085,998.71	100%
Accrued Income ^d	14,555.06	
Total Value with Accrued Income^d	\$ 8,100,553.77	

Overview



- 10% Cash, MMFs [Sweep]
- 90% Fixed Income

Gain or (Loss) Summary

Realized Gain or (Loss) This Period

Short Term	\$0.00
Long Term	\$0.00

Unrealized Gain or (Loss)

All Investments	\$(79,912.11) ^b
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Values may not reflect all of your gains/losses.

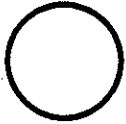
Account Notes

- Accrued Interest is \$14,555.06

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.

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		\$ 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		\$ 31,689,461	\$ 33,452,293	\$ 35,606,471	\$ 28,596,714	\$ 23,310,986	\$ 29,803,726	\$ 29,319,966	\$ 24,613,565
September		\$ 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		\$ 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		\$ 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

WOOD COUNTY



RESOLUTION#

Introduced by Executive Committee
Page 1 of 1

ITEM# 1-
DATE July 21, 2015
Effective Date July 21, 2015

Committee

CAG

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: <u>PAK</u> , Corp Counsel		
Reviewed by: <u>ZMM</u> , Finance Dir.		

INTENT & SYNOPSIS: To accept offer of sale of tax deeded property.

FISCAL NOTE: Offered Amount \$5,000.00
 R.E. Taxes (5,657.90)
 Spec. Charges (326.23)
 Publication fees (179.00)
 Abstracting fees (36.00)

LOSS (\$1,199.13)

WHEREAS, it is beneficial for Wood County to sell tax deed property so as to obtain deficient tax revenues and to place the property back on the tax roll:

THEREFORE BE IT RESOLVED, that the following offer be accepted

City of Pittsville

Lots 4 and 5, Block 3, Subdivision of the Northwest one-quarter of the Northeast one-quarter, Section 34, Township 23 North, Range 3 East, according to the Sargent's Plat of the City of Pittsville, Wood County, Wisconsin.

OFFER
\$5,000.00

APPRAISED
\$11,500.00

Property is located at 5283 4th Avenue, City of Pittsville.

		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			

APPENDIX A
2016 BUDGET CALENDAR

<u>DATE</u>	<u>RESPONSIBILITY</u>	<u>REQUIREMENT</u>
3/25/15	Finance Department	5-Year Capital Improvement (CIP) Letter to Departments
5/8/15	Department Heads	5-Year (CIP) Requests due to Finance Dept
6/2/15	Executive Committee	Review Departmental CIP requests
7/1/15	Executive Chairman	Letter to Dept Heads on budget parameters & limits
7/15/15	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
8/17/15	Department Heads	Department budget requests due to Finance Department
8/15 & 9/15	Oversight Committee	Review & recommend approval of Dept Budgets
9/1 & 9/3	Executive Committee	Budget hearings with Department Heads & Chairman of Oversight Committee
10/6/15	Executive Committee	Review Summary of Department Budgets & set rates
10/24/15	Finance Director	Publish Proposed Budget
11/10/15	County Board	Public Hearing on Proposed Budget Set Levy & Adopt Budget

10a-2/1

APPENDIX B
BUDGET HEARING DATES FOR 2016 BUDGET

The Executive Committee will be holding 2016 budget hearings beginning September 1, 2015 in room **115**

NOTE: Department Heads **must** review their 2016 budget proposals with their respective committee prior to the final presentation to the Executive Committee. Only the Chairman of the Committee needs to attend the budget hearing with the Department Head. Department requests for capital outlay, unlike recent years, **will** be discussed and approved along with departmental operating budgets.

Please note: All times are approximate.

Meeting #1 September 1, 2015 – Tuesday

Executive Committee Meeting 8:00-9:00

General Budget Overview – Finance Director 9:00 – 10:00

Health & Human Services Committee – 10:00 a.m. – 11:00 a.m.

Health Department
Edgewater Haven Nursing Home
County Veteran's Service Officer
Human Services

Public Safety Committee - 11:00 a.m. – 12:00 p.m.

Emergency Management/Communications
Shared Dispatch
Sheriff & Corrections
Coroner
Humane Officer

Conservation, Education & Economic Development Committee – 12:00 p.m. – 12:30 p.m.

UW Extension
Planning & Zoning and Transportation & Economic Development
Land Conservation

Meeting #2 September 3, 2015 – Thursday

Non-departmental Budgets

UW Marshfield-Wood County (conference call) 8:00
Wood County Libraries 8:15

109-2/2

Judicial & Legislative Committee – 8:30 a.m. – 9:30 a.m.

Corporation Counsel
Clerk of Courts including Family Court Commissioner
Courts (Branches 1, 2 & 3) and Drug Court
Register of Deeds
Child Support
District Attorney & Victim Witness

Highway Infrastructure and Recreation Committee – 9:30 a.m. – 10:30 a.m.***

Parks
Highway

Executive Committee Departments and other nondepartmental – 9:30 a.m. – 11:00 a.m.

Systems	ADRC
County Clerk	PILOTS
County Sales Tax	Ho Chunk Donations
Debt Service	Maintenance and Purchasing
Capital Projects	Safety
Contingency & Non-program Revenues	Finance
Marshfield Fairgrounds	Treasurer
Human Resources	

****Or immediately following the regular monthly HIRC meeting. Departments listed below should be prepared to be called down early.*

Overall County Budget Issues

October 6, 2015 – Tuesday

Review summary of budgets & set tax rate

October 24, 2015 - Saturday

Publish Proposed Budget

November 10, 2015 - Wednesday (County Board Day)

Public Hearing

9:00 a.m.

County Board Meeting-Set Tax Levy & Rates & Adopt Budget

9:30

106-1/1



CliftonLarsonAllen LLP
CLAAconnect.com

Board of Supervisors
Wood County, Wisconsin
Wisconsin Rapids, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wood County, Wisconsin as of and for the year ended December 31, 2014, and have issued our report thereon dated June 16, 2015. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Wood County, Wisconsin are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2014.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Estimated Useful Lives of Depreciable Capital Assets – Management's estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.
- Estimated Allowance for Doubtful Accounts – Management's estimate of allowance for doubtful accounts is based on known and expected uncollectible amounts.
- Estimated Claims Payable – Management's estimate of claims payable is based on outside authoritative guidance.

job-1/2

- Estimated Compensated Absences – Management's estimate of employee compensated absences that will vest in future years is based on historical data of employee longevity.
- Actuarial Assumptions – The actuarial assumptions used for other postemployment benefits payable are outlined in the notes to the basic financial statements.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes the uncorrected misstatements of the financial statements:

- Human Services: Record an additional \$37,854 to the allowance for old Achieve system receivable balances.
- Governmental Activities: Reduce amount of the compensated absence prior period adjustment by \$68,616 to eliminate individuals with less than 5 years of experience which are excluded from the County's estimate.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated June 16, 2015.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

We have provided a separate letter to you dated June 16, 2015, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 16, 2015.

With respect to the supplementary information accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such

106-1/4

changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated June 16, 2015.

The introductory section and statistical section accompanying the financial statements, which is of a nonaccounting nature and which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

* * *

This communication is intended solely for the information and use of the Board of Supervisors and management of Wood County, Wisconsin and is not intended to be, and should not be, used by anyone other than these specified parties.

Stevens Point, Wisconsin
June 16, 2015

DRAFT

106-2/



CliftonLarsonAllen LLP
CLAAconnect.com

The County Board and Management
Wood County
Wisconsin Rapids, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wood County, Wisconsin (the County) as of and for the year ended December 31, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to fraud or error may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Significant Deficiencies

We consider the following deficiencies in the entity's internal control to be significant deficiencies:

Limited Segregation of Duties

An essential part of internal control is that procedures be properly segregated and the results of their performance be adequately reviewed. This is normally accomplished by assigning duties so that 1) no one person handles a transaction from beginning to end, and 2) incompatible duties between functions are not handled by the same person. In addition, a review of these completed duties should be performed by an individual independent of those functions. The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of duties. As a result, the County does not have effective controls to safeguard assets, and prevent or detect misstatements. This condition increases the possibility



An independent member of Nexia International

106-2/2

that errors or irregularities may occur and not be detected on a timely basis. This is not unusual in municipalities of your size, but County officials should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in County officials' knowledge and monitoring of matters relating to the County's operations.

Prior Period Adjustment

Management is responsible to have a system of controls in place to prevent or detect an error in the County's financial statements. Management is responsible for the accuracy and completeness of all financial records and related information. A prior period adjustment to the beginning net position of the County's Edgewater Haven Nursing Home fund in the amount of \$80,554, the highway fund in the amount of \$20,415, the business-type activities in the amount of \$100,969, and the governmental activities in the amount of \$390,124 are reflected in the County's current year financial statements to correct an error in the net OPEB obligation. Another prior period adjustment to the beginning net position of the County's governmental activities in the amount of \$557,572 is reflected in the County's current year financial statements to correct an error in the computation of compensated absences.

None of the identified significant deficiencies are considered to be material weaknesses.

Management's response

The County's written responses to the significant deficiencies, as identified in our audit and reported in the County's single audit report schedule of findings and questioned costs, were not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Other deficiencies in internal control and other matters

During our audit, we became aware of other deficiencies in internal control and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. While the nature and magnitude of the other deficiencies in internal control were not considered important enough to merit the attention of the County Board, they are considered of sufficient importance to merit management's attention and are included herein to provide a single, comprehensive communication for both those charged with governance and management.

We present the following items for your consideration:

Approval of Journal Entries

During testing of journal entry activity, we noted that not all journal entries posted to the County's finance system receive evidence of oversight approval. Weak controls over journal entries provide opportunities for financial statement misstatement and/or asset appropriation. While we noted no specific instances of fraudulent activity during our testing, the risk is higher due to the current lack of approval. We recommend adding a control which incorporates the approval of someone without access and authority within the finance system to record entries. Approvals can take many forms. Examples include electronic authorizations if the finance system has the capability, period manual sign-off on printed journal entry reports or periodic signing a related certification form.

106-2/3

Approval of Vouchers and Timecards

During our testing of County disbursements, we noted department head approvals on vouchers and supervisor's approvals on timecards were not consistently being documented. Implementing these controls consistently will safeguard County assets and help avoid errors occurring in the disbursement process. We recommend that the County re-iterate the importance of documented approvals and ensure department head approvals are obtained with physical signatures on the vouchers or with some other electronic means indicating approval. Also ensure supervisor approvals are obtained with physical signatures on employee timecards before payroll is processed.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

Stevens Point, Wisconsin
June 16, 2015

106-3

Mike Martin

From: Geyen, Brock J. <Brock.Geyen@claconnect.com>
Sent: Friday, June 26, 2015 9:30 AM
To: Mike Martin; Palmer, Joy
Cc: Anderson, April L.; Marla Cummings
Subject: RE: Wood County financial statement, governance communication and internal control communication

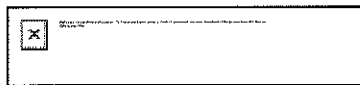
Hi Mike,

The two items noted during testing are as follows:

- 601-1201-54210-005-101 Certified Nursing Asst., we have a comment that this was a January 2014 timecard and was addressed with the particular supervisor starting in May 2014 after we noted during the 2013 audit.
- 604-1630-53210-000-101 Welder, October 2014 timecard.

Let me know if you need anything additional. Have a great weekend.

Brock



Brock J. Geyen, CPA, Principal
Public Sector, CliftonLarsonAllen LLP
Direct 715-852-1108, Mobile 715-577-9417
brock.geyen@CLAconnect.com
Main 715-852-1100 x11108, Fax 715-852-1101
3402 Oakwood Mall Drive, Suite 100, Eau Claire, WI 54701
CLAconnect.com



From: Mike Martin [<mailto:mmartin@co.wood.wi.us>]
Sent: Thursday, June 25, 2015 12:52 PM
To: Geyen, Brock J.; Palmer, Joy
Cc: Anderson, April L.; Marla Cummings
Subject: RE: Wood County financial statement, governance communication and internal control communication

Brock & Joy,

RE: Approval of Vouchers & Timecards

Would you let me know the specific instances (departments) where you noted the lack of approval of vouchers and/or timecards? When we communicate, to all departments, the need to strengthen these areas, the question is likely to come up if the finding was specifically in their department.

Thanks,

Mike Martin

10c-1/1



CliftonLarsonAllen LLP
CLAconnect.com

December 10, 2014

Wood County Board and Management
400 Market Street
Wisconsin Rapids, Wisconsin 54494

We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the audit and nonaudit services CliftonLarsonAllen LLP (CLA) will provide for Wood County ("you," "your," or "the entity") for the years ended December 31, 2014 and 2015.

Brock Geyen is responsible for the performance of the audit engagement.

Audit services

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, if any, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Wood County, as of and for the years ended December 31, 2014 and 2015, and the related notes to the financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

The following information other than RSI accompanying the financial statements will not be subject to the auditing procedures applied in our audit of the financial statements and our auditors' report will not provide an opinion or any assurance on that information:

1. Statistical data
2. Introductory information
3. Other information for a Comprehensive Annual Financial Report (CAFR)

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of a trial balance.

100-1/2

- Preparation of your schedules of expenditures of federal and state financial assistance, and related notes.
- Preparation of adjusting journal entries, as applicable.

Audit objectives

The objective of our audit is the expression of opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our audit will include tests of your accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express opinions and render the required reports. We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

The objectives of our audit also include:

- Reporting on internal control related to the financial statements and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Reporting on internal control related to major programs and expressing an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

100-1/3

We will issue written reports upon completion of our audit of your financial statements and compliance with requirements applicable to major programs. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the financial statements are other than unmodified or the single audit compliance opinion is other than unqualified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements or material noncompliance caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements or an opinion on compliance, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue reports, or withdrawing from the engagement.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error. An audit involves performing procedures to obtain sufficient appropriate audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements or noncompliance may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards*, OMB Circular A-133 and the *State Single Audit Guideline*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a single audit.

10c-1/4

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements and compliance in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with the direct and material compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we identify during the audit that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that may have occurred that are required to be communicated under *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the "OMB Circular A-133 Compliance Supplement" for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs. The purpose of these procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

100-15

We will evaluate the presentation of the schedules of expenditures of federal awards and state financial assistance accompanying the financial statements in relation to the financial statements as a whole. We will make certain inquiries of management and evaluate the form, content, and methods of preparing the schedules to determine whether the information complies with U.S. GAAP, OMB Circular A-133 and the *State Single Audit Guideline*, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We will compare and reconcile the schedules to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements, RSI, and the schedules of expenditures of federal awards and state financial assistance in accordance with U.S. GAAP. Management is also responsible for identifying all federal awards received, understanding and complying with the compliance requirements, and for the preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133 and the schedule of state financial assistance in accordance with the State Single Audit Guideline.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Management is responsible for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information.

10c 1/6

You are responsible for the design, implementation, and maintenance of effective internal control, including internal control over compliance, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered.

You are responsible for taking timely and appropriate steps to remedy any fraud; noncompliance with provisions of laws, regulations, contracts, or grant agreements; or abuse that we may report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on a mutually agreed-upon date.

You are responsible for ensuring that management is reliable and for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters, and for the accuracy and completeness of that information, and for ensuring the information is reliable and properly reported; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence. You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed,

10c-1/7

the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for the preparation of other supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

The responsibilities and limitations related to the nonaudit services performed as part of this engagement are as follows:

- We will prepare a trial balance for use during the audit. Our preparation of the trial balance is limited to formatting information into a working trial balance based on management's chart of accounts. You will be required to review, approve, and accept responsibility for the trial balance.

10c-1/8

- We will prepare a draft of your schedule of expenditures of federal awards, schedule of state financial assistance, and related notes. Since the preparation and fair presentation of the schedules of expenditures of federal awards and state financial assistance is your responsibility, you will be required to acknowledge in the representation letter our assistance with preparation of the schedules of expenditures of federal awards and state financial assistance and that you have reviewed and approved the schedule of expenditures of federal awards and state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. You have a responsibility to be in a position in fact and appearance to make an informed judgment on those schedules of expenditures of federal awards and state financial assistance.
- We will propose adjusting journal entries as needed. You will be required to review and approve those entries and to understand the nature of the changes and their impact on the financial statements.

Use of financial statements

The financial statements and our report thereon are for management's use. If you intend to reproduce and publish the financial statements and our report thereon, they must be reproduced in their entirety. Inclusion of the audited financial statements in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

If we agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on a mutually agreed upon date.

10c- 1/9

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing.

At the conclusion of the engagement, we will complete the auditor sections of the electronic Data Collection Form SF-SAC and perform the steps to certify the Form SF-SAC and single audit reporting package. It is management's responsibility to complete the auditee sections of the Data Collection Form. We will create the single audit reporting package PDF file for submission; however, it is management's responsibility to review for completeness and accuracy and electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be electronically submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely matter to regulators, cognizant or oversight agency for audit, or pass-through entity, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the regulator, cognizant or oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Mediation

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you, including this engagement, shall be submitted to non-binding mediation by written notice

10c-1/10

("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Any Dispute will be governed by the laws of the state of Minnesota, without giving effect to choice of law principles.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. The parties agree that, notwithstanding any statute or law of limitations that might otherwise apply to a Dispute, any action or legal proceeding by you against us must be commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our final audit report under this agreement to you, regardless of whether we do other services for you relating to the audit report, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery.

The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

Fees

As previously agreed-upon, our fees for these services for fiscal years 2014 and 2015 will be \$49,260 and \$50,430, respectively. As stated previously, the County has the responsibility for the proper recording of transactions and the substantive accuracy of financial records. The fee is based on anticipated cooperation from your personnel and their assistance with preparing requested information. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Other fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf. You and your attorney will receive a copy of every subpoena or request we are asked to respond to. You can control the costs of any discovery process or document request by informing us which requests you would like us to act on.

100-1/11

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

HIPAA Business Associate Agreement

To protect the privacy and provide for the security of any protected health information, as such is defined by the Health Insurance Portability and Accountability Act of 1996, as amended from time to time, and the regulations and policy guidances thereunder (HIPAA), Wood County and CLA shall enter into a HIPAA Business Associate Agreement (BAA) in the form attached hereto. If the attached HIPAA Business Associate Agreement is acceptable, please sign, date, and return it to us.

Consent

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using client data obtained through our audit and other engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by ET Section 301 of the AICPA Code of Professional Conduct. Your acceptance of this engagement letter will serve as your consent to use of Wood County's information in these cost comparison, performance indicator, and/or benchmarking reports.

Subcontractors

CLA may, at times, use subcontractors to perform services under this agreement, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on the use of such information and records as apply to CLA under this agreement and the BAA.

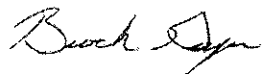
100-1/12

Agreement

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. This letter constitutes the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between us. If you have any questions, please let us know. Please sign, date, and return the enclosed copy of this letter to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and our respective responsibilities.

Sincerely,

CliftonLarsonAllen LLP



Brock Geyen, CPA
Principal
(715) 852-1108
brock.geyen@CLAconnect.com

Enclosure

Response:

This letter correctly sets forth the understanding of Wood County.

Authorized signature: Michael F. Marks
Title: Wood County Finance Director
Date: March 25, 2015

10C-24

Marla Cummings

From: Palmer, Joy <Joy.Palmer@claconnect.com>
Sent: X Monday, June 15, 2015 4:51 PM
To: Marla Cummings
Subject: RE: payroll approval

Hi Marla - The question was raised during a discussion with Brock regarding the audit finding noted in our letters regarding Dept head approval over disbursements. As you know there were a handful of vouchers that were not approved by Dept Heads that we tested and discussed during preliminary fieldwork. There was a timecard that was not approved as well so our finding addressed that Dept Heads need to improve their documentation of approval over vouchers and supervisors/managers need to ensure they document their approval on timecards. Usually Dept Heads/Supervisors are the ones approving timecard activity – this is normal for a County (and most municipalities). We're not recommending a procedure change – just improvement over approval documentation, which we discussed while on-site.



CliftonLarsonAllen

Joy C. Palmer, CPA, Engagement Director
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From: Marla Cummings [<mailto:mcummings@co.wood.wi.us>]
Sent: Friday, June 12, 2015 1:19 PM
To: Palmer, Joy
Subject: RE: payroll approval

Hi Joy,

No the payroll disbursements are not approved at the oversight committees. I have a couple of questions on this question. First is there some guidelines that we should be following on oversight approval from GASB or someplace? I know this is good internal controls, but just wondering how other Counties handle this. And second I am curious why this was not asked at preliminary or field work of either Finance or Human Resources. You would have been able to have this question answered as well as any follow up questions you might have. Plus, if we need to change any procedures we could have discussed them then with you.

Marla

From: Palmer, Joy [<mailto:Joy.Palmer@claconnect.com>]
Sent: Friday, June 12, 2015 11:31 AM
To: Marla Cummings
Subject: payroll approval

100-2/2

Marla Cummings

From: Palmer, Joy <Joy.Palmer@claconnect.com>
Sent: Monday, June 15, 2015 4:59 PM
To: Marla Cummings
Subject: Bridging request-audit

Hi Marla,

As part of our bridging procedures to wrap up the audit, I'll need to review a Vendor check register report dated May 7, 2015 through today. please upload it to the portal.

Thanks,



CliftonLarsonAllen

Joy C. Palmer, CPA, Engagement Director
Public Sector, CliftonLarsonAllen LLP

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10c-2/3

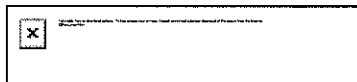
Marla Cummings

From: Geyen, Brock J. <Brock.Geyen@claconnect.com>
Sent: Friday, June 05, 2015 1:39 PM
To: Mike Martin; Palmer, Joy
Cc: Marla Cummings
Subject: RE: Revised Compensated Absences Adjustment

Hi Mike,

Joy incorporated the updated information late last night which you sent at the end of the day yesterday. I've continued to work through the reports today but haven't looked at the revised compensated absence detail yet. The revised amount you included in your email is approximately \$5,000 over our passed adjustment threshold but because it is close, I intend to discuss with my concurring reviewer to see if we can judgmentally consider it less than material. If so, then we can leave it as is drafted and not have a passed adjustment. I have never increased materiality to accommodate a passed adjustment difference but maybe there is a basis for doing so. The concurring reviewer individual I have been working with on your prior period adjustments is out today so I will be connecting with him on Monday. When we talked yesterday, you mentioned doing all of the CAFR changes at one time next week so responding on Monday seemed reasonable. If you need an answer yet today, let me know as I will have to work through the details with another individual.

Brock



Brock J. Geyen, CPA, Principal

Public Sector, CliftonLarsonAllen LLP

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CliftonLarsonAllen LLP

100-24

From: Mike Martin [<mailto:mmartin@co.wood.wi.us>]
Sent: Friday, June 05, 2015 1:25 PM
To: Geyen, Brock J.; Palmer, Joy
Cc: Marla Cummings
Subject: RE: Revised Compensated Absences Adjustment
Importance: High

I was hoping to get a response on this discovery. Does the much smaller adjustment place it in the PAJE category?

From: Mike Martin
Sent: Thursday, June 04, 2015 4:25 PM
To: Brock.Geyen@claconnect.com; Palmer, Joy
Cc: Marla Cummings
Subject: Revised Compensated Absences Adjustment

Brock & Joy,

As I reviewed the column with the "Updated Prior Period Fringe (excluding non-vested), I saw that the formula for the Sheriff's department had 17% instead of the 26% (higher retirement). When I put in the 26% update, the net adjustment to the prior period and therefore the 2014 expense is now \$68,616.12 instead of the \$153,440.97.

Let me know your thoughts.

Mike

100-2/5

Marla Cummings

From: Wirkus, Tyrrell <Tyrrell.Wirkus@claconnect.com>
Sent: Wednesday, June 10, 2015 11:50 AM
To: Marla Cummings
Subject: RE: Journal Entry 175583

Sorry about that. Not sure what happened. When I ran our software data extraction it missed some of the line causing the debits and credits to out of balance. Should be set. Thanks.



CliftonLarsonAllen

Tyrrell Wirkus, CPA, Associate

CliftonLarsonAllen LLP

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tyrrell.wirkus@claconnect.com

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201 Frontenac Ave, P.O. Box 106, Stevens Point, WI 54481

www.cliftonlarsonallen.com

Clifton Gunderson is now CliftonLarsonAllen.

From: Marla Cummings [<mailto:mcummings@co.wood.wi.us>]
Sent: Wednesday, June 10, 2015 11:36 AM
To: Wirkus, Tyrrell
Subject: RE: Journal Entry 175583

Tyrrell,

I am not sure what you are saying here? I have attached the Journal Entry and the debits do equal the credits for all three funds involved. Could you please be more specific on what does not equal???

Marla

From: Wirkus, Tyrrell [<mailto:Tyrrell.Wirkus@claconnect.com>]
Sent: Wednesday, June 10, 2015 11:19 AM
To: Marla Cummings
Subject: Journal Entry 175583

As the audit is going through the review process, I noted that one of the entries selected for testing (journal entry 175583) debits and credits do not equal. Do you know why that would be?



CliftonLarsonAllen

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100-2/6

Marla Cummings

From: Palmer, Joy <Joy.Palmer@claconnect.com>
Sent: Friday, June 12, 2015 11:31 AM
To: Marla Cummings
Subject: payroll approval

Are payroll disbursements approved by the oversight committees like general disbursements are?



CliftonLarsonAllen

Joy C. Palmer, CPA, Engagement Director
Public Sector, CliftonLarsonAllen LLP

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CliftonLarsonAllen LLP

10c-2/7c

Marla Cummings

From: Palmer, Joy <Joy.Palmer@claconnect.com>
Sent: Wednesday, June 03, 2015 5:04 PM
To: Mike Martin; Marla Cummings
Subject: email follow-up
Attachments: Treasurer's Office

Importance: High

Hi Mike & Marla,

I just got off the phone with Brock and he was wondering if you are working on the information from his email on 5/21 (see attached). He hasn't heard from you and asked me to follow-up since he'll be out of the office tomorrow at training. He'd like to perform this testing ASAP. Let's touch base in the morning on this. I'll give you a call when I get in.

Thanks,



CliftonLarsonAllen

Joy C. Palmer, CPA, Engagement Director
Public Sector, CliftonLarsonAllen LLP

joy.palmer@CLAconnect.com

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100-2/76

Marla Cummings

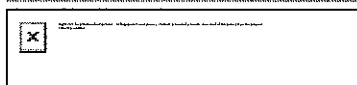
From: Geyen, Brock J. <Brock.Geyen@claconnect.com>
Sent: Thursday, May 21, 2015 9:51 AM
To: Mike Martin; Marla Cummings
Cc: Palmer, Joy
Subject: Treasurer's Office
Attachments: Archived attachment list.txt

Good morning,

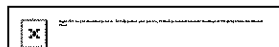
I am reaching out to you to see if we should connect on a quick call to discuss the Eau Claire situation. Eau Claire County is not one of our clients but I believe I have a good idea of what occurred and how it happened. Our clients are being asked to address it already in public meetings and to the media and I'm sure you are receiving questions. We are at St. Croix and Barron this week and have developed a couple good checks that if performed, can offer you the ability to respond to your board or otherwise that specific review has occurred. I am attaching the first two pages of a transaction report out of the tax module GCS as an example. If you can run this report or its equivalent, I can run it through our data extraction software for testing. The full report when run will be very large and not likely something that will transfer through email. You can send to me via our website (www.CLAconnect.com upper right hand corner under "Client Login", select the "Leapfile data transfer" option). You should also be able to run a report of voids. Your Treasurer likely can help run these reports. Elsewhere, we have had to get the county IT folks involved.

I am in the office today and available if you would like to discuss.

Brock



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CliftonLarsonAllen LLP

10d-1

Mike Martin

From: Kathy Roetter
Sent: Tuesday, June 30, 2015 11:53 AM
To: Mike Martin; Jo Timmerman
Cc: Marla Cummings
Subject: RE: Executive Committee meeting July 7th

Hi Mike, Jo and Marla,

I like the idea of providing an update to Executive on the project to integrate TCM and Dynamics. We could also provide an update on the status of various meetings with IT regarding various reports, etc.

Jo will be on vacation when Executive meets and I have been working from home. I will not know until later in the week, if I will be able to come in or I could participate by phone.

Thanks,
Kathy

From: Mike Martin
Sent: Monday, June 29, 2015 11:22 AM
To: Kathy Roetter; Jo Timmerman
Cc: Marla Cummings
Subject: Executive Committee meeting July 7th

Hi Kathy & Jo,

Marla and I are a bit uncertain on what the expectations of the Executive Committee are since the last meeting we had with them (June 2nd). Was it your understanding that Trent is still expecting monthly updates on the accounting and reconciliation progress? We had met with you also on June 2nd to talk about receivables and revenue, but we haven't met since then. I received some spreadsheets from Mary on June 3rd that reconciled the State Aids through March. Mary, Marla and I discussed the receipting process and handling State advances a couple of weeks after that.

I need to have the agenda for the Executive July 7th meeting put together by Wednesday of this week. Perhaps they could get an update on the project to integrate TCM and Dynamics.

Let us know your thoughts.

Thanks,

Mike

10d-2

Mike Martin

From: Jo Timmerman
Sent: Monday, June 29, 2015 12:42 PM
To: Mike Martin; Kathy Roetter; Marla Cummings (paradise@mwwb.net)
Subject: RE: Executive Committee meeting July 7th

Hi all,

Mary will be working on the April state aid reconciliation and Angela has begun the April for TCM – Angela is out today and tomorrow so I am working on it in her absence because then I am out on vacation beginning Wed through July 9th. I have updates in our work plan for Wipfli recommendations that we can provide, and some of that relates to the TCM/Dynamics merger, so I think that is appropriate to include. For the Human Services/Finance Department communication recommendation I have documented out communications on various topics. Bailey worked on the Norwood AR reconciliation for April and I believe she has that done; I'll follow up with her after lunch.

Jo

From: Mike Martin
Sent: Monday, June 29, 2015 11:22 AM
To: Kathy Roetter; Jo Timmerman
Cc: Marla Cummings
Subject: Executive Committee meeting July 7th

Hi Kathy & Jo,

Marla and I are a bit uncertain on what the expectations of the Executive Committee are since the last meeting we had with them (June 2nd). Was it your understanding that Trent is still expecting monthly updates on the accounting and reconciliation progress? We had met with you also on June 2nd to talk about receivables and revenue, but we haven't met since then. I received some spreadsheets from Mary on June 3rd that reconciled the State Aids through March. Mary, Marla and I discussed the receipting process and handling State advances a couple of weeks after that.

I need to have the agenda for the Executive July 7th meeting put together by Wednesday of this week. Perhaps they could get an update on the project to integrate TCM and Dynamics.

Let us know your thoughts.

Thanks,

Mike

102-1

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

DATE: Wednesday, June 10, 2015
TIME: 1:00 p.m.
PLACE: Room 115, Wood County Courthouse
PRESENT: Mike Martin, Marla Cummings Kathy Zellner, Amy Slattery, John Peckham, Doug Passineau, Jo Timmerman, and Bonnie Nuber

BUSINESS:

Finance Director Martin provided a draft copy of a proposed resolution to create a more centralized accounting system as a springboard for discussion. He noted two technical problems with the resolution, but wanted to discuss the intent of the resolution and the impact it may have either intended or perhaps unintended.

The discussion turned quickly to the pros and cons of adopting a policy rather than passing a resolution. It was the consensus of the group that a well-written policy could achieve the desired changes and have a better chance of being enforced and carried forward in years to come. There were concerns a resolution could be filed away and forgotten.

Martin noted the draft resolution had created some concerned comments from one department head. He stated the intent of the resolution, while not clear, was to address the need for greater control of the Finance Director over the financial managers in three departments, Highway, Edgewater Haven, and Human Services. These three departments represent over half of the total county budget; therefore, it is imperative the financials of these departments be accurate.

Martin posed the question. What would be included in the policy? He suggested the Finance Director should have control of setting standards in the job description related to the accounting credentials of the financial managers. Additionally he thought the Finance Director should be an integral part of the hiring process. Highway Commissioner Passineau commented that the Finance Director's help in the hiring process of Highway's current financial manager was valuable. There was support from Edgewater Director Slattery for this idea. Other areas discussed were training, continuing education, mandatory attendance of quarterly accountants meetings, approval of time off during audit, corrective action, and mentoring. There was discussion on the Finance Director having a part in the evaluation of the three positions with regard to their technical abilities. There was a suggestion that Human Resources could be helpful in developing a form that would allow two department heads to evaluate performance.

It was agreed there is a need to communicate more on the topic through emails to develop a policy that is workable for all parties, but also provides a means to prevent the pitfalls that have motivated the county board members to consider the proposed resolution.

It should be noted that Human Services Director Roetter was not able to attend the meeting; Human Services was represented in the discussions by Jo Timmerman. Timmerman stated she could not speak for Roetter, but would provide her with information on the discussion.

The meeting adjourned at 2:35 p.m.

Respectfully submitted,

Bonnie Nuber

Bonnie Nuber, Secretary

7/1/2015

10f-1

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

	Actual	2015 Budget	Variance	Variance %	
REVENUES					
Taxes					
41110	General Property Taxes	\$10,805,246.13	\$22,796,640.00	(\$11,991,393.87)	(52.60%)
41150	Forest Cropland/Managed Forest Land	12,965.82	12,000.00	965.82	8.05%
41220	General Sales and Retailers' Discount	78.06	180.00	(101.94)	(56.63%)
41221	County Sales Tax	2,239,304.17	5,520,565.00	(3,281,260.83)	(59.44%)
41230	Real Estate Transfer Fees	51,709.74	83,000.00	(31,290.26)	(37.70%)
41800	Interest and Penalties on Taxes	199,850.87	355,000.00	(155,149.13)	(43.70%)
41910	Payments in Lieu of Taxes	9,145.36	13,350.00	(4,204.64)	(31.50%)
	Total Taxes	13,318,300.15	28,780,735.00	(15,462,434.85)	(53.72%)
Intergovernmental Revenues					
43211	Federal Grants-Emergency Government		2,500.00	(2,500.00)	(100.00%)
43210	Federal Grants-General Government	2,038.74	320,000.00	(317,961.26)	(99.36%)
43410	State Aid-Shared Revenue		3,006,343.00	(3,006,343.00)	(100.00%)
43430	State Aid-Other State Shared Revenues		245,741.00	(245,741.00)	(100.00%)
43511	State Aid-Victim Witness		69,240.00	(69,240.00)	(100.00%)
43512	State Aid-Courts	163,878.66	363,390.00	(199,511.34)	(54.90%)
43514	State Aid-Court Support Services		25,406.00	(25,406.00)	(100.00%)
43516	State Aid-Modernization Grants	1,000.00	51,000.00	(50,000.00)	(98.04%)
43521	State Aid - Law Enforcement	72,598.28	181,730.00	(109,131.72)	(60.05%)
43523	State Aid-Other Law Enforcement	18,027.00	18,000.00	27.00	0.15%
43528	State Aid-Emergency Government		93,000.00	(93,000.00)	(100.00%)
43531	State Aid-Transportation	430,332.49	1,600,000.00	(1,169,667.51)	(73.10%)
43549	State Aid-Private Sewage		50,000.00	(50,000.00)	(100.00%)
43551	State Aid-Health Immunization	29,609.73	64,956.00	(35,346.27)	(54.42%)
43554	State Aid-Health WIC Program	138,140.00	329,801.00	(191,661.00)	(58.11%)
43557	State Aid-Health Consolidated Grant	38,806.00	95,041.00	(56,235.00)	(59.17%)
43560	State Aid-Grants	4,485.80	52,437.00	(47,951.20)	(91.45%)
43561	State Aids	4,545,952.53	10,468,189.00	(5,922,236.47)	(56.57%)
43567	State Aid-Transportation	186,684.00	195,678.00	(8,994.00)	(4.60%)
43568	State Aid-Child Support	208,612.60	897,191.00	(688,578.40)	(76.75%)
43569	State Aid-Veterans Service Officer		11,500.00	(11,500.00)	(100.00%)
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)	(100.00%)
43574	State Aid-Snowmobile Trail Maint		352,725.00	(352,725.00)	(100.00%)
43576	State Aid-Parks		127,165.00	(127,165.00)	(100.00%)
43581	State Aid-Forestry	43,659.14	159,987.00	(116,327.86)	(72.71%)
43586	State Aid-Land Conservation	23.91	255,681.00	(255,657.09)	(99.99%)
43640	State Aid-Co Share Managed Forest Lands		20,000.00	(20,000.00)	(100.00%)
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	5,888,616.32	19,187,828.00	(13,299,211.68)	(69.31%)
Licenses and Permits					
44100	Business and Occupational Licenses	150,257.00	170,000.00	(19,743.00)	(11.61%)
44101	Utility Permits	250.00	300.00	(50.00)	(16.67%)
44102	Driveway Permits	300.00	1,200.00	(900.00)	(75.00%)
44200	DNR & ML Fees	5,276.58	22,500.00	(17,223.42)	(76.55%)
44201	Dog License Fund		1,000.00	(1,000.00)	(100.00%)
44260	Moving Permits	300.00	1,100.00	(800.00)	(72.73%)
44300	Sanitary Permit Fees	20,256.00	37,500.00	(17,244.00)	(45.98%)
44411	County Planner Plat Review Fees	600.00	1,500.00	(900.00)	(60.00%)
44412	Wisconsin Fund Application Fees		2,250.00	(2,250.00)	(100.00%)
44413	Shoreland zoning Fees & Permits	4,894.50	3,850.00	1,044.50	27.13%
44415	HT Database Annual Fee	10,810.00	80,000.00	(69,190.00)	(86.49%)
44435	Water Meter Revenues		230.00	(230.00)	(100.00%)
	Total Licenses and Permits	192,944.08	321,430.00	(128,485.92)	(39.97%)
Fines, Forfeits and Penalties					
45110	Ordinances Violations	904.35	2,500.00	(1,595.65)	(63.83%)
45115	County Share of Occupational Driver	60.00	200.00	(140.00)	(70.00%)
45120	County Share of State Fines and Forfeitures	60,012.92	173,700.00	(113,687.08)	(65.45%)
45123	County Parks Violation Fee	400.00	750.00	(350.00)	(46.67%)
45130	County Forfeitures Revenue	52,435.16	140,000.00	(87,564.84)	(62.55%)
45191	Private Sewage Fines	8,950.50	9,000.00	(49.50)	(0.55%)

x - less than 50%¹ of budget remaining - watch
 ✓ - unbudgeted ⁷⁰

10f.2

7/1/2015

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

		2015		
	Actual	Budget	Variance	Variance %
Total Fines, Forfeits and Penalties	122,762.93	326,150.00	(203,387.07)	(62.36%)
Public Charges for Services				
46110 County Clerk-Passport Fees	11,395.00	12,800.00	(1,405.00)	(10.98%)
46121 Treasurer Fees-Redemption Notices	1,411.63	2,300.00	(888.37)	(38.62%)
46122 Property Conversion Charges	44.70	500.00	(455.30)	(91.06%)
46130 Register of Deeds-Fees	119,547.13	309,000.00	(189,452.87)	(61.31%)
46135 Land Record-Fees	34,464.00	96,000.00	(61,536.00)	(64.10%)
46140 Court Fees	79,588.39	204,000.00	(124,411.61)	(60.99%)
46141 Court Fees and Costs-Marriage Counseling	2,915.00	21,500.00	(18,585.00)	(86.44%)
46142 Court/Juvenile	13,127.29	35,000.00	(21,872.71)	(62.49%)
46143 District Attorney-Fees	3,439.98	7,075.00	(3,635.02)	(51.38%)
46144 Circuit Court Branch I	11,780.82	28,600.00	(16,819.18)	(58.81%)
46146 Circuit Court Branch III	3,535.00	5,310.00	(1,775.00)	(33.43%)
46191 Public Charges-Clerk	3,380.00	8,000.00	(4,620.00)	(57.75%)
46192 Public Chgs-Temp Licenses	3,829.70	5,000.00	(1,170.30)	(23.41%)
46194 County Clerk Copy Fees	243.00	520.00	(277.00)	(53.27%)
46195 Public Chgs-Map & Data Sales		100.00	(100.00)	(100.00%)
46196 Public Chgs-Human Resources	688,702.51	1,220,280.00	(531,577.49)	(43.56%)
46210 Sheriff-Public Charges	125.00	6,000.00	(5,875.00)	(97.92%)
46211 Sheriff Revenue-Civil Process Fees	27,945.00	86,000.00	(58,055.00)	(67.51%)
46212 Sheriff Cost Reimbursement/Witness Fees	27,220.37	65,000.00	(37,779.63)	(58.12%)
46214 Reserve Deputy Revenue	1,821.44	12,000.00	(10,178.56)	(84.82%)
46215 Sheriff Escort Service	11,701.22	40,000.00	(28,298.78)	(70.75%)
46216 Restitution	1,178.85	2,500.00	(1,321.15)	(52.85%)
46217 OWI Restitution	411.66	2,500.00	(2,088.34)	(83.53%)
46221 Public Chgs-Coroner Cremation	37,270.00	60,000.00	(22,730.00)	(37.88%)
46230 Death Certificates		22,000.00	(22,000.00)	(100.00%)
46241 Jail Surcharge	17,508.31	48,000.00	(30,491.69)	(63.52%)
46242 Huber/Electronic Monitoring	90,186.28	343,453.00	(253,266.72)	(73.74%)
46243 Inmate Booking/Processing Fee	10,634.54	30,000.00	(19,365.46)	(64.55%)
46244 Other County Transports	10,939.42	27,000.00	(16,060.58)	(59.48%)
46245 Jail Stay Fee	11,281.47	73,584.00	(62,302.53)	(84.67%)
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	199,380.88	671,826.00	(472,445.12)	(70.32%)
46520 Institutional Care-Private Pay	512,079.89	1,273,125.00	(761,045.11)	(59.78%)
46521 Institutional Care-Other Pay	3,100.00	5,800.00	(2,700.00)	(46.55%)
46525 Public Chgs- Medicare	1,406,299.64	4,526,782.00	(3,120,482.36)	(68.93%)
46526 Public Chgs- Medicaid	3,012,526.36	8,566,236.00	(5,553,709.64)	(64.83%)
46527 Public Chgs-Veterans EW		62,076.00	(62,076.00)	(100.00%)
46530 Public Chgs-Private Pay	795,382.92	1,360,103.00	(564,720.08)	(41.52%)
46531 Public Chgs- Private Insurance	481,602.72	1,709,693.00	(1,228,090.28)	(71.83%)
46532 Public Chgs-County Responsible	58,973.10	545,565.00	(486,591.90)	(89.19%)
46533 Public Chgs-NW Mental Health Inpatient	64,061.50	248,311.00	(184,249.50)	(74.20%)
46534 Public Chgs-NW Mental Health Inpatient	474,942.00	737,606.00	(262,664.00)	(35.61%)
46536 Third Party Awards & Settlements	51,900.00	228,790.00	(176,890.00)	(77.32%)
46537 Contractual Adjustment	(1,416,869.85)	(3,340,998.00)	1,924,128.15	(57.59%)
46590 Provision for Bad Debts-Edgewater	(5,000.00)	(12,000.00)	7,000.00	(58.33%)
46621 Child Support-Genetic Tests	1,670.04	5,700.00	(4,029.96)	(70.70%)
46622 Child Support-Application Fees	35.00	140.00	(105.00)	(75.00%)
46623 Child Support-Filing Fees	90.00	200.00	(110.00)	(55.00%)
46624 Child Support-Service Fees	8,187.50	13,000.00	(4,812.50)	(37.02%)
46625 Child Support-Extradition Charges	290.36	1,500.00	(1,209.64)	(80.64%)
46721 Public Chgs-Parks	204,072.56	400,000.00	(195,927.44)	(48.98%)
46771 UW-Extension Publication Revenue		300.00	(300.00)	(100.00%)
46772 UW-Extension Project Revenue	2,069.60	11,160.00	(9,090.40)	(81.46%)
46813 X County Forest Revenue	432,355.45 X	340,000.00	92,355.45	27.16%
46825 Land Conservation Fees & Sales	39,139.34	48,590.00	(9,450.66)	(19.45%)
46826 Private Sewage Charges	1,400.00	3,000.00	(1,600.00)	(53.33%)
46901 Contractual Adjustment-Other	1,130.00		1,130.00	0.00%
Total Public Charges for Services	7,665,069.57	20,208,027.00	(12,542,957.43)	(62.07%)
Intergovernmental Charges for Services				
47210 Intergovernmental Charges		132,400.00	(132,400.00)	(100.00%)
47230 State Charges	447,636.16	1,283,545.00	(835,908.84)	(65.13%)

10f-3

7/1/2015

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

		2015		
	Actual	Budget	Variance	Variance %
47231	State Charges-Highway	127,613.37	119,082.00	8,531.37
47232	State Charges-Machinery	933,171.16	1,737,999.00	(804,827.84)
47250	Intergovernmental Transfer Program Rev	137,887.00	512,742.00	(374,855.00)
47300	Local Gov Chgs	102,342.30		102,342.30
47320	Local Gov Chgs-Public Safety	11,915.72	38,000.00	(26,084.28)
47330	Local Gov Chgs-Transp	158,231.43	616,313.00	(458,081.57)
47332	Local Gov Chgs-Roads		340,519.00	(340,519.00)
47350	Local Gov Chgs-Hlth & Human Svcs	10,421.00	18,332.00	(7,911.00)
47351	Local Gov Chgs-Other Governments		10,000.00	(10,000.00)
47391	Local Gov Chgs-BNI (Materials)	733.14	3,500.00	(2,766.86)
47392	Local Gov Chgs-BNI (Staff)	243.00	1,600.00	(1,357.00)
47393	Local Gov Chgs-Work Relief	475.00	1,000.00	(525.00)
47395	Local Gov Chgs-EM Vehicles	1,793.50	4,500.00	(2,706.50)
47396	Local Gov Chgs-EM Equipment	85.00	500.00	(415.00)
	Total Charges to Other Governments	1,932,547.78	4,820,032.00	(2,887,484.22)
Interdepartmental Charges for Services				
47410	Dept Charges-Hlth Benefits & Other	4,197,503.93	8,457,276.00	(4,259,772.07)
47411	Dept Charges-Purchasing	3,007.75	18,000.00	(14,992.25)
47412	Dept Charges-Insurance	543,886.00	543,886.00	0.00%
47413	Dept Charges-Gen Govt	505,731.39	513,500.00	(7,768.61)
47415	Dept Charges-Systems	180,650.24	256,255.00	(75,604.76)
47421	Dept Charges-Public Safety	15,289.01	33,930.00	(18,640.99)
47430	Dept Charges-Bldg Rent	473,409.57	952,409.00	(478,999.43)
47432	Dept Charges-Rent Unified	68,562.06	137,124.00	(68,561.94)
47435	Dept Charges-Sheriff Lockup Rent	7,999.98	16,000.00	(8,000.02)
47436	Dept Charges-CBRF Rent	15,000.00	30,000.00	(15,000.00)
47440	Dept Charges	117,282.53	260,770.00	(143,487.47)
47460	Dept Charges-Drug Court	11,750.00	40,000.00	(28,250.00)
47470	Dept Charges-Highway	962,003.56	2,170,383.00	(1,208,379.44)
	Total Interdepartmental Charges	7,102,076.02	13,429,533.00	(6,327,456.98)
	Total Intergovernmental Charges for Services	9,034,623.80	18,249,565.00	(9,214,941.20)
Miscellaneous				
48000	Miscellaneous	1,452.83		1,452.83
48100	Interest	157.64	500.00	(342.36)
48110	Interest-Capital Projects	1,377.58	5,401.00	(4,023.42)
48113	Unrealized Gain/Loss on Investment	590,500.04	40,000.00	550,500.04
48114	Interest-Investment	15,715.52	150,000.00	(134,284.48)
48115	Interest-General Investment	10,813.95	25,000.00	(14,186.05)
48116	Interest-Section 125 & Health	242.96	1,303.00	(1,060.04)
48117	Interest-Clerk of Courts	116.42	400.00	(283.58)
48200	Rental Income	249,687.42	109,928.00	139,759.42
48201	Rental Income- CSP/CCS	25,230.00	50,400.00	(25,170.00)
48300	Gain/Loss-Sale of Property	58,039.31	15,050.00	42,989.31
48301	Occupational Therapy Misc Rev	35.57	250.00	(214.43)
48320	Gain/Loss-Sale of Surplus Property	43.00	500.00	(457.00)
48340	Gain/Loss-Sale of Salvage and Waste	4,720.59	7,500.00	(2,779.41)
48440	Insurance Recoveries-Other	101,546.40	416,000.00	(314,453.60)
48500	Donations	129,212.40	152,135.00	(22,922.60)
48501	Donations-Designated Projects	715.00	1,800.00	(1,085.00)
48502	Donations-Veterans Loan Repayment	642.80		642.80
48503	Donations-Services ATV Club		6,000.00	(6,000.00)
48540	Donations & Contributions	8,383.73	20,000.00	(11,616.27)
48830	Recovery of PYBD & Contractual Adj	27,784.24	38,000.00	(10,215.76)
48860	Revenue from Meals	6,129.33	16,900.00	(10,770.67)
48880	Food Vending Machine Income	1,925.00	2,700.00	(775.00)
48900	Other Miscellaneous Revenue	12,462.54	6,805.00	5,657.54
48901	Other/Miscellaneous Revenue	(18.86)	3,500.00	(3,518.86)
48910	Vending/Cafeteria Revenue	2,327.60	3,000.00	(672.40)
48920	Vending Machine Revenue	3,360.31	7,081.00	(3,720.69)
48940	Canteen Income	42.00	250.00	(208.00)
48960	FSP Parental Fees	900.00		900.00
48970	Rental Income- NHC, Health Annex	8,448.18	17,414.00	(8,965.82)
48980	Misc/Other Workshop Revenue	6,000.00	1,100.00	4,900.00
48990	Other Operating Income	1,059.45	2,800.00	(1,740.55)

7/1/2015

10f-4

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

		2015		
	Actual	Budget	Variance	Variance %
48991 Copier Revenue	939.25	800.00	139.25	17.41%
Total Miscellaneous	1,269,992.20	1,102,517.00	167,475.20	15.19%
Other Financing Sources				
49110 Proceeds from Long-Term Debt		70,561.00	(70,561.00)	(100.00%)
49210 Transfer from General Fund		179,661.00	(179,661.00)	(100.00%)
49220 Transfer from Special Revenue		5,562,750.00	(5,562,750.00)	(100.00%)
49270 Transfer from Internal Service		246,836.00	(246,836.00)	(100.00%)
Total Other Financing Sources		6,059,808.00	(6,059,808.00)	(100.00%)
TOTAL REVENUES	37,492,309.05	94,236,060.00	(56,743,750.95)	(60.21%)

EXPENDITURES**General Government**

51120 Committees & Commissions	75,617.24	159,375.00	83,757.76	52.55%
51212 Circuit Court Branch I	150,788.80	350,901.00	200,112.20	57.03%
51213 Circuit Court Branch II	54,291.73	124,611.00	70,319.27	56.43%
51214 Circuit Court Branch III	54,181.27	115,126.00	60,944.73	52.94%
51215 Drug Court	100,019.96	224,316.00	124,296.04	55.41%
51217 Clerk of Courts-Divorce Mediation	3,077.00	20,000.00	16,923.00	84.62%
51220 Family Court Commissioner	39,917.62	100,940.00	61,022.38	60.45%
51221 Clerk of Courts	578,460.61	1,250,110.00	671,649.39	53.73%
51231 Coroner	47,239.41	122,263.00	75,023.59	61.36%
51310 District Attorney	116,086.54	267,790.00	151,703.46	56.65%
51315 Victim Witness Program	65,109.93	137,577.00	72,467.07	52.67%
51316 Task Force	389.80	1,020.00	630.20	61.78%
51317 Vic Witness-Crime Witness Rights	2,038.74		(2,038.74)	0.00%
51320 Corporation Counsel	100,169.37	212,172.00	112,002.63	52.79%
51330 Child Support	423,727.23	954,868.00	531,140.77	55.62%
51420 County Clerk	142,496.68	310,552.00	168,055.32	54.12%
51424 County Clerk-Postage Meter	6,713.28	13,178.00	6,464.72	49.06%
51430 Health Benefit Payments	1,700,601.39	9,632,913.00	7,932,311.61	82.35%
51431 Health-Wellness	73,319.51	246,836.00	173,516.49	70.30%
51433 Human Resources-Labor Relations	595.00	28,200.00	27,605.00	97.89%
51435 Human Resources-Personnel	210,773.01	471,014.00	260,240.99	55.25%
51436 X Human Resources-Programs	X 6,832.70	4,882.00	X (1,950.70)	X (39.96%)
51440 X County Clerk-Elections	X 33,880.54	51,850.00	X 17,969.46	X 34.66%
51450 Data Processing	952,864.45	1,879,856.00	926,991.55	49.31%
51451 Voice over IP	75,510.54	154,500.00	78,989.46	51.13%
51452 PC Replacement	38,194.87	145,000.00	106,805.13	73.66%
51453 Co Clerk-Inform & Commun	6,108.40	18,900.00	12,791.60	67.68%
51510 X Finance	X 146,301.58	247,949.00	101,647.42	X 41.00%
51520 Treasurer	188,581.74	432,615.00	244,033.26	56.41%
51550 Purchasing	22,970.75	54,190.00	31,219.25	57.61%
51590 Contingency		285,275.00	285,275.00	100.00%
51611 Bldg Maint-Courthouse and Jail	467,033.03	996,789.00	529,755.97	53.15%
51620 Bldg Maint-Courthouse Annex	3,073.02	12,556.00	9,482.98	75.53%
51630 X Bldg Maint-Unified Svcs Building	X 50,551.47	93,743.00	43,191.53	X 46.07%
51640 Bldg Maint-Joint Use Building	6,321.27	15,552.00	9,230.73	59.35%
51650 Bldg Maint-Sheriff Lockup	1,783.96	11,306.00	9,522.04	84.22%
51660 Bldg Maint-CBRF's	7,322.25	29,052.00	21,729.75	74.80%
51710 X Register of Deeds	X 199,626.55	385,450.00	185,823.45	X 48.21%
51711 Register of Deeds-Redaction	18,302.43	41,409.00	23,106.57	55.80%
51931 Property and Liability Insurance	498,001.61	598,914.00	100,912.39	16.85%
51933 Workers Comp Insurance	194,995.74	478,120.00	283,124.26	59.22%
51934 ✓ Sick Leave Conversion	✓ 161,907.63		(161,907.63)	✓ 0.00%
Total General Government	7,025,778.65	20,681,670.00	13,655,891.35	66.03%

Public Safety

52110 Sheriff-Administration	1,272,324.18	2,539,785.00	1,267,460.82	49.90%
52130 Radio Engineer	71,370.12	180,234.00	108,863.88	60.40%
52131 Sheriff-Indian Law Enforce	3,105.04	29,165.00	26,059.96	89.35%
52140 Sheriff-Traffic Police	1,292,692.24	2,907,426.00	1,614,733.76	55.54%
52150 Sheriff-Civil Svc Comm		1,000.00	1,000.00	100.00%
52510 Emer Mgmt-SARA Title III	14,469.14	46,572.00	32,102.86	68.93%
52520 Emergency Management	129,193.36	295,154.00	165,960.64	56.23%

10F-5

7/1/2015

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

		2015		
		Actual	Budget	Variance
				Variance %
52601	Dispatch	724,127.82	1,579,866.00	855,738.18
52530	Emer Mgmt-Bldg Numbering	578.06	1,500.00	921.94
52540	Emer Mgmt-Work Relief	46,560.01	133,849.00	87,288.99
52710	Sheriff-Jail	1,054,610.71	2,440,216.00	1,385,605.29
52712	Sheriff-Electronic Monitoring	36,701.75	147,825.00	111,123.25
52713	Sheriff-PT Transp/Safekeeper	427,835.49	1,076,215.00	648,379.51
52721	Sheriff-Jail Surcharge		184,500.00	184,500.00
52930	Highway Safety Committee		2,000.00	2,000.00
	Total Public Safety	5,073,567.92	11,565,307.00	6,491,739.08
				56.13%
	Public Works-Highway			
53110	Hwy-Administration	118,275.74	271,844.00	153,568.26
53120	Hwy-Engineer	90,819.02	216,462.00	125,642.98
53191	Hwy-Other Administration	108,822.92	237,478.00	128,655.08
53192	Hwy-Other Administration-Radio		265.00	265.00
53193	X Hwy-Other Administration	68,898.00	77,130.00	8,232.00
53210	Hwy-Employee Taxes & Benefits	(396,385.44)		396,385.44
53220	Hwy-Field Tools	(60,251.95)	3,581.00	63,832.95
53230	Hwy-Shop Operations	118,042.09	235,718.00	117,675.91
53232	Hwy-Fuel Handling	7,947.98	16,228.00	8,280.02
53240	Hwy-Machinery Operations	481,092.82	1,851,920.00	1,370,827.18
53260	Hwy-Bituminous Ops	56,022.36	278,614.00	222,591.64
53262	Hwy-Bituminous Ops		115,782.00	115,782.00
53266	X Hwy-Bituminous Ops	1,066,508.97	1,775,987.00	709,478.03
53270	Hwy-Buildings & Grounds	6,550.00	20,000.00	13,450.00
53271	Hwy-Bldgs & Grounds-Wis Rapids	57,590.47	132,926.00	75,335.53
53272	Hwy-Bldgs & Grounds-Auburndale	3,144.03		(3,144.03)
53273	Hwy-Bldgs & Grounds-Marshfield	7,330.06		(7,330.06)
53274	Hwy-Bldgs & Grounds-Pittsville	3,830.83		(3,830.83)
53275	✓ Hwy-Bldgs & Grounds-Salt Shed	153.51	1,670.00	1,516.49
53281	✓ Hwy-Acquisition of Capital Assets	289,408.00		(289,408.00)
53310	Hwy-Maintenance CTHS	2,685.65	11,175.00	8,489.35
53311	Hwy-Maint CTHS Patrol Sectn	549,047.82	1,419,598.00	870,550.18
53312	Hwy-Snow Remov	440,188.95	928,974.00	488,785.05
53313	X Hwy-Maintenance Gang	32,015.87	47,286.00	15,270.13
53314	Hwy-Maint Gang-Materials	790.00		(790.00)
53315	Hwy-Maint Gang	761.69		(761.69)
53320	Hwy-Maint STHS	486,162.38	1,283,545.00	797,382.62
53330	Hwy-Local Roads	249,090.37	616,313.00	367,222.63
53340	Hwy-County-Aid Road Construction	96,159.98	460,519.00	364,359.02
53341	✓ Hwy-County-Aid Bridge Construction		222,601.00	222,601.00
53490	✓ Hwy-State & Local Other Services	133,305.30		(133,305.30)
	Total Public Works-Highway	4,018,007.42	10,225,616.00	6,207,608.58
				60.71%
	Health and Human Services			
54121	Health-Public Health	754,916.08	1,613,910.00	858,993.92
54122	Health-WIC Program	149,254.83	329,801.00	180,546.17
54128	Health-Public Health Grants	37,181.95	101,527.00	64,345.05
54129	Humane Officer	14,104.32	30,499.00	16,394.68
54130	X Health-Dental Sealants	45,513.16	88,709.00	43,195.84
54210	Edgewater-Nursing	2,213,177.53	5,076,967.00	2,863,789.47
54211	Edgewater-Housekeeping	65,511.40	155,900.00	90,388.60
54212	Edgewater-Dietary	365,289.49	802,123.00	436,833.51
54213	Edgewater-Laundry	67,240.61	137,357.00	70,116.39
54214	Edgewater-Maintenance	157,419.61	550,911.00	393,491.39
54217	Edgewater-Activities	91,078.37	196,198.00	105,119.63
54218	Edgewater-Social Services	59,439.52	130,608.00	71,168.48
54219	Edgewater-Administration	324,901.58	664,623.00	339,721.42
54315	Mental Health/AODA Ho Chunk		27,500.00	27,500.00
54316	Mental Institutions State Charge		1,072.00	1,072.00
54317	Human Services Crisis Stabilization	170,000.00	408,000.00	238,000.00
54324	Norwood-SNF-CMI	419,466.43	926,295.00	506,828.57
54325	Norwood SNF TBI	358,971.26	1,108,889.00	749,917.74

10f-6

7/1/2015

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

		2015		
		Actual	Budget	Variance
				Variance %
54326	Norwood-Inpatient	1,157,954.95	2,996,335.00	1,838,380.05
54330	Norwood Nursing Administration	94,141.13	214,106.00	119,964.87
54350	Norwood-Dietary	347,391.00	768,610.00	421,219.00
54351	Norwood-Plant Ops & Maint	455,235.42	1,032,779.00	577,543.58
54363	Norwood-Medical Records	88,081.58	190,581.00	102,499.42
54365	Norwood-Administration	556,585.29	1,143,104.00	586,518.71
54401	Human Services-Child Welfare	1,679,943.91	3,385,977.00	1,706,033.09
54405	Human Services-Youth Aids	1,237,361.76	2,610,758.00	1,373,396.24
54410	Human Services-Child Care	50,547.95	130,723.00	80,175.05
54413	Human Services-Transportation	220,352.03	473,201.00	252,848.97
54420	Human Services-ESS	591,015.74	1,199,887.00	608,871.26
54425	Human Services-FSET	316,548.86	2,572,181.00	2,255,632.14
54430	Human Services-FSET 50/50	100,810.19	280,000.00	179,189.81
54435	Human Services-LIEAP	45,807.15	120,325.00	74,517.85
54440	Human Services-Birth to Three	176,308.27	420,679.00	244,370.73
54445	Human Services-Family Support	101,713.06	334,408.00	232,694.94
54450	Human Services-Childrens Waivers	87,908.65	200,787.00	112,878.35
54455	Human Services-CSP	245,094.79	500,029.00	254,934.21
54460	Human Services-OPC MH	497,979.12	1,229,966.00	731,986.88
54465	Human Services-CCS	468,501.56	1,048,369.00	579,867.44
54470	Human Services-Crisis Legal Svc	281,413.39	583,732.00	302,318.61
54475	Human Services-MH Contr COP	612,340.30	1,606,665.00	994,324.70
54480	Human Services-OPC AODA	169,297.81	420,443.00	251,145.19
54485	Human Services-OPC Day Treatment	34,006.54	72,687.00	38,680.46
54490	Human Services-AODA CBRF	112,438.03	266,760.00	154,321.97
54495	Human Services-AODA Contract	23,700.12	134,900.00	111,199.88
54500	Human Services-Administration	1,446,981.76	3,070,163.00	1,623,181.24
54611	Aging-Committee on Aging	68.13	198,278.00	198,209.87
54710	X Veterans-Veterans Relief	2,466.63	4,161.00	1,694.37
54720	Veterans-Veterans Service Officer	151,913.82	318,667.00	166,753.18
54730	X Veterans Relief Donations	215.00	300.00	85.00
54740	Veterans-Care of Veterans Graves	265.00	2,865.00	2,600.00
	Total Health and Human Services	16,647,855.08	39,883,315.00	23,235,459.92
	Culture, Recreation and Education			
55112	County Aid to Libraries	410,265.50	805,042.00	394,776.50
55210	County Parks	690,202.38	1,664,759.00	974,556.62
55441	Maintenance Snowmobile Trails	121,799.64	364,425.00	242,625.36
55442	ATV Maintenance	1,721.53	12,715.00	10,993.47
55460	Marshfield Fairgrounds	25,000.00	25,000.00	0.00%
55620	UW-Extension	233,980.42	519,352.00	285,371.58
55630	UW-Extension Center-Marshfield	36,322.95	187,502.00	151,179.05
55660	UW-Extension Projects	1,004.45	34,160.00	33,155.55
55661	UW-Ext Farm Technology Days		63,000.00	63,000.00
	Total Culture, Recreation and Education:	1,520,296.87	3,675,955.00	2,155,658.13
	Conservation and Development			
56111	State Forestry Roads		4,000.00	4,000.00
56121	X Land Conservation	77,406.89	137,439.00	60,032.11
56122	DATCP Grant	58,251.94	206,833.00	148,581.06
56123	Wildlife Damage Abatement	19,525.47	52,179.00	32,653.53
56125	Non-Metalic Mining Reclamation	10,811.63	33,882.00	23,070.37
56127	X Don Aron Memorial Fund	16,717.00	25,150.00	8,433.00
56310	County Planner	182,763.04	447,053.00	264,289.96
56315	Census Redistricting		4,500.00	4,500.00
56320	Land Record	53,998.60	305,312.00	251,313.40
56340	Surveyor	8,664.38	44,750.00	36,085.62
56720	Transp & ED-Bicycle Trails		12,927.00	12,927.00
56730	Transp & ED-Airport Aid	15,000.00	15,000.00	0.00%
56740	Payment in Lieu of Tax		77,345.00	77,345.00
56750	Transp & Economic Develop	69,365.25	435,785.00	366,419.75
56780	CDBG-ED	10.89		(10.89)
56911	State Wildlife Habitat		3,000.00	3,000.00

10f7

7/1/2015

County of Wood
DETAILED INCOME STATEMENT W/SUBTOTALS
 All Funds
 Tuesday, June 30, 2015

		Actual	2015 Budget	Variance	Variance %
56913	Park & Forestry Capital Proj	114,057.48	284,330.00	170,272.52	59.89%
56943	Private Sewage System	81,028.62	266,522.00	185,493.38	69.60%
	Total Conservation and Development	707,601.19	2,356,007.00	1,648,405.81	69.97%
	Capital Outlay				
57230	Cap Projects-Police Radio	179,705.49		(179,705.49)	0.00%
57310	Highway Capital Projects	1,425,570.16	5,106,500.00	3,680,929.84	72.08%
57940	Depreciation & Amortization	116,973.15		(116,973.15)	0.00%
	Total Capital Outlay	1,722,248.80	5,106,500.00	3,384,251.20	66.27%
	Debt Service				
58140	Debt Service Principal-Pension		1,080,000.00	1,080,000.00	100.00%
58240	Debt Service Interest-Pension	96,194.57	198,098.00	101,903.43	51.44%
	Total Debt Service	96,194.57	1,278,098.00	1,181,903.43	92.47%
	Other Financing Uses				
59210	Transfers to General Fund		5,947,062.00	5,947,062.00	100.00%
59220	Transfer to Special Revenue		42,185.00	42,185.00	100.00%
	Total Other Financing Uses		5,989,247.00	5,989,247.00	100.00%
	TOTAL EXPENDITURES	36,811,550.50	100,761,715.00	63,950,164.50	63.47%
	SURPLUS(DEFICIT) *	680,758.55	(6,525,655.00)	7,206,413.55	(110.43%)