

#8a

**GENERAL FINANCIAL CONDITION  
JEFFERSON COUNTY WISCONSIN  
August 1, 2014**

Available Cash on Hand

July 1, 2014	\$	291,915.37
July Receipts	\$	<u>16,410,732.47</u>

Total Cash	\$	16,702,647.84
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Disbursements

General - July 2014	\$	11,707,249.26
Payroll - July 2014	\$	<u>1,288,895.44</u>

Total Disbursements	\$	<u>12,996,144.70</u>
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Total Available Cash	\$	<b>3,706,503.14</b>
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Cash on Hand (in bank) August 1, 2014	\$	4,723,298.14
Less Outstanding Checks	\$	<u>1,016,795.00</u>

Total Available Cash	\$	<b>3,706,503.14</b>
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Local Government Investment Pool - General	\$	43,583,141.77
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Institutional Capital Management	\$	16,094,090.10
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Local Government Investment Pool -Clerk of Courts	\$	25,938.35
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Local Government Investment Pool -Farmland Preservation	\$	227,669.72
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Local Government Investment Pool -Parks/Liddle	\$	87,490.07
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Local Government Investment Pool -Highway Bond	\$	<u>3,173,588.57</u>
	\$	63,191,918.58

2014 Interest - Super N.O.W. Account	\$	660.88
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2014 Interest - L.G.I.P. - General Funds	\$	13,108.91
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2014 Interest - ICM	\$	103,363.42
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2014 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	44.66
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2014 Interest - L.G.I.P. - Farmland Preservation	\$	120.04
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2014 Interest - L.G.I.P. - Clerk of Courts	\$	13.25
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2014 Interest - L.G.I.P. - Highway Bond	\$	<u>1,753.98</u>
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Total 2014 Interest	\$	119,065.14
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JOHN E. JENSEN  
JEFFERSON COUNTY TREASURER

August 11, 2014

## Pre-Sale Report for

Jefferson County, Wisconsin

\$9,995,000 General Obligation County Building Bonds,  
Series 2014A



**Prepared by:**

Dawn R. Gunderson, CPFO, CIPFA  
Senior Financial Advisor / Vice President

And

Dave Wagner, CIPFA  
Senior Financial Advisor / Vice President

## Executive Summary of Proposed Debt

Proposed Issue:	\$9,995,000 General Obligation County Building Bonds, Series 2014A
Purposes:	The proposed issue includes financing for a County Highway Facility. Debt service will be paid from ad valorem property taxes.
Authority:	<p>The Bonds are being issued pursuant to Wisconsin Statutes, Section 67.04.</p> <p>The Bonds will be general obligations of the County for which its full faith, credit and taxing powers are pledged.</p> <p>The Bonds count against the County's General Obligation Debt Capacity Limit of 5% of total County Equalized Valuation. Following issuance of the Bonds, the County's total General Obligation debt principal outstanding will be \$13.5 million, which is 4.4% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$296 million.</p>
Term/Call Feature:	<p>The Bonds are being issued for a 20-year term. Principal on the Bonds will be due on April 1 in the years 2015 through 2034. Interest is payable every six months beginning April 1, 2015.</p> <p>The Bonds maturing on and after April 1, 2024 will be subject to prepayment at the discretion of the County on April 1, 2023 or any date thereafter.</p>
Bank Qualification:	Because the County is issuing less than \$10,000,000 in the calendar year, the County will be able to designate the Bonds as "bank qualified" obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.
Rating:	<p>The County's most recent bond issues were rated "Aa2" by Moody's Investors Service. The County will request a new rating for the Bonds.</p> <p>If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the County's bond rating in the event that the bond rating of the insurer is higher than that of the County.</p>
Basis for Recommendation:	Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of Bonds as a suitable financing option because the County has sufficient General Obligation debt issuance capacity and this is the most overall cost effective option that still maintains future flexibility for the repayment of debt.
Method of Sale/Placement:	In order to obtain the lowest interest cost to the County, we will solicit competitive bids for purchase of the Bonds from local banks in your area and regional underwriters.



	<p>We have included an allowance for discount bidding equal to 1.25000% of the principal amount of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.</p> <p>If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to lower your borrowing amount.</p> <p><b>Premium Bids:</b> Under current market conditions, most investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.”</p> <p>For this issue of Bonds, any premium amount received that is in excess of the underwriting discount must be placed in the debt service fund and used to pay a portion of the interest payments due on the Bonds.</p> <p>The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. In order to achieve the County’s objectives for financing these projects and to remain Bank Qualified, the premium will be restricted to 102%.</p>
Other Considerations:	<p>The Public Works projects are anticipated to range between \$16.5 million and \$17.45 million. Because of the County’s desire to remain bank qualified for each issue, the County issued Series 2013A in the amount of \$3,505,000 as its first of three debt issues to finance the projects. The County Finance Committee reviewed two options for structuring this second of three issues, taking into consideration the existing principal and interest payments. One option projected a close to level annual debt service payment following this issue with a lower payment in 2015 and increasing to a higher annual payment following the third and final issue. A second option projected close to level debt service payments beginning in 2015 and remaining fairly constant following the issuance of the third obligation. The Committee is recommending the option for total payments to reach the projected maximum with this issue beginning in 2015, which provides for a lower total costs to finance the projects.</p> <p>Bond Trust Services will serve as paying agent for this issue. Bidders will be allowed to bid term bonds on the issue.</p>
Review of Existing Debt:	<p>We have reviewed all outstanding indebtedness for the County and find that there are no refunding opportunities at this time.</p> <p>We will continue to monitor the market and the call dates for the County’s outstanding debt and will alert you to any future refunding opportunities.</p>



Continuing Disclosure:	Because the County has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the County will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually as well as providing notices of the occurrence of certain “material events” to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The County is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.
Arbitrage Monitoring:	Because the Bonds are tax-exempt securities/tax credit securities, the County must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be detailed in the Tax Exemption Certificate prepared by your Bond Attorney and provided at closing. We recommend that you regularly monitor compliance with these rules and/or retain the services of a qualified firm to assist you. We also recommend that you establish written procedures regarding compliance with IRS rules.
Risk Factors:	<b>GO with Planned Abatement:</b> The County does not expect to abate any of the County debt service with other revenues. The County is obligated to levy property taxes in an amount sufficient to make all debt payments.

This presale report summarizes our understanding of the County’s objectives for the structure and terms of this financing as of this date. As additional facts become known or capital markets conditions change, we may need to modify the structure and/or terms of this financing to achieve results consistent with the County’s objectives.



## Proposed Debt Issuance Schedule

Pre-Sale Review by County Board	August 11, 2014
Distribute Official Statement:	Week of August 25, 2014
Conference with Rating Agency:	Week of August 25, 2014
County Board Meeting to Award Sale of the Bonds:	September 9, 2014
Estimated Closing Date:	September 25, 2014

### Attachments

Sources and Uses of Funds  
Proposed Debt Service Schedule  
Bond Buyer Index

### Ehlers Contacts

Financial Advisors:	Dawn Gunderson	(262) 796-6166
	Dave Wagner	(262) 796-6163
Disclosure Coordinator:	Brendan Leonard	(262) 796-6169
Financial Analyst:	Mary Zywiec	(262) 796-6171

The Official Statement for this financing will be mailed to the County Board at their home address or e-mailed for review prior to the sale date.





# Jefferson County, WI

## Sizing Worksheet for Debt Issues for Highway Department Projects - (AUTHORIZED) Preliminary Planning Estimates for 2014 Issue

### ACTUAL BID

### Proposed 2014 Issue

2013 Issue (BANK- QUALIFIED)	<b>G.O. Bonds</b>
3,342,500	
<b>96,610</b>	
<b>3,439,110</b>	
<b>(15,034)</b>	
22,600	
<b>(3,500)</b>	
8,500	
413	
<b>40,560</b>	
<b>(93,607)</b>	
10,000	
85,102	
<b>3,509,178</b>	
<b>(4,178)</b>	
0	
<b>3,505,000</b>	

2014 Issue (BANK- QUALIFIED)	<b>G.O. Bonds</b>
9,815,000	
<b>9,815,000</b>	
191,313	
38,200	
0	
15,000	
675	
124,938	
12,500	
0	
<b>10,006,313</b>	
<b>(12,269)</b>	
956	
<b>9,995,000</b>	

2015 Issue (BANK- QUALIFIED)	<b>G.O. Bonds</b>
3,342,500	
<b>853,390</b>	
<b>4,195,890</b>	
98,063	
24,700	
0	
9,000	
675	
53,688	
10,000	
0	
<b>4,293,953</b>	
0	
1,048	
<b>4,295,000</b>	

Totals 2013 through 2015 Issues	<b>G.O. Notes &amp;/or Bonds</b>
16,500,000	
950,000	
<b>17,450,000</b>	
274,341	
85,500	
<b>(3,500)</b>	
32,500	
1,763	
219,185	
<b>(93,607)</b>	
32,500	
85,102	
<b>17,809,443</b>	
<b>(16,447)</b>	
2,004	
<b>17,795,000</b>	

### NOTES:

<sup>1</sup> Estimates provided by staff

<sup>2</sup> Discount for fee charged for Lost Opportunity Cost Study

<sup>3</sup> Discount allowance of \$12.50 per thousand for G.O. Bonds, \$10.00 per thousand for G.O. Notes

<sup>4</sup> Assumed for 2013 issue only

<sup>5</sup> Assumes investment earnings of 0.25% annually on available proceeds for 6 months on 2013 and 2014 issues only (2015 reimbursement only)

POTENTIALLY \$95,000 LESS  
THAN PLANNED

POTENTIALLY \$95,000 LESS  
THAN AUTHORIZED

**(ACTUAL BID ON 12/12/13 WAS A PREMIUM, FREEING UP MONEY FOR PROJECTS & ALLOWING LESS BORROWING 2014 or 2015)**

# Jefferson County, WI



## Proposed Debt Structure for Highway Facilities Financing Level Debt Service Payments Through 2015 issue

## INTEREST RATE ASSUMPTIONS FOR 2014 & 2015 BASED UPON SALE OF 6/23/14 Preliminary Planning Estimates for 2014 issue

Level Annual payments after all issues

### Existing Debt Only

YEAR	Equalized Value TID Out Projection <sup>3</sup>	Net Levy for Debt Svc
2011	6,376,446,700	374,147
2012	6,278,889,500	109,728
2013	6,006,273,200	54,601
2014	5,884,774,300	85,102
2015	5,884,774,300	256,600
2016	5,914,198,172	253,700
2017	5,973,340,153	255,750
2018	6,002,307,322	257,700
2019	6,031,274,491	259,550
2020	6,060,241,659	255,550
2021	6,089,208,828	255,675
2022	6,118,175,997	250,725
2023	6,147,143,166	250,700
2024	6,176,110,334	250,525
2025	6,205,077,503	250,200
2026	6,234,044,672	249,263
2027	6,263,011,841	252,613
2028	6,291,979,009	255,100
2029	6,320,946,178	256,700
2030	6,349,913,347	253,000
2031	6,378,880,516	254,000
2032	6,407,847,684	249,700
2033	6,436,814,853	255,000
2034	6,465,782,022	0
<b>TOTALS</b>		<b>4,177,227</b>

### Proposed 2014-2015 Issues

G.O. Bonds, Series 2014 \$9,995,000 Dated 9/25/14					G.O. Bonds, Series 2015 \$4,295,000 Dated 7/1/15					Less: Capitalized Interest		Net Levy New Debt		Total Net Levy for Debt Svc		Net Rate for Total Debt Svc		YEAR
Prin (4/1)	Est. Rate <sup>1</sup>	Interest	Total	After 2014	Prin (4/1)	Est. Rate <sup>2</sup>	Interest	Total										
690,000	0.600%	264,884	954,884	1,211,484							0	374,147	0.059		2011			
380,000	0.750%	257,013	637,013	890,713							0	109,728	0.017		2012			
385,000	1.050%	253,566	638,566	894,316							0	54,601	0.009		2013			
390,000	1.350%	248,913	638,913	896,613							(85,102)	0	0.000		2014			
395,000	1.650%	243,021	638,021	897,571							954,884	1,211,484	0.206		2015			
405,000	1.900%	235,915	640,915	896,465							953,722	1,207,422	0.204		2016			
415,000	2.150%	227,606	642,606	898,281							954,788	1,210,538	0.203		2017			
430,000	2.350%	218,093	648,093	898,818							952,544	1,210,244	0.202		2018			
440,000	2.500%	207,540	647,540	898,240							948,508	1,208,038	0.200		2019			
450,000	2.650%	196,078	646,078	896,603							952,648	1,208,198	0.199		2020			
465,000	2.800%	183,605	648,605	898,805							954,956	1,210,631	0.199		2021			
480,000	2.950%	170,015	650,015	899,278							960,453	1,211,178	0.198		2022			
490,000	3.100%	155,340	645,340	897,953							959,379	1,210,029	0.197		2023			
505,000	3.200%	139,665	644,665	899,765							956,795	1,207,320	0.195		2024			
520,000	3.300%	123,005	643,005	899,705							962,708	1,212,908	0.195		2025			
540,000	3.400%	105,245	645,245	898,245							961,940	1,211,203	0.194		2026			
560,000	3.550%	86,125	646,125	900,125							959,499	1,212,111	0.194		2027			
580,000	3.650%	65,600	645,600	895,300							955,450	1,210,550	0.192		2028			
595,000	3.700%	44,008	639,008	894,008							954,845	1,211,545	0.192		2029			
880,000	3.750%	16,500	896,500	896,500							957,520	1,210,520	0.191		2030			
											958,195	1,212,195	0.190		2031			
											961,634	1,211,334	0.189		2032			
											953,149	1,208,149	0.188		2033			
											1,213,010	1,213,010	0.188		2034			
9,995,000		3,441,735	13,436,735		4,295,000		1,654,838	5,949,838	(85,102)		19,301,472			TOTALS				

### NOTES

- <sup>1</sup> Estimated Rates from actual comparably-rated **BANK-QUALIFIED** 6/23/14 sale +25 BP for 2014 issue.
- <sup>2</sup> Estimated Rates from actual comparably-rated **BANK-QUALIFIED** 6/23/14 sale + 75 BP for 2015 issue.
- <sup>3</sup> Equalized Value projections, held at 2013 levels for 2014 (2015 levy collection), 0.5% increase in 2015, 1.0% increase in 2016 and fixed amount of thereafter (50% of prior 7 year average).

671,837

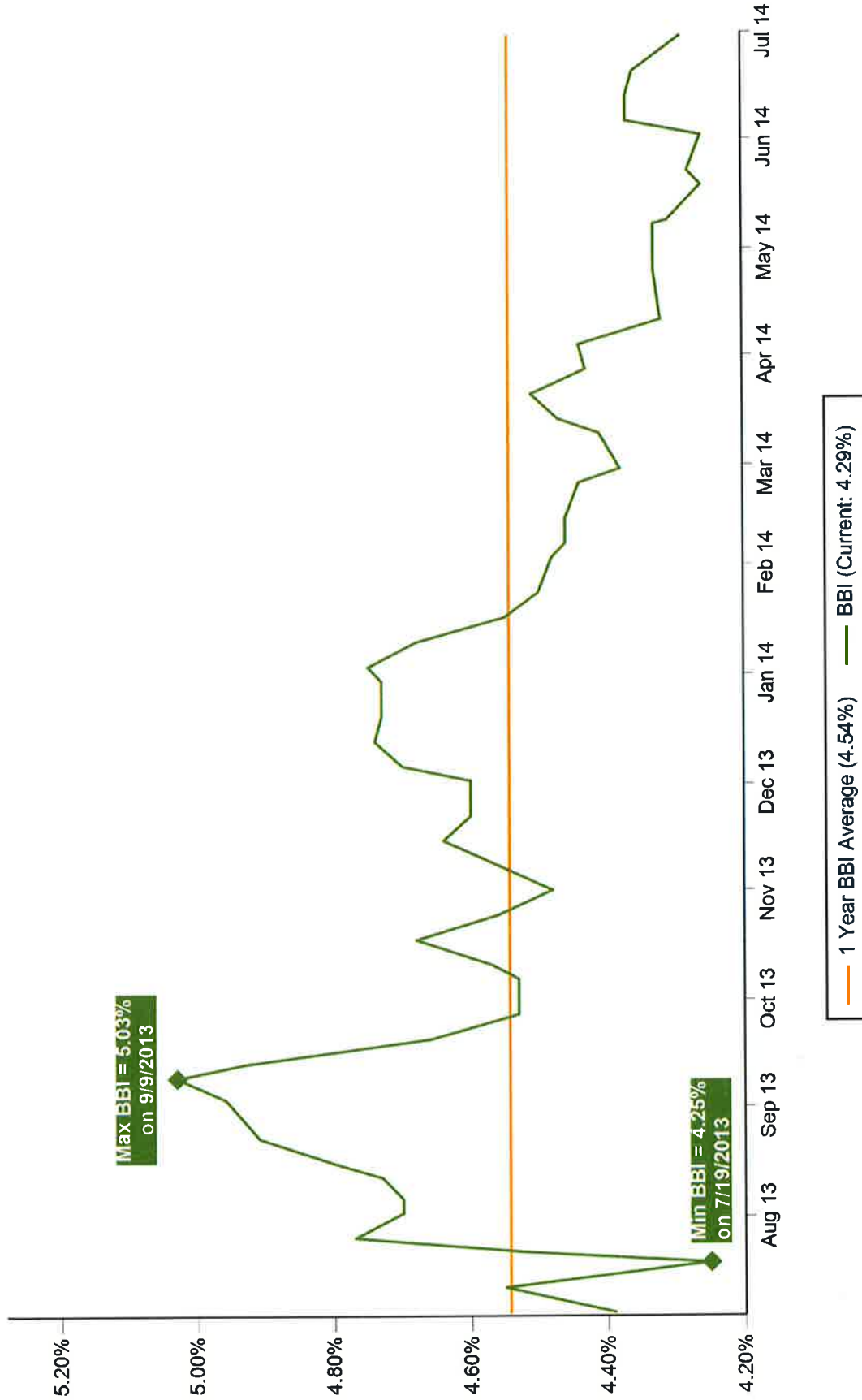
313,149

1,210,431 Average Payment



# 1 YEAR TREND IN MUNICIPAL BOND INDICES

Weekly Rates July, 2013 - July, 2014



## **JEFFERSON COUNTY**

### **AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY POLICY**

It is the policy of Jefferson County to recruit and select the most qualified persons for positions in the County's service. Recruitment and selection shall be conducted in an affirmative manner which ensures open competition, provides equal employment opportunity without regard to the following, or any other characteristic protected by state or federal law: age, race, religion, color, disability or association with a person with a disability, sex, national origin or ancestry, arrest record or conviction record, sexual orientation, marital status or pregnancy, political belief, or affiliation, military participation, use or nonuse of lawful products during non-working hours, or genetic information (including improper acquisition of genetic information). This policy shall include, but not limited to, the following: recruitment and employment, promotion, demotion, transfer, compensation, selection for training including apprenticeship, layoff and termination. Nothing in this policy shall be construed to prevent Jefferson County from exercising its right to determine bona fide occupational qualifications. Jefferson County further agrees to take affirmative action to ensure equal employment opportunities.

The Human Resources Director, Terri M. Palm, has been appointed Equal Employment Opportunity Officer and is responsible for planning and implementing Jefferson County's affirmative action program as well as the day-to-day monitoring of affirmative action related decisions and activities. All personnel who are responsible for hiring and promoting employees and for the development and implementation of programs or activities are to support this program. They shall provide leadership in implementing affirmative action, goals and initiatives.

During the term of contracts with the State of Wisconsin, Jefferson County shall comply with s. 16.765, Wis. Stats., State regulations and Federal laws relating to equal employment opportunities and affirmative action. The County shall continue to work cooperatively with government and community organizations to take affirmative action to insure equal employment and advancement opportunities.

#### **CONCEPT**

The employer's goal is to guarantee that all personnel activities will be conducted in a manner to as to assure equal employment opportunity for all, and that such activities will be based solely on individual merit and fitness of applicants and employees related to specific jobs without regard to race, color, religion, sex, age, national origin, disability, political affiliation, sexual orientation, genetic information or other non-merit factors.

#### **EMPLOYER'S COMMITMENT**

Included in the personnel ordinance, is the following provision:

**EQUAL OPPORTUNITY.** It is the policy of the County of Jefferson to not discriminate against any employee or applicant for employment because of age, race, sex, creed (religion), color, disability or association with a person with a disability, sexual orientation, marital status or pregnancy, political belief or affiliation, military participation, use or nonuse of lawful products during nonworking hours, national origin, ancestry, arrest record or conviction record (except as authorized by law), genetic information (including improper acquisition of genetic information), or any other characteristic as prohibited by law. The aforesaid provision shall include, but not be limited to, employment, promotion, demotion, transfer, recruitment or recruitment advertising, layoff, termination, rates of pay or other forms of compensation, and selection for training. Notices shall be posted in conspicuous places, available

to employees and applicants for employment, setting forth the provisions of the nondiscrimination clause. Jefferson County shall be an “equal opportunity employer” and employees may not be harassed in the workplace based on a protected status nor retaliated against for filing a complaint, for assisting with a complaint, or for opposing discrimination in the workplace. Nothing in this section shall be construed to prevent Jefferson County from exercising its right to determine bona fide occupational qualifications. [ord. 2003-44, 3/9/04; ord. 2010-04, 4-20-10]

## **POLICY ON EQUAL EMPLOYMENT OPPORTUNITY.**

Jefferson County is committed to providing equal opportunity. This requires that no otherwise qualified person shall be excluded from participation, benefits of, or subjected to discrimination in employment, activity or program, in any manner on the basis of any of the following: age, race, religion, color, sex, national origin, ancestry, disability or association with a person with a disability, arrest or conviction record (except as authorized by law), genetic information (including improper acquisition of genetic information), sexual orientation, marital status or pregnancy, political belief or affiliation, military participation, use or nonuse of lawful products during nonworking hours, or any other characteristic protected by state or federal law. All employees are expected to support the County’s goals and activities related to nondiscrimination.

## **METHODS OF POLICY DISSEMINATION**

### **1. Internal**

- A policy statement is included in the County Personnel Ordinance, which is distributed to all County employees.
- Periodically, the policy is reviewed with executive, managerial and supervisory personnel along with instruction on the laws and regulations concerning equal employment opportunity and affirmative action.
- New employees are informed of the policy as part of the new employee orientation process.
- The “Equal Opportunity is the Law” poster is permanently and prominently displayed.

### **2. External**

- The County’s Personnel Ordinance is a public document with copies available upon request.
- All job applications will carry the phrase “An Equal Opportunity Employer.” The application also carries a removable sheet for protected information concerning minority group status.
- All help-wanted advertising contains the phrase, “an Equal Opportunity Employer.”

## **IDENTIFICATION OF THE COORDINATOR**

### **Employment - EEO Coordinator**

The Human Resources Director, Terri M. Palm, has overall responsibility for implementation of the Equal Employment Opportunity Program. The EEO Coordinator has the following responsibilities:

#### **1. EEO Coordinator’s Responsibilities:**

- Preparing and presenting the Equal Opportunity Plan and Program.
- Developing policy statements and recommending policies and programs and then executing those policies and programs.
- Resolving complaints of discrimination.
- Identifying problems and assisting management in problem resolution.

- Implementing all audit and reporting systems designed to measure the effectiveness of the program and reviewing program results with management.
- Serving as liaison between the organization, compliance agencies and other relevant community organization as necessary.
- Keeping all departments informed of the latest developments in Equal Employment Opportunity.
- Ensuring that all technical phases of compliance are met.

2. Management Responsibilities:

The responsibilities of management include assisting in the development and implementation of the EEO Plan and Program in order to meet the program's goal and objectives. Managers are responsible for ensuring that all selection decisions and the application of personnel policies and practices are consistent with the equal employment opportunity policy.

3. Human Resources Responsibilities:

- Seek to develop and work with recruiting contacts which include minority and female organizations to identify and secure a representative mix of applicants for all positions.
- Maintain all relevant personnel data necessary to monitor equal opportunity, including but not limited to applicant flow (external and internal), offers, hires, promotions, transfers, demotions, training program participation, terminations, layoffs and recalls.
- Review all existing job descriptions and specifications for job-relatedness and consistency with the applicable EEO regulations.
- Review compensation and benefit policies and practices for consistency with the Equal Employment Opportunity policy and all applicable regulations.

## COMPLAINT PROCESS

### Complaints related to Employment

Any employee or applicant can file a grievance or complaint for various reasons, including discrimination in employment on the basis of age, race, religion, color, sex, national origin, ancestry, disability or association with a person with a disability, arrest or conviction record (except as authorized by law), genetic information (including improper acquisition of genetic information), sexual orientation, marital status or pregnancy, political belief or affiliation, military participation, use or nonuse of lawful products during nonworking hours, or any other characteristic protected by state or federal law. Such complaints will follow Section(s) HR0145, Human Resources Committee Authority; HR0435, Harassment Policy, Including Sexual Harassment; HR0520, Grievance Resolution Process; or HR560, Rights of Employees of the County Personnel Ordinances, as appropriate.

### When to file a complaint for internal investigation

It is preferable that a complaint be filed as soon as possible after the incident and ~~hopefully~~ no later than 48 hours of following the incident or knowledge of the incident. The prompt filing of a complaint will result in a more accurate and effective investigation and resolution when required. Please note the time requirements for filing complaints with agencies designated in the last section.

### How to file

No particular form is required under the County Ordinance, but complaints must be in writing. The same is true under union contract. Complaints may be hand delivered or mailed to the following:

Terri M. Palm  
Human Resources Director  
311 S Center Ave.  
Jefferson, WI 53549

#### Investigation process

The Equal Employment Opportunity Coordinator will make an investigation and prepare a full written report with recommendations to the County Administrator regarding the basis of the complaint. Should the EEO Coordinator be under investigation, an outside consultant shall conduct the investigation and prepare a full written report with recommendations to the County Administrator. The findings and resolution of the complaint made by the County Administrator will be sent to the complainant in writing in a language understandable to the complainant. For visually impaired persons, the resolution of the complaint will be transmitted by a method which will be understood by the complainant.

The report will include a summary of the complaint, the scope of the investigation, facts which support or refute the complaint, the decision and reasons for the decision. The report will be rendered within 30 days of the date of receipt of the complaint.

#### Right of Appeal

For Jefferson County employees there is an appeal to the County Board Human Resources Committee, or through the grievance process outlined in Personnel HR0520 if appropriate, which may be further appealed to the courts. In addition, if the complainant is not satisfied with the resolution of the complaint, there is a formal right of appeal to any of the agencies listed under "Process for filing a Complaint."

#### Retention of records

The records and reports relating to the complaint will be retained for three years from the date of final disposition of the complaint by the County.

#### Publication of Complaint procedure

This complaint procedure is provided to all employees at the time of hiring. The complaint procedure is set out in the Personnel Ordinance. Jefferson County is prepared to provide assistance to persons who are visually impaired or have other difficulties which prevent them from reading the procedures. Such individuals are referred to the EEO Coordinator or the Human Resources Department which will read the information to the individuals and provide it in aurally accessible form (normally tape recording).

#### Non Retaliation

No complainant will be intimidated, harassed or subjected to any other form of adverse action because of the filing of a complaint of discrimination. Staff members who are witnesses or knowledgeable parties are urged to cooperate fully in the complaint investigation process without fear of adverse action or retaliation.

#### Process for filing a complaint

All formal complaints with State or Federal agencies must be filed within 180 days of the suspected discrimination event, unless otherwise noted. However, it is highly recommended to file the complaint as soon as possible after the event occurred. If the complaint is not resolved satisfactorily at the County level, a formal complaint with a State or Federal agency can still be filed as long as it is filed within the required time frame.

A non-exhaustive list of formal discrimination complaints may be filed with the directory of agencies listed below: Most complaints must be filed within 180 days of the event. Check with the Agency involved to make sure of filing deadlines.

PROGRAM	AGENCY
<p>Wisconsin (WI) Works (W-2), (W-2) Transitions, Temporary Assistance to Needy Families (TANF), Brighter Futures Initiative, Child Support, Early Care and Education, Head Start, Child Care and Day Care Certification Programs, Child Welfare, Milwaukee Child Welfare and Integration Programs, Emergency Assistance, Families and Economic Security, Community Service Jobs, Job Access Loans, Adoption and Foster Care Programs, Safety and Permanence Programs (Out-of-Home Care, Safety and Well Being, Program Integrity), Child Placement Services, Child Abuse and Neglect, Protective Services, Kinship Care, Domestic Abuse/Domestic Violence Programs, and other programs administered by the WI Department of Children and Families. Refugee and Immigrant Services (Social Services, Older Refugee, Family Strengthening, Health Services, Preventative Health Services, Mental Health, Refugee Cash and Medical Assistance)</p>	<p><b>WI Department of Children and Families</b> 201 E. Washington Ave, Second Floor P.O. Box 8916 Madison, WI 53708-8916 608-266-5335 (voice) 800-864-4585 (TTY)</p>
<p>Unsubsidized and Trial Jobs Complaints. Any employment condition as an employee of DCF, DHS and/or DWD funded entities and their subcontractors.</p> <p>Any Employment issues.</p> <p><i>NOTE: Must be filed within 300 days of date of alleged discrimination</i></p>	<p>Equal Rights Office PO Box 8928 Madison, WI 53708 Telephone: 608-266-6860 TDD-Hearing Impaired 608-264-8752</p> <p>Equal Rights Office 819 North Sixth St, Room 255 Milwaukee, WI 53203 Telephone: 414-227-4384 TDD: 414-227-4081</p> <p><b>U.S. Equal Employment Opportunity Commission</b> Reuss Federal Plaza 310 West Wisconsin Ave., Suite 800 Milwaukee, WI 53203-2292 800-669-4000 (voice) 414-297-4133 (fax); 800-669-6820 (TTY) <b>Milwaukee District Office</b> U.S. Department of Labor, OFCCP Federal Building 310 West Wisconsin Avenue, Suite 1115 Milwaukee, WI 53203 414-297-3821 (voice); 414-297-4038 (fax)</p>
<p>Medical Assistance Services, Medicaid, BadgerCare Plus, FoodShare (formerly Food Stamps Program in Wisconsin), TEFAP, SeniorCare, Community Aid,</p>	<p><b>WI Department of Health Services</b> Office of Affirmative Action and Civil Rights Compliance</p>

Long Term Care, Mental Health and Substance Abuse, Services to the Deaf and Hard of Hearing, Blind and Visually Impaired and Persons with Disabilities, Family Care, Public Health Services, Community Health Center Programs, WIC (Women, Infants and Children), and other programs administered by the WI Department of Health Services	1 W. Wilson, Room 656 P.O. Box 7850 Madison, WI 53707 608-266-9372 (voice) 608-266-0583 (fax) 888-701-1251 (TTY) or Wisconsin Relay 711
Wisconsin Workforce Investment Act, and other programs administered by the Wisconsin Department of Workforce Development.	<b>WI Department of Workforce Development</b> ATTN: Equal Opportunity Officer 201 E. Washington Ave, Room G100 P.O. Box 7972 Madison, WI 53707-7972 608-266-6889 (voice); 866-275-1165 (TDD)

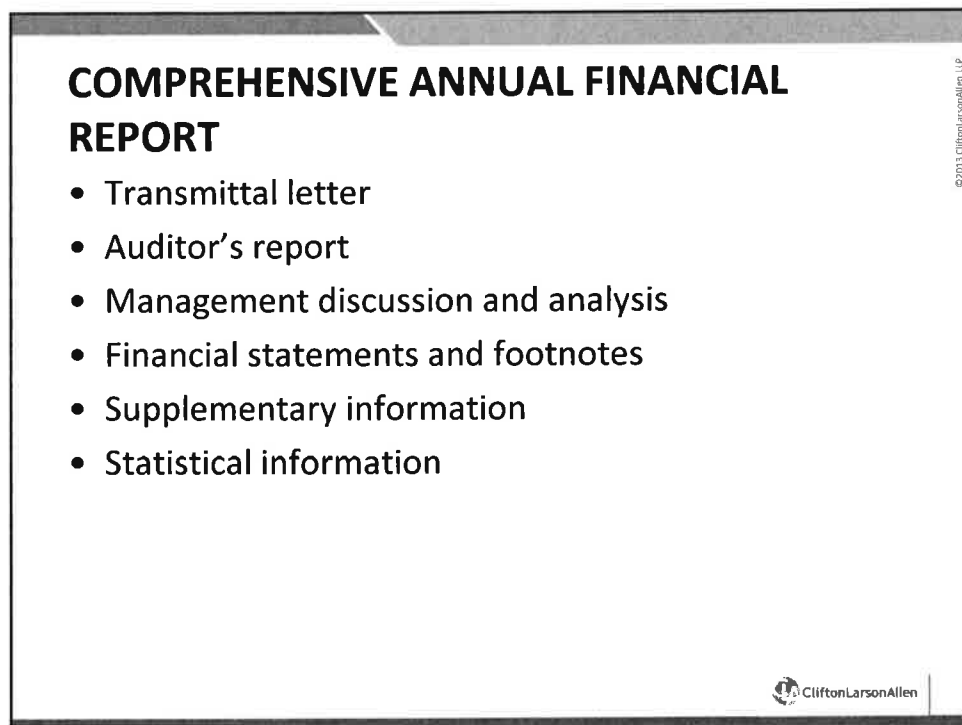
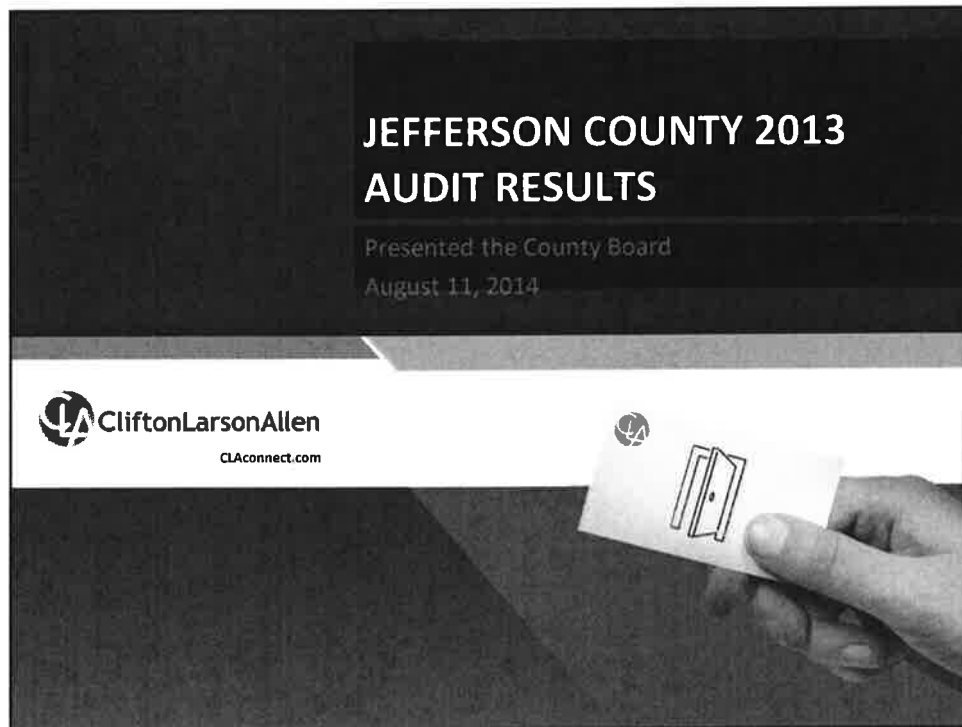
You also have the right to file a formal complaint with a federal agency.

Formal Discrimination Complaints about any of the above services administered by the Wisconsin Department of Health Services. Formal Discrimination Complaints filed based on the Federal Health Care Providers Conscience Protection Law.	<p><b>Office for Civil Rights</b> <b>U.S. Department of Health and Human Services</b> 200 Independence Avenue, SW Room 509F, HHH Building Washington, D.C. 20201 800-368-1019 (voice, toll free) 800-537-7697 (TDD toll free)</p> <p><b>U.S. Dept. of Health and Human Services</b> <b>Office for Civil Rights – Region V</b> 233 N. Michigan Ave., Suite 240 Chicago, IL 60601 800-368-1019 (voice, toll free) 312-886-1807 (fax) 800-537-7697 (TDD, toll free)</p>
Formal Discrimination Complaint about any Program receiving federal assistance.	<p><b>Coordination and Review Section - NWB Civil Rights Division U.S. Department of Justice</b> 950 Pennsylvania Avenue, NW Washington, D.C. 20530 888-848-5306 - English and Spanish (ingles y español) 202-307-2222 (voice) 202-307-2678 (TDD)</p> <p><b>Title VI Hotline:</b> 1-888-TITLE-06 (1-888-848-5306) (Voice / TDD)</p> <p><b>Disability Complaints:</b> <b>U.S. Department of Justice Civil Rights Division</b> 950 Pennsylvania Avenue, NW Disability Rights Section - NYAV Washington, DC 20530 800-514-0301 (voice) 800-514-0383 (TTY) (also in</p>

	Spanish)
<p>If you wish to file a Civil Rights Program of Discrimination with the USDA for the Supplemental Nutrition Assistance Program (SNAP) (Formerly known as the Food Stamp Program at the Federal level) FoodShare (Formerly known as the Food Stamps in Wisconsin), WIC, TEFAP and the Food Stamp Employment and Training (FSET) Program <b>complete the USDA Program Discrimination Complaint</b> found online at:  <a href="http://www.ascr.usda.gov/complaint_filing_cust.html">http://www.ascr.usda.gov/complaint_filing_cust.html</a>,  or at any USDA office, or call 866-623-9992 to request a form.</p>	<p>USDA Director, Office of Adjudication  1400 Independence Avenue, SW  Washington, D.C. 20250-9410  866-632-9992 (request a form)  Email: <a href="mailto:program.intake@usda.gov">program.intake@usda.gov</a>  800-877-8339 (Federal Relay Services)  800-845-6136 (Spanish)</p>

Footnote: Adopted by County Board, March 9, 2004; amended August 11, 2014, designating the Human Resources Committee the authority to amend as necessary to remain compliant with State and Federal regulations and best practices.





## Governmental Funds

	Major Funds		Nonmajor Funds			Total
	General	Human Services	Health	Debt Service	Capital Projects	
Revenues	\$ 29,565,698	\$ 19,443,370	\$ 2,343,351	\$ 54,584	\$ 626,997	\$ 52,034,000
Expenditures	29,854,145	19,391,273	2,280,229	54,594	1,535,675	53,115,916
Revenues Over (Under) Expenditures	(288,447)	52,097	63,122	(10)	(908,678)	(1,081,916)
Other Financing Sources (Uses)	(1,828,658)	13,191	4,819	85,112	5,315,062	3,589,526
Change in Fund Balances	(2,117,105)	65,288	67,941	85,102	4,406,384	2,507,610
Fund balance, beginning of year	\$ 31,334,351	\$ 599,147	\$ 790,187	\$ -	\$ -	\$ 32,723,685
Fund balance, end of year	\$ 29,217,246	\$ 664,435	\$ 858,128	\$ 85,102	\$ 4,406,384	\$ 35,231,295
Fund balance						
Nonspendable	\$ 4,513,985	\$ 180,248	\$ 21,660	\$ -	\$ -	\$ 4,715,893
Restricted	2,151,990	52,472	836,468	85,102	3,513,505	6,639,537
Committed	2,740,019	431,715	-	-	892,879	4,064,613
Assigned	2,717,870	-	-	-	-	2,717,870
Unassigned	17,093,382	-	-	-	-	17,093,382
Total	\$ 29,217,246	\$ 664,435	\$ 858,128	\$ 85,102	\$ 4,406,384	\$ 35,231,295

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## GOVERNMENT-WIDE (GASB 34) NET POSITION

Fund balance - governmental funds	\$ 35,231,295
Capital assets	87,177,141
Receivables	2,755,417
Long-term obligations	<u>(7,358,286)</u>
Net position - governmental activities	<u>\$ 117,805,567</u>

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## ENTERPRISE FUNDS

	<u>Highway</u>
Revenues and transfers	\$ 11,992,302
Expenses and transfers	<u>10,044,335</u>
Change in net position	1,947,967
Net Position, beginning of year	<u>13,513,295</u>
Net Position, end of year	<u>\$ 15,461,262</u>
Net Position	
Investment in Capital Assets	\$ 9,783,239
Restricted	119,805
Unrestricted	<u>5,558,218</u>
Total	<u>\$ 15,461,262</u>

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## Disclosures

- Accounting Policies
- Deposits and Investments
- Capital Assets
- Long-term Obligations
- Fund Equity
- Risk Management

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## AUDITOR COMMUNICATIONS

- Auditor Communication Letter
  - Auditor's responsibility under generally accepted audit standards
  - Qualitative aspects of accounting policies and disclosures
  - Audit Adjustments
  - Management Representations
  - Other matters



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## SINGLE AUDIT REPORT

- Currently in draft status
- Financial statement findings
  - Grant reimbursement filings
  - Client funds bank reconciliations
- Grant findings
  - None noted



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## **CLOSING**

- Records maintained in good order
- Full cooperation received from County staff during audit process
- Congratulations of receipt of the GFOA CAFR award

Questions?

## **Say Yes to Filling the Holes in BadgerCare**

Accepting new federal health care reform dollars will expand health care freedom, create jobs, and save money

### **Number of Counties That Have Passed BadgerCare Referendums: 10**

List of counties: Bayfield, La Crosse, Eau Claire, Dunn, Lincoln, Clark, Outagamie, Dane, Milwaukee, St. Croix.

### **Effects of Enhanced Federal BadgerCare Funding for Jefferson County:**

Utilizing methodology from the Legislative Fiscal Bureau and the Council of Economic Advisers, the figures below show the **minimum estimates** for Jefferson County of additional physician visits, number of residents reporting good/very good/excellent health, fewer number of residents that would be struggling to afford coverage and the increase in employment should Wisconsin accept the federal funding for BadgerCare:

- Additional physician visits: **2,836**
- Additional residents reporting better health: **124**
- Residents facing catastrophic out-of-pocket costs: **47**
- Residents struggling to pay medical bills: **149**
- Increase in employment in Jefferson County, 2014-2017: **98 workers**
- Increase in Jefferson County GDP, 2014-2017: **\$17,242,096**

### **Estimated Effect of BadgerCare Plus Eligibility Expansion for Jefferson County (Legislative Fiscal Bureau):**

- Number of BadgerCare Plus adults with dependent children: **2,707**
- Percentage of Statewide Total: **1.24%**
- Estimates of Additional Adults:
  - Childless Adults: **385**
  - Adults with Children: **667**
  - Total: **1,052**
- Total Estimates of Additional Federal Funding Available to Support Services for BadgerCare Enrollees (Jan.1,2014 June 30, 2021): **\$30,340,000**