

## Finance Committee Agenda

**\*REVISED 08-04-2017**

### Jefferson County

Jefferson County Courthouse  
311 S. Center Avenue, Room 112  
Jefferson, WI 53549

Date: Thursday, August 10, 2017

Time: 8:30 a.m.

Committee members: Jones, Richard (Chair) Kutz, Russell (Secretary)  
Rinard, Amy Jaeckel, George  
Hanneman, Jennifer (Vice Chair)

Note-these are estimated times for agenda items

1. Call to order (8:30 a.m.)
2. Roll call (establish a quorum) (8:30 a.m.)
3. Certification of compliance with the Open Meetings Law (8:30 a.m.)
4. Approval of the agenda (8:30 a.m.)
5. Approval of Finance Committee minutes for July 13, 2017. (8:30 a.m.)
6. Communication (8:35 a.m.)
7. Public comment (Members of the public who wish to address the Committee must register their request at this time) (8:35 a.m.)
8. Approval of out-of-state travel – Innovation Design Summit: Accelerating Education Achievement for All Children – Kathi Cauley, Beth Boucher (8:40 a.m.)
9. Discussion and possible action concerning Budget Adjustment for Child Support – Marc DeVries on behalf of Stacey Jensen (8:45 a.m.)
10. Status of Comprehensive Annual Financial Report (CAFR), Governance Communication, Form A/Administrative Rule Tax 16 Report, Continuing Disclosure Requirements, and Single Audit – Marc DeVries (8:45 a.m.)
11. 2018 Budget Outlook (8:50 a.m.)
12. Review of the financial statements and department update for **\*June** 2017-Finance Department. (8:55 a.m.)
13. Review of the financial statements and department update for **\*June** 2017-Treasurer Department. (8:55 a.m.)
14. Review of the financial statements and department update for **\*June** 2017-Child Support Department. (8:55 a.m.)
15. Priority-based budgeting – Chris Fabian from ResourceX (9:00 a.m.)
16. Presentation by Dana Investment Advisors (10:00 am)
17. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties (10:15 a.m.)
18. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties. (10:20 a.m.)
19. Reconvene in open session (10:30 a.m.)
20. Discussion and possible action on foreclosing on tax delinquent properties (10:30 a.m.)
21. Discussion on 2017 projections of budget vs. actual. (10:30 a.m.)
22. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities (10:35 a.m.)
23. Update on contingency fund balance (10:35 a.m.)
24. Set future meeting schedule, next meeting date, and possible agenda items (10:40 a.m.)
25. Payment of invoices (10:40 a.m.)
26. Adjourn (11:00 a.m.)

Next scheduled meetings: Monday, September 11, 2017 Budget Meeting  
Wednesday, September 13, 2017 Budget Meeting  
Thursday, September 14, 2017 Budget & Regular Meeting  
Friday, September 15, 2017 Budget Meeting  
Thursday, October 12, 2017 Regular Meeting  
Thursday, November 9, 2017 Regular Meeting

*A Quorum of any Jefferson County Committee, Board, Commission or other body, including the Jefferson County Board of Supervisors, may be present at this meeting.*

*Individuals requiring special accommodations for attendance at the meeting should contact the County Administrator 24 hours prior to the meeting at 920-674-7101 so appropriate arrangements can be made.*

Jefferson County  
Finance Committee Minutes  
July 13, 2017

Committee members: Jones, Richard (Chair) Kutz, Russell  
Rinard, Amy Jaeckel, George  
Hanneman, Jennifer (Vice Chair)

1. **Call to order** – Richard Jones called the meeting to order at 8:30 a.m.
2. **Roll call (establish a quorum)** – All committee members were present except for Jennifer Hanneman. Other County Board members present were Jim Schroeder. Staff in attendance were Ben Wehmeier, Blair Ward, Connie Freeberg, Kelly Stade, Kim Buchholz, Bruce Jones, Marc DeVries, and Tammy Worzalla. Members of the public present were Steven Cline and Jason Palumbo.
3. **Certification of compliance with the Open Meetings Law** – Wehmeier certified that the notice of the meeting complied with the Open Meetings Law.
4. **Approval of the agenda**- No changes.
5. **Approval of Finance Committee minutes for June 13, 2017.** A motion was made by Rinard/Jaeckel to approve the June 13, 2017 minutes. The motion passed 4-0.
6. **Communications** – Ben Wehmeier presented the committee with GFOA Budget Award for the County’s 2017 budget. This is the third year in a row Jefferson County has received the award.
7. **Public Comments** – None.
8. **Discussion and possible action on claim for damages**

A motion was made by Rinard/Jaeckel to forward the resolution to the County Board for the disallowance of claim of Elizabeth Weber. The motion passed 4-0.

A motion was made by Jones/Rinard to forward the resolution to the County Board for the disallowance of claim of AT&T. The motion passed 4-0.

A motion was made by Jaeckel/Kutz to forward the resolution to the County Board for disallowance of claim of Kristen Niebler. The motion passed 4-0.

Jennifer Hanneman joined the meeting at 8:34 a.m.

9. **Discuss Proclamation for Child Support Awareness Month** – Ben Wehmeier presented the Proclamation for Child Support Awareness Month. A motion was made by Hanneman/Rinard to forward the resolution to the County Board. The motion passed 5-0.
10. **Approval of out-of-state travel – CADCA (Community Anti-Drug Coalitions of America)** – Ben Wehmeier explained the out of state travel being requested. The cost of travel for Department of Human Services (DHS) employees is fully funded by federal and state grants. Approval of grant funding for the cost of travel is pending for the Health Department employee. A motion was made

by Rinard/Jaeckel to approve the travel for DHS and Health Department, with Health Department approval contingent upon grant funding. The motion passed 5-0.

- 11. Discussion and possible action concerning 4-H Participation Fee** – Ben Wehmeier explained that the fee was established in 2008 and we are one of the only counties in Wisconsin that charges the participation fee. Any potential action is anticipated to take effect in 2018 and will impact next year's budget. Discussion ensued on the origin of the fee and impact on the current budget if the fee was eliminated (2017 budget is \$16,000). The consensus of the committee is to retain the current fee for 2018 with the consideration of a cap for families. No action taken.
- 12. Discussion and possible action concerning a two-year extension of contract for audit services with Sikich LLP** – Ben Wehmeier recommended to extend the contract with Sikich LLP for audit services an additional two years as provided by their proposal dated August 8, 2014. The proposal was for 3 years with an optional 2 year extension. A motion was made by Rinard/Hanneman to approve the contract extension. The motion passed 5-0.
- 13. Initial 2018 Budget Outlook** – Ben Wehmeier discussed the status of the budget for 2018. The County is still waiting on the state to release its budget. Anticipated growth for 2018 is approximately \$320,000 consistent with prior year. Sales tax is projecting at slightly higher than budget at this time. Total increases in personnel costs are projected at slightly less than \$1.6 million. Health insurance is projected at a 7% increase. Dental will remain flat for 2018. Slight decrease in WRS contribution (.1%). Roughly \$1.5 million in capital requests for 2018. No action taken.
- 14. Discussion and possible action on settling with municipalities for unpaid special assessments or special charges** – Blair Ward explained that the legislation now allows for counties to reimburse municipalities for special assessments. Jefferson County has historically taken advantage of this legislation in order to be able to collect and retain any interest or penalties related to late payments of special assessments. The current proposed resolution limits the amount to \$10,000 per tax parcel. Kelly Stade distributed a report showing the 2017 assessments and collections. Discussion ensued regarding exclusion of razing buildings from the \$10,000 cap as this may leave the County with a property that is not worth the assessment. Motion made by Jones/Jaeckel to recommend limiting the special assessment reimbursement to municipalities to \$10,000 with the exception of razing buildings which is recommended to be excluded from the reimbursement cap altogether. The motion passed 5-0.
- 15. Discussion and possible action on determining disposition of foreclosed properties, setting minimum bids for the sale of foreclosed properties and considering offers to purchase on foreclosed properties.**

Jason Palumbo, owner of JPLC LLP, presented the Committee with an offer to purchase commercial-zoned land at the intersection of Hartwig and Watertown Street. (PIN 141-0715-0731-004) JPLC LLP currently owns land adjacent to the parcel. Jason explained that the area is ideal for people traveling eastbound on I-94 to stop. Jason is looking to develop the land for lodging and food/entertainment establishments. Jason is interested in working with the County and Village on parcel entrances immediately upon acquisition of the land. Jason is making a no contingency offer to the County of \$100,000 for the land with a down payment as early as July 13<sup>th</sup>.

Steven Cline, owner of Jellystone, is requesting that the County reallocate payments he made for property taxes earlier this year to parcels that were 3 or more years delinquent to other parcels he owes on and that the County foreclose on the 22 tax delinquent parcels of property at Jellystone

that are 3 or more years delinquent. After the County forecloses on these parcels, he will purchase them from the County. If the County grants his request, Mr. Cline will pay the County back taxes and interest of approximately \$56,000 for his other Jellystone properties that are tax delinquent. He has secured a loan to pay the back taxes and interest along with the purchase of these additional properties. He is willing to pay all the back taxes and interest plus \$50 per property, plus any costs for the Jellystone properties related to the foreclosure. He is willing to purchase all of these properties together or individually and does not intend to resell, but instead he will rent them out seasonally.

- 16. Convene in closed session pursuant to section 19.85 (1)(e) Wis. Stats. for deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, for the purpose of discussion and possible action on setting minimum bids, selling and considering offers to purchase on tax foreclosed properties and other county owned properties. –**

Jones asked for a roll-call vote to go into closed session. The motion passed 5-0. The Finance Committee discussed the offer to purchase real estate made by Jason Palumbo.

After reconvening in open session, Jones asked for a roll-call vote to go into closed session a second time. The motion passed 5-0. The Finance Committee discussed the request by Steven Cline to foreclose on certain tax delinquent parcels at Jellystone.

- 17. Reconvene in open session.**

A motion was made by Rinard/Hanneman to reconvene in open session to further discuss and act on the offer to purchase real estate made by Jason Palumbo. The motion passed 5-0.

A second motion was made by Jaeckel/Hanneman to reconvene in open session to further discuss and act on the request by Steven Cline to foreclose on certain tax delinquent parcels at Jellystone. The motion passed 5-0.

- 18. Discussion and possible action on foreclosing on tax delinquent properties.** A motion was made by Hanneman/Rinard to accept the offer to purchase the property for \$100,000 from Jason Palumbo with an initial \$2,000 earnest money payment with an anticipated closing date in August. The motion passed 5-0.

A motion was made by Jaeckel/Hanneman to reject the offer from Steven Cline. The County made a counteroffer to accept the payment of approximately \$56,000 and foreclose on the 10 parcels that are outstanding greater than 3 years in September. Any previous payments made to the delinquent parcels will not be moved to other parcels. Steven Cline has verbally agreed to this transaction. The motion passed 5-0.

- 19. Review of the financial statements and department update for May 2017-Finance Department.** Wehmeier stated overall Finance looks good.

- 20. Review of the financial statements and department update for May 2017-Treasurer Department.** Wehmeier stated that interest on taxes is higher than expected. Interest and

dividends is also higher than budgeted, but the Treasurer's office continues to have a loss on its Fair Market Value Adjustment.

- 21. Review of the financial statements and department update for May 2017-Child Support Department.** Wehmeier stated revenue comes in quarterly which will usually be off from budget estimates.
- 22. Discussion on 2017 projections of budget vs. actual.** The committee discussed 2017 projections of budget vs. actual.
- 23. Discussion of funding for projects related to the new Highway Facilities and sale of old Highway Facilities.** The Finance Committee discussed funding for projects related to the new Highway Facilities and sale of old Highway Facilities.
- 24. Update on contingency fund balance.** Wehmeier directed the Finance Committee to the schedule showing the current balance of 2017 general contingency funds of \$440,112. The other contingency fund balance is \$8,000 and the vested benefits balance is \$290,000.
- 25. Set future meeting schedule, next meeting date, and possible agenda items.** The next regular meeting was scheduled for Thursday August 10, 2017.
- 26. Payment of Invoices-**After review of the invoices, a motion was made by Jaeckel/Kutz to approve the payment of invoices totaling \$510,918.12 for the main review and \$1,274,552.27 for the other payments, p-cards, and payroll deductions. The motion passed 5-0.
- 27. Adjourn** – A motion was made by Hanneman/Rinard to adjourn at 11:07 a.m. The motion passed 5-0.

Respectfully submitted,

Russell Kutz  
Finance Committee  
Jefferson County  
/mad

## Marc DeVries

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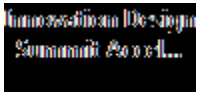
**From:** Benjamin Wehmeier  
**Sent:** Monday, July 24, 2017 7:27 AM  
**To:** Marc DeVries  
**Subject:** FW: Emailing: Innovation Design Summit Accelerating Education Achievement for All Children

This is for the next Finance Committee agenda to approve out of state travel.

Ben

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**From:** Kathi Cauley  
**Sent:** Friday, July 21, 2017 10:08 AM  
**To:** Benjamin Wehmeier  
**Subject:** Emailing: Innovation Design Summit Accelerating Education Achievement for All Children



Good morning Ben,

The Watertown Foundation would like to pay for Beth Boucher and I to attend this. It is in Rosemont, IL. I would like to request training time for Beth and I to attend. The County will not incur a cost.

We will use this information in our All Children Thrive project.

Thank you for your consideration.

Kathi

# Innovation Design Summit: Accelerating Education Achievement for All Children

Oct. 18 at Noon-Oct. 20 at noon

Chicago

[REGISTER ONLINE](#)

Design solutions to solve difficult problems and seize new opportunities at the Alliance for Strong Families and Communities' Innovation Design Summits. Each summit will be focused on a different mission-critical issue to the Alliance network, and all will call on participants to roll up their sleeves.

These are not conferences. Innovation Design Summit participants will collaborate to design ideas and solutions that can be adopted and accelerated by the Alliance network. Presenters and collaborators from the Alliance network and public and corporate sectors will provide stimulus to inspire and guide work completed onsite.

## Accelerating Education Achievement for All Children

As the social sector continues to push for lasting change and stronger impact, human-serving organizations are taking on deeper roles in the educational success of the children they serve. They have long worked to build the foundations of children and families facing significant barriers, and they are well-equipped to address opportunity gaps in education, especially for children of color and children experiencing trauma.

Join this Innovation Design Summit to discuss how human-serving organizations contribute to:

- Creating positive school cultures and climates for all children
- Community-level solutions that improve the educational outcomes for entire neighborhoods

At this Innovation Design Summit, leaders from the Alliance network and the education field will learn, problem solve, and develop action plans that will deepen impact and scale solutions that reduce barriers and create equitable learning environments.

## Summit Goals

- Create prototypes for solutions that address community-level issues and challenges
- Design interventions that address children being left behind in the current education environment
- Gain tools and knowledge on the use of brain science and positive school approaches
- Develop opportunities for action through the Alliance network

## Spark Sessions

Spark Session 1: Bridging the Great Divide between Early Education and K-12

Spark Session 2: Bringing a Vision for Education Reform to the Ballot Box

Spark Session 3: Leveraging Systems Change to Promote Inclusive School Culture and Climate

Supper Clubs

## Supper Clubs

Oct. 18 at 6 p.m.

Build relationships and dig into issues related to your specific educational focus during Supper Clubs, to be held at local restaurants on the first night of the summit. Because there's nothing more encouraging than finding colleagues who truly understand your day-to-day struggles and speak your language, join your affinity group for a meal and feel at home in conversation. As these are a valuable complement to the summit program, registration is required. Space is limited to ensure a focused learning and networking experience.

## Who Should Attend



Come as a team! The challenges that will be addressed require a full array of skills and expertise. Participate as a team so that you will be prepared to take action right after the summit. The conference will be of interest to:

- Nonprofit human services organizations currently, or interested in, delivering educational services and supports addressing the achievement gap
  - Chief executives
  - COOs
  - Chief program officers
  - Chief clinical officers
  - Directors of educational services
  - Policy and advocacy staff interested in educational issues
  - Fund development executives
- Education superintendents, principals, and other leaders
- Public sector leaders
- Foundation leaders

## Location & Lodging

### Hyatt Rosemont

6350 N. River Road  
Rosemont, IL 60018

The Alliance has arranged a special room rate of \$169 for single or double occupancy, plus applicable taxes. Reserve your room online or call the hotel at 847-518-1234 by Sept. 20 and mention group name Alliance for Strong Families and Communities to receive the discounted rate.

This rate is available for stays up to three days prior to and after the conference, but it is subject to availability at the time of booking.

### Ground Transportation

The Hyatt Rosemont offers complimentary airport shuttle service. From baggage claim, follow the red arrows to "Shuttle/Bus Center" and take elevator 3 or 4 and to level 1-Chicago Cubs. Look for the Hyatt Rosemont pink shuttle bus. The shuttle picks up in front of Door #1 approximately every 30 minutes on the quarter hour. Reservations are not required. Contact the Hyatt Rosemont at 847-518-1234 with questions.

### What to Wear

October temperatures in Chicago range from an average high of 64 degrees to an average low of 46 degrees. Dress for the event is business casual. The Alliance recommends attendees wear layers because meeting room temperatures may vary.



## Schedule

### Day 1

Noon-1:30 p.m.

#### Registration Event Kickoff

1-3 p.m.

- Welcome
- Orientation to summit format and human-centered design
- Kick-off presentations and talk show chat with sector leaders

#### Design Lab 1: Framing

3-5:30 p.m.

- Drafting positive goals
- Mapping questions

6 p.m.

#### Supper Clubs

### Day 2

7:45-8:30 a.m.

#### Power Breakfast

8:30-9:30 a.m.	<b>Spark Presentations</b> <ul style="list-style-type: none"> <li>• Select from one of four sessions designed to spark ideas and fuel work in design labs</li> </ul>
9:30-9:45 a.m.	<b>Break</b> <b>Spark Presentations</b>
9:45-10:45 a.m.	<ul style="list-style-type: none"> <li>• Select from one of four sessions designed to spark ideas and fuel work in design labs</li> </ul> <b>Design Lab 2: Synthesis</b>
11 a.m.-12:30 p.m.	<ul style="list-style-type: none"> <li>• Finding themes</li> <li>• Crafting insights</li> </ul>
12:30-1:30 p.m.	<b>Networking Lunch</b> <b>Design Lab 2: Synthesis (Continued)</b>
1:45-3:15 p.m.	<ul style="list-style-type: none"> <li>• Converting challenges into possible design opportunities</li> </ul> <b>Speed Geeking Break</b>
3:15-3:45 p.m.	<ul style="list-style-type: none"> <li>• Refuel with refreshments and participate in mini demos of business solutions</li> </ul> <b>Design Lab 3: Concepting</b>
3:50-5:30 p.m.	<ul style="list-style-type: none"> <li>• Brainstorming ideas</li> <li>• Storyboarding experiences</li> </ul>
6-7 p.m.	<b>Reception</b>

**Day 3**

7:45-8:30 a.m.	<b>Power Breakfast</b> <b>Design Lab 4: Prototyping and Pilot Planning</b>
8:30-10 a.m.	<ul style="list-style-type: none"> <li>• Making and testing prototypes</li> <li>• Refining solutions</li> <li>• Planning pilots</li> </ul>
10-10:30 a.m.	<b>Break</b>
10:30 a.m.-Noon	<b>Pitch Session</b>

## ABOUT US

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Crafted by Cornershop

**RESOLUTION NO. 2017-\_\_**

**FY 2017 Jefferson County Child Support Department Budget Amendment**

Executive Summary

Established in 1975 under a new part D of Title IV of the Social Security Act, the government program, usually called the Title IV-D program, is a Federal/State partnership whose primary mission is to enforce child support obligations against non-custodial parents. The Federal government provides the major funding for the administration of the Title IV-D program, including matching funds to the States for eligible administrative expenditures and incentive payments for program performance meeting Federal standards. Incentive payments are designed to encourage states to operate strong performance-based child support programs.

WHEREAS, the Jefferson County Child Support Department and the Jefferson County Board of Supervisors approved the budget for the program for fiscal year 2017 in the fall of 2016, and

WHEREAS, the Jefferson County Child Support Department has been awarded its proportionate share of the Title IV-D Incentive program for 2017, and

WHEREAS, the Incentive amount was unknown at the time of passage and was therefore not included in the 2017 budget, and

WHEREAS, the Child Support Department has identified capital needs it could satisfy with the additional incentive funds during the 2017 fiscal year, and

WHEREAS, Child Support staff and Jefferson County staff have reviewed the Child Support Department budget and have revised a proposed amended budget accordingly, and

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Board of Supervisors does hereby approve the amendment of the 2017 Child Support budget.

*Fiscal Note: This is a budget amendment that increases revenue and expenditure appropriations by \$15,555 and is fully funded through the Title IV-D Incentive Grant; therefore, no tax levy is required for this request. County Board approval requires a two-thirds vote of the entire membership of the County Board (20 votes of the 30 member County Board).*

Ayes\_\_\_\_\_ Noes\_\_\_\_\_ Abstain\_\_\_\_\_ Absent\_\_\_\_\_ Vacant\_\_\_\_\_

Ayes.

Noes

Absent

Requested by Jefferson County Child Support Department

07-31-17

Stacee Jensen: 07-31-17; Marc DeVries: 07-31-17

REVIEWED: Administrator: \_\_; Corp. Counsel \_\_; Finance Director: mad

**JEFFERSON COUNTY  
BUDGET ADJUSTMENT OR AMENDMENT REQUEST**

<u>Adjustment</u>	<u>Description</u>	<u>Approval Level</u>
<input type="checkbox"/> Level 1	Adjustments of operating appropriations up to \$4,999 from one account to another <u>within</u> the department's budget	Department Head
<input type="checkbox"/> Level 2	<input type="checkbox"/> a. Adjustments of operating appropriations over \$5,000 and up from one account to another <u>within</u> the department's budget.	Administrator
	<input type="checkbox"/> b. Substitution of capital items or adjustment of operating to capital appropriations up to \$24,999 from one account to another <u>within</u> the department's budget.	Administrator
<input type="checkbox"/> Level 3	Amendments of operating or capital appropriations needing additional funding from contingency funds from that are under 10% of the funds originally appropriated for an individual department.	Finance Committee
<input checked="" type="checkbox"/> Level 4	<input type="checkbox"/> a. Amendments of operating or capital appropriations needing additional funding from contingency funds from that are over 10% of the funds originally appropriated for an individual department.	County Board
	<input checked="" type="checkbox"/> b. New programs in a department that were not originally budgeted through increase in expenses with offsetting increase in revenue for that program. (i.e. grant funding or donations)	County Board
	<input type="checkbox"/> c. Substitution of capital items or adjustment of operating to capital appropriations over \$25,000 from one account to another <u>within</u> the department's budget.	County Board
	<input type="checkbox"/> d. Amendments of operating or capital appropriations needing funding from general fund balance.	County Board

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	2301 421050	CS Performance Based Inc	500
<input checked="" type="checkbox"/>	<input type="checkbox"/>	2301 421050	CS Performance Based Inc	15,055
<input checked="" type="checkbox"/>	<input type="checkbox"/>	2301 571007	MIS Direct Charges	15,555
<input type="checkbox"/>	<input type="checkbox"/>			

Description of Adjustment:  
\$500 additional incentive (performance) funds  
\$15,055 additional funding related to efilng costs  
Agency will be receiving CY17 amended contract reflecting funding amounts

Department Head Signature Stacee Jensen Date 7/27/2017

County Administrator Signature \_\_\_\_\_ Date \_\_\_\_\_

- 1) Salaries and Fringes are not included as operating above, any changes to salaries and fringes must be discussed with the County Administrator.
- 2) The County Administrator shall make the determination if the budget adjustment needs to go to the County Board.
- 3) Any items \$5,000 and above must be capitalized.

**JEFFERSON COUNTY, WISCONSIN  
JEFFERSON, WISCONSIN**

ADMINISTRATIVE  
RULE-TAX 16 REPORT

December 31, 2016



**JEFFERSON COUNTY, WISCONSIN**  
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2016 FINANCIAL REPORT FORM A	





13400 Bishops Lane, Suite 300  
Brookfield, Wisconsin 53005

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Honorable Members  
of the Board of Supervisors  
Jefferson County, Wisconsin  
Jefferson, 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 Jefferson County, Wisconsin (the County) as of and for the year ended December 31, 2016 that collectively comprise the County's basic financial statements, and have issued our report thereon dated July 6, 2017, which contained unmodified opinions on those financial statements.

Our audit was made for the purpose of forming opinions on the basic financial statements. The accompanying Reconciliation of the 2016 Financial Report Form A to the Audited Financial Statements and 2016 Financial Report Form A are presented for purposes of additional analysis and are not a required part of the basic financial statements, but is required by the Wisconsin Department of Revenue. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich LLP*

Brookfield, Wisconsin  
July 6, 2017

**JEFFERSON COUNTY, WISCONSIN**

**RECONCILIATION OF THE 2016 FINANCIAL REPORT  
FORM A TO THE AUDITED FINANCIAL STATEMENTS**

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**GOVERNMENTAL FUND TYPES**

Total revenues and other financing sources per the Form A	\$ 55,937,814
Total expenditures and other financing uses per the Form A	(57,008,178)
Rounding difference	(4)
Excess expenditures and other financing uses over revenue and other financing sources per FormA	<u>\$ (1,070,368)</u>
Excess revenues and other financing sources over expenditures and other financing uses per basic financial statements	<u>\$ (1,070,368)</u>

**PROPRIETARY FUND TYPES**

Net income per report Form A	\$ (1,207,504)
Audit reconciling item - removal of prior year deferred inflows related to WRS pension liability	49,611
	<u>\$ (1,157,893)</u>
Change in net position per basic financial statements - total proprietary funds	<u>\$ (1,157,893)</u>

# Municipal Financial Report - Form A




## For Wisconsin Counties

### Wisconsin Department of Revenue

#### Filing Instructions

1. Review the [Form Instructions](#) before you begin filing
2. Click **Start Filing** at the bottom of this page
3. Complete the form and check for accuracy
4. Attach documents if required
5. Click **Submit Form** on the last page when you are ready to file
6. Print and/or save a copy for your records, including your **confirmation number**

Revision: 54911  
Revision Date: 2016-12-23  
Form: SLF\_FORMA

Watch for these symbols	
<b>When these appear in the form, use the mouse and hover over the symbol to view the message.</b>	
	Help is available for the field. Hover over the symbol for more information.
	There is an error in the field. View the message and fix the error. You must fix all errors before you can submit the form.
	There is a warning or caution about the field. Review what you entered.

# 2016 Financial Report

## Form A - for Wisconsin Counties

Mailing address: Wisconsin Department of Revenue  
 Local Government Services #6-97  
 PO Box 8971  
 Madison, WI 53708-8971

Fax: (608) 264-6887

For assistance, contact: David Hruby  
 (608) 266-8207  
 lgs@wisconsin.gov

<b>County of</b> JEFFERSON	28999
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### Certification

I prepared this report or it was prepared under my direction from the municipality's financial records and is a complete and accurate statement of revenues, expenditures/expenses, and public debt for the calendar year ending December 31, 2016.

Clerk name BARBARA FRANK		Title COUNTY CLERK		Email BARBF@JEFFERSONCOUNTYWI.G	
Mailing address 311 S CENTER AVE #109			City JEFFERSON		State WI
			Zip 53549		
Business phone (920) 674-7144		Home phone		Cell phone	
Preparer name (if other than clerk) TAMARA WORZALLA CPA		CPA firm name		Phone (920) 674-8673	
Email TAMMYW@JEFFERSONCOUNTYWI.GOV					

**Indebtedness**

for the calendar year ending December 31, 2016

Purpose of Loan	Line Number	Principal Outstanding January 1, 2016	Principal Incurred in 2016	Principal Retired or Paid in 2016	Principal Outstanding December 31, 2016
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**Long Term General Obligation Debt (more than one year):**

Police debt .....	900-50010				
Fire protection debt .....	900-50015				
Highway debt .....	900-50020	<b>16,390,000</b>		<b>745,000</b>	<b>15,645,000</b>
Storm sewer debt .....	900-50030				
Water supply system debt .....	900-50040				
Electric supply system debt .....	900-50050				
Transit system debt .....	900-50060				
Public school debt .....	900-50070				
All other long term general obligation debt .....	900-50080				
<b>Total Long Term General Obligation Debt</b>	<b>900-50100</b>	<b>16,390,000</b>		<b>745,000</b>	<b>15,645,000</b>

**Short Term Debt (one year or less):**

Police debt .....	910-50210				
Highway debt .....	910-50220				
Storm sewer debt .....	910-50230				
All other short term debt .....	910-50280				

**Revenue Bonds and Notes:**

Pollution control debt .....	920-50310				
Water supply system debt .....	920-50320				
Electric supply system debt .....	920-50330				
Transit system debt .....	920-50340				
All other revenue bond and note debt .....	920-50380		<b>14,000</b>		<b>14,000</b>

<b>Other Debt and Long Term Obligations (ex: accrued employee benefits).....</b>	930-50400				
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<b>Revenues</b>		<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Taxes</b>			
<b>Property:</b>			
General property taxes (enter handicapped taxes on next line 100-41115) .....		100-41110	<b>22,973,912</b>
Handicapped school taxes .....		100-41115	
Tax increments .....		100-41120	
Occupational taxes .....		100-41130	
Private forest crop/managed forest land taxes .....		100-41150	<b>62,216</b>
Motor vehicle taxes .....		100-41170	
<b>Sales and Use:</b>			
County sales tax .....		100-41221	<b>6,068,648</b>
Retailers discount (retained) .....		100-41222	<b>144</b>
Real estate transfer .....		100-41230	<b>232,915</b>
Race track admissions tax (s. 562.08(2) ) .....		100-41240	
Interest and penalties on taxes .....		100-41800	<b>618,009</b>
<b>Other Enterprise</b> .....	<b>Identify</b>	100-41900	<b>14,878</b>
	Description	Amount	
	TIF DISTRICT DISSOLUTION	<b>14,878</b>	<input checked="" type="checkbox"/>
<b>Total Taxes</b> .....		<b>101-41000</b>	<b>29,970,722</b>
<b>Intergovernmental Revenues</b>			
<b>Federal Grants:</b>			
Law enforcement .....		103-43211	
Highway .....		103-43221	
Other transportation .....		103-43227	
Health .....		103-43240	
Human services .....		103-43250	
Culture and recreation .....		103-43261	
Education .....		103-43262	
Housing/Economic assistance .....		103-43271	
Other federal payments .....		103-43300	
<b>State Shared Taxes:</b>			
Shared revenues (include expenditure restraint/scip) .....		103-43410	<b>2,102,279</b>
Other state shared taxes (include Exempt Computer Aid) .....		103-43430	<b>71,743</b>
<b>State Grants:</b>			
General government (include judicial grants) .....		103-43510	<b>577,955</b>
<b>Public Safety:</b>			
Law enforcement improvement .....		103-43521	<b>14,160</b>
Water patrol .....		103-43522	<b>4,900</b>
Other law enforcement .....		103-43523	<b>187,833</b>
Emergency government planning .....		103-43528	<b>129,322</b>
Other public safety .....		103-43529	
<b>Transportation:</b>			
General transportation aids .....		103-43531	
Disaster damage aids .....		103-43532	
Other highway aid (include PECFA and FEMA) .....		103-43533	
Local road improvement program .....		103-43534	
Other transportation .....		103-43537	
<b>Sanitation:</b>			
State aid for recycling .....		103-43545	<b>22,135</b>
Other sanitation (include Landfill Closure Grants) .....		103-43549	

**Intergovernmental Revenues (cont.)**

**Health and Human Services:**

	Account Number	Amount (whole dollars)
Health .....	103-43550	1,017,076
Human services .....	103-43560	7,969,494

**Culture, Recreation and Education:**

Culture and recreation .....	103-43571	107,804
Education.....	103-43572	

**Conservation and Development:**

Housing/economic assistance .....	103-43581	84,663
Conservation aids (ex: wildlife, land) .....	103-43586	438,818

**Other State Payments:**

Payment for municipal services aid.....	103-43610	
Severance/yield/withdrawal taxes (total amount received) .....	103-43640	
Payment in lieu of taxes on state conservation lands (s. 70.114 January PILT)	103-43660	
Other state payments (list items and amounts) <input type="text" value="Identify"/>	103-43690	

**Grants from County and Other Local Governments:**

Highway and bridges .....	103-43710	
Other local government grants (list items and amounts) <input type="text" value="Identify"/>	103-43790	

<b>Total Intergovernmental Revenues .....</b>	<b>104-43000</b>	<b>12,728,182</b>
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**Licenses and Permits**

Business and occupational licenses .....	105-44100	
Non-business licenses .....	105-44200	22,363
Building permits and inspection fees.....	105-44300	
Zoning permits and fees .....	105-44400	226,535
Other regulatory permits and fees (list items and amounts) <input type="text" value="Identify"/>	105-44900	9,610

Description	Amount	
<b>NON METALLIC MINE FEES</b>	<b>9,460</b>	<input checked="" type="checkbox"/>
<b>LAND CONSERVATION PERMITS</b>	<b>150</b>	<input checked="" type="checkbox"/>

<b>Total Licenses and Permits.....</b>	<b>106-44000</b>	<b>258,508</b>
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**Fines, Forfeitures and Penalties**

Law and ordinance violations .....	107-45100	451,301
Forfeitures .....	107-45210	

**Judgments and Damages:**

Law enforcement equipment and property .....	107-45221	
Highway equipment and property .....	107-45222	
Other equipment and property .....	107-45223	

<b>Total Fines, Forfeitures and Penalties .....</b>	<b>108-45000</b>	<b>451,301</b>
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<b>Public Charges for Services</b>	<b>Account Number</b>	<b>Amount (whole dollars)</b>						
<b>General Government:</b>								
Register of deeds fees .....	109-46130	<b>447,091</b>						
Court fees and costs .....	109-46140	<b>472,220</b>						
Probate fees .....	109-46150	<b>24,403</b>						
Other general government .....	109-46190	<b>184,762</b>						
<b>Public Safety:</b>								
Law enforcement fees .....	109-46210	<b>97,113</b>						
Ambulance/EMS fees .....	109-46230							
Board of prisoners .....	109-46240	<b>504,542</b>						
Other public safety .....	109-46290	<b>672</b>						
<b>Public Works:</b>								
Highway and street maintenance and construction (include grading, snow removal, ditching, blacktopping, culverts, and gravel sales).....	109-46310							
Parking lots, ramps and meters .....	109-46330							
Airport .....	109-46340							
Docks and harbors (commercial).....	109-46370							
Other transportation .....	109-46399							
Solid waste disposal (include central collection point) .....	109-46431							
Recycling .....	109-46435	<b>63,718</b>						
<b>Health and Human Services:</b>								
County farm.....	109-46550							
Other health services (include animal control).....	109-46590	<b>3,335,963</b>						
Human services .....	109-46600	<b>1,277,300</b>						
<b>Culture, Recreation and Education:</b>								
Library.....	109-46710							
Parks .....	109-46720	<b>56,562</b>						
Museum .....	109-46731							
Zoo.....	109-46732							
Fairs, exhibits and celebrations.....	109-46741	<b>489,287</b>						
Auditorium, convention or civic center (theater) .....	109-46742	<b>480,654</b>						
Other culture and recreation.....	109-46750							
Schools (handicapped) .....	109-46760							
U.W. Extension .....	109-46770	<b>28,588</b>						
<b>Conservation and Development:</b>								
Forests .....	109-46810							
Other conservation.....	109-46820	<b>37,757</b>						
Housing .....	109-46830							
Economic development.....	109-46850	<b>27,000</b>						
Other public charges for services (list items and amounts) .....	109-46900	<b>18,432</b>						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; text-align: center;">Description</td> <td style="width:30%; text-align: center;">Amount</td> <td style="width:20%;"></td> </tr> <tr> <td>VENDING MACHINE SALES</td> <td align="right">18,432</td> <td align="center"><input checked="" type="checkbox"/></td> </tr> </table>			Description	Amount		VENDING MACHINE SALES	18,432	<input checked="" type="checkbox"/>
Description	Amount							
VENDING MACHINE SALES	18,432	<input checked="" type="checkbox"/>						
<b>Total Public Charges for Services.....</b>	<b>110-46000</b>	<b>7,546,064</b>						



**Intergovernmental Charges for Services**

	<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Federal:</b>		
Law enforcement services .....	111-47121	
Transportation (highways and streets).....	111-47131	
Other services to federal government.....	111-47190	<b>9,400</b>
<b>State:</b>		
Law enforcement services .....	111-47221	
Transportation (highways and streets).....	111-47230	
Other services to state government .....	111-47290	<b>178,381</b>
<b>Other Local Governments:</b>		
General government (include school election reimbursement).....	111-47310	<b>166,185</b>
<b>Public Safety:</b>		
Law enforcement services .....	111-47321	<b>63,769</b>
Fire services .....	111-47323	
Ambulance/EMS services .....	111-47324	
Emergency communications (911) (law enforcement share).....	111-47325	
Emergency communications (911) (exclude law enforcement share) .....	111-47326	
Transportation (highways and streets).....	111-47331	
Other transportation services .....	111-47339	
Solid waste disposal.....	111-47343	<b>20,000</b>
Recycling .....	111-47345	
Other sanitation services .....	111-47349	
Health .....	111-47350	
Human services .....	111-47360	
Public housing .....	111-47381	
Other services to other local governments .....	111-47390	<b>1,427,030</b>
Local departments .....	111-47400	<b>1,721,407</b>
<b>Total Intergovernmental Charges for Services .....</b>	<b>112-47000</b>	<b>3,586,172</b>

**Miscellaneous Revenues**

**Interest:**

	Account Number	Amount (whole dollars)
Interest income .....	113-48110	<b>220,998</b>
Rent.....	113-48200	<b>133,544</b>

**Property Sales:**

Sales of law enforcement equipment and property .....	113-48301	<b>19,426</b>
Sales of recycling equipment and property .....	113-48306	
Sales of recyclable materials.....	113-48307	<b>5,670</b>
Sales of other equipment and property .....	113-48309	<b>78,581</b>

**Insurance Recoveries:**

Insurance recoveries for damage to law enforcement equipment and property .....	113-48420	<b>48,801</b>
Insurance recoveries for damage to highway equipment and property .....	113-48430	
Insurance recoveries for damage to other equipment and property.....	113-48440	<b>1,000</b>
Donations/contributions from private organizations or individuals.....	113-48500	<b>352,304</b>

**Other Miscellaneous Revenues:** (list items and amount for each) .....

Description	Amount	
VENDING COMMISSION	5,042	<input checked="" type="checkbox"/>
REBATES FROM VENDORS	17,805	<input checked="" type="checkbox"/>
PROCEEDS FROM SALE OF OLD HWY SHOP BLDGS	60,230	<input checked="" type="checkbox"/>
REFUNDS FROM VENDOR	13,527	<input checked="" type="checkbox"/>
EPI CONFERENCE EXPENSE PAYMENT	2,000	<input checked="" type="checkbox"/>
2016 WIC	52	<input checked="" type="checkbox"/>
WITNESS AND SPEAKER FEES TURNED OVER BY §	534	<input checked="" type="checkbox"/>
QUALITY IMPROVEMENTS PARTICIPATION FEE	1,050	<input checked="" type="checkbox"/>
REIMBURSEMENT FOR DAMAGES	255	<input checked="" type="checkbox"/>
MISC SALES	193	<input checked="" type="checkbox"/>
DONATIONS TO HUMAN SERVICES	1,575	<input checked="" type="checkbox"/>
DONATIONS TO PARKS	647	<input checked="" type="checkbox"/>
REIMBURSEMENT OF PARK FEES	650	<input checked="" type="checkbox"/>
REVERSE GENERAL LIABILITY 2015 ACCRUAL	83,657	<input checked="" type="checkbox"/>

<b>Total Miscellaneous Revenues</b> .....	<b>114-48000</b>	<b>1,047,541</b>
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**Other Financing Sources**

Proceeds from long-term debt .....	115-49100	
Transfers from other funds (ex: proprietary fund types).....	115-49200	<b>349,168</b>
Sale of general fixed assets.....	115-49400	<b>156</b>
Proceeds of refunding bonds .....	115-49500	

<b>Total Other Financing Sources</b> .....	<b>116-49000</b>	<b>349,324</b>
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**Total Revenues and Other Financing Sources**

(sum of pages 1 through 5).....	<b>117-40000</b>	<b>55,937,814</b>
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<b>Expenditures</b>		<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>General Government</b>			
Legislative (board) .....		118-51100	182,752
Judicial .....		118-51200	2,765,400
Legal .....		118-51300	1,236,580
General administration (include clerk and election) .....		118-51400	2,378,750
Financial administration (include treasurer and assessor) .....		118-51500	715,468
General buildings and plant (include halls) .....		118-51600	780,876
Property records and control .....		118-51700	798,101
<b>Other General Government:</b>			
Illegal taxes refunded/omitted taxes shared .....		118-51910	
Judgments and losses .....		118-51920	
Law enforcement insurance .....		118-51931	
Highway insurance .....		118-51932	
Other insurance .....		118-51938	
Other general government (list items and amounts) .....	Identify	118-51980	
<b>Total General Government</b> .....		<b>119-51000</b>	<b>8,857,927</b>
<b>Public Safety</b>			
Law enforcement .....		120-52100	7,641,370
Fire protection .....		120-52200	
Ambulance/EMS .....		120-52300	
Building inspection .....		120-52400	
Emergency communication (911) (law enforcement share) .....		120-52601	874,191
Emergency communication (911) (exclude law enforcement share) .....		120-52609	
Correction and detention (jail) .....		120-52700	5,066,654
Other public safety .....		120-52900	177,130
<b>Total Public Safety</b> .....		<b>121-52000</b>	<b>13,759,345</b>
<b>Public Works</b>			
<b>Transportation:</b>			
Administration for highways and streets .....		122-53100	
<b>Highway and Street Maintenance and Construction:</b>			
Local (highway and street maintenance) .....		122-53311	
Local (highway and street construction) .....		122-53315	
State (highway maintenance and construction) .....		122-53320	
Other local governments (highway, street maintenance, construction) .....		122-53330	
<b>Road Related Facilities:</b>			
Limited purpose roads .....		122-53410	
Street (highway) lighting .....		122-53420	
Parking facilities .....		122-53450	
<b>Other Transportation:</b>			
Airport .....		122-53510	
Mass transit .....		122-53520	
Docks and harbors (commercial) .....		122-53540	
Other transportation facilities (list items and amounts) .....	Identify	122-53580	37
Description		Amount	
<b>BIKE TRAIL RELATED EXPENSE-NON CAPITAL</b>		<b>37</b>	
		<input checked="" type="checkbox"/>	

<b>Public Works (cont.)</b>	<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Sanitation:</b>		
Solid waste disposal (include central collection point transfer) .....	122-53631	
Recycling expenditures .....	122-53635	<b>179,887</b>
Other sanitation (list items and amounts) ..... <input type="text" value="Identify"/>	122-53680	
<b>Total Public Works .....</b>	<b>123-53000</b>	<b>179,924</b>
<b>Health and Human Services</b>		
Public health services (include animal control) .....	124-54100	<b>1,517,665</b>
Institutional care .....	124-54200	
Mental health services .....	124-54300	<b>13,193,265</b>
<b>Income Maintenance:</b>		
Administration .....	124-54410	<b>2,149,119</b>
General relief .....	124-54420	<b>67,500</b>
Social services .....	124-54500	<b>5,770,545</b>
Aging (include senior citizen programs) .....	124-54600	<b>1,940,880</b>
Veterans .....	124-54700	<b>176,593</b>
<b>Other Health and Human Services:</b>		
County farm .....	124-54920	<b>793</b>
Other health and human services .....	124-54980	
<b>Total Health and Human Services .....</b>	<b>125-54000</b>	<b>24,816,360</b>
<b>Culture, Recreation and Education</b>		
Library .....	126-55110	<b>1,041,018</b>
Museum .....	126-55120	
Other culture .....	126-55190	<b>1,104,803</b>
Parks .....	126-55200	<b>743,976</b>
Recreation programs and events .....	126-55300	
Recreation facilities .....	126-55400	<b>47,191</b>
Zoo .....	126-55410	
Education .....	126-55600	<b>301,064</b>
<b>Total Culture, Recreation and Education .....</b>	<b>127-55000</b>	<b>3,238,052</b>
<b>Conservation and Development</b>		
Country forest roads .....	128-56111	
Housing .....	128-56500	
Economic development (include tourism) .....	128-56700	<b>476,835</b>
Other conservation and development (zoning, land use) .....	128-56900	<b>1,129,656</b>
<b>Total Conservation and Development .....</b>	<b>129-56000</b>	<b>1,606,491</b>

<b>Capital Outlay</b>	<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>General Government:</b>		
General public buildings outlay (allocate highway and public safety) .....	130-57140	<b>571,387</b>
Other general government outlay .....	130-57190	<b>635,212</b>
<b>Public Safety:</b>		
Law enforcement outlay .....	130-57210	<b>366,471</b>
Fire protection outlay .....	130-57220	
Ambulance/EMS outlay .....	130-57230	
Emergency communication (911) outlay (law enforcement share) .....	130-57261	<b>233,554</b>
Emergency communication (911) outlay (exclude law enforcement share) .....	130-57269	
Correction and detention outlay .....	130-57270	<b>20,415</b>
Other public safety outlay .....	130-57290	<b>9,621</b>
<b>Transportation:</b>		
<b>Highway and Street:</b>		
Highway and street outlay for local .....	130-57331	
Limited purpose roads .....	130-57341	
Street (highway) lighting outlay .....	130-57342	
Parking facilities outlay .....	130-57346	
<b>Other Transportation:</b>		
Airport outlay .....	130-57351	
Mass transit outlay .....	130-57352	
Dock and harbor outlay (commercial) .....	130-57354	
Other transportation outlay .....	130-57391	<b>1,500</b>
<b>Sanitation:</b>		
Solid waste disposal outlay (include landfill closure cost) .....	130-57431	
Recycling outlay .....	130-57435	
<b>Health and Human Services:</b>		
Health outlay .....	130-57510	<b>10,810</b>
Human services outlay .....	130-57520	<b>520,314</b>
<b>Culture, Recreation and Education:</b>		
Library outlay .....	130-57610	
Parks outlay .....	130-57620	<b>265,045</b>
Other culture and recreation outlay .....	130-57630	<b>10,066</b>
Education outlay .....	130-57640	
<b>Conservation and Development:</b>		
Other conservation and development outlay .....	130-57730	<b>377,669</b>
<b>Total Capital Outlay .....</b>	<b>131-57000</b>	<b>3,022,064</b>

	<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Debt Service</b>		
Debt service - principal .....	132-58100	<b>745,000</b>
<b>Debt service - Interest and Fiscal Charges:</b>		
Law enforcement .....	132-58211	
Highway and street .....	132-58221	
Solid waste disposal (include recycling) .....	132-58230	
Other interest and fiscal charges .....	132-58290	<b>468,668</b>
<b>Total Debt Service .....</b>	<b>133-58000</b>	<b>1,213,668</b>
<b>Other Financing Uses</b>		
Transfer to other funds (ex: proprietary fund types) .....	134-59200	<b>314,347</b>
Payment to refunding bond escrow agent .....	134-59500	
<b>Total Other Financing Uses .....</b>	<b>135-59000</b>	<b>314,347</b>
<b>Total Expenditures and Other Financing Uses</b> <b>(sum of pages 6 through 9).....</b>	<b>136-50000</b>	<b>57,008,178</b>

<b>Modified Accrual Basis</b>		<b>Account Number</b>	<b>Amount (whole dollars)</b>
Fund balance at beginning of year .....		140-34000	<b>33,769,434</b>
Revenues and other financing sources: Governmental fund types (from line 117-40000) .....		140-40000	<b>55,937,814</b>
Adjustments to fund balance (explain major items) <span style="border: 1px solid black; padding: 2px;">Identify</span> .....		140-85000	
<b>Grand Total (must equal line 153-90000 below) .....</b>		<b>143-90000</b>	<b>89,707,248</b>
Expenditures and other financing uses: Governmental fund types (from line 136-50000) .....		150-50000	<b>57,008,178</b>
Fund balance at end of year .....		151-34000	<b>32,699,070</b>
<b>Grand Total (must equal line 143-90000 above) .....</b>		<b>153-90000</b>	<b>89,707,248</b>

<b>Operating Revenues</b>		<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Public charges for services:</b>			
<b>Enterprise:</b>			
Ambulance/EMS fees .....		200-46230	
Parking lots, ramps and meters .....		200-46330	
Airport .....		200-46340	
Mass transit fares .....		200-46350	
Solid waste disposal .....		200-46431	
Recycling .....		200-46435	
Public health services .....		200-46510	
Nursing home .....		200-46521	
General hospital .....		200-46522	
Mental health services .....		200-46530	
County farm .....		200-46550	
Parks .....		200-46720	
Zoo .....		200-46732	
Golf course .....		200-46733	
Ice arena .....		200-46735	
Fairs, exhibits and celebrations .....		200-46741	
Auditorium, convention or civic center (theater) .....		200-46742	
Stadium .....		200-46744	
Public housing .....		200-46830	
Economic development .....		200-46850	
Other public charges for services (enterprise) .....	Identify	200-46900	
<b>Internal Service - Highway:</b>			
Highway (and street) maintenance and production .....		201-46310	
Other internal service - highway public charges .....		201-46319	<b>9,571</b>
<b>Internal Service - Non-highway:</b>			
Other internal service - public charges .....	Identify	202-46199	
<b>Intergovernmental Charges for Service:</b>			
<b>Federal:</b>			
<b>Enterprise:</b>			
Public housing .....		202-47181	
Other services to federal government by enterprises .....		202-47191	
<b>Internal Service - Highway:</b>			
Transportation (highways and streets) .....		203-47131	
Revenues from non-highway activities in highway fund .....		203-47192	
<b>Internal Service - Non-highway</b> .....		203-47193	
<b>State:</b>			
<b>Enterprise:</b>			
Public housing .....		203-47281	
Other services to state government by enterprises .....		203-47291	
<b>Internal Service - Highway:</b>			
Transportation (highways and streets) .....		204-47230	<b>2,767,271</b>
Revenues from non-highway activities in highway fund .....		204-47292	<b>177,206</b>
<b>Internal Service - Non-highway</b> .....		204-47293	



**Intergovernmental charges for services (cont.)**

**Other local governments:**

**Enterprise:**

	Account Number	Amount (whole dollars)
Ambulance/EMS services .....	204-47324	
Solid waste disposal .....	204-47343	
Recycling .....	204-47345	
Health.....	204-47350	
Public housing.....	204-47381	
Other services other local governments by enterprises .....	204-47391	

**Internal Services - Highway:**

Transportation (highways and streets) .....	205-47331	<b>365,912</b>
Revenues from non-highway activities in highway fund .....	205-47392	<b>221,149</b>

**Internal Service - Non-highway .....**

**Interdepartmental Charges for Services:**

**Enterprise:**

Services to other departments by enterprises .....	205-47491	
--	-----------	--

**Internal Service - Highway:**

Transportation (highway and street maintenance).....	206-47430	
Transportation (highway and street construction).....	206-47435	
Revenues from non-highway activities in highway fund.....	206-47492	<b>212,012</b>

**Internal Service - Non-highway .....**

**Miscellaneous (Operating) Revenues:**

**Enterprise.....**

	206-48691	
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**Internal Service - Highway:**

Wide load moving permits .....	207-44260	<b>15,665</b>
Other operating revenues-internal service - highway .....	207-48612	
Revenues from non-highway activities in highway fund.....	207-48614	

**Internal Service - Non-highway .....**

	207-48692	
--	-----------	--

**Fiduciary/Pension Trust .....**

	207-48910	
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<b>Total Operating Revenues .....</b>	<b>208-40000</b>	<b>3,768,786</b>
---------------------------------------	------------------	------------------

<b>Operating Expenses</b>		<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Enterprise:</b>			
Ambulance/EMS .....		209-52300	
Parking (facilities) lots, ramps and meters .....		209-53450	
Airport .....		209-53510	
Mass transit .....		209-53520	
Solid waste disposal .....		209-53631	
Recycling .....		209-53635	
Public health services .....		209-54100	
Nursing home .....		209-54210	
General hospital .....		209-54220	
Mental health services .....		209-54300	
County farm .....		209-54920	
Auditorium, convention or civic center (theater) .....		209-55130	
Parks .....		209-55200	
Zoo .....		209-55410	
Golf courses .....		209-55430	
Ice arena .....		209-55450	
Fairgrounds (fairs, exhibits and celebrations) .....		209-55460	
Urban development .....		209-55470	
Public housing .....		209-56500	
Economic development .....		209-56700	
Other enterprise .....	Identify	209-56910	
<b>Internal Service - Highway:</b>			
<b>Highway and Street Administration (and general):</b>			
Highway administration .....		210-53110	<b>495,204</b>
Other highway and street administration and general .....		210-53199	<b>876,492</b>
<b>Highway and Street Maintenance and Construction:</b>			
Highway and street maintenance for county .....		210-53311	<b>2,540,539</b>
Highway and street construction for county .....		210-53315	<b>5,540,799</b>
State (highway maintenance and construction) .....		210-53320	<b>2,631,467</b>
Other local government (highway and street maintenance and construction) .....		210-53330	<b>276,198</b>
Local departments .....		210-53340	
Federal government .....		210-53350	
Non-government customers .....		210-53360	<b>5,717</b>
<b>Road Related Facilities and Other Services:</b>			
Limited purpose roads .....		210-53410	
Street (highway) lighting .....		210-53420	
Parking facilities .....		210-53450	
Cost of sales .....		210-53470	<b>181,474</b>
Other road related facilities (and other services) .....		210-53490	<b>91,979</b>
Other transportation .....		210-53500	
<b>Internal Service (operating expense) .....</b>		211-51490	
<b>Fiduciary/Pension Trust .....</b>		211-59980	
<b>Total Operating Expenses .....</b>		<b>212-50000</b>	<b>12,639,869</b>

<b>Non-Operating Revenues</b>		<b>Account Number</b>	<b>Amount (whole dollars)</b>
<b>Taxes:</b>			
General property taxes .....		213-41110	<b>5,808,537</b>
Tax increments .....		213-41120	
Motor vehicle taxes .....		213-41170	
Retailers discount (retained) .....		213-41222	
Other taxes .....	Identify	213-41900	
<b>Intergovernmental Revenues (operating grants):</b>			
<b>Enterprise:</b>			
<b>Federal:</b>			
Health (grants and aids) .....		213-43240	
Human services (grants and aids) .....		213-43250	
Public housing (grants and aids) .....		213-43271	
Other federal payments .....		213-43300	
<b>State:</b>			
Recycling grants .....		213-43545	
Health (grants and aids) .....		213-43550	
Human services (grants and aids) .....		213-43560	
Public housing (grants and aids) .....		213-43581	
Other state payments .....		213-43690	
<b>Other Local Governments:</b>			
Other local government grants .....		213-43790	
<b>Internal Service - Highway (grants):</b>			
<b>Federal:</b>			
Other local government grants .....		214-43221	
<b>State:</b>			
Local transportation aids .....		214-43531	<b>1,632,225</b>
Flood damage .....		214-43532	
Other state highway grants .....		214-43533	<b>4,894</b>
Local road improvement program .....		214-43534	<b>200,000</b>
<b>Other Local Governments:</b>			
Highway and bridges .....		214-43710	
<b>Internal Service - Non-highway (grants) .....</b>		215-43518	
<b>Miscellaneous Revenue:</b>			
Interest income .....		215-48110	<b>34,821</b>
Rent .....		215-48200	
<b>Enterprise:</b>			
Other regulatory permits and fees .....		216-44900	
Sale of recycling equipment and property .....		216-48306	
Sale of recyclable materials .....		216-48307	
Other miscellaneous revenues (enterprise) .....		216-48900	
<b>Internal Service - Highway:</b>			
Property sales .....		217-48300	<b>11,697</b>
Other miscellaneous internal service - highway .....		217-48613	<b>6,226</b>
<b>Internal Service - Non-highway .....</b>		217-48693	
<b>Total Non-operating Revenues .....</b>		<b>218-40000</b>	<b>7,698,400</b>

**Non-Operating Expenses (proprietary fund types)**

**Enterprise:**

**Debt Service - Interest and Fiscal Charges:**

	Account Number	Amount (whole dollars)
Solid waste disposal (include recycling).....	219-58230	
Other interest and fiscal charges.....	219-58290	
Other enterprise (non-operating expenses).....	219-59910	

**Internal Service - Highway:**

Debt service - interest and fiscal charges .....	220-58200	
Other internal service - highway .....	220-59930	

**Internal Service:**

Debt service - interest and fiscal charges (internal service fund).....	221-58200	
Other internal service (non-operating expenses) .....	221-59940	

<b>Total Non-Operating Expenses</b> .....	<b>222-50000</b>	
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<b>Income (Loss) Before Operating Transfers</b> .....	<b>223-61000</b>	<b>-1,172,683</b>
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**Other Financing Sources (uses)**

Transfer from other funds (ex: governmental fund types) .....	224-49200	
Capital contributions .....	224-49300	
Transfer to other funds (ex: governmental fund types) (enter zero or negative number).....	224-59200	<b>-34,821</b>
<b>Net Income (Loss)</b> .....	<b>225-62000</b>	<b>-1,207,504</b>

**2016 Statement of Change in Retained Earnings/Fund Balances**

All Propriety Fund Types and Similar Trust Funds

	Account Number	Amount (whole dollars)
Retained earnings/fund balance at beginning of year .....	230-33000	<b>31,902,668</b>
Net income (loss) (from line 225-62000).....	230-62000	<b>-1,207,504</b>
Adjustments to retained earnings/fund balance.....	230-85000	
Retained earnings/fund balance at end of year	231-33000	<b>30,695,164</b>

<b>Receipts and Other Data</b>	<b>Account Number</b>	<b>Amount (whole dollars)</b>
General property tax levied for local purposes .....	300-71110	<b>28,620,964</b>
<b>Proprietary Fund Types:</b>		
<b>Highway Internal Service Fund:</b>		
Intergovernmental revenues (capital grants).....	300-73210	
<b>Other Proprietary Funds:</b>		
Intergovernmental revenues (capital grants).....	300-73310	
Other additions to contributed capital.....	300-73320	
<b>Sale of property by proprietary fund types</b> .....	300-78340	
<b>Disbursements and Other Data</b>		
Non-depreciable highway land, buildings and equipment purchased by highway fund .....	302-83360	

# Signature Statement

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Under penalties of law, I declare this form and all attachments are true, correct, and complete to the best of my knowledge and belief.

Do you agree with the statement above?

Yes  No

To add an attachment, review the instructions at: [https://www.revenue.wi.gov/Pages/WI-efile/attach\\_slf.aspx](https://www.revenue.wi.gov/Pages/WI-efile/attach_slf.aspx)

Your confirmation number appears after you successfully submit your form to the Wisconsin Department of Revenue. Save the confirmation number for your records.

Print

Save

## **Confirmation**

Recording Time

Confirmation #

Now that you have submitted your form and it's been accepted you should save and/or print it for your records. If you do not save and/or print your form at this time and later need a copy of your form, you may request it from the Department of Revenue and pay the associated special handling fees.

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**JEFFERSON COUNTY, WISCONSIN  
JEFFERSON, WISCONSIN**

**SINGLE AUDIT REPORT**

For the Year Ended  
December 31, 2016



**JEFFERSON COUNTY, WISCONSIN**  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Supervisors  
Jefferson County, Wisconsin  
Jefferson, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Wisconsin (the County), as of and for the year ended December 31, 2016, and the related notes to financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 6, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding No. 2016-001 that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Jefferson County, Wisconsin's Responses to Findings**

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

## **Purpose of this Report**

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

*Sikich LLP*

Brookfield, Wisconsin

July 6, 2017



13400 Bishops Lane, Suite 300  
Brookfield, Wisconsin 53005

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF  
STATE AND FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND  
STATE SINGLE AUDIT GUIDELINES**

Board of Supervisors  
Jefferson County, Wisconsin  
Jefferson, Wisconsin

**Report on Compliance for Each Major Federal and Major State Program**

We have audited Jefferson County's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the State Single Audit Guidelines that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2016. The County's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the State Single Audit Guidelines, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance, and State Single Audit Guidelines, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and major state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and major state program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal and Major State Program***

In our opinion, Jefferson County, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs, for the year ended December 31, 2016.

### **Report on Internal Control over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and major state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated July 6, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and State Single Audit Guidelines and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich LLP*

Brookfield, Wisconsin  
July 6, 2017

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2016

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>CFDA #</u>	<u>Federal Expenditures</u>
<b><u>US Department of Agriculture</u></b>		
<i>Passed through the Wisconsin Department of Health Services</i>		
Special Supplemental Nutrition Program for Women, Infants, and Children		
WIC Peer Counseling	10.557	\$ 7,631
WIC Total Grants	10.557	<u>319,469</u>
Total Special Supplemental Nutrition Program fro Women, Infants, and Children		<u>327,100</u>
State administrative matching grants for Supplemental Nutrition Assistance Program Cluster		
SNAP Nutrition Ed Grant/Fit Families 10/15-9/16	10.561	9,651
SNAP Nutrition Ed Grant/Fit Families 10/16-9/17	10.561	3,224
IM Admin -- Federal Consortium	10.561	335,254
IM ACA - Fed	10.561	<u>37,087</u>
Total State administrative matching grants for Supplemental Nutrition Assistance Program		<u>385,216</u>
<i>Passed through the Wisconsin Department of Agriculture, Trade, and Consumer Protection</i>		
Farm and Ranch Lands Protection Program	10.913	<u>187,339</u>
Total US Department of Agriculture		<u>899,655</u>
<b><u>US Department of the Interior -- National Park Service</u></b>		
<i>Passed through the Wisconsin State Historical Society</i>		
Historic Preservation Fund Grants-In-Aid	15.904	<u>6,363</u>
<b><u>US Department of Justice</u></b>		
<i>Passed through the Wisconsin Department of Justice -- Bureau of Justice Assistance</i>		
Cannabis Enforcement and Suppression Effort (CEASE) Grant		
CEASE overtime reimbursement 2016	16.000	492
State Criminal Alien Assistance Program (SCAAP)		
SCAAP program (2015--2016)	16.606	8,317
Bulletproof Vest Partnership Program	16.607	12,498
Alcohol Treatment Court 2016-TD-03-11652	16.585	<u>112,700</u>
Total US Department of Justice		<u>134,007</u>

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2016

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>CFDA #</u>	<u>Federal Expenditures</u>
<b><u>National Highway Traffic Safety Administration</u></b>		
Highway Safety Cluster		
<i>Passed through the Wisconsin Department of Transportation</i>		
Speed Enforcement Program	20.616	\$ 81,021
OWI Task Force	20.616	10,392
Safety Equipment	20.616	3,952
Car Safety Seat	20.616	<u>4,000</u>
Total National Highway Traffic Safety Administration		<u>99,365</u>
<b><u>Environmental Protection Agency</u></b>		
Brownsfields Assessment and Cleanup Cooperative Agreements	66.818	<u>84,663</u>
<b><u>US Department of Education</u></b>		
<i>Passed through the Wisconsin Department of Health Services</i>		
Special Education -- Grants for Infants and Families with Disabilities		
Birth to Three Funding	84.181	<u>84,355</u>
<b><u>Us Department of Health and Human Services</u></b>		
<i>Passed through the AgeAdvantAge Area Agency on Aging, Inc.</i>		
Special Programs for the Aging-Title III, part D-Grants for Disease Prevention		
Title III-D	93.043	4,271
Aging Cluster		
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services		
Title III, Part B -- Grants for Supportive Services	93.044	66,606
Special Programs for the Aging - Title III, Part C-Nutrition Services		
Title III, Part C -- Nutrition Services, Site meals III-C1	93.045	69,525
Title III, Part C -- Nutrition Services, Site meals III-C2	93.045	47,524
Nutrition Services Incentive Program		
Nutrition Incentive (07-11)	93.053	<u>17,998</u>
Total Aging Cluster		<u>205,924</u>
National Caregiver Support	93.052	<u>29,940</u>
Project YES 2015-2016	93.243	233,672
Project YES 2016-2017	93.243	<u>39,884</u>
Total Project YES		<u>273,556</u>
Public Health Emergency Preparedness		
Bio Terrorism Focus A Planning 2015-2016	93.074	10,529
Bio Terrorism Focus A Planning 2015-2016 (Scholarships)	93.074	4,410
Bio Terrorism Focus A Planning 2016-2017	93.074	<u>26,010</u>
Total Public Health Emergency Preparedness		<u>40,949</u>
PHEP Ebola 2	93.070	<u>10,266</u>

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2016

Agency / Pass through Agency / Federal Program Title / Local Program Title	CFDA #	Federal Expenditures
<b><u>US Department of Health and Human Services (Continued)</u></b>		
<i>Passed through the Wisconsin Department of Health Services</i>		
Immunization Grants		
Consolidated Contracts Immunization	93.268	\$ 14,682
Immunization Coalition (HPV) Grant	93.539	8,399
Promoting Safe and Stable Families		
Safe and Stable Families	93.556	47,586
CW Trauma Project Safe & Stable Families	93.556	3,429
Total Promoting Safe and Stable Families		<u>51,015</u>
Temporasion Assistance for Needy Families Cluster		
IM Admin -- Federal Consortium	93.558	31,247
Basic County Allocation	93.558	123,414
Kinship Benefits	93.558	87,278
Kinship Assessments	93.558	5,775
Total Temporary Assistance for Needy Families Cluster		<u>247,714</u>
Adult Immunization Grant Dtap	93.733	1,721
Preventative Health and Health Services Block Grant	93.758	972
<i>Passed through the Wisconsin Department of Workforce Development</i>		
* Child Support Enforcment	93.563	1,078,439
<i>Passed through the Wisconsin Department of Administration</i>		
Low Income Home Energy Assistance		
Low Income Home Energy Assistance 2014--2015	93.568	107,062
<i>Passed through the Wisconsin Department of Health Services</i>		
Child Care Mandatory and Matching Funds of the Child Care and Development Fund Cluster		
Fraud Prevention & Investigation	93.596	1,796
Child Day Care Administration & Operatiions	93.596	31,247
Child Care Certification	93.596	417
Total Child Care Mandatory and Matching Funds of the Child Care and Development Fund Cluster		<u>33,460</u>
Youth Aids		
Youth Aids - AODA	93.645	114
Youth Aids - Community	93.645	5,105
Basic County Allocation	93.645	34,484
Basic County Allocation Match	93.645	2,652
Total Youth Aids		<u>42,355</u>



**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2016

Agency / Pass through Agency / Federal Program Title / Local Program Title	CFDA #	Federal Expenditures
<b><u>US Department of Health and Human Services (Continued)</u></b>		
<i>Passed through the Wisconsin Department of Health Services (Continued)</i>		
Foster Care -- Title IV-E		
WISACWIS	93.658	\$ 2,670
CW-Foster Parent Competency	93.658	854
Youth Aids -- AODA	93.658	205
Youth Aids -- Community	93.658	9,153
CW PS Program Yr 2	93.658	19,510
CW PS Program Yr3	93.658	39,852
Basic County Allocation	93.658	326,975
Basic County Allocation Match	93.658	25,852
		<hr/>
Total Foster Care		425,071
		<hr/>
Title IV-E Legal	93.659	45,230
		<hr/>
Social Services Block Grant		
Aging and Disability Resource Center	*93.667	20,722
Basic County Allocation	*93.667	232,567
		<hr/>
Total Social Services Block Grant		253,289
		<hr/>
Chafee Foster Care Independence Program		
Youth Aids -- Independent Living	93.674	25,856
		<hr/>
Youth Independent Living ETV	93.599	1,670
		<hr/>
State Children's Insurance Program		
Income Maintenance Administration - Federal	93.767	43,916
Income Maintenance ACA - Federal	93.767	4,856
		<hr/>
Total State Children's Insurance Program		48,772
		<hr/>
Medicaid Cluster - Medical Assistance Program		
Income Maintenance Administration - Federal	*93.778	493,615
Income Maintenance ACA - Federal	*93.778	48,020
CLTS DD - Federal - Other CWA Admin	*93.778	36,379
CLTS Waiver Federal	*93.778	613,443
CLTS Autism- Federal - Other CWA Admin	*93.778	732
I&A EBS Expense Fed	*93.778	10,182
ADRC Dementia Care MA - Fed	*93.778	25,967
ADRC MFP-NH Relocate Fed	*93.778	16,242
DBS RC Medicaid I&A Federal	*93.778	70,988
Resource Ctr MA I&A Federal	*93.778	188,092
Resource Ctr Screen Federal	*93.778	41,451
		<hr/>
Total Medicaid Cluster - Medical Assistance Program		1,545,111
		<hr/>

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2016

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>CFDA #</u>	<u>Federal Expenditures</u>
<b><u>US Department of Health and Human Services (Continued)</u></b>		
<i>Passed through the Wisconsin Department of Health Services (Continued)</i>		
Block grants for Community Mental Health Services		
CST County Expansion	93.958	\$ 9,471
MH Block	93.958	<u>26,128</u>
Total Block grants for Community Mental Health Services		<u>35,599</u>
Block Grants for Prevention and Treatment of Substance Abuse		
CST County Expansion	93.959	1,292
AODA Block Grant	93.959	<u>109,299</u>
Total Block Grants for Prevention and Treatment of Substance Abuse		<u>110,591</u>
<b>Passed through the Greater Wisconsin Agency on Aging Resources</b>		
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		
State Health Insurance Program	93.324	<u>11,565</u>
Total US Department of Health and Human Services		<u>4,649,208</u>
<b><u>US Department of Homeland Security</u></b>		
<i>Passed through the Wisconsin Department of Emergency Management</i>		
* Hazard Mitigation Grant		
Hazard Mitigation Program Grant (FMA-PJ-05-WI-2014-001)	97.039	516
Hazard Mitigation Program Grant (HMPG) DR-1933-WI	97.039	<u>1,594</u>
Total Hazard Mitigation Grant		<u>2,110</u>
<i>Passed through the Wisconsin Department of Military Affairs</i>		
Emergency Management Performance Grants		
Emergency Management Performance Grant FFY 16	97.042	<u>45,955</u>
<i>Passed through the Wisconsin Department of Administration -- Office of Justice Assistance</i>		
Homeland Security Preparedness Technical Assistance Program		
Jefferson and Dodge Co Train Derailment Ex Series 10438	97.067	166
PPP Workshop 15-HSW-04-010735-JA-01	97.067	950
Miles Paratus Grant	97.067	<u>2,420</u>
Total Homeland Security Preparedness Technical Assistance Program		<u>3,536</u>
Total US Department of Homeland Security		51,601
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u><u>\$ 6,009,217</u></u>

\* Denotes Major Federal Program

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the Year Ended December 31, 2016

<b>Agency / Pass through Agency / Federal Program Title / Local Program Title</b>	<b>State ID #</b>	<b>State Expenditures</b>
<b><u>Wisconsin Department of Agriculture, Trade and Consumer Protection</u></b>		
Clean Sweep Program		
Agricultural Chemical & Container Collection	115.04	\$ 7,539
Household Hazardous Waste Collection Project	115.04	11,665
Prescription Drugs	115.04	3,500
County and District Fairs		
Aid to County and District Fairs	115.05	7,163
County and Staff Support		
County Staff and Support Programs	115.15	171,802
Land and Water Resource Management Implementation Projects		
Land and Water Resource Management Implementation Projects	115.40	<u>70,125</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection		<u>271,794</u>
<b><u>Wisconsin Department of Natural Resources</u></b>		
Enforcement Aids Boating Enforcement		
Water Patrol	370.550	4,900
Wildlife Damage Claims and Abatement	370.553	9,031
Hope and Mud Lake Sampling and Mgmt Plan (LPL-115-07)	370.663	522
Recreational Aids -- Snowmobile Trails and Area Aid		
Snowmobile Trails Maintenance S-4362	370.574	<u>45,641</u>
Total Wisconsin Department of Natural Resources		<u>60,094</u>
<b><u>Wisconsin Department of Transportation</u></b>		
<i>Passed through the AgeAdvantAge Agency on Aging, Inc.</i>		
Elderly / Handicapped Transportation	395.101	<u>187,506</u>
Total Wisconsin Department of Transportation		<u>187,506</u>
<b><u>Wisconsin Department of Health Services</u></b>		
Income Maintenance Cluster		
Income Maintenance Administration - State	435.283	278,960
IM Admin - Federal Consortium	435.284	5,533
Foodstamp Agency Incentive	437.965	9,690
Income Maintenance ACA - State	435.276	90,576
Income Maintenance ACA - Federal	435.277	616
Adult Protective Services	435.312	56,827

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2016

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>Wisconsin Department of Health Services (Continued)</u></b>		
Community Options Program		
Community Options	435.377	\$ 218,118
Alzheimer's Family Support		
Alzheimers Caregiver	435.381	25,777
CST County Expansion	435.515	49,237
Certified Mental Hlth Prg.	435.516	97,609
State-at-Large	435.531	16,875
Birth to Three Initiative	435.550	81,209
Aging & Disability Resource Center	435.5601	95,358
WIC Farmers Market Grant	435.154720	2,042
Consildated Contracts CHHD LD	435.157720	6,390
Consolidated Contracts MCH	435.159320	22,506
Aging and Disability Resource Centers Cluster		
ADRC - Dementia Care MA-GPR	435.560156	25,963
ADRC - Dementia Care Proj	435.560158	40,439
ADRC - MFP-NH Relocate GPR	435.560062	15,563
ADRC - MFP-NH Relocate Non-MA	435.560063	8,437
ADRC - I & A EBS	435.560072	10,180
ADRC - Other EBS ADRC Expense	435.560075	34,721
DBS RC Medicaid I & A	435.560082	70,983
ADRC - Disabilty Ben Spec	435.560085	58,984
ADRC Resource Center MA I & A	435.560088	188,086
ADRC Other Expense	435.560095	20,722
State EBS OCI Replacement	435.560320	39,668
State Pharmaceutical Assistance Program	435.560327	6,102
State Senior Community Services	435.560330	7,986
Title III-C-1 Congregate Meals	435.560350	77,369
Site Meals III-C2	435.560360	3,271

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2016

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>Wisconsin Department of Health Services (Continued)</u></b>		
Domestic Abuse Grant		
Elder Abuse	435.560490	\$ 25,025
Basic County Allocation	435.561	1,404,556
D. HS Match	435.681	193,433
Childrens Long Term Care Cluster		
CLTS Other CWA GPR	435.871	438,233
CLTS Other CWA Admin GPR	435.877	22,139
CLTS Autism CWA GPR	435.874	28,939
CLTS Autism CWA Admin GPR	435.880	890
CLTS Autism CWA Admin GPR	435.881	157
		<u>3,779,169</u>
<b><u>Wisconsin Department of Children and Family Services</u></b>		
Youth Aids - AODA	437.3411	12,837
Youth Aids - Community Intervention	437.3412	79,269
Youth Aids - Community	437.3413	572,475
Children First	437.700	4,000
Basic County Allocation	437.3561	473,513
County Match		
DCS Match	437.3681	37,784
Food Stamp Agency Initiatives	437.965	9,690
Low Income Energy Assistance	505.371	<u>74,399</u>
		<u>1,263,967</u>
<b><u>Wisconsin Department of Justice</u></b>		
DNA Sample Reimbursements 2015 -- 2016	455.221	4,320
Police Training (24 hour recertification training)	455.231	14,160
Reimbursement for Crime Victims and Witness Services		
Victim and Witness Assistance Program 2016	455.532	<u>42,369</u>
		<u>60,849</u>

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF EXPENDITURES OF STATE AWARDS (Continued)

For the Year Ended December 31, 2016

<u>Agency / Pass through Agency / Federal Program Title / Local Program Title</u>	<u>State ID #</u>	<u>State Expenditures</u>
<b><u>Wisconsin Department of Military Affairs</u></b>		
State Match Federal Disaster Assistance Hazard Mitigation Program Grant (HMPG) DR-1933-WI	465.305	\$ 266
State Emergency Response Board Emergency Planning Grants EPCRA Emergency Planning Grant FFY 15	465.337	30,884
Computer and Hazmat Equipment Grant EPCRA Computer and Hazmat Equipment Grant	465.367	<u>7,114</u>
Total Wisconsin Department of Military Affairs		<u>38,264</u>
<b><u>Wisconsin Department of Veterans Affairs</u></b>		
County Veterans Services Officer	485.001	13,000
County Transportation Grant	485.002	<u>8,416</u>
Total Wisconsin Department of Administration		<u>21,416</u>
<b><u>Wisconsin Department of Administration</u></b>		
Land Information Board Grant Training and Education Grant	505.118	1,000
GIS and Document Imaging Storage Area Network AD169023	505.166	1,288
Strategic Intitutive Grant Program AD169080	505.166	25,000
Low Income Energy Assistance 2014 - 2015	505.371	<u>74,390</u>
Total Wisconsin Department of Administration		<u>101,678</u>
<b>Total State Awards</b>		<u><u>\$ 5,784,737</u></u>

## JEFFERSON COUNTY, WISCONSIN

### NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2016

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#### **Note 1 - Basis of Presentation**

The Schedule of Expenditures of Federal Awards includes the federal award activity of the County. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the County. The Schedule of Expenditures of State Awards includes all of the state funds subject to the State Single Audit Guidelines. The reporting entity for the County is based upon criteria established by the Governmental Accounting Standards Board.

#### **Note 2 - Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **Note 3 - Oversight Agencies**

The County's federal oversight agency for audit is the U.S. Department of Health and Human Services. The County's state cognizant agency is the Wisconsin Department of Health Services.

#### **Note 4 - Title 19 Medical Assistance Payments**

The Schedule of Expenditures of Federal and State Awards does not include recorded payments of \$2,595,510 received by the County's health and human services departments, of which, \$294,628 represents the County's portion of WIMCR payments requested by the state on its behalf.

#### **Note 5 - State Direct Payments**

Payments made directly to recipients and vendors by the State of Wisconsin on behalf of the County totaled \$9,204,382 for the 2016 Supplemental Nutrition Assistance Program. This amount is not included on the Schedule of Expenditures of Federal Awards.

#### **Note 6 - Non-Cash Assistance, Loans and Insurance**

The County did not receive any federal non-cash assistance, federal loans or federal insurance for the year ended December 31, 2016.

**JEFFERSON COUNTY, WISCONSIN**  
**NOTES TO THE SCHEDULES OF EXPENDITURES OF**  
**FEDERAL AND STATE AWARDS (Continued)**

For the Year Ended December 31, 2016

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**Note 7 - Subrecipients**

The County did not provide federal awards to subrecipients during the year ended December 31, 2016.

**Note 8 - Indirect Cost Allocation**

The County allocates indirect costs on the basis of full-time equivalents in each department and the number of full-time equivalents working on specific grants for the Department of Health Services grant, and on the basis of wages charged to each department for the Department of Children and Families grants. The County did not elect to use the Federal 10% de minimis indirect cost rate for the year ended December 31, 2016.



**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the Year Ended December 31, 2016

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**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified?        yes   X   no

Significant deficiency(ies) identified?   X   yes        none reported

Noncompliance material to financial statements noted?        yes   X   no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?        yes   X   no

Significant deficiency(ies) identified?        yes   X   none reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?        yes   X   no

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.778	Medicaid Cluster - Medical Assistance Program
93.667	Social Services Block Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   yes        no

**JEFFERSON COUNTY, WISCONSIN**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2016

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

Financial Statements (Continued)

State Awards

Internal control over major state programs:

Material weakness(es) identified?	_____	yes	<u>  X  </u>	no
Significant deficiency(ies) identified?	_____	yes	<u>  X  </u>	none reported

Any audit findings disclosed that are required to be reported in accordance with *State Single Audit Guidelines*?

_____	yes	<u>  X  </u>	no
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Identification of major state programs:

<u>State ID</u>	<u>Name of State Program or Cluster</u>
	Income Maintenance Cluster
435.283	Income Maintenance Administration - State
435.284	Income Maintenance Administration - Federal Consortium
435.276	Income Maintenance ACA - State
435.277	Income Maintenance ACA - Federal
437.965	Foodstamp Agency Incentive
	Aging and Disability Resource Cluster
435.5601	Aging & Disability Resource Center
435.560156	ADRC - Dementia Care MA - GPR
435.560158	ADRC - Dementia Care Proj
435.560062	ADRC - MFP-NH Relocate GPR
435.560063	ADRC - MFP-NH Relocate Non-MA
435.560072	ADRC - I & A EBS
435.560075	ADRC - Other EBS ADRC Expense
435.560082	DBS RC Medicaid I & A
435.560085	ADRC - Disability Ben Spec
435.560088	ADRC Resource Center MA I & A
435.560095	ADRC Other Expense

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended December 31, 2016

---

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

Financial Statements (Continued)

	CLTS Cluster
435.871	CLTS Other CWA GPR
435.877	CLTS Other CWA Admin GPR
435.874	CLTS Autism CWA GPR
435.880	CLTS Autism CWA Admin GPR
435.881	CLTS Autism CWA Admin GPR

	Youth Aids
437.3411	Youth Aids - AODA
437.3412	Youth Aids - Community Intervention
437.3413	Youth Aids - Community

Dollar threshold used to distinguish between  
Type A and Type B programs received from the  
Wisconsin Department of Health Services: \$250,000

Dollar threshold used to distinguish  
between Type A and Type B programs  
from all other state agencies \$250,000

Auditee qualified as low-risk auditee?   X   yes        no

# JEFFERSON COUNTY, WISCONSIN

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended December 31, 2016

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### Section II - Financial Statement Findings

#### 2016-001: Revenue Cutoff - Significant Deficiency

*Criteria:* Internal controls should be designed so that all receipts are reviewed and approved by department managers for, ensuring revenues are recorded in the proper period.

*Condition:* We noted one instance in which revenue was earned and received in 2015, but was improperly recorded as revenue in 2016.

*Context:* During our audit we tested revenue for proper revenue recognition.

*Effect:* Misstatement could occur without being prevented or detected on a timely basis.

*Cause:* Receipts were not reviewed in enough detail to properly identify appropriate cutoff and recording.

*Recommendation:* We suggest the County strengthen review procedures to ensure that all revenues are recorded in the proper period.

*Corrective Action Plan:* The County is currently in the process of implementing a new financial accounting software package and as a result is reviewing all of its processes. Currently, most of the County's revenues are recorded on a cash basis for interim reporting purposes. The County intends to utilize the new system for its billing and revenue cycles which will assist with recording transactions in the proper period as well as facilitating the year end close process. This process redesign is occurring currently and we expect to be fully implemented by September 1, 2017. The person responsible for this corrective action is Marc DeVries, Finance Director.

### Section III - Federal and State Award Findings and Questioned Costs

None.

### Section IV - Status of Prior Year Findings

#### 2015-001: Access Rights in the Financial Accounting Software - Significant Deficiency

This item has been satisfactorily addressed.

**JEFFERSON COUNTY, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended December 31, 2016

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**Section IV - Status of Prior Year Findings (Continued)**

**2015-002: Amounts Recorded for Incurred but not Reported Claims in the Governmental Funds - Significant Deficiency**

This item has been satisfactorily addressed.

**2015-003: Timely Submission of Support Payments to State Disbursement Unit Significant Deficiency, Noncompliance**

This item has been satisfactorily addressed.

**Section V - Other Issues**

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as the auditee's ability to continue as a going concern? No

Does the auditor's report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:

Department of Agriculture, Trace Consumer Protection	No
Department of Natural Resources	No
Department of Transportation	No
Department of Corrections	No
Department of Health Services	No
Department of Children and Family Services	No
Department of Justice	No
Department of Military Affairs	No
Department of Veterans Affairs	No
Department of Administration	No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

Name and Signature of Partner Daniel A. Berg

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Date of Report July 6, 2017



## Jefferson County Finance Department

311 S. Center Avenue Room 109  
Jefferson, WI 53549-1701  
Telephone (920) 674-7434  
Fax (920) 674-7368

Marc A. DeVries, CPA  
Finance Director

Cindy Diestelmann  
Jayne Hintzmann  
Donna Miller  
Tamara L. Worzalla, CPA

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Jefferson County  
Corrective Action Plan  
For the Year Ended December 31, 2016

### **2016-001: Revenue Cutoff - Significant Deficiency**

*Condition:* We noted one instance in which revenue was earned and received in 2015, but was improperly recorded as revenue in 2016.

*Corrective Action Plan:* The County is currently in the process of implementing a new financial accounting software package and as a result is reviewing all of its processes. Currently, most of the County's revenues are recorded on a cash basis for interim reporting purposes. The County intends to utilize the new system for its billing and revenue cycles which will assist with recording transactions in the proper period as well as facilitating the year end close process. This process redesign is occurring currently and we expect to be fully implemented by September 1, 2017. The person responsible for this corrective action is Marc DeVries, Finance Director.

Finance  
2601

Date Ran 7/21/2017  
Period 6  
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(38,779.17)	(38,779.17)	(232,675.02)	(232,675.00)	(0.02)	(465,350.00)	(232,674.98)	50.00%
412100	SALES TAXES FROM COUNTY	(13.75)	(8.33)	(68.54)	(50.00)	(18.54)	(100.00)	(31.46)	68.54%
451004	GARNISHMENT FEES	(15.00)	-	(15.00)	-	(15.00)	-	15.00	#DIV/0!
451005	CHILD SUPPORT FEES	(90.00)	(83.33)	(582.00)	(500.00)	(82.00)	(1,000.00)	(418.00)	58.20%
451312	EMP PAYROLL CHARGES	-	(4.17)	(10.00)	(25.00)	15.00	(50.00)	(40.00)	20.00%
474201	FAX INTERDEPARTMENT	-	(0.83)	-	(5.00)	5.00	(10.00)	(10.00)	0.00%
<b>Totals</b>		<b>(38,897.92)</b>	<b>(38,875.83)</b>	<b>(233,350.56)</b>	<b>(233,255.00)</b>	<b>(95.56)</b>	<b>(466,510.00)</b>	<b>(233,159.44)</b>	<b>50.02%</b>

## Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	13,965.86	13,934.50	58,568.68	83,607.00	(25,038.32)	167,214.00	108,645.32	35.03%
511210	WAGES-REGULAR	10,869.25	10,389.83	58,406.66	62,339.00	(3,932.34)	124,678.00	66,271.34	46.85%
511220	WAGES-OVERTIME	7.36	-	7.36	-	7.36	-	(7.36)	#DIV/0!
511310	WAGES-SICK LEAVE	-	-	1,308.16	-	1,308.16	-	(1,308.16)	#DIV/0!
511320	WAGES-VACATION PAY	485.66	-	10,546.61	-	10,546.61	-	(10,546.61)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	68.75	-	412.50	(412.50)	825.00	825.00	0.00%
511340	WAGES-HOLIDAY PAY	-	-	2,582.42	-	2,582.42	-	(2,582.42)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	681.48	-	844.17	-	844.17	-	(844.17)	#DIV/0!
511380	WAGES-BEREAVEMENT	-	-	1,068.48	-	1,068.48	-	(1,068.48)	#DIV/0!
512141	SOCIAL SECURITY	1,903.94	1,842.75	9,874.47	11,056.50	(1,182.03)	22,113.00	12,238.53	44.65%
512142	RETIREMENT (EMPLOYER)	1,768.61	1,658.75	8,708.59	9,952.50	(1,243.91)	19,905.00	11,196.41	43.75%
512144	HEALTH INSURANCE	8,869.25	6,581.42	38,797.58	39,488.50	(690.92)	78,977.00	40,179.42	49.13%
512145	LIFE INSURANCE	14.15	9.42	61.85	56.50	5.35	113.00	51.15	54.73%
512150	FSA CONTRIBUTION	-	93.75	1,125.00	562.50	562.50	1,125.00	-	100.00%
512173	DENTAL INSURANCE	458.87	402.00	2,281.58	2,412.00	(130.42)	4,824.00	2,542.42	47.30%
521213	ACCOUNTING & AUDITING	10,560.00	1,065.67	12,389.52	6,394.00	5,995.52	12,788.00	398.48	96.88%
521213	CAFR REPORTING	-	42.08	-	252.50	(252.50)	505.00	505.00	0.00%
521219	OTHER PROFESSIONAL SERV	-	233.33	-	1,400.00	(1,400.00)	2,800.00	2,800.00	0.00%
521296	COMPUTER SUPPORT	-	294.33	2,951.00	1,766.00	1,185.00	3,532.00	581.00	83.55%
531243	FURNITURE & FURNISHINGS	-	41.67	-	250.00	(250.00)	500.00	500.00	0.00%
531303	COMPUTER EQUIPMT & SOFTW.	309.54	41.67	845.54	250.00	595.54	500.00	(345.54)	169.11%
531311	POSTAGE & BOX RENT	154.53	191.67	1,154.22	1,150.00	4.22	2,300.00	1,145.78	50.18%
531312	OFFICE SUPPLIES	77.20	241.67	1,378.84	1,450.00	(71.16)	2,900.00	1,521.16	47.55%
531313	PRINTING & DUPLICATING	131.63	33.33	352.48	200.00	152.48	400.00	47.52	88.12%
531314	SMALL ITEMS OF EQUIPMENT	-	8.33	-	50.00	(50.00)	100.00	100.00	0.00%
531324	MEMBERSHIP DUES	-	71.17	690.00	427.00	263.00	854.00	164.00	80.80%
531326	ADVERTISING	10.87	-	6,039.63	-	6,039.63	-	(6,039.63)	#DIV/0!
531351	GAS/DIESEL	-	4.17	-	25.00	(25.00)	50.00	50.00	0.00%
532325	REGISTRATION	-	88.33	425.00	530.00	(105.00)	1,060.00	635.00	40.09%
532332	MILEAGE	-	47.92	-	287.50	(287.50)	575.00	575.00	0.00%
532334	COMMERCIAL TRAVEL	-	41.67	419.25	250.00	169.25	500.00	80.75	83.85%
532335	MEALS	-	25.00	45.92	150.00	(104.08)	300.00	254.08	15.31%
532336	LODGING	-	103.33	1,028.16	620.00	408.16	1,240.00	211.84	82.92%
533225	TELEPHONE & FAX	6.54	8.33	39.06	50.00	(10.94)	100.00	60.94	39.06%
535242	MAINTAIN MACHINERY & EQUIF	-	33.33	-	200.00	(200.00)	400.00	400.00	0.00%
571004	IP TELEPHONY ALLOCATION	57.17	57.17	343.02	343.00	0.02	686.00	342.98	50.00%
571005	DUPLICATING ALLOCATION	7.08	7.08	42.48	42.50	(0.02)	85.00	42.52	49.98%
571009	MIS PC GROUP ALLOCATION	698.00	698.00	4,188.00	4,188.00	-	8,376.00	4,188.00	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	390.17	390.17	2,341.02	2,341.00	0.02	4,682.00	2,340.98	50.00%
591519	OTHER INSURANCE	104.49	125.25	626.94	751.50	(124.56)	1,503.00	876.06	41.71%
594818	CAP COMPUTER	-	26,551.98	58,579.74	159,311.86	(100,732.12)	318,623.72	260,043.98	18.39%
Totals		51,531.65	65,427.81	288,061.43	392,566.86	(104,505.43)	785,133.72	497,072.29	36.69%



Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
#DIV/0!									
Totals		-	-	-	-	-	-	-	#DIV/0!
Total Business Unit		12,633.73	26,551.98	54,710.87	159,311.86	(104,600.99)	318,623.72	263,912.85	

Finance  
2602 Dental Ins

Date Ran 7/21/2017  
Period 6  
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
451026	RETIREE INS PREMIUM RECOVER	-	(1,375.00)	(6,558.00)	(8,250.00)	1,692.00	(16,500.00)	(9,942.00)	39.75%
451032	COBRA PREMIUM RECOVERY	(183.60)	(166.67)	(1,315.80)	(1,000.00)	(315.80)	(2,000.00)	(684.20)	65.79%
451043	COUNTY BOARD PREMIUMS	(486.00)	-	(1,242.00)	-	(1,242.00)	-	1,242.00	#DIV/0!
451045	EMPLOYEE PREMIUMS	(43,473.24)	-	(223,607.32)	-	(223,607.32)	-	223,607.32	#DIV/0!
<b>Totals</b>		<b>(44,142.84)</b>	<b>(1,541.67)</b>	<b>(232,723.12)</b>	<b>(9,250.00)</b>	<b>(223,473.12)</b>	<b>(18,500.00)</b>	<b>214,223.12</b>	<b>1257.96%</b>

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
599951	YEAR END ALLOCATION	-	220.83	-	1,325.00	(1,325.00)	2,650.00	2,650.00	0.00%
599982	RETIREE DENTAL CLAIMS	2,310.00	987.50	8,442.12	5,925.00	2,517.12	11,850.00	3,407.88	71.24%
599984	COBRA DENTAL CLAIMS	-	333.33	3,551.60	2,000.00	1,551.60	4,000.00	448.40	88.79%
599986	ADMIN FEES DENTAL	1,916.32	-	11,579.12	-	11,579.12	-	(11,579.12)	#DIV/0!
599989	EMPLOYEE DENTAL CLAIMS	28,873.51	-	217,657.10	-	217,657.10	-	(217,657.10)	#DIV/0!
599992	ADMIN DENTAL RETIREE	93.38	-	450.66	-	450.66	-	(450.66)	#DIV/0!
<b>Totals</b>		<b>33,193.21</b>	<b>1,541.67</b>	<b>241,680.60</b>	<b>9,250.00</b>	<b>232,430.60</b>	<b>18,500.00</b>	<b>(223,180.60)</b>	<b>1306.38%</b>

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>(10,949.63)</b>	<b>(0.00)</b>	<b>8,957.48</b>	<b>-</b>	<b>8,957.48</b>	<b>-</b>	<b>(8,957.48)</b>	

Treasurer  
1401

Date Ran 7/21/2017  
Period 6  
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	62,532.33	62,532.33	375,193.98	375,194.00	(0.02)	750,388.00	375,194.02	50.00%
411300	DNR PILT	(1,212.19)	(4,791.67)	(61,812.49)	(28,750.00)	(33,062.49)	(57,500.00)	4,312.49	107.50%
411500	MANAGED FOREST	(175.82)	208.33	(1,214.21)	1,250.00	(2,464.21)	2,500.00	3,714.21	-48.57%
418100	INTEREST ON TAXES	(29,061.67)	(34,583.33)	(262,313.51)	(207,500.00)	(54,813.51)	(415,000.00)	(152,686.49)	63.21%
441030	AG USE CONV PENALTY	(3,942.80)	(333.33)	(4,798.17)	(2,000.00)	(2,798.17)	(4,000.00)	798.17	119.95%
451007	TREASURERS FEES	(100.00)	(50.00)	(400.00)	(300.00)	(100.00)	(600.00)	(200.00)	66.67%
481001	INTEREST & DIVIDENDS	(50,580.25)	(41,666.67)	(313,868.96)	(250,000.00)	(63,868.96)	(500,000.00)	(186,131.04)	62.77%
481004	FAIR MARKET VALUE ADJUSTME	99,953.04	-	143,190.07	-	143,190.07	-	(143,190.07)	#DIV/0!
486002	UNCLAIMED FUNDS REVENUE	(44.02)	-	(44.02)	-	(44.02)	-	44.02	#DIV/0!
486004	MISCELLANEOUS REVENUE	(1,000.00)	-	(1,000.52)	-	(1,000.52)	-	1,000.52	#DIV/0!
<b>Totals</b>		<b>76,368.62</b>	<b>(18,684.33)</b>	<b>(127,067.83)</b>	<b>(112,106.00)</b>	<b>(14,961.83)</b>	<b>(224,212.00)</b>	<b>(97,144.17)</b>	<b>56.67%</b>

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	5,825.60	5,737.33	34,405.44	34,424.00	(18.56)	68,848.00	34,442.56	49.97%
511210	WAGES-REGULAR	3,633.50	3,734.00	18,612.95	22,404.00	(3,791.05)	44,808.00	26,195.05	41.54%
511220	WAGES-OVERTIME	-	-	7.77	-	7.77	-	(7.77)	#DIV/0!
511310	WAGES-SICK LEAVE	-	-	331.69	-	331.69	-	(331.69)	#DIV/0!
511320	WAGES-VACATION PAY	100.86	-	748.54	-	748.54	-	(748.54)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	13.00	-	78.00	(78.00)	156.00	156.00	0.00%
511340	WAGES-HOLIDAY PAY	-	-	325.53	-	325.53	-	(325.53)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP)	-	-	46.65	-	46.65	-	(46.65)	#DIV/0!
512141	SOCIAL SECURITY	698.67	714.58	3,988.33	4,287.50	(299.17)	8,575.00	4,586.67	46.51%
512142	RETIREMENT (EMPLOYER)	650.05	713.75	3,704.39	4,282.50	(578.11)	8,565.00	4,860.61	43.25%
512144	HEALTH INSURANCE	3,556.29	3,169.42	18,664.48	19,016.50	(352.02)	38,033.00	19,368.52	49.07%
512145	LIFE INSURANCE	7.10	5.58	37.08	33.50	3.58	67.00	29.92	55.34%
512150	FSA CONTRIBUTION	-	44.17	530.00	265.00	265.00	530.00	-	100.00%
512173	DENTAL INSURANCE	229.27	190.83	1,087.56	1,145.00	(57.44)	2,290.00	1,202.44	47.49%
521232	INVEST ADVISOR FEES	-	2,500.00	14,344.30	15,000.00	(655.70)	30,000.00	15,655.70	47.81%
531298	UNITED PARCEL SERVICE UPS	-	-	14.79	-	14.79	-	(14.79)	#DIV/0!
531311	POSTAGE & BOX RENT	2,098.35	541.67	3,225.81	3,250.00	(24.19)	6,500.00	3,274.19	49.63%
531312	OFFICE SUPPLIES	142.18	83.33	320.31	500.00	(179.69)	1,000.00	679.69	32.03%
531313	PRINTING & DUPLICATING	0.05	16.67	55.73	100.00	(44.27)	200.00	144.27	27.87%
531321	PUBLICATION OF LEGAL NOTICE	-	166.67	1,433.70	1,000.00	433.70	2,000.00	566.30	71.69%
531324	MEMBERSHIP DUES	-	8.33	100.00	50.00	50.00	100.00	-	100.00%
532325	REGISTRATION	-	20.83	-	125.00	(125.00)	250.00	250.00	0.00%
532332	MILEAGE	-	20.83	-	125.00	(125.00)	250.00	250.00	0.00%
532335	MEALS	-	2.50	-	15.00	(15.00)	30.00	30.00	0.00%
532336	LODGING	-	25.00	-	150.00	(150.00)	300.00	300.00	0.00%
533225	TELEPHONE & FAX	5.27	8.33	31.71	50.00	(18.29)	100.00	68.29	31.71%
571004	IP TELEPHONY ALLOCATION	34.25	34.25	205.50	205.50	-	411.00	205.50	50.00%
571005	DUPLICATING ALLOCATION	11.25	11.25	67.50	67.50	-	135.00	67.50	50.00%
571009	MIS PC GROUP ALLOCATION	574.83	574.83	3,448.98	3,449.00	(0.02)	6,898.00	3,449.02	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	173.83	173.83	1,042.98	1,043.00	(0.02)	2,086.00	1,043.02	50.00%
591519	OTHER INSURANCE	42.53	48.33	255.18	290.00	(34.82)	580.00	324.82	44.00%
593256	BANK CHARGES	125.00	125.00	743.19	750.00	(6.81)	1,500.00	756.81	49.55%
<b>Totals</b>		<b>17,908.88</b>	<b>18,684.33</b>	<b>107,780.09</b>	<b>112,106.00</b>	<b>(4,325.91)</b>	<b>224,212.00</b>	<b>116,431.91</b>	<b>48.07%</b>

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>94,277.50</b>	<b>-</b>	<b>(19,287.74)</b>	<b>-</b>	<b>(19,287.74)</b>	<b>-</b>	<b>19,287.74</b>	

Treasurer  
1402 Tax Deed Exp

Date Ran 7/21/2017  
Period 6  
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(1,675.00)	(1,675.00)	(10,050.00)	(10,050.00)	-	(20,100.00)	(10,050.00)	50.00%
482002	RENT OF COUNTY PROPERTY	3,182.00	-	(272.00)	-	(272.00)	-	272.00	#DIV/0!
483005	GAIN/LOSS-SALE FORCLD PRPTY	(3,821.64)	-	(71,179.43)	-	(71,179.43)	-	71,179.43	#DIV/0!
486004	MISCELLANEOUS REVENUE	1,500.00	-	1,000.00	-	1,000.00	-	(1,000.00)	#DIV/0!
<b>Totals</b>		<b>(814.64)</b>	<b>(1,675.00)</b>	<b>(80,501.43)</b>	<b>(10,050.00)</b>	<b>(70,451.43)</b>	<b>(20,100.00)</b>	<b>60,401.43</b>	<b>400.50%</b>

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
521212	LEGAL	-	8.33	10.00	50.00	(40.00)	100.00	90.00	10.00%
521219	OTHER PROFESSIONAL SERV	(30.00)	83.33	30.00	500.00	(470.00)	1,000.00	970.00	3.00%
521255	PAPER SERVICE	-	16.67	-	100.00	(100.00)	200.00	200.00	0.00%
521273	TITLE SEARCH	(175.00)	166.67	(175.00)	1,000.00	(1,175.00)	2,000.00	2,175.00	-8.75%
531311	POSTAGE & BOX RENT	-	16.67	-	100.00	(100.00)	200.00	200.00	0.00%
531321	PUBLICATION OF LEGAL NOTICE	-	83.33	5,333.28	500.00	4,833.28	1,000.00	(4,333.28)	533.33%
531326	ADVERTISING	-	50.00	-	300.00	(300.00)	600.00	600.00	0.00%
533221	WATER	68.42	-	241.66	-	241.66	-	(241.66)	#DIV/0!
535242	MAINTAIN MACHINERY & EQUIF	-	-	571.50	-	571.50	-	(571.50)	#DIV/0!
593742	UNCOLLECTED TAXES	-	1,250.00	(1,374.17)	7,500.00	(8,874.17)	15,000.00	16,374.17	-9.16%
<b>Totals</b>		<b>(136.58)</b>	<b>1,675.00</b>	<b>4,637.27</b>	<b>10,050.00</b>	<b>(5,412.73)</b>	<b>20,100.00</b>	<b>15,462.73</b>	<b>23.07%</b>

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>(951.22)</b>	<b>-</b>	<b>(75,864.16)</b>	<b>-</b>	<b>(75,864.16)</b>	<b>-</b>	<b>75,864.16</b>	

Treasurer  
1403 Plat books

Date Ran 7/21/2017  
Period 6  
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	162.50	162.50	975.00	975.00	-	1,950.00	975.00	50.00%
451010	SALE OF MAPS & PLAT BOOKS	(121.32)	(208.33)	(1,000.89)	(1,250.00)	249.11	(2,500.00)	(1,499.11)	40.04%
451308	POSTAGE FEES	(2.67)	(4.17)	(8.67)	(25.00)	16.33	(50.00)	(41.33)	17.34%
474014	DEPT PLAT BOOK CHARGES	-	(33.33)	(60.66)	(200.00)	139.34	(400.00)	(339.34)	15.17%
<b>Totals</b>		<b>38.51</b>	<b>(83.33)</b>	<b>(95.22)</b>	<b>(500.00)</b>	<b>404.78</b>	<b>(1,000.00)</b>	<b>(904.78)</b>	<b>9.52%</b>

Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
531349	OTHER OPERATING EXPENSES	-	83.33	-	500.00	(500.00)	1,000.00	1,000.00	0.00%
<b>Totals</b>		<b>-</b>	<b>83.33</b>	<b>-</b>	<b>500.00</b>	<b>(500.00)</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>

Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
									#DIV/0!
<b>Totals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Business Unit</b>		<b>38.51</b>	<b>(0.00)</b>	<b>(95.22)</b>	<b>-</b>	<b>(95.22)</b>	<b>-</b>	<b>95.22</b>	

Child Support  
2301

Date Ran 7/21/2017  
Period 6  
Year 2017

Revenues

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
411100	GENERAL PROPERTY TAXES	(13,245.58)	(13,245.58)	(79,473.48)	(79,473.50)	0.02	(158,947.00)	(79,473.52)	50.00%
421001	STATE AID	-	(8,750.00)	(54,752.00)	(52,500.00)	(2,252.00)	(105,000.00)	(50,248.00)	52.14%
421010	M S L INCENTIVES	-	(1,500.00)	(9,309.00)	(9,000.00)	(309.00)	(18,000.00)	(8,691.00)	51.72%
421012	STATE AID CS + ALL OTHERS	-	(66,581.00)	(211,976.08)	(399,486.00)	187,509.92	(798,972.00)	(586,995.92)	26.53%
421012	ST AID WAGES ALLOCATE	-	7,931.67	29,550.80	47,590.00	(18,039.20)	95,180.00	65,629.20	31.05%
421013	OTHER DEPT WAGE RETENTION	-	(2,617.50)	(9,850.26)	(15,705.00)	5,854.74	(31,410.00)	(21,559.74)	31.36%
421050	CS PERFORMANCE BASED INC	-	(13,500.00)	-	(81,000.00)	81,000.00	(162,000.00)	(162,000.00)	0.00%
421096	STATE AID MEDICAL SUPPORT	(8,421.00)	(831.25)	(8,421.00)	(4,987.50)	(3,433.50)	(9,975.00)	(1,554.00)	84.42%
442004	EXTRADITION REIMBURSEMENT	(80.00)	(125.00)	(80.00)	(750.00)	670.00	(1,500.00)	(1,420.00)	5.33%
451011	CS PROG FEE REDUCE 66%	-	-	1,471.71	-	1,471.71	-	(1,471.71)	#DIV/0!
451013	NIVD ACTIVITIES REDUCTION	-	-	(1,955.28)	-	(1,955.28)	-	1,955.28	#DIV/0!
451014	CS PROGRAM FEES	(1,313.60)	(1,150.00)	(7,098.44)	(6,900.00)	(198.44)	(13,800.00)	(6,701.56)	51.44%
455003	NON-IVD SERVICE FEES	(140.00)	(111.67)	(695.00)	(670.00)	(25.00)	(1,340.00)	(645.00)	51.87%
<b>Totals</b>		<b>(23,200.18)</b>	<b>(100,480.33)</b>	<b>(352,588.03)</b>	<b>(602,882.00)</b>	<b>250,293.97</b>	<b>(1,205,764.00)</b>	<b>(853,175.97)</b>	<b>29.24%</b>

## Expenditures

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
									#DIV/0!
511110	SALARY-PERMANENT REGULAR	16,120.51	19,177.67	99,173.68	115,066.00	(15,892.32)	230,132.00	130,958.32	43.09%
511210	WAGES-REGULAR	34,061.98	37,938.67	189,546.01	227,632.00	(38,085.99)	455,264.00	265,717.99	41.63%
511220	WAGES-OVERTIME	51.61	565.08	1,226.40	3,390.50	(2,164.10)	6,781.00	5,554.60	18.09%
511240	WAGES-TEMPORARY	210.01	528.67	2,867.93	3,172.00	(304.07)	6,344.00	3,476.07	45.21%
511310	WAGES-SICK LEAVE	2,103.39	-	16,004.94	-	16,004.94	-	(16,004.94)	#DIV/0!
511320	WAGES-VACATION PAY	3,299.48	-	16,813.36	-	16,813.36	-	(16,813.36)	#DIV/0!
511330	WAGES-LONGEVITY PAY	-	180.25	-	1,081.50	(1,081.50)	2,163.00	2,163.00	0.00%
511340	WAGES-HOLIDAY PAY	324.88	-	8,973.22	-	8,973.22	-	(8,973.22)	#DIV/0!
511350	WAGES-MISCELLANEOUS(COMP	649.76	-	958.06	-	958.06	-	(958.06)	#DIV/0!
511380	WAGES-BEREAVEMENT	-	-	355.10	-	355.10	-	(355.10)	#DIV/0!
512141	SOCIAL SECURITY	4,121.48	4,273.58	24,409.67	25,641.50	(1,231.83)	51,283.00	26,873.33	47.60%
512142	RETIREMENT (EMPLOYER)	3,849.64	3,858.42	22,647.61	23,150.50	(502.89)	46,301.00	23,653.39	48.91%
512144	HEALTH INSURANCE	16,453.34	15,465.17	89,293.07	92,791.00	(3,497.93)	185,582.00	96,288.93	48.12%
512145	LIFE INSURANCE	24.15	19.67	134.82	118.00	16.82	236.00	101.18	57.13%
512146	WORKERS COMPENSATION	-	-	1,155.33	-	1,155.33	-	(1,155.33)	#DIV/0!
512150	FSA CONTRIBUTION	-	225.00	2,575.00	1,350.00	1,225.00	2,700.00	125.00	95.37%
512173	DENTAL INSURANCE	1,171.76	1,008.00	5,804.81	6,048.00	(243.19)	12,096.00	6,291.19	47.99%
521253	BLOOD TESTS	192.00	-	192.00	-	192.00	-	(192.00)	#DIV/0!
521255	PAPER SERVICE	459.00	583.33	3,742.50	3,500.00	242.50	7,000.00	3,257.50	53.46%
521256	GENETIC TESTS	-	600.00	2,448.00	3,600.00	(1,152.00)	7,200.00	4,752.00	34.00%
521296	COMPUTER SUPPORT	-	115.75	1,407.00	694.50	712.50	1,389.00	(18.00)	101.30%
529160	INTERPRETER FEE	250.00	300.00	752.50	1,800.00	(1,047.50)	3,600.00	2,847.50	20.90%
529299	PURCHASE CARE & SERVICES	-	5,040.00	30,240.00	30,240.00	-	60,480.00	30,240.00	50.00%
531003	NOTARY PUBLIC RELATED	40.00	16.67	160.00	100.00	60.00	200.00	40.00	80.00%
531246	FPLS FEES	-	230.83	669.00	1,385.00	(716.00)	2,770.00	2,101.00	24.15%
531301	OFFICE EQUIPMENT	319.00	41.67	319.00	250.00	69.00	500.00	181.00	63.80%
531303	COMPUTER EQUIPMT & SOFTW.	-	336.67	2,062.92	2,020.00	42.92	4,040.00	1,977.08	51.06%
531311	POSTAGE & BOX RENT	1,381.22	1,466.67	7,624.08	8,800.00	(1,175.92)	17,600.00	9,975.92	43.32%
531311	POSTAGE - NIVD	68.21	62.08	172.04	372.50	(200.46)	745.00	572.96	23.09%
531312	OFFICE SUPPLIES	651.38	1,541.67	5,311.70	9,250.00	(3,938.30)	18,500.00	13,188.30	28.71%
531313	PRINTING & DUPLICATING	40.83	333.33	429.33	2,000.00	(1,570.67)	4,000.00	3,570.67	10.73%
531314	SMALL ITEMS OF EQUIPMENT	-	191.67	980.26	1,150.00	(169.74)	2,300.00	1,319.74	42.62%
531321	PUBLICATION OF LEGAL NOTICE	(182.04)	108.33	486.00	650.00	(164.00)	1,300.00	814.00	37.38%
531323	SUBSCRIPTIONS-TAX & LAW	556.08	272.50	1,688.28	1,635.00	53.28	3,270.00	1,581.72	51.63%
531324	MEMBERSHIP DUES	1,052.50	162.92	1,637.50	977.50	660.00	1,955.00	317.50	83.76%
531326	ADVERTISING	-	16.67	80.36	100.00	(19.64)	200.00	119.64	40.18%
531348	EDUCATIONAL SUPPLIES	-	108.33	582.04	650.00	(67.96)	1,300.00	717.96	44.77%
532325	REGISTRATION	-	272.50	2,115.00	1,635.00	480.00	3,270.00	1,155.00	64.68%
532332	MILEAGE	27.75	88.33	438.72	530.00	(91.28)	1,060.00	621.28	41.39%
532334	COMMERCIAL TRAVEL	-	125.00	1,167.89	750.00	417.89	1,500.00	332.11	77.86%
532335	MEALS	18.18	84.50	232.17	507.00	(274.83)	1,014.00	781.83	22.90%
532336	LODGING	-	284.25	437.00	1,705.50	(1,268.50)	3,411.00	2,974.00	12.81%
532339	OTHER TRAVEL & TOLLS	40.50	22.92	147.50	137.50	10.00	275.00	127.50	53.64%
532340	CONTRACTED EXTRADITIONS	-	583.33	1,990.88	3,500.00	(1,509.12)	7,000.00	5,009.12	28.44%
533225	TELEPHONE & FAX	61.79	65.42	376.42	392.50	(16.08)	785.00	408.58	47.95%



535242	MAINTAIN MACHINERY & EQUIP	-	195.67	645.00	1,174.00	(529.00)	2,348.00	1,703.00	27.47%
571004	IP TELEPHONY ALLOCATION	194.33	194.33	1,165.98	1,166.00	(0.02)	2,332.00	1,166.02	50.00%
571005	DUPLICATING ALLOCATION	27.25	27.25	163.50	163.50	-	327.00	163.50	50.00%
571009	MIS PC GROUP ALLOCATION	2,299.25	2,299.25	13,795.50	13,795.50	-	27,591.00	13,795.50	50.00%
571010	MIS SYSTEMS GRP ALLOC(ISIS)	1,165.83	1,165.83	6,994.98	6,995.00	(0.02)	13,990.00	6,995.02	50.00%
591519	OTHER INSURANCE	247.29	302.50	1,483.74	1,815.00	(331.26)	3,630.00	2,146.26	40.87%

Totals	91,352.34	100,480.33	574,077.80	602,882.00	(28,804.20)	1,205,764.00	631,686.20	47.61%
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Other Financing Sources (Uses)

Acct Number	Description	Current Period Actual	Current Period Budget	YTD Actual	YTD Budget	Prorated Variance	Total Budget	Annual Remaining	Percentage Of Budget
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#DIV/0!

Totals	-	-	-	-	-	-	-	-	#DIV/0!
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Total Business Unit	68,152.16	-	221,489.77	-	221,489.77	-	(221,489.77)		
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**County Owned**

Parcel Number	Property Information			Value		Total Unpaid			Sold	Gain/ (Loss)	Comment
	Property Address	Municipality		Assessment	EST FMV	Taxes	Interest	Total			
3	008-0714-0114-016	Todd Brunner Woodside Lane	T. Farmington	62,100	63,100	8,787.95	4,183.17	12,971.12	15,000.00	2,028.88	
4	008-0715-1042-001	Todd Brunner	T. Farmington	36,400	37,000	4,910.92	2,195.03	7,105.95	1,000.00	(6,105.95)	
5	010-0515-0333-000	Alan L Kreger W3675 Lower Hebron Rd Fort Atkinson	T. Hebron	80,200	79,100	14,124.37	8,982.67	23,107.04			Making Payments
6	014-0615-1333-001	Neil & Karen Thompson W2890 County Road Y Helenville	T. Jefferson	83,400	88,400	14,170.52	6,737.52	20,908.04	21,000.00	91.96	House fire damage-may have to be torn down
11	020-0814-0613-008	Real Time Investments W7075 Main St Watertown WI 53094	T. Milford	26,000	25,300	5,635.56	2,389.48	8,025.04	1.00	(8,024.04)	Town Interested in This Property
13	020-0814-0743-048	Ronnell D Varese Hunter Unit 508 Rubidell Resort	T. Milford	8,500	8,300	518.70	208.66	727.36	5,275.00	4,547.64	
26	026-0616-1714-006	K, L & A Lausten W1710 County Road F Sullivan	T. Sullivan	47,900	45,600	9,245.65	3,700.51	12,946.16	28,848.28	15,902.12	Sale of both properties together.
26	026-0616-1714-007	K, L & A Lausten W1714 County Road F Sullivan	T. Sullivan	48,100	45,800	6,119.37	2,532.76	8,652.13		(8,652.13)	
27	026-0616-1714-008	Karen Lausten W1718 County Road F Sullivan	T. Sullivan	65,300	62,200	13,081.92	6,052.82	19,134.74	19,134.75	0.01	
31	141-0715-0731-004	Richar Enterprises LLC	V. Johnson Creek	485,000	479,800	135,343.80	91,500.79	226,844.59	100,000.00	(126,844.59)	Sold - JDJAR, LLC
32	171-0516-2242-079	Steven Herr 111 S Fourth St Palmyra	V. Palmyra	90,100	88,100	25,572.03	13,043.28	38,615.31			Uninhabited for 10 yrs Code violations, hole in windows/roof
39	241-0614-1124-016	Pakhar and Mohinder Singh 721 S Main St Jefferson	C. Jefferson	60,000	58,600	15,572.66	6,542.37	22,115.03			Old gas station City ordered building to be removed due to flood
40	241-0614-1141-033	Karen Vogel 357 Brickyard Ct Jefferson	C. Jefferson	38,800	37,900	7,295.88	2,917.73	10,213.61	12,350.00	2,136.39	
46	291-0815-0412-218	Daren Maron 510 Market St Watertown	C. Watertown	8,000	8,000	8,467.51	7,123.99	15,591.50	3,000.00	(12,591.50)	City removed building in 2007 Substandard lot regulations Section18.407

Total County Owned 268,846.84 158,110.78 426,957.62

**Others**

Parcel Number	Property Information			Value		Total Unpaid			Sold	Gain/ (Loss)	Comment
	Property Address	Municipality		Assessment	EST FMV	Taxes	Interest	Total			
25	022-0613-0533-047	Betty Alder W9354 Oakland Rd GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	T. Oakland	193,200	202,200	40,302.44	21,187.10	61,489.54			Substandard lot-cant be sold separat
25	022-0613-0533-059	Betty Alder GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	T. Oakland	12,000	12,600	2,364.27	1,362.01	3,726.28			Substandard lot-cant be sold separat
28	032-0814-1043-000	John & Terri Spaude BANKRUPTCY STAY N8990 West Rd Watertown	T. Watertown	281,000	239,000	26,497.75	11,627.54	38,125.29			MFL Program
35	226-0514-0322-132	Lucille Kelm 420 Clarence St GAL Petitioned for Extension on Time to Redeem-Judge Ext until 6/1/17	C. Fort Atkinson	141,900	139,000	19,107.69	8,051.21	27,158.90			Property redeemed by owner
45	291-0815-0411-209	Boparai LLC BROWNSFIELD ? 905 E Main St Watertown	C. Watertown	184,600	183,900	25,769.23	6,899.70	32,668.93			City would like this property

Total Not Foreclosed Yet 638,036.19 358,970.92 997,007.11

**Jefferson County  
Contingency Fund  
For the Year Ended December 31, 2017**

<b>Ledger Date</b>	<b>Description</b>	<b>General (599900)</b>	<b>Other UW Ext (599908)</b>	<b>Vested Benefits (599909)</b>	<b>Authority</b>	<b>Publish Date</b>
1-Jan-17	Tax Levy	521,482.00	28,000.00	290,000.00		
9-Mar-17	Sheriff-Waterloo Communication Tower	(25,000.00)			Finance Committee	14-Mar-17
13-Apr-17	Replacement of 30 HS laptops	(30,000.00)			Finance Committee	20-Apr-17
13-Apr-17	Architectural study of the judicial parking lot	(10,000.00)			Finance Committee	20-Apr-17
13-Apr-17	Startup funds for Farm Technology Days		(20,000.00)		Finance Committee	20-Apr-17
13-Jun-17	Courthouse Bathroom Renovation Project	(16,370.00)			Finance Committee	27-Jun-17
<b>Total amount available</b>		<b>440,112.00</b>	<b>8,000.00</b>	<b>290,000.00</b>		
<hr/>						
	Net	440,112.00	8,000.00	290,000.00		

**JEFFERSON COUNTY, WISCONSIN**

**AUDITOR'S COMMUNICATION TO THE  
COUNTY BOARD**

For the Year Ended  
December 31, 2016



**JEFFERSON COUNTY, WISCONSIN**  
**AUDITOR'S COMMUNICATION TO THE COUNTY BOARD**  
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262.754.9400 // [www.sikich.com](http://www.sikich.com)

13400 Bishops Lane, Suite 300  
Brookfield, Wisconsin 53005

**Certified Public Accountants & Advisors**  
*Members of American Institute of Certified Public Accountants*

July 6, 2017

To the Board of Supervisors  
Members of the County Board  
Jefferson County  
311 S Center Ave  
Jefferson, Wisconsin 53549

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on November 23, 2016.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the County, are enclosed within this document.

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

Sincerely,

*Sikich LLP*

Sikich LLP  
By: Daniel A. Berg, CPA  
Partner



13400 Bishops Lane, Suite 300  
Brookfield, Wisconsin 53005

262.754.9400 // [www.sikich.com](http://www.sikich.com)

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

July 6, 2017

To the Board of Supervisors  
Members of the County Board  
Jefferson County  
Jefferson, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Jefferson County, Wisconsin (the County) for the year ended December 31, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated November 23, 2016. Professional standards also require that we communicate to you the following information related to our audit.

#### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note I to the financial statements. During the year ended December 31, 2016, the County implemented GASB Statement No. 72, *Fair Value Measurement and Application*, which addresses accounting and financial reporting issues related to fair value measurements. The statement modifies certain disclosures in Note II to the financial statements. We noted no transactions entered into by the County 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 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 estimate affecting the County's financial statements was the estimated net pension liability. The net pension liability is determined through a series of actuarial calculations, and the County's proportionate share of the net pension liability is determined by their share of contributions into the plan. Information regarding the actuarial estimates used in determining the County's net pension liability and the County's proportionate share of the net pension liability is disclosed in Note III.D. to the financial statements and the required supplementary information which accompanies the financial statements. We evaluated key factors and assumptions used to

develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole. We noted no other sensitive estimates affecting the County's financial statements.

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.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's 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 auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representation**

We have requested certain representations from management that are included in the management representation letter dated July 6, 2017.

### **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 County's financial statements or a determination of the type of auditor's 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.

### **Other Audit Findings or Issues**

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



## **Other Matters**

We applied certain limited procedures to Management's Discussion and Analysis and other required supplementary information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on other supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, 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 State of America, 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 compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Introductory Section and the Statistical Section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## **Restriction on Use**

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

Sincerely,

*Sikich LLP*

Sikich LLP

By: Daniel A. Berg, CPA

Partner

PASSED ADJUSTMENTS

**Jefferson County, Wisconsin** GENERAL, HUMAN SERVICES  
AND HEALTH SERVICES FUND  
(NONMAJOR)  
(OPINION UNITS)

For the Year Ended 12/31/2016

All entries posted as Debit (Credit)

Description	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Capital Projects Fund Improperly recognized revenue	-		(19,871)	19,871

TOTAL GOVERNMENTAL ACTIVITIES	\$ -	\$ -	\$ (19,871)	\$ 19,871
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**Jefferson County**

**Year End: December 31, 2016**

**Adjusting journal entries**

**Date: 1/1/2016 To 12/31/2016**

**Account No: AJE-01 To AJE-02**

<b>Number</b>	<b>Date</b>	<b>Name</b>	<b>Account No</b>	<b>Debit</b>	<b>Credit</b>
AJE-01	12/31/2016	CAPITAL DONATIONS	100-485999-7019- GF-100	93,670.00	
AJE-01	12/31/2016	CAP CONSERVE EASEMENT	100-594816-7019- GF-100		-93,670.00
<p>To remove revenue and expense for donated easments the County does not intend to sell. Should be a government-wide entry</p>					
AJE-02	12/31/2016	DEFERRED AMT RELTED TO PENSION	700-192200-700- H-700	49,607.14	
AJE-02	12/31/2016	RETIREMENT (EMPLOYER)	700-512142-53211- H-700		-49,607.14
<p>To remove amount left in Deferred Inflows related to pension</p>					

**JEFFERSON COUNTY, WISCONSIN**

**MANAGEMENT LETTER**

December 31, 2016





13400 Bishops Lane, Suite 300  
Brookfield, Wisconsin 53005

**Certified Public Accountants & Advisors**  
*Members of American Institute of Certified Public Accountants*

To the Board of Supervisors  
Members of the County Board  
Jefferson County  
Jefferson, Wisconsin

In planning and performing our audit of the financial statements of the governmental activities, the business-type activity, each major fund and the aggregate remaining fund information of Jefferson County, Wisconsin (the County) as of and for the year ended December 31, 2016, 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 opinions 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. 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 County's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies, described in the attachment to this letter as Significant Deficiency, to be a significant deficiency.

The County's written responses to the significant deficiencies identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, the Board of Supervisors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties. We are available to discuss any of these comments and to assist in their implementation if requested.

*Sikich LLP*

Naperville, Illinois  
July 6, 2017

## **SIGNIFICANT DEFICIENCY**

### **Revenue Cutoff**

During our revenue testing, we noted one item which related to 2015 revenue, but was improperly recorded as revenue in 2016. Proper cutoffs are critical for the accuracy of the financial statements.

We suggest the County strengthen review procedures to ensure that all payables and revenues are recorded in the proper period.

### **Management Response**

The County is currently in the process of implementing a new financial accounting software package and as a result is reviewing all of its processes. Currently, most of the County's revenues are recorded on a cash basis for interim reporting purposes. The County intends to utilize the new system for its billing and revenue cycles which will assist with recording transactions in the proper period as well as facilitating the year end close process. This process redesign is occurring currently and we expect to be fully implemented by September 1, 2017. The person responsible for this corrective action is Marc DeVries, Finance Director.

## **OTHER COMMENTS**

### **Future Accounting Pronouncements**

The Governmental Accounting Standards Board has issued a number of pronouncements that may impact the County in the future.

*GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for financial statements for fiscal year ending December 31, 2017.

*GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions in Statement No. 74 are effective for OPEB plan or sponsoring employer financial statements for fiscal year ending December 31, 2017.

## **OTHER COMMENTS (Continued)**

### **Future Accounting Pronouncements (Continued)**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The provisions in Statement No. 75 are effective for fiscal years fiscal year ending December 31, 2018.

GASB Statement No. 80, *Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14*, improves financial reporting by clarifying financial statement presentation requirements for certain component units. The Statement amends requirements in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. Statement No. 71 is effective for the fiscal year ending December 31, 2017.

GASB Statement No. 81, *Irrevocable Split-interest Agreements*, improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this Statement are effective for the fiscal year ending December 31, 2017. Earlier application is encouraged.

GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*, addresses issues regarding presentation of payroll-related measures in RSI, the selection of assumptions and the treatment of deviations, and the classification of payments made by employers to satisfy employee contribution requirements. The requirements of this Statement are effective for financial statements for the fiscal year ending December 31, 2017.

GASB Statement No. 83, *Certain Asset Retirement Obligations [ARO's]*, enhances comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. The Statement will also enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs. The requirements of this statement are effective for the fiscal year ending December 31, 2019.

GASB Statement No. 84, *Fiduciary Activities*, will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. The requirements of this statement are effective for the fiscal year ending December 31, 2019.



**OTHER COMMENTS (Continued)**

**Future Accounting Pronouncements (Continued)**

GASB Statement No. 85, *Omnibus 2017*, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The requirements of this statement are effective for the fiscal year ending December 31, 2018.

We will advise the County of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the County.

# Sikich Snapshot

## Organization

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking\* and advisory services\*\*, has more than 750 employees throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 35 Certified Public Accounting firms and is among the top 10 of all enterprise resource planning solution partners in the country. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

## Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

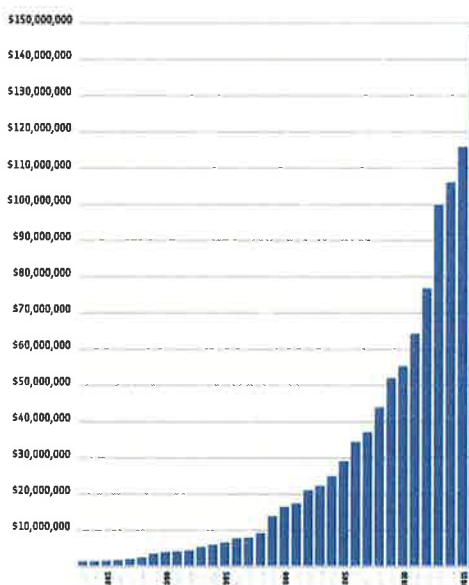
- Agriculture
- Construction & Real Estate
- Energy
- Government
- Manufacturing & Distribution
- Not-for-Profit

## Statistics

2016 Revenues .....	\$146.4M
Total Partners .....	107
Total Employees .....	689
Total Personnel .....	796

Personnel count as of January 19, 2017

## Sikich Total Revenues



## SERVICES

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Dispute Advisory
- ERP & CRM Software
- Human Resources Consulting
- Insurance Services
- Investment Banking & Corporate Finance
- IT Services
- Marketing & Public Relations
- Retirement Planning
- Supply Chain
- Wealth Management

## Awards

- Vault Accounting Top Ranked 2017
- *Accounting Today* Top 100 Firms: ranked 31st nationally, 2016
- *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2016
- *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 10th, 2016
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms: ranked 11th, 2016
- *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 31st nationally, 2016
- When Work Works Award, 2016
- *WorldatWork* Work-Life 2016 Seal of Distinction
- Best Places to Work in Illinois, 2016
- Best Places to Work in Indiana, 2016
- Chicago's 101 Best and Brightest Companies to Work For®, 2016
- Milwaukee's 101 Best and Brightest Companies to Work For®, 2016
- WICPA Excellence Award - Public Service Award (Firm), 2016
- *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2016
- US SMB Champions Club Heartland Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- 2016 US SMB Champions Club Heartland Influencer Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- *Inc. 5000*: ranked #4613, 2016
- *Crain's List* Chicago's Largest Privately Held Companies: ranked #249, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 7th, 2016
- National Best & Brightest Companies to Work For®, 2015
- Chicago's 101 Best and Brightest Companies to Work For®, 2015
- National Best & Brightest in Wellness, 2015
- *Chicago Tribune's* Top Workplaces, 2015
- Edge Award - 2015 Community Service
- Microsoft Dynamics Inner Circle and President's Club, 2014



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# Sikich Snapshot

## Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Gold

## Microsoft Partner



### Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin.)
- Certified for Microsoft Dynamics (NAV)



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innovation • quality • excellence

## Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.\* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

*\*International Accounting Bulletin, 2011*



## Sikich is proud to be part of PrimeGlobal

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

*\* Securities are offered through Sikich Corporate Finance LLC, a registered broker/dealer with the Securities and Exchange Commission and a member of FINRA and SIPC.*

*\*\* Investment advisory services offered through Sikich Financial, a Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.*

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