Notice of Public Meeting **Monday, February 20, 2017** **2:00 p.m.**	**FINANCE COMMITTEE**	***Door County Government Center*** ***Chambers Room, 1st floor*** ***421 Nebraska Street, Sturgeon Bay, WI***

Oversight for Finance Department and County Treasurer

AGENDA

1. **Call Meeting to Order**
2. **Establish a Quorum ~ Roll Call**
3. **Adopt Agenda / Properly Noticed**
4. **Approve Minutes of January 19, 2017 Joint Finance & Property Committee Meeting and the January 23, 2017 Regular Meeting**
5. **Communications**
6. **Public Comment**
7. **Old Business**
8. **County Treasurer**
   A. Monthly Report – January 2017
9. **Finance Director Department Update**
   - Investment Report
   - Checking Account Summary
   - Comparison of Sales Tax Revenues
   - Unassigned Fund Balance & Contingency Fund Status
   - Health Insurance & Workers Comp
10. **New Business (Review / Action)**
    A. Request Authorization for Transfer of Non-Budgeted Funds - 2017 LIO Aerial Imagery Project
    B. Request Authorization for Transfer of Non-Budgeted Funds – Purchase New Ambulance
    C. Request Authorization for Transfer of Non-Budgeted Funds – Moving Rolling Cabinets in Planning
    D. Investment of Bond Proceeds – Presentation from Ehlers Investment Partners, LLC
    E. Review of the Financial Records of the Door County Fair Association for the 12 Months Ended 10/31/2016
    F. Discuss Door County's Unassigned Fund Balance Policy
    G. Door County's Bond Rating from Moody's Investor Service, Inc.
    H. Update on South Ambulance Station Project
11. **Matters to be Placed on a Future Agenda or Referred to a Committee, Official, or Employee**
12. **Vouchers, Claims and Bills**
13. **Next Meeting Date:**
    - Regular Monthly Meeting - Monday, March 20, 2017 – 2:00 p.m.
14. **Adjourn**

Deviation from the order shown may occur

Members of the Door County Board of Supervisors and/or its sub-units may be in attendance at this meeting to listen and gather information. Notice is hereby given that the above meeting may constitute a meeting of the Door County Board of Supervisors or one of its sub-units. However no official action will be taken except by the Finance Committee.

In compliance with the Americans with Disabilities Act, any person needing assistance to participate in this meeting, should contact the Office of the County Clerk at (920)746 2200. Notification 72 hours prior to a meeting will enable the County to make reasonable arrangements to ensure accessibility to that meeting.

Agenda Posted _____, 2017 _____

MINUTES Thursday, January 19, 2017	JOINT MEETING OF THE PROPERTY COMMITTEE & FINANCE COMMITTEE	*Door County Government Center* *Chambers Room (C102), 1st floor* *421 Nebraska Street, Sturgeon Bay, WI*

Oversight for Maintenance (Building and Grounds)

Call Meeting to Order
The January 19, 2017 joint Property and Finance Committee meeting was called to order by Property Chairman Richard Virlee at 8:30 a.m.

"These minutes have **not** been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

Establish a Quorum
Property Committee Members present: Richard Virlee, Dan Austad, Randy Halstead, Jon Koch, Ken Fisher, Steve Sohns, and Helen Bacon.

Finance Committee Members present: Kathy Schultz, David Englebert, David Enigl, Susan Kohout, Roy Englebert, Ken Fisher, and Mark Moeller.

Others present: County Board Chairman David Lienau, Administrator Ken Pabich, CC Grant Thomas, Finance Director Mark Janiak, Building & Grounds Director Wayne Spritka, EMS Deputy Director Aaron LeClair, EMS Interim Director Jeff Roemer, Human Services Director Joe Krebsbach, Paul Martzke - Immel Construction, John Cain - Venture Architects, Todd Taves and Maureen Schiel - Ehlers & Associates, County Clerk Jill Lau, Laura Vlies Wotachek, and Media Rep Peter Devlin.

Adopt Agenda / Properly Noticed
Motion by Austad, seconded by Koch to adopt the agenda. Motion carried by unanimous voice vote.

Public Comment
No one from the public participated.

Supervisor Response
N/A.

Continuing / Pending Business
Central Ambulance Station and Human Services Resource Center
Phase II
Review Bids and Recommend Award of Contract
Information included in the meeting packet was reviewed. Three bids were received.

Motion by Halstead, seconded by Austad to accept all three bids as conforming. Paul Martzke explained all bidders covered the basic requirements. The parking lot paving was removed from bidding and will be completed by the Door County Highway Department. Motion carried by unanimous voice vote.

Building and Grounds Director Spritka explained the bidding process. All work asked for was covered in the bids.

Motion by Austad, seconded by Moeller to award the base bid to IEI is the lowest responsible bidder.

A bid bond was required for bidding. Paul Martzke is familiar with all three companies that bid. Martzke noted the three contractors that bid the work are all qualified. Spritka noted that the three companies used many similar sub-contractors. CC Thomas explained the County should be fairly confident with the bids as all three clearly understood the bidding requirements and the bids were all very close. The three alternate bids received will be reviewed separately and are outside of the motion to award the base bid.

Administrator Pabich reviewed the projects planned funds available and expenses through January 16, 2017. Martzke reviewed and recommends a 6% contingency fund. Estimated total costs are $11,411,180.43. Human Services Director Krebsbach noted some furniture will be able to be moved to the new building.

Motion carried by unanimous voice vote.

IEI must provide their Performance and Payment Bond and Insurance Certificate to the County within 10 days of award of bid. If awarded by County Board CC Thomas will notify IEI of the award and work towards completing a contract. Martzke noted IEI is anxious to start and it is expected they can be on site relatively quickly once the contract is signed. Estimated date of occupancy is January 31, 2018.

Alternative Bids include:
Composite Deck - $35,000.

Motion by Fisher, seconded by Kohout to accept the alternative bid for the deck from IEI. Motion carried by unanimous voice vote.

In floor heating system - $45,000.

Motion by Fisher, seconded by Moeller to accept the alternate bid for the in-floor heating. The in-floor heating covers the south end of the building and the exercise area on the west end of the building; offices are not included. The alternate bid includes the pumps and equipment to run the in-floor heating. The piping of the area was included in the base bid. Motion carried by unanimous voice vote.

Air unit - $23,000. John Cain explained this is to provide air conditioning in the kitchen.

Motion by Austad, seconded by Fisher to accept the alternate bid for the air unit. Motion carried by unanimous voice vote.

Total IEI bid, with alternates, is $8,128,000.

Project Funding
Review and Affirmation of Resolution #2015-60 and Resolution #2016-24
CC Thomas explained all resolutions have been adopted to move forward. This is the end of the road; the borrowing process begins.

Motion by Fisher, seconded by Austad to reaffirm resolutions 2015-60 and 2016-24. Motion carried by unanimous voice vote.

Discuss and Recommend Funding Option(s)
Administrator Pabich recommends borrowing the full amount of $9,995,000.

Todd Taves presented information related to borrowing. $9,995,000 is bank qualification; if a government entity issues no more than $10M in a calendar year the issuance can be deemed bank qualified. Banks can bid on the bonds. If over $10M, banks are disqualified, there is a smaller pool in the market to bid on the bonds. Taves reviewed the costs associated with

the borrowing. Finance Director Janiak explained the County can fund the South Ambulance Station from bond proceeds or the Unassigned Fund Balance; this project has been included in the bonding to allow the County maximum flexibility.

Maureen Schiel reviewed four options. Options include an 8 year amortization schedule; a 9 year amortization schedule; a 15 year amortization schedule; and a 19 year amortization schedule. February 27, 2017 bids on bonds open. March 23rd estimated closing date. Finance Director Janiak reviewed costs to a $100,000 home for each amortization period. A longer amortization allows the County more flexibility. The building will have an estimated usable life of 50 years. It makes sense to have people who are using the building in the future paying a portion of the cost of the building. Administrator Pabich explained the reasoning for bonding for the full amount. The County can reimburse themselves for expenses already incurred for the project. Pabich recommends bonding for the 15 or 19 leaning towards the 19 years. The County needs to take into consideration the potential for borrowing in the future for other projects.

Motion by Fisher, seconded by Kohout to recommend bonding for $9,995,000 over 19 years. Motion carried by unanimous voice vote.

Motion by D. Englebert, seconded by Austad to amend the motion to bond for 15 years. Motion failed by a roll call vote with 9 Members voting No; 4 Members voting Yes – R. Englebert, D. Englebert, Austad and Enigl.

Original motion to approve carried by roll-call vote with 12 Members voting Yes; 1 Member voting No – Enigl.

Recommend Proceeding to Phase III
Motion by Austad, seconded by Moeller to recommend proceeding to Phase III. Motion carried by unanimous voice vote.

Resolution to County Board
Motion by Austad, seconded by Enigl to approve the draft resolution and move on to County Board. Motion carried by unanimous voice vote.

Wisconsin Public Service Corporation – Request for Easement – P.I.N. 00801032925613Q
CC Thomas explained the County has not yet been contacted by WPS. Deferred to next meeting.

New Business
None.

Adjourn
Motion by Fisher, seconded by Austad to adjourn. Time: 10:40 a.m. Motion carried by voice vote.

Respectfully submitted by Jill M. Lau, County Clerk

MINUTES Monday, January 23, 2017	FINANCE COMMITTEE	*Door County Government Center* *Chambers Room, 1st floor* *421 Nebraska Street, Sturgeon Bay, WI*

Oversight for Finance Department and County Treasurer

Call Meeting to Order
The Monday, January 23, 2017 Finance Committee meeting was called to order by Chairperson Schultz at 2:00 p.m.

Establish a Quorum ~ Roll Call
Committee members present: Kathy Schultz, Mark Moeller, David Englebert, Ken Fisher, Roy Englebert, Susan Kohout, and David Enigl.

Others present: Finance Director Mark Janiak, Assistant Finance Director Steve Wipperfurth, Accountant Brenda Hawkey, Building & Grounds Director Wayne Spritka, County Treasurer Jay Zahn, Highway Commissioner John Kolodziej, County Clerk Jill Lau, and Media Rep Peter Devlin.

"These minutes have **not** been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

Adopt Agenda / Properly Noticed
Motion by Moeller, seconded by Enigl to adopt the agenda. Motion carried by unanimous voice vote.

Approve Minutes of December 19, 2016 Regular Meeting
Motion by Fisher, seconded by R. Englebert to approve the minutes of the December 19, 2016 regular meeting. Motion carried by unanimous voice vote.

Communications
No communications presented.

Public Comment
No one from the public commented.

Old Business
No old business was presented.

County Treasurer
Monthly Report – December 2016
County Treasurer Zahn reviewed the report included in the meeting packet.

Finance Director Department Update
Investment Report
Finance Director Janiak reviewed the report included in the meeting packet. Interest rates continue to be fairly flat.

Checking Account Summary
Finance Director Janiak reviewed the report included in the meeting packet.

Comparison of Sales Tax Revenues
Finance Director Janiak reviewed the report included in the meeting packet. $3,914,090 collected for 2016; approximately $544,000 more than budgeted; up approximately 7% over 2015.

Unassigned Fund Balance & Contingency Fund Status
Finance Director Janiak reviewed the reports included in the meeting packet. The Unassigned Fund balance is $11,509,211.23 or 23.32% of its governmental funds budgeted expenditures.

The Contingency Account balance is $165,454.89. The Payroll Contingency balance is $738,419.49

Health Insurance & Workers Comp
Finance Director Janiak reviewed the reports included in the meeting packet. Fund balance is $5,875,625.26. Expecting to receive more refunds from Stop Loss Account. Adjustment in April for the run-out of the 2016 expenses. Balance will change before closed for the year.

Workers Comp balance of $1,172,654.59.

New Business (Review / Action)
Request to Modify the 2017 Highway Department Capital Equipment Budget
Assistant Finance Director Wipperfurth explained the Highway Department is looking to purchase a used single axle truck which was not included in the Capital Equipment Budget for 2017. The department was going to mount the new oil distributor tank onto an existing truck; however, the new tank delivery is expected to arrive during peak road construction which would require the existing truck to be taken out of service. An upgraded vehicle will allow the new tank to be installed without disruption or delay. Estimated cost of the used truck is $36,000 with the current trucks trade-in value at $5,000. Highway Committee approved the purchase of the truck not to exceed $31,000. Costs savings on other budgeted equipment will cover the costs of the purchase of the used truck.

Motion by Fisher, seconded by Enigl to approve the request to modify the 2017 Highway Department Capital Equipment Budget. Motion carried by unanimous voice vote.

Request Authorization for Transfer of Funds – Financial Support for Hosting the 2017 Wisconsin D.A.R.E. Officers Association Conference in Door County
Finance Director Janiak explained the request is for $1,500 which would be transferred from the Contingency Expense account.

Motion by Moeller, seconded by Fisher to approve the request for transfer of funds for financial support for hosting the 2017 D.A.R.E. Officers Association Conference in Door County. Motion carried by unanimous voice vote.

Request Authorization for Transfer of Funds – Repair Exterior Siding on Door County Museum
Supervisor Fisher explained the Property Committee reviewed and unanimously approved the repairs. Funds would be transferred from the Contingency Fund.

Motion by Fisher, seconded by Moeller to approve the request for transfer of funds for repair of the exterior siding on the Door County Museum. Motion carried by unanimous voice vote.

Discuss Investment of Bond Proceeds
Finance Director Janiak explained the investment income expected to be earned on the bond proceeds was included in the 2017 budget. Estimated revenues were budgeted at approximately $18,100. Ken Herdeman, Ehlers Investment Partners, provided Janiak estimated revenues based on his company investing the proceeds. It is expected they could gain an additional $15,000 to $16,000 of revenue. The investments appear to be very safe. Herdeman works with Ehlers & Associates. The anticipated payment schedule can mirror the maturity of the investments. Herdeman is willing to attend and present at the next committee meeting.

Quarterly Review of Accounts Receivable Aging Report
Information included in the meeting packet was reviewed by Finance Accountant Brenda Hawkey. The outstanding balances are in very good shape; Brenda has done a great job working with department to collect old outstanding balances.

Funding for Door/Kewaunee Legislative Days
Administrator Pabich wasn't aware of the past contributions and this was not included in the 2017 budget. In previous years the County has contributed $2,500. Funds would be transferred from the Contingency Fund.

Motion by Fisher, seconded by D. Englebert to approve the transfer of $2,500 from the Contingency Fund for funding Door/Kewaunee Legislative Days. Motion carried by unanimous voice vote.

Matters to be Placed on a Future Agenda or Referred to a Committee, Official, or Employee

- Adjustment to the balance of the Unassigned Fund

Vouchers, Claims and Bills
Reviewed without comment.

Next Meeting Date
Monday, February 20, 2017 – 2:00 p.m. – Regular Monthly Meeting

Adjourn
Motion by Fisher, seconded by Enigl to adjourn. Time: 2:55 p.m. Motion carried by voice vote.

Respectfully submitted by Jill M. Lau, County Clerk

DOOR COUNTY TREASURER

County Government Center
421 Nebraska Street
Sturgeon Bay, WI 54235

JAY ZAHN
DOOR COUNTY TREASURER
(920) 746-2286
zahn@co.door.wi.us

TREASURER'S REPORT.....January 2017

	January 2016	January 2017
DELINQUENT TAXES	$1,041,587.86 .68% of levy	$ 881,353.22 .61% of levy
DELINQUENT SPECIAL ASSESSMENTS	$210,100.34	$ 248,501.72
DELINQUENT COLLECTIONS (month)	$ 49,149.87	$ 64,903.04
DELINQUENT SPECIALS (month)	$ -0-	$ -0-
INTEREST COLLECTED (month)	$ 10,154.69	$ 12,295.55
INTEREST COLLECTED (year)	$ 10,154.69	$ 12,295.55
PENALTY COLLECTED (month)	$ 5,077.10	$ 6,147.56
PENALTY COLLECTED (year)	$ 5,077.10	$ 6,147.56
DELINQUENT PARCELS	989 (45)(63)(115)(327)(439)	880 (45)(45)(49)(107)(215)(419)
CURRENT YEAR COLLECTIONS	$26,088,807.13	$32,426,744.59

We have over 50 applicants for the Deputy position.

Jay Zahn
Door County Treasurer

County of Door Investment Summary

As of January 31, 2017

Updated February 15, 2017 by Mark Janiak, Door County Finance Department

	Tax Costs	Market Value	Maturity Date	Interest Rate	
Local Government Investment Pool (LGIP) - General Fund	6,983,764.43	6,983,764.43	N/A	0.53%	
Local Government Investment Pool (LGIP) - **Highway DK Jurisdictional Transfer**	117,233.95	117,233.95	N/A	0.53%	
American Deposit Management Co. - Money Market Account	1,528,098.44	1,528,098.44	N/A	0.53%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	9/10/2017	1.24%	
American Deposit Management Co. - Certificate of Deposit (18 mos.)	245,000.00	245,000.00	3/11/2018	0.87%	
American Deposit Management Co. - Certificate of Deposit (16 mos.)	245,000.00	245,000.00	8/29/2017	0.87%	
American Deposit Management Co. - Certificate of Deposit (15 mos.)	245,000.00	245,000.00	8/12/2017	0.55%	
American Deposit Management Co. - Certificate of Deposit (14 mos.)	245,000.00	245,000.00	10/19/2017	0.98%	
American Deposit Management Co. - Certificate of Deposit (12 mos.)	245,000.00	245,000.00	1/25/2018	0.80%	
American Deposit Management Co. - Certificate of Deposit (19 mos.)	245,000.00	245,000.00	10/22/2017	1.03%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	9/6/2017	1.14%	
American Deposit Management Co. - Certificate of Deposit (15 mos.)	245,000.00	245,000.00	6/14/2017	1.06%	
American Deposit Management Co. - Certificate of Deposit (18 mos.)	245,000.00	245,000.00	4/26/2018	0.97%	
American Deposit Management Co. - Certificate of Deposit (13 mos.)	245,000.00	245,000.00	11/1/2017	0.82%	
American Deposit Management Co. - Certificate of Deposit (13 mos.)	200,000.00	200,000.00	11/17/2017	0.75%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	7/18/2018	1.06%	
American Deposit Management Co. - Certificate of Deposit (12 mos.)	245,000.00	245,000.00	7/12/2017	0.95%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	12/4/2017	1.12%	
American Deposit Management Co. - Certificate of Deposit (19 mos.)	245,000.00	245,000.00	7/13/2017	1.19%	
American Deposit Management Co. - Certificate of Deposit (21 mos.)	120,000.00	120,000.00	8/20/2018	0.93%	
American Deposit Management Co. - Certificate of Deposit (14 mos.)	245,000.00	245,000.00	3/7/2017	1.04%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	1/13/2018	1.19%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	9/29/2017	0.90%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	3/22/2018	0.98%	
American Deposit Management Co. - Certificate of Deposit (30 mos.)	245,000.00	245,000.00	4/21/2019	0.94%	
American Deposit Management Co. - Certificate of Deposit (15 mos.)	245,000.00	245,000.00	6/30/2017	0.81%	
American Deposit Management Co. - Certificate of Deposit (18 mos.)	245,000.00	245,000.00	7/2/2018	0.90%	
American Deposit Management Co. - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	9/24/2017	1.15%	
American Deposit Management Co. - Certificate of Deposit (23 mos.)	245,000.00	245,000.00	12/20/2018	1.14%	
American Deposit Management Co. - Certificate of Deposit (25 mos.)	245,000.00	245,000.00	4/30/2018	1.13%	
American Deposit Management Co. - Certificate of Deposit (12 mos.)	245,000.00	245,000.00	4/19/2017	0.85%	
American Deposit Management Co. - Certificate of Deposit (14 mos.)	245,000.00	245,000.00	11/14/2017	0.83%	
American Deposit Management Co. - Certificate of Deposit (30 mos.)	245,000.00	245,000.00	5/2/2018	1.38%	
Associated Bank - Tax Collections Checking Account	42,217.87	42,217.87	N/A	0.00%	
Associated Bank - Money Market Account	10,597,577.54	10,597,577.54	N/A	0.30%	
Bank Mutual - Money Market Account	1,307,983.76	1,307,983.76	N/A	0.46%	
FirstMerit Bank - Certificate of Deposit (36 mos.)	1,014,207.77	1,014,207.77	3/10/2017	1.09%	
Johnson Bank - Certificate of Deposit (24 mos.)	248,697.29	248,697.29	12/23/2017	0.60%	
Nicolet National Bank - Sweep Account	10,675,800.43	10,675,800.43	N/A	0.15%	
Nicolet National Bank/CDARS - Certificate of Deposit (36 mos.)	665,052.43	665,052.43	12/5/2019	1.04%	
Nicolet National Bank/CDARS - Sr. Res. Center Cert. of Deposit (6 mos.)	96,183.29	96,183.29	2/16/2017	0.36%	
Nicolet National Bank/CDARS - Certificate of Deposit (36 mos.)	532,400.86	532,400.86	2/2/2017	0.84%	
Nicolet National Bank/CDARS - Certificate of Deposit (36 mos.)	1,000,000.00	1,000,000.00	4/26/2018	1.09%	
Nicolet National Bank - Certificate of Deposit (24 mos.)	252,767.09	252,767.09	3/7/2018	0.90%	
Nicolet National Bank/CDARS - Certificates of Deposit (36 mos.)	641,278.60	641,278.60	11/16/2017	0.87%	
North Shore Bank - Tax Collections Checking Account	28,405.24	28,405.24	N/A	0.00%	
Wisconsin Investment Series Cooperative (WISC) - Investment Series & Cash Management Series Accounts	25,339.79	25,339.79	N/A	0.64%	
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	248,482.51	248,356.38	7/17/2017	1.05%	
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24	245,000.00	245,000.00	2/9/2018	1.00%	
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (36 mos.)	248,365.90	248,120.28	2/28/2017	1.00%	
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	245,000.00	245,000.00	10/25/2018	1.00%	
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	248,480.09	248,505.67	7/31/2017	1.10%	
Wisconsin Investment Series Cooperative (WISC) - Certificate of Deposit (24 mos.)	190,369.67	190,505.97	11/6/2017	1.05%	
Dana Investment Account (Mortgage -Backed Securities)	347,536.61	366,756.91	N/A	3.91%	**
Investment Total	**44,710,243.56**	**44,729,253.99**			

*** THIS IS THE MONTH-END BALANCE FROM THE PREVIOUS MONTH, SINCE THIS STATEMENT HAD NOT YET BEEN RECEIVED AT THE TIME THAT THIS REPORT WAS PREPARED.**

**** YEAR-TO DATE AVERAGE YIELD (NET OF INVESTMENT MANAGEMENT FEES) ON AVERAGE COST.**

Investment Percentage Distribution: LGIP	7,100,998.38	15.88%
Repo/Money Market Accounts	24,205,423.07	54.11%
Certificates of Deposit	13,056,075.63	29.19%
DANA	366,756.91	0.82%
Total	**44,729,253.99**	**100.00%**

Revenues from General Fund Investments	2017 Budget	2017 YTD	% Received
Interest on Investments	220,200.00	17,389.08	7.90%
Return on Mortgage-Backed Securities	4,500.00	1,285.61	28.57%
Totals	224,700.00	18,674.69	8.31%

	Market Value	Total Return YTD
Solid Waste Escrow -Long-Term Care (Fund 209)	1,204,858.15	794.16

DOOR COUNTY BANK ACCOUNTS IN TRUST
Month Ending: January 31, 2017
Updated February 14, 2017 by Mark Janiak, Door County Finance Department

	Beginning Balance Per Statement	Add: Deposits *	Less: Cancelled Checks	Add: Interest	Less: Fees/Other Deductions **	Ending Bank Statement Balance
Sheriff:						
Jail Inmate Trust (Nicolet)	36,331.80	45,438.70	(58,109.14)	-	(20.00)	23,641.36
Drug Enforcement (North Shore) ***	6,834.76	-	-	-	-	6,834.76
Human Services						
Representative Payee Acct. (Nicolet)	40,056.03	17,197.37	(21,610.89)	3.69	-	35,646.20
Senior Center Nutrition (Nicolet)	643.00	702.00	(643.00)	-	-	702.00
Senior Center Nutrition (Associated)	3,421.61	2,431.08	(3,421.61)	-	-	2,431.08
District Attorney Trust Account (Nicolet)	10,666.82	2,334.42	(2,536.40)	-	-	10,464.84
Clerk of Courts-Summary (Nicolet)	238,095.35	170,850.09	(174,163.45)	-	-	234,781.99
Less: Clerk of Courts-Held in Trust	(142,839.17)	6,727.02	-	-	-	(136,112.15)
Sunshine Fund (Nicolet)	1,391.57	54.49	(47.00)	-	-	1,399.06
Veterans Service Council (Nicolet)	15,215.74	400.00	(4,683.62)	-	-	10,932.12
Library (Nicolet)	994.14	5,100.00	(1,770.50)	-	-	4,323.64
TOTALS	**210,811.65**	**251,235.17**	**(266,985.61)**	**3.69**	**(20.00)**	**195,044.90**

*** The amount shown in this column for "Clerk of Courts Trust" is the net change in the trust account balance during the month.**

**** Any positive amounts shown in the column labeled "Fees/Other Deductions" represent service charges from a previous month that were refunded or paid for by the department (in the case of orders for checks or deposited tickets).**

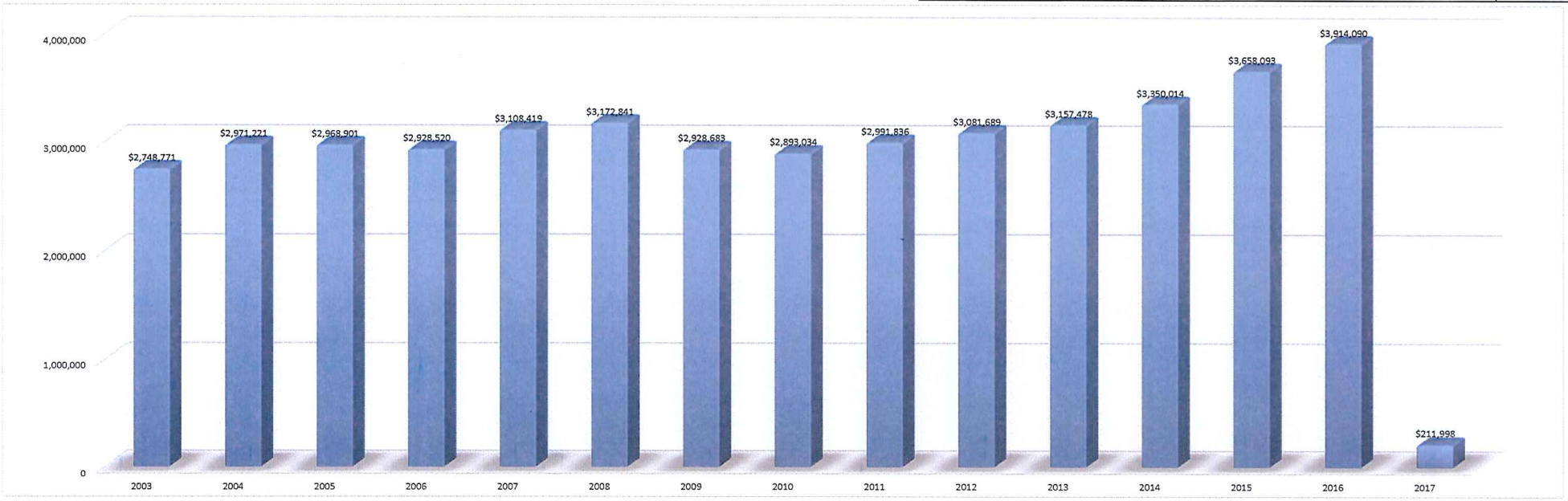
***** This is the month-end balance from the previous month, since this statement was not available at the time that this report was prepared.**

DOOR COUNTY WISCONSIN

0.5% Sales Tax Rebate Collection History, January, 2003 thru January, 2017

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(Collected)
Jan	$ 171,200	$ 202,568	$ 184,436	$ 192,699	$ 164,664	$ 166,954	$ 194,133	$ 197,464	$ 172,867	$ 150,070	$ 190,692	$ 222,760	$ 234,126	$ 262,179	$ 211,998	(Nov)
Feb	$ 207,500	$ 198,820	$ 221,403	$ 210,999	$ 242,547	$ 227,617	$ 175,000	$ 144,826	$ 212,513	$ 234,896	$ 192,825	$ 200,069	$ 182,565	$ 204,410		(Dec)
March	$ 149,100	$ 165,110	$ 139,717	$ 175,440	$ 169,046	$ 213,385	$ 172,535	$ 161,230	$ 161,906	$ 155,129	$ 162,310	$ 182,416	$ 171,130	$ 195,203		(Jan)
April	$ 147,600	$ 147,138	$ 158,899	$ 149,963	$ 160,198	$ 149,969	$ 141,624	$ 164,071	$ 155,243	$ 124,272	$ 154,690	$ 169,317	$ 218,027	$ 287,266		(Feb)
May	$ 127,500	$ 150,766	$ 155,857	$ 174,779	$ 175,761	$ 186,724	$ 174,329	$ 138,257	$ 140,806	$ 209,173	$ 203,393	$ 205,490	$ 217,611	$ 185,645		(March)
June	$ 109,705	$ 205,199	$ 223,661	$ 221,297	$ 235,315	$ 199,943	$ 195,264	$ 215,690	$ 213,900	$ 216,350	$ 180,364	$ 187,608	$ 236,927	$ 304,099		(April)
July	$ 292,379	$ 257,375	$ 248,624	$ 253,161	$ 279,391	$ 270,198	$ 292,858	$ 278,796	$ 304,873	$ 253,695	$ 317,710	$ 338,410	$ 370,861	$ 358,121		(May)
Aug	$ 266,857	$ 314,694	$ 347,523	$ 353,162	$ 366,325	$ 416,177	$ 278,877	$ 281,811	$ 343,137	$ 422,498	$ 426,927	$ 457,286	$ 412,462	$ 438,177		(June)
Sept	$ 355,624	$ 382,785	$ 370,347	$ 362,264	$ 374,740	$ 362,360	$ 392,082	$ 438,668	$ 400,437	$ 392,873	$ 369,808	$ 352,942	$ 467,420	$ 492,873		(July)
Oct	$ 394,883	$ 383,438	$ 333,084	$ 312,668	$ 334,617	$ 391,602	$ 369,776	$ 353,927	$ 310,984	$ 364,323	$ 389,095	$ 444,035	$ 457,574	$ 449,303		(Aug)
Nov	$ 298,390	$ 296,224	$ 316,127	$ 363,243	$ 369,611	$ 334,516	$ 276,142	$ 247,201	$ 329,297	$ 350,025	$ 350,974	$ 323,406	$ 345,890	$ 418,609		(Sept)
Dec	$ 228,033	$ 267,104	$ 269,223	$ 234,724	$ 236,204	$ 228,102	$ 240,769	$ 245,800	$ 245,873	$ 208,385	$ 218,690	$ 266,275	$ 343,500	$ 318,205		(Oct)
Annual				$ (75,879)	$ -	$ 25,294	$ 25,294	$ 25,293	$ -							
Total	$ 2,748,771	$ 2,971,221	$ 2,968,901	$ 2,928,520	$ 3,108,419	$ 3,172,841	$ 2,928,683	$ 2,893,034	$ 2,991,836	$ 3,081,689	$ 3,157,478	$ 3,350,014	$ 3,658,093	$ 3,914,090	$ 211,998	$ (50,181)
% to Budget	105.72%	114.28%	114.19%	108.46%	107.19%	105.76%	97.62%	96.43%	103.88%	104.46%	102.46%	106.50%	112.90%	116.15%	6.14%	Year-to-Date
Budgeted	$ 2,600,000	$ 2,600,000	$ 2,600,000	$ 2,700,000	$ 2,900,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 2,880,000	$ 2,950,000	$ 3,081,590	$ 3,145,590	$ 3,240,000	$ 3,370,000	$ 3,450,000	2017 vs 2016
Levy Offset	$ 148,771	$ 371,221	$ 368,901	$ 228,520	$ 208,419	$ 172,841	$ -	$ -	$ 111,836	$ 131,689	$ 75,888	$ 204,424	$ 418,093	$ 544,090		

Ahead (behind) same month in prior year	$ (50,181)
Average % to Date for this time period should be	8.33%



DOOR COUNTY
UNASSIGNED FUND BALANCE (located within the General Fund)
As of January 31, 2017

The following information on the General Fund is being provided to the Door County Board of Supervisors pursuant to Rule 19:

		Audited
Unassigned Fund Balance--General Fund as of 12/31/2015		**$ 12,525,797.99**
2016 Changes to Unassigned Fund Balance:	**Additions To:**	**Reductions From:**
2016 Portion of Dark Optic Fiber Project-Resolution 2015-88		$ (812,550.00)
Increase for 2016 Portion of Dark Optic Fiber Project-Resolution 2016-06		$ (159,950.00)
Transfer 2016 Vehlicle Replacement Fund Reserve/Purchases	$ 51,131.24	$ (466,654.00)
Transfer from Tower Project Reserve	$ 67,262.13	
Transfer from Reserve for Inventory and Prepaid Expenses	$ 476,114.94	
Transfer from Reserves for EMS Central Station/Human Services Center	$ 662,538.40	
South Ambulance Station-Resolution 2016-40		$ (800,000.00)
Transfer to Cana Island Preservation Reserve		$ (32,338.05)
Transfer Museum Expansion Donations to Reserve		$ (2,100.00)
	$ 1,257,046.71	$ (2,273,592.05)
Unassigned Fund Balance 12/31/2016		**$ 11,509,252.65** *Unaudited*
2017 Changes to Unassigned Fund Balance:		
2017 Portion of Dark Optic Fiber Project-Resolution 2016-69		(100,000.00)
	-	(100,000.00)
Unassigned Fund Balance 1/31/2017		**$ 11,409,252.65** *Unaudited*

Mark E. Janiak

Mark E. Janiak, Finance Director

	As of 12/31/2015	As of 12/31/2016	As of 1/31/2017
Unassigned Fund Balance	$12,525,797.99	$ 11,509,252.65	$ 11,409,252.65

Unassigned Fund Balance is designed to serve as a measure of the fund's financial resources available for appropriation and has a direct impact on bond ratings and borrowing power of the county.

Current Unassigned Fund Balance	$ 11,409,252.65
General Fund Budgeted Expenditures - 2016	$ 28,151,861.00
All Other Budgeted Funds Requiring Tax Levy - 2016	$ 21,199,921.00

The County's current unassigned fund balance of $11,409,252.65 represents approximately **23.11822%** of its governmental funds budgeted expenditures. This level of funding is above the the 12%-15% reserve funding levels set forth in Resolution 72-03 adopted August 26, 2003.

From the policy: 12% is the base per County Board Policy at which point the County would never want to let the unassigned fund balance reserved for working capital go below.

Note:

The amount above (below) the upper limit of 15% which, if above, could be a consideration for unforseen expenditures	**$ 4,006,485.35**
15% Upper Limit would equate to an unassigned fund balance of	**$ 7,402,767.30**
12% Lower Limit would equate to an unassigned fund balance of	**$ 5,922,213.84**

Door County Contingency Accounts
January 31, 2017

General Contingency

#100.06.1161.59103		Audited
2016 Contingency Balance Carryforward		$ 172,954.89
2017 Budget for Contingency Expense		$ 150,000.00
Total General Contingency		$ 322,954.89
Uses - 2017		
HIPAA Risk Assessment (Carried Forward from 2016)	$ (7,500.00)	
Expenses Related to Hosting Badger State Sheriffs Conference in Door County	$ (1,500.00)	
Expenses Related to Hosting Wisconsin D.A.R.E. Officers Conference in Door County	$ (1,500.00)	
Expenses Related to Door/Kewaunee Counties Legislative Days	$ (2,500.00)	
Expenses for Repairing Gabel Ends on Door County Museum Building	$ (20,868.00)	
Subtotal	$ (33,868.00)	
Balance--General Contingency Expense	Unaudited	**$ 289,086.89**

Payroll Contingency

		Audited
Payroll Reserve - #100.32106		$ 657,732.49
2016 Budget for Payroll Contingency - #100.06.1161.59101		$ 638,119.00
2017 Budget for Payroll Contingency - #100.06.1161.59101		$ 622,296.00
Total Payroll Contingency		$ 1,918,147.49
Uses - 2016		
Cost for 2016 of Compensation Plan Aging and Increases for General Municipal Employees (Resolution 2015-101), Collective Bargaining Agreement with Door county deputy Sheriff's Association (Resolution 2015-100), Collective Bargaining Agreement with Emergency Medical Service Employees (Resolution 2015-99), Cost for 2016 of Position Reclassification Requests (Resolution 2015-103), and Cost to Fill Vacant Part-Time Maintenance Position (Resolution 2016-14)	$ (155,772.67)	
Subtotal		$ (155,772.67)
Balance--Payroll Contingency Expense/Payroll Reserve	Unaudited	**$ 1,762,374.82**

Door County Medical Benefits Fund
For Period thru December 31, 2016

			Audited
2016 Beginning Balance			**$ 5,604,154.33**
Revenues:			
Retired Employees Medical	$ 93,652.82		
Employee Share Medical	$ 832,814.25		
Pro-rated Employee Dental (part-time)	$ 5,384.82		
County Share Medical	$ 5,005,021.74		
County Share Dental	$ 308,976.52		
Miscellaneous	$ -		
Sub-Total All Contributions		$ 6,245,850.15	
Insurance Reimbursements		$ 528,284.61	
Total Revenues to Date			$ 6,774,134.76
Expenditures:			
Claims Paid Medical	$ 4,226,468.80		
Claims Paid Dental	$ 283,545.85		
Prescription/Drug Claims	$ 895,120.05		
Total Claims		$ 5,405,134.70	
Specific Premium (Stop Loss Insurance)		$ 904,668.22	
Administrative and Miscellaneous Fees		$ 112,051.95	
Transfers to Other Funds		$ 50,687.82	
Total Expenditures to Date			$ 6,472,542.69
Net Gain/(Loss) to Date			**$ 301,592.07**
Current Fund Balance to Date		**Unaudited**	**$ 5,905,746.40**

Notes:

2015 -- Same Time Period Net Gain or (Loss)	**$ 1,038,545.15**
Difference between same time period-- current year verses prior year	**$ (736,953.08)**
Target Reserve to be maintained--based on consultant's recommendations 6/30/13.	**$ 2,700,000.00**

Door County Medical Benefits Fund
For Period thru January 31, 2017

			Unaudited
2017 Beginning Balance			**$ 5,905,746.40**
Revenues:			
Retired Employees Medical	$ 13,701.41		
Employee Share Medical	$ 71,190.55		
Pro-rated Employee Dental (part-time)	$ 562.44		
County Share Medical	$ 418,030.56		
County Share Dental	$ 25,968.04		
Miscellaneous	$ -		
Sub-Total All Contributions		$ 529,453.00	
Insurance Reimbursements		$ 7,192.47	
Total Revenues to Date			$ 536,645.47
Expenditures:			
Claims Paid Medical	$ 305,366.38		
Claims Paid Dental	$ 31,556.44		
Prescription/Drug Claims	$ 39,677.01		
Total Claims		$ 376,599.83	
Specific Premium (Stop Loss Insurance)		$ 84,248.10	
Administrative and Miscellaneous Fees		$ 12,209.95	
Transfers to Other Funds			
Total Expenditures to Date			$ 473,057.88
Net Gain/(Loss) to Date			**$ 63,587.59**
Current Fund Balance to Date		Unaudited	**$ 5,969,333.99**

Notes:

2016 -- Same Time Period Net Gain or (Loss)	**$ 48,167.30**
Difference between same time period-- current year verses prior year	**$ 15,420.29**
Target Reserve to be maintained--based on consultant's recommendations 6/30/13.	**$ 2,700,000.00**

Door County Workers' Compensation Fund
For Period thru December 31, 2016

			Audited
2016 Beginning Fund Balance			**$ 882,651.99**
Revenues	$ 623,470.61		
Insurance Reimbursements/Dividends	$ 113,739.26		
Total Revenues to Date		$ 737,209.87	
Expenditures	$ (446,984.00)		
Total Expenditures and Transfers Out to Date		$ (446,984.00)	
Net Gain/(Loss) to Date			$ 290,225.87
Current Fund Balance, to Date		Unaudited	**$ 1,172,877.86**

Notes: **The Workers' Compensation Modification Rate decreased from 0.93 in 2014 to 0.79 for 2015; it decreased again for 2016, to 0.76; it will increase slightly to 0.78 for 2017.**

Door County Workers' Compensation Fund
For Period thru January 31, 2017

			Unaudited
2017 Beginning Fund Balance			**$ 1,172,877.86**
Revenues	$ 47,194.43		
Insurance Reimbursements/Dividends	$ -		
Total Revenues to Date		$ 47,194.43	
Expenditures	$ (440,716.00)		
Total Expenditures and Transfers Out to Date		$ (440,716.00)	
Net Gain/(Loss) to Date			$ (393,521.57)
Current Fund Balance, to Date		Unaudited	**$ 779,356.29**

Notes: **The Workers' Compensation Modification Rate decreased from 0.93 in 2014 to 0.79 for 2015; it decreased again for 2016, to 0.76; it increased slightly to 0.78 for 2017.**

DOOR COUNTY

Resolution No. 2017-___

LIO Funds for 2017 Orthophotography – TRANSFER OF NON-BUDGETED FUNDS

ROLL CALL Board Members	Aye	Nay	Exc.
AUSTAD			
BACON			
D. ENGLEBERT			
R. ENGLEBERT			
ENIGL			
FISHER			
GUNNLAUGSSON			
HALSTEAD			
KOCH			
KOHOUT			
LIENAU			
LUNDAHL			
MOELLER			
NEINAS			
ROBILLARD			
SCHULTZ			
SITTE			
SOHNS			
VIRLEE			
VLIES WOTACHEK			
WAIT			

BOARD ACTION

Vote Required: Two Thirds of Entire Membership

Motion to Approve — Adopted ☐

1st _____ — Defeated ☐

2nd _____

Yes: _____ No: _____ Exc: _____

Reviewed by:

_____, Corp. Counsel

Reviewed by:

_____, Administrator

FISCAL IMPACT: The fiscal impact is a decrease of $15,103 to the Land Information Office Modernization Reserve which leaves an available balance in this account of $259,439.69. MEJ

Certification:

I, Jill M. Lau, Clerk of Door County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the 24th day of February, 2017 by the Door County Board of Supervisors.

_____
Jill M. Lau
County Clerk, Door County

TO THE DOOR COUNTY BOARD OF SUPERVISORS:

WHEREAS, In accordance with Section 65.90(5)(a) Wisconsin Statutes and Rules of Order #19 the amounts of the various appropriations and the purposes for such appropriations stated in a budget may not be changed unless authorized by a vote of two-thirds of the entire membership of the County Board of Supervisors; and

WHEREAS, current orthophotography is an essential layer in Door County's geographic information system (GIS); and

WHEREAS, past orthophotography projects since 2005 were completed by a vendor that invoiced in two separate calendar years, which allowed the County to reflect that in budgeting; and;

WHEREAS, The 2017 digital orthophotography project is to be completed by Ayres Associates of Madison, WI with an estimated cost of forty-one thousand and seventy-six dollars ($41,076); and

WHEREAS, this vendor requests payment as products and services are rendered; and

WHEREAS, The 2017 digital orthophotography project is anticipated to be complete by fall of 2017; and

WHEREAS, The Finance Committee is recommending that $15,103 be transferred from Land Information Office (LIO) Modernization Reserve, Account #100.32117, and be added to LIO Expense Account #100.13.1730.52126 to allow all invoicing associated with 2017 orthophotography be paid this calendar year.

NOW, THEREFORE, BE IT RESOLVED, That the Door County Board of Supervisors does hereby approve the transfer of $15,103 be transferred from Land Information Office (LIO) Modernization Reserve, Account #100.32117, to LIO Expense Account #100.13.1730.52126 to allow 2017 orthophotography invoicing be paid this year.

SUBMITTED BY: FINANCE COMMITTEE

_____ Kathy Schultz, Chair

_____ Ken Fisher

_____ David Englebert

_____ Susan Kohout

_____ Roy Englebert

_____ Mark Moeller

_____ David Enigl

Door County
Emergency Services
319 S. 18th Ave.
Sturgeon Bay, WI 54235

Memorandum

Jeff Roemer, Interim Director
Aaron LeClair Deputy Director

TO: FINANCE COMMITTEE

FROM: JEFF ROEMER

RE: AMBULANCE RFP

DATE: FEBRUARY 13, 2017

The Emergency Services Committee approved the award of an ambulance bid for a cost of $228,473 to Foster Coach – Horton Ambulance. This will be going to the County Board for approval later this month. There was $225,000 placed in the Ambulance Purchase account for this year, from the Vehicle Replacement fund. I am requesting that $3,473 be transferred from the Vehicle Replacement fund to the Ambulance Purchase fund. The vehicle Replacement fund currently has $329,275.

SUMMARY OF EXAMINATION OF DOOR COUNTY FAIR ASSOCIATION FINANCIAL RECORDS FOR 11/1/2015 THRU 10/31/2016
Conducted November 29, 2016-December 30, 2016
By Mark Janiak, Door County Finance Department

Over the period November 29, 2016 thru December 30, 2016, I examined the financial records of the Door County Fair Association provided by Steven Jennerjohn, Treasurer of the Door County Fair Association (DCFA). DCFA has a fiscal year of November 1-October 31 of each year. The financial records provided consisted of the following:

- Statement of Net Assets prepared by Mr. Jennerjohn as of 10/31/14, 10/31/15, and 10/31/16.
- Statement of Activities prepared by Mr. Jennerjohn for the 12 months ending 10/31/14, 10/31/15, and 10/31/16.
- Summary of cash receipts prepared by Mr. Jennerjohn for the period 11/1/15 thru 10/31/16.
- Check register listing expenditures for the period 11/1/15 thru 10/31/16, in check number order, prepared by Mr. Jennerjohn.
- Daily cash receipt reports for each of the days of the fair, 8/3/16 thru 8/7/16.
- Bank statements for the checking account and savings account at Baylake Bank/Nicolet National Bank for the months of November, 2015 thru October, 2016.
- Listing of voided checks, prepaid expenses, and accounts receivable.
- Copies of 1099-MISC Forms issued by DCFA for 2015.
- Schedule of parties to whom 1099-MISC Forms will be issued by DCFA for 2016.
- File containing paid vouchers, bills, time cards, time sheets, and other documentation to substantiate disbursements from the DCFA checking account.

My review of these records did not constitute an audit, but rather a review of the information presented. The procedures that I undertook were as described below.

Cash Receipts

I compared the cash receipts on the summary of cash receipts prepared by Mr. Jennerjohn for the period 11/1/15 thru 10/31/16 to the bank statements. I was able to match all of the deposits on Mr. Jennerjohn's summary to the bank statements without exception.

I also reviewed the detailed cash receipt sheets prepared for each day of the Fair (August 3-August 7, 2016), and was able to match up each day's receipts from these sheets with both the bank statements and the summary of cash receipts prepared by Mr. Jennerjohn. There was one bank deposit made during this period (for $390.00 on 8/8/2016) which was for miscellaneous receipts during the Fair for which there was no detailed cash receipt sheet. There were a total of 48 detailed cash receipt sheets prepared for the days of the Fair, and it looks like standard procedure is to have each cash receipt sheet counted and verified by 2 people, with both initialing each sheet; this is a good control procedure. Of these 48 sheets, there was only 1 sheet that was initialed by only 1 person; this is a big improvement from two years ago. I would

recommend that all cash be counted and verified by 2 people and that all cash receipt sheets be initialed by both of these people.

I also noticed that there was a cash variation (either more or less cash turned in than should have been compared to reported wristbands sold) on 24 of these 48 detailed cash receipt sheets. Of these, 19 were situations in which cash turned in was less than should have been compared to reported wristbands sold; the amounts varied between $5 and $71, and totaled $577.00. The remaining 5 were situations in which cash turned in was more than should have been compared to reported wristbands sold; the amounts varied between $5 and $39, and totaled $69.00. The net difference was ($508.00). It should be emphasized that I am not saying that $$508.00 was missing. Much of the difference could very well be due to missing or miscounted admissions wristbands, as well as errors made in making change for fair attendees when workers do not have benefit of the use of cash registers, and instead operate from aprons with pockets full of cash and wristbands. There were also 3 "positive" adjustments made to the daily deposits (on 8/4/16, 8/5/16, and 8/6/16) totaling $75.00; there was no explanation for these adjustments, but they may have been corrections to the daily cash receipts that were not specifically attributable. Nonetheless, the DCFA may want to look at ways to make this accounting process more accurate. This recommendation was made for the 2014 Fair and the 2015 Fair as well.

The total amounts shown on the summary of cash receipts match the amounts shown for revenues on the Statement of Activities for the 12 months ending 10/31/16, after adding interest amounts credited to the bank accounts and certificate of deposit (which was not included on the summary of cash receipts).

Cash Disbursements

I compared the expenditures in the check register with the file containing paid vouchers, bills, time cards, time sheets, and other documentation to substantiate disbursements from the DCFA checking account. I also compared the amounts in the check register with the cancelled checks in the bank statements for the period November, 2015 thru October, 2016. In doing so, I noted the following:

- DCFA continues to use their voucher form to document approval of all expenditures, a process which I endorse.
- There was one check written to Mr. Jennerjohn, for his stipend as DCFA Treasurer. The check was signed by DCFA Secretary Donna Henderson instead of by Mr. Jennerjohn himself. I endorse this process of having someone else sign checks payable to Mr. Jennerjohn as an additional control and to avoid any appearance of impropriety.
- All prize money payouts for tractor pulls, motorcycle races, demolition derbies, etc. were made by check to the payout recipients directly, instead of writing one check to the track event manager for the total prize amount and then having that party pay cash to the payout recipients (as had been done several years ago). This latter procedure lacks internal control and an audit trail, and is fraught with the potential for problems. I had recommended this change in procedures to DCFA several times over the past several years; the change was made for the first time for the 2012 Fair, and continued for the 2013, 2014, 2015, and 2016 Fairs.

- Mr. Jennerjohn provided a list of individuals and businesses that provided services to DCFA and were paid $600.00 or more, and indicated that DCFA would be issuing 1099-MISC forms to them. The list showed that Lena Mini & Modified Tractor Pullers Association would not receive a 1099-MISC because they are a "trade association"; I am not aware of an exemption for trade associations. I did not notice any additional parties who were paid $600.00 or more who were not listed. I also received copies of the 1099-MISC forms that were issued for 2015. There were two vendors shown on the 2015 list who were supposed to receive 1099-MISC forms for whom copies of 1099-MISC forms were not provided (Frank Hermans, who received $3,500.00 for entertainment services, and Lena Mini & Modified Tractor Pullers Association, who received $750.00 for running the tractor pull events).
- Check #29831 was payable to Jason Staats in the amount of $950.00; the description on the voucher is "Manure Removal". However, there is no other documentation attached to the voucher to substantiate this expense; there should be something attached to the voucher as documentation. There were 2 other checks (#29559 for $375.00 payable to Lena Mini & Modified Tractor Pullers Association, and #29564 for $22.00 payable to City of Sturgeon Bay) for which there was a signed voucher, but no other documentation; again, there should be something attached to each of these vouchers to substantiate these expenditures. This is an improvement from the 2014 Fair review.
- There were ten checks, totaling $254.25, that were written in prior years that had not cleared and are now stale-dated. Six of these have been reissued or included in 2016 payments; the other four will not be reissued. This amount of $254.25 was taken as an adjustment for prior years on the 2016 Statement of Activities.
- It was noted that Mr. Jennerjohn, who writes the majority of the checks for DCFA as Treasurer, continues to reconcile the checking account, but that such reconciliations are also checked and approved by Donna Henderson in her role as DCFA Secretary. I endorse and appreciate this additional control. A timely review (not later than 30 days following the statement date, for example) is recommended. These reconciliations and reviews were done on a more timely basis this year than in the past two years.

Recommendations

In addition to the changes and corrections detailed above, I recommend that the following procedures be adopted:

- All vouchers for expenses should have a bill, invoice, receipt, time card, time sheet, copy of an agreement or contract, or some other documentation attached to the DCFA voucher to substantiate disbursements.

Final Comments

As indicated above, my review of the DCFA records did not constitute an audit, but rather an examination of the information presented. The observations above are not meant to be critical, but rather helpful. It should be noted that the operations of the DCFA are carried on by part-time staff who are essentially volunteers who are paid a small stipend. Based on my review as detailed above, I do feel that the Statement of Net Assets and Statement of Activities for the DCFA for the period ending 10/31/16 are materially accurate.

I also wish to express my appreciation for the cooperation that I continue to receive from Steve Jennerjohn, Treasurer of Door County Fair Association, in conducting these annual examinations. He provided all of this information to me on a timely basis and has been very cooperative over all of these annual reviews/examinations.

DOOR COUNTY FAIR

August 3-7, 2016
Door County Fair Association - Sponsors of the Door County Fair
THAD ASH, President TIM ASH, VP/Sponsorships
STEVE JENNERJOHN, Treasurer DONNA HENDERSON, Secretary
TOM ASH, Track Manager
DAWN KUELZ, Educ. Liaison
421 Nebraska St., Sturgeon Bay, WI 54235
920-746-2260 (Sept.-June) / 920-743-7972 (July-Aug.)
website: http://www.doorcounty.org/FAIR/

January 22, 2017

To: Mark Janiak
From: Steve Jennerjohn

RE: 2016 audit response.

Dear Mark:

In regards to audit comments, we find the following:

Cash receipts:

With respect to the finalization of cash receipt sheets, we enhanced our process to ensure that two people initial each cash sheet, but realize some gaps remain for 100% compliance. We will strive to further this process. Same response as in 2015 - with respect to cash variations, we invariably have issues like this on an annual basis. Every year we experience staff turnover in those individuals working at various gates/grandstand activities. Errors result in making change typically and we discuss this with those staff members, but we are limited in our options to hire quality staff due to the transient nature of this short term employment. We will continue to make improvements and monitor (as we have in the past) activity so that controls exist, although we will continue to have some inherent risk in this area. In 2017, we are looking at reduced pricing options. This will hopefully result in better compliance with respect to a reduction in cash variations.

Cash disbursements:

With respect to 1099 miscellaneous reporting for 2016, we note only 1 payment over $600 that was used for purchase of supplies, therefore, no 1099 is

necessary. The remaining payments to vendors exceeding $600 were completed and sent prior to January 31, 2017 for those receiving payments from 2016.

a. Vouchers were paid to various entities for which no other documentation other than the voucher was submitted. We will make a better effort in 2017 and have a discussion with our officers to ensure this documentation takes place. They were as follows:
    1. Our contracts will include a W-9 to be completed prior to the issuance of any check. This would cover our grandstand and music events.
    2. We have services scheduled with Lena Mini and Modified Tractor Pullers Association for 2017. We will ensure that a W-9 is on hand prior to disbursement of any check.
    3. Our documentation for disbursements have improved, although we still have some items that are missed. We will strive to provide better documentation on vouchers that are submitted for payment.

In closing, we hopefully have addressed any and all issues from the review of the Door County Fair Association financial records for the period November 1, 2015 thru October 31, 2016. We wish to thank again Mark Janiak and staff for their review and comments and we will strive to make the necessary improvements for future years. Thank you.

Respectfully,

Steven Jennerjohn
Treasurer
Door County Fair Association

RESULTS OF E-MAIL SURVEY SENT TO ALL WISCONSIN COUNTIES
ASKING ABOUT UNASSIGNED FUND BALANCE POLICIES
Compiled February 13, 2017 by Mark Janiak, Door County Finance Department

County	Fund Balance Policy?	Lower Limit Target	Upper Limit Target	Financial Base to Which Upper and Lower Fund Balance Target Percentages are Applied
Barron	Yes	26%	33%	General Fund expenditures.
Brown	Yes	13%	20%	General Fund operating expenditures, excluding expenditures that have fund balance assigned for subsequent year's expenditures.
Calumet	Yes	15%	None	Total audited expenditures of Governmental Funds, less Debt Service Fund expenditures and Capital Projects Fund expenditures financed by Bond Proceeds.
Columbia	Yes	17%	25%	Operating expenditures, including all funds.
Dane	No	N/A	N/A	
Dodge	Yes	10%	10%	Total budgeted expenditures for all funds for immediate prior year, excluding any budgeted debt or capital expenditures funded with bond proceeds.
Door	Yes	12%	15%	Total budgeted annual expenditures, defined as including the General Fund, Special Revenue Funds, levied Enterprise Funds, Debt Service Funds, and levied Internal Service Funds.
Douglas	Yes	12%	None	Not specified.
Green	Yes	17%	25%	Subsequent year's budgeted General Fund expenditures.
Jackson	No	N/A	N/A	
Kenosha	Yes	17%	25%	Audited General Fund operating expenditures.
Kewaunee	No	N/A	N/A	
Lincoln	Yes	None	10%	Not specified; any amount over 10% is transferred to the CIP Fund.
Marinette	Yes	17%	None	Total regular General Fund operating expenditures; within the Unassigned Fund Balance an amount for contingencies shall be budgeted at a minimum of 5% of General Fund operating expenditures and shall not exceed 10% of such expenditures.
Marquette	Yes	17%	25%	Regular General Fund operating expenditures.
Outagamie	Yes	10%	16%	General Fund, Health & Human Services Fund, and Nursing Home Fund total expenditures.
Ozaukee	Yes	20%	None	Budgeted operating expenditures of General Fund; also, a minimum combined unassigned fund balance of the General Fund and the assigned fund balances of major Special Revenue Funds (Human Services, Public Health, ADRC, and Transit) equal to 12% of their combined budgeted operating expenditures.
Pepin	Yes	17%	None	Annual expenditures of General Fund and Special Revenue Funds.
Polk	Yes	20%	None	General Fund expenditures.
Rock	Yes	10%	17%	Total of Unassigned Fund Balance plus fund balances in the Special Revenue Funds and the working capital in the Enterprise Funds, compared to the total audited expenditures in the General Fund, Special Revenue Funds, and Enterprise Funds.
Saint Croix	Yes	32%	38%	General Fund operating expenditures.
Shawano	Yes	20%	25%	Not specified.

County	Fund Balance Policy?	Lower Limit Target	Upper Limit Target	Financial Base to Which Upper and Lower Fund Balance Target Percentages are Applied
Sheboygan	Yes	15%	30%	Total Governmental Fund expenditures, excluding Capital Project and Transportation Fund expenditures.
Vilas	Yes	30%	40%	Budgeted General Fund expenditures.
Walworth	Yes	15%	20%	Total of General Fund revenues plus the property tax revenue allocated to each County fund.
Washington	Yes	12%	16%	Budgeted operating expenditures of general funds for the subsequent year; this includes expenditures of the General Fund, plus expenditures of funds that close to the General Fund, including but not limited to the Human Services Special Revenue Fund, Child Support Special Revenue Fund, ADRC Special Revenue Fund, and Transit Special Revenue Fund.
Waupaca	Yes	25%	25%	General Fund operating revenue.
Waushara	Yes	25%	None	Actual current year General Fund, County Road & Bridges, and Ambulance expenditures.
Winnebago	Yes	8.33%	8.33%	The total of all County annual expenditures. (Policy is informal, not adopted by the County Board).

PRE-PAID VOUCHER LISTING - FINANCE COMMITTEE - FEBRUARY, 2017

Vendor #	Date Paid	Vendor Name	Description	Amount
17625	01/18/17	Ceridian	Payroll fees	594.41
15069	01/18/17	Staples	Finance/hwy office supplies	992.84
30820	01/18/17	SBU	December ADRC temp bldg utilities	317.49
17625	01/20/17	Ceridian	Payroll fees	994.49
7470	01/20/17	DWDUI	December unemployment	2,940.98
22006	01/20/17	Fish Creek Sanitary District	Sanitary charges for in rem property	37.36
15069	01/20/17	Staples Advantage	Treasurer office supplies	151.61
11363	01/20/17	WPS	Electrical for in rem property	21.97
1317	01/20/17	Holly Hansen	Additional hours for 1/20/17 paycheck	331.34
21512	01/23/17	Bond Trust Services	Bond series 2015A interest due	86,200.00
21512	01/23/17	Bond Trust Services	Bond paying agent fee	350.00
17625	01/23/17	Ceridian	Payroll fees	3,917.97
10741	01/23/17	Door County Deputy Sheriff	Union dues	1,643.00
2607	01/23/17	FedEx	Ceridian paychecks	50.05
5238	01/23/17	Great West	Deferred comp	12,409.22
21372	01/23/17	Nationwide	Deferred comp	30,144.94
15069	01/23/17	Staples	Hwy office supplies	161.79
22093	01/23/17	Superior Vision	January premiums	1,508.20
22018	01/23/17	Tyler Technologies	NWS software/maintenance	46,125.00
502	01/23/17	United Way	Employee contributions	52.00
1875	01/23/17	Wisconsin County Mutual Insurance	2017 additional insured endorsements	75.00
22096	01/23/17	Charles Cowden	Over pmt of taxes	360.00
22095	01/23/17	Jean Kokes Trust	Over pmt of taxes	1,772.33
20609	01/23/17	Joel Davis	Over pmt of taxes	349.53
22097	01/23/17	Joseph Fox	Over pmt of taxes	118.86
17258	01/23/17	Kermit Franda	Over pmt of taxes	2.97
22098	01/23/17	Kevin Forsman	Over pmt of taxes	613.50
22099	01/23/17	Kimps Family Living Trust	Over pmt of taxes	9.00
17239	01/23/17	Thomas Kinsella	Over pmt of taxes	85.44
33270	01/23/17	Town of Nasewaupee	Over pmt of taxes	353.37
33270	01/23/17	Town of Nasewaupee	Over pmt of taxes	364.70
33270	01/23/17	Town of Nasewaupee	Over pmt of taxes	94.18
33270	01/23/17	Town of Nasewaupee	Over pmt of taxes	89.22
22101	01/23/17	Abbas & Jane Angha	Over pmt of taxes	27.18
20581	01/23/17	Adam Greenwood	Over pmt of taxes	26.66
22108	01/23/17	Alan Feldhausen	Over pmt of taxes	1,502.79
18185	01/23/17	Christopher Egner	Over pmt of taxes	187.50
22104	01/23/17	Cory Kelley	Over pmt of taxes	3.01
4054	01/23/17	H William DeVitt	Over pmt of taxes	499.37
22105	01/23/17	Kurt & Susan Robertson	Over pmt of taxes	464.59
20751	01/23/17	Linda Bond	Over pmt of taxes	246.16
22107	01/23/17	Mark LeCloux	Over pmt of taxes	20.00
22106	01/23/17	Mary Nosbisch	Over pmt of taxes	20.00
22100	01/23/17	Robin Ditello	Over pmt of taxes	936.53
22102	01/23/17	Terence Thompson	Over pmt of taxes	200.00
22103	01/23/17	Utipia Boatworks	Over pmt of taxes	58.28

PRE-PAID VOUCHER LISTING - FINANCE COMMITTEE - FEBRUARY, 2017

Vendor #	Date Paid	Vendor Name	Description	Amount
22110	01/23/17	Alan & Linda Magle	Over pmt of taxes	1,451.83
22109	01/23/17	Jeffrey Weimer	Over pmt of taxes	139.20
22112	01/23/17	Scott & Amy Weckler	Over pmt of taxes	2,593.40
22111	01/23/17	Steven & Jacqueline Kane Trust	Over pmt of taxes	4,207.55
33270	01/23/17	Town of Nasewaupee	Over pmt of taxes	2,701.25
4297	01/24/17	Daniel Desnoo	Over pmt of taxes	225.21
18197	01/24/17	David Tesnow	Over pmt of taxes	83.13
22128	01/24/17	Dayton Jones Trust	Over pmt of taxes	706.79
22129	01/24/17	Diplomat Bed & Breakfast	Over pmt of taxes	64.40
20648	01/24/17	Douglas Quenzer	Over pmt of taxes	10.00
22134	01/24/17	James Zasuly	Over pmt of taxes	196.17
22127	01/24/17	James Heiden	Over pmt of taxes	203.41
22132	01/24/17	Jason Peterson	Over pmt of taxes	33.46
22133	01/24/17	Lana Mack	Over pmt of taxes	21.69
19025	01/24/17	Lester Brann	Over pmt of taxes	22.44
19878	01/24/17	Margaret Quinlan	Over pmt of taxes	98.93
16174	01/24/17	Peter Claflin	Over pmt of taxes	3.40
18953	01/24/17	Robert Kroll	Over pmt of taxes	10.43
22131	01/24/17	Ronald Coppersmith	Over pmt of taxes	10.00
22130	01/24/17	Ryan Sundeen	Over pmt of taxes	211.04
17247	01/24/17	Susan Johnson	Over pmt of taxes	339.55
17572	01/24/17	Thomas Fishel	Over pmt of taxes	143.45
22119	01/24/17	Aaron Shepit	Over pmt of taxes	74.89
7411	01/24/17	Brian Dantoin	Over pmt of taxes	179.94
22117	01/24/17	Carrington Home Mortgage	Over pmt of taxes	706.27
22121	01/24/17	Darrell Lettie	Over pmt of taxes	101.29
19935	01/24/17	Gail Rohrer	Over pmt of taxes	53.70
22125	01/24/17	James Counard	Over pmt of taxes	192.20
22116	01/24/17	Jeffrey Petersilka	Over pmt of taxes	817.70
22115	01/24/17	Joshua Joseph	Over pmt of taxes	87.43
22126	01/24/17	Kathleen Young	Over pmt of taxes	55.95
22114	01/24/17	Kevin Strege	Over pmt of taxes	12.89
9202	01/24/17	Kurt Knudson	Over pmt of taxes	90.04
22118	01/24/17	Laura Mickelson	Over pmt of taxes	1,607.68
22113	01/24/17	Richard Kidman	Over pmt of taxes	56.06
22122	01/24/17	Robert Wilber	Over pmt of taxes	115.75
22123	01/24/17	Steven Hansen	Over pmt of taxes	254.57
17351	01/24/17	Tim Holligshead	Over pmt of taxes	136.71
33270	01/24/17	Town of Nasewaupee	Over pmt of taxes	1,283.78
33270	01/24/17	Town of Nasewaupee	Over pmt of taxes	61.54
22124	01/24/17	Vilius Vaicekauskas	Over pmt of taxes	538.09
29925	01/27/17	State of WI	December court fines due state	48,363.63
29921	01/27/17	WI Dept of Admin	4th quarter fees	17,077.82
15761	02/03/17	Boston Mutual	January premiums	2,146.78
12318	02/03/17	Capital Credit Union	Union dues	1,001.16
17625	02/03/17	Ceridian	Payroll fees	3,282.17

PRE-PAID VOUCHER LISTING - FINANCE COMMITTEE - FEBRUARY, 2017

Vendor #	Date Paid	Vendor Name	Description	Amount
3885	02/03/17	Dana Investment	1st quarter management fees	458.85
2607	02/03/17	FedEx	Ceridian W-2's	67.49
5238	02/03/17	Great West	Deferred comp	12,509.22
21372	02/03/17	Nationwide	Deferred comp	11,242.68
21282	02/03/17	Shred It	Paper shredding	107.01
502	02/03/17	United Way	Employee contributions	77.00
14532	02/03/17	WalMart	See attached	773.19
14651	02/03/17	Wisconsin Media	Budget notice ad	468.42
6370	02/07/17	Culligan of Sturgeon Bay	January ADRC water for trailer	56.00
2607	02/07/17	FedEx	Ceridian paychecks	53.71
15069	02/07/17	Staples	Hwy office supplies	72.24
36270	02/07/17	Washington Island Ferry	Ferry charges	132.00
5999	02/07/17	Wisconsin Document Imaging	Finance copier	622.42
5999	02/07/17	Wisconsin Document Imaging	ADRC trailer copier	80.00
17625	02/09/17	Ceridian	Payroll fees	824.95
7470	02/09/17	DWDUI	January unemployment	8,434.05
15069	02/09/17	Staples	Hwy office supplies	67.41
22093	02/09/17	Superior Vision	February premiums	1,508.20
22158	02/10/17	Adlai Hardin	Over pmt of taxes	1,434.86
9776	02/10/17	Cardmember Services	See attached	16,362.28
19897	02/10/17	Champeau Revocable Trust	Over pmt of taxes	84.93
22157	02/10/17	David Backer Trust	Over pmt of taxes	37.24
22162	02/10/17	Doneff Holdings	Over pmt of taxes	45.00
10559	02/10/17	Door County Humane Society	2016 dog license share	5,110.20
22161	02/10/17	Harbour Village	Over pmt of taxes	956.34
22159	02/10/17	Homer Lambert	Over pmt of taxes	56.49
20716	02/10/17	Jack Buchheister	Over pmt of taxes	270.26
19733	02/10/17	James Creed	Over pmt of taxes	135.05
22160	02/10/17	John Kroll	Over pmt of taxes	115.75
5977	02/10/17	Nancy Raye	Over pmt of taxes	4.42
19148	02/10/17	Royal Tabordon	Over pmt of taxes	68.11
21514	02/10/17	Rustic Timbers	Over pmt of taxes	3.00
22156	02/10/17	Tin Plate	Over pmt of taxes	21.07

351,459.44

Date

David Lienau, Chairman
Finance Committee

VOUCHER

STATE OF WISCONSIN

Door County

Submitted By: April Geisel

Approved by: Department Head:

Approved by: Committee Chair:

VENDOR # 14532

[ ] New Vendor (Please Assign New #)

[ ] One Time Vendor (Please Assign New #)

VENDOR NAME: WalMart

VENDOR ADDRESS:

VENDOR ADDRESS: PO Box 530934

VENDOR ADDRESS: Atlanta, GA 30353-0934

[ ] Added to Voucher Listing

This Area to be Completed by Finance Department

[ ] Voucher Listing Signed/Approved

PAID BY

CHECK #

Date

Paid

Meeting Date

[ ] Hold For Approval After Processing

Fund	Dept	Sub Dept	Account Number	Description	Qnty	Amount	Invoice Date	Vendor Invoice Number
204	23	3611	53101	Coffee supplies		$ 85.06		Senior Center
204	23	3610	53137.05172	Valentines day party supplies		$ 81.73		Senior Center
204			21102	APS client supplies		$ 100.70		Senior Center
204			21102	SRC bus supplies		$ 8.52		Senior Center
204			21102	Kitchen supplies		$ 36.38		Senior Center
100			21102	Aerosol spray, swiffers bulbs		$ 96.30		Maintenance
100	29	2112	52303	Windsheild wipers, snow brush		$ 199.96		EMS
100	29	2112	53117.04257	Asprin		$ 4.96		EMS
240			21102	MH Block grant Funds TIC enviroment		$ 159.58		Human Services
VOUCHER TOTAL →						$ 773.19	← VOUCHER TOTAL	

VOUCHER

STATE OF WISCONSIN

Door County

Submitted By: April Geisel

Approved by: Department Head:

Approved by: Committee Chair:

☐ New Vendor (Please Assign New #)

VENDOR # 9776 ☐ One Time Vendor (Please Assign New #)

VENDOR NAME: Cardmember Services

VENDOR ADDRESS:

VENDOR ADDRESS: PO Box 790408

VENDOR ADDRESS: St. Louis, MO 63179-0408

☐ Added to Voucher Listing

This Area to be Completed by Finance Department

PAID BY

CHECK # _____

Date

Paid _____

☐ Voucher Listing Signed/Approved

Meeting Date _____

☐ Hold For Approval After Processing

Fund	Dept	Sub Dept	Account Number	Description	Qnty	Amount	Invoice Date	Vendor Invoice Number
100			21102	2 10gbe server adapters		$ 119.96		IS
100			21102	5 10gbe high profile server adapters		$ 337.45		IS
100			21102	1 10gbe server adapters		$ 55.00		IS
100			21102	2 cisco network port switch		$ 1,284.72		IS
100			21102	cisco 2960		$ 645.50		IS
100			21102	2 cisco 2960		$ 1,390.00		IS
100			21102	75 2tb sas drives		$ 3,600.00		IS
100	13	1106	54101	GIPAW annual membership		$ 50.00		IS
100	29	2112	53117	3 HD caddy trays for HP elitebook		$ 17.55		IS
100	29	2112	53117	3 120GB SSDs		$ 134.97		IS
240			21102	B-3 test forms		$ 92.29		Human Services
240			21102	MH block grant enhancement funds		$ 254.96		Human Services
240			21102	MH block grant enhancement funds		$ 40.93		Human Services
240			21102	MH block grant enhancement funds		$ 13.60		Human Services
240			21102	MH block grant enhancement funds		$ 10.00		Human Services
240			21102	MH block grant enhancement funds		$ 43.33		Human Services
240			21102	MH block grant enhancement funds		$ 103.49		Human Services
240			21102	MH block grant enhancement funds		$ 94.92		Human Services
240			21102	MH block grant enhancement funds		$ 374.99		Human Services
240			21102	MH block grant enhancement funds		$ 193.98		Human Services
240			gascd	gas card inventory		$ 125.00		Human Services
240			gascd	gas card inventory		$ 125.00		Human Services
240	47	3950	52742	1478 Wrap around services		$ 100.00		Human Services
240	47	3900	54101	TKM1 Intergrating client spirituality		$ 217.82		Human Services
240	47	3950	52864	training materials for trauma parenting		$ 375.57		Human Services
240	47	3949	52860	Lunch trauma informed parent		$ 118.50		Human Services
701			16101.06121	Fleet Farm		$ 153.29		Highway
701			16101.06121	Fleet Farm		$ 99.99		Highway
701			16101.06121	Fleet Farm		$ 9.21		Highway
100	14	1107	53131	Probate bench book		$ 146.50		Corp Counsel
100	29	2112	54101	Governors conf registration-Leclair		$ 200.00		EMS
100	29	2112	54101	Governors conf registration-Roemer		$ 200.00		EMS
100	31	6107	54102	WLIA mtg lodging-KL/CT		$ 119.00		S&W
100	11	1101	54101	2017 WCA registration 10 members		$ 1,500.00		County Board
100	34	5202	52402	Great Lakes Academy leadership		$ 399.00		Parks
			VOUCHER TOTAL →			$ 12,746.52	← VOUCHER TOTAL	

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VOUCHER

STATE OF WISCONSIN

Door County

Submitted By: April Geisel

Approved by: Department Head:

Approved by: Committee Chair:

VENDOR # 9776 New Vendor(Please Assign New #) ☐

VENDOR NA Cardmember Services

VENDOR ADDRESS: PO Box 790408

VENDOR ADDRESS:

VENDOR ADDRESS: ST. Louis, MO 63179-0408

☐ Added to Voucher Listing

This Area to be Completed by Finance Department

PAID BY

CHECK # _____

Date

Paid _____

☐ Voucher Listing Signed/Approved

Meeting Date _____

☐ Hold For Approval After Processing

Fund	Dept	Sub Dept	Account Number	Description	Qnty	Amount	Invoice Date	Vendor Invoice Number
100			21102	Grease gun holder		$ 25.95		Maintenance
100	37	1120	52312.6501	Replacement locks		$ 58.72		Maintenance
100	37	1120	52304.6501	Handle set switch for saw		$ 34.95		Maintenance
100	37	1120	52312.6501	Lube spray		$ 33.43		Maintenance
100	37	1120	52312.6501	Rust remover		$ 56.47		Maintenance
100	37	1120	52312.6501	Tags, grease, paint thinner		$ 17.65		Maintenance
204			21102	Room credit		$ (3.32)		Senior Center
204			21102	Dementia supplies		$ 300.00		Senior Center
204			21102	Exercise equipment		$ 446.00		Senior Center
204			21102	Exercise equipment		$ 124.64		Senior Center
204			21102	Dementia supplies		$ 19.95		Senior Center
204			21102	Dementia supplies		$ 12.95		Senior Center
204			21102	Dementia supplies		$ 184.29		Senior Center
204			21102	ADRC supplies		$ 5.00		Senior Center
204			21102	New years eve supplies		45.00		Senior Center
204	23	3610	53137.05172	SRC party supplies		263.25		Senior Center
100			21102	Postage stamps		47.00		Airport
100			21102	Stand up desk		269.99		Airport
100	34	4201	53102	Postage return tilt sensor		3.02		Airport
100	34	4201	53102	Postage airport water sample		6.45		Airport
100	34	4201	52301	Inventory fee for chemicals on site		$ 405.00		Airport
100	34	4201	52301	EPCRA inventory convenience fee		$ 10.13		Airport
100	34	4201	52301	Broadcast spreader comm 100#		$ 236.38		Airport
100			21102	Urinal deodorizer blocks		$ 96.71		Parks
100			21102	Chair mat		$ 76.75		Parks
100			21102	Phone car charger		$ 9.99		Parks
100			21102	Iphone case		$ 13.95		Parks
100			21102	Purell hand sanitizer		$ 279.44		Parks
100			21102	Purell hand sanitizer		$ 489.02		Parks
100			21102	Postage stamps		$ 47.00		Parks
				Balance from pg 1		$ 12,746.52		
				P:\Finance\Forms and Templates\Voucherfo		$ 16,362.28		VOUCHER TOTAL