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January 7, 2015

AGENDA  
meeting of the Administration Committee  
Sawyer County Board of Supervisors  
Assembly Room, Sawyer County Courthouse  
January 8, 2015, 8:30 a.m.

- 01.Meeting agenda
- 02.Minutes of December 11, 2014 meeting
- 03.Wage study, including employee meetings
- 04.Sheriff's Department wages and appeal process
- 05.Communication Technician contract
- 06.Transfer 2014 Search and Rescue Funds to 2015
- 07.Health and Human Services Department Fiscal Secretary position reclassification request
- 08.Health and Human Services Department request to increase AODA Counselor position from 35 to 40 hours a week
- 09.Anderson, Hager & Moe engagement letter for 2014 financial statement and audit
- 10.Human Resource Manager's report
- 11.Accounting Manager's report
- 12.County Clerk's report
- 13.County Treasurer's report
- 14.Information Technology Department report
- 15.Monthly department expense vouchers
- 16.Other matters for discussion only
- 17.**Closed session**, pursuant to sections 19.85(1)(c) and (f), Wisconsin Statutes, to consider the terms of employment for Ambulance Service Department Director position and for preliminary consideration of specific personnel matters

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Sawyer County Clerk Kris Mayberry

minutes of the meeting of the Administration Committee  
Sawyer County Board of Supervisors  
December 11, 2014; 8:30 a.m.; Assembly Room; Sawyer County Courthouse

members present: Hal Helwig (Chair), Ron Kinsley, Dale Schleeter, Dean Pearson; Brian Bisonette; Dale Thompson

Motion by Kinsley, 2<sup>nd</sup> by Schleeter, to approve the meeting agenda. Motion carried.

Motion by Kinsley, second by Schleeter, to approve the November 6, 2014 meeting minutes and the November 20, 2014 meeting minutes. Motion carried.

County Treasurer Dianne Ince presented and the Committee reviewed proposals received from Peoples Bank Midwest (Margaret Winter, Mike O'Meara and Dave Reardon) and from Johnson Bank (Cheryl Paine, Tom Turngren, and Craig Hokamon) for the banking services for Sawyer County for the period commencing January 1, 2015, and ending December 31, 2017, with an extension option of one year. Based on her review of the proposals Ms. Ince recommends approval of the Peoples Bank Midwest proposal for the general checking account and Johnson Bank for the direct deposit accounts of the County (same as 2014). Motion by Schleeter, 2<sup>nd</sup> by Pearson, to recommend County Board approval of Ms. Ince's recommendations. Motion carried.

The Committee discussed that the current Long Term Care Secretary for the Aging and Disability Resource Center-North (ADRC-N) office in the Sawyer County Health and Human Services Department has accepted the call center position within the ADRC-N consortium. The Health and Human Services Board recommends approval of Health and Human Services Department Fiscal Manager Patty Dujardin's request for permission to fill the resulting vacant clerical position. Motion by Schleeter, 2<sup>nd</sup> by Pearson, to recommend County Board approval of that recommendation. Motion carried.

The Committee reviewed the Public Safety Committee recommendation to approve Clerk of Court Burgan's request for approval to hire an additional part-time Deputy Clerk of Court for 21 hours per week. She had advised the Public Safety Committee that due to the retirement of Patsy Aubart at her current rate of pay, an additional part-time employee would result in an increase of \$1,813.76 to her budget for 2015. The Administration Committee questioned the projected costs of the additional part-time position and the projected budget impact. Motion by Kinsley, 2<sup>nd</sup> by Pearson, to table consideration of the recommendation to allow for additional review of the costs and budget impact. Motion carried.

The Committee discussed that the County is advertising the wages for 2 Deputy Clerk of Court positions without including the graduated pay schedule and discussed whether a graduated pay schedule continues to be the policy of the County. The Committee determined to address this along with a review of the proposed County personnel policies at the December 16, 2014 County Board meeting.

The Committee reviewed the Public Safety Committee recommendations to fill vacant Jailer and Patrol Deputy positions in the Sheriff's Department. Motion by Pearson, 2<sup>nd</sup> by Thompson, to recommend County Board approval of the recommendations. Motion carried.

The Committee reviewed the Public Safety Committee recommendation to continue the appointment of Dr. David Lang as the Medical Director of the Sawyer County Ambulance Service. Motion by Thompson, 2<sup>nd</sup> by Schleeter, to recommend County Board approval of the recommendation. Motion carried.

The Committee reviewed the Public Safety Committee recommendation to extend the appointment of Eric Nilson as Interim Ambulance Service Department Director until the position is filled. Motion by Thompson, 2<sup>nd</sup> by Bisonette, to recommend County Board approval of the recommendation. Motion carried.

The Committee reviewed a proposed revised compensation schedule for the Sawyer County Ambulance Service prepared by Accounting Manager Melissa Roach in coordination with Sawyer County's labor counsel, Attorney Mindy Dale. Motion by Thompson, 2<sup>nd</sup> by Schleeter, to recommend County Board approval of the schedule. Motion carried.

The Committee reviewed a proposed schedule for the payment for past overtime for the Sawyer County Ambulance Service prepared by Accounting Manager Melissa Roach in coordination with Sawyer County's labor counsel, Attorney Mindy Dale. Motion by Kinsley, 2<sup>nd</sup> by Pearson, to recommend County Board approval for the overtime payments. Motion carried. Mr. Thompson abstained.

The Committee discussed Namekagon Transit payout/holdback issues referred from the November 12, 2014 County Board meeting. No action was taken.

The Committee discussed a proposal to transition a Highway Department employee, the only County employee hired with paid time off instead of vacation and sick leave benefits, to having vacation and sick leave benefits. The Public Works Committee recommends approval of the proposal. Motion by Kinsley, 2<sup>nd</sup> by Thompson, to recommend County Board approval of the proposal. Motion carried.

The Committee reviewed the Land, Water, and Forest Resources Committee recommendation to approve an agreement for professional services for 2015 aerial photography with the \$139,000 cost to be covered by grants, remaining document redaction fees, and retained fees. Motion by Pearson, 2<sup>nd</sup> by Thompson, to approve the recommendation. Motion carried.

The Committee reviewed a proposal from Aegis Corporation, General Administrator for the Wisconsin County Mutual Insurance Corporation, for the renewal of workers compensation insurance coverage for 2015. Motion by Kinsley, 2<sup>nd</sup> by Thompson, to recommend County Board approval of the proposal. Motion carried.

Accounting Manager Melissa Roach presented and reviewed with the Committee a written department report, including responses to the 2013 audit management letter, commencement of in-house Ambulance Service Department billing December 1<sup>st</sup>, potential financial impacts of offering health insurance to additional employees as required by the Affordable Health Care Act, and a 2014 year-to-date report of County expenditures and revenues. Ms. Roach requested approval to convert longevity pay into hourly compensation for employees that have been receiving longevity pay. Motion by Kinsley, 2<sup>nd</sup> by Pearson, to approve the request. Motion carried.

The Committee reviewed information concerning the 2015 Superior Days event received from the City of Superior and Douglas County, including a request for Sawyer County to pay a \$1,000 contribution towards the costs of the event. The Committee discussed that Sawyer County has not made a contribution in recent years and determined to not contribute to the 2015 event.

County Treasurer Dianne Ince requested approval to change the designated signatories for a Clerk of Courts Office bank account at Peoples Bank Midwest to reflect a change of personnel in that office. Motion by Kinsley, 2<sup>nd</sup> by Thompson, to recommend County Board approval of the request. Motion carried.

County Treasurer Dianne Ince presented a financial report through November of 2014 and the Wisconsin Department of Revenue monthly report on county sales and use tax distribution to Sawyer County which included the following information:

- distributed to Sawyer County in November of 2014 - \$129,701.74
- distributed to Sawyer County in 2014 through November - \$1,552,107.74
- distributed to Sawyer County through same month in 2013 - \$1,378,673.78
- 2014 Sawyer County Budget sales and use tax revenue forecast - \$1,500,000

Information Technology Department Director Mike Coleson provided a written department report (copy in meeting file).

Organizational Development Committee Chair Ron Kinsley provided a report on the Committee's progress in recruiting for the newly established County Administrator position and presented a proposed agreement with Northwest Regional Planning Commission as assist with that recruitment with a cost of \$12,500. Motion by Thompson, 2<sup>nd</sup> by Schleeter, to recommend County Board approval of the agreement. Motion carried.

The Committee reviewed the monthly department expense vouchers. Motion by Schleeter, 2<sup>nd</sup> by Thompson, to approve the vouchers. Motion carried.

Motion by Schleeter, 2<sup>nd</sup> by Thompson to convene into **closed session**, pursuant to sections 19.85(1)(e) and (g), Wisconsin Statutes, to discuss a proposal for settlement of an employee grievance and to hear advise from legal counsel regarding same. Motion carried by unanimous voice vote.

[Minutes of closed sessions are kept in a confidential file in the County Clerk's Office.]

Motion by Thompson, 2<sup>nd</sup> by Pearson, to reconvene into open session. Motion carried.

Motion by Kinsley, 2<sup>nd</sup> by Thompson, to adjourn the meeting. Motion carried.

minutes of the meeting of the Public Safety Committee  
Sawyer County Board of Supervisors  
January 6, 2015; 8:30 a.m.; Assembly Room; Sawyer County Courthouse

Members present: Fred Zietlow, Dale Schleeter, Bill Voight, Jim Bassett, Dale Thompson

Others present: Sheriff Mark Kelsey, Lt. Joe Sajdera, Emergency Management Director Pat Sanchez, Interim Ambulance Director Eric Nilson, Coroner Dave Dokkestul, Judge Gerald Wright, Clerk of Court Claudia Burgan, Animal Control Officer Sherrie Shelton, Accounting Manager Melissa Roach, John Kruk, Louise Ladenthin, Jim Onarheim, Jerry Meyer (Sawyer County Gazette), Frank Zufall (Sawyer County Record)

Chairman Zietlow called the meeting to order at 8:30 a.m.

Motion by Bassett, second by Zietlow to approve the agenda as presented. Motion carried.

Motion by Bassett, second by Voight to approve the December 9, 2014, meeting minutes. Motion carried.

Judge's Office/Clerk of Court - No report.

District Attorney's Office - No report.

#### Sheriff's Report

Sheriff Kelsey presented concerns with the recommendations made for jailer wages in the Carlson Dettman wage plan. He advised that in the appeal process there does not appear to be an avenue for a department head to appeal a wage and he does not agree with the recommended wages for jail staff in the wage plan. Sheriff Kelsey questioned the wage for new hires in the jail if their positions were approved prior to the adoption of the Carlson Dettman wage plan but the positions had not yet been filled. Discussion followed as to the appeal process and the need to address various issues caused by the adoption of the wage plan. Melissa Roach was advised to possibly contact Carlson Dettman for clarification and it was recommended that Sheriff Kelsey address the Administration Committee and County Board with his concerns. Sheriff Kelsey also requested clarification as to what comparisons were used in the study. Lt. Sajdera advised that only one jailer's JDQ was presented to Carlson Dettman as they had requested and that there may be other duties that were not covered in the JDQ. It was discussed that a position can be filled with the wage to be above the recommended minimum based on experience and other factors. Sheriff Kelsey advised that filling vacant jailer positions continues to be a problem.

Bassett moved and Thompson seconded to approve out of county travel for the sheriff's department as presented. Motion carried.

Lt. Sajdera presented the monthly jail report. He advised the committee that the bunks for the double-bunking have arrived and will be installed; however, there may be an issue regarding sufficient staffing for use of the double-bunking.

Sheriff Kelsey advised that John Kruk recently reprogrammed the Motorola analog radios for use in the Sawyer County Jail, as the radios from EF Johnson were not working sufficiently.

#### Animal Control Report

Animal Control Officer Shelton presented her monthly report. She advised that dog licenses were up 215 for 2014, and her revenues were up \$3,159.00 from the previous year. She advised that property owners will soon be able to purchase their dog licenses on-line. She advised that residents who live in the county for 30 consecutive days are required to have a dog license. She is hopeful that the on-line option and cards sent out to all property owners in the county with tax bills, regardless of whether they are fulltime residents, will result in increased licenses and revenues.

#### Coroner's Report

Coroner Dokkestul presented his monthly and year-end report.

Coroner Dokkestul addressed the committee as to having secure office space in a county-owned building, as he currently does not have an office and must work out of his home. The committee requested that the issue be forwarded to the Public Works Committee and Tim Hagberg.

#### Emergency Management

John Kruk presented further information on the proposed Radio Security Policy for Sawyer County as to the origins of the policy and the need for a radio security policy to be in place in the county. Discussion followed as to password use for radios. Kruk advised that only the State can "kill" a radio if it is lost or stolen or otherwise unaccounted for. Kruk advised that he has received no complaints from agencies that would fall under the policy. Thompson moved to recommend approval of the proposed Radio Security Policy to the County Board. Schleeter seconded. Motion carried. Bassett voted no.

The Communications Technician position was discussed. Kruk advised that the County Board had approved extension of his contract until the end of January, 21015. Sanchez advised that only one application had been received by the deadline. Melissa Roach advised that a second application was received beyond the deadline date. Schleeter moved to recommend filling the Communication Technician position rather than extending the contract to the Administration Committee and County Board. Voight seconded. Motion carried. Bassett voted no.

Sanchez requested to carry over unused Search and Rescue funds and donations to 2015. Melissa Roach advised that if not approved, the unused funds would go into the County's general fund. Thompson moved and Bassett seconded to recommend carry-over of the unused funds to 2015 to the County Board. Motion carried.

#### Ambulance Report

Interim Director Eric Nilson presented his monthly report to the committee, including the number of runs and transfers made by the ambulance service. He advised that all of the overtime owed to EMTs has been paid and the issue has been resolved. He advised that he will be receiving an invoice from the attorney who worked on this issue.

Nilson advised the committee that in approximately two months the ambulance service will be eligible for critical care billing. He advised that this would increase revenues. Schleeter questioned whether this would result in increased wages or other costs affecting the budget, such as additional equipment. Nilson advised of additional equipment that would need to be purchased and expected the cost of that equipment to be approximately \$15,000.00 but advised that he had not fully researched the cost of the equipment.

Nilson advised that a decision will be made today regarding purchase of a new ambulance, which will be decided by Tim Hagberg, Ryan, the mechanic, and himself.

Voight questioned Nilson as to when service is conducted on the ambulances and who is responsible for monitoring that information. Nilson advised he would look into the matter.

#### Vouchers

Thompson moved and Schleeter seconded to approve the department vouchers as presented. Motion carried.

#### Other Matters for Discussion

Jerry Meyer of the Sawyer County Gazette questioned as to when public comment is addressed during the meetings and was advised that would be held under "Other Matters for Discussion" or a person could request to be placed on the agenda.

Voight moved and Thompson seconded to go into closed session at 10:00 a.m. pursuant to Wis. Stat. Section 19.85(1)(c) and (f) for selection of a Director for the Sawyer County Ambulance Service Department and for preliminary discussion of specific personnel problems. Motion carried unanimously.

(Motions of closed sessions are kept in a confidential file in the County Clerk's Office.)

Minutes recorded by Margie Schull

**2014 Search and Rescue  
Designated Funds/Restricted**

**Revenues: Donations/Grants/Fees Collected**

7,500.00	CN Grant (for UTS class)
1,050.00	Fees Collected (UTS)
3,000.00	Anonymous Donation
3,297.00	Pontoon Fundraiser
40.00	SAR Donation (Birch Resort)
100.00	SAR Donation (Nursing Home)
218.00	SAR Donation (Feedmill)
<u>100.00</u>	SAR Donation (Birkie)
<b>15,305.00</b>	

**Expenses**

7,583.02	Universal Tracking Services (UTS) class
198.00	UTS Instructor Lodging
700.00	Advance SAR Class
69.00	Advance SAR Instructor Lodging
481.52	American Working Dog Association (AWDA) Training
1,217.30	Bus repair
88.00	Bus Gas
95.16	Bus Gas
92.41	Bus Gas
5.22	Bus Key
970.63	GPS
50.00	OEG/SAR Association Yearly Fees
<u>266.10</u>	EDispatch
<b>11,816.36</b>	

**\$3,488.64 SAR Funds Remaining**

**\$1,225.00 Sawyer Squad Balance**

**\$4,713.64**

**Request to carry over the \$4,713.64 remaining into 2015**

RECOMMENDED 2014 PAY STRUCTURE - STEP PLAN

GRADE	JOB TITLE	DEPARTMENT	1yr	2yrs	3yrs	4yrs	5yrs	7yrs	9yrs	11yrs	14yrs	17yrs	
			Minimum	Cont. Pt.						Maximum			
			87.5%	90.0%	92.5%	95.0%	97.5%	100.0%	102.5%	105.0%	107.5%	110.0%	112.5%
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11		
G	Admin - Bookkeeper/Secretary	Forestry	\$15.98	\$16.43	\$16.89	\$17.35	\$17.80	\$18.26	\$18.72	\$19.17	\$19.63	\$20.09	\$20.54
	Admin Secretary I - Fiscal Clerk	Human Services											
	Admin/Secretary - Fiscal	Human Services											
	DA - Legal Secretary	District Attorney											
	DA - Legal Secretary/ Legal Assistant	District Attorney	15.77										
	Deputy Clerk of Court	Clerk of Court											
	Deputy County Clerk	County Clerk											
	Deputy Register of Deeds	Register of Deeds											
	Deputy Treasurer	Treasurer											
	Dispatcher	Sheriff											
	Driver/Operator	Highway											
	Energy Assitstance Coordinator	Human Services											
	ES Specialist	Human Services											
	Jailer	Sheriff											
	Judicial Assistant	Clerk of Court											
	Lead Billing Clerk/Credit and Collec	Human Services											
	PT - Deputy Register of Deeds	Register of Deeds											
	PT - Tax Lister	Land Records											
	Secretary II - WIC Clinic Coordinatc	Human Services											
	Sheriff Admin. Assist.	Sheriff											
	ZAC Admin/Secretary	Zoning											
F	Admin/Secretary	Human Services	\$14.45	\$14.86	\$15.27	\$15.68	\$16.10	\$16.51	\$16.92	\$17.34	\$17.75	\$18.16	\$18.57
	Highway Admin Assistant	Highway											
	Maintenance - Custodial	Maintenance											
	Secretary II	Human Services											
	Sheriff Receptionist	Sheriff											
E	SS Assistant	Human Services	\$13.50	\$13.89	\$14.27	\$14.66	\$15.04	\$15.43	\$15.82	\$16.20	\$16.59	\$16.97	\$17.36
D	Secretary II	Human Services	\$12.62	\$12.98	\$13.34	\$13.70	\$14.06	\$14.42	\$14.78	\$15.14	\$15.50	\$15.86	\$16.22
	Secretary II - Receptionist/Se	Human Services											

15.77  
 J  
 Current Rate  
 .21 raise

\$17.80  
 2.03 raise

15.77  
 J  
 .33 raise

Union Rate for level 3 15.77  
 Union Rate for level 2 17.96  
 2.19 raise per hour

# Anderson·Hager·Moe

CERTIFIED PUBLIC ACCOUNTANTS  
*Hayward, Spooner and Rice Lake, Wisconsin*

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Michael J. Hager, CPA  
Randall J. Pachal, CPA  
Susan E. Ritchie, CPA CVA  
Larry R. Peterson, CPA  
Karen J. Slaminski, CPA  
Mark N. Beckman, CPA

In Memoriam  
Gerald R. Anderson  
1948-2007

January 5, 2015

Board of Supervisors  
Sawyer County, Wisconsin  
10610 Main St., Suite 10  
Hayward, WI 54843

We are pleased to confirm our understanding of the services we are to provide Sawyer County, Wisconsin, for the year ended December 31, 2014. We will audit the financial statements of governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sawyer County, Wisconsin, as of and for the year ended December 31, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Sawyer County, Wisconsin's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Sawyer County, Wisconsin's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies Sawyer County, Wisconsin's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

1. Individual detailed governmental major funds
2. Combining non-major governmental fund financial statements
3. Individual non-major governmental funds
4. Combining statement of fiduciary funds net position
5. Clerk of Courts summary of receipts and disbursements
6. Other supplemental financial information
7. Schedule of expenditures of Federal Awards
8. Schedule of expenditures of State Awards

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Sawyer County, Wisconsin, and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Sawyer County, Wisconsin is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory or contractual requirements.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to

the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reason for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

#### **Audit Procedures---General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material

misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures---Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures---Compliance**

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

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any invoices selected by us for testing.

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

The audit documentation for this engagement is the property of Anderson, Hager & Moe S.C. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Wisconsin Department of Health and Family Services or its designee, a federal agency providing direct or indirect funding, or the U.S. Governmental Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson, Hager & Moe S.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Our engagement will be scheduled to complete the year-end work as soon after the end of the year as possible. The services we will provide will also include any assistance requested by the County in adjusting and closing of the books at year end, preparation of the Financial Report Form "A", and auditing an adjusted trial balance of the County's financial records. Financial statements and reports in final form and appropriate quantities will be available to you no later than September 25.

Our fees will be based on the audit proposal for the year 2014 that was submitted to Sawyer County in a proposal dated November 27, 2013. Any additional fees or changes from that proposal, based on changes in circumstances, will be discussed with Sawyer County before proceeding with the additional services. The fees are based on anticipated cooperation from County personnel and we understand the County's staff is willing to assist us by preparing certain schedules that summarize various general ledger accounts for the period being audited.

Mr. Michael J. Hager will be in charge of all work we will perform for you. It will be his responsibility to insure that your management receives good service.

We appreciate the opportunity to be of service to Sawyer County, Wisconsin, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

ANDERSON, HAGER & MOE S.C.



Michael J. Hager, CPA

dsf

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We hereby confirm to you that we understand and agree with the contents of this letter.

ACCEPTED:

SAWYER COUNTY, WISCONSIN

\_\_\_\_\_  
Signature and Title

\_\_\_\_\_  
Date

**FINANCIAL REPORT**  
**December 2014**

Current Month      Previous Month      Previous Year

**Certificates of Deposit**

Rate	Maturity	Current Month	Previous Month	Previous Year
0.40%	11/18/2015	\$500,000.00	\$500,000.00	
0.50%	5/18/2016	\$500,000.00	\$500,000.00	

**Savings Account**

Govt Invest Pool	0.09%	\$4,974	\$4,973	\$4,473
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**Checking Account**

Peoples Bank WI	0.25%	\$5,552,371	\$6,643,503	\$6,531,756
Chippewa Valley Bank	0.05%	\$34,682	\$26,377	\$77,346
CVB Debt Service Fund	0.05%	\$3,357	\$3,357	\$3,355
Johnson Bank		\$364,264	\$118,586	\$417,063
Johnson Bank-COP		\$5,749	\$5,749	\$5,747
Johnson Bank Flex/HRA		\$1	\$1	\$1
Wells Fargo		\$3,000	\$3,000	\$0

**Total**

		\$6,968,398	\$7,805,547	\$7,039,741
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Receipts

Delinquent	\$261,195	\$106,783	\$257,618
Current	\$0	\$0	\$0
General	\$1,326,248	\$1,335,698	\$1,219,827
Highway Dept.	\$70,130	\$158,820	\$92,288
Tax Settlement	\$0	\$0	\$0

Total Receipts	\$1,657,574	\$1,601,301	\$1,569,733
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Total Disbursement	\$2,494,642	\$2,022,051	\$2,003,703
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Income

Tax Deed Expense	\$0	\$120	\$0
Ad Fee Expense	\$1,320	\$225	\$705

Interest Received	\$1,352	\$1,549	\$1,498
YTD Interest Received	\$24,366	\$23,014	\$24,184



**PEOPLES  
BANK MIDWEST**  
*People You Know. People You Trust.*

10583 Main Street, P.O Box 391, Hayward, WI 54843 (715) 634-2674

**December 31, 2014**

**Dianne Ince Treasurer  
Sawyer County  
P. O. Box 935  
Hayward, WI 54843**

**Re: Market value of assets pledged to Sawyer County Deposits**

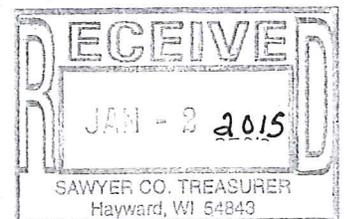
**As of December 31, 2014, Peoples Bank of Wisconsin has pledged the attached list of securities to cover deposits that exceed the State of Wisconsin and FDIC insurance limits.**

**Sawyer County's General Account is covered by FDIC insurance in the amount of \$100,000.00 and the State of Wisconsin Trust Fund for \$400,000.00, and the pledged securities' market value totaling \$13,700,028.70. Additional securities will be pledged if the market value of these securities falls below the amount required to satisfy this pledge.**

**Sincerely,**

**Deena Johnson  
Operations Officer**

**Enclosure**



	A	B	C	D	E
1	Peoples Bank Midwest- BONDS PLEDGED FOR SAWYER COUNTY as of December 31, 2014				
2					
3	CUSIP #	DESCRIPTION	PAR AMOUNT	MARKET VALUE	MATURITY DATE
4	020090SD4	ALMA WI GO BOND	\$295,000.00	\$319,131.00	3/1/2026
5	030748EC7	AMERY WI GO BOND	\$200,000.00	\$204,824.00	10/1/2020
6	047591CD2	ATKINS IA GO BOND	\$120,000.00	\$125,860.80	6/1/2020
7	050870CC6	AUDUBON MN GO BOND	\$125,000.00	\$130,815.00	2/1/2023
8	071599AL8	BAUDETTE MN GO BOND	\$120,000.00	\$126,404.40	2/1/2019
9	072077TF7	BAY CITY MI GO BOND	\$170,000.00	\$173,107.60	10/1/2025
10	098027CC7	BONDUEL WI GO BOND	\$100,000.00	\$108,279.00	5/1/2024
11	104575AS4	BRADLEY IL GO BOND	\$305,000.00	\$312,072.95	12/1/2023
12	131753CL7	CAMANCHE IA GO BOND	\$350,000.00	\$350,539.00	6/1/2026
13	143744BF4	CAROL STREAM IL REV BOND	\$290,000.00	\$290,287.10	12/30/2017
14	199636BF7	COLUMBUS WI REV BOND	\$225,000.00	\$228,586.50	6/1/2017
15	225008ED9	CRAWFORD WI GO BOND	\$190,000.00	\$190,351.50	3/1/2023
16	22764RAK6	CROSSLAKE MN REV BOND	\$340,000.00	\$340,550.80	12/1/2016
17	230831HE2	CUMBERLAND WI GO BOND	\$110,000.00	\$109,294.90	6/1/2023
18	237236CV4	DARIEN WI REV BOND	\$145,000.00	\$154,483.00	4/1/2020
19	237374AQ6	DARLINGTON WI REV BOND	\$150,000.00	\$156,039.00	5/1/2020
20	246442BF3	DELAWARE IN GO BOND	\$215,000.00	\$227,209.85	12/31/2017
21	269850BD4	EAGLE RIVER WI GO BOND	\$105,000.00	\$115,176.60	3/1/2019
22	269850BE2	EAGLE RIVER WI GO BOND	\$105,000.00	\$116,689.65	3/1/2020
23	269850BF9	EAGLE RIVER WI GO BOND	\$110,000.00	\$123,832.50	3/1/2021
24	269851AL5	EAGLE RIVER REV BOND	\$110,000.00	\$110,214.50	5/1/2015
25	352421AB7	FRANKLIN & HAMILTON CNTYS IL	\$170,000.00	\$170,829.60	12/1/2024
26	36861AAH2	GEM LAKE MN GO BOND	\$25,000.00	\$25,892.00	2/1/2016
27	384082CR2	GRACEVILLE MN GO BOND	\$140,000.00	\$144,422.60	2/1/2023
28	393073DX6	GREEN ISLE MN GO BOND	\$120,000.00	\$120,286.80	2/1/2017
29	393100CK6	GREEN LAKE WI GO BOND	\$210,000.00	\$213,595.20	9/1/2019
30	411468FF3	HARBOR BEACH MI GO BOND	\$300,000.00	\$309,978.00	5/1/2020
31	425168HJ3	HENDERSON MN GO BOND	\$90,000.00	\$95,584.50	2/1/2017
32	462765HL5	IRON COUNTY MI GO BOND	\$300,000.00	\$331,536.00	12/1/2020
33	469167BU3	JACKSON WI REV BOND	\$200,000.00	\$201,614.00	5/1/2017
34	479086CB4	JOHNSON CREEK WI REV BOND	\$100,000.00	\$108,391.00	8/1/2019
35	491800JA7	KENYON MN GO BOND	\$165,000.00	\$165,374.55	2/1/2020
36	505822GY6	LADYSMITH WI GO BOND	\$100,000.00	\$107,194.00	12/1/2024
37	505844AM2	LADYSMITH WI REV BOND	\$105,000.00	\$106,854.30	12/1/2019
38	505844AP5	LADYSMITH WI REV BOND	\$110,000.00	\$111,817.20	12/1/2021
39	536087BM0	LINTON ND GO BOND	\$145,000.00	\$150,568.00	11/1/2018
40	551805DR2	LYNWOOD IL GO BOND	\$415,000.00	\$423,470.15	5/1/2019
41	554591BL0	MACKINAC ISLAND MI REV BOND	\$210,000.00	\$216,407.10	3/1/2019
42	559856DA4	MAHNOMEN MN GO BOND	\$110,000.00	\$113,274.70	1/1/2019
43	563333EJ8	MANISTEE MI GO BOND	\$320,000.00	\$344,323.20	10/1/2024
44	586464XD6	MENASHA WI GO BOND	\$155,000.00	\$155,540.95	9/1/2019
45	59317CAQ0	MFL MARMAC IA REV BOND	\$250,000.00	\$251,955.00	7/1/2027
46	609232BA0	MONDOVI WI REV BOND	\$125,000.00	\$128,737.50	9/1/2020
47	612697ZK1	MONTEVIDEO MN GO BOND	\$120,000.00	\$124,339.20	2/1/2016
48	640082Y98	NEENAH WI GO BOND	\$80,000.00	\$80,448.80	3/1/2023

12/31/2014

	A	B	C	D	E
49	640082Z22	NEENAH WI GO BOND	\$80,000.00	\$79,977.60	3/1/2024
50	640082Z30	NEENAH WI GO BOND	\$85,000.00	\$85,464.95	3/1/2025
51	645359CK4	NEW HOLSTEIN WI GO BOND	\$210,000.00	\$217,423.50	3/1/2023
52	646720GK2	NEW LONDON WI REV BOND	\$300,000.00	\$300,525.00	12/1/2016
53	651238BU0	NEWELL SD GO BOND	\$120,000.00	\$121,832.40	6/1/2019
54	651238BV8	NEWELL SD GO BOND	\$125,000.00	\$126,935.00	6/1/2021
55	657776CL2	NORTH BRANCH MN REV BOND	\$210,000.00	\$216,184.50	8/1/2018
56	681079VX4	OLIVIA MN GO BOND	\$220,000.00	\$220,528.00	7/1/2017
57	683448BR4	OOSTBURG WI REV BOND	\$160,000.00	\$168,961.60	5/1/2023
58	687748DF7	OSAKIS MN GO BOND	\$220,000.00	\$230,238.80	2/1/2021
59	696867AL4	PALMER MN GO BOND	\$130,000.00	\$130,300.30	2/1/2018
60	705855AD6	PELICAN RAPIDS MN REV BOND	\$145,000.00	\$145,208.80	12/1/2019
61	730115HT2	PLYMOUTH WI REV BOND	\$100,000.00	\$108,533.00	5/1/2023
62	733760PC0	PORT CHESTER NY GO BOND	\$220,000.00	\$229,675.60	9/15/2025
63	73954PBT3	PRAIRIE DU SAC WI REV BOND	\$105,000.00	\$106,127.70	12/1/2025
64	795038CR7	SALINE & GALLATIN CNTYS IL	\$225,000.00	\$228,042.00	10/1/2016
65	795068ED3	SALINE COUNTY IL GO BOND	\$250,000.00	\$252,860.00	11/1/2016
66	827793DD9	SILVER LAKE MN GO BOND	\$155,000.00	\$155,345.65	1/1/2017
67	829663BW2	SIREN WI GO BOND	\$230,000.00	\$231,416.80	3/1/2018
68	850101AL0	SPRING VALLEY MN REV BOND	\$180,000.00	\$183,645.00	2/1/2020
69	869322BH9	SUSSEX WI REV BOND	\$170,000.00	\$172,364.70	6/1/2028
70	889804CK4	TOMAHAWK WI GO BOND	\$130,000.00	\$135,792.80	9/1/2022
71	89531KAV8	TREYNOR IA GO BOND	\$285,000.00	\$283,053.45	7/1/2024
72	906731AM6	UNION GROVE WI REV BOND	\$160,000.00	\$160,763.20	5/1/2023
73	936274JV2	WARROAD MN GO BOND	\$45,000.00	\$45,110.70	2/1/2015
74	938119AS3	WASHINGTON COUNTY NE GO BOND	\$120,000.00	\$124,504.80	12/15/2022
75	943232JX7	WAUPACA WI GO BOND	\$90,000.00	\$90,226.80	4/1/2016
76	943245BG4	WAUPACA WI GO BOND	\$305,000.00	\$329,204.80	5/1/2020
77	973449JS1	WINDOM MN GO BOND	\$185,000.00	\$185,527.25	2/1/2017
78	979426EE9	WOODHAVEN MI GO BOND	\$200,000.00	\$211,502.00	10/1/2020
79	172649AG0	CIRCLE PINES MN CERT OF PART	\$200,000.00	\$206,568.00	2/1/2018
80					
81		TOTAL	\$13,305,000.00	\$13,700,028.70	
82					
83					
84					

SAWYER COUNTY SALES & USE TAX

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
JAN	\$121,895.03	\$103,387.95	\$84,858.99	\$96,324.07	\$86,290.09	\$92,161.62	\$121,742.30	\$116,152.88	\$97,182.24	\$101,871.05
FEB	\$105,717.32	\$97,665.82	\$104,764.51	\$89,521.39	\$84,318.50	\$91,319.12	\$109,692.02	\$115,192.95	\$106,317.61	\$106,305.54
MAR	\$98,045.24	\$93,708.27	\$82,206.19	\$85,593.40	\$92,892.54	\$85,354.35	\$105,347.30	\$107,844.31	\$90,540.29	\$79,664.53
APR	\$100,417.31	\$79,243.54	\$80,693.71	\$82,002.55	\$86,564.72	\$100,044.30	\$97,145.25	\$111,356.28	\$98,280.96	\$86,168.50
MAY	\$103,726.78	\$104,249.18	\$105,507.89	\$72,950.86	\$77,073.67	\$82,583.63	\$93,310.17	\$96,998.99	\$85,178.33	\$81,399.11
JUN	\$113,099.69	\$99,343.10	\$120,491.37	\$120,620.49	\$105,892.73	\$97,769.15	\$91,868.03	\$115,530.58	\$114,063.12	\$118,450.01
JUL	\$157,587.82	\$149,883.17	\$116,884.99	\$121,067.57	\$130,457.24	\$135,721.24	\$130,938.96	\$133,087.51	\$140,127.28	\$119,299.37
AUG	\$219,726.93	\$210,647.43	\$190,711.45	\$146,393.35	\$143,434.11	\$136,164.21	\$186,586.30	\$167,505.12	\$145,936.70	\$167,103.99
SEP	\$151,860.16	\$139,292.87	\$176,482.22	\$156,829.03	\$173,799.97	\$159,626.69	\$177,485.21	\$159,931.55	\$183,148.27	\$162,145.74
OCT	\$250,330.41	\$171,028.97	\$152,871.41	\$132,589.53	\$137,071.99	\$141,827.36	\$163,375.90	\$169,963.57	\$146,897.24	\$144,553.05
NOV	\$129,701.05	\$130,223.48	\$140,258.99	\$131,082.12	\$138,496.34	\$107,186.18	\$128,984.33	\$145,277.25	\$158,081.82	\$138,793.58
DEC	\$150,747.86	\$95,647.22	\$98,930.12	\$100,920.52	\$93,504.39	\$105,922.06	\$96,460.66	\$100,104.52	\$113,271.25	\$149,480.93
TOTAL	\$1,702,855.60	\$1,474,321.00	\$1,454,661.84	\$1,335,894.88	\$1,349,796.29	\$1,335,679.91	\$1,502,936.43	\$1,538,945.51	\$1,479,025.11	\$1,455,235.40
Budget	\$1,500,000.00	\$1,400,000.00	\$1,300,000.00	\$1,282,500.00	\$1,337,500.00	\$1,400,000.00	\$1,450,000.00	\$1,300,000.00	\$1,200,000.00	\$1,300,000.00
2014 Year to Date		\$1,702,855.60								
2013 Year to Date		\$1,474,321.00								
2012 Year to Date		\$1,454,661.84								
2011 Year to Date		\$1,335,894.88								
2010 Year to Date		\$1,349,796.29								
2009 Year to Date		\$1,335,679.91								
2008 Year to Date		\$1,502,936.43								
2007 Year to Date		\$1,538,945.51								
2006 Year to Date		\$1,479,025.11								
2005 Year To Date		\$1,455,235.40								
2004 Year To Date		\$1,445,196.42								
2003 Year To Date		\$1,340,227.50								
2002 Year To Date		\$1,282,142.60								
2001 Year To Date		\$1,301,198.07								
2000 Year To Date		\$1,188,487.20								
1999 Year To Date		\$1,048,554.16								
1998 Year To Date		\$1,061,161.41								
1997 Year To Date		\$897,710.44								

NOTE: December 2005 includes \$22,192.45 correcting adjustments

NOTE: July 2005 includes \$728.35 Adjustment for system glitch...

**Mike Coleson**

*Sawyer County IT Director*



January 08, 2015

10610 Main Street, Suite 58. - Hayward, WI 54843

Phone 715-634-8185

Toll Free 877-699-4110

Fax 715-634-3546

Email [computer@sawyercountygov.org](mailto:computer@sawyercountygov.org)

To: Administration Committee  
Hal Helwig, Ron Kinsley, Jim Bassett, Dale Schleeter,  
Brian Bisonette, Dean Pearson, Dale Thompson

Subject: IT Department Report

December 2014-January 2015

**Agenda items**

Projects completed

- Assistance with 2014 Tax Bills
- Highway Dept network upgrade.
- HHS spam filter renewal

Support calls

- o average of 8 calls/day.
- o 3 computer replacements, 4 swaps/repairs

Projects underway

- Ongoing LaserFiche conversion and new setup: Highway and HHS
- Emergency Paging system for Courthouse and County buildings
- Courtroom sound system
- HHS server/email conversion

Out-of-county travel request:

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A handwritten signature in black ink that reads "Mike Coleson". The signature is written in a cursive style and is followed by a horizontal line.