

**COUNTY OF RACINE
FINANCE & HUMAN RESOURCES COMMITTEE**

Supervisor Q. A. Shakoor, II, Chairman
Supervisor Robert N. Miller, Vice Chairman
Supervisor Thomas H. Pringle, Secretary
Supervisor Janet Bernberg
Supervisor Brett Nielsen

Supervisor Donnie E. Snow
Supervisor John A. Wisch
David Scholzen, Youth in Governance Representative
Achintya Krishnan, Youth in Governance
Representative

*** THIS LOCATION IS HANDICAP ACCESSIBLE. If you have other special needs, please contact the Racine County Board Office, 730 Wisconsin Avenue, Racine, Wisconsin 53403 (262) 636-3571, fax (262) 636-3491 or the TTD/RELAY 1-800-947-3529. ***

NOTICE OF MEETING OF THE
FINANCE AND HUMAN RESOURCES COMMITTEE

DATE: **Wednesday November 16, 2016**

TIME: **5:00 P.M.**

PLACE: **IVES GROVE OFFICE COMPLEX
AUDITORIUM
14200 WASHINGTON AVENUE
STURTEVANT, WISCONSIN 53177**

AGENDA –

1. Convene Meeting
2. Chairman Comments – Youth In Governance/Comments
3. Public Comments
4. Approval of Minutes from the November 2, 2016 committee meeting.
5. Transfers:
 - a) Sheriff's Office – Sheriff Christopher Schmaling – Authorize the acceptance of an \$80,000 Wisconsin Department of Transportation, Bureau of Transportation Safety Seat Belt Enforcement Grant for the time frame October 1, 2016 – September 30, 2017 and this requires a 25% Match of which Racine County Sheriff's Office Portion is \$5,000 – 2016 – Resolution – 1st Reading at the November 29, 2016 County Board Meeting.
6. Finance Department – Alexandra Tillmann – Racine County 2016 3rd Quarter Investment Report (Staff from DANA will be available to discuss the materials) – 2016 – Report.
7. Finance Department – Alexandra Tillmann – 2015 Single Audit – 2016 – Report.

8. Communication Referrals from County Board Meeting:

- a) Attorney Steven T. Botzau on behalf of Rees E. Beguhl has filed a claim where Racine County has an interest due to health insurance claims.
- b) Notice of Exemption from County Tax for Library Services for the Year 2017 re: Village of Union Grove – Graham Public Library, Village of Waterford – Waterford Public Library and City of Racine – Racine Public Library

c)

Attorney	Lending Company	Person/Persons	Amt. owed Racine CO
Robert M. Piette	M&I Bank	Jeffery & Nicole Clark	\$10.88

9. Staff Report – No Action Items.

10. Adjournment

FINANCE & HUMAN RESOURCES COMMITTEE ACTION ONLY

Requestor/Originator Finance

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date of Committee Meeting: 11/16/2016

**Signature of Committee Chairperson
/Designee:** _____

Description: Minutes from November 2, 2016 Finance & Human Resources Committee

Motion: _____

Action: **County Board Supervisors**
 Approve
 Deny

Youth In Governance
 Approve
 Deny

FINANCE AND HUMAN RESOURCES COMMITTEE MEETING
November 2, 2016

IVES GROVE OFFICE COMPLEX
AUDITORIUM
14200 WASHINGTON AVENUE
STURTEVANT, WISCONSIN 53177

Meeting attended by: County Board Supervisors Bernberg, Miller, Nielsen, Shakoor, Snow, and Wisch, Youth Representatives Krishnan and Scholzen, Finance Director Alex Tillmann, HR Director Karen Galbraith, Captain Dan Adams, Clerk of Court Sam Christensen, Deputy Clerk of Clerk Brian Graziano. Corporation Counsel Jon Lehman, Assistant Corporation Counsel John Serketich, M3 Insurance Representative, Chief of Staff MT Boyle, and County Board Supervisor Monty Osterman.

Absent: County Board Supervisor Pringle.

Agenda Item #1 - Convene Meeting

Meeting Called to Order at 5:00 pm by Chairman Shakoor.

Agenda Item #2 – Chairman Shakoor – Youth In Governance/Comments

Chairman Shakoor read the Youth in Governance statement.

Agenda Item #3 – Public Comments

None.

Agenda Item #4 – Approval of Minutes from the October 19, 2016 Meeting.

Action: Approve the minutes from the October 19, 2016 meeting. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Bernberg. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item #5 – Approval of Minutes from the October 25, 2016 Meeting.

Action: Approve the minutes from the October 25, 2016 meeting. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Bernberg. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item #6- Corporation Counsel – Jon Lehman - Presentation from M₃ Insurance – Property Insurance Coverage Operations.

No action.

Agenda Item #7- Corporation Counsel – Jon Lehman - Authorizing the termination of property insurance coverage with the Local Government Property Insurance fund (LGPIF) and Elect Property Insurance coverage from Travelers Insurance– 2016 – Resolution - 1st Reading at the November 7, 2016 County Board Meeting.

Action: Motion to authorize the termination of property insurance coverage with the Local Government Property Insurance fund (LGPIF) and elect Property Insurance coverage from Travelers Insurance with 1st and 2nd Reading at the November 7, 2016 County Board Meeting. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Bernberg. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item #8 – Corporation Counsel – Jon Lehman – Creating Section 7-60 of the Racine County Code of Ordinances Relating to Property Assessed Clean Energy Financing - 2016 – Ordinance – 1st Reading at the November 7, 2016 County Board Meeting.

Taken for consideration with Agenda Item #9.

Agenda Item #9 - Corporation Counsel – Jon Lehman – Authorizing Racine County to enter into an agreement with the Property Assessed Clean Energy (PACE) Commission – 2016 – Resolution – 1st Reading at the November 7, 2016 County Board Meeting

Action: Motion to authorize the creation of Section 7-60 of the Racine County Code of Ordinances Relating to Property Assessed Clean Energy Financing and to authorize Racine County to enter into an agreement with the Property Assessed Clean Energy (PACE) Commission. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Nielsen. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item # 10 – Amending Chapter 7-57 of the Racine County Ordinances relating to sale or transfer of lands acquired by in rem proceedings– 2016 – Ordinance – 1st Reading at the November 7, 2016 County Board Meeting.

Action: Motion to authorize to amend Chapter 7-57 of the Racine County Ordinances relating to sale or transfer of lands acquired by in rem proceedings. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Bernberg. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item # 11 - Sheriff's Office – Sheriff Christopher Schmalig – Authorization to repurpose capital funds within the 2016 Capital Equipment budget from Interview room updates to the purchase of 4 desk top phones and 8 dell computers a cost of \$12,600 – 2016 – Report.

Action: Motion to authorize to repurpose capital funds within the 2016 Capital Equipment budget from Interview room updates to the purchase of 4 desk top phones and 8 dell computers a cost of \$12,600. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Bernberg. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item # 12 - Clerk of Courts – Samuel Christensen – Authorizing The Racine County Clerk of Courts to enter into a contract with the Wisconsin Department of Revenue for the Collection of Debt – 2016 – Resolution – 1st Reading at the November 7, 2016 County Board Meeting.

Action: Motion to authorize the Racine County Clerk of Courts to enter into a contract with the Wisconsin Department of Revenue for the Collection of Debt. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Bernberg. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item # 13 - Finance Department – Alexandra Tillmann – 2015 Single Audit – 2016 – Report.

No action taken. The report was distributed to the committee and will be discussed at the November 16, 2016 Finance and Human Resources Committee meeting.

Agenda Item # 14 - Communication Referrals from County Board Meeting.

Action: Motion to receive and file items a –i. **Motion Passed.** Moved: Supervisor Miller. Seconded: Supervisor Wisch. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

Agenda Item # 15 – Staff Report – No Action Items.

None.

Agenda Item #16 – Adjournment

Action: Adjourn the meeting at 5:59 pm. **Motion Passed.** Moved: Supervisor Bernberg. Seconded: Supervisor Miller. Vote: All Ayes No Nays. Youth Representatives Vote: All Ayes No Nays.

REQUEST FOR COUNTY BOARD ACTION

YEAR	<u>2016</u>	X	Resolution Request
			Ordinance Request
			Report Request

Requestor/Originator: Sheriff's Office - Sheriff Christopher Schmaling

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date Considered by Committee: 11/16/2016 Date of County Board Meeting to be Introduced: 11/29/2016

1st Reading: 1st & 2nd Reading: *

* Include a paragraph in the memo regarding why 1st & 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

TITLE OF RESOLUTION/ORDINANCE/REPORT:

Authorize the acceptance of an \$80,000 Wisconsin Department of Transportation, Bureau of Transportation Safety

Seat Belt Enforcement Grant for the time frame October 1, 2016 to September 30, 2017 and this requires a 25%

Match of which Racine County Sheriff's Office portion is \$5,000

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

Any request which requires the expenditure or transfer of funds must be accompanied by the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

The Committee believes that this action furthers the following goals:

- Make Racine County the most accessible county in Wisconsin for business to grow, develop and create family supporting jobs.
- Develop a system that encourages employees, elected officials and citizens to suggest ideas for service enhancement and productivity improvements including a measurement of customer satisfaction.
- Foster an environment where intergovernmental cooperation is encouraged to produce better services and efficiencies.
- Reduce or limit the growth of the tax levy as set forth in Resolution No. 2002-59S.
- To make Racine County a healthy, safe, clean, crime-free community and environment.

EXHIBIT "A"

Fiscal Year:

2016

ACCOUNT NAME	ACCOUNT NUMBER	CURRENT BUDGET	CURRENT BALANCE	TRANSFER	BUDGET AFTER TRANSFER	BALANCE AFTER TRANSFER
SHERIFFS OFFICE						
REGULAR WAGES	10180.6120	398,816	129,601	(3,874)	394,942	125,727
WORKERS COMP	10180.6210	15,034	5,146	(67)	14,967	5,079
SOCIAL SECURITY	10180.6220	30,509	10,477	(296)	30,213	10,181
RETIREMENT	10180.6230	32,012	11,780	(682)	31,330	11,098
PUBLIC LIABILITY	10180.6912	8,376	2,578	(81)	8,295	2,497
SHERIFFS OFFICE GRANT						
WDOT SEAT BELT 16-17	NEW ACCOUNT	0	0	(80,000)	(80,000)	(80,000)
TOTAL SOURCES				<u>(85,000)</u>		
SHERIFFS OFFICE GRANT						
REGULAR WAGES	NEW ACCOUNT	0	0	3,874	3,874	3,874
WAGES - OVERTIME	NEW ACCOUNT	0	0	15,490	15,490	15,490
WORKERS COMP	NEW ACCOUNT	0	0	337	337	337
SOCIAL SECURITY	NEW ACCOUNT	0	0	1,481	1,481	1,481
RETIREMENT	NEW ACCOUNT	0	0	3,412	3,412	3,412
PUBLIC LIABILITY	NEW ACCOUNT	0	0	406	406	406
C/S RACINE	NEW ACCOUNT	0	0	25,000	25,000	25,000
C/S MT PLEASANT	NEW ACCOUNT	0	0	15,000	15,000	15,000
C/S CALEDONIA	NEW ACCOUNT	0	0	10,000	10,000	10,000
C/S WATERFORD	NEW ACCOUNT	0	0	10,000	10,000	10,000
TOTAL USES				<u>85,000</u>		
				<u>0</u>		

This grant is for the period October 1, 2016 - September 30, 2017
 There is a 25% local match. Racine County will be matching only the funds that are slotted for the Racine County Sheriff's Office.
 The amount of the grant for Racine County is \$20,000 and the match will be \$5,000. The other municipalities are required to have their 25% match for their funds.



RACINE COUNTY SHERIFF'S OFFICE

717 Wisconsin Avenue, Racine, WI 53403-1237

(262) 886-2300 FAX (262) 637-5279

Waterford (262) 534-5166 Burlington (262) 763-9558

Sheriff Christopher Schmaling

Chief Deputy John C. Hanrahan

October 28, 2017

To: Q.A. Shakoor II
Chairman, Finance and Human Resources Committee

From: Sheriff Christopher Schmaling

Ref: **2017 HIGHWAY SAFETY GRANT FOR SEAT BELT ENFORCEMENT**

The Wisconsin Department of Transportation, Bureau of Transportation Safety, has notified us of our eligibility to participate in the following Highway Safety task force grant:

SEAT BELT ENFORCEMENT 2017

Enforcement area: County of Racine

Enforcement period: October 1, 2016 to September 30, 2017

Amount: \$ 80,000

This task force grant, administered by the Racine County Sheriff's Office, consists of the following task force members:

Racine County Sheriff's Office- \$20,000

Racine Police Department- \$25,000

Mt. Pleasant Police Department- \$15,000

Caledonia Police Department- \$10,000

Waterford Police Department- \$10,000

This grant involves detection and apprehension of drivers who fail to buckle up. There is a 25% local match requirement for this grant. We will satisfy our local match by the use of regular duty enforcement and mileage costs expended on grant activities.

We are requesting a resolution authorizing the County to seek the grant award in accordance with established accounting procedures, and we are requesting that the revenues be deposited in the appropriate account to replace the expenditures.

If you have any questions concerning this matter, please feel free to contact me. I will also have staff available at the Finance Committee meeting to answer any questions that you may have.

Christopher Schmaling
Sheriff, Racine County

By: Thomas L. Lamke
Captain - Operations

Proposed Project Title: **Seat Belt Enforcement**
Type of Municipality: County
Applicant Agency/County: Racine County
 Enforcement Area: Racine County
 Agency Federal Employer ID (FEIN): 396005734
 DUNS Number 830351623

Agency Head or Authorizing Official
 Agency Head or Authorizing Official: Christopher Schmaling
 Title: Sheriff
 Address: 717 WISCONSIN AVE
 City: RACINE
 State: Wisconsin
 Zip Code: 53403

Project Coordinator
 First Name: David
 Last Name: Coughlin
 Title: Patrol Sergeant
 Address: 717 Wisconsin Avenue
 City: Racine
 State: Wisconsin
 Zip Code: 53403
 Phone: 262-886-8180
 Fax: 262-886-3972
 E-mail Address: david.coughlin@racinecounty.com

I agree that the above information is up-to-date and correct.

In 2015, 46.2% of persons killed and 24.7% of persons sustaining incapacitating injuries in Wisconsin crashes were NOT wearing seat belts. Many of these people were ejected from their vehicle. Statewide seat belt use was 85.8% in 2015; however, Wisconsin seat belt use still remains about three percentage points lower than the national average. It has been estimated that seat belt use by motor vehicle occupants in Wisconsin prevents more than 200 traffic related fatalities and more than 8,000 serious injuries annually

Seat belt enforcement grant recipients are targeted based upon seatbelt usage. The intention is to encourage extraordinary seat belt enforcement in areas of the state with low seat belt usage.

Additional Justification

The grant will be divided as follows with the participating agencies: Racine County Sheriff's Office-\$20,000.00, Racine Police Department-\$25,000.00, Mt Pleasant Police Department-\$15,000.00, Waterford Police Department-\$10,000.00 and Caledonia Police Department-\$10,000.00.

RPM/SPM Notes

This is a Occupant Protection (seatbelt) Taskforce Grant.

The members of the taskforce is as follows:

- * Racine County Sheriffs Department
- * Racine Police Department
- * Mount Pleasant Police Department
- * Waterford Police Department
- * Caledonia Police Department

The amount of the taskforce grant shall be \$80,000.00 and a detailed funding allocation plan to participating taskforce member agencies shall be submitted.

Both Op Plan and signature page should be submitted with the grant at the beginning of the process on the "Supporting Documents" tab.

The budget is for deployments only; no grant funds are for equipment. This grant requires a 25% soft local match. Activity Reports may use one overall monthly statistical report if a pre-approved spreadsheet is attached. Such reports are due on/by the 15th of the next month (example: January's report is due by February 15th). ALL involved agencies MUST participate in mobilization periods such as click it or ticket and drive sober.

ALL agencies are encouraged to attend the quarterly traffic safety commission (TSC) meetings for their County.

✓ I agree to the terms and conditions above.

1. Grantee agrees to adopt a zero tolerance policy for impaired driving during all motor vehicle stops.

Evaluation: Activity Report - Contacts

2. Grantee agrees to adopt a zero tolerance policy for unrestrained occupants during all motor vehicle stops.

Evaluation: Activity Report - Contacts

3. During past deployments, grantees have **typically** initiated a recorded traffic stop about every 45 minutes. To maintain or exceed historical activity levels during grant-funded activity Grantee will, on average, initiate a recorded traffic stop every 45 Minutes.

Evaluation: Activity Report - Contacts

4. During past grant-funded deployments, grantees **typically** maintain an agency ratio of three citations to one written warning.

Evaluation: Activity Report - Citations/Warnings

5. Grantee agrees to make contacts with local media, community groups or other groups to increase public awareness of information related to crashes, and subsequent enforcement efforts. This should be done a minimum of once during every quarter of grant approval. Creating partnerships with public and private community groups, to enforce public awareness of this campaign is strongly encouraged.

An Agency's failure to meet project Objectives may affect their consideration for future grant awards.

Additional Objectives/Evaluation

This is a joint task force where our goals are to make a traffic stop every 45 minutes in an attempt to educate the motoring public on the need to wear seatbelts. We will also provide education to the public through the use of local news (print/tv) social media and the Traffic Safety Commission and strict enforcement.

✓ I agree to the terms and conditions above.

Instructions:

Please complete this page, then click the Save button.

Required fields are marked with an *.

All grantees agree to adhere to the following policies, which are detailed in the full contract
Grantee is:

- subject to audit and is responsible for complying with appropriate maintenance of records
- subject to on-site monitoring and review of records by BOTS staff
- prohibited from using grant funds to supplant existing state or local expenditures
- prohibited from discriminating against any employee or applicant for employment
- prohibited from receiving grant funds if presently debarred
- prohibited from using these funds to further any type of political or voter activity
- prohibited from using these funds to engage in lobbying activity

If the grant funds will be expended on law enforcement, grantee further certifies:

- that it has a written departmental policy on pursuits
- that it has a written departmental policy on BAC testing of drivers involved in fatal crashes
- that it has a written departmental policy on the use of safety belts by employees
- that it complies with Title VI of the Civil Rights Act of 1964

A-133 Single Audit requirement Verification

****Please check with your Treasurer or Finance department**

The grantee has verified that their political entity (payee for this grant)

IS or **IS NOT** Subject to A-133 Single Audit requirements.

If subject to A-133 Single Audit requirements, the grantee has verified that its political entity is in compliance and has filed with the Federal Audit Clearing House:

Yes or **Not Applicable**.

Mandatory Grants Training:

List the name of the person or persons who have taken or are scheduled to take the Mandatory Grants Training. List the name of the person, type of training (i.e. Webinar, Governors Conference, Regional Training or online) and the date of training.

Name	Training Location	Date
Sgt David A Coughlin	On line	10/17/2016

Click [Here](#) for Training Locations.

I agree to the terms and conditions above.

Instructions:

Please complete this page, then click the Save button.
 Required fields are marked with an *.

Federal Grant Period:

Grant activities are funded for one federal fiscal year. Funded fiscal year 2017 activities may begin no earlier than **October 1, 2016** and end no later than **September 30, 2017**.

Work Plan/Calendar:

The Work Plan/Calendar contained within this contract is a term of the contract. It describes timing and level of enforcement activity. At a minimum, during the term of this contract:

Grantee will implement at least one deployment each month within the specified grant period as planned in the Work Plan/Calendar. Agencies that receive funding for overtime enforcement must participate in the national mobilizations during the timeframes listed below. Sign-up for mobilizations is in Wise-Grants and is accomplished by activating an activity report under the **View Available Opportunities** button on the home screen. Completing the activity report after the two week mobilization helps BOTS to provide NHTSA with accurate information about the level of enforcement activity in the state AND will give your agency an opportunity to procure equipment.

- December 15th – January 1st, 2017 (Drive Sober - Winter)
- May 22nd – June 4th, 2017 (Click It Or Ticket National Mobilization)
- Aug 18th – Sept 3rd, 2017 (Drive Sober – Labor Day)

NOTE:

NHTSA Grant Funds dictate that during Impaired Driving Enforcement, Grantees must perform enforcement between the hours of 6:00pm and 4:30am.

If grantee cannot perform the planned patrols, BOTS must be notified. Failure to perform planned activity may be considered grounds for terminating the grant.

Month	(A) Deployments	(B) Hours per Deployment	(C) Officers per Deployment	(D) Total Officer Hours (AxB)xC = D
October	0	0	0	0
November	1	4	12	48
December	1	4	12	48
January	2	4	12	96
February	2	4	12	96
March	2	4	12	96
April	2	4	12	96
May	3	4	12	144
June	3	4	12	144
July	4	4	13	208
August	4	4	13	208

September	2	4	12	96
TOTAL	26	44	134	1280

WORK PLAN ITEMS – Required:

Saturation Patrols and Sustained Enforcement Deployments:

Grantee will assign only sworn, SFST-trained officers in patrols. Part-time officers may be assigned only if the grant funded activity and their resulting weekly total hours do not exceed 39 hours.

Total Hours:

Grantee agrees to implement 26 deployments for a total of 1280 enforcement hours.

Grant Reimbursable Hours & Rate:

Grantee's estimate of funded reimbursable hours is based upon an estimated average hourly wage/fringe rate of \$62.00

Total amount of Wage/Fringe Based on above deployments and rate \$79,360.00

Activity Reporting: Grantee will complete the Activity Reports and submit them to the Grantor no later than the 15th of the month following the activity:

✓ I agree to the terms and conditions above.

Instructions:

Please complete this page, then click the Save button.
 Required fields are marked with an *.

Budget Plan:

The Budget spreadsheet within this contract is a term of the contract. Eligible cost items for this project include: Wage and Fringe. Grantee must complete the Federal Share AND Estimated Local Match columns.

Relationship to Work Plan:

All budget items must relate to activities described in the Work Plan. Reimbursement will be based on actual costs, NOT budgeted rates. Only project activities and expenses described in the approved work plan and budget, incurred during the grant period, are eligible for reimbursement. Expenses incurred that are not specified in the budget or work plan will not be reimbursed.

Document Requirements:

Grantee will document hours, wage and fringe rate, and all match costs. Fringe benefit shall be actual costs. Payment for salaries and wages shall be supported by a time and attendance report, or equivalent records, which shall be kept on file at the agency for three years from the date the project closes. Grantor reserves the right to perform monitoring activities, to include ongoing review and audit of department records.

Match Requirements:

A local match of at least 25% of the grant total is required. The match budget line may consist of estimates of program match.

Budget

Item	Federal Grant	Local Match	Totals
Wage/Fringe	\$79,360.00	\$19,840.00	\$99,200.00
Travel/Mileage	Ineligible		\$0
Training	Ineligible		\$0
Contractual Services	Ineligible		\$0
Equipment	Ineligible		\$0
Materials & Supplies	Ineligible		\$0
Other	Ineligible		\$0
Total	\$79,360.00	\$19,840.00	\$99,200.00

Budget Amendments:

If the work plan or other documentation must be changed after the contract is signed, Grantee must submit an amendment request via the WISE Grants System. Amended activity may not commence prior to BOTS approval.

Click [Here](#) to see Amendment Process.

Signatures:

The signature of agency head or authorizing official must be attached to this grant application under "Supporting Documents" An electronic grant submission through the WISE Grants System will initiate the grant approval process, but no reimbursement will be made until the signature page is attached.

✓ I agree to the terms and conditions above.

Instructions:

Please complete this page, then click the Save button.
Required fields are marked with an *.

Forms:

Forms will only be accepted through the WISE Grants. Questions about grant submissions should be referred to either the State Program Manager or the Regional Program Manager.
Click [Here](#) to see the RPM and SPM map.

Project Match Report:

Agencies are required to report adequate match each time they request reimbursement.

Earned Media Event Documentation:

Documentation (hard-copy, faxed and/or electronic copies of media materials) of each earned media event must be submitted to BOTS. An electronic link to a print article, news online or other format is acceptable documentation.

Place of Delivery:

All Electronic Project Deliverables shall be submitted via the WISE Grants System.

Signature Pages shall be attached to this grant application under "Supporting Documentation."

Questions about the Traffic Safety Program or this project should be addressed to the State Program Manager or the Regional Program Manager.

Click [Here](#) to see the RPM and SPM map.

Mailing Address:

Wisconsin State Patrol, BOTS

P.O. Box 7936

MADISON, WI 53707-7936

FAX: (608) 267-0441

I agree to the terms and conditions above.

General Contract Terms Seatbelt Enforcement

This Grant Agreement ("Agreement"), entered into by and between the Bureau of Transportation Safety ("BOTS") and _____ ("Grantee"), is executed pursuant to terms that follow.

1. Purpose of this Agreement

The Bureau of Transportation Safety, housed within the Wisconsin Department of Transportation's Division of State Patrol, serves as the administering agency for state and federal grants relating to transportation safety. The purpose of this Agreement is to enable BOTS to award grant funding to Grantee for eligible costs of the Grant Project ("Grant") undertaken as outlined in the project narrative and work plan. The funds shall be used exclusively in accordance with the provisions of this Agreement, as well as applicable federal and state laws and regulations.

2. Term

Work conducted under this Grant must occur within the federal fiscal year: October 1 to September 30. This Agreement expires September 30 of the federal fiscal year during which the Grant is conducted.

3. Implementation

Grantee shall be solely responsible for the design and implementation of the Grant as described in the project narrative and work plan. Grantee agrees to conduct the Grant in accordance with these plans as approved by BOTS.

Modification of the Grant shall require prior approval of BOTS. Any change in project coordinator, financial officer, authorizing official, addresses, or telephone numbers requires written notification to BOTS. If the work plan or other documentation must be changed after the contract is signed, Grantee must submit an amendment request via the Wise-Grants System.

Amended activity may not commence prior to BOTS approval.

Failure to perform planned activity may be considered grounds for termination of funding.

4. Audit and Maintenance of Records

Grantee government subdivisions are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S. C. 7501-8507) and revised OMB Circular A-133. If grantee government subdivision is subject to an A-133 audit, BOTS must be notified of the audit and subsequent results. BOTS may take corrective action within six months and may require independent auditors to have access to grantee's records and financial statements.

Note: Circular A-133 may be obtained by contacting the Financial Standards and Reporting Branch, Office of the Federal Financial Management, Office of Management and Budget, Washington, DC 20503, telephone, (202) 395-3993.

Documentation of costs shall be maintained for three years following final reimbursement. Reimbursement claim cost detail shall include a list of all personnel whose time is claimed; current billing period and year-to-date wages and fringe benefits paid to each person listed; all travel listed individually and broken out by transportation/mileage, meals, lodging, and related costs; all materials and supplies and contractual services, itemized, required to complete project activity. Employee time records for actual hours worked or percent of time dedicated to project activity are to be maintained by Grantee and made available to BOTS upon request with reasonable notice. Each budget item identified as "Other" shall be claimed separately.

5. Monitoring by the State

Grantee consents to monitoring by BOTS staff to ensure compliance with applicable state and federal regulations.

Monitoring may occur on-site and will require access to original versions of employee payroll information, citations, and other materials related to the implementation of this grant.

6. Payment of Funds by the State

All highway safety projects are funded on a cost reimbursement basis. State or local funds shall be expended before federal reimbursement is made.

BOTS shall reimburse Grantee only for the actual hours worked, and for other eligible costs, and only if the costs are incurred in performing tasks identified within the grant application. Personnel costs shall be reimbursed on the basis of actual hourly salary and fringe rate(s) that have been verified and approved by BOTS, or on the basis of percentage of annual salary and fringe dedicated to project activity as described within the grant application. All expenses for which Grantee seeks reimbursement must be documented in the Project Activity Reports.

General Contract Terms Seatbelt Enforcement

7. Equipment

Tangible, non-expendable personal property having an acquisition cost of \$5,000 or more, with a useful life of greater than two years, that is purchased in whole or in part by Grantee using funds awarded as part of this Agreement must be justified in the project narrative or work plan and approved by the NHTSA Regional Office in writing. Each item shall be tagged, inventoried, and monitored until the federal interest is released.

Tangible, non-expendable personal property having an acquisition cost of less than \$5,000, and budgeted as materials and supplies, will also be monitored. Grantee must inform BOTS in writing when equipment is no longer used for the purpose for which it was acquired.

8. Print and Audio Visual Materials

Grantee shall submit all materials developed under this Agreement to BOTS for approval of content and style prior to final production and release. All video materials intended for general public viewing must be close-captioned. Grantee shall credit the Wisconsin Department of Transportation Bureau of Transportation Safety and the National Highway Traffic Safety Administration on all such materials. Grantee may not copyright any portion of materials produced under this Agreement.

9. Program Income

Program income is gross income derived by Grantee from Grant-supported activities. Grantee will report program income on reimbursement claims, stating whether the income is retained or credited as a reduction in federal share of project expenditures. If retained, such income may be used only for highway safety activities and is subject to audit by BOTS.

10. Additional Requirements Where Funds Are Expended on Law Enforcement

Grantee agency certifies that it has a written departmental policy on biased-based policing, or that it will initiate development of one during the grant period.

- A. Grantee agency certifies that it has a written departmental policy on pursuits or that it will initiate development of one during the grant period. The policy should conform to the guidelines of the IACP or a similar pursuit policy.
- B. Grantee agency certifies that it has a written departmental policy on the BAC testing of all drivers involved in fatal vehicle crashes involving alcohol, or that it will initiate one during the grant period. Grantee agency will require a test of all killed drivers and will encourage all surviving drivers to consent to a test.
- C. Grantee agency certifies that it has a written departmental policy on the use of safety belts by employees, or that it will initiate development of one during the grant period.
- D. Grantee must comply with Title VI of the Civil Rights Act of 1964 and Presidential Executive Order 13166 regarding language access and "Policy Guidance Concerning Recipients' Responsibilities to Limited English Proficient (LEP) Persons".

11. Supplanting

The replacement of routine or existing state or local expenditures with the use of federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of a state or local agency is prohibited.

12. Nondiscrimination

During the performance of this contract/funding agreement, the contractor/funding recipient agrees —

- a. To comply with all Federal nondiscrimination laws and regulations, as may be amended from time to time;
- b. Not to participate directly or indirectly in the discrimination prohibited by any Federal non-discrimination law or regulation, as set forth in Appendix B of 49 CFR part 21 and herein;
- c. To permit access to its books, records, accounts, other sources of information, and its facilities as required by the State highway safety office, US DOT or NHTSA;
- d. That, in the event a contractor/funding recipient fails to comply with any nondiscrimination provisions in this contract/funding agreement, the State highway safety agency will have the right to impose such contract/agreement sanctions as it or NHTSA determine are appropriate, including but not limited to withholding payments to the contractor/funding recipient under the contract/agreement until the contractor/funding recipient complies; and/or cancelling, terminating, or suspending a contract or funding agreement, in whole or in part; and

General Contract Terms Seatbelt Enforcement

e. To insert this clause, including paragraphs a through e, in every subcontract and sub-agreement and in every solicitation for a subcontract or sub-agreement, that receives Federal funds under this program.

The grantee will comply with all Federal statutes and implementing regulations relating to nondiscrimination ("Federal Nondiscrimination Authorities"). These include but are not limited to:

Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin) and 49 CFR part 21;

The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);

Federal-Aid Highway Act of 1973, (23 U.S.C. 324 et seq.), and **Title IX of the Education Amendments of 1972**, as amended (20 U.S.C. 1681-1683 and 1685-1686) (prohibit discrimination on the basis of sex);

Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. 794 et seq.), as amended, (prohibits discrimination on the basis of disability) and 49 CFR part 27;

The Age Discrimination Act of 1975, as amended, (42 U.S.C. 6101 et seq.), (prohibits discrimination on the basis of age);

The Civil Rights Restoration Act of 1987, (Pub. L. 100-209), (broadens scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal aid recipients, sub-recipients and contractors, whether such programs or activities are Federally-funded or not);

Titles II and III of the Americans with Disabilities Act (42 U.S.C. 12131-12189) (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and 49 CFR parts 37 and 38

Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations (prevents discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations); and

Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (guards against Title VI national origin discrimination/discrimination because of limited English proficiency (LEP) by ensuring that funding recipients take reasonable steps to ensure that LEP persons have meaningful access to programs (70 FR at 74087 to 74100).

13. Debarment and Suspension

Grantee certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this Grant by any federal agency, or by any department, agency, or political subdivision of the state. For purposes of this grant, "principal" includes an officer, director, owner, partner, or other person with primary management and supervisory responsibilities, or a person who has critical influence on or substantive control over the operations of Grantee.

14. Political Activity (Hatch Act)

Grantee will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508) which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

15. Lobbying Activities

Certification Regarding Federal Lobbying

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of

General Contract Terms Seatbelt Enforcement

Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Restriction on State Lobbying

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

16. Certification Regarding Debarment And Suspension

Instructions for Lower Tier Certification:

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR Parts 180 and 1300.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarment, suspension, ineligible, lower tier, participant, person, primary tier, principal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definition and Coverage sections of 2 CFR Part 180. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NHTSA.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR Parts 180 and 1300.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

General Contract Terms Seatbelt Enforcement

9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, the department or agency with which this transaction originated may disallow costs, annul or terminate the transaction, issue a stop work order, debar or suspend you, or take other remedies as appropriate.

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion—Lower Tier Covered Transactions:

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

17. Buy America Act

The Grantee and each subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or sub recipient, to purchase only steel, iron and manufactured products produced in the United States with Federal funds, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification to and approved by the Secretary of Transportation.

18. Prohibition on using grant funds to check for helmet usage

The Grantee and each sub recipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

19. Termination

This grant may be terminated upon BOTS' determination that Grantee has materially failed to comply with terms of this Agreement. Termination may be considered among the criteria for subsequent grant awards.

20. Correspondence

All correspondence outside of Wise-Grants with BOTS regarding this project shall include the Grant Number, and shall be submitted to the following address or e-mail address:

Wisconsin State Patrol

BOTS

P.O. Box 7936

Madison, WI 53707

DOTSafetyGrants@dot.wi.gov

- ✓ I agree to the terms and conditions above.*

Funded Grants 2017

Organization: Racine County Sheriff's Office

FG-2017-RACINE C-03688

Administrative Information

Federal Identifier	2017-25-05-M2
CFDA Number	20.616
DUNS Number	830351623
Amount	\$79,360.00
Funding Year	2017
Project ID Number	--
Appropriation	
Account Code	
Agency Federal Employer ID (FEIN):	396005734
Line Number	
Schedule Number	
Activity ID	
Source Type	
Vendor Number	0000071943
Vendor Location	SUFF-T-
County-Muni Code	51-000
Payee	RACINE CNTY
Fund Code	
PO ID	
Req ID	
SPM Assigned	Tina Bon Durant
Agency Head	Christopher Schmaling
Start Date	11/1/2016

✓ Multi-Agency Grant

Targeted for:

- Northeast
- Northwest
- ✓ Southeast
- Southwest

REQUEST FOR COUNTY BOARD ACTION

YEAR	<u>2016</u>		Resolution Request
			Ordinance Request
		X	Report Request

Requestor/Originator: Finance Department - Alexandra Tillmann

Committee/Individual Sponsoring: Finance & Human Resources Committee

Date Considered by Committee: 11/16/2016 Date of County Board Meeting to be Introduced: _____

1st Reading: 1st & 2nd Reading: *

* Include a paragraph in the memo regarding why 1st & 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

TITLE OF RESOLUTION/ORDINANCE/REPORT:

Racine County 2016 3rd Quarter Investment Report

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

Any request which requires the expenditure or transfer of funds must be accompanied by the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

The Committee believes that this action furthers the following goals:

- Make Racine County the most accessible county in Wisconsin for business to grow, develop and create family supporting jobs.
- Develop a system that encourages employees, elected officials and citizens to suggest ideas for service enhancement and productivity improvements including a measurement of customer satisfaction.
- Foster an environment where intergovernmental cooperation is encouraged to produce better services and efficiencies.
- Reduce or limit the growth of the tax levy as set forth in Resolution No. 2002-59S.
- To make Racine County a healthy, safe, clean, crime-free community and environment.

RACINE COUNTY FINANCE

3rd QUARTER REPORT

September 30, 2016

INVESTMENTS:	3rd Quarter Beginning Value	3rd Quarter Ending Value	AVERAGE MONTHLY		Interest Earned	ACTUAL YIELD	ESTIMATE D ANNUAL YIELD*
			Average Balance	Average Balance			
<u>LGIP</u>	\$ 20,717,140.12	\$ 20,039,528.82	\$ 33,599,624.12	\$ 29,844.69	0.09%	0.38%	
<u>DANA INVESTMENT PORTFOLIO</u>	\$ 30,998,735.89	\$ 31,042,771.82	\$ 31,024,001.84	\$ 46,276.56	0.15%	0.60%	
<u>WELLS FARGO</u> Investment Account	\$ 17,688,313.80	\$ 2,858,891.01	\$ 7,836,566.68	\$ 2,082.13	0.03%	0.15%	
<u>BMO HARRIS</u>	\$ 370,216.43	\$ 375,594.40	\$ 375,014.94	\$ 4,031.28	1.07%	4.30%	

RACINE COUNTY

INVESTMENT INCOME - 2016

September 30, 2016

MONTH	DANA INVESTMENTS : change in market value*	WELLS FARGO INVESTMENTS	LGIP	BMO Harris	TOTALS
JAN.	132,379.68	3,486.37	221.30	(398.28)	\$ 135,689.07
FEB	6,179.18	4,733.45	244.33	(331.90)	\$ 10,825.06
MAR	79,380.14	5,098.52	600.83	5,410.54	\$ 90,490.03
1ST. QUARTER	\$ 217,939.00	\$ 13,318.34	\$ 1,066.46	\$ 4,680.36	\$ 237,004.16
YEARLY	\$ 217,939.00	\$ 13,318.34	\$ 1,066.46	\$ 4,680.36	\$ 237,004.16
APR	12,829.93	4,666.19	534.46	4,110.29	\$ 22,140.87
MAY	(1,944.62)	4,448.36	253.08	-856.52	\$ 1,900.30
JUN	107,904.18	2,180.90	5,805.03	2,979.38	\$ 118,869.49
2ND QUARTER	\$ 118,789.49	\$ 11,295.45	\$ 6,592.57	\$ 6,233.15	\$ 142,910.66
YEARLY	\$ 336,728.49	\$ 24,613.79	\$ 7,659.03	\$ 10,913.51	\$ 379,914.82
JUL	29,675.62	1,002.42	9,671.92	3,112.51	\$ 40,349.96
AUG	(23,108.07)	727.22	13,175.45	1,416.19	\$ (9,205.40)
SEPT	39,709.01	352.49	6,997.32	(497.42)	\$ 47,058.82
3RD. QUARTER	\$ 46,276.56	\$ 2,082.13	\$ 29,844.69	\$ 4,031.28	\$ 78,203.38
YEARLY	\$ 383,005.05	\$ 26,695.92	\$ 37,503.72	\$ 14,944.79	\$ 458,118.20
OCT					\$ -
NOV					\$ -
DEC					\$ -
4TH. QUARTER	\$ -	\$ -	\$ -		\$ -
2016 YEARLY	\$ 383,005.05	\$ 26,695.92	\$ 37,503.72	\$ 14,944.79	\$ 458,118.20
2015 YEARLY	\$ 228,446.69	\$ 50,152.56	\$ 1,916.96		\$ 280,516.21

*DANA Investments: Change in Market Value equals Income plus Realized Gain/Loss plus Unrealized Gain/Loss less Administrative Expenses

MONTHLY BALANCES - 2015

MONTH	DANA INVESTMENTS	WELLS FARGO INVESTMENTS **	LGIP	BMO Harris
JAN.	\$ 30,796,545.21	\$ 27,364,805.64	\$ 781,524.26	\$ 356,654.37
FEB	\$ 30,802,724.39	\$ 39,715,344.29	\$ 781,745.56	\$ 356,766.02
MAR	\$ 30,882,104.53	\$ 40,018,186.75	\$ 1,628,828.90	\$ 362,589.31
APR	\$ 30,892,776.33	\$ 37,845,865.92	\$ 711,082.01	\$ 367,172.31
MAY	\$ 30,890,931.71	\$ 34,915,048.24	\$ 711,335.09	\$ 366,763.81
JUN	\$ 30,998,735.89	\$ 17,688,313.80	\$ 20,717,140.12	\$ 370,216.43
JUL	\$ 31,026,170.88	\$ 14,308,774.27	\$ 60,726,812.04	\$ 373,781.01
AUG	\$ 31,003,062.81	\$ 6,342,034.75	\$ 20,032,531.50	\$ 375,669.42
SEP	\$ 31,042,771.82	\$ 2,858,891.01	\$ 20,039,528.82	\$ 375,594.40
OCT				
NOV				
DEC				
YEARLY AVG	\$ 30,926,202.62	\$ 24,561,918.30	\$ 14,014,503.14	\$ 367,245.23

**Wells Fargo Investments account balances presented are the average ledger balances over the period in order to calculate the appropriate interest earned for the period

REQUEST FOR COUNTY BOARD ACTION

YEAR	<u>2016</u>		Resolution Request
			Ordinance Request
		X	Report Request

Requestor/Originator: Finance Department - Alexandra Tillmann

Committee/Individual Sponsoring: Finance & Human Resources

Date Considered by Committee: 10/16/2016 Date of County Board Meeting to be Introduced: _____

1st Reading: 1st & 2nd Reading: *

* Include a paragraph in the memo regarding why 1st & 2nd reading is required.

Signature of Committee Chairperson/Designee: _____

TITLE OF RESOLUTION/ORDINANCE/REPORT:

2015 Single Audit

SUBJECT MATTER:

The attached memo describes in detail the nature of resolution /ordinance /report and any specific facts which you want included in resolution/ordinance/report must be attached.

Any request which requires the expenditure or transfer of funds must be accompanied by the specific amount being transferred and the account number from which these funds will be taken and to which they will be transferred.

THIS FORM MUST BE FILLED OUT COMPLETELY PRIOR TO YOUR APPEARANCE BEFORE A COMMITTEE.

The Committee believes that this action furthers the following goals:

- Make Racine County the most accessible county in Wisconsin for business to grow, develop and create family supporting jobs.
- Develop a system that encourages employees, elected officials and citizens to suggest ideas for service enhancement and productivity improvements including a measurement of customer satisfaction.
- Foster an environment where intergovernmental cooperation is encouraged to produce better services and efficiencies.
- Reduce or limit the growth of the tax levy as set forth in Resolution No. 2002-59S.
- To make Racine County a healthy, safe, clean, crime-free community and environment.

COUNTY OF RACINE

Racine, Wisconsin

REPORT ON FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2015

COUNTY OF RACINE

TABLE OF CONTENTS For the Year Ended December 31, 2015

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1 – 2
Report on Compliance for Each Major Federal and Major State Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by Uniform Guidance and the <i>State Single Audit Guidelines</i>	3 – 5
Schedule of Expenditures of Federal and State Awards	6 – 14
Notes to Schedule of Expenditures of Federal and State Awards	15 – 16
Schedule of Findings and Questioned Costs	17 – 22

REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors
County of Racine
Racine, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Racine, Wisconsin as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County of Racine's basic financial statements and have issued our report thereon dated July 28, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Racine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Racine's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Racine's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs, we consider to be a material weakness. This material weakness is item 2015-001.

To the Honorable Members of the Board of Supervisors
County of Racine

Compliance and Other Matters

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

County of Racine's Response to Finding

The County of Racine's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County of Racine's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Baker Tilly Vichow Krause LLP

Milwaukee, Wisconsin
July 28, 2016

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

Independent Auditors' Report

To the Honorable Members of the Board of Supervisors
County of Racine
Racine, Wisconsin

Report on Compliance for Each Major Federal and Major State Program

We have audited the County of Racine, Wisconsin's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of the County of Racine's major federal and major state programs for the year ended December 31, 2015. The County of Racine's major federal and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

To the Honorable Members of the Board of Supervisors
County of Racine

Opinion on Each Major Federal and Major State Programs

In our opinion, the County of Racine complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance or the *State Single Audit Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2015-002 and 2015-003. Our opinion on each major federal and major state program is not modified with respect to these matters.

County of Racine's Response to Findings

The County of Racine's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County of Racine's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2015-002 that we consider to be a significant deficiency.

To the Honorable Members of the Board of Supervisors
County of Racine

County of Racine's Response to Finding

The County of Racine's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County of Racine's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Racine, Wisconsin as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County of Racine's basic financial statements. We issued our report thereon dated July 28, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly Vichow Krause LLP

Milwaukee, Wisconsin
September 27, 2016

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL PROGRAMS					
U. S. Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	10.553	DPI	A546000000515370	\$ 26,257	\$ -
National School Lunch Program	10.555	DPI	A547000000515370	48,828	-
Total Child Nutrition Cluster				<u>75,085</u>	<u>-</u>
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kenosha Co	284	593,930	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kenosha Co	293	38,103	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kenosha Co	298	211,907	-
State Administration Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	61	1,368	-
Subtotal				<u>845,308</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>920,393</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
Community Development Block Grant/State's Program	14.228	DOA	N/A	50,000	50,000
Total U.S. Department of Housing and Urban Development				<u>50,000</u>	<u>50,000</u>
U.S. Department of Justice					
CEASE Grant	16.000	DOJ	N/A	873	-
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	DOJ	N/A	34,359	-
Violence Against Women Formula Grant	16.588	DOJ	N/A	72,388	-
Edward Byrne Memorial Justice Assistance Grant	16.738	Walworth Co	N/A	123,066	-
Edward Byrne Memorial Justice Assistance Grant	16.738	City of Racine	N/A	22,058	-
Edward Byrne Memorial Justice Assistance Grant	16.738	DOJ	N/A	91,852	-
Edward Byrne Memorial Justice Assistance Grant	16.738	DOJ	N/A	83,371	-
Subtotal				<u>320,347</u>	<u>-</u>
Crime Victim Assistance	16.575	DOJ	N/A	71,530	-
Enforcing Underage Drinking Laws Program	16.727	DOJ	N/A	-	-
Total U.S. Department of Justice				<u>499,497</u>	<u>-</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Labor					
WIA Cluster					
WIA/WIOA Adult Program	17.258	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	\$ 293,668	\$ -
WIA/WIOA - Admin	17.258	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	38,166	-
Subtotal				<u>331,834</u>	<u>-</u>
WIA/WIOA Youth Activities	17.259	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	482,572	-
WIA/WIOA - Admin	17.259	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	53,213	-
Subtotal				<u>535,785</u>	<u>-</u>
WIA/WIOA Dislocated Worker Formula Grants	17.278	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	372,558	-
WIA/WIOA - Admin	17.278	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	72,912	-
WIA/WIOA Dislocated Worker Special Response Grant	17.278	Kenosha Co	DWD-JC-RCWDC-WIA-14-15, DWD-JC-RCWDC-WIA-15-16	13,437	-
Subtotal				<u>458,907</u>	<u>-</u>
Total WIA Cluster				<u>1,326,526</u>	<u>-</u>
H-1B Job Training Grants	17.268	Kenosha Co	DWD-JC-RCWDC-WIA-15-16	31,797	-
H-1B Job Training Grants	17.268	Kenosha Co	DWD-JC-RCWDC-WIA-14-15	32,324	-
Subtotal				<u>64,121</u>	<u>-</u>
WIA/WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	Kenosha Co	DWD-JC-RCWDC-WIA-15-16	12,751	-
WIA/WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	Kenosha Co	DWD-JC-RCWDC-WIA-14-15	17,721	-
Subtotal				<u>30,472</u>	<u>-</u>
Workforce Innovation Fund	17.283	Kenosha Co	DWD-JC-RCWDC-WIA-14-15	23,226	-
Total U.S. Department of Labor				<u>1,444,345</u>	<u>-</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL PROGRAMS (cont.)					
U.S. Department of Transportation					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	DOT	ENHANCED MOBILITY	\$ 38,611	\$ -
Highway Safety Cluster					
State and Community Highway Safety	20.600	DOT	N/A	75,000	-
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	DOT	N/A	64,382	-
Occupant Protection Incentive Grant	20.602	DOT	N/A	15,600	-
Total Highway Safety Cluster				<u>154,982</u>	<u>-</u>
Hazardous Materials Emergency Preparedness Training and Planning Grants	20.703	DOT	N/A	4,539	-
Total U.S. Department of Transportation				<u>198,132</u>	<u>-</u>
U. S. Department of Education					
Birth to Three Initiative	84.181	DHS	N/A	214,155	-
Total U.S. Department of Education				<u>214,155</u>	<u>-</u>
U. S. Department of Health and Human Services					
Title III, Part D - Preventive Health	93.043	GWAAR	560510	13,080	-
Aging Cluster					
Title III, Part B - Grants for Supportive Services	93.044	GWAAR	560340	128,612	-
Title III, Part C - Nutrition Services	93.045	GWAAR	560350, 560360	304,846	-
Total Aging Cluster				<u>433,458</u>	<u>-</u>
Title III, Part E - National Family Caregiver Support	93.052	GWAAR	560520	58,378	-
Drug Free Communities Support Program Grants	93.276	DOJ	N/A	42,911	-
Drug Free Communities Support Program Grants	93.276	N/A	N/A	46,536	-
Subtotal				<u>89,447</u>	<u>-</u>
Affordable Care Act (ACA) Health Professional Opportunity Grant	93.093	Kenosha Co	DWD-JC-RCWDC-WIA-14-15	246,299	-
Substance Abuse and Mental Health Service - Strategic Prevention	93.243	DHS	81056	25,542	-
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	DCF	1008	683,727	-
Promoting Safe and Stable Families	93.556	DCF	3306	53,679	-

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL PROGRAMS (cont.)					
U. S. Department of Health and Human Services (cont.)					
Block Grants for Temporary Assistance for Needy Families					
Kinship Care Program Benefits	93.558	DCF	3377	\$ 892,802	\$ -
Kinship Care Program Assessments	93.558	DCF	3380	56,807	-
Fraud Prevention & Investigation	93.558	DCF	840	39,858	-
Children and Families Allocation	93.558	DCF	3561	267,539	-
Children and Families Allocation	93.558	DHS	N/A	485,907	-
Subtotal				<u>1,742,913</u>	<u>-</u>
Child Support Enforcement	93.563	DCF	7332 7474 7477 7506 7606 7608 7903	2,288,801	-
Low Income Home Energy Assistance Block Grant	93.568	DOA	AD1599971.51, AD1599971.52	223,479	223,479
Low Income Home Energy Assistance Block Grant	93.568	DOA	AD1599971.55, AD1599971.56	131,216	131,216
Subtotal				<u>354,695</u>	<u>354,695</u>
Child Care Mandatory and Matching Funds	93.596	DCF	0831	137,940	-
Child Care Mandatory and Matching Funds	93.596	DCF	0852	661,869	-
Subtotal				<u>799,809</u>	<u>-</u>
Chafee Education and Training Vouchers Program	93.599	DCF	3398	1,511	-
Stephanie Tubbs Jones Child Welfare Services Program					
Child Welfare Service Grants - State Grants	93.645	DCF	3561	139,850	-
Youth Aids - State	93.645	DOC	AAC6DC93DC7E	5,264	-
Youth Aids - Basic Community	93.645	DOC	AAC6DC93DC7E	29,600	-
Youth Aids - AODA	93.645	DOC	AAC6DC93DC7E	723	-
Subtotal				<u>175,437</u>	<u>-</u>
Foster Care - Title IV-E	93.658	DCF	3561	866,460	-
Foster Care - Title IV-E	93.658	DOC	3574	43,605	-
Foster Care - Title IV-E	93.658	DOC	AAC6DC93DC7E	8,774	-
Foster Care - Title IV-E	93.658	DOC	AAC6DC93DC7E	49,335	-
Foster Care - Title IV-E	93.658	DOC	AAC6DC93DC7E	1,206	-
Foster Care - Title IV-E	93.658	DCF	3554	37,668	-
Foster Care - Title IV-E	93.658	DCF	3324	500	-
Subtotal				<u>1,007,548</u>	<u>-</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL PROGRAMS (cont.)					
U. S. Department of Health and Human Services (cont.)					
Social Services Block Grant					
Social Services Block Grant - Children & Families Allocation	93.667	DCF	3561	\$ 382,763	\$ -
Social Services Block Grant - Children & Families Allocation	93.667	DHS	561	895,021	-
Aging & Disability Resource Center	93.667	DHS	560100	3,071	-
Subtotal				<u>1,280,855</u>	<u>-</u>
Chafee Foster Care Independence Program	93.674	DCF	3360	42,974	-
Children's Health Insurance Program	93.767	Kenosha Co	284, 293, 298	106,116	-
Medical Assistance Program	93.778	Kenosha Co	284, 293, 298	955,244	-
Medical Assistance Program	93.778	DHS	560081	37,111	-
Medical Assistance Program	93.778	DHS	560087	572,738	-
Medical Assistance Program	93.778	DHS	560091	157,833	-
Medical Assistance Program	93.778	DHS	Not found	224,838	-
Medical Assistance Program	93.778	DHS	872	326,497	-
Medical Assistance Program	93.778	DHS	875	833,942	-
Medical Assistance Program	93.778	DHS	878	16,271	16,271
Medical Assistance Program	93.778	DHS	881	40,749	40,749
Medical Assistance Program	93.778	DHS	62	(1,172)	-
Medical Assistance Program	93.778	GWAAR		6,593	-
Subtotal				<u>3,170,644</u>	<u>57,020</u>
Block Grants for Community Mental Health Services					
Coordinated Services	93.958	DHS	515	2,707	-
Mental Health Block Grant	93.958	DHS	569	100,488	-
Subtotal				<u>103,195</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse					
Coordinated Services	93.959	DHS	515	412	-
IDP Enhancement Grant	93.959	DHS	81039	29,045	-
Alcohol and Other Drug Abuse (AODA) Block Grant	93.959	DHS	570	323,177	-
Intravenous Drug Abuse Treatment	93.959	DHS	585	23,123	-
AODA Inner City Services	93.959	DHS	589	49,241	-
Brighter Future Initiative	93.959	DCF	3540	21,722	-
Subtotal				<u>446,720</u>	<u>-</u>
Total U.S. Department of Health and Human Services				<u>13,124,828</u>	<u>411,715</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	Federal CFDA Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures	Amounts Paid to Subrecipients
FEDERAL PROGRAMS (cont.)					
U. S. Department of Homeland Security					
Emergency Management Performance Grant	97.042	DMA	116677	\$ 99,631	\$ -
Total U.S. Department of Homeland Security				<u>99,631</u>	<u>-</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 16,550,981</u>	<u>\$ 461,715</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	State ID Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures
STATE PROGRAMS				
Wisconsin Department of Agriculture, Trade and Consumer Protection				
County Staff and Support	115.150	N/A	N/A	\$ 137,748
Land and Water Resource Management	115.400	N/A	N/A	<u>110,605</u>
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				<u>248,353</u>
Wisconsin Department of Natural Resources				
Recreational Boating Facilities Grants	370.TA1573	N/A	N/A	231,293
Water Safety Aid	370.550	N/A	N/A	39,020
Snowmobile Trail Areas	370.575	N/A	N/A	<u>50,233</u>
Total Wisconsin Department of Natural Resources				<u>320,546</u>
Wisconsin Department of Transportation				
Transportation Management Plan	395.1035	N/A	N/A	130,462
Elderly and Handicapped County Aids	395.101	N/A	N/A	<u>448,244</u>
Total Wisconsin Department of Transportation				<u>578,706</u>
Wisconsin Department of Corrections				
Windows to Work	410.112	Kenosha Co	DWD-JC-RCWDC-WIA-14-15 DWD-JC-RCWDC-WIA-	77,619
Community Intervention Program	410.302	N/A	N/A	104,673
Community Intervention Program	410.302	N/A	N/A	<u>43,923</u>
Subtotal				<u>148,596</u>
Early Intervention	410.313	N/A	N/A	59,805
Youth Aids	410.313	N/A	N/A	<u>3,859,411</u>
Subtotal				<u>3,919,216</u>
Total Wisconsin Department of Corrections				<u>4,145,431</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	State ID Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures
STATE PROGRAMS (cont.)				
Wisconsin Department of Health Services				
Infant Mortality-Racine	435.110130	City of Racine	110190	\$ 269,193
IMAA State Share	435.283	Kenosha Co	283	809,646
IMAA State Share Supp	435.292	Kenosha Co	292	82,507
IMAA Federal Share Supp	435.293	Kenosha Co	293	512
IMAA State Share ACA	435.297	Kenosha Co	297	458,872
IMAA Federal Share ACA	435.298	Kenosha Co	298	2,845
Adult Protective Services	435.312	N/A	N/A	214,490
Community Options Program	435.367	N/A	N/A	878,816
Alzheimer's Family Support	435.381	N/A	N/A	58,512
Coordinated Services	435.515	N/A	N/A	19,932
Certified Mental Health Program	435.517	N/A	N/A	100,300
Non-Resident Reimbursement	435.531	N/A	N/A	12,250
Birth to Three Initiative	435.550	N/A	N/A	205,674
Basic County Allocation	435.561	N/A	N/A	5,239,058
Family Support	435.577	N/A	N/A	156,912
FPI NON-FED	435.600	N/A	N/A	36,922
Base County Allocation - State Match	435.681	N/A	N/A	375,563
TPA CLTS Other GPR	435.871	N/A	N/A	224,297
TPA CLTS Autisum GPR	435.874	N/A	N/A	597,877
CLTS Other CWA Admin GPR	435.877	N/A	N/A	16,271
CLTS Autism CWA Admin GPR	435.880	N/A	N/A	40,749
Aging & Dis Resource Ctr	435.560010	N/A	N/A	1,056,000
Benefit Specialist County	435.560320	GWAAR	560320	26,800
Senior Community Svs Prog	435.560330	GWAAR	560330	13,034
Title 3C-1 Cong Meal Prog	435.560350	GWAAR	560350	244,234
Title 3C-2 Home Meals	435.560360	GWAAR	560360	21,347
Elder Abuse Service	435.560490	GWAAR	560490	65,013
Total Wisconsin Department of Health Services				<u>11,227,626</u>

RACINE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2015

Grantor Agency / Program Title	State ID Number	Pass- Through Entity	Pass-Through Entity Identification Number	Expenditures
STATE PROGRAMS (cont.)				
Wisconsin Department of Children and Families				
Children First	437.265	N/A	N/A	\$ 274,345
Adam Walsh Foster/Adoptive Parent Fingerprinting	437.3324	N/A	N/A	1,352
Brighter Future Initiative	437.3540	N/A	N/A	25,501
Basic County Allocation	437.3561	N/A	N/A	1,383,600
Basic County Allocation Overmatch	437.3681	N/A	N/A	242,033
CS State GPR Funding/PR Funding Allocation	437.7502	N/A	N/A	<u>408,334</u>
Total Wisconsin Department of Children and Families				<u>2,335,165</u>
Wisconsin Department of Justice				
Victim Witness	455.532	N/A	N/A	<u>188,784</u>
Wisconsin Department of Military Affairs				
Emergency Planning Grant	465.337	N/A	N/A	<u>39,652</u>
Total Wisconsin Department of Military Affairs				<u>39,652</u>
Wisconsin Department of Administration				
WLIP Training	505.166	N/A	N/A	1,000
State Task Force Operation	505.630	City of Racine	N/A	86,616
Public Benefits	505.371	N/A	N/A	<u>206,913</u>
Total Wisconsin Department of Administration				<u>294,529</u>
TOTAL STATE PROGRAMS				<u>\$ 19,378,792</u>

COUNTY OF RACINE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2015

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the “schedule”) includes the federal and state grant activity of the County of Racine under programs of the federal and state government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of the County of Racine, it is not intended to and does not present the financial position, changes in net position or cash flows of the County of Racine.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 – CARS/CORE REPORT DATES

The Schedule of Expenditures of Federal and State Awards includes adjustments through the June 1, 2016 Community Aids Reporting System (CARS) reports and the December 31, 2015 CORE report.

COUNTY OF RACINE

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2015

NOTE 4 – PASS-THROUGH ENTITIES

Federal awards have been passed through the following entities:

DPI – Wisconsin Department of Public Instruction
DHS – Wisconsin Department of Human Services
Kenosha Co – Kenosha County, Wisconsin
DOA – Wisconsin Department of Administration
DOJ – Wisconsin Department of Justice
Walworth Co – Walworth County, Wisconsin
City of Racine – City of Racine, Wisconsin
DOT – Wisconsin Department of Transportation
DCF – Wisconsin Department of Children and Families
DOC – Wisconsin Department of Corrections
DMA – Wisconsin Department of Military Affairs
GWAAR – Greater Wisconsin Agency on Aging Resources

NOTE 5 – INDIRECT COST RATE

The County of Racine has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

COUNTY OF RACINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: *unmodified*

Internal control over financial reporting:

- | | | | | |
|--|---------------|-----|---------------|---------------|
| > Material weakness(es) identified? | <u> X </u> | yes | <u> </u> | no |
| > Significant deficiencies identified that are not considered to be material weaknesses? | <u> </u> | yes | <u> X </u> | none reported |

Noncompliance material to basic financial statements noted?	<u> </u>	yes	<u> X </u>	no
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FEDERAL AND STATE AWARDS

Internal control over major programs:

- | | Federal Programs | | State Programs | |
|--|------------------|-----|----------------|---------------|
| > Material weakness(es) identified? | <u> </u> | yes | <u> X </u> | no |
| > Significant deficiencies identified that are not considered to be material weakness(es)? | <u> X </u> | yes | <u> </u> | none reported |
| | | | <u> X </u> | yes |
| | | | <u> </u> | none reported |

Type of auditor's report issued on compliance for major programs:	<i>unmodified</i>	<i>unmodified</i>
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Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance?	<u> X </u>	yes	<u> </u>	no
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Auditee qualified as low-risk auditee?	<u> </u>	yes	<u> X </u>	no
			<u> </u>	yes
			<u> X </u>	no

Dollar threshold used to distinguish between federal type A and type B programs:	<u> \$ 750,000 </u>
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Dollar threshold used to distinguish between Wisconsin Department of Health Services type A and type B programs:	<u> \$ 336,829 </u>
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Dollar threshold used to distinguish between other state type A and type B programs	<u> \$ 250,000 </u>
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COUNTY OF RACINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION I – SUMMARY OF AUDITORS' RESULTS (cont.)

FEDERAL OR STATE AWARDS (cont.)

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.558	Block Grants for Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.778	Medical Assistance Program

Identification of major state programs:

<u>State ID Numbers</u>	<u>Name of State Program</u>
395.101	Elderly and Handicapped County Aids
410.313	Youth Aids
435.283	IMAA State Share
435.297	IMAA State Share ACA
435.367	Community Options Program
435.561	Basic County Allocation
435.681	Base County Allocation – State Match
435.871	TPA CLTS Other GPR
435.874	TPA CLTS Autism GPR
435.877	CLTS Other CWA Admin GPR
435.880	CLTS Autism CWA Admin GPR
435.560010	Aging and Disability Resource Center
437.265	Children First
437.3561	Basic County Allocation
437.3681	Basic County Allocation Overmatch
437.7502	CS State GPR/PR Funding Allocation

The following federal programs were tested as major programs according to the requirements of the *State Single Audit Guidelines*:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.778	Medical Assistance Program – Case Management

COUNTY OF RACINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

FINDING 2015-001: INTERNAL CONTROL OVER FINANCIAL REPORTING

Material Journal Entries, SEFA Changes, and Preparation of Financial Statements

Criteria: AU-C Section 265 requires auditors to report a material weakness if material journal entries are identified by the auditors, material changes are made to the schedule of expenditures of federal and state awards, or the auditor prepares the annual financial statements and footnotes.

Condition/Context: Material journal entries were identified during the course of the audit. Also, material changes to the schedule of expenditures of federal and state awards were identified and we, as your auditors, prepared the County's annual financial statements.

Cause: Due to limited resources, County staff was not able to identify certain adjustments to the County's books and to the schedule of expenditures of federal and state awards and the County contracted with the auditors to prepare the financial statements.

Effect: The financial statements need to contain all of the required disclosures and account balances without material changes by the auditors. In addition, the schedule of expenditures of federal and state awards prepared by the County contained material misstatements.

Questioned Costs: None noted.

Recommendation: We recommend that the County put in place procedures in order to reduce the risk of material adjustments as well as determining if resources would be available to prepare a complete set of financial statements and the schedule of expenditures of federal and state awards.

Management's Response: The County is currently in the process of implementing a new financial management system and has evaluated existing policies and procedures related to internal controls over federal and state awards as part of the implementation. The new system features additional enhancements which allow for greater control and review over internal procedures, and will allow staff to better identify required disclosures and proper account balances. The software implementation made resources very limited during the 2015 audit, but as the new software goes live in 2017, staff will be more appropriately allocated to prepare the County's financial statements and schedule of expenditures of federal and state awards.

COUNTY OF RACINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION III – FEDERAL AWARDS AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

FINDING 2015-002

Federal CFDA Number and Title: 93.563 Child Support
State ID Number and Title: 437.7502 CS State GPR/PR Funding Allocation
Federal Grantor: United States Department of Health and Human Services
Pass Through Agency: Wisconsin Department of Children and Families
Pass Through Entity ID Numbers: 7332, 7474, 7477, 7506, 7606, 7608, 7903

Criteria: Per 2 CFR 200.309 a non-federal entity may charge to the federal award only allowable costs incurred during the period of performance. Proper controls should be in place to ensure expenditures are reported in the appropriate accounting and grant period.

Condition/Context: During testing of a sample of 11 expenditures that occurred near the beginning and end of the period of performance, a payment was made to a service provider in January of 2015 that related to services provided in December of 2014. This amount was recorded as an expenditure in 2015. The sample was not statistically valid.

Cause: The expenditure was for an allowable cost, however, it related to a prior period and was not accrued. The cause is not known.

Effect: The expenditure was not recorded in the correct accounting period, causing 2014 expenditures to be understated and 2015 expenditures to be overstated.

Questioned Costs: Total questioned costs related to CFDA No. 93.563 are \$510. This amount represents the 2014 services paid and recorded in 2015.

Recommendation: We recommend that all expenses be reviewed to ensure they are being recorded in the proper period. This is most relevant at the beginning and end of the grant period.

Management's Response: The charge to CFDA No. 93.563 for \$510 in 2015 was made erroneously as the expense was incurred in 2014 and should have been charged to 2014. This type of error would normally be discovered during the expense review process. The County has a procedure in place to review all expenditures to ensure they are recorded in the appropriate accounting and grant period, and this procedure is communicated to staff as a reminder at the beginning and end of a year. This procedure will be reviewed with staff, and closer attention will be given to beginning and end of year expenditures going forward.

COUNTY OF RACINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

SECTION III – FEDERAL AWARDS AND STATE AWARDS FINDINGS AND QUESTIONED COSTS (cont.)

FINDING 2015-003

State ID Number and Title: N/A General Requirements
State Grantors: Wisconsin Department of Children and Families

Criteria: Program requirements as identified in the Department of Children and Family Services General Requirements identify specific tests that auditors should perform related to the Random Moment Sampling (RMS) system. Those procedures include verifying documentation supporting the RMS responses provided by the County.

Condition/Context: Out of 40 responses tested, we found that two responses did not contain supporting documentation for the date and time of the responses. The sample was not a statistically valid sample.

Cause: The County did not ensure that RMS responses were properly documented and supported.

Effect: The caseworker could be working on a different program than what the RMS sample states which could result in the inaccurate allocation of expenditures to affected programs.

Questioned Costs: None noted.

Recommendation: We recommend internal review of procedures for ensuring that RMS responses are supported by underlying records.

Management's Response: The Income Maintenance Consortium regularly provides individual, group and Consortium trainings which are relevant to the operations and workload management. After addressing the specific employees that failed to document their work, we'll ensure that a reminder is sent by the Consortium Workload Coordinator to all staff regarding the importance of well documented RMS responses. We have a large workload and staffing levels are challenging, however we are certain that by addressing the importance and role of proper responses, which is one of the simplest tasks a worker may have, their actions will be rectified.

COUNTY OF RACINE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2014

SECTION IV – OTHER ISSUES

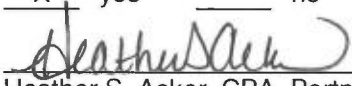
Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? yes X no

Does the audit report show audit issues (i.e., material non-compliance, non-material non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Department of Health Services	<u> </u>	yes	<u> X </u>	no
Department of Children and Families	<u> X </u>	yes	<u> </u>	no
Department of Corrections	<u> </u>	yes	<u> X </u>	no
Department of Agriculture, Trade and Consumer Protection	<u> </u>	yes	<u> X </u>	no
Department of Justice	<u> </u>	yes	<u> X </u>	no
Department of Military Affairs	<u> </u>	yes	<u> X </u>	no
Department of Transportation	<u> </u>	yes	<u> X </u>	no
Department of Administration	<u> </u>	yes	<u> X </u>	no
Department of Natural Resources	<u> </u>	yes	<u> X </u>	no

Was a Management Letter or other document conveying audit comments issued as a result of this audit? X yes no

Name and signature of partner


Heather S. Acker, CPA, Partner

Date of report

September 27, 2016