



# Department Updates

March 2018

## Finance

**Jodi Busch**  
**Finance Director**

Spring time is audit time in the Finance Department. In addition to daily duties, staff has been very busy reconciling accounts and closing out 2017. The Highway audit fieldwork by our external auditors, CliftonLarsonAllen, will be conducted the week of March 26<sup>th</sup>. The county-wide audit will commence April 23rd.

The county-wide audit consists of CLA being onsite for approximately 4 weeks conducting fieldwork, which includes reviewing audit workpapers and reconciliations, testing internal controls, and reviewing grant activity. Based on this information, Financial Statements will be developed, compiled and submitted to various agencies with a deadline of July 31<sup>st</sup>. We strive to continually receive an unmodified audit opinion which is the highest rating that can be received by Generally Accepted Accounting Principle (GAAP) standards.

This score helps our bond rating as well as grant eligibility.

For many years, Barron County has received two material weakness disclaimers and one deficiency disclaimer in the Financial Statements, which are normal for smaller counties. The first material weakness disclaimer is with regard to material audit adjustments, which may occur if the auditors need to make a closing audit entry and the amount of the entry is material in nature. The second is related to our GAAP financial reporting, which notes that our external audit firm prepares our financial statements. Staff now takes a bigger role in the development of the financial statements. The deficiency is for limited segregation of duties, which occur in the smaller departments where staffing is limited.

With the 2016 audit, we were able to rectify both of the material weakness issues, leaving only the segregation of duties dis-

claimer. We are working with our external auditors, CliftonLarsonAllen to assess all areas where there may be a segregation of duties issue, and then come up with a correction plan. This assessment will occur over the next couple of years, as we look at various areas such as journal entry processing, accounts payable and receipting. Since each department does things a little differently, we will need to assess each area in each department. In the event that there is a deficiency in a department, we will work with the departments to make any necessary changes.

### In This Issue:

<b>Finance</b>	<b>1</b>
<b>Forestry</b>	<b>2</b>
<b>Highway</b>	<b>3</b>
<b>County Clerk</b>	<b>4</b>

## Forestry

### John Cisek County Forest Administrator

Well frozen ground conditions has allowed harvests to take place and crews look to complete sales before spring break-up.

#### Timber Sale Activity

- Rajek Sale – Located in the Town of Doyle, in and around the Pipestone Quarry, this area provides the most challenging in terms equipment operation on the county forest system. This sale was started in the early winter of 2017, and at this time looks to be completed before spring. Revenue generated to date from this sale is \$ 206,576.00 with additional loads to be processed.
- Beckers Gate – Situated on the eastern section of the Doyle block , this sale was started in December of 2017. This area contains some of the nicer quality timber in the county forest system. While the harvest most likely will be completed before spring break-up, trucking is slowing due to tightening markets, some of the wood may be trucked later this spring / summer. Revenue generated to date from this sale is \$ 263,613.00 with additional loads to be processed.
- The Ski-Trail timber sale was partially completed before snow conditions required the opening of the trail. The remainder of the sale will be completed next summer / fall.

#### Land Acquisition

- In December of 2017 an offer to purchase was made and accepted to purchase the C.U. Lodge LLC parcel. This 40 acre parcel of hardwood timber is located in Sumner township and provides an ideal “ connector ” between existing county forest lands.

#### Grants

- In January of 2018 Barron County received a Sustainable Forestry Sustainable Grant in the amount of \$12,000.00 to control buckthorn in the Township of Cedar Lk. Buckthorn has invaded a stand of aspen east of the Loch Lomond development. Bid will be solicited for the control work.
- Currently an application for a Knowles – Nelson Stewardship grant has been made to defray the costs involved with the purchase of the C.U. Lodge LLC property.
- The annual County Conservation allotment in the amount of \$ 2,500.00 has been earmarked for control of garlic mustard, an invasive found in the Waterman Lakes area in Maple Plain Township.

## Highway Department

### Mark Servi Highway Commissioner

This has been a challenging winter. It has been a cold winter with many storms that has had our crew out many weekends, early mornings and evenings. To date, we have had 72 events this season. Events are defined as separate times we have been out with storms or storm clean up. For example, a heavy snow on Monday may mean we are out Tuesday and Wednesday doing storm clean up, would total 3 events. This winter has had more than its share of storms followed by dropping temperatures – which is a recipe for problems

The service levels we face are much greater than they were 20 years ago. It seems now that the expectation of the public is that they can drive the posted speed limit during the storm. Our crew strives to provide the best travel conditions possible. We are limited in what we can do in some cases – salt does not work in low temperatures and it creates ice in windy conditions. Sometimes there simply is nothing you can do but try to keep the

roads in the best condition we can through the means of mechanical scraping. Additionally, state wide there is a focus on reduced salt use. While historically Barron County has been a judicious user of salt, that pressure is there to reduce it even further. Barron County is not 24 hour service county. We have one crew – the same operators that are plowing at 9 pm will be back in the trucks as early as 3 am if needed. We have worked with the Sheriff's Department and appreciate the efforts Sheriff Fitzgerald had done to keep the public informed regarding road conditions and travel expectations. Folks need to remember that we live in northern Wisconsin, and at times travel will be difficult.



It looks like we are finally getting to the end of winter – of

course having said that will only bring more storms I am sure! And as everyone knows – Wisconsin has two seasons, winter and construction season. So as the snow melts, please be alert for maintenance and construction activities to begin in earnest. There are many projects planned for the highway system in Barron County, on the State Highway System as well as the Local Systems. As you encounter road work, please remember to focus on driving and put the distractions away. April 9-13 is Work Zone Awareness Week, and there will be statewide coverage of events to focus drivers on Work Zones. But it does not stop there. Drivers may encounter a work zone all year round. It is important to focus on driving and put the distractions away. Our crew as well as others will be working to repair and improve the roads. Workers may be directly adjacent to travel lanes. Please slow down, give them room to work and help insure their safety.

**DRIVE NOW  
TEXT LATER**

## County Clerk

### DeeAnn Cook County Clerk

#### UPCOMING ELECTION SCHEDULE FOR 2018:

- Spring Election -  
Tuesday, April 3
- Fall Partisan Primary  
Tuesday, August 14
- Fall General Election  
Tuesday, November 6

Turnout for the 2018 February Primary was slightly higher than anticipated. In Barron County, approximately 12% of registered and 8% of eligible voters cast ballots. The only race on all ballots was for Justice of the Supreme Court where the field of candidates was narrowed from three to two. Michael Screnock and Rebecca Dallet move on to the Spring Election where the race will be decided. There was a municipal referenda in the Town of Cedar Lake that brought out a significantly higher percentage of voters there.

The Spring Election is just

around the corner. Ballots and supplies have been distributed. In addition to the Justice of the Supreme Court race, there is a statewide referenda question pertaining to the elimination of the state treasurer. At the county level, all County Board Supervisor seats are up for election. The only current County Board member not seeking re-election is Chuck Christensen who has served on the board since April 2002. We thank Chuck for his many years of service to the citizens of Barron County. He will surely be missed! Bert Skinner filed candidacy and will be on the ballot for that seat. The only contested race is in District #6 where Pam Fall was appointed to finish out the term upon the death of Craig Mohn. She is being challenged by Kay Curtin. Both candidates have previously served on the board in District #6. There are contests for Mayor and Councilmembers in all four cities, a municipal referenda in the City of Rice Lake, Village Trustee or President in all villages but only a few town level races because most of those seats are on the ballot in

odd years. All schools have School Board member races and three school districts with voters in Barron County also have referenda questions. Those include School Districts of Clayton, Prairie Farm and Shell Lake.

Candidates interested in being on the ballot for the Fall Partisan Election can start getting their nomination signatures on April 15, 2018 and they must be filed with their respective filing officer by June 1, 2018. In addition, they also need to file a Campaign Registration Statement and a Declaration of Candidacy by June 1. State level candidates are also required to submit a Statement of Economic Interests. Candidates for state level races file with the Wisconsin Elections Commission and county level candidates file with the County Clerk. All of the forms necessary for filing can be found at the WEC website at [www.elections.wi.gov](http://www.elections.wi.gov) or can be picked up by visiting the filing officer.