

BOARD OF SUPERVISORS

Brown County



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EXECUTIVE COMMITTEE

Dave Kaster, Chairman
Patrick Buckley, Vice Chair
Emily Jacobson, Norb Dantine,
Keith Deneys, John Van Dyck,
Richard Schadewald

SPECIAL EXECUTIVE COMMITTEE MEETING

MONDAY, MARCH 4, 2024

5:30 PM

ROOM 200, NORTHERN BUILDING

305 E. WALNUT STREET

GREEN BAY, WI

NOTICE IS HEREBY GIVEN THAT THE COMMITTEE MAY TAKE ACTION ON ANY ITEM LISTED ON THE AGENDA

- I. Call meeting to order.
- II. Approve/Modify Agenda.
- III. Approve/modify Minutes of December 12, 2023 and January 16, 2024.

Comments from the Public

Internal Auditor

1. Budget Status Financial Report – Board of Supervisors for November 30, 2023 (Unaudited).
2. Status Update (November 1, 2023 through February 29, 2024).

Communications

3. Communication from Supervisors Deneys and Coenen: Request County Clerk to provide a report to the Executive Committee re: cost implications of the County Board of Supervisors going paperless with considerations of implications for some supervisors not going paperless; along with a plan to test the process for one month. *Referred from October 2023 County Board.*

Action Items – ARPA Funding Requests, Budget Adjustments and Resolutions

4. Land and Water Conservation – American Rescue Plan Act (ARPA) – Request for additional funds for Cover Crop and No-Till Planting (Project Number 78). *Action at January Land Conservation Subcommittee Meeting: To send to Executive Committee with the recommendation to fund the additional \$50,000 to ARPA Project 78 (Cover Crop/No-Till Incentive Program) with existing ARPA dollars, or to reduce \$50,000 from ARPA Project 79 (East River Water Trail) for Project 78.*
5. Budget Adjustment Request (24-027): Reallocation between two or more departments, regardless of amount.
6. Resolution Approving Budget Carryover Requests from 2023 Budget to 2024 Budget (24-036R-EX).
7. Review and possible action re: Brown County Tourism Enhancement Capital Grant Program applications.

Other Items

8. Such other matters as authorized by law.
9. Adjourn.

Dave Kaster, Chair

Notice is hereby given that action by the Committee may be taken on any of the items which are described or listed in this agenda. The Committee, at their discretion, may suspend the rules to allow comments from the public during the meeting. Please take notice that it is possible additional members of the Board of Supervisors may attend this meeting, resulting in a majority or quorum of the Board of Supervisors. This may constitute a meeting of the Board of Supervisors for purposes of discussion and information gathering relative to this agenda.

**PROCEEDINGS OF THE BROWN COUNTY
EXECUTIVE COMMITTEE**

Pursuant to Section 19.84 Wis. Stats., a special meeting of the Brown County Executive Committee was held on Tuesday, December 12, 2023 in Room 200 of the Northern Building, 305 E. Walnut Street, Green Bay, WI

Present: Chair Kaster, Supervisor Van Dyck, Supervisor Jacobson, Supervisor Nicholson (for Supervisor Deneys) Supervisor Buckley, Supervisor Dantine, Supervisor Schadewald
Excused: Supervisor Deneys
Also Present: Corporation Counsel David Hemery, Director of Administration Chad Weinger, Internal Auditor Dan Process, Supervisor Theno

I. Call meeting to order.

The meeting was called to order by Chair Kaster at 6:00 pm.

II. Approve/modify Agenda.

Motion made by Supervisor Jacobson, seconded by Supervisor Schadewald to approve. Vote taken.
MOTION CARRIED UNANIMOUSLY

III. Approve/modify Minutes of October 17, 2023.

Motion made by Supervisor Schadewald, seconded by Supervisor Buckley to approve. Vote taken.
MOTION CARRIED UNANIMOUSLY

Comments from the Public. None.

1. Review Minutes of: None.

Action Items – ARPA Funding Requests, Budget Adjustments and Resolutions

**2. Administration Overview
New and Held ARPA Requests and Budget Adjustments**

Director of Administration Chad Weinger provided a handout, a copy of which is attached. He outlined the information and noted Brown County was awarded \$51 million dollars by the federal government for ARPA projects. So far \$15 million has been spent and there is \$35 million that has been allocated but unspent. The Executive Committee has roughly \$622,000 available that is unallocated. In addition, there is another \$215,000 in completed projects. Some departments have not been marking their projects as complete in case they need funds in the future.

Weinger continued that all ARPA funds need a contract or PO issued by December 31, 2024 and must be spent by 2026 or they will be lost. Some adjustments need to be made to ensure the county has the capability of expending all funds in a timely manner. As of January 1, 2024 transfers will not be allowed from project to project within departments. If projects are not started by July, funds will be pulled and given to the Executive Committee to reallocate and this will be communicated to the departments. There also needs to be a little flexibility for projects that come in at different amounts so some funds need to be kept back with the Executive Committee to cover any overages, but that has to be balanced so there is not too much because it all needs to be expended or it will be lost.

Supervisor Van Dyck asked for a breakdown of how much of the remaining \$35 million dollars has been committed. Weinger responded that he provides a breakdown of this at every Administration Committee meeting. Oversight committees should also be talking through this to make sure the projects are moving forward and department heads should also be providing updates.

Supervisor Schadewald reminded that committees really need to be on top of this to make sure the projects are moving along as they should because if the Executive Committee is going to be given money back at the end of 2024, they would have to figure out how to use it. Weinger said he will bring a plan for this in the event it is necessary. |||

Weininger continued that because the Board approved BCCAN, roughly \$8 million dollars was freed up that is currently unallocated. He outlined some of the projects the Executive Committee has talked about in the past and noted the \$35,000 for Baird's Creek is still outstanding as is the Economic Development and Tourism grants. The county is also looking at purchasing two parking lots for employee parking and Weininger suggested increasing the Executive Committee Emergency Fund. The Syble Hopp project, Parks project and Aspiro project have already been taken care of so those items can be received and placed on file. He recommends approval of the \$1,450 to Veterans and he also recommends approval of the \$22,500 for the District Attorney vehicle which will allow them to serve their own papers.

Weininger also recommends taking \$4.3 million dollars of ARPA funds and applying them to the East Branch Library which was a sales tax project. This will free up \$4.3 million dollars of sales tax. If there are remaining funds towards the end of next year, they will back out another project and Weininger will have a list of projects that would qualify. This is a smarter way to manage the money and make it available for a longer period of time. Additionally, about \$25 million dollars is typically carried to flow the cash flow of sales tax.

Schadewald noted when sales tax money started coming in, they were collecting a lot because there were not a lot of projects shovel ready. Now there are projects that are shovel ready and in order to have cash flow for those projects, we will need to use ARPA money for sales tax projects to create cash flow. He agrees with Weininger that ARPA money should be spent to free up cash flow.

Sales tax was discussed briefly and Weininger noted the six year average is roughly \$30 million dollars. In 2022 over \$36 million dollars was collected and 2023 is projected to be about \$37 million dollars, but he also noted that while the sales tax is going up, the cost of projects is also going up. Things are going fairly well in terms of sales tax and Weininger is not terribly concerned, but we do need to be cognizant of the numbers.

Weininger talked about the two parking lots he mentioned earlier and noted that one of the complaints they hear often on exit interviews is that employees who work downtown are unhappy about having to pay for parking. There is an offer for a lot on Cherry Street and there is also an offer on a lot on Jefferson Street. The money for those lots would come from ARPA funds.

- a. Eagle's Nest - \$100,000;

Motion made by Supervisor Van Dyck, seconded by Supervisor Buckley to receive and place on file Items 2a, b, c and ci. **MOTION CARRIED UNANIMOUSLY**

- b. Syble Hopp Dehumidifier - \$46,500;

See action at Item 2a above.

- c. Aspiro School Buses - \$25,000;
 - i. Budget Adjustment Request (23-098).

See action at Item 2a above.

- d. Veterans Conference Room (Transfer #75) - \$1,450;

Motion made by Supervisor Schadewald, seconded by Supervisor Buckley to approve Items 2d and e and for Administration to prepare a budget adjustment to bring forward at the next County Board meeting. **MOTION CARRIED UNANIMOUSLY**

- e. District Attorney Fleet Vehicle (Transfer #90) - \$22,500;

See action at Item 2d above.

- f. Economic Development and Tourism Grants - \$3,000,000;

Weininger informed tourism and economic development helps the community thrive and some thought it was important to set aside funds for this. The idea is to set up a grant program similar to what was done by Human Services Committee. Planning Director Cole Runge would create criteria and then a scoring team would be assembled to go over the requests and score them and then provide the scoring to Executive Committee for final approval. This would be the most open and transparent way to handle this. A proposed application could be brought to Executive

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Committee in January for review and approval and then an announcement would be made, the applications would be scored and the hope is to have the applications approved in February.

Van Dyck asked if the money that would be granted has to follow the same timeline as other ARPA funds. Weininger informed it would. The reality is that the county would be entering into a contract for others to spend the funds. Van Dyck understands the concept, but noted we're talking about how we need to keep track of funds in 2024 to be sure it is expended, and now we're looking at carving out \$3 million to allocate out in a number of grants and it seems like this is complicating things more than necessary. He feels there are plenty of other things to spend money on.

Schadewald recalled the committees had to cut things at the beginning of the ARPA discussions and he feels the items that were cut could be reconsidered now that there is extra money due to Bug Tussel. He does not have a problem putting something out for grants because there could be some really good ideas. He suggests that the committee look back at things that were cut in the past and also look into grants for tourism and economic development.

Supervisor Buckley noted he is partially responsible for the grant suggestion. When looking at the county as a whole, if there is something we can do to help put heads in beds and bring more revenue to the community we should invest in that. He has been to a lot of meetings and as people talk about different things, he thought while we have some money, it would be nice to use it for very specific purposes. Buckley is talking about large projects that have specific conditions attached to backup the process. In the scope of the \$51 million dollars, he feels this is a drop in the bucket to reinvest in the community and hopefully spread it out to different parts of the county where people feel the county does not do enough. Buckley feels this is a good way to put the money where it was originally intended to go which is back into the community to help grow the community.

Van Dyck was pessimistic about the timeframe for this. He does not feel it is reasonable to have the criteria brought back in January and finalized in February and then sent out to the community. Unless the projects are already in the hopper and mostly planned out, he does not feel this is reasonable. It seems to be a big ask to be able to make decisions to approve projects by summer and have them get a contract or PO by the end of the year. Weininger pointed out the county's contract would be with with an independent entity which would satisfy the requirement.

County Executive Troy Streckenbach noted this would be designed for high impact projects and most of them are already in process and have been fundraising private dollars. Van Dyck questioned why we need to go through the whole exercise if we already know what the projects are. He feels the projects should just come forward for consideration instead of creating criteria for a handful of projects.

Supervisor Jacobson explained how grants were distributed through Human Services Committee and feels a lot of nonprofits would come forward for things like marketing help, operational expenses and being able to hold more events with more opportunities for tourism. The process worked very well for Human Services Committee and moved along very quickly. Streckenbach clarified that the funds would not be designed for operational expenses.

Weininger acknowledged the process would be fair to all and opened up to the entire community. It will be a lot of work for Planning and Administration, but consideration would be given to those projects that would have the greatest impact on the community. The committee will have an option to look at the requests. Additionally, the \$3 million dollars is not going anywhere; it will sit until it is spent and if it is not spent, it can be used to offset sales tax projects in the future. The money was meant to be used for the greater good of the community.

Motion made by Supervisor Schadewald, seconded by Supervisor Nicholson to set aside \$3 million dollars for Economic Development and Tourism grants and for Administration to prepare a budget adjustment to bring forward at the next County Board meeting and direct Planning to develop criteria. Vote taken. Ayes: Schadewald, Nicholson, Kaster, Jacobson, Buckley, Dantine Nay: Van Dyck. MOTION CARRIED 6 TO 1

Motion made by Supervisor Schadewald, seconded by Supervisor Dantine for Administration to prepare a budget adjustment to bring forward at the next County Board meeting meeting to allocate \$4,356,379.00 of ARPA funds to fund the East Branch Library. Vote taken. MOTION CARRIED UNANIMOUSLY

g. Baird Creek - \$35,000.

Supervisor Theno spoke to this and informed he was going to make this request at the budget meeting to take this out of contingency, but Chair Buckley suggested it be taken out of ARPA funds. The City did not make a direct donation for this project but did spend \$45,000 for soil remediation at the site at Triangle Park. The Baird Creek Foundation has raised a considerable amount of money for this skilled bike park which is available to all youth in Brown County at no cost. The Foundation is asking for this final \$35,000 to finish the project.

11

Motion made by Supervisor Schadewald, seconded by Supervisor Nicholson to approve and for Administration to prepare a budget adjustment to bring forward at the next County Board meeting. Vote taken. Ayes: Schadewald, Nicholson, Kaster, Jacobson, Buckley, Dantine Nay: Van Dyck. MOTION CARRIED 6 TO 1

3. Discussion and Possible Action Regarding: RESOLUTION AUTHORIZING ENTERING INTO A CONTRACT ENTITLED: "WB-15 COMMERCIAL OFFER TO PURCHASE" REGARDING REAL ESTATE LOCATED AT 221 AND 225 S. JEFFERSON ST., GREEN BAY, WI (HEREAFTER REFERRED TO AS THE "CONTRACT")

Corporation Counsel Dave Hemery informed this parking lot would be \$325,000 which is a fairly firm agreed upon number.

Regarding the two parking lots, Buckley asked how the spots will be allocated to employees. Streckenbach said there will likely be a lottery system for the available spots but noted some spots will be used by County vehicles. Hemery added the intent is not to make money off the lot. They will determine future maintenance costs and a price will be set based on that, but it is anticipated the rate should be significantly less than the market rate.

Weininger noted there is about \$5,000 worth of work that should be done to seal cracks in this lot. Schadewald would like to see this work done prior to use.

Motion made by Supervisor Van Dyck, seconded by Supervisor Buckley to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

4. Discussion and Possible Action Regarding: RESOLUTION AUTHORIZING ENTERING INTO A CONTRACT ENTITLED: "WB-15 COMMERCIAL OFFER TO PURCHASE" REGARDING REAL ESTATE LOCATED AT 501 CHERRY ST., GREEN BAY, WI (HEREAFTER REFERRED TO AS THE "CONTRACT")

Hemery provided an updated Offer to Purchase, a copy of which is attached and after a counteroffer was made the County decided on \$335,000, subject to Committee approval.

Motion made by Supervisor Van Dyck, seconded by Supervisor Buckley to approve resolution with adjustment to \$335,000.00. Vote taken. MOTION CARRIED UNANIMOUSLY

Other Items

5. Such other matters as authorized by law. None.

6. Adjourn.

Motion made by Supervisor Dantine, seconded by Supervisor Nicholson to adjourn at 7:05 pm. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Legislative Specialist

PROCEEDINGS OF THE BROWN COUNTY
EXECUTIVE COMMITTEE

Pursuant to Section 19.84 Wis. Stats., a special meeting of the Brown County Executive Committee was held on Tuesday, January 16, 2024 in Room 200 of the Northern Building, 305 E. Walnut Street, Green Bay, WI

Present: Chair Kaster, Supervisor Van Dyck, Supervisor Jacobson, Supervisor Buckley, Supervisor Dantine, Supervisor Lund (for Supervisor Schadewald)
Excused: Supervisor Deneys
Also Present: Corporation Counsel David Hemery, Director of Administration Chad Weinger, Internal Auditor Dan Process, Supervisor Borchardt, Planning Director Cole Runge, Facilities Director Chad Magnin

I. Call meeting to order.

The meeting was called to order by Chair Kaster at 5:30 pm.

II. Approve/modify Agenda.

Motion made by Supervisor Buckley, seconded by Supervisor Lund to approve. Vote taken. **MOTION CARRIED UNANIMOUSLY**

Comments from the Public. None.

Action Items – ARPA Funding Requests, Budget Adjustments and Resolutions

1. Discussion and possible action regarding ***RESOLUTION APPROVING OF PROCESS TO APPLY FOR AND AWARD LOCAL TOURISM GRANTS (BROWN COUNTY TOURISM ENHANCEMENT CAPITAL GRANT PROGRAM)***.

Motion made by Supervisor Buckley, seconded by Supervisor Lund to approve as is except for change in wording from *may* to *will* under Eligible Uses for Grant Funding. Vote taken. Ayes: Jacobson, Lund, Buckley, Kaster, Dantine Nay: Van Dyck **MOTION CARRIED 5 to 1**

2. Discussion and possible action regarding allocating an additional \$100K of ARPA funds to complete Building Access Control Project No. 27 (Suggested Motion for Committee to Make: *Motion to have Administration prepare a Budget Adjustment to allocate an additional \$100K of ARPA funds to complete Building Access Control Project No. 27*).

Motion made by Supervisor Lund, seconded by Supervisor Van Dyck to approve and direct Administration to prepare a budget adjustment to allocate additional ARPA funds to complete Building Access Control Project No. 27 and bring to next County Board meeting. Vote taken. **MOTION CARRIED UNANIMOUSLY**

Other Items

3. Such other matters as authorized by law. None.

4. Adjourn.

Motion made by Supervisor Lund, seconded by Supervisor Dantine to adjourn at 6:12 pm. Vote taken. **MOTION CARRIED UNANIMOUSLY**

Respectfully submitted,

Therese Giannunzio
Legislative Specialist

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**Brown County Board of Supervisors
Internal Audit
Budget Status Report (Unaudited)
11/30/23**

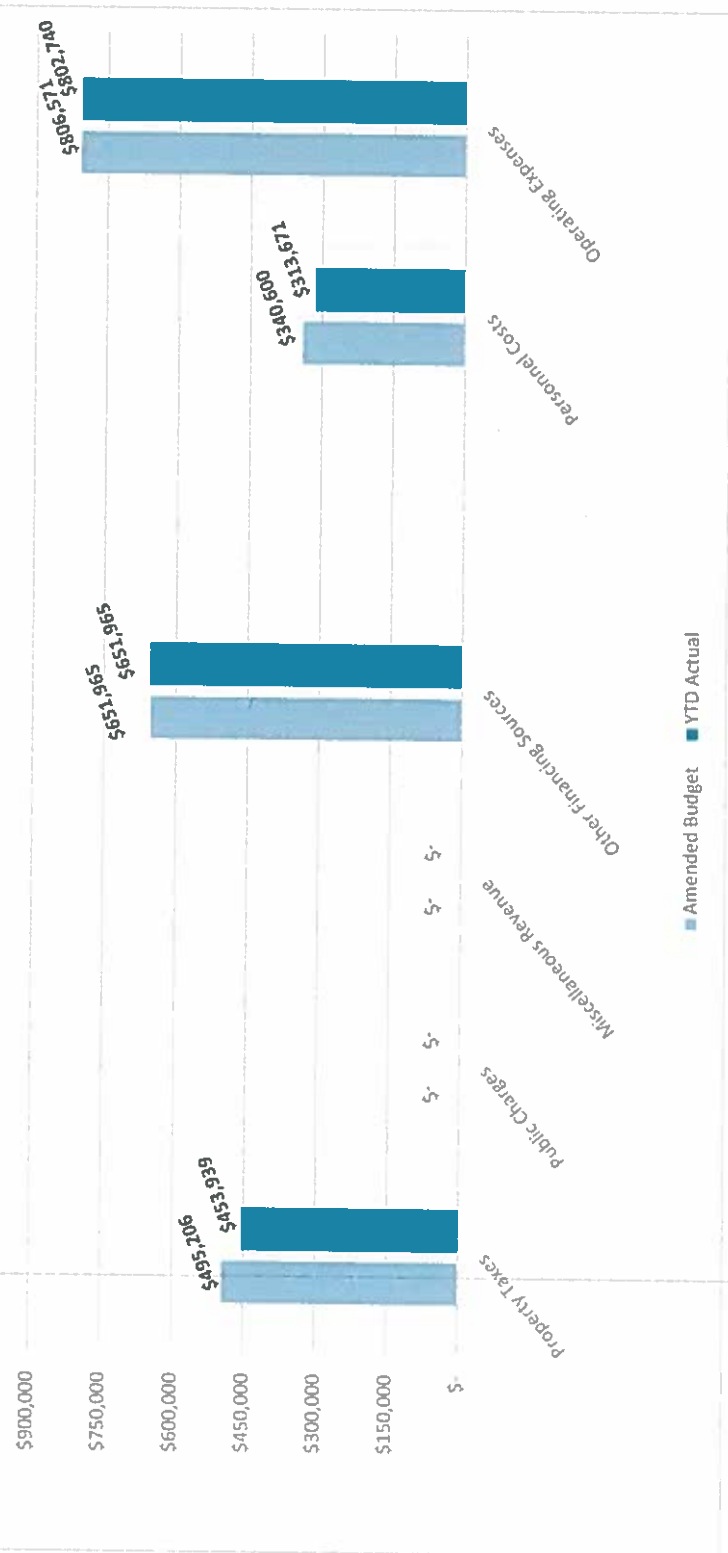
	Amended Budget	YTD Actual	YTD Percentage	Comments:
Property Taxes	\$ 495,206	\$ 453,939	91.7%	
Public Charges	\$ -	\$ -	#DIV/0!	
Miscellaneous Revenue	\$ -	\$ -	#DIV/0!	
Other Financing Sources	\$ 651,965	\$ 651,965	100.0%	(1)
Personnel Costs	\$ 340,600	\$ 313,671	92.1%	
Operating Expenses	\$ 806,571	\$ 802,740	99.5%	(2)

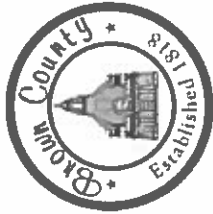
Comments:

(1) Other Financing Sources - Includes Carryover Funds (\$1,325), Budget Adjustment (BA) #22-100 ARPA funds for offsite County Board meetings (\$640) and BA #22-126 (\$500,000) & BA #23-111 (\$150,000) ARPA funds for the Green Bay Tourism Center.
(2) Operating Expenses - Includes contributions related to ARPA funds for the Green Bay Tourism Center (\$650,000), audit fees (\$89,150), WCA dues (\$27,148), NACo dues (\$4,960) and Intra-County expenses (\$26,743).

	ARPA Funds	
	Rental Expense	GB Tourism Center
Beginning Balance (01/01/23)	\$ 640	\$ 500,000
Amendments	\$ -	\$ 150,000
Expenses Incurred	\$ (1,280)	\$ (650,000)
Remaining Balance	\$ (640)	\$ -
		\$ (640)

Board of Supervisors - November 30, 2023 (Unaudited)





Board of Supervisors (Unaudited)

Through 11/30/23
Prior Fiscal Year Activity Included
Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 100 - General Fund									
REVENUE									
Property taxes	495,206.00	.00	495,206.00	41,267.17	.00	453,938.87	41,267.13	92	481,245.00
Public Charges	.00	.00	.00	.00	.00	.00	.00	+++	.00
Miscellaneous Revenue	.00	.00	.00	.00	.00	.00	.00	+++	16.00
Other Financing Sources	.00	651,965.00	651,965.00	.00	.00	651,965.00	.00	100	8,657.00
REVENUE TOTALS	\$495,206.00	\$651,965.00	\$1,147,171.00	\$41,267.17	\$0.00	\$1,105,903.87	\$41,267.13	96%	\$489,918.00
EXPENSE									
Personnel Costs	340,600.00	.00	340,600.00	27,085.02	.00	313,670.84	26,929.16	92	336,800.91
Operating Expenses	154,606.00	651,965.00	806,571.00	2,260.44	.00	802,740.36	3,830.64	100	150,004.81
EXPENSE TOTALS	\$495,206.00	\$651,965.00	\$1,147,171.00	\$29,345.46	\$0.00	\$1,116,411.20	\$30,759.80	97%	\$486,805.72
Fund 100 - General Fund Totals	495,206.00	651,965.00	1,147,171.00	41,267.17	.00	1,105,903.87	41,267.13	96%	489,918.00
REVENUE TOTALS	495,206.00	651,965.00	1,147,171.00	29,345.46	.00	1,116,411.20	30,759.80	97%	486,805.72
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$11,921.71	\$0.00	(\$10,507.33)	\$10,507.33		\$3,112.28
Grand Totals	495,206.00	651,965.00	1,147,171.00	41,267.17	.00	1,105,903.87	41,267.13	96%	489,918.00
REVENUE TOTALS	495,206.00	651,965.00	1,147,171.00	29,345.46	.00	1,116,411.20	30,759.80	97%	486,805.72
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$11,921.71	\$0.00	(\$10,507.33)	\$10,507.33		\$3,112.28

Brown County Board of Supervisors
Internal Audit
Status Update: November 1, 2023, through February 29, 2024

Projects

- 2022 Purchasing Function Review – Airport
 - Report presented at the November Administration and PD&T Committees.
 - Follow-up activities. See Attachment A
- 2022 Payment Card (P-Card) Audit
 - Report presented at the November Administration Committee.
 - Follow-up activities. See Attachment A
- Community Treatment Center (CTC) Petty Cash Audit Request
 - Report presented at the December Human Services Committee.
 - Follow-up activities. See Attachment A
- 2023 Fixed Asset Audit
 - Review in progress.
- IT Inventory (Testing and follow-up activities).

Standard Monthly Duties

- Review – Clerk of Courts bank reconciliation.
- Preparation & Review – Bills over \$5,000 Report.
- Preparation & Review – Paid Bills Report.

Other Miscellaneous Activity

- 2024 Travel & Training Expenses. See Attachment B
- Petty Cash & Cash on Hand (Annual compliance review).
- Follow-up activities: External and internal audit findings. See Attachment A
- 2023/2024 carryover request, review and confirmation of 2024 proposed budget committee actions, anonymous tipline submission (1), open records request (1), variance request – Parks, etc.

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
Internal Controls Assessment - Brown County Technology Services Department	Inventory Management	Develop an inventory management process with proper controls over vulnerable assets, including ensuring DoTS employees are aware of their responsibility for the safeguarding of physical assets, e.g., the following activities should be tracked within an Inventory Tracking Asset Management (ITAM) System: 1) receipt into available inventory, 2) transfer out of available inventory, 3) decommissioning, and 4) disposal. DoTS should also adjust the roles and responsibilities to ensure that proper monitoring of controls is performed.	Information Technology	The County arranged for an independent review of our controls, followed by a consulting team coming in full time to enact changes to improve the Technology Services Department. While these changes were ongoing all purchases were reviewed and approved by County Administration. In 2021, the Department was reorganized to improve oversight, controls were added to better safeguard technology assets, and top leadership was replaced within the Department.	In 2021 Brown County implemented inventory control systems and conducted a physical inventory of technology supplies and equipment to safeguard these assets. However, after the reorganization of our Technology Services Department the controls over the issuance of equipment from the Department were not followed and the asset records as of December 31, 2021 were not reliable. See 2021-001 Management Override of Controls - Technology Services Department for additional follow-up.
Internal Controls Assessment - Brown County Technology Services Department	IT General Controls	Engage an IT consultant, to assist, advise and recommend addressing identified maturity deficiencies in order to adjust the roles and responsibilities within DoTS to ensure adequate leadership, oversight and governance of the budgeting process, purchases, inventory management, and the delivery of critical technology services (e.g., backup & recovery, change management, cyber and access security, IT Steering Committee etc.). The IT consultant should be able to employ a risk-based approach for advising on leading practices, the Team's strengths and weaknesses and an organizational structure that supports the recommended leading practices.	Information Technology	The County arranged for an independent review of our controls, followed by a consulting team coming in full time to enact changes to improve the Technology Services Department. While these changes were ongoing all purchases were reviewed and approved by County Administration. In 2021, the Department was reorganized to improve oversight, controls were added to better safeguard technology assets, and top leadership was replaced within the Department.	In 2021 Brown County implemented inventory control systems and conducted a physical inventory of technology supplies and equipment to safeguard these assets. However, after the reorganization of our Technology Services Department the controls over the issuance of equipment from the Department were not followed and the asset records as of December 31, 2021 were not reliable. See 2021-001 Management Override of Controls - Technology Services Department for additional follow-up.
Internal Controls Assessment - Brown County Technology Services Department	Vendor Management - Segregation of Duties	Reassign the preparation of the 1099's to the purchasing department and remove access to modify vendor information from any member of the accounts payable team.	Administration	The County arranged for an independent review of our controls, followed by a consulting team coming in full time to enact changes to improve the Technology Services Department. While these changes were ongoing all purchases were reviewed and approved by County Administration. In 2021, the Department was reorganized to improve oversight, controls were added to better safeguard technology assets, and top leadership was replaced within the Department.	Currently, 1099 processing and vendor set-up is completed by the AP Supervisor. Administration will review these responsibilities to ensure that proper segregation of duties is maintained. Additional follow-up deemed necessary.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
Internal Controls Assessment - Brown County Technology Services Department	P-Card Policy and Agreement	Amend the purchase card policy to address the opportunities for improvement outlined above. In addition, Internal Audit should be engaged to perform an annual audit sampling payment card activity for compliance against the amended purchase card policy.	Administration	The County arranged for an independent review of our controls, followed by a consulting team coming in full time to enact changes to improve the Technology Services Department. While these changes were ongoing all purchases were reviewed and approved by County Administration. In 2021, the Department was reorganized to improve oversight, controls were added to better safeguard technology assets, and top leadership was replaced within the Department.	As of April 1, 2021, Administrative Policy A-11 (Payment Card) has been updated (amended) and implemented to reflect the recommendations sighted. In addition, Administration will perform a review of the August 2021 P-Card submissions for compliance with this policy. In 2022, Internal Audit will perform an audit to ensure compliance with policy requirements. Audit report issued in 2023. See 2022 Payment Card (P-Card) Audit for additional follow-up.
Internal Controls Assessment - Brown County Technology Services Department	Organizational Continuity	The County should review the job descriptions for current employees and make adjustments to better define and set expectations for current employees. The Department should implement a plan to provide cross training for employees to provide continuity in positions and to backstop positions to balance workload.	Information Technology	The County arranged for an independent review of our controls, followed by a consulting team coming in full time to enact changes to improve the Technology Services Department. While these changes were ongoing all purchases were reviewed and approved by County Administration. In 2021, the Department was reorganized to improve oversight, controls were added to better safeguard technology assets, and top leadership was replaced within the Department.	On July 21, 2021, the Board of Supervisors approved the re-organization of the Technology Services Department (i.e., Resolution Regarding Re-Organization of Technology Services Department). Additional follow-up not deemed necessary. Issue considered closed.
Internal Controls Assessment - Brown County Technology Services Department	Code of Conduct and Whistleblower Hotline	Employees should be required to review and acknowledge the "Code of Conduct" and "Ethics" annually, and information about the whistleblower hotline should be made more prominent and visible.	Internal Audit	The County arranged for an independent review of our controls, followed by a consulting team coming in full time to enact changes to improve the Technology Services Department. While these changes were ongoing all purchases were reviewed and approved by County Administration. In 2021, the Department was reorganized to improve oversight, controls were added to better safeguard technology assets, and top leadership was replaced within the Department.	As of April 14, 2021, the Anonymous Tip Line has been relocated to the front page of the County's intranet website. This change creates a more visible Anonymous Tip Line for use. Additional follow-up not deemed necessary. Issue considered closed.
12-31-2020 Federal and State Awards Report	2020-001 Management Override of Controls - Technology Services Department	The County should review its processes to ensure there is adequate controls in regard to initiating, authorizing and approving transactions.	Information Technology	Since the County identified the theft in July 2020, we have been working to understand the scope of the theft and identify the control deficiencies that allowed it to go undetected. An internal assessment was followed by an external assessment of control deficiencies and a forensic audit to assess the value of the stolen items. In March 2021, the County hired a team of consultants to restructure the Department and oversee operations during the transition. These efforts included completing a full physical inventory, the implementation of an asset tracking software and a full revision of roles and responsibilities as well as personnel within the Department.	In 2021 Brown County implemented inventory control systems and conducted a physical inventory of technology supplies and equipment to safeguard these assets. However, after the reorganization of our Technology Services Department the controls over the issuance of equipment from the Department were not followed and the asset records as of December 31, 2021 were not reliable. See 2021-001 Management Override of Controls - Technology Services Department for additional follow-up.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
12-31-2020 Federal and State Awards Report	2020-002 Kinship Care State Programs - 437.3377 and 437.3380	We recommend the County implement procedures to ensure adherence to the requirements of the program.	Human Services	The County has reviewed the specific cases of non-compliance found during audit testing. These are attributable to a limited number of Kinship Care workers in 2018 and 2019 who are no longer employed by the County. Current employees have received training including the importance of timeliness in ordering background checks and determining eligibility based on program requirements, school status determination and annual reviews. A tracking spreadsheet for all applications has been created to include date of application, dates background check ordered and received, date of completed application, date of eligibility determination and school status. This will be reviewed monthly by the program supervisor to identify non-compliance issues and address these with staff involved to prevent future instances. A tracking spreadsheet for annual reviews has been created with due date and completion date for all active Kinship cases. This will be reviewed quarterly by the program supervisor to identify late reviews for completion as soon as possible.	The County implemented a tracking spreadsheet and trained employees, as noted in the prior year corrective action plan. Although there were exceptions identified in the 2021 audit, the 2020 audit identified exceptions in all 25 cases selected for testing while the 2021 audit identified exceptions in 8 of the 25 cases selected for testing. See 2021-002 Wisconsin Department of Children and Families Kinship Care (State Programs - 437.3377 and 437.3380) for additional follow-up.
12-31-2021 Federal and State Awards Report	2021-001 Management Override of Controls - Technology Services Department	The County should review its processes and controls to ensure they are operating as designed.	Information Technology	In 2022, the Department completed a new inventory and re-established controls over their inventory. Our internal auditor will be conducting quarterly audits of these controls to ensure the Department maintains these controls.	An IT Asset Management procedure was developed and shared with all stakeholders. In addition, an internal IT Purchasing Policy was created to address controls and the distribution of responsibilities. IT employees are regularly trained and monthly inventory audits are performed by the IT Business Manager. Physical inventories were also performed by Internal Audit on October 3, 2022, November 21, 2022, March 13, 2023 and December 13, 2023. Periodic monitoring will continue by IT staff (monthly) and Internal Audit (semi-annual).

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
12-31-2021 Federal and State Awards Report	2021-002 Wisconsin Department of Children and Families Kinship Care (State Programs - 437.3377 and 437.3380)	We recommend the County implement procedures to ensure adherence to the requirements of the program.	Human Services	The County has reviewed the specific cases of non-compliance found during audit testing. These are attributable to turnover in Kinship Care workers and the program Supervisor during 2021 resulting in staff misunderstanding the requirements for timeliness in ordering background checks, determining program eligibility, school status determination, and annual reviews. The previously developed tracking spreadsheets for program applications and annual reviews have been enhanced to clearly focus on time frames for completion of the above noted requirements. These spreadsheets have been reviewed with staff and will be monitored regularly by the Program Supervisor to identify non-compliance issues and address these as soon as possible to prevent future instances. The overall tracking and compliance process has also been reviewed extensively by the Program Manager, Program Supervisor, and Finance Manager with ongoing quarterly meetings scheduled for monitoring and process discussion by this management group.	This finding from the 2021 audit resulted in further testing during the 2022 audit with no findings. The current supervisor in this area has developed new controls and now has experience monitoring these controls for continued compliance. The department has implemented a new procedure (July 2022) to help support compliance with timeline requirements. Copies of this information have been reviewed by Internal Audit. Additional follow-up not deemed necessary. Issue considered closed.
12-31-2021 Federal and State Awards Report	2021-003 U.S. Department of Health and Human Services Provider Relief Funds (Assistance Listing Number - 93-498)	We recommend the County implement procedures to ensure that someone knowledgeable of the grant requirements reviews the prepared report prior to submission.	Human Services	All required reporting was completed for CARES Act Provider Relief Fund (PRF) funding based on financial and other records of the Brown County Health and Human Services Department. The County recognizes that without a procedure for review of reporting by someone other than the preparer there is an increased chance for errors and omissions. Review by a second knowledgeable person for accuracy and completeness has been completed retroactively for previous CARES Act PRF reporting and will be completed in the future for financial and other compliance reporting by Brown County HHS finance staff.	Human Services implemented HHS Financial Reporting - Federal & State Grants Policy in January 2023. In addition, evidence was provided to support a secondary review prior to submission. Additional follow-up not deemed necessary. Issue considered closed.
12-31-2021 Federal and State Awards Report	2021-004 Wisconsin Department of Health Services (DHS) - General Requirement (Review of Provider Audits)	We recommend the County review all provider audits within the required timeframe.	Human Services	Due to the extension granted by DHS for providers to submit 2020 audited financial statements and supporting schedules, the normal process for reviewing these audit reports was also delayed. This extended the period allowed for County review of provider audit reports into the early months of 2022. All reports were reviewed by a HHS Department staff member, but some did not receive secondary management level review by the end of May 2022 audit field work. New procedures are planned for reviewing 2021 audit reports received in 2022, to ensure each audit report is reviewed by two staff members including one at management level within 6 months of receipt from the provider.	See 2022-003 Wisconsin Department of Health Services (DHS) - General Requirement (Review of Provider Audits) for additional follow-up.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
12-31-2022 Federal and State Awards Report	2022-001 Adjustments to the County's Financial Records	We recommend the County determine that all appropriate year-end journal entries have been recorded.	Administration	The County agrees that these adjustments were necessary. The prior period adjustment was an immaterial transaction for decades and prior to audit fieldwork the County determined to reclassify the liability as a prior period adjustment that was material to the fund but was not significant to the County's overall financial statements. Both material adjustments initially identified through auditor questioning were related to new programs in 2022 and promptly corrected by the County. The County has added to our year-end checklist to ensure these areas are properly stated in future years prior to audit fieldwork.	This was a one-time event due to staff turnover. Monthly, quarterly and annual checklists have been updated to reflect process changes. Additional follow-up not deemed necessary. Issue considered closed.
12-31-2022 Federal and State Awards Report	2022-002 Suspension & Debarment	We recommend the County review and update procurement policies for the entire County to include suspension and debarment to ensure it meets the minimum requirements of 2 CFR 200 for all federal grants.	Administration	There is no disagreement with the finding.	Administrative Policy A-5 Purchasing, has been updated to include language for any federally funded project. A self-certification is required for all new vendors, RFPs, RFBS, etc. Contract language has been updated to include self-certification. In addition, a screen print from Sam.gov is required to indicate that a vendor has not been suspended and/or debarred. Payments will not be released until proof of self-certification is provided to AP. Additional follow-up deemed necessary to verify stated corrective action taken.
12-31-2022 Federal and State Awards Report	2022-003 Wisconsin Department of Health Services (DHS) - General Requirement (Review of Provider Audits)	We recommend the County review all provider audits within the required timeframe.	Human Services	There is no disagreement with the finding.	This repeat finding was due to a misunderstanding of requirements vs. recommended best practices. The HHS department will ensure that all provider audits are reviewed within the required 6 month time frame per DHS Audit guidelines. New procedures have been implemented to track and confirm that this practice is being completed. Internal Audit has requested additional documentation to verify compliance.
12-31-2022 Annual Comprehensive Financial Report	2022-001 Adjustments to the County's Financial Records	We recommend the County create a year end closing checklist to determine that all appropriate year-end journal entries have been recorded.	Administration	The County agrees with this finding.	Monthly, quarterly and annual checklists have been updated to reflect process changes. Additional follow-up not deemed necessary. Issue considered closed.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
2022 Purchasing Function Review Airport	The Airport's utilization of the County's fixed asset system for recording certain non-capitalized assets was limited during the period 2017 through 2021.	In order to strengthen existing internal controls over non-capitalized assets, the Airport should consider increasing the use of the fixed asset system for oversight purposes. By identifying, tracking and accounting for certain non-capitalized assets, especially those susceptible to loss, theft or misuse, the Airport is able to reduce the risk of misappropriation or detect misappropriation should it occur. In addition, steps should be taken to ensure that all asset disposals are properly recorded and assets not accounted for during the verification process (physical inventory) are investigated and resolved to satisfaction. If utilization of the fixed asset system is not feasible for tracking non-capitalized assets, alternative controls should be considered, including inventory software systems, computerized spreadsheets, tagging assets as identifiable to Brown County or assigning custody to specific individuals. Note: Utilization and expansion of the fixed asset system for tracking and inventorying certain non-capitalized assets should be considered by all Brown County departments.	Administration	Airport – Firearms not recorded have since been recorded. All firearm purchases, regardless of costs, will continue to be recorded. Unless Administration changes the policy pertaining to the recording of fixed assets, GRB will continue to record only assets having a value of \$25,000 or more, with the exception of sensitive items. Understanding that we have limited staff and multiple buildings, each year, we will continue to send the asset list to each airport department supervisor/senior staff member to physically verify that those items are still in inventory. Beyond that, I think it would make more sense for the County, as a whole, to consider a system-wide asset disposal and physical inventory policy, rather than an airport specific policy. Administration – Each year when we request the departments to conduct a physical inventory we provide guidance on how to properly document and communicate disposals of capital and controlled assets. Although we occasionally have older assets to dispose of that we don't know the nature of the disposal, most of the assets we dispose of through this process we have significant documentation for the disposal. Perhaps the Internal Auditor can work with my fixed asset accountant in the next physical inventory Oct/Nov 2023 to review the results and see if there is any recommendations for changes to the process.	This is a limitation of our current financial software. In addition, inventory tracking decisions are determined by each department. However, as part of the Enterprise Resource Planning (ERP) upgrade, which is scheduled for 2026, inventory will be trackable. In addition, policies and/or procedures will be created to guide employees through this process. Additional follow-up deemed necessary.
2022 Purchasing Function Review Airport	Purchase orders (PO's) and accounts payable (AP) invoices were approved by individuals not authorized by the Airport Director. In addition, evidence to support the receipt of goods into the system was lacking	Administration should ensure that authorization, established at the department level, is accurately reflected within the County's financial system. By following this practice, Administration ensures that system controls are operating as intended and compliance maintained. In addition, the process of receiving goods into the system should be strengthened to ensure completion and compliance.	Airport	Airport – Recurrent training has been provided to staff to ensure compliance with purchasing policies. Airport Security Table have also been updated.	On July 22, 2022, the Airport consolidated its security access, thereby reducing the number of employees with system access (i.e., authorization). Internal Audit subsequently reviewed a limited number of PO's and found no exceptions within the approval process. In addition, the receipt of goods into the system was found to be completed. No additional follow-up deemed necessary. Issue considered closed.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
2022 Purchasing Function Review - Airport	Requirements associated with purchases made by a County issued credit card (i.e., payment card or P-Card) were not consistently adhered to.	Airport management should ensure that payment card policy requirements are understood and enforced. By complying with these requirements, management ensures that P-Card purchases are properly supported and internal policies followed. In addition, vendor credits should be addressed within County guidelines (i.e., policies and/or procedures) to ensure that previously expended funds are returned to Brown County in a timely manner. Finally, discounts provided by vendors should be identified and understood by management to ensure that such markdowns are proper.	Airport	Airport – Recurrent training has been provided to staff to ensure compliance with purchasing policies.	Internal Audit will perform additional testing to verify compliance with stated requirements. Additional follow-up deemed necessary.
2022 Payment Card (P-Card) Audit	Compliance with stated P-Card requirements were not consistently achieved.	Management should ensure that employees are aware of and comply with all policy requirements. In addition, management should ensure that adequate documentation is obtained/maintained to support all changes to spending limits.	Administration	P-Card holders are responsible for reviewing and following the pertinent policies and procedures to ensure compliance. In addition, P-Card approvers are responsible for reviewing monthly P-Card activity for compliance. To further ensure compliance, P-Card activity is reviewed on a periodic basis by Accounts Payable and deficiencies logged and reported to the Purchasing Assistant for corrective action, if appropriate. Steps are also being taken to address spending limit requests that may lack supporting documentation for changes prior to 2019.	Internal Audit will perform additional testing to verify compliance with stated requirements. Additional follow-up deemed necessary.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
2022 Payment Card (P-Card) Audit	Required documentation to support/reimburse employee training was absent from submitted reports.	Management should ensure that all related training requirements are fully understood and properly enforced. By following this practice, management ensures that funds allocated to training are adequately supported and utilized for their intended purpose. Note: Internal Audit noted that the County relies on several documents, in various locations, to guide employees through the travel and training expense reimbursement process. Within each of these documents different terms are used to describe similar requirements. For these reasons, management should consider developing and implementing a single comprehensive travel and training policy to help reduce confusion and enhance consistency. If a single policy is deemed unnecessary, management should review each document for inconsistent terms and make the appropriate changes to foster consistency. Updates to Section 3.11 of the Brown County Code of Ordinances (Out of County Travel Expense Reimbursement) should also be considered as language used within this section appears outdated.	Administration	Payroll (Administration) agrees with the recommendation. Payroll continues to receive reimbursement requests that are unconventional and/or lack proper documentation. To reduce unacceptable occurrences, Payroll will enforce policy requirements and refer employees to current and/or revised documentation surrounding travel and training requirements. Administration also agrees that policies/ordinances should be reviewed/revised to ensure consistency with language and term definitions. Hyperlinks to related policy/ordinance should be imbedded into each document for ease of understanding.	The P-Card Policy is currently under review. This issue is similar to inventory tracking and is impacted by current software limitations and workflow capacity. This is a focal point to be considered with the ERP upgrade scheduled for 2026. Additional follow-up deemed necessary.
2022 Payment Card (P-Card) Audit	Access to readily available P-Card statements and supporting documentation was not consistently achieved.	Management should review the procedures over P-Card activity to ensure that statements and supporting documents are scanned into Laserfiche on a timely basis. If exceptions are anticipated, adequate controls should be in place to track activity not posted to ensure delays are valid.	Administration	Laserfiche is a tool that was implemented to allow for ease of access. However, adding the documentation to Laserfiche is not automatic and requires staff time to scan, name and file within Laserfiche. Paper copies are available upon request in the Administration office if needed for review purposes. Delays in adding the documentation to Laserfiche is subject to current staffing levels and available time. Laserfiche requires users to have a license, therefore, not all P-Card Holders have a license to access Laserfiche.	P-Card activity/documentation, which was not reflected within Laserfiche and selected for testing, was obtained, reviewed and determined to be compliant. No additional follow-up deemed necessary. Issue considered closed.

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
<p>Community Treatment Center (CTC) Petty Cash Audit Request</p>	<p>Bank reconciliations were not completed.</p>	<p>Management should ensure that an independent bank reconciliation is performed on a monthly basis. In addition, all reconciling items should be investigated and brought to resolution. By implementing this control, management ensures that the County's recordkeeping system reconciles with bank activity. This also ensures that activity is reviewed for possible errors and/or fraudulent activity.</p>	<p>Human Services</p>	<p>Monthly reconciliations by the Account Clerk in charge of the CTC Resident Trust fund have been performed to agree client specific balances to the "ledger balance" of total funds held for all residents which is maintained on nursing home Point Click Care software. A reconciliation to the monthly bank balance was performed when the bank account was moved from the HHS Department Rep Payee area to management by CTC staff, but this was not followed up with monthly reconciliations to the bank balance after that point. A bank reconciliation is in progress as of 4/30/23, the most recent monthly accounting close, to incorporate all previous months and this will be a continuing monthly process going forward. Update (09/25/23) A bank reconciliation has been completed through August 31, 2023.</p>	<p>Procedures have been developed to ensure that quarterly bank reconciliations are being completed on the Resident Trust Fund account and individual client balances (spreadsheet) are being reconciled monthly. In addition, evidence to support the most recent bank reconciliation (12.31.2023) was provided and reviewed. Additional follow-up not deemed necessary. Issue considered closed.</p>
<p>Community Treatment Center (CTC) Petty Cash Audit Request</p>	<p>The number of employees who have access to petty cash exceeds policy guidelines.</p>	<p>Management should review petty cash access to determine if the number of employees with access can be reduced. If access cannot be reduced, management should implement procedures to ensure that regular reviews are performed, independently, on each account.</p>	<p>Human Services</p>	<p>The reason for numerous staff members having access to CTC petty cash funds is that several staff members fill the 24/7 Clerk Receptionist role/responsibilities at the CTC. In addition to the number of people scheduled in that one position, the role has coverage for lunch periods and breaks which are covered by other CTC Business Operations staff members. Having access to these accounts supports resident rights and satisfaction, as well as eliminating wasted time/trips to seek resident funds when they would not be available. For approximately 60 residents, the need for petty cash includes many visits to the front desk on a daily basis for small dollar amounts to purchase items at the CTC store/canteen and from vending machines. This finding has caused HHS management to review processes and practices. In response, HHS management proposes that a new separate "Resident Fund Petty Cash" account be set-up which will be part of the overall Resident Fund managed by CTC staff as custodial account. Because these funds are not Brown County funds, it is further proposed that a separate policy be created for naming an appropriate custodian and creating appropriate access and reconciliation guidelines as this new petty cash fund for residents would no longer fall under Admin policy A-5.</p>	<p>A formal exception request will be made following review and documentation of mitigating procedures including regular daily counts of Petty Cash funds for which multiple employees serving as primary and coverage have access. Internal Audit will follow-up on this issue to determine resolution.</p>

2

Attachment A

Brown County Board of Supervisors
 Internal Audit
 Audit Follow-Up
 Master List
 Updated: January 25, 2024

Source	Issue	Recommendation	Responsible Area	Management Response	Updated Management Response / Follow-Up Performed
Community Treatment Center (CTC) Petty Cash Audit Request	Petty cash reconciliations and unannounced petty cash counts were not independently prepared/performed.	Management should ensure that reconciliations and unannounced cash counts are performed on a regular basis by someone independent of the petty cash fund. By implementing this control, management ensures that compliance with policy requirements are achieved.	Human Services	Following the realization earlier in 2022 that CTC Petty Cash and Cash on Hand reconciliation counts were not always being done on a surprise basis per policy A-6, this requirement was discussed with the Accountant Supervisor in charge of these reconciliations. The December 2022 reconciliation counts were unannounced and future counts for this purpose will be done on a surprise basis. Note that all Petty Cash funds with daily activity are also counted on a daily basis by the primary staff member in charge of the funds that day.	During the 2023 Petty Cash and Cash on Hand 4th quarter compliance testing it appears that a surprise count was performed on each account. Additional follow-up not deemed necessary. Issue considered closed.
Community Treatment Center (CTC) Petty Cash Audit Request	Use of County funds for resident related expenses were not well-defined.	n/a	Human Services	Resident related expenditures are generally paid with resident funds except as covered by the CTC Nursing Home Admission Agreement and when CTC staff may accidentally damage resident clothing or belongings. CTC management agrees that going forward but has determined that hearing aid batteries must be paid for by the county if cost prohibitive for a low-income resident as regulations include hearing assistance which is seen as a requirement for nursing home residents.	Additional follow-up not deemed necessary. Issue considered closed.
Community Treatment Center (CTC) Petty Cash Audit Request	The process used to provide access to residents' personal funds was inefficient.	n/a	Human Services	Because of the need for many small dollar transactions on a regular basis to best serve resident needs for spending money, it may not be possible to significantly improve efficiency for this process. CTC management will review the ideas presented and discuss with staff involved to identify process improvements which can be reasonably implemented without reducing resident access to funds.	Additional follow-up not deemed necessary. Issue considered closed.

2

Attachment B

Brown County Board of Supervisors
Internal Audit
2024 Travel & Training Expenses - Board of Supervisors
As of February 26, 2024

	Travel & Training		
	Training	Travel	Total
Beginning Balance	\$ 2,500.00	\$ 500.00	\$ 3,000.00
2023 Carryover Funds	\$ 900.00	\$ 200.00	\$ 1,100.00
Total Available	\$ 3,400.00	\$ 700.00	\$ 4,100.00
2024 WCA Legislative Conference	\$ (2,670.70)	\$ (421.30)	\$ (3,092.00)
Remaining	\$ 729.30	\$ 278.70	\$ 1,008.00

Note: 2023 Carryover funds have not been reviewed/approved by Administration.

2

BOARD OF SUPERVISORS

Brown County



BROWN COUNTY
BOARD OF SUPERVISORS
GREEN BAY, WISCONSIN

Meeting Date: 10/25/23

Agenda No.: _____

Motion / Communication

From the Floor

Request County Clerk to provide
a report to the executive committee
cost implications of the County
Board of Supervisors going paperless
with considerations of implications
for some supervisors not going
paperless, along with a plan to
test the process for one month.

Referred To: Executive

Signed: Duane Coenen

Printed Name: Keith Deneys

District No. 26 20

(Please deliver to County Clerk after motion is made for recording into minutes.)

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COUNTY CLERK

Brown County

305 E. WALNUT STREET
P.O. BOX 23600
GREEN BAY, WI 54305-3600



PATRICK W. MOYNIHAN, JR.
COUNTY CLERK

PHONE (920) 448-4016

FAX (920) 448-4498

www.browncountywi.gov

Patrick.Moynihan@browncountywi.gov

February 27, 2024

TO: EXECUTIVE COMMITTEE

**RE: SUPERVISORS COENEN & DENEYS - OCTOBER 25, 2023 - LATE COMMUNICATION
COUNTY BOARD OF SUPERVISORS
PAPERLESS IMPLICATIONS**

Dear Executive Committee Members,

At the October 25, 2023, Brown County Board of Supervisors Meeting, Supervisors Coenen and Deneys submitted a late communication requesting this office to identify the costs/implications should the county board consider going paperless as they conduct the people's work at both, standing committee meetings and the monthly county board meeting.

The findings are broken down into various cost categories for the years 2020-2023:

Total pages of paper consumed for county board, six standing committee, and one sub-committee meetings.

Ink and postage costs.

Lastly, a survey which was sent to all 72 County clerks asking various questions centered around work product created by use of electronic means or paper.

Should you have any questions, please do not hesitate in contacting me.

Regards,

A handwritten signature in black ink that reads "Patrick W. Moynihan, Jr." in a cursive style.

Patrick W. Moynihan, Jr.
County Clerk

PAPER USAGE

STANDING COMMITTEES

ADMINISTRATION COMMITTEE –

2020 - 874 pages
2021 - 1,244 pages
2022 - 710 pages
2023 - 1,155 pages

Total - 3,983 single sheet pages

Total - 1,991.5 two-sided sheet pages

EDUCATION & RECREATION COMMITTEE –

2020 - 757 pages
2021 - 614 pages
2022 - 702 pages
2023 - 636 pages

Total - 2,709 single sheet pages

Total - 1,354.5 two-sided sheet pages

EXECUTIVE COMMITTEE –

2020 - 262 pages
2021 - 67 pages
2022 - 30 pages
2023 - 68 pages

Total - 427 single sheet pages

Total - 213.5 two-sided sheet pages

HUMAN SERVICES COMMITTEE –

2020 - 699 pages
2021 - 681 pages
2022 - 714 pages
2023 - 689 pages

Total - 2,783 single sheet pages

Total - 1,391.5 two-sided sheet pages

ADMINISTRATION COMMITTEE –

2020 - 874 pages
2021 - 1,244 pages
2022 - 710 pages
2023 - 1,155 pages

Total - 3,983 single sheet pages
Total - 1,991.5 two-sided sheet pages

PLANNING, DEV. & TRANSPORTATION COMMITTEE – 2020 - 715 pages
2021 - 1,044 pages
2022 - 1,023 pages
2023 - 1,067 pages

Total - 3,849 single sheet pages
Total - 1,991.5 two-sided sheet pages

LAND CONSERVATION SUB-COMMITTEE –

2020 - 103 pages
2021 - 96 pages
2022 - 80 pages
2023 - 67 pages

Total - 346 single sheet pages
Total - 173 two-sided sheet pages

PUBLIC SAFETY COMMITTEE –

2020 - 442 pages
2021 - 484 pages
2022 - 420 pages
2023 - 516 pages

Total - 1,862 single sheet pages
Total - 931 pages two-sided sheet

2020-2023 TOTAL PAGES OF SEVEN (7) STANDING COMMITTEES; ONE (1) SUB-COMMITTEE:

Total - 19,942 single sheet pages

Total - 9,971 two-sided sheet pages

COUNTY BOARD OF SUPERVISORS MEETINGS – 2020 - 1,403 pages
2021 - 1,741 pages
2022 - 1,215 pages
2023 - 1,457 pages

Total - 5,816 single sheet pages

Total - 2,908 two-sided sheet pages

COUNTY BOARD OF SUPERVISORS MEETINGS (PACKETS) X TWENTY-SIX (26) SUPERVISORS EQUATES TO:

Total - 151,216 single sheet pages from 2020-2023

Total - 75,608 two-sided sheet pages from 2020-2023

COMBINING THE AFOREMENTIONED PAGE TOTALS OF THE STANDING COMMITTEES; SUB-COMMITTEE; and COUNTY BOARD PAGES:

Total - 171,158 single sheet pages from 2020-2023

Total - 85,579 two-sided pages from 2020-2023

PRINT/INK COST @ .06 PER SHEET – 85,579 TOTAL PAGES FRONT & BACK of TWO-SIDED SHEET: \$5,134.74

FOUR THOUSAND SHEETS OF 8.5" X 11" PAPER - FOUR YEAR AVERAGE COST for BOX OF PAPER - \$42.50 EACH – 21.39 BOXES UTILIZED FOR 85,579 TWO-SIDED SHEETS - \$909.28

POSTAGE

COMBINING THE AFOREMENTIONED PAGE TOTALS OF THE STANDING COMMITTEES; SUB-COMMITTEE; and COUNTY BOARD:

2020 - \$2,775.70

2021 - \$4,279.94

2022 - \$2,599.95

2023 - \$3,112.99

\$12,768.58

TOTAL COSTS – PAPER, PRINT/INK, & POSTAGE

\$18,812.60

COUNTY	Does your county provide board members with iPads or other tablets to obtain their agendas and minutes?	Does your county use an automated agenda/minutes management system?	Does your county use an electronic voting system at county board meetings?	Is your County Board paperless?
Adams	Yes, iPads	No, Use google	Yes	Yes
Ashland	No	No	No	
Barron	Yes, Chromebook	No	Yes	Partially
Bayfield	Yes, iPads	No	No	
Brown	No - All hard copy, mailed USPS	No, Tape record, manual typed	Yes	No
Buffalo	Yes, iPads	No	No	
Burnett	Yes, iPads	No	No	
Calumet	Yes, iPads	Yes	Yes	Yes
Chippewa	Yes, iPads	Yes	Yes	Yes
Clark	No	No	Yes	No
Columbia	Yes, iPads	No	Yes	No
Crawford	Yes, iPads	Yes	No	
Dane				
Dodge	Yes	No	Yes	Yes
Door	Yes	No	Yes	Partially
Douglas	Yes, iPads	Yes, PDFExpert synced to Dropbox	No	
Dunn	Yes, Each County Board Member is provided a laptop assigned to that Supervisory District, which is on a 5 year replacement schedule. So if a new member is elected, they get their predecessors laptop until the replacement time has been reached.	No	Yes	Partially
Eau Claire	Yes, iPads	No	Yes	Partially
Florence	No	No	No	
Fond Du Lac	Yes, iPads	No	Yes	Partially
Forest	No	No	No	No
Grant	No	No	Yes	Partially
Green	Yes, Microsoft Surface	No	No	
Green Lake	Yes, iPads	No	Yes	Partially
Iowa	Yes, Laptop	No	No	
Iron	No	No	No	
Jackson	Yes, iPads	No	No	
Jefferson	Yes, Samsung Tablet	No	Yes	Partially

Juneau	Yes, iPads	No	Yes	No
Kenosha	Yes	Yes, Civic Plus	Yes	Yes
Kewaunee	No, We have tablets but they are simply used for the voting system. They stay here at the county end no one is allowed to take them home.	No	Yes	No
La Crosse	Yes, laptop	Yes	Yes	Yes
Lafayette	No	No	No	
Langlade	Yes, tablet	No	No	
Lincoln	No, Some use their own device	No	No	
Manitowoc	No	No	Yes	Partially
Marathon	Yes, iPads	No, Although we use Open Meetings, and they are working to roll out an automated agenda / minutes management system that we will likely use once it's available.	Yes	Yes
Marinette	Yes, iPads	No, Files created in pdf with provided button links to select pages with the document	Yes	Yes
Marquette	Yes	No	Yes	No
Menominee	Yes, Laptop	No	No	No
Milwaukee	No	Yes	No	Yes
Monroe	Yes, iPads	No	Yes	No
Oconto	Yes, Android	No	Yes	Yes
Oneida	No	No	No	
Outagamie	Yes	No	Yes	Yes
Ozaukee	Yes, iPads	Yes	Yes	Partially
Pepin	Yes, Surface Pro for Supervisors - I-Pads for Citizen Members of HHS Board	No	No	
Pierce	Yes	No	No	
Polk	Yes, Yoga Books	No	No	Partially

3

Portage	Yes, Microsoft Surface Pro - Switching to Laptops in 2024	Yes	Yes	Partially
Price	No	No	Yes	No
Racine	Yes, iPads	No	Yes	No
Rock	Yes, Laptop	Yes	Yes	Partially
Rusk	Yes	Yes	Yes	Partially
Sauk	Yes, iPads	Yes, Granicus		
Sawyer	Yes, iPad - Transitioning to Tablets	Yes, CivicEngage	Yes	Yes
Shawano	Yes	Yes, CivicWeb	Yes, Open Meetings	Yes
Sheboygan	Yes, iPads	No, Use Word Docs	Yes	Yes
St. Croix	Yes, Microsoft Surface Pro	Yes	Yes	Partially
Taylor	Yes, iPad - However some continue to receive hardcopies	No	Yes	No
Trempealeau	Yes, iPads	No	No	
Vernon	Yes, (6) use, (13) do not use	No	No	
Vilas	Yes, iPads	No	No	
Walworth	No, However each Supervisors is issued a Lap Top. Some only use for voting purposes	No	Yes	No
Washburn	Yes, iPads	Yes	No	
Washington	Yes, Lap top	Yes	Yes	Yes
Waukesha	Yes, iPads	Yes	Yes	No
Waupaca	Yes, iPads	No	Yes	Partially
Waushara	Yes, Microsoft Surface Pro	No	Yes	Partially
Winnebago	Yes, iPads	No	Yes	No
Wood	Yes, iPads	No, utilize IT developed system for posting, etc.	Yes	Yes

54 - YES
17 - NO
1 - NO RESPONSE

16 - YES
17 - PARTIALLY
15 - NO
24 - NO RESPONSE



ARPA New Project/Additional Funding Request

Request to Oversight Committee, Executive Committee and County Board

Request From:

Name: Nick Peltier Department: Land & Water Conservation

Request To:

Oversight Committee: Land Con Committee Date: 1/23/2024

AND

Executive Committee Date: TBD

Requesting additional funds for existing ARPA project:

Project Number: 78 Project Name: Cover Crop and No-till Planting

Original ARPA Project Amount Approved by County Board: \$ 180,000

Revised Project Cost: \$ \$230,000

Additional Amount Requested: \$ 50,000

- OR -

Requesting new ARPA Project:

Project Name: _____ Project Manager: _____

Department/Division: _____ Total Project Cost: \$ _____

Est. Start Date: _____ Est Completion Date: _____ Increase/
(Decrease) in Annual Operating Costs: \$ _____

Project Description:

Funding Source(s):

Transfer from existing ARPA Project(s):

Project # _____ Project Name: _____ Amount: \$ _____

Project # _____ Project Name: _____ Amount: \$ _____

New ARPA Funds: Amount: \$ \$50,000

Other Funding Sources:

_____ Amount: \$ _____

_____ Amount: \$ _____

Total: \$ \$50,000

Department Head Name: Nick Peltier

Department Head Signature:

4

BUDGET ADJUSTMENT REQUEST

24-027

Category

Approval Level

- 1 Reallocation from one account to another in the same level of appropriation Dept Head
- 2 Reallocation due to a technical correction that could include:
 - Reallocation to another account strictly for tracking or accounting purposes
 - Allocation of budgeted prior year grant not completed in the prior yearDirector of Admin
- 3 Any change in any item within the Outlay account which does not require the reallocation of funds from another level of appropriation County Exec
- 4 Any change in appropriation from an official action taken by the County Board (i.e., resolution, ordinance change, etc.) County Exec
- 5 ~~a) Reallocation of up to 10% of the originally appropriated funds between any levels of appropriation (based on lesser of originally appropriated amounts).~~ ~~Admin Comm~~
- 5 b) Reallocation of more than 10% of the funds originally appropriated between any of the levels of appropriation. Oversight Comm
2/3 County Board
- 6 Reallocation between two or more departments, regardless of amount Oversight Comm
2/3 County Board
- 7 Any increase in expenses with an offsetting increase in revenue Oversight Comm
2/3 County Board
- 8 Any allocation from a department's fund balance Oversight Comm
2/3 County Board
- 9 Any allocation from the County's General Fund (*requires separate Resolution*) Oversight Comm
Admin Committee
2/3 County Board
After County Board approval of the resolution, a Category 4 budget adjustment must be prepared.

Justification for Budget Change:

2024 - Reallocation ARPA funds for completed projects that did not utilize the entire allocation, reallocation ARPA funds from projects not started as of 12/31/2023, and all unallocated ARPA funds to offset payroll wages and benefits for 2023. The attached ARPA Allocations, 12/31/2023 is for information purposes and subject to change upon final reconciliation. The transfer of funds will be to the General Fund balance as assigned for "Loss Revenue Projects". The remaining ARPA projects will be funded through the "Loss Revenue Projects" fund balance and be controlled by the Executive Committee.

Fiscal Impact*: \$ 0

**Enter \$0 if reclassifying previously budgeted funds. Enter actual dollar amount if new revenue or expense.*

Increase	Decrease	Account #	Account Title	Amount
<input checked="" type="checkbox"/>	<input type="checkbox"/>	100.090.9002	General Govn't Transfer In	\$ 28,024,065
<input checked="" type="checkbox"/>	<input type="checkbox"/>	498.090.9003	ARPA Transfer Out	\$ 28,024,065
<input checked="" type="checkbox"/>	<input type="checkbox"/>	498.090.4301	ARPA Federal Grant Revenue	\$ 28,024,065
<input checked="" type="checkbox"/>	<input type="checkbox"/>	100.3300	General Fund Assigned Fund Balance	\$ 28,024,065
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/>	<input type="checkbox"/>			

AUTHORIZATIONS

Executive Committee

County Board of Supervisors

Signature of Department Head

Signature of DOA or Executive

Department: County Board of Supervisors

Date: 3/20/2024

Date: 3/4/2024

5

**Brown County Wage & Benefit Expense
Levy Funded Departments
December 31, 2023**

**Brown County ARPA Allocations
As of December 31, 2023 - unaudited**

100 General Fund	Levy/Fed/State		Net ARPA
	Grants	Lewy Only	Allocation
006 Board Office		106,838	106,838
010 Circuit Courts	656,097		656,097
012 Clerk of Courts	(69,860)		
013 Public Safety	5,331,867		5,331,867
014 Medical Examiner		538,240	538,240
016 Corporation Counsel		495,823	495,823
019 County Clerk		159,742	159,742
024 District Attorney	801,931		801,931
029 Executive		160,238	160,238
032 Administration		1,469,111	1,469,111
048 Land Conservation	(509,549)		
054 Facilities		1,567,135	1,567,135
058 Museum		497,693	497,693
060 Health	347,395		347,395
062 Park		521,872	521,872
064 Human Resources		671,954	671,954
066 PALS	(402,619)		
072 Register of Deeds		621,075	621,075
074 Sheriff	25,546,020		25,546,020
080 Treasurer		332,241	332,241
083 UW Extension	108,878		108,878
084 Veterans Service	298,770		298,770
General Funds Available for ARPA Allocation	32,108,930	7,141,961.35	40,232,920
105 Library	4,371,309		4,371,309
201 Community Services	(42,569,949)		
210 Child Support	(2,723,368)		
230 Syble Hopp School	(778,027)		
630 Community Treatment Center	1,177,734		1,177,734
900 Aging Resource Center	(2,340,140)		
TOTAL Funds Available for ARPA Allocation	(10,753,511)	7,141,961	45,781,964

EXPENSES Reconciliation	
Total Awarded:	51,384,182
Total Expenses:	23,023,704
Total Unspent	<u>28,360,478</u>
Net Unallocated	336,413
Remaining Balance	<u>28,024,065</u>
Per GL	28,024,065
Difference	0
Total Wages & Benefit Allocation	45,781,964
ARPA Allocation Remaining Balance	28,024,065

**Estimated as of 12/31/2023

- 1) Elected Official's wages removed from calculations.
- 2) Net Payroll Expense calculated on Levy allocation of total revenue
- 3) Federal and State Grants/Aids Revenues were removed from calculations.

County Board of Supervisors

March 20, 2024

TO THE HONORABLE CHAIRMAN AND MEMBERS
OF THE BROWN COUNTY BOARD OF SUPERVISORS

Ladies and Gentlemen:

RESOLUTION APPROVING BUDGET CARRYOVER REQUESTS
FROM 2023 BUDGET TO 2024 BUDGET

WHEREAS, the below departments have submitted requests to carry forward funds from the 2023 budget to the 2024 budget, which requires approval by a 2/3 vote of the full County Board:

<u>DEPARTMENT/PROJECT</u>	<u>AMOUNT REQUESTED*</u>
County Executive	6,400
County Board of Supervisors	1,100

and,

WHEREAS, this resolution is necessary to ensure activities are appropriated and accounted for properly, and this resolution has been approved of and recommended by the relevant oversight committees.

NOW, THEREFORE, BE IT RESOLVED, that the Brown County Board of Supervisors hereby authorizes and approves the above carryover requests.

**Estimated amount calculated at time of resolution. Actual amount may be changed due to audit or adjusting entries.*

Respectfully submitted,

EXECUTIVE COMMITTEE

Approved By:

TROY STRECKENBACH,
COUNTY EXECUTIVE

Date Signed: _____

24-036R-EX
Authored by Administration
Approved by Corporation Counsel's Office

6

Fiscal Note: This resolution does not require an appropriation from the General Fund. All carryover request amounts have been verified as available by the Department Accountants.

BOARD OF SUPERVISORS ROLL CALL # _____

Motion made by Supervisor _____

Seconded by Supervisor _____

SUPERVISORS	DIST. #	AYES	NAYS	ABSTAIN	EXCUSED
ANTONNEAU	1				
DE WANE	2				
NICHOLSON	3				
JACOBSON	4				
THENO	5				
LEFEBVRE	6				
FRIBERG	7				
BORCHARDT	8				
EVANS	9				
VANDER LEEST	10				
BUCKLEY	11				
GANNON	12				
DANTINNE, JR	13				

SUPERVISORS	DIST. #	AYES	NAYS	ABSTAIN	EXCUSED
DAGNEAU	14				
SIERRA	15				
KASTER	16				
VAN DYCK	17				
HOPKINS	18				
ADAMS	19				
COENEN	20				
ZIRBEL	21				
PETERS	22				
SUENNEN	23				
SCHADEWALD	24				
LUND	25				
DENEYS	26				

Total Votes Cast _____

Motion: Adopted _____ Defeated _____ Tabled _____

**EXECUTIVE COMMITTEE
2023 TO 2024 CARRYOVER FUNDS**

<u>DEPARTMENT</u>	<u>ACCOUNT #</u>	<u>PURPOSE</u>	<u>AMOUNT REQUESTED</u>
<u>County Executive</u>			
Travel & Training	100.029.001.5340	Executive Travel for the Governor's Task Force on Workforce & AI to Madison & DC to advocate for projects in BC.	2,400
Contributions	100.029.001.5850	Support the 2024 Budget Initiative analyzing the BC Circuit Court System.	4,000
			<u>6,400</u>
<u>Board of Supervisors</u>			
Travel & Training	100.006.001.5340	Possible Supervisor training in 2024	900
Travel & Training-Mileage	100.006.001.5340.100	Possible Supervisor training in 2024	200
			<u>1,100</u>

Troy Streckenbach
Troy Streckenbach (Feb 21, 2024 15:38 CST)

Feb 21, 2024
Date

Approved by County Executive: _____
Signature

6

These are the available funds at this time. They may be changed for any audit or adjusting entries.

Brown County Tourism Enhancement Capital Grant Program - Administrative Work Group Scoring Summary and Funding Recommendations

<u>Project</u>	<u>Applicant</u>	<u>Work Group Member Scores</u>					<u>Average</u>	<u>General Findings</u>	<u>Funding Request</u>	<u>Recommended Funding Awards</u>
		<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>				
Conversion of Grass Soccer Fields to Turf	Wisconsin United Football Club Inc.	100.0	82.0	86.0	83.0	95.0	89.2	These projects will attract overnight and other visitors to Brown County as the primary reason for the visits (people will come to Brown County and stay one or more nights specifically for these purposes).	\$1,000,000	\$700,000
Development of Outdoor Sports Complex	Impact Sports Academy, LLC	100.0	85.0	90.0	83.0	85.0	88.6		\$1,000,000	\$700,000
Addition of Ice Rink	Cornerstone Community Center	100.0	90.0	85.0	83.0	85.0	88.6		\$1,000,000	\$700,000
Development of Indoor Sports Facility	De Pere Select Soccer, Inc./Sports Emporium	100.0	73.0	78.0	83.0	70.0	80.8		\$1,000,000	\$300,000
Development of Green Bay Public Market	On Broadway, Inc.	90.0	84.0	77.0	76.0	75.0	80.4		\$1,000,000	\$300,000
KI Convention Center Escalator	Experience Greater Green Bay	95.0	73.0	63.0	76.0	85.0	78.4		\$1,000,000	\$150,000
Development of Rugby Fields	NE Wisconsin Rugby Foundation, Inc.	95.0	69.0	77.0	83.0	65.0	77.8		\$1,000,000	\$150,000
Expansion of Children's Museum	Children's Museum of Green Bay, Inc.	65.0	69.0	71.0	76.0	65.0	69.2		\$500,000	
Development of Nelson Family Pavilion	Definitely De Pere, Inc	60.0	72.0	67.0	76.0	60.0	67.0		\$250,000	
Relocation of Curly Lambeau Cottage to Heritage Hill Park	Heritage Hill Corp.	60.0	69.0	51.0	76.0	70.0	65.2		\$937,500	
Development of Community Hub	OneDenmark, Inc.	55.0	58.0	51.0	76.0	65.0	61.0	\$508,900		
Development of Welcome/Community Center	Pulaski Area Chamber of Commerce	40.0	68.0	51.0	76.0	70.0	61.0	\$135,484		
Development of Outdoor Recreation/Food/Beverage Business	Backyard Brew, LLC	40.0	48.0	54.0	76.0	15.0	46.6	\$100,000		
Creation of a Mobile Art Studio	Share, Accept, Grow, Encourage, Inc. (SAGE)	40.0	55.0	33.0	76.0	25.0	45.8	\$100,000		
Development of Evergreen Theater	Evergreen Productions	20.0	38.0	35.0	76.0	20.0	37.8	\$1,000,000		