



AGENDA

Finance and Insurance Committee

Monday, May 19, 2014

9:00 a.m.

Jury Assembly Room

Lower Level, Courthouse Annex

1. Call meeting to order
2. Approve agenda
3. Public Comment – Speakers will be limited to 5 minutes
4. Approve minutes April 7th and April 15th, 2014
5. IT Report
6. Discuss/consider payment of Associated Financial Group May invoice, action if any
7. Discuss/consider \$29,855 appropriation from contingency to fund Baycom agreement for the purchase of Efatom Time Base Equipment for Pound Tower Site, action if any (attachment)
8. Discuss/consider amending Ordinance No. 368 Section 3.01 - Purchasing Policy Ordinance, action if any (attachment)
9. Discuss/consider Other Postemployment Benefits Actuarial Valuation Report For The Fiscal Year Beginning January 1, 2014, action if any (attachment)
10. Discuss/consider entering into an agreement with the Wisconsin Department of Revenue for the State Debt Collections program, action if any (attachment)
11. Discuss/consider removing from the general ledger voided tax certificates issued from years 2000, 2001, and 2002 totaling \$1,429.96, action if any
12. Discuss/consider IS Department Capital Improvement requests, action if any (attachment)
13. Discuss/consider Finance Director's Report
 - March Monthly Investment Report (attachment)
 - April Monthly Investment Report (attachment)
14. Discuss/consider Schedule of Appropriation Entries, action if any (handout)
15. Discuss/consider Schedule of Invoices, action if any (attachment)
16. Future agenda items
17. Closed session per Wisconsin Statute 19.85(1) (f) considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations; to-wit: Anonymous Financial Complaints
18. Open session per Wisconsin Statute 19.85 (2), action if any
19. Set next meeting date –
20. Adjournment

cc: Melissa Christiansen Finance Director
Kathy Just County Board Chair
Don Pazynski County Administrator
Don Phillips Corporation Counsel
Vilas Schroeder County Clerk

PLEASE NOTE: AGENDA ITEMS MAY NOT BE CONSIDERED AND ACTED UPON
IN THE ORDER LISTED

If you are an individual who needs a special accommodation while attending the meeting as required by the "Americans With Disabilities Act", please notify County Clerk Kathy Brandt, Marinette County Courthouse (715-732-7406) at least 24 hours prior to the meeting in order to make suitable arrangements. Thank you. (TDD 715-732-7760)

1926 Hall Avenue, Marinette, WI 54143-1717

Baycom S.O.W. (Statement of Work) for: Marinette County Communications Dept.

Baycom Sales Representative	Ollie Toms
Project Number	TBD

This Statement of Work ("SOW"), dated as of 4/23/2014 by and between "The Customer" County of Marinette Communications Department, and Bay Communications, Inc. ("Baycom") (collectively, the "Parties"). This SOW is governed by Baycom terms and conditions, which are attached as Exhibit B and incorporated by reference.

Contact Information and Stakeholders

Customer Information:	2860 2161 University Ave. Marinette, WI 54143-1254 (715)-732-7323 kbellisle@marinettecounty.org
Customer Main Point of Contact:	Kirsten Bellisle - Communication Director
Customer additional Point of Contact:	There is none, take directions ONLY from Kirsten Bellisle
Baycom Project Manager:	Ollie Toms
Baycom Sales Representative:	Ollie Toms

Project Information

Project Title:	Replace existing Time base System Equipment for the Pound site that is no longer available from Motorola as per Quotation number 0130143AOT dated January 31, 2014 (revised 4-23).
Anticipated Start Date: (estimate only)	TBD – (assumed Q3 -2014)
Anticipated Completion Date: (estimate only)	TBD – (assumed Q3 -2014)
Project Description:	Provide Parts and Professional Services to remove and dispose of old non-repairable Efratom time base frequency equipment and install and optimize new TRAK 9100 time base system equipment at the Pound site.
Project Billing Terms:	Due Upon Receipt
Project Payment Terms:	50% Down Balance due upon completion.
Incremental Billing Instructions:	n/a
Work to be Performed:	<p>Provide Parts and Professional Services to remove and dispose of old non-repairable Efratom time base frequency equipment and install and optimize new TRAK 9100 time base system equipment (includes new antenna and line)at the Pound site. Keep Efratom modules that are still operable as spares for the rest of the sites.</p> <p>Work is to be done at the Pound Site located at Cellcom Tower site in Pound.</p> <p>Equipment costs will be \$26,995.00 and Profession Services will cost \$2,860.00 Total price will be \$29,855.00; Quotation number 0130143AOT which is attached as Exhibit A and incorporated by reference.</p>
Critical Success Factors/Criteria:	<ul style="list-style-type: none">• Test new equipment thoroughly before installation to insure it functions as designed and handles multiple power cycle interruptions and properly self-restores.
Assumptions Identified:	<ul style="list-style-type: none">• Assumes project approved Q2- 2014
Training Needs Identified:	<ul style="list-style-type: none">• Technician trained and experienced using TRAK Time Base products to be assigned for this work
Additional Project Information Identified:	<ul style="list-style-type: none">• This SOW and the referenced quotation (attachment A)will be sent to the customer at the same time – receipt of this signed SOW indicates that the quotation is acceptable as provided.
Total Cost of project (before any change control)	<ul style="list-style-type: none">• \$29,855.00

Acceptance and Authorization

IN WITNESS WHEREOF, the parties hereto each acting with proper authority
Accept this Statement of Work.

Baycom Sales Representative	Ollie Toms
Project Number	TBD
Project Title:	Replacement of the Efratom Time Base System at the Pound Tower Site Location.

Customer Printed Full Name:

Kirsten Bellisle

Title: *Communications Director*

Kathy Brandt

Title: *County Clerk*

Signature:

Signature:

Account Executive/Shareholder:

Ollie Toms

Title: *Senior Project Manager*

Signature: *Ollie Toms*

Date:

Date: *April 23rd, 2014*

An authorized signature on this document acknowledges that the customer has accepted the Statement of Work and Baycom terms and conditions.

After all parties have signed, please provide original to customer and a copy to Baycom.

BAYCOM

serious mobility
when it matters most

QUOTATION

Baycom, Inc.

serious mobility when it matters most

Prepared by: **Ollie Toms - P.M./Systems Engineer**
2040 Radisson Street
Green Bay, WI 54302-2085
920-544-4262
otoms@baycominc.com

Quotation number: 0131014AOT
Revised Date: April 24, 2014
Baycom Customer ID: # 2860

Prepared for: **Marinette Co. Communications Dept.**
Kirsten Bellisle - Communication Director
2161 University Ave.
Marinette, WI 54143-1254
(715)-732-7323
kbellisle@marinettecounty.org

ATTACHMENT/EXHIBIT A to SOW of 4/23/14

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
Ollie Toms	Replace existing Timebase System Equipment for the Pound site that is no longer available from Motorola	50% down down after receipt of PO, balance due upon completion.	Due On Receipt

QUANTITY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	Provide and install Model 9100 TRAK MC Time and Frequency System, configured as follows:	\$ 26,995.00	\$ 26,995.00
	a) Model 9100AC mainframe b) Model 9101-3 GPS Reference Module (w/Rubidium Osciator) c) Model 9101-5 GPS Reference Module (w/DOCXO) d) Model 9104-9 Fault Sensing Unit e) Model 9106-1 Digital Distribution Module (quantity of 3) f) Model 9120-1 AC Power Supply (quantity 2) g) includes new GPS antenna and antenna line		
16	Professional Services	\$ 145.00	\$ 2,320.00
3	PM/Engineering Labor	\$ 180.00	\$ 540.00
	Quotation prepared by: <u>Ollie Toms</u>		
	This is a quotation on the goods named, subject to the conditions noted below:		

QUOTE will be turned into an order upon receipt of a PO and a signed acceptance of the Baycom SOW(statement of work).
ESTIMATED COMPLETION 60 DAYS FROM RECEIPT OF PURCHASE ORDER AND SIGNED STATEMENT OF WORK.
Quote revised 4-23-14 to change the customer number and name from Sheriff Dept to Communications Dept.

SUBTOTAL	\$ 29,855.00
SALES TAX	
TOTAL	\$ 29,855.00

To accept this quotation, sign here and return: _____ PO# _____

THANK YOU FOR THE OPPORTUNITY!

Attachment/Exhibit B

BAYCOM Operating Terms & Conditions:

THIS SET OF TERMS AND CONDITIONS (the "Agreement") governs all goods and services Bay Communications, Inc. ("Baycom") provides to a customer of Baycom ("Customer") pursuant to the terms of an Acknowledgment of Order (the "Acknowledgment") which Baycom and the Customer have executed for equipment, systems or services.

SECTION 1 – DEFINITIONS.

"Agreement" means this Agreement and each Acknowledgment which Baycom and Customer execute, together with any attachments (collectively the "Attachments") affixed to each Acknowledgement. "Equipment" means the equipment that is specified in any Acknowledgment or that is subsequently added to any Acknowledgment. "Service(s)" means those installations, maintenance, repair, support, training, and other services referred to in each Acknowledgement.

SECTION 2 – ACCEPTANCE.

Customer agrees to accept the terms of this Agreement and to pay the prices set forth in each Acknowledgement. The terms and conditions set forth in this Agreement and each Acknowledgement will become binding only when accepted in writing by Baycom. The term of this Agreement will commence on the date specified in each Acknowledgement, including any Attachment to the Acknowledgment ("Start Date").

SECTION 3 – SCOPE OF SERVICES.

1. Baycom will provide the Services generally described in each Acknowledgement. Certain Services may require more particular description or definition, or may require a detailed Statement(s) of Work ("SOW") attached to each Acknowledgement. If particular descriptions or detailed SOWs are required, and are therefore attached to an Acknowledgement, Customer hereby agrees to be bound by any additional terms included in those Attachments, which are fully incorporated in each Acknowledgement.
2. Baycom may also provide additional services ("Additional Services") at Customer's request, which shall be specified in either an Acknowledgement or SOW. Such Additional Services will be billed at Baycom's then-applicable rates for such services and documented in the form of an Acknowledgement or SOW.
3. If Baycom is providing Services for Equipment: (i) manufacturers parts or parts of equal quality will be used; (ii) the equipment will be serviced at levels set forth in manufacturers product manuals; and, (iii) routine service procedures that are prescribed from time to time by manufacturer for its products will be followed.
4. Any Equipment purchased by Customer from Baycom that is or becomes part of the same system as the Equipment covered under an Acknowledgement or SOW ("Additional Equipment") will be automatically added to this Agreement and will be billed at the applicable rates after any applicable warranty period has expired. E. All Equipment must be in good working order on the Start Date or at the time the Equipment is added to an Acknowledgement or SOW. Customer must provide a complete serial number and model number list either prior to the Start Date or prior to the time that the Equipment is added to an Acknowledgement or SOW. F. Customer must specifically identify any Equipment that is labeled intrinsically unsafe for use in hazardous environments. G. Customer must promptly notify Baycom in writing when any equipment is lost, damaged, stolen or taken out of service. Customer's obligation to pay service fees for such Equipment will terminate at the end of the month in which Baycom receives such written notice. H. If Equipment cannot, in Baycom's opinion, be properly or

economically serviced for any reason including excessive wear, unavailability of parts, the state of technology, or the practical feasibility of the scope of Services as specified in an Acknowledgement or SOW, Baycom, may; (1) modify the scope of Services related to such Equipment; (2) remove such Equipment from the applicable Acknowledgement or SOW; and/or (3) increase the price to Service such Equipment. I. Customer must promptly notify Baycom directly of any Equipment failure. Baycom will respond to Customer's notification in a manner consistent with the level of Service purchased as indicated in the applicable Acknowledgement or SOW.

SECTION 4 – EXCLUDED SERVICES.

A. Service does not include the repair or replacement of Equipment that has become defective or damaged due to physical or chemical misuse or abuse from third party causes, including, without limitation, lightning, power surges, liquids, or Force Majeure, as outlined in Section 14. B. Unless specifically included in an Acknowledgement or SOW, Service does not include repair or maintenance of any transmission line, antenna, tower or tower lighting, duplexer, combiner, or multi-coupler. Baycom has no obligation or responsibility for any transmission medium, including, without limitation, telephone lines, computer networks, the internet or the worldwide web, or for Equipment malfunction caused by such transmission media. C. Unless specifically included in an Acknowledgement or SOW, Service does not include items that are consumed in the course of normal operation of the Equipment, such as, but not limited to, batteries, magnetic tapes, etc. D. Unless specifically set forth in an Acknowledgement or SOW, Service does not include upgrading or reprogramming of Equipment; accessories, belt clips, battery chargers, custom or special products, modified units, or software.

SECTION 5 – RIGHT TO SUBCONTRACT/ASSIGNMENT.

Baycom may assign its rights and obligations under an Acknowledgement or SOW and may subcontract any portion of the performance called for by an Acknowledgement or SOW. Customer does not have the right to assign any of its rights or obligations under an Acknowledgement or SOW without the written consent of Baycom.

SECTION 6 – TIME AND PLACE OF SERVICE.

Service will be provided at the location specified in the Acknowledgement or SOW. When Baycom performs service at Customer's location, Customer agrees to provide Baycom, at no charge, a non-hazardous work environment with shelter, heat, light, and power and with full and free access to the Equipment. Waivers of liability from Baycom and/or its subcontractors will not be imposed as a site access requirement. Customer will provide all information pertaining to the hardware and software elements of any system with which the equipment is interfacing that enable Baycom to perform its obligations under the Acknowledgement or SOW. Unless otherwise specified in an Acknowledgement or SOW, the hours of Service Monday through Thursday will be 8:00 a.m. to 5:00 p.m. and Friday from 7:30 a.m. to 4:30 p.m., excluding weekends and holidays.

SECTION 7 – CONTACT.

Customer will provide Baycom with designated points of contact (list of names and phone numbers) that will be manned twenty-four (24) hours per day, seven (7) days per week and an escalation procedure to enable Baycom to maintain contact with Customer, as needed.

SECTION 8 – PAYMENT.

Unless alternative payment terms are specifically set forth in an Acknowledgement or SOW, Baycom will invoice Customer at completion of work. Customer must pay each invoice in U.S. dollars within ten (10) days of the invoice date. Customer agrees to reimburse Baycom for all property taxes, sales and use taxes, excise taxes, and other taxes or assessments levied as a result of Services rendered under an Acknowledgement or SOW (except income, profit, and franchise taxes of Baycom) by any governmental entity.

SECTION 9 – WARRANTY.

Baycom warrants that its Services under each Acknowledgement and SOW will be performed in good faith and

be substantially free of defects in materials and workmanship based on an industry standard for a period of thirty (30) days following completion of those Services. In the event of a breach of this warranty, Customer's sole remedy is to require Baycom to re-perform the non-conforming Service or to refund, on a pro-rata basis, the fees paid for the non-conforming Service. BAYCOM DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PRODUCT. The foregoing warranty shall not apply to and Baycom shall not be liable for any damage or loss relating to (i) any parts or other material supplied by Customer or other third persons, or (ii) Equipment that shall have been subjected to unauthorized alteration or modification, negligence, accident, damage by circumstances beyond Baycom's control, improper operation, maintenance or storage, or that were in any way modified by any party other than Baycom or an authorized representative thereof. In no event shall Baycom have any liability for any damages, whether incidental, consequential, punitive or otherwise (even if Baycom has been advised of the possibility of such damages), for any breach of warranty or any other act, omission, default or breach, including, but not limited to, any liability for lost profits, product recall costs or any loss of business or goodwill. Customer shall inspect all Equipment and Service promptly upon receipt and shall give written notice to Baycom of any claims based on the aforementioned warranty as soon as practicable, but in any event within 90 days after delivery to Customer of such Service. If Customer fails to give written notice to Baycom of a claim with respect to any Service within 90 days after delivery thereof as provided above, such Service shall be deemed to conform to Baycom's warranty and Customer shall be deemed to have irrevocably accepted such Service and shall be obligated to pay for it in accordance with the applicable Acknowledgement or SOW. THE FOREGOING WARRANTY AND REMEDIES ARE EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES AND REMEDIES WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE OR SERVICE CONDITION, SERVICE OVER ANY PERIOD OF TIME, OR NONINFRINGEMENT, EACH OF WHICH BAYCOM HEREBY EXPRESSLY DISCLAIMS IN ITS ENTIRETY.

SECTION 10 – CERTIFICATION DISCLAIMER.

Baycom specifically disclaims all certifications regarding the manner in which Baycom conducts its business or performs its obligations under each an Acknowledgement or SOW, unless such certifications have been expressly accepted and signed by a Baycom authorized signatory.

SECTION 11 – DEFAULT/TERMINATION.

A. In the event that any sum of money owed by Customer is not paid when due and remains unpaid for a period of thirty (30) days after receipt by Customer of written notice of such delinquency, Baycom may terminate any Acknowledgement or SOW effective upon seven (7) days written notice. If either party defaults in the performance of its obligations set forth in this Agreement, or in any Acknowledgement or SOW, and the default remains uncured for a period of thirty (30) days after receipt by such party of written notice from the other party detailing the specific contractual obligation and the nature of the default thereunder, then the injured party, in addition to any other rights available to it under law, may immediately terminate this Agreement and any Acknowledgement or SOW effective upon the giving of notice in writing to the defaulting party. B. Any termination of this Agreement (or any Acknowledgement or SOW) will not relieve either party of obligations previously incurred pursuant to this Agreement (or any Acknowledgement or SOW), including but not limited to payments which may be due and owing at the time of termination. Upon the effective date of termination, Baycom will have no further obligation to provide Services. C. All sums owed by Customer of Baycom will become due and payable immediately upon termination of this Agreement or any Acknowledgement or SOW.

SECTION 12 – LIMITATION OF LIABILITY.

Notwithstanding any other provision, except for personal injury or death, Baycom's total liability for losses, whether for breach of contract, negligence, warranty, or strict liability in tort is limited to the price of the previous twelve months of Services provided under this Agreement and each Acknowledgement or SOW during such time period. IN NO EVENT WILL BAYCOM BE LIABLE FOR LOSS OF USE, LOSS OF TIME, INCONVENIENCE, LIQUIDATED DAMAGES, COMMERCIAL LOST PROFITS OF SAVINGS, OR

OTHER INDIRECT, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES TO THE FULL EXTENT SUCH MAY BE AVAILABLE UNDER LAW. Customer agrees and acknowledges that Baycom shall have no liability to Customer should any services or goods Baycom furnishes to Customer cause any interruption or suspension in the operation of Customer's operating systems, software programs or network (collectively the "IT Systems"). Customer acknowledges that such disruptions and interruptions to the IT Systems represent an inherent business risk which Customer is agreeing to accept when it contracts with Baycom for services or goods.

SECTION 13 – INSURANCE; INDEMNIFICATION.

Throughout the term of this Agreement and each Acknowledgement or SOW, Baycom will maintain the following insurance coverage:

- Commercial General Liability insurance providing the customary coverage with policy limits of \$1,000,000 per occurrence for bodily injury and property damage combined;
- Automobile Liability insurance applicable to all owned, non-owned, and hired vehicles operated in the course of Baycom's business activities and providing policy limits of \$1,000,000 per occurrence for bodily injury and property damage combined; and
- Workers Compensation Insurance providing statutory benefits and Employers Liability coverage (\$500,000 Bodily Injury Each Accident, \$500,000 Bodily Injury by Disease-Policy Limit, and \$500,000 Bodily Injury by Disease-Each Employee) applicable to all employees of Baycom who perform Services for Customer under this Agreement or any Acknowledgement or SOW.

If requested by Customer, Baycom will provide Customer with a certificate of Insurance evidencing the above coverage. Baycom may use a combination of primary and excess insurance to achieve the coverage limits required above. Customer agrees to defend and indemnify Baycom and its affiliated companies, officers, directors and employees from any such liability, claim, loss, damage or expense caused by or attributable to the acts or omissions of Customer.

SECTION 14 – FORCE MAJEURE.

Baycom shall not be liable to Customer or any other person for any delay in delivery or failure to deliver Services or Equipment, directly or indirectly caused by fire, explosion, accident, flood, labor difficulties, strike or stoppage, inadequate supplies of material, shortage, war, act of terrorism, act or regulation of any governmental body, act of God or any other circumstance or cause beyond the commercially reasonable control of Baycom.

SECTION 15 – EXCLUSIVE TERMS AND CONDITIONS.

1. Customer acknowledges that this Agreement and each Acknowledgement or SOW shall supersede all prior and concurrent agreements and understandings, whether written or oral related to the Services performed. Neither this Agreement nor any Acknowledgement or SOW may be altered, amended, or modified except by a written agreement signed by duly authorized representatives of both parties. Customer acknowledges and agrees that none of Baycom's agents, employees or representatives have authority to make any promise, representation or warranty related to the Services and Equipment other than those contained in this Agreement or in any Acknowledgement or SOW.
2. In the event of a conflict between the main body of this Agreement and any Acknowledgement or SOW, the main body of this Agreement will take, precedence, unless the Acknowledgement or SOW specifically states otherwise.
3. Customer agrees to reference the terms of this Agreement on any purchase order(s) issued in furtherance of this Agreement or any Acknowledgement or SOW. Neither party shall be bound by any terms contained in Customer's purchase order(s), acknowledgements or other writings unless:
 1. (i) such purchase order(s), acknowledgements or other writings terms specifically refer to this Agreement; and

2. (ii) clearly indicate the intention of both parties to override and modify this Agreement; and
3. (iii) such purchase order(s), acknowledgements or other writings are signed by duly authorized representatives of both parties.

SECTION 16 – PROPRIETARY INFORMATION; CONFIDENTIALITY.

1. Any information or data including, without limitation, specifications, drawings, reprints, or technical information furnished to Customer under this Agreement or any Acknowledgement or SOW will remain Baycom's property, will be deemed proprietary, will be kept confidential, and will be promptly returned at Baycom's request. Customer may not disclose, without Baycom's written permission, or as required by law, any such information or data to any person, or use such information or data itself for any purpose other than performing its obligations under the Agreement or any Acknowledgement or SOW. The obligations set forth in this Section will survive the cancellation, termination, or completion of this Agreement or any Acknowledgement or SOW.
2. Unless otherwise agreed in writing, no commercial, financial or technical information disclosed in any manner or at any time by Customer to Baycom will be deemed secret or confidential. Baycom will have no obligation to provide Customer with access to its confidential and proprietary Information, including, without limitation, cost and pricing data.

SECTION 17 – LICENSES AND OTHER AUTHORIZATIONS.

Customer is solely responsible for obtaining licenses or other manufacturer authorizations required by the Federal Communications Commission or any other federal, state, or local government agency and for complying with all rules and regulations required by such agencies. Neither Baycom nor any of its employees is an agent or representative of Customer in any governmental matters.

SECTION 18 – COVENANT NOT TO EMPLOY.

During the term of this Agreement and each Acknowledgement or SOW, and continuing for a period of two (2) years thereafter, Customer agrees not to solicit the employment of, nor to recommend employment to any third party of any Baycom employee or Baycom subcontractor with whom there is contact during the term of this Agreement or any Acknowledgement or SOW, without the prior, written authorization of Baycom. If, at any time, this provision is found to be overly broad under the laws of the applicable jurisdiction, this provision shall be modified as necessary to conform to such laws rather than be stricken therefrom.

SECTION 19 – MATERIALS, TOOLS AND EQUIPMENT.

All tools, equipment, dies, gauges, models, drawings or other materials paid for or furnished by Baycom for the purpose of this Agreement and any Acknowledgement or SOW will be and remain the sole property of Baycom. Customer will safeguard all such property while it is in Customer's custody or control, be liable for any loss or damage to such property, and return it to Baycom upon request. Such property will be held by Customer for Baycom's use without charge and may be removed from Customer's premises by Baycom at any time without restriction.

SECTION 20 – GENERAL TERMS.

1. If any portion of this Agreement or any Acknowledgement or SOW is rendered unenforceable, illegal or invalid, the remaining terms will continue in full force and effect.
2. This Agreement and each Acknowledgement and SOW and the rights and duties of the parties will be governed and interpreted in accordance with the laws of the State of Wisconsin.
3. The sole and exclusive venue for any proceeding arising out of this Agreement or any Acknowledgement or SOW shall be a state or federal court having jurisdiction in Marinette County, Wisconsin. Customer hereby waives, to the fullest extent permitted by law:

1. (i) any objection that Customer may now or hereafter have to venue of any suit, action or other proceeding brought in such court;
2. (ii) any claim that any proceeding brought in such court has been brought in an inconvenient forum; and
3. (iii) any defense Customer may now or hereafter have based on lack of personal jurisdiction in such forum.
4. Failure to exercise any right will not operate as a waiver of that right, power, or privilege.
5. Except for money due upon an open account, no action may be brought for any breach of this Agreement more than one (1) year after the accrual of such cause of action.
6. Customer agrees to reimburse Baycom for all costs and expenses, including, without limitation, reasonable attorney's fees, incurred by Baycom in enforcing its rights under this Agreement or any Acknowledgement or SOW.

ORDINANCE No. 374 - 14

**AMENDING THE GENERAL CODE OF ORDINANCES OF
MARINETTE COUNTY - COUNTY GOVERNMENT
CHAPTER 3 3.01 PURCHASING POLICY**

The County Board of Supervisors of the County of Marinette does ordain as follows:

Section One: Section 3.01 of the Marinette County Code of Ordinances is amended to read:

3.01 PURCHASING POLICY

- (1) Public Works Bidding.** Absent specific Committee authority, as set forth in duties of committees, all public works contracts and public contracts for furnishing materials and supplies of any nature which in any one case may exceed five thousand dollars (\$5,000.00) in value shall be let by advertised bid to the lowest responsible bidder.
- (2) Agreements.** All agreements to which the County is a party shall be submitted to Corporation Counsel for review prior to approval by Committee of Jurisdiction and/or County Board pursuant to Marinette County Ordinance 2.08(5)(d).

Section Two: This ordinance shall be effective immediately upon passage and publication.

ADOPTED: May 27, 2014

Vilas Schroeder, Chairperson

Kathy Brandt, County Clerk

Recommended – Finance Committee May 19, 2014

Marinette County Finance Department
Fiscal Impact Statement

Number 374-14

Ordinance

Resolution

*AMENDING THE GENERAL CODE OF ORDINANCES OF MARINETTE
COUNTY – COUNTY GOVERNMENT CHAPTER 3 3.01 PURCHASING
POLICY*

Fiscal Impact Statement:

No fiscal impact.

Patrick Kass

Patrick Kass
Finance Director

May 14, 2014

Date

Marinette County

Other Postemployment Benefits

Actuarial Valuation Report

For The Fiscal Year Beginning January 1, 2014

March 21, 2014

**Actuarial & Health Care Solutions, LLC
Richard J. Marchel, FSA, MAAA
1420 Gabriel Dr. #3
Waukesha, WI 53188
(262) 408-5101**

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Introduction

Marinette County (the County) has requested an actuarial valuation in order to comply with the Governmental Accounting Standards Board's (GASB) Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions (OPEB)".

This report presents the results of the actuarial valuation, as of January 1, 2014, of the postemployment medical benefit plans offered to retired employees of Marinette County. The primary results of the valuation include the actuarial accrued liability and annual required contribution as defined by Statement 45. This report also includes the financial statement OPEB liability items for the fiscal year ending December 31, 2013.

The liabilities shown in this report include the value of the retiree health insurance, plus an amount for the excise tax (Cadillac Tax) for retirees that will begin in 2018. This report excludes the County's liability for unused sick leave at retirement. The value of unused sick leave may be used to pay the retiree's share of health insurance costs after retirement. The County currently has a procedure in place to account for the value of the unused sick leave as it is earned in the year of employment.

The actuarial computations included in this report were prepared solely to provide sufficient information for the County to comply with the GASB 45 accounting requirements. Computations for other purposes may differ significantly from the results shown in this report. Use of information provided in this report may not be appropriate for other purposes. This report should be reviewed in its entirety only.

Executive Summary

The County has adopted a plan that provides postemployment medical benefits for eligible retirees and their dependents. Eligible retirees are allowed to continue to receive coverage under the employer-provided group medical plan by paying a portion of the premium.

Below is a summary of the valuation results. Additional detail is provided in other sections of this report.

	<u>Number</u> <u>Eligible</u>	<u>Actuarial</u> <u>Accrued</u> <u>Liability</u>	<u>Annual</u> <u>Required</u> <u>Contribution</u>	<u>Pay-As-</u> <u>You-Go</u> <u>Cost</u>
Courthouse	132	\$12,172,471	\$1,192,845	\$448,341
Landfill	3	\$159,522	\$13,706	\$9,725
Highway	29	\$2,792,119	\$265,101	\$232,365
Mgmt. Protected	5	\$596,261	\$59,965	\$0
Non-represented	53	\$4,856,100	\$442,680	\$378,663
Total	222	\$20,576,473	\$1,974,297	\$1,069,094

The Actuarial Accrued Liability represents the liability for past service (service prior to January 1, 2014). The Annual Required Contribution is the benefit amount to be recognized in the 2014 fiscal year financial statement according to Statement 45, using the level percent of payroll amortization method. The Subsidy will be explained later in this report.

The Pay-As-You-Go Cost is the estimated cost of benefits expected to be paid in fiscal year 2014. The above amount excludes the value of the implicit rate subsidy, which is explained on the following page. The Pay-As-You-Go Cost including the implicit rate subsidy is \$1,271,795.

Statement 45 was issued by GASB in August, 2004. This report has been prepared in accordance with this Statement. The report has also been prepared in accordance with generally accepted actuarial principles and the requirements of Actuarial Standard of Practice No. 6 “Measuring Retiree Group Benefit Obligations”.

Description of the Substantive Plan

One objective of accounting standards is to reflect the terms of the agreement or transaction that takes place between the employer and the employee involving the exchange of services for the promise of a deferred benefit. The substantive plan is the understanding between the employer and the employee resulting from past practice and written and oral communications. The description of the substantive plan used for the purpose of this valuation was based on the most-recent labor agreements and plan summary documents provided by the County.

Certain retired employees have access to group medical coverage through the County's insured group plan. Retiring employees may be eligible to receive up to 8 years of health insurance. The majority is paid by the county. See page 34 for a more detailed description of the eligibility requirements and benefits available to retirees.

Implicit Rate Subsidy

Health care costs generally increase as the insured ages. Group insurance premium rates reflect the average cost of those covered and do not usually vary by age. Since the actual expected cost of the retiree may be higher due to the retiree being older than the average employee, the payment of the average premium or cost implies there is a rate subsidy from the employer. This rate subsidy is considered a benefit subject to OPEB valuation. Therefore, unless the premium rate for retirees is set to fully recover their health costs, the premium for retired employees is artificially understated. This is called the implicit rate subsidy. The OPEB liability will include the cost of the implicit rate subsidy.

The Executive Summary section of this report shows the Pay-As-You-Go cost including the Implicit Rate Subsidy. This value is shown for informational purposes. If the County were to include this value in accounting for retiree costs without making a corresponding adjustment when accounting for active employees, costs would be overstated.

The group benefit plan is described in further detail starting on page 22.

Valuation Process

There are several steps in performing a valuation of postemployment medical benefits.

Collect Participant Data: A complete census of all active employees of the County eligible for group medical coverage and all retired employees currently receiving benefits is collected. Census data as of December, 2013 was used in the valuation.

Plan Provisions: The terms of the plan are determined, including the conditions under which an employee may qualify for benefits, such as age and service requirements, and the duration of coverage after the employee retires.

Cost of Coverage: The current cost of coverage, or the current premium charges for each participant and the amount of any contributions to be made by retirees are determined.

Assumptions Regarding Future Events: A number of assumptions regarding future events are developed. These assumptions are made such that they are appropriate for the current group of plan participants. These assumptions predict future employee turnover, retirement, participation, mortality or life expectancy, the cost of medical benefits in future years, and the discount rate appropriate for determining present values.

Model: Using the plan provisions and assumptions, the actuarial valuation model is built which projects for each employee the dollar amount of benefits that will be paid in each future year and the probability of each employee satisfying the requirements for receipt of those benefits.

Determine the Present Value of Future Benefits: The present value of all future benefits expected to be paid to all current active and retired employees of the County is calculated using a discount assumption to discount the amount of projected future benefit payments back to the valuation date.

Allocation of the Present Value of Future Benefits: The present value of future benefits is then allocated between the value attributable to prior service, service in the current year, and future service. The portion of the present value of future benefits attributable to service in the current year is a component of the current year's annual required contribution. The portion attributable to prior service, to the extent that it has not been recognized in prior years, is either recognized immediately, or amortized. The portion attributable to future service is recognized in future years.

Choice of Assumptions

To select assumptions to be used in the valuation, a number of factors are considered. These factors include the level of benefits provided by the plan, the ages at which these benefits become available, recent experience of the group, experience of employees in the Wisconsin Retirement System (WRS), the insights and observations of the administration, and the actuary's best estimate of the likelihood of certain events, given experience with other plans under similar circumstances.

It was not possible to develop reasonable withdrawal, disability, and mortality assumptions based on the experience of the County due to its size. To obtain more reliable experience, other sources were used.

The most relevant and credible source of experience available is the Wisconsin Retirement System's Three-Year Experience Study for the period 2009 through 2011. This experience study was used to determine the assumptions that are used to perform the actuarial pension valuation of the WRS. It was decided that the assumptions reflecting the experience of WRS for mortality, disability, and withdrawal or turnover should be used in the valuation of the County's postemployment medical benefit plan. WRS experience was also used, along with County experience, to develop retirement rates.

Discount Assumption

The discount assumption reflects the time value of money as of the valuation date. This assumption is to be based on the estimated long-term investment yield on the investments that are to be used to finance the payment of benefits. For purposes of determining the net periodic cost for the valuation, a discount assumption of 4.0% was used.

Once the County establishes a segregated fund to finance the payment of the OPEB obligation, the expected rate of return on that fund will be reflected in future valuations. If that rate varies from the rate chosen for this valuation, future calculated liabilities could vary significantly from those shown in this report.

Health Care Trend Assumption

Medical costs have been increasing at a rate higher than general inflation for a long time. This valuation assumes that medical costs will continue to increase at a rate that is higher than the general inflation rate. The medical cost increase represents the combination of the inflation in the price of health care services, changes in utilization (other than age-related changes), technological advances in medical care, and changes in the health status of plan participants.

The 2015 and 2016 trend rates reflect the average annual change in costs (and premiums) from 2008 to 2012. Rates for 2025 and beyond are based on projections of the Office of the Actuary at the Centers for Medicare & Medicaid Services, as published in *National Health Expenditures Projections: 2012-2022*. Rates for 2017 through 2024 are scaled between the 2016 and 2025 rates. For purposes of this valuation, average premium rates and claims costs for future years are assumed to increase at the rate set forth in the following schedule.

<u>Year</u>	<u>Trend Rate</u>	<u>Year</u>	<u>Trend Rate</u>
2015-2016	8.0%	2021-2022	6.5%
2017-2018	7.5%	2023-2024	6.0%
2019-2020	7.0%	2025+	5.5%

Valuation Results

Number of Participants

This valuation is based on the assumption that all employees currently covered under the health plan will receive health benefits at retirement if they meet the eligibility requirements described elsewhere in this report. Following are the number of participants by employee category included in this valuation.

	<u>Actives</u>	<u>Retirees</u>	<u>Total</u>
Courthouse	104	28	132
Landfill	2	1	3
Highway	17	12	29
Mgmt. Protected	5	0	5
Non-represented	32	21	53
Total	160	62	222

Actuarial Present Value of Total Projected Benefits

The Actuarial Present Value of Total Projected Benefits (APV) is the present value of the cost to finance benefits payable in the future, discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment. Set forth below are the results of the valuation of the present value of future benefits as of December 31, 2014.

	<u>Actives</u>	<u>Retirees</u>	<u>Total</u>
Courthouse	\$16,249,849	\$2,047,978	\$18,297,827
Landfill	\$146,020	\$33,757	\$179,777
Highway	\$3,254,017	\$1,052,191	\$4,306,208
Mgmt. Protected	\$900,590	\$0	\$900,590
Non-represented	\$5,516,573	\$1,494,780	\$7,011,353
Total	\$26,067,049	\$4,628,706	\$30,695,755

Actuarial Accrued Liability

The Actuarial Accrued Liability (AAL) is defined as the actuarial present value of benefits allocated to all periods prior to the valuation year. The projected unit credit actuarial cost method was used to allocate costs to various years. Below is the calculated AAL as of December 31, 2014. The AAL below excludes the normal cost for the year.

	<u>Actives</u>	<u>Retirees</u>	<u>Total</u>
Courthouse	\$10,124,493	\$2,047,978	\$12,172,471
Landfill	\$125,765	\$33,757	\$159,522
Highway	\$1,739,928	\$1,052,191	\$2,792,119
Mgmt. Protected	\$596,261	\$0	\$596,261
Non-represented	\$3,361,320	\$1,494,780	\$4,856,100
Total	\$15,947,767	\$4,628,706	\$20,576,473

Actuarial Value of Assets

The actuarial value of assets at January 1, 2014 is equal to the market value of assets reported as of January 1, 2014 of \$172,102.

Annual Required Contribution of the Employer

The Annual Required Contribution (ARC) of the employer is the portion of the present value of future benefits that is to be recognized in the current fiscal year. It is made up of several components:

- The normal cost, or the portion of the present value of future benefits attributable to service in the current year,
- The interest cost on the normal cost and the annual amortization amount, which are determined as of the beginning of the plan year,
- Amortization of the Unfunded AAL resulting from plan amendments, actuarial gains or losses, or the adoption of the plan,

The GASB standards allow two different amortization methods. These two are the level dollar and the level percentage of payroll methods. The ARC shown below was calculated using the level percent amortization method, amortizing the unfunded actuarial accrued liability as of the valuation date (\$20,404,708) over 24 years (30 years from the GASB implementation date of July 1, 2008). Below are the components of the ARC calculated for the year January 1, 2014 through December 31, 2014.

	<u>Normal Cost</u>	<u>Interest Cost</u>	<u>Amortization of AAL</u>	<u>Total ARC</u>
Courthouse	\$575,379	\$45,879	\$571,587	\$1,192,845
Landfill	\$5,096	\$527	\$8,083	\$13,706
Highway	\$125,013	\$10,196	\$129,892	\$265,101
Mgmt. Protected	\$31,031	\$2,306	\$26,628	\$59,965
Non-represented	\$184,370	\$17,026	\$241,284	\$442,680
Total	\$920,889	\$75,934	\$977,473	\$1,974,296

In future years, there will be gains or losses on the AAL. Gains or losses are defined as the changes in the AAL that are less than, or greater than expected, respectively. Gains and losses are currently being amortized over 24 years.

Annual OPEB Cost

The Annual OPEB Cost is the measure of an employer's cost of participating in an OPEB plan. It is made up of several components:

- The Annual Required Contribution (ARC),
- Interest on the beginning balance of the net OPEB obligation,
- Less an adjustment to the ARC for amortization of past contribution deficiencies.

Below are the components of the Annual OPEB Cost calculated for the year January 1, 2014 through December 31, 2014.

Annual Required Contribution	\$1,974,297
Interest on Net OPEB Obligation	\$222,128
Adjustment to ARC	<u>(\$276,062)</u>
Annual OPEB Cost	\$1,920,363

Schedule of Funding Progress

The schedule of funding progress presents information about the plan's funding progress for the most recent and preceding valuations.

Actuarial Valuation Date	<u>January 1, 2012</u>	<u>January 1, 2014</u>
Actuarial Value of Assets	\$0	\$172,102
Actuarial Accrued Liability	\$21,743,204	\$20,576,473
Unfunded AAL (UAAL)	\$21,743,204	\$20,404,371
Funded Ratio	0.0%	0.8%
Covered Payroll	\$16,264,867	\$ 9,161,651
UAAL as a % of Covered Payroll	133.7%	222.7%

Employer OPEB Contribution

The Employer OPEB contribution as defined under GASB 45 is the estimated aggregate age-adjusted premium (which reflects the implicit rate subsidy) less the amount paid by the retiree and/or others. The contribution includes the Pay-As-You-Go cost plus the Implicit Rate Subsidy. The contribution reflects costs for retirees only. Shown below are the components of the employer OPEB contribution amounts for the next two fiscal years.

<u>Fiscal Year-Ending</u>	<u>12/31/14</u>
Pay-As-You-Go Cost	\$1,069,094
Implicit Rate Subsidy	\$202,701
Employer OPEB Contribution	\$1,271,795

Net OPEB Obligation

The following table shows the components of the County's annual OPEB costs, the amount actually contributed, and changes in the County's net OPEB obligation for the most recent and two preceding fiscal years. The contributions do not include any additional amounts beyond the expected benefit payments for the year.

Fiscal Year ending	<u>12/31/12</u>	<u>12/31/13</u>	<u>12/31/14</u>
Annual Required Contribution (ARC)	\$2,017,671	\$1,915,038	\$1,974,297
Interest on Net OPEB Obligation	\$176,381	\$203,260	\$222,128
Adjustment to ARC	<u>(\$190,956)</u>	<u>(\$244,171)</u>	<u>(\$276,062)</u>
Annual OPEB Cost	\$2,003,096	\$1,874,127	\$1,920,363
Employer OPEB Contribution	<u>(\$1,296,633)</u>	<u>(\$1,402,440)</u>	<u>(\$1,271,795)</u>
Increase in Net OPEB Obligation	\$706,463	\$471,687	\$648,568
Net OPEB Obligation - Start of Year	<u>\$4,375,043</u>	<u>\$5,081,506</u>	<u>\$5,553,193</u>
Net OPEB Obligation - End of Year	\$5,081,506	\$5,553,193	\$6,201,761

Cash Flow Projections

The liability set forth above will be satisfied through the payment of benefits for current and future retirees. Using the same assumptions for retirement, mortality, and increases in claims costs that were used to perform the valuation, the cash requirements were projected for each of the next thirty years.

The cash flow projection shows costs under the current funding (Pay-as-You-Go), compared to the Annual Required Contribution (ARC). The Total ARC equals the sum of the Normal Cost, Interest Cost, and Amortization Payment. The following page shows total Pay-As-You-Go cash flows and the ARC for the level percent of payroll method.

This cost projection is valid only if the plan is funded and the employer makes annual contributions to the plan equal to the ARC. The ARC will be higher than those shown if the plan is not funded.

Marinette County
30 Year Cash Flow Projection

Fiscal Year Beginning In	Pay-As You-Go Cost	Implicit Rate Subsidy	Normal Cost	Level % of Payroll Amortization			
				Before ARC UAAL	Amort. Payment	Interest Cost	Total ARC
2014	\$1,069,094	\$202,701	\$920,889	\$19,950,377	\$977,473	\$75,934	\$1,974,297
2015	1,151,176	233,029	918,347	19,731,820	1,001,910	76,810	1,997,067
2016	1,212,983	288,541	908,463	19,479,106	1,026,958	77,416	2,012,836
2017	1,169,619	265,829	897,342	19,190,234	1,052,632	77,999	2,027,972
2018	1,316,507	268,597	881,724	18,863,106	1,078,948	78,428	2,039,100
2019	1,408,219	309,520	856,013	18,495,525	1,105,921	78,478	2,040,412
2020	1,265,621	274,921	831,698	18,085,188	1,133,569	78,610	2,043,877
2021	1,254,202	297,671	795,589	17,629,683	1,161,909	78,299	2,035,797
2022	1,416,512	315,352	763,020	17,126,486	1,190,956	78,159	2,032,135
2023	1,526,377	318,890	722,265	16,572,951	1,220,730	77,721	2,020,715
2024	1,565,261	297,086	675,480	15,966,309	1,251,248	77,068	2,003,797
2025	1,661,087	335,995	628,018	15,303,663	1,282,530	76,422	1,986,969
2026	1,704,068	328,131	573,315	14,581,979	1,314,593	75,516	1,963,423
2027	1,646,973	321,323	537,035	13,798,081	1,347,458	75,379	1,959,871
2028	1,708,182	307,585	505,080	12,948,648	1,381,144	75,449	1,961,673
2029	1,641,264	282,318	476,198	12,030,204	1,415,673	75,675	1,967,546
2030	1,698,995	322,162	437,320	11,039,113	1,451,065	75,536	1,963,921
2031	1,629,916	313,387	399,051	9,971,570	1,487,341	75,456	1,961,849
2032	1,569,610	296,337	353,142	8,823,598	1,524,525	75,106	1,952,772
2033	1,619,411	314,659	308,501	7,591,036	1,562,638	74,846	1,945,985
2034	1,493,622	236,684	262,557	6,269,534	1,601,704	74,571	1,938,833
2035	1,577,070	271,998	220,134	4,854,544	1,641,746	74,475	1,936,357
2036	1,590,989	238,899	181,106	3,341,309	1,682,790	74,556	1,938,452
2037	1,664,208	301,956	144,584	1,724,860	1,724,860	74,777	1,944,221
2038	1,672,896	325,595	114,488	0	0	4,580	119,068
2039	1,606,078	347,930	90,343	0	0	3,614	93,957
2040	1,459,008	313,264	71,210	0	0	2,848	74,058
2041	1,321,187	288,937	55,965	0	0	2,238	58,203
2042	1,062,644	191,551	45,074	0	0	1,803	46,877
2043	947,978	167,941	36,172	0	0	1,447	37,619

Fiscal Year 2013 Values

Actuarial Accrued Liability

The Actuarial Accrued Liability (AAL) as of December 31, 2013 is estimated to be the same as the AAL as of January 1, 2014.

Courthouse	\$11,666,169
Landfill	\$164,971
Highway	\$2,358,942
Mgmt. Protected	\$543,490
Non-represented	\$5,406,622
Total	\$20,140,194

Annual Required Contribution of the Employer

The normal cost for the year-ending December 31, 2013 was calculated using the normal cost from the 2014 valuation year discounted 4.0%. The interest cost for the year-ending December 31, 2013 was calculated using the interest from the 2014 valuation year.

The ARC for the year-ending December 31, 2013 is:

	<u>Normal Cost</u>	<u>Interest Cost</u>	<u>Amortization of AAL</u>	<u>Total ARC</u>
Courthouse	\$553,249	\$45,879	\$557,645	\$1,156,773
Landfill	\$4,900	\$527	\$7,886	\$13,313
Highway	\$120,205	\$10,196	\$126,724	\$257,125
Mgmt. Protected	\$29,838	\$2,306	\$25,979	\$58,123
Non-represented	\$177,279	\$17,026	\$235,399	\$429,704
Total	\$885,471	\$75,934	\$953,633	\$1,915,038

Annual OPEB Cost

Below are the components of the Annual OPEB Cost calculated for the year January 1, 2013 through December 31, 2013.

Annual Required Contribution	\$1,915,038
Interest on Net OPEB Obligation	\$203,260
Adjustment to ARC	<u>(\$244,171)</u>
Annual OPEB Cost	\$1,874,127

Employer OPEB Contribution

The Employer OPEB contribution as defined under GASB 45 is the estimated aggregate age-adjusted premium (which reflects the implicit rate subsidy) less the amount paid by the retiree and/or others. The contribution includes the Pay-As-You-Go cost plus the Implicit Rate Subsidy. The contribution reflects costs for retirees only. Shown below are the components of the employer OPEB contribution amounts for the 2013 fiscal year.

Pay-As-You-Go Cost	\$1,123,189
Implicit Rate Subsidy	\$279,251
Employer OPEB Contribution	\$1,402,440

Net OPEB Obligation

The following table shows the components of the County's annual OPEB costs, the amount actually contributed, and changes in the County's net OPEB obligation for the 2013 fiscal year.

Annual Required Contribution (ARC)	\$1,915,038
Interest on Net OPEB Obligation	\$203,260
Adjustment to ARC	<u>(\$244,171)</u>
Annual OPEB Cost	\$1,874,127
Employer OPEB Contribution	<u>(\$1,402,440)</u>
Increase in Net OPEB Obligation	\$471,687
Net OPEB Obligation - Start of Year	<u>\$5,081,506</u>
Net OPEB Obligation - End of Year	\$5,553,193

Summary of Actuarial Assumptions and Methods

Valuation Date

The valuation date is January 1, 2014.

Discount Rate

A rate of 4.00% was used to discount expected liabilities to the valuation date.

Health Care Trend Rate

Average claims costs for future years are assumed to increase at the rate set forth in the following schedule.

<u>Year</u>	<u>Trend Rate</u>	<u>Year</u>	<u>Trend Rate</u>
2015-2016	8.0%	2021-2022	6.5%
2017-2018	7.5%	2023-2024	6.0%
2019-2020	7.0%	2025+	5.5%

Mortality

Mortality rates are a blend of the Death-In-Service and Retired Lives mortality rates from the “*Wisconsin Retirement System 2009 – 2011 Experience Study*”. Following are sample rates:

	<u>Age 45</u>	<u>Age 50</u>	<u>Age 55</u>	<u>Age 60</u>	<u>Age 65</u>
Male	.0717%	.0966%	.2228%	.4177%	.8358%
Female	.0519%	.0765%	.1345%	.2569%	.5165%

Disability

Disability rates are from the “*Wisconsin Retirement System 2009 – 2011 Experience Study*”. Following are sample rates:

	<u>Age 35</u>	<u>Age 40</u>	<u>Age 45</u>	<u>Age 50</u>	<u>Age 55</u>
Male	.01%	.04%	.07%	.15%	.29%
Female	.04%	.05%	.07%	.11%	.20%

Retirement

Retirement rates are developed from County experience. Assumed rates are:

<u>Ages</u>	<u>Rate</u>	<u>Ages</u>	<u>Rate</u>	<u>Ages</u>	<u>Rate</u>
55 - 56	10%	64	25%	71+	100%
57 - 61	20%	65 - 67	35%		
62 - 63	30%	68 - 70	100%		

Turnover

Rates of termination of employment for reasons other than retirement and death are the select and ultimate withdrawal rates from the “*Wisconsin Retirement System 2009 – 2011 Experience Study*”. Following are sample rates:

<u>Age</u>	<u>Service Years</u>	<u>Male</u>	<u>Female</u>
All	1	13.0%	13.5%
All	3	6.8%	8.0%
All	5	4.5%	6.0%
All	7	3.5%	4.5%
All	9	2.5%	3.8%
Under 30	10 & up	2.5%	3.3%
40	10 & up	1.6%	2.2%
45	10 & up	1.3%	1.8%
50	10 & up	1.1%	1.6%
55+	10 & up	0.0%	0.0%

Participation

100% of the eligible retirees and dependents are assumed to be covered until the period of County-paid benefits ends.

Spousal Coverage

The calculations for all active employees assume that 70% have a spouse and/or dependents that will also be covered upon retirement. These assumptions are based on the number of active and retired employees that currently have group medical family coverage. For current and future retirees, the age of the male spouse is assumed to be 2 years older than the female.

Cadillac Tax

The impact of the excise tax on high cost health plans was estimated based on a number of assumptions. The tax equals 40% of the value of a plan that exceeds a threshold amount. The tax will begin in 2018. The 2018 threshold amounts used in this estimate are \$11,850 for individuals and \$30,950 for families. These amounts will be increased by the Consumer Price Index (CPI) plus 1% for 2019 and by CPI for each year after 2019. CPI was assumed to be 3.0% per year.

Per Capita Benefit Costs

Health benefit costs were based on group medical premiums for the period January 1, 2014 through December 31, 2014. Following are the annual premium rates that were used to develop the starting per capita benefit costs.

<u>Single</u>	<u>EE/Spouse</u>	<u>EE/Child</u>	<u>Family</u>
\$10,836.24	\$32,714.76	\$23,195.04	\$18,215.88

These premiums were converted to age-specific charges using Actuarial & Health Care Solutions, LLC rating model factors. Illustrative annual benefit costs for the period January 1, 2014 through December 31, 2014 are as follows:

<u>Age</u>	<u>Employee</u>		<u>Dependents</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
55	\$12,039	\$13,192	\$16,091	\$15,785
57	\$13,184	\$14,072	\$16,121	\$15,834
59	\$14,402	\$15,107	\$16,923	\$15,832
61	\$15,692	\$16,311	\$17,370	\$17,331
63	\$17,056	\$17,701	\$17,644	\$17,222
65	\$6,900	\$7,091	\$6,900	\$7,091

Administrative Expenses

Administrative costs are included in the above per capita benefit costs.

Retiree Contributions

Retirees are expected to contribute the same percentage of premium in all years. The percentages used for this valuation are the 2014 contribution rate percentages shown on page 34 of this report.

Cost method

The Projected Unit Credit actuarial cost method was used to allocate the value of benefits to valuation years.

Salary Increases

Future salaries are expected to increase at an annual rate of 2.50%.

Methodology

Participant data as of December, 2013 was collected. The valuation includes employees currently covered under the County health plan. Retirees eligible for Medicare and paying 100% of the premium are excluded. This report does not reflect the effect of employees hired in the future.

A projection of the population to retirement was made using the rates of retirement, mortality, disability, and termination. For those retirees eligible for coverage, a projection of claims was made for each year of retirement using mortality and trend assumptions. The resulting cash flows were then discounted to the valuation date.

Data Sources

Marinette County furnished participant, premium rate, and medical benefit plan information. Data was reviewed for reasonableness and consistency, but no audit was performed.

Changes Since The Prior Valuation

Following is a list of changes made since the prior valuation for the County:

Cadillac Tax – The current valuation includes an estimate for the expected tax to be levied beginning in 2018

Per Capita Benefit Costs – The annual per capita benefit costs and trends are expected to be different from the prior valuation. Below is a comparison of the old valuation and new valuation employee annual medical costs for the plan year beginning January 1, 2025.

<u>Age</u>	<u>Retiree Old</u>		<u>Retiree New</u>		<u>Dependent Old</u>		<u>Dependent New</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
55	\$30,004	\$33,033	\$24,980	\$27,371	\$33,013	\$36,346	\$33,388	\$32,752
57	\$32,852	\$35,210	\$27,355	\$29,198	\$35,532	\$38,082	\$33,450	\$32,853
59	\$35,879	\$37,750	\$29,882	\$31,345	\$37,690	\$39,655	\$35,112	\$32,850
61	\$39,087	\$40,691	\$32,560	\$33,844	\$39,706	\$41,336	\$36,040	\$35,960
63	\$42,473	\$44,069	\$35,389	\$36,727	\$43,573	\$45,210	\$36,610	\$35,735
65	\$15,275	\$15,592	\$14,316	\$14,713	\$15,275	\$15,592	\$14,316	\$14,713

Turnover, Disability, and Mortality Rates - The prior valuation rates were based on the WRS 2006 to 2008 Experience Study. The current valuation uses rates based on the WRS 2009 to 2011 Experience Study.

Retirement Rates - The retirement rates have been changed since the prior valuation.

Spousal Coverage - The current valuation assumes different levels of family coverage than the previous valuation.

Retirees are no longer eligible to continue health coverage by paying 100% of the premium. The previous valuation assumed 25% of retirees would pay 100% of the premium to continue coverage after the County-paid benefits ended.

The effect of the above changes on the OPEB Actuarial Accrued Liability, or AAL, is shown below.

	<u>AAL in 1000's</u>
AAL as of 12/31/12 from prior valuation.	\$21,743
Expected increase due to interest and the accrual of additional service by active participants.	\$812
Effect of Cadillac tax.	\$1,847
Effect of changes in per capita benefit costs and health care trend.	\$(2,963)
Effect of changes in mortality, retirement, disability, and termination rates.	\$306

Effect of changes in spousal coverage assumptions.	\$451
Elimination of coverage for self-pay retirees.	\$(811)
All other causes – Fewer/more retiring or terminating employment than expected, etc.	\$(809)
Total changes since 12/31/12.	\$(1,167)
AAL as of 12/31/14.	\$20,576

Summary of Benefit Provisions

The County provides medical (including prescription drugs) coverage for active and retired employees through the County's insured group plan. Following is a description of the plan benefits.

Calendar Year Deductible	Network Providers	\$350 per Member, \$700 per family
	Non-Network	\$600 per Member, \$1,200 per family
Co-Insurance	After satisfaction of the deductible, the Plan pays:	
	Network Providers	90% of the first \$5,500 per member, \$11,000 per family, 100% thereafter
	Non Network	70% of the first \$3,667 per member, \$7,333 per family, 100% thereafter
Out of Pocket Maximums (Excluding deductible)	Network Providers	\$550 per Member, \$1,100 family
	Non-Network	\$1,100 per Member, \$2,200 family
Prescription Drug Coverage	Retail	\$7 Copay Generic, \$15 Copay Brand
	Mail Order	\$12 Copay Generic, \$30 Copay Brand

Actuarial Certification

I, Richard J. Marchel, am employed as a Consulting Actuary by the firm Actuarial & Health Care Solutions, LLC (AHCS). I am a member of the American Academy of Actuaries (MAAA) and meet their “General Qualification Standards for Public Statements of Actuarial Opinion” relating to postemployment welfare plans. AHCS has been retained by Marinette County for the purpose of determining the County’s liability for non-pension postemployment benefits. The valuation is being performed in order to determine the cost and liability associated with these benefits in accordance with the reporting requirements of the Government Accounting Standards Board’s Statement 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”.

In my opinion,

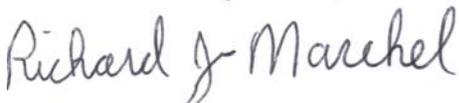
- This valuation has been conducted in accordance with generally accepted actuarial principles and practices.
- The calculations are based on actuarial assumptions relevant to contract provisions and appropriate to the purpose for which this statement is prepared.
- The results shown in this report are reasonable actuarial results.

Actuarial methods, considerations, and analysis used in forming my opinion conform to Actuarial Standard of Practice No. 6, “Measuring Retiree Group Benefit Obligations”, and adopted December 2001.

The results shown in this report are reasonable actuarial results. However, a different set of results could be considered reasonable results. The reason for this is that actuarial standards of practice describe a “best-estimate” range of each assumption, rather than a single best-estimate value. Thus, reasonable results differing from those presented in this report could have developed by selecting different points within the best-estimate ranges for various assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to a number of factors including, but not limited to the following: plan experience differing from that anticipated by the demographic or economic assumptions, changes in plan provisions, changes in applicable law, or other items.

AHCS Consulting Actuary



Richard J. Marchel, FSA, MAAA
March 21, 2014

Glossary of Key Terms

Actuarial Accrued Liability (AAL)

The actuarial present value of benefits attributed to employee service rendered to a particular date. Prior to an employee's eligibility date, the actuarial accrued liability as of a particular date for an employee is the portion of the actuarial present value of total projected benefits attributed to the employee's service rendered to that date. On and after the eligibility date, it is equal to the present value of all future benefits.

Actuarial Present Value of Total Projected Benefits (APV)

The present value of all benefits expected to be paid to retirees, their beneficiaries, and any covered dependents, pursuant to the terms of the postemployment plan.

Annual Required Contribution (ARC)

The amount recognized in an employer's financial statements as the cost of a postemployment benefit plan for a period. Components include normal cost, interest cost, and amortization of the unfunded actuarial accrued liability.

Cadillac Tax

A 40 percent excise tax that will be imposed on the value of health insurance benefits exceeding a certain threshold, beginning in 2018. This excise tax is part of the Patient Protection and Affordable Care Act.

Discount Rate

The rate used to reflect the time value of money. The discount rate is used to determine the present value, as of the valuation date, of future cash flows currently expected to be required to satisfy the postemployment benefit obligation.

Employer OPEB Contributions

The estimated aggregate age-adjusted premiums (which reflect the implicit rate subsidy) less the amounts paid by the retiree and/or others.

Implicit Rate Subsidy

Health care costs generally increase as the insured ages. Group insurance premium rates reflect the average cost of those covered and do not usually vary by age. Since the actual expected cost of the retiree may be higher due to the retiree being older than the average employee, the payment of the average premium or cost implies there is a rate subsidy from the employer. This rate subsidy is considered a benefit subject to OPEB valuation. Therefore, unless the premium rate for retirees is set to fully recover their health costs, the premium for retired employees is artificially understated. This is called the implicit rate subsidy.

Interest Cost

Interest on the normal cost and amortization payment to the end of the year.

Normal Cost

The portion of the expected postemployment benefit obligation attributed to employee service during a period.

Pay-As-You-Go

A method of expensing retiree medical benefits which recognizes as an expense, in the income statement, the cash currently paid in the form of retiree benefits. Pay-as-you-go costs in this report reflect average group insurance premium rates and do not include the implicit rate subsidy cost.

Per Capita Benefit Cost by Age

The current cost of providing postemployment health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.

Plan Assets

Assets which have been irrevocably dedicated to the payment of benefits under the plan.

Postemployment Benefits

All forms of benefits, other than retirement income (pensions), provided by the employer to the retiree, including, but not limited to, health care, life insurance and legal assistance.

Substantive Plan

The terms of the postemployment benefit plan as understood by an employer that provides the postemployment benefit and the employees who render services in exchange for those benefits.

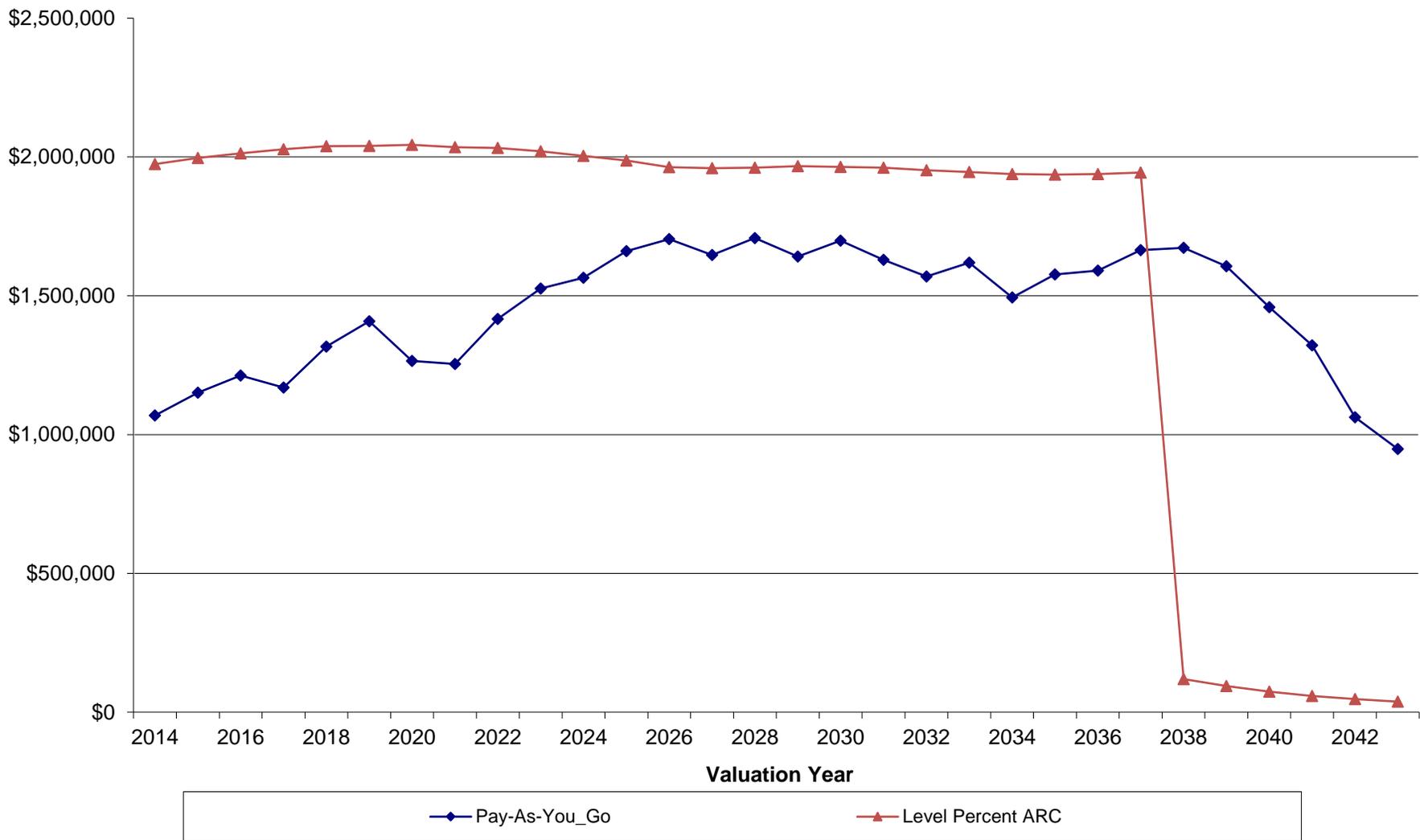
Valuation Date

The date as of which the plan assets and obligations are measured.

Attachments

Page 26 is a chart representing the 30 year cash flow exhibit. Pages 27 to 32 are detailed exhibits by employee category summarizing employee counts and cost information. Page 33 lists the number of active employees summarized by age and length of service categories. Page 34 summarizes the benefits available to retirees and the eligibility requirements for receiving those benefits.

Marinette County Chart of Cash Flow Expenses



AHCS Retiree Health Valuation Model
Marinette County Total - Valuation Year January, 2014 - December, 2014
 Post-Retirement Medical Forecast Summary

	Actives			Retirees			Total		
	Employee	Dependent	Total	Employee	Dependent	Total	Employee	Dependent	Total
Number	160	112	272	62	47	109	222	159	381
Average Age	50.09	50.40	50.13	62.34	61.04	61.78			
APV									
Medical	\$12,211,874	\$8,923,649	\$21,135,523	\$2,115,111	\$1,557,789	\$3,672,900	\$14,326,985	\$10,481,438	\$24,808,423
Rx	2,846,967	2,084,559	4,931,526	536,179	419,627	955,806	3,383,146	2,504,186	5,887,332
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$15,058,841	\$11,008,208	\$26,067,049	\$2,651,290	\$1,977,416	\$4,628,706	\$17,710,131	\$12,985,624	\$30,695,755
AAL									
Medical	\$7,528,786	\$5,348,347	\$12,877,133	\$2,115,111	\$1,557,789	\$3,672,900	\$9,643,897	\$6,906,136	\$16,550,033
Rx	1,772,274	1,298,360	3,070,634	536,179	419,627	955,806	2,308,453	1,717,987	4,026,440
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$9,301,060	\$6,646,707	\$15,947,767	\$2,651,290	\$1,977,416	\$4,628,706	\$11,952,350	\$8,624,123	\$20,576,473
Normal Cost									
Medical	\$427,852	\$312,654	\$740,506				\$427,852	\$312,654	\$740,506
Rx	104,040	76,345	180,385				104,040	76,345	180,385
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$531,892	\$388,999	\$920,891				\$531,892	\$388,999	\$920,891

AHCS Retiree Health Valuation Model
Marinette County Courthouse - Valuation Year January, 2014 - December, 2014
 Post-Retirement Medical Forecast Summary

	Actives			Retirees			Total		
	Employee	Dependent	Total	Employee	Dependent	Total	Employee	Dependent	Total
Number	104	73	177	28	20	48	132	93	225
Average Age	50.59	51.41	50.93	62.18	63.45	62.71			
APV									
Medical	\$7,706,172	\$5,331,436	\$13,037,608	\$998,107	\$607,522	\$1,605,629	\$8,704,279	\$5,938,958	\$14,643,237
Rx	1,849,370	1,362,871	3,212,241	256,460	185,889	442,349	2,105,830	1,548,760	3,654,590
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$9,555,542	\$6,694,307	\$16,249,849	\$1,254,567	\$793,411	\$2,047,978	\$10,810,109	\$7,487,718	\$18,297,827
AAL									
Medical	\$4,845,140	\$3,243,352	\$8,088,492	\$998,107	\$607,522	\$1,605,629	\$5,843,247	\$3,850,874	\$9,694,121
Rx	1,172,103	863,898	2,036,001	256,460	185,889	442,349	1,428,563	1,049,787	2,478,350
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$6,017,243	\$4,107,250	\$10,124,493	\$1,254,567	\$793,411	\$2,047,978	\$7,271,810	\$4,900,661	\$12,172,471
Normal Cost									
Medical	\$270,962	\$186,357	\$457,319				\$270,962	\$186,357	\$457,319
Rx	67,834	50,226	118,060				67,834	50,226	118,060
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$338,796	\$236,583	\$575,379				\$338,796	\$236,583	\$575,379

AHCS Retiree Health Valuation Model
Marinette County Oconto County Landfill - Valuation Year January, 2014 - December, 2014
 Post-Retirement Medical Forecast Summary

	Actives			Retirees			Total		
	Employee	Dependent	Total	Employee	Dependent	Total	Employee	Dependent	Total
Number	2	1	3	1	-	1	3	1	4
Average Age	57.50	65.00	51.67	64.00	-	64.00			
APV									
Medical	\$67,326	\$43,513	\$110,839	\$23,661	\$0	\$23,661	\$90,987	\$43,513	\$134,500
Rx	19,839	15,342	35,181	10,096	-	10,096	29,935	15,342	45,277
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$87,165	\$58,855	\$146,020	\$33,757	\$0	\$33,757	\$120,922	\$58,855	\$179,777
AAL									
Medical	\$57,488	\$37,564	\$95,052	\$23,661	\$0	\$23,661	\$81,149	\$37,564	\$118,713
Rx	17,298	13,415	30,713	10,096	-	10,096	27,394	13,415	40,809
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$74,786	\$50,979	\$125,765	\$33,757	\$0	\$33,757	\$108,543	\$50,979	\$159,522
Normal Cost									
Medical	\$2,232	\$1,474	\$3,706				\$2,232	\$1,474	\$3,706
Rx	777	615	1,392				777	615	1,392
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$3,009	\$2,089	\$5,098				\$3,009	\$2,089	\$5,098

AHCS Retiree Health Valuation Model
Marinette County Highway - Valuation Year January, 2014 - December, 2014
 Post-Retirement Medical Forecast Summary

	Actives			Retirees			Total		
	Employee	Dependent	Total	Employee	Dependent	Total	Employee	Dependent	Total
Number	17	12	29	12	10	22	29	22	51
Average Age	48.00	46.08	47.21	61.67	59.40	60.64			
APV									
Medical	\$1,414,035	\$1,264,071	\$2,678,106	\$420,890	\$446,256	\$867,146	\$1,834,925	\$1,710,327	\$3,545,252
Rx	336,493	239,418	575,911	95,206	89,839	185,045	431,699	329,257	760,956
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$1,750,528	\$1,503,489	\$3,254,017	\$516,096	\$536,095	\$1,052,191	\$2,266,624	\$2,039,584	\$4,306,208
AAL									
Medical	\$758,688	\$668,233	\$1,426,921	\$420,890	\$446,256	\$867,146	\$1,179,578	\$1,114,489	\$2,294,067
Rx	182,905	130,102	313,007	95,206	89,839	185,045	278,111	219,941	498,052
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$941,593	\$798,335	\$1,739,928	\$516,096	\$536,095	\$1,052,191	\$1,457,689	\$1,334,430	\$2,792,119
Normal Cost									
Medical	\$54,040	\$48,102	\$102,142				\$54,040	\$48,102	\$102,142
Rx	13,404	9,467	22,871				13,404	9,467	22,871
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$67,444	\$57,569	\$125,013				\$67,444	\$57,569	\$125,013

AHCS Retiree Health Valuation Model
Marinette County Management Protected - Valuation Year January, 2014 - December, 2014
 Post-Retirement Medical Forecast Summary

	Actives			Retirees			Total		
	Employee	Dependent	Total	Employee	Dependent	Total	Employee	Dependent	Total
Number	5	4	9	-	-	-	5	4	9
Average Age	47.20	39.50	43.78						
APV									
Medical	\$431,140	\$349,147	\$780,287				\$431,140	\$349,147	\$780,287
Rx	68,662	51,641	120,303				68,662	51,641	120,303
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$499,802	\$400,788	\$900,590				\$499,802	\$400,788	\$900,590
AAL									
Medical	\$286,449	\$229,005	\$515,454				\$286,449	\$229,005	\$515,454
Rx	46,109	34,698	80,807				46,109	34,698	80,807
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$332,558	\$263,703	\$596,261				\$332,558	\$263,703	\$596,261
Normal Cost									
Medical	\$14,886	\$11,967	\$26,853				\$14,886	\$11,967	\$26,853
Rx	2,385	1,793	4,178				2,385	1,793	4,178
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$17,271	\$13,760	\$31,031				\$17,271	\$13,760	\$31,031

AHCS Retiree Health Valuation Model
Marinette County Non-represented - Valuation Year January, 2014 - December, 2014
 Post-Retirement Medical Forecast Summary

	Actives			Retirees			Total		
	Employee	Dependent	Total	Employee	Dependent	Total	Employee	Dependent	Total
Number	32	22	54	21	17	38	53	39	92
Average Age	49.56	50.73	50.04	62.86	59.18	61.21			
APV									
Medical	\$2,593,201	\$1,935,482	\$4,528,683	\$672,453	\$504,011	\$1,176,464	\$3,265,654	\$2,439,493	\$5,705,147
Rx	572,603	415,287	987,890	174,417	143,899	318,316	747,020	559,186	1,306,206
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$3,165,804	\$2,350,769	\$5,516,573	\$846,870	\$647,910	\$1,494,780	\$4,012,674	\$2,998,679	\$7,011,353
AAL									
Medical	\$1,581,021	\$1,170,193	\$2,751,214	\$672,453	\$504,011	\$1,176,464	\$2,253,474	\$1,674,204	\$3,927,678
Rx	353,859	256,247	610,106	174,417	143,899	318,316	528,276	400,146	928,422
Self-pay Medical	-	-	-	-	-	-	-	-	-
Self-pay Rx	-	-	-	-	-	-	-	-	-
Total	\$1,934,880	\$1,426,440	\$3,361,320	\$846,870	\$647,910	\$1,494,780	\$2,781,750	\$2,074,350	\$4,856,100
Normal Cost									
Medical	\$85,732	\$64,754	\$150,486				\$85,732	\$64,754	\$150,486
Rx	19,640	14,244	33,884				19,640	14,244	33,884
Self-pay Medical	-	-	-				-	-	-
Self-pay Rx	-	-	-				-	-	-
Total	\$105,372	\$78,998	\$184,370				\$105,372	\$78,998	\$184,370

Marinette County

Number of Active Employees By Age and Years of Service Using Employees As of December, 2013
Age and Completed Years of Service At 1/1/2014

Age Group	Years of Service									Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	
0 - 19										0
20 - 24										0
25 - 29	1	1								2
30 - 34		2	3							5
35 - 39	1	4	11	5						21
40 - 44	1	2	6	3	1					13
45 - 49	2	3	6	8	5	2				26
50 - 54	2	5	10	5	6	4	3			35
55 - 59	3	4	8	5	6	6	2	5		39
60 - 64		2	4	1	2	2	1	1		13
65 - 69		1	1		1					3
70+				1		1		1		3
Total	10	24	49	28	21	15	6	7	0	160

Average Age 50.09

Average Service 16.16

Marinette County Summary of Retiree Health Benefits

Union/Group (2)	Eligibility Age	Service	Benefit Period	Benefits End At (3)	Retiree Contribution	2014 Contribution Rate	Sick Leave Balance
Courthouse Hired Prior to 1/1/12	55+	20+	8 Years	70	Active Rate (1)	13% HRA, 15% Non-HRA	See (4)
Courthouse Hired Prior to 1/1/12	62+	15+	8 Years	70	Active Rate (1)	13% HRA, 15% Non-HRA	See (4)
Non-represented Hired Before 12/16/08	55+	20+	8 Years	70	Active Rate (1)	15%	See (4)
Non-represented Hired Before 12/16/08	62+	15+	8 Years	70	Active Rate (1)	15%	See (4)
Management Protected Category Hired Before 12/16/08	50+	20+	8 Years	65	Active Rate (1)	15%	See (4)
Management Protected Category Hired Before 12/16/08	57+	15+	8 Years	65	Active Rate (1)	15%	See (4)
Highway Hired Prior to 05/01/2010	55+	20+	8 Years	70	Active Rate (1)	13% HRA, 15% Non-HRA	See (4)
Highway Hired Prior to 05/01/2010	62+	15+	8 Years	70	Active Rate (1)	13% HRA, 15% Non-HRA	See (4)

- (1) Contributions for Non-represented retirees are frozen at the contribution percentage rate at the time of retirement. For all others, the contribution percentage rate will change throughout the years of retirement as the contracted percentage rate changes for actives.
- (2) All Other employees hired after the hire dates above are not eligible for retiree health insurance benefits.
- (3) Benefits end the earlier of the benefit period or this age, whichever comes first.
- (4) The value of unused sick leave is deposited into an HRA account at retirement and can be used to pay for the retiree's share of premium.

All must be eligible for retirement under WRS standards in order to be eligible for retiree health benefits.

Contributions range from 2.5% to 15% for those that retired prior to 1/14.

All retirees receive health insurance (County pays their portion/employee pays their portion) in the month of retirement. Courthouse, highway, and non-represented retirees also receive health insurance the month after retirement in addition to the above.

State Debt Collection Agreement

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Introduction

This agreement between the _____, (hereafter referred to as “agency”) and the Wisconsin Department of Revenue (hereafter referred to as “department”) will set forth the requirements and expectations of both agencies relating to the department providing debt collection services for the agency under the provisions of s. 71.93 (8), Wis. Stats.

Statutory Authority

The department is authorized pursuant to the provisions of s. 71.93(8), Wis. Stats., to enter into a written agreement to have the department collect any amount owed to the state agency.

Duties of the Agency

1. Unless stated and agreed to separately, debt sent to the department for collection must be greater than \$50.00, and shall be reduced to a judgment prior to referral of the debt, unless the agency has provided the debtor with reasonable notice and an opportunity to be heard with regard to the debt.
2. The agency shall send unpaid debt to the department for collection when the debt is more than 90 days past due, unless the agency is negotiating a repayment agreement with the debtor, the debtor has filed bankruptcy, the debtor has objected to the basis of the debt and the agency is responding to the objection, or the agency has negotiated a waiver of the time period or debt type from the Secretary of the department.
3. At least 30 days prior to referral of the debt to the department, the agency shall send notice to the debtor of the agency’s intention to refer the debt to the department for collection. The notice must state the nature and amount of the debt, identify the agency to whom the debt is owed, advise the debtor that collection costs will be assessed once the debt is referred to the department, and inform the debtor of the debtor’s right to appeal. Any appeal periods will have expired and all disputes resolved prior to referral of debt to the department.
4. The agency will send the following file updates in an electronic format:
 - a. New Debts: The agency will furnish information using the department’s prescribed file layout. Each debtor will have a unique agency identifier and each debt will have an agency debt number. If a judgment or lien against the debtor was entered, the agency shall provide the lien number, county where the judgment or lien is filed, the names on the judgment or lien, the docket or filing number, and the amount of the judgment or lien.
 - b. Debt Updates: Any non-monetary updates to the debt amount or recall of the debt must be transmitted to the department, using the department’s prescribed file layout, within 24 hours of receipt. Changes to the balance may include estimated assessments replaced by actual information, debts reduced by compromise agreement, or administrative adjustments. Any payments must be remitted to the department for posting to the department’s collection case. The agency is responsible for refunding the collection fee to the debtor, if appropriate, on recalled debts.

5. The agency agrees to adjust to zero any debts certified to the department's agency setoff system either through the TRIP application, state agency mainframe or CCAP. Through this agreement, the department will offset refunds to the agency's debts through the department's collection system.
6. Once debt is referred to the department for collection, the agency will discontinue billing statements, demand letters, and active collection efforts. The agency will direct all debtor calls or requests regarding collection of the debt to the department.
7. Once a debt is referred to the department for collection, the agency will forward any payments received to the department for processing. Department collection costs must be paid even if the debtor sends full payment of the debt to the agency.
8. If the debt is compromised or settled, the agency will contact the department to determine the amount of the department's collection costs that must be remitted to the department. The agency will be responsible for any department collection costs remaining when the agency fails to consider department collection costs when accepting payments from the debtor or compromising debt.
9. The agency will not re-refer debts that have been recalled by the agency or closed and returned by the department with the exception of closed bankruptcy cases and resolved disputes.
10. Correspondence and telephone inquiries received that relate to the validity of the debt will be forwarded to the agency for a timely response. The agency will have resources available to assist debtors and department collectors with debt-related issues.
11. If the agency fails to provide accurate and timely updates to the debt and the result is an overpayment of the debt, the debt will be returned to the agency for a refund to the debtor. The agency will refund the debtor the amount of overpayment received plus the department collection costs, if appropriate.
12. If a payment or refund setoff has been posted to a debt and it is later determined that the payment or refund setoff was in excess of the debt owed to the agency, it will be the agency's responsibility to refund such excess to the debtor. If at the time of payment or refund setoff, the debtor had a debt with the agency but the agency did not adjust the debt to zero, it is the agency's responsibility to refund the administrative fee to the debtor.
13. Payments and refund setoffs that occur because of erroneous identification information provided by the agency may be corrected by the department and it is the agency's responsibility to pay any collection fees or amounts involved may be reversed.
14. The agency shall be responsible and liable for any claims or lawsuits made against the department arising from collection of a debt that is alleged to be incorrect or not owed by the debtor.
15. The agency agrees to maintain the confidentiality of all accounts, correspondence, documents and any other related information, which may be obtained from or furnished by the department. If a third party is used by the agency to manage the debts referred to the department, the third party must sign an agreement with the department and will be bound by the same confidentiality requirements. Any unauthorized use or disclosure of such

information, or inadequate procedures for safeguarding the confidentiality of such information, constitutes grounds for immediate termination of this agreement.

16. The agency will review reports transmitted, reconcile accounts and notify the department within 60 days of any discrepancies.
17. The agency will have technical staff available to maintain electronic file layouts, electronic reports, and other requirements as needed. Agency and department contact information will be periodically updated.
18. The agency and the department can agree to other collection services, such as sending notices, providing the opportunity to be heard, and filing and managing bankruptcy claims.

Duties of the Department

1. The department will take all reasonable and cost-effective actions to collect referred debts. Collection efforts may include, but are not limited to:
 - a. Identify assets available for satisfaction of debts
 - b. Send demand letters
 - c. Subpoena records
 - d. Setoff refunds
 - e. Negotiate and monitor payment plans
 - f. Enter into compromise agreements
 - g. File liens when appropriate
 - h. Levy assets
 - i. Certify wages
2. The secretary of revenue may waive the referral of certain types of debts.
3. The department shall collect debts and assess interest in the same manner that it collects taxes and assesses interest under ss. 71.82(2), 71.91, 71.92, and 73.03 (20), Wis. Stats.
4. The department will add an administrative fee to each debt referred for collection. The administrative fee will be reviewed periodically and adjusted up or down to cover all costs to the department to administer this program.
5. The department will apply payments made on delinquencies first in discharging costs, then penalties and interest, with the balance applied to principal. Once a payment or refund setoff has been posted, the agency will be notified of such postings.
6. The department will collect against debtors who owe multiple debts to various state entities. Proceeds collected will apply first to debts owed to the department, then to debts owed to state agencies, including the courts and the Legislature, in the order that the debts were referred, then to debts owed to authorities and local units of government in the order that the debts were referred.
7. The department will send a Statement of Account to the debtor monthly as long as there is account activity, such as a payment or credit to the account. If there is no recent activity, a

Statement of Account will be sent at least once every 6 months. Delinquent interest will be added to the account monthly.

8. The department may suspend collection action on an agency account temporarily if the debtor raises concerns that need to be addressed by the agency, such as the validity of the debt or whether the debt was previously paid. The debtor will be advised that they must contact the agency, and department collection action will resume in 30 days unless the agency contacts the department to request additional time or to recall the debt.
9. If a payment, refund, or refundable credit is determined to be in error or is otherwise adjusted after posting to an agency debt, the department may reverse the credit with that agency.
10. The department will close out any debt with balance that falls below \$20.00 and return the debt to the agency as too small to pursue.
11. The department will pursue debt collection for a period of 5 years. Any debt that has not been collected within 5 years or any debt that has been determined to be uncollectible will be closed out and returned to the agency.
12. The department will suspend collection action on debts if the debtor files bankruptcy. It will be the agency's responsibility to pursue a bankruptcy claim, if appropriate. The agency has the right to recall a debt when a bankruptcy has been filed if they wish to pursue separately.
13. The department will send the following update files:
 - a. Debt Response File - The department will edit and compare debtor information to the department's "history file" to determine correctness. Notification will be given to the agency whether such data was accepted or rejected in the same medium as originally submitted by the agency. If the data is accepted by the department, the department will transmit the debt number for each debt accepted to the agency.
 - b. Transaction File - The department will post transactions to the debtor's account daily. On a monthly basis an update file will be transmitted to the agency.
 - c. Return Debt File - On a quarterly basis the department will notify the agency of any collection cases that have been determined as uncollectible. For any returned debt the department will indicate whether a lien was filed, the docket date of the lien, the docket number and where it was filed.
 - d. Performance Analysis Report will be made available upon agency request.
14. Monthly, remittances will be posted to the agency's WISMART account or through electronic funds transfer (EFT) to the agency's bank account.
15. The department will have collectors available to assist debtors and the agency staff with debt-related issues. The department will resolve any debtor disputes pertaining only to the department's collection process and any collections taken by the department.
16. The department will have technical staff available to create and maintain electronic file layouts, electronic reports, and other requirements as needed. Agency and department contact information will be periodically updated.

17. The Secretary of Revenue shall be the final authority in the resolution of any interagency disputes in regard to referral of debts.
18. The department and the agency can agree to other collection services, such as sending notices, providing the opportunity to be heard, and filing and managing bankruptcy claims.

Legal Requirements

This agreement is effective upon the signing below of the agency's and department's representatives. Amendments mutually agreed to by authorized representatives of the agency and the department shall become effective when signed and dated as an ADDENDUM to this agreement. The terms of the agreement may be renegotiated upon 60 days notice by either party.

Wisconsin Department of Revenue:

By: _____

Dated: _____

Agency: _____

By: _____

Dated: _____



OFFICE OF
COUNTY ADMINISTRATOR

ELLEN C. SORENSEN
COUNTY ADMINISTRATOR

JENNIFER SEGUIN
ADMINISTRATIVE SECRETARY

To: Finance Committee
From: Ellen C. Sorensen, County Administrator 
Date: April 29, 2014
Re: Five Year Capital Improvement Plan

At its January 31, 2012 meeting, the Marinette County Board of Supervisors approved a Five Year Capital Improvement Plan (CIP). The purpose of the plan is to set a realistic schedule of capital improvements that can be implemented within the limits of the county's financial resources. Department heads have worked to put together a proposed project list over five years to give board members an idea of future needs. I have reviewed the recommendations and made few, if any, changes.

We present this document to the committee for review and action. It is a working document meant for discussion. The items may be moved forward on the schedule or pushed out as the committee determines. If a particular item is objectionable, it may be removed.

The process for the CIP is as follows: committees of jurisdiction will review their CIP and, upon approval, will forward it to the Finance Committee for final review and approval. Once Finance has approved the document in its entirety, it will be forwarded to the full County Board for approval. The timeline is such that the full CIP should go to the board for approval at its June meeting.

2015 Capital Project 5-Year Outlook Summary
As of April 30, 2014

DRAFT

Key for Funding Source:

D = Debt Service G = Grants and Aids O = Operating Revenues M = Municipal Funds P = Property Tax S = Sales Tax

2015 EXECUTIVE BONDING PROPOSAL AND CAPITAL IMPROVEMENTS PROGRAM (CIP)

DIVISION/ DEPARTMENT	FUNDING SOURCE	DEPT PRIORITY	PROJECT DESCRIPTION	2015	2016	2017	2018	2019	TOTAL
INFORMATION SERVICES	D	Highest	Complete Redundance Virtual Network at LEC	130,000	-	-	-	-	130,000
	D	Second	Door Security Courthouse, HHSD	150,000	-	-	-	-	150,000
	O		Air Conditioner Computer Room	50,000	-	-	-	-	50,000
	O		Deployment of VDI System or PC Upgrades Courthouse	-	200,000	-	-	-	200,000
	O		Upgrade Entire County to Uniform Version of Microsoft Office	-	-	130,000	-	-	130,000
	O		Upgrade Cisco Phone System	-	-	45,000	-	-	45,000
	D		Treasurer Receipting	-	-	174,000	-	-	174,000
	O		Refresh Virtual Server Network	-	-	-	200,000	-	200,000
			New County Fiber	-	-	-	-	300,000	300,000
Information Services				330,000	200,000	349,000	200,000	300,000	1,379,000

Marinette County Portfolio Holdings
Finance Director's Monthly Report With % of Portfolio
3/31/2014

Report Format: By CUSIP/Ticker

Group By: Security Type

Average By: Cost Value

Description	CUSIP/Ticker	Maturity Date	YTM @ Cost	Cost Value	Market Value	% of Portfolio
Certificate Of Deposit						
American Deposit Management 0.8 3/25/2015	CDSTARION5	3/25/2015	0.8	245,000.00	245,000.00	0.62
Bank North 0.902 5/17/2016	CD11780-16	5/17/2016	0.902	196,596.54	196,596.54	0.5
Bank North 1.153 10/22/2015	CD8051-15	10/22/2015	1.153	185,723.24	185,723.24	0.47
Farmers & Merchants Bank 1.25 7/18/2015	CD113077623-15	7/18/2015	1.25	200,790.94	200,790.94	0.51
First Merit 0.91 3/21/2015	CD4534032356	3/21/2015	0.91	1,009,100.00	1,009,100.00	2.55
First Merit 0.91 8/7/2014	CD4534030426-14	8/7/2014	0.91	106,399.12	106,399.12	0.27
First Merit 1.12 12/29/2016	CD4534026648-16	12/29/2016	1.12	48,747.51	48,747.51	0.12
First Merit 1.14 12/5/2016	CD1020196254-16	12/5/2016	1.14	224,904.93	224,904.93	0.57
Nicolet National Bank 0.75 2/18/2015	CD6097529-15	2/18/2015	0.75	318,534.63	318,534.63	0.8
Nicolet National Bank 1 9/29/2015	CD605724-12	9/29/2015	1	406,020.99	406,020.99	1.02
Nicolet Ntl Bank 1.2 1/28/2017	CD6122435-17	1/28/2017	1.2	360,000.00	360,000.00	0.91
Peshtigo National Bank 0.95 8/18/2014	CD11627-14	8/18/2014	0.95	216,516.31	216,516.31	0.55
Peshtigo National Bank 1 1/25/2017	CD11741-17	1/25/2017	1	160,728.97	160,728.97	0.41
Peshtigo National Bank 1 7/4/2014	CD12306-14	7/4/2014	1	21,335.45	21,335.45	0.05
Peshtigo National Bank 1 7/4/2014	CD12306-14	7/4/2014	1	200,541.31	200,541.31	0.51
Peshtigo National Bank 1.05 3/21/2016	CD14105441	3/21/2016	1.05	252,625.00	252,625.00	0.64
Peshtigo National Bank 1.22 5/18/2014	CD14105441-14	5/18/2014	1.22	202,440.00	202,440.00	0.51
Peshtigo National Bank 1.5 1/31/2015	CD14105441-15	1/31/2015	1.5	206,053.34	206,053.34	0.52
Stephenson National Bank 0.5 12/21/2014	CD100436922-14	12/21/2014	0.5	204,286.69	204,286.69	0.52
Stephenson National Bank 1.25 1/22/2015	CD100431428-15	1/22/2015	1.25	61,170.21	61,170.21	0.15
Sub Total / Average			1	4,827,515.18	4,827,515.18	12.18
Compound CD						
Bank North 0.68 10/27/2016	CDAR1015960031	10/27/2016	0.68	1,058,128.35	1,058,128.35	2.67
Bank North 0.866 5/8/2014	CDAR1013814941	5/8/2014	0.866	1,014,365.53	1,014,365.53	2.56
Farmers & Merchants Bank 0.75 9/21/2015	CD0113078489-15	9/21/2015	0.75	109,593.76	109,593.76	0.28
First National Bank of Niagara 1.79 8/23/2014	CD24504-14	8/23/2014	1.79	217,825.98	217,825.98	0.55
Laona State Bank 1.51 4/15/2016	CD26168-16	4/15/2016	1.51	167,402.98	167,402.98	0.42
Sub Total / Average			0.905	2,567,316.60	2,567,316.60	6.48
Corporate Bond						
Barclays Bank PLC MTN Var. Corp 9/12/2017	06738KSZ5	9/12/2017	2.234	1,020,000.00	1,014,350.00	2.57
GE CAP CORP MTN BE 5.625 9/15/2017	36962G3H5	9/15/2017	1.656	892,893.59	850,957.50	2.25
Westpac Bkg Corp 2.55 6/15/2016	96121BAA5	6/15/2016	1.5	1,033,952.00	1,024,240.00	2.61
Sub Total / Average			1.801	2,946,845.59	2,889,547.50	7.43
FHLB Bond						
FHLB Step 1/30/2018-13	313381W68	1/30/2018	1.113	500,000.00	496,795.00	1.26
FHLB Step 3/26/2019-14	3130A1CY2	3/26/2019	1.571	999,687.50	998,860.00	2.52
Sub Total / Average			1.418	1,499,687.50	1,495,655.00	3.78
FHLMC Bond						
FHLMC 2 5/1/2028	3128MMQU0	3/30/2018	2.003	933,659.36	910,034.88	2.36
FHLMC 2783 PD REMIC MBS 5 1/15/2033	VS31394X4G8	10/2/2014	4.677	126,843.87	123,552.05	0.32
FHLMC MBS 2 9/15/2041	3137AM2T3	2/20/2018	1.474	813,385.29	776,379.58	2.05
FHLMC MBS 2.5 4/15/2038	3137A0UL7	4/23/2015	3.295	586,820.68	606,479.08	1.48
FHLMC MBS 2.5 7/15/2032	3137B15Z1	9/4/2018	2.205	940,412.21	929,844.31	2.37
FHLMC MBS 3.5 10/15/2028	3137AACT8	8/22/2014	2.402	50,316.62	51,121.89	0.13
FHLMC Pool # 18469 MBS 2 6/1/2028	3128MMQU4	1/25/2019	2.6	909,520.77	913,790.79	2.29
FHR 3835 BA MBS 4 8/15/2038	3137A9VR4	5/29/2015	2.803	769,378.33	768,618.35	1.94
Sub Total / Average			2.4	5,130,337.13	5,079,820.93	12.94
FNMA Bond						
FNMA MBS 1.25 4/25/2028	3136ADEN5	8/22/2016	1.25	859,298.53	826,666.68	2.17
FNMA MBS 2 12/25/2039	3136A93M8	5/25/2017	1.599	928,887.54	881,954.99	2.34
FNMA MBS 2 2/25/2041	3136A2R39	8/23/2017	3.307	944,949.48	933,139.74	2.38
FNMA MBS 2 7/25/2041	3136A75F5	11/27/2018	3.552	367,277.02	381,719.46	0.93
FNMA MBS 2 8/25/2041	3136A5GF7	6/29/2018	3.695	336,123.04	356,415.04	0.85
FNMA MBS 2.5 1/25/2042	3136A7RJ3	3/30/2018	2.772	417,073.17	413,646.33	1.05
FNMA MBS 2.5 5/25/2039	3136AHAZ3	8/14/2018	2.474	1,973,396.94	1,971,380.13	4.98
FNMA MBS 2.5 7/25/2043	3136AF3R3	1/7/2017	2.6	894,387.46	897,731.90	2.26
FNMA MBS 3 1/25/2040	31398SP80	4/27/2014	3.399	549,467.79	570,619.37	1.39
FNMA MBS 4 2/25/2039	31397SE83	1/11/2017	2.54	1,137,754.42	1,119,877.88	2.87
FNMA MBS 5 2/25/2038	31396YHT2	2/9/2017	2.156	124,350.55	120,874.41	0.31
FNMA MBS 5 7/25/2050	31398THK0	9/16/2014	4.635	637,695.93	628,892.89	1.61
Sub Total / Average			2.68	9,170,661.87	9,102,918.82	23.13
GNMA Bond						
GNMA MBS 3.5 7/20/2036	38378DX91	8/22/2016	1.244	569,769.38	555,325.47	1.44
GNMA MBS 4.25 2/16/2041	38377VFU5	8/7/2018	3.061	1,026,856.61	1,024,011.69	2.59
GNMA MBS 4.5 9/20/2039	38377TG70	1/15/2017	3.704	512,564.86	530,720.98	1.29
GNMA REMIC 2009-54 PH MBS 5 7/20/2039	38374VC98	9/2/2018	2.186	579,995.02	564,832.81	1.46
GNR 09-14 ND MBS 5 3/20/2039	38374XAE5	11/13/2023	4.896	166,506.34	176,639.14	0.42
Sub Total / Average			2.743	2,855,692.21	2,851,530.09	7.2
Local Government Investment Pool						
Local Government Investment Pool LGIP	LGIP		0.1	5,775,599.57	5,775,599.57	14.57
Sub Total / Average			0.1	5,775,599.57	5,775,599.57	14.57
Money Market						
American Deposit Mgmt Co MM	7653751		0.18	1,875,494.97	1,875,494.97	4.73
Department of National Resources MM	DNR		0.1	698,495.10	698,495.10	1.76
Sub Total / Average			0.158	2,573,990.07	2,573,990.07	6.49
Municipal Bond						
NEW YORK NY CITY TRANS FIN 4.75 2/1/2020	64971ML34	2/1/2020	2.52	268,984.80	264,722.40	0.68
Sub Total / Average			2.52	268,984.80	264,722.40	0.68
Negotiable Certificate Of Deposit						
Ally Bank 1.15 9/26/2016	02006LAE3	9/26/2016	1.15	240,000.00	240,000.00	0.61
Discover Bank 0.55 4/6/2015	CD254671MC1	4/6/2015	0.55	240,000.00	240,000.00	0.61
Fifth Third Bank 0.4 4/3/2014	CD316777KD2	4/3/2014	0.4	240,000.00	240,000.00	0.61
Sub Total / Average			0.7	720,000.00	720,000.00	1.82
SBA						
SBA DEV PART CERT MBS 2.76 10/1/2031	83162CUH4	2/14/2019	1.706	912,861.04	847,714.08	2.3
SBIC 2005-10B MBS 4.941 9/10/2015	831641DZ5	7/4/2015	3.77	393,873.19	383,147.23	0.99
Sub Total / Average			2.328	1,306,734.23	1,230,861.31	3.3
Total / Average			1.627	39,643,364.75	39,379,477.47	100

Marinette County Portfolio Holdings
Finance Director's Monthly Report With % of Portfolio
4/30/2014

Report Format: By CUSIP/Ticker

Group By: Security Type

Average By: Cost Value

Description	CUSIP/Ticker	Maturity Date	YTM @ Cost	Cost Value	Market Value	% of Portfolio
Certificate Of Deposit						
American Deposit Management 0.8 3/25/2015	CDSTARION5	3/25/2015	0.8	245,166.47	245,166.47	0.63
Bank North 0.902 5/17/2016	CD11780-16	5/17/2016	0.902	196,596.54	196,596.54	0.5
Bank North 1.153 10/22/2015	CD8051-15	10/22/2015	1.153	186,791.28	186,791.28	0.48
Farmers & Merchants Bank 1.25 7/18/2015	CD113077623-15	7/18/2015	1.25	200,790.94	200,790.94	0.51
First Merit 0.91 3/21/2015	CD4534032356	3/21/2015	0.91	1,009,100.00	1,009,100.00	2.59
First Merit 0.91 8/7/2014	CD4534030426-14	8/7/2014	0.91	106,399.12	106,399.12	0.27
First Merit 1.12 12/29/2016	CD4534026648-16	12/29/2016	1.12	48,747.51	48,747.51	0.12
First Merit 1.14 12/5/2016	CD1020196254-16	12/5/2016	1.14	224,904.93	224,904.93	0.58
Nicolet National Bank 0.75 2/18/2015	CD6097529-15	2/18/2015	0.75	318,534.63	318,534.63	0.82
Nicolet National Bank 1 9/29/2015	CD605724-12	9/29/2015	1	406,020.99	406,020.99	1.04
Nicolet Ntl Bank 1.2 1/28/2017	CD6122435-17	1/28/2017	1.2	361,065.21	361,065.21	0.93
Peshtigo National Bank 0.95 8/18/2014	CD11627-14	8/18/2014	0.95	216,516.31	216,516.31	0.55
Peshtigo National Bank 1 1/25/2017	CD11741-17	1/25/2017	1	161,125.29	161,125.29	0.41
Peshtigo National Bank 1 7/4/2014	CD12306-14	7/4/2014	1	200,541.31	200,541.31	0.51
Peshtigo National Bank 1 7/4/2014	CD12306-14	7/4/2014	1	21,335.45	21,335.45	0.05
Peshtigo National Bank 1.05 3/21/2016	CD14105441	3/21/2016	1.05	252,625.00	252,625.00	0.65
Peshtigo National Bank 1.22 5/18/2014	CD14105441-14	5/18/2014	1.22	202,440.00	202,440.00	0.52
Peshtigo National Bank 1.5 1/31/2015	CD14105441-15	1/31/2015	1.5	206,053.34	206,053.34	0.53
Stephenson National Bank 0.5 12/21/2014	CD100436922-14	12/21/2014	0.5	204,286.69	204,286.69	0.52
Stephenson National Bank 1.25 1/22/2015	CD100431428-15	1/22/2015	1.25	61,170.21	61,170.21	0.16
Sub Total / Average			1.001	4,830,211.22	4,830,211.22	12.38
Compound CD						
Bank North 0.68 10/27/2016	CDAR1015960031	10/27/2016	0.68	1,058,128.35	1,058,128.35	2.71
Bank North 0.866 5/8/2014	CDAR1013814941	5/8/2014	0.866	1,014,365.53	1,014,365.53	2.6
Farmers & Merchants Bank 0.75 9/21/2015	CD0113078489-15	9/21/2015	0.75	109,593.76	109,593.76	0.28
First National Bank of Niagara 1.79 8/23/2014	CD24504-14	8/23/2014	1.79	217,825.98	217,825.98	0.56
Laona State Bank 1.51 4/15/2016	CD26168-16	4/15/2016	1.51	167,617.67	167,617.67	0.43
Sub Total / Average			0.905	2,567,531.29	2,567,531.29	6.58
Corporate Bond						
Barclays Bank PLC MTN Var. Corp 9/12/2017	06738KSZ5	9/12/2017	2.234	1,020,000.00	1,013,980.00	2.61
GE CAP CORP MTN BE 5.625 9/15/2017	36962G3H5	9/15/2017	1.656	892,893.59	850,927.50	2.29
Westpac Bkg Corp 2.55 6/15/2016	96121BAA5	6/15/2016	1.5	1,033,952.00	1,022,330.00	2.65
Sub Total / Average			1.801	2,946,845.59	2,887,237.50	7.55
FHLB Bond						
FHLB Step 1/30/2018-13	313381W68	1/30/2018	1.113	500,000.00	498,925.00	1.28
FHLB Step 3/26/2019-14	3130A1CY2	3/26/2019	2.03	999,687.50	1,001,930.00	2.56
Sub Total / Average			1.724	1,499,687.50	1,500,855.00	3.84
FHLMC Bond						
FHLMC 2 5/1/2028	3128MMQU0	3/30/2018	2.003	926,457.32	909,086.21	2.37
FHLMC 2783 PD REMIC MBS 5 1/15/2033	VS31394X4G8	10/2/2014	4.677	113,890.56	110,721.00	0.29
FHLMC MBS 2 9/15/2041	3137AM2T3	2/20/2018	1.474	802,702.89	768,521.97	2.06
FHLMC MBS 2.5 4/15/2038	3137A0UL7	4/23/2015	3.295	580,753.96	600,859.18	1.49
FHLMC MBS 2.5 7/15/2032	3137B15Z1	9/4/2018	2.205	935,183.64	922,942.67	2.4
FHLMC MBS 3.5 10/15/2028	3137AACT8	8/22/2014	2.402	50,316.62	52,604.12	0.13
FHLMC Pool # 18469 MBS 2 6/1/2028	3128MMQU4	1/25/2019	2.6	903,359.78	913,702.86	2.32
FHR 3835 BA MBS 4 8/15/2038	3137A9VR4	5/29/2015	2.803	755,356.79	766,293.27	1.94
Sub Total / Average			2.394	5,068,021.56	5,044,731.28	12.99
FNMA Bond						
FNMA MBS 1.25 4/25/2028	3136ADEN5	8/22/2016	1.25	850,550.39	819,898.63	2.18
FNMA MBS 2 12/25/2039	3136A93M8	5/25/2017	1.599	922,771.55	879,864.09	2.37
FNMA MBS 2 2/25/2041	3136A2R39	8/23/2017	3.307	934,323.26	927,823.17	2.39
FNMA MBS 2 7/25/2041	3136A75F5	11/27/2018	3.552	364,293.47	380,183.29	0.93
FNMA MBS 2 8/25/2041	3136A5GF7	6/29/2018	3.695	333,659.36	355,535.65	0.86
FNMA MBS 2.5 1/25/2042	3136A7RJ3	3/30/2018	2.772	410,620.45	408,103.37	1.05
FNMA MBS 2.5 5/25/2039	3136AHAZ3	8/14/2018	2.474	1,961,339.60	1,970,838.37	5.03
FNMA MBS 2.5 7/25/2043	3136AF3R3	1/7/2017	2.6	879,581.28	888,241.71	2.25
FNMA MBS 3 1/25/2040	31398SP80	10/27/2014	3.399	539,408.41	560,940.27	1.38
FNMA MBS 4 2/25/2039	31397SE83	1/11/2017	2.54	1,133,547.29	1,116,890.95	2.91
FNMA MBS 5 2/25/2038	31396YHT2	2/9/2017	2.156	117,294.49	114,139.33	0.3
FNMA MBS 5 7/25/2050	31398THK0	9/16/2014	4.635	625,886.90	617,882.01	1.6
Sub Total / Average			2.678	9,073,276.45	9,040,340.84	23.26
GNMA Bond						
GNMA MBS 3.5 7/20/2036	38378DX91	8/22/2016	1.244	563,348.71	550,947.21	1.44
GNMA MBS 4.25 2/16/2041	38377VFU5	8/7/2018	3.061	1,007,139.57	1,006,261.37	2.58
GNMA MBS 4.5 9/20/2039	38377TG70	1/15/2017	3.704	502,191.60	521,198.38	1.29
GNMA REMIC 2009-54 PH MBS 5 7/20/2039	38374VC98	9/2/2018	2.186	567,968.66	553,970.27	1.46
GNR 09-14 ND MBS 5 3/20/2039	38374XAE5	11/13/2023	4.896	166,506.34	178,841.36	0.43
Sub Total / Average			2.743	2,807,154.88	2,811,218.59	7.2
Local Government Investment Pool						
Local Government Investment Pool LGIP	LGIP		0.09	5,379,507.32	5,379,507.32	13.79
Sub Total / Average			0.09	5,379,507.32	5,379,507.32	13.79
Money Market						
American Deposit Mgmt Co MM	7653751		0.18	1,875,773.61	1,875,773.61	4.81
Department of National Resources MM	DNR		0.09	698,495.10	698,495.10	1.79
Sub Total / Average			0.156	2,574,268.71	2,574,268.71	6.6
Municipal Bond						
NEW YORK NY CITY TRANS FIN 4.75 2/1/2020	64971ML34	2/1/2020	2.52	268,984.80	264,540.00	0.69
Sub Total / Average			2.52	268,984.80	264,540.00	0.69
Negotiable Certificate Of Deposit						
Ally Bank 1.15 9/26/2016	02006LAE3	9/26/2016	1.15	240,000.00	240,000.00	0.62
Discover Bank 0.55 4/6/2015	CD254671MC1	4/6/2015	0.55	240,000.00	240,000.00	0.62
GE Capital Retail 1.05 4/11/2017	36830KH73	4/11/2017	1.05	240,000.00	240,000.00	0.62
Sub Total / Average			0.917	720,000.00	720,000.00	1.85
SBA						
SBA DEV PART CERT MBS 2.76 10/1/2031	83162CUH4	2/14/2019	1.706	883,180.94	820,302.63	2.26
SBIC 2005-10B MBS 4.941 9/10/2015	831641DZ5	7/4/2015	3.77	393,873.19	382,842.89	1.01
Sub Total / Average			2.342	1,277,054.13	1,203,145.52	3.27
Total / Average			1.651	39,012,543.45	38,823,587.27	100

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	159938	02834	04/03/14	00000	03063	ACTUARIAL & HEALTH CARE				
00000	159938	02834	04/03/14	00000	03063	ACTUARIAL & HEALTH CARE	OPEB ACTUARIAL VAL & REPORT	100-04-51510-291-000		7,800.00
00000	159941	02836	04/03/14	00000	06459	AEgis CORPORATION				
00000	159941	02836	04/03/14	00000	06459	AEgis CORPORATION	I#9596 4/14-4/15 CRIME POLICY	705-04-51930-511-000		1,936.00
00000	000000	03013	04/14/14	00000	03309	ASSOCIATED FINANCIAL GROUP				
00000	000000	03013	04/14/14	00000	03309	ASSOCIATED FINANCIAL GROUP	I#95446 CONSULTING SERV APR14	100-04-51961-291-000		2,150.00
00000	000000	02844	04/07/14	00000	05239	CDW-GOVERNMENT INC	I#AP1400104	702-20-51450-291-000	1,600.00	
00000	000000	02845	04/07/14	00000	05239	CDW-GOVERNMENT INC	I#AP1400105	702-20-51450-291-000	700.00	2,300.00
00000	160007	03033	04/10/14	00033	01614	CITY OF MARINETTE TREASURER	2012 PP TAX CHARGEbk	100-60-51912-553-000	20.04	
00000	160007	03033	04/10/14	00033	01614	CITY OF MARINETTE TREASURER	2012 PP TAX CHARGEbk	100-60-51912-553-000	466.09	486.13
00000	160004	03043	04/10/14	00000	01072	COMMAND CENTRAL LLC				
00000	160004	03043	04/10/14	00000	01072	COMMAND CENTRAL LLC	I#15148 ELECTION CODING	100-18-51440-416-000		8,544.85
00000	159936	02833	04/03/14	00000	02640	COMPTON, DONNA				
00000	159936	02833	04/03/14	00000	02640	COMPTON, DONNA	PER DIEM/MILEAGE 3/12 & 3/27	100-99-54610-498-000		91.84
00000	159935	02824	04/03/14	00000	02573	COUNTRY MILE				
00000	159935	02824	04/03/14	00000	02573	COUNTRY MILE	I#17732 DOC SHREDDING	100-34-51640-444-000		422.21
00000	159939	02842	04/03/14	00000	03598	DELL MARKETING LP	I#XJC6XF693	702-20-51450-980-000	720.00	
00000	159939	02843	04/03/14	00000	03598	DELL MARKETING LP	I#XJCJXR6M6	702-20-51450-980-000	2,154.00	
00000	160255	03455	04/24/14	00000	03598	DELL MARKETING LP	I#XJC4WJ6J7 COMPUTER PURCHASES	100-34-51640-980-000	2,160.00	5,034.00
00000	000000	03029	04/14/14	00000	03771	DJUPSTROM, LINDA	MARCH HLTH CLUB REIMB	810-99-51432-406-000	15.00	
00000	000000	03444	04/28/14	00000	03771	DJUPSTROM, LINDA	YOGA 4/17/14	810-99-51432-402-000	25.00	40.00
00000	000000	03039	04/14/14	00000	07039	EMPLOYEE RESOURCE CENTER, INC				
00000	000000	03039	04/14/14	00000	07039	EMPLOYEE RESOURCE CENTER, INC	I#ERC-0314-764 EAP MONTHLY SRV	100-04-51961-291-000		910.00
00000	160166	03262	04/17/14	00032	01372	FIRST SUPPLY - GREEN BAY				
00000	160166	03262	04/17/14	00032	01372	FIRST SUPPLY - GREEN BAY	I#2397941-00 AIR FILTERS	100-64-55630-467-000		329.76
00000	160164	03269	04/17/14	00000	01288	GRESSEL, CINDY RAE				
00000	160164	03269	04/17/14	00000	01288	GRESSEL, CINDY RAE	CANVASS - 4/1/14 SPRG GENERAL	100-18-51440-493-000		11.63
00000	000000	02860	04/07/14	00000	02371	JP MORGAN CHASE	ACE HARDWARE			
00000	000000	02860	04/07/14	00000	02371	JP MORGAN CHASE	HHS TOOL SUPPLY	100-34-51640-462-000	11.99	
00000	000000	03062	04/14/14	00000	02371	JP MORGAN CHASE	HHS SUPPLIES	100-34-51640-467-000	7.74	
00000	000000	02869	04/07/14	00000	02371	JP MORGAN CHASE	AMAZON.COM, INC.			
00000	000000	02869	04/07/14	00000	02371	JP MORGAN CHASE	UNITRENDS HARD DRIVES	702-20-51450-980-000	218.80	

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	000000	02915	04/07/14	00000	02371	JP MORGAN CHASE	CANLESS AIR SYSTEM	702-20-51450-980-000	79.95	
00000	000000	02916	04/07/14	00000	02371	JP MORGAN CHASE	LAPTOP KEYBOARD	702-20-51450-980-000	39.99	
00000	000000	03080	04/14/14	00000	02371	JP MORGAN CHASE	VIDEO ADAPTER	702-20-51450-980-000	20.99	
00000	000000	03118	04/14/14	00000	02371	JP MORGAN CHASE	TAPE	702-20-51450-468-000	45.88	
00000	000000	03335	04/21/14	00000	02371	JP MORGAN CHASE	EXTENSION CORDS	702-20-51450-980-000	21.76	
00000	000000	03356	04/21/14	00000	02371	JP MORGAN CHASE	WIRELESS MICE	702-20-51450-980-000	54.78	
00000	000000	03357	04/21/14	00000	02371	JP MORGAN CHASE	WIRELESS MICE	702-20-51450-980-000	44.25	
00000	000000	03358	04/21/14	00000	02371	JP MORGAN CHASE	HAND CART	702-20-51450-980-000	159.95	
00000	000000	03398	04/21/14	00000	02371	JP MORGAN CHASE	FLOOR CORD COVER	702-20-51450-980-000	47.80	
00000	000000	03563	04/28/14	00000	02371	JP MORGAN CHASE	BATTERIES	702-20-51450-980-000	13.26	
00000	000000	03126	04/14/14	00000	02371	JP MORGAN CHASE	ANGELI MENOMINEE INC			
00000	000000	03126	04/14/14	00000	02371	JP MORGAN CHASE	SUPPLIES	100-01-51410-410-000	9.71	
00000	000000	02895	04/07/14	00000	02371	JP MORGAN CHASE	AUDIO ACOUSTICS INC			
00000	000000	02895	04/07/14	00000	02371	JP MORGAN CHASE	CONVERTER FOR AUDIO/VIDEO	702-20-51450-980-000	3,175.00	
00000	000000	02851	04/07/14	00000	02371	JP MORGAN CHASE	BIG BANG LLC			
00000	000000	02851	04/07/14	00000	02371	JP MORGAN CHASE	UIU SUPPORT & MAINT	702-20-51450-468-000	1,755.00	
00000	000000	03577	04/28/14	00000	02371	JP MORGAN CHASE	BOSS			
00000	000000	03577	04/28/14	00000	02371	JP MORGAN CHASE	BOSS INSTALLATION	702-20-51450-468-000	3,000.00	
00000	000000	02896	04/07/14	00000	02371	JP MORGAN CHASE	CDW CORPORATION			
00000	000000	02896	04/07/14	00000	02371	JP MORGAN CHASE	CISCO SWITCHES	702-20-51450-890-000	109,183.12	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	INK	100-01-51410-410-000	84.76	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	PRIVACY SCREEN ES	100-01-51410-410-000	125.09	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	OFFICEJET PRO 8600	100-14-51320-980-000	480.52	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	OFFICE STD 2013	100-34-51640-410-000	764.67	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	CABLING	702-20-51450-468-000	238.45	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	CABLING	702-20-51450-468-000	45.75	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	PROJECTOR	702-20-51450-468-000	531.79	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	PHONES	702-20-51450-468-000	1,774.26	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	DVD PLAYER	702-20-51450-468-000	62.32	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	NETWORKING	702-20-51450-468-000	61.41	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	ADOBE SUITE	702-20-51450-495-000	2,184.28	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	LABELER	702-20-51450-495-000	516.28	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	IPAD SCREEN PROTECTOR CW	702-20-51450-980-000	15.18	
00000	000000	02974	04/07/14	00000	02371	JP MORGAN CHASE	HEADSET PH	702-20-51450-980-000	223.01	
00000	000000	03152	04/14/14	00000	02371	JP MORGAN CHASE	SURGE PROTECTORS	702-20-51450-980-000	55.30	
00000	000000	03316	04/21/14	00000	02371	JP MORGAN CHASE	SURGE PROTECTOR	702-20-51450-980-000	41.88	
00000	000000	03399	04/21/14	00000	02371	JP MORGAN CHASE	ACTIVE DIRECTORY	702-20-51450-291-000	720.00	
00000	000000	03400	04/21/14	00000	02371	JP MORGAN CHASE	PHONE SYSTEM UPGRADE	702-20-51450-291-000	700.00	
00000	000000	03564	04/28/14	00000	02371	JP MORGAN CHASE	IPADS,PROJECTOR,CABLES,HEADSET	702-20-51450-980-000	3,302.95	
00000	000000	03565	04/28/14	00000	02371	JP MORGAN CHASE	HHS D ADAPT VIDEO CONF	702-20-51450-468-000	574.09	
00000	000000	03568	04/28/14	00000	02371	JP MORGAN CHASE	NETWORK SWITCHES & CABLES	702-20-51450-890-000	25,041.96	
00000	000000	03570	04/28/14	00000	02371	JP MORGAN CHASE	ENGINEER - NETWORK ASSISTANCE	702-20-51450-890-000	2,240.00	
00000	000000	03571	04/28/14	00000	02371	JP MORGAN CHASE	ENGINEER - SWITCH CONFIGURATIO	702-20-51450-890-000	2,285.00	
00000	000000	03572	04/28/14	00000	02371	JP MORGAN CHASE	NETWORK ENGINEER - MISC & DOCU	702-20-51450-890-000	1,840.00	
00000	000000	03573	04/28/14	00000	02371	JP MORGAN CHASE	911 VPN CONFIGURATION	702-20-51450-291-000	160.00	
00000	000000	03574	04/28/14	00000	02371	JP MORGAN CHASE	ENGINEER - PROJECT PLANNING	702-20-51450-291-000	87.50	
00000	000000	03575	04/28/14	00000	02371	JP MORGAN CHASE	PHONE ENGINEER	702-20-51450-890-000	2,160.00	
00000	000000	03576	04/28/14	00000	02371	JP MORGAN CHASE	PHONE ENGINEER	702-20-51450-890-000	5,077.50	
00000	000000	03089	04/14/14	00000	02371	JP MORGAN CHASE	CONSOLIDATED PLASTICS CO			
00000	000000	03089	04/14/14	00000	02371	JP MORGAN CHASE	CH SUPPLIES	100-34-51640-467-000	201.25	
00000	000000	03077	04/14/14	00000	02371	JP MORGAN CHASE	CT SALES OF IM, LLC			
00000	000000	03077	04/14/14	00000	02371	JP MORGAN CHASE	FIRE EXT CHECK - NIAGARA HHS	100-34-51640-468-000	71.50	

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	000000	03341	04/21/14	00000	02371	JP MORGAN CHASE	CULVERS OF MARINET			
00000	000000	03341	04/21/14	00000	02371	JP MORGAN CHASE	TRNG SUPPLIES	810-99-51431-498-000	15.00	
00000	000000	03158	04/14/14	00000	02371	JP MORGAN CHASE	DAN'S FASTER LUBE			
00000	000000	03158	04/14/14	00000	02371	JP MORGAN CHASE	#31 OIL CHANGE	704-34-51480-458-000	28.00	
00000	000000	03159	04/14/14	00000	02371	JP MORGAN CHASE	#1127 OIL CHANGE	704-34-51480-458-000	28.00	
00000	000000	03160	04/14/14	00000	02371	JP MORGAN CHASE	#29 FULL SERVICE OIL CHANGE	704-34-51480-468-000	30.84	
00000	000000	03580	04/28/14	00000	02371	JP MORGAN CHASE	#28 OIL CHANGE	704-34-51480-458-000	34.84	
00000	000000	02932	04/07/14	00000	02371	JP MORGAN CHASE	DELAVAN LAKE LAWN MANAGEM			
00000	000000	02932	04/07/14	00000	02371	JP MORGAN CHASE	CORP COUNSEL SPRING CONFERENCE	100-14-51320-435-000	140.00	
00000	000000	02881	04/07/14	00000	02371	JP MORGAN CHASE	DREES ELECTRIC, INC			
00000	000000	02881	04/07/14	00000	02371	JP MORGAN CHASE	OLD LEC BULBS	100-34-51640-467-000	10.74	
00000	000000	03315	04/21/14	00000	02371	JP MORGAN CHASE	DRI*GILISOFT FULL DISK EN			
00000	000000	03315	04/21/14	00000	02371	JP MORGAN CHASE	ENCRYPTION SOFTWARE	702-20-51450-495-000	210.79	
00000	000000	03314	04/21/14	00000	02371	JP MORGAN CHASE	DRI*WWW.ELEMENTS.INFO			
00000	000000	03314	04/21/14	00000	02371	JP MORGAN CHASE	ENCRYPTION SOFTWARE	702-20-51450-495-000	765.00	
00000	000000	03051	04/14/14	00000	02371	JP MORGAN CHASE	EAGLEHERALD PUBLISHING			
00000	000000	03051	04/14/14	00000	02371	JP MORGAN CHASE	1 YEAR SUBSCRIPTION	100-18-51420-429-000	191.40	
00000	000000	03123	04/14/14	00000	02371	JP MORGAN CHASE	ELIZABETH MARIE EBSCH			
00000	000000	03123	04/14/14	00000	02371	JP MORGAN CHASE	HAND SOAP	100-34-51640-444-000	32.50	
00000	000000	03425	04/21/14	00000	02371	JP MORGAN CHASE	GLOVES	100-34-51640-444-000	29.16	
00000	000000	03584	04/28/14	00000	02371	JP MORGAN CHASE	CLEANER/TOWL DISPENSER	100-34-51640-444-000	95.74	
00000	000000	03492	04/28/14	00000	02371	JP MORGAN CHASE	ENCORE ONE LLC			
00000	000000	03492	04/28/14	00000	02371	JP MORGAN CHASE	LEC KITCHEN STEAMER	100-34-51640-468-000	859.01	
00000	000000	03476	04/28/14	00000	02371	JP MORGAN CHASE	EVENTBRITE INC.			
00000	000000	03476	04/28/14	00000	02371	JP MORGAN CHASE	GOVERNMENT ACCOUNTING WORKSHOP	100-04-51510-424-000	160.00	
00000	000000	02972	04/07/14	00000	02371	JP MORGAN CHASE	FLY- ME- FLAG INC			
00000	000000	02972	04/07/14	00000	02371	JP MORGAN CHASE	VETERAN'S FOUNTAIN FLAGS & US	100-34-51640-469-000	988.83	
00000	000000	03136	04/14/14	00000	02371	JP MORGAN CHASE	GENUINE PARTS COMPANY			
00000	000000	03136	04/14/14	00000	02371	JP MORGAN CHASE	LEC RESPIRATORS PAINT PROJECT	100-34-51640-467-000	195.44	
00000	000000	03554	04/28/14	00000	02371	JP MORGAN CHASE	BELTS FOR ANNEX AIR COMPRESSOR	100-34-51640-468-000	53.64	
00000	000000	03528	04/28/14	00000	02371	JP MORGAN CHASE	GEORGE PATTON ASSOCIATES			
00000	000000	03528	04/28/14	00000	02371	JP MORGAN CHASE	WALL SIGN BRACKETS	100-34-51640-467-000	733.00	
00000	000000	03135	04/14/14	00000	02371	JP MORGAN CHASE	GRAYBAR ELECTRIC CO.			
00000	000000	03135	04/14/14	00000	02371	JP MORGAN CHASE	LEC LIGHTS	100-34-51640-468-000	56.16	
00000	000000	03369	04/21/14	00000	02371	JP MORGAN CHASE	LEC LIGHTS	100-34-51640-467-000	131.67	
00000	000000	03370	04/21/14	00000	02371	JP MORGAN CHASE	LEC LIGHTS	100-34-51640-467-000	141.80	
00000	000000	03378	04/21/14	00000	02371	JP MORGAN CHASE	CH CTY BD ROOM LIGHTS	100-34-51640-467-000	114.63	
00000	000000	03540	04/28/14	00000	02371	JP MORGAN CHASE	LIB SENSOR LIGHT	100-34-51640-467-000	54.17	
00000	000000	03581	04/28/14	00000	02371	JP MORGAN CHASE	GRAYBAR ELECTRIC COMPANY			
00000	000000	03581	04/28/14	00000	02371	JP MORGAN CHASE	LEC DISPATCH LIGHTS	100-34-51640-468-000	39.21	
00000	000000	03582	04/28/14	00000	02371	JP MORGAN CHASE	LEC DISPATCH LIGHTS CREDIT	100-34-51640-468-000	26.50CR	
00000	000000	03562	04/28/14	00000	02371	JP MORGAN CHASE	GREAT LAKES ENTERPRISES L			
00000	000000	03562	04/28/14	00000	02371	JP MORGAN CHASE	RAMADA INN	702-20-51450-435-000	79.00	
00000	000000	03371	04/21/14	00000	02371	JP MORGAN CHASE	HYDRO-FLO PRODUCTS INC			
00000	000000	03371	04/21/14	00000	02371	JP MORGAN CHASE	LEC FLEXIBLE COUPLINGS AIR HAN	100-34-51640-467-000	490.08	
00000	000000	03372	04/21/14	00000	02371	JP MORGAN CHASE	LEC AIR VENTS BOILERS	100-34-51640-467-000	129.23	
00000	000000	02985	04/07/14	00000	02371	JP MORGAN CHASE	INDIANA STAMP CO INC			
00000	000000	02985	04/07/14	00000	02371	JP MORGAN CHASE	DATE STAMP/AUTHENTICATED COPY	702-44-51470-291-000	49.94	
00000	000000	03501	04/28/14	00000	02371	JP MORGAN CHASE	INTERWORLD HIGHWAY LLC			
00000	000000	03501	04/28/14	00000	02371	JP MORGAN CHASE	CH ACV DETECTOR	100-34-51640-468-000	30.86	
00000	000000	03380	04/21/14	00000	02371	JP MORGAN CHASE	IRONWORKS ON MAIN INC			
00000	000000	03380	04/21/14	00000	02371	JP MORGAN CHASE	TRNG SUPPLIES	810-99-51431-498-000	25.00	

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	000000	03111	04/14/14	00000	02371	JP MORGAN CHASE	JET INDSTR & CNSTRCTN SP			
00000	000000	03111	04/14/14	00000	02371	JP MORGAN CHASE	SAFETY GOGGLES/GLASSES	100-34-51640-446-000	17.95	
00000	000000	03078	04/14/14	00000	02371	JP MORGAN CHASE	JOHNSON CONTROLS INC			
00000	000000	03078	04/14/14	00000	02371	JP MORGAN CHASE	LEC SMOKE DAMPER INSPECTIONS	100-34-51640-467-000	3,722.62	
00000	000000	03311	04/21/14	00000	02371	JP MORGAN CHASE	NAE @ CH OFFLINE	100-34-51640-468-000	689.25	
00000	000000	03397	04/21/14	00000	02371	JP MORGAN CHASE	PLANNED SERVICE AGREEMENT	100-34-51640-467-000	3,311.50	
00000	000000	03491	04/28/14	00000	02371	JP MORGAN CHASE	JOHNSTONS FURNACE SVC COR			
00000	000000	03491	04/28/14	00000	02371	JP MORGAN CHASE	SALLY PORT GAS VLAVE LITTLE LE	100-34-51640-467-000	111.25	
00000	000000	02922	04/07/14	00000	02371	JP MORGAN CHASE	LITHOCRAFTERS PRINTING IN			
00000	000000	02922	04/07/14	00000	02371	JP MORGAN CHASE	CH SIGN LAMINATION	702-44-51470-415-000	147.00	
00000	000000	03493	04/28/14	00000	02371	JP MORGAN CHASE	LOGICALIS INC			
00000	000000	03493	04/28/14	00000	02371	JP MORGAN CHASE	AS400 PTF UPDATES	702-20-51450-291-000	1,050.00	
00000	000000	02892	04/07/14	00000	02371	JP MORGAN CHASE	MARINETTE FARM & GARDEN,			
00000	000000	02892	04/07/14	00000	02371	JP MORGAN CHASE	ALL BLDGS SALT	100-34-51640-469-000	563.50	
00000	000000	03146	04/14/14	00000	02371	JP MORGAN CHASE	SALT -ALL BLDGS	100-34-51640-469-000	314.37	
00000	000000	02872	04/07/14	00000	02371	JP MORGAN CHASE	MARSHFIELD HOSPITALITIES			
00000	000000	02872	04/07/14	00000	02371	JP MORGAN CHASE	WCFA SPRING MEETING	100-16-51110-435-000	140.00	
00000	000000	02873	04/07/14	00000	02371	JP MORGAN CHASE	WCFA SPRING MEETING	100-16-51110-435-000	140.00	
00000	000000	02880	04/07/14	00000	02371	JP MORGAN CHASE	MENARD INC			
00000	000000	02880	04/07/14	00000	02371	JP MORGAN CHASE	OLD LEC	100-34-51640-467-000	20.68	
00000	000000	02880	04/07/14	00000	02371	JP MORGAN CHASE	PENTHOUSE BATHROOM	100-34-51640-467-000	4.57	
00000	000000	02954	04/07/14	00000	02371	JP MORGAN CHASE	LEC CEILING TEXTURE	100-34-51640-467-000	19.98	
00000	000000	02954	04/07/14	00000	02371	JP MORGAN CHASE	CH SUPPLIES	100-34-51640-467-000	48.14	
00000	000000	03087	04/14/14	00000	02371	JP MORGAN CHASE	LEC PROJECT	100-34-51640-467-000	112.97	
00000	000000	03090	04/14/14	00000	02371	JP MORGAN CHASE	CH SUPPLIES	100-34-51640-467-000	7.98	
00000	000000	03103	04/14/14	00000	02371	JP MORGAN CHASE	LEC PAINT/SUPPLIES	100-34-51640-467-000	80.58	
00000	000000	03104	04/14/14	00000	02371	JP MORGAN CHASE	LEC PROJECT RETURNS	100-34-51640-467-000	41.31CR	
00000	000000	03108	04/14/14	00000	02371	JP MORGAN CHASE	CH SUPPLIES	100-34-51640-467-000	28.57	
00000	000000	03124	04/14/14	00000	02371	JP MORGAN CHASE	CH BACKUP GENERATOR BOILER ROO	100-34-51640-467-000	16.88	
00000	000000	03125	04/14/14	00000	02371	JP MORGAN CHASE	RETURN	100-34-51640-467-000	6.99CR	
00000	000000	03137	04/14/14	00000	02371	JP MORGAN CHASE	CH WELLNESS CENTER SHOWER	100-34-51640-467-000	19.89	
00000	000000	03161	04/14/14	00000	02371	JP MORGAN CHASE	LEC PROJECT	100-34-51640-467-000	102.34	
00000	000000	03322	04/21/14	00000	02371	JP MORGAN CHASE	CAULK	100-34-51640-467-000	15.96	
00000	000000	03386	04/21/14	00000	02371	JP MORGAN CHASE	LEC PAINT SUPPLIES	100-34-51640-467-000	146.35	
00000	000000	03404	04/21/14	00000	02371	JP MORGAN CHASE	AIR HANDLER DRAIN/AIR COMPRESS	100-34-51640-467-000	42.13	
00000	000000	03497	04/28/14	00000	02371	JP MORGAN CHASE	LEC PROJECT	100-34-51640-467-000	30.41	
00000	000000	03515	04/28/14	00000	02371	JP MORGAN CHASE	LEC BROOM HANDLES	100-34-51640-444-000	23.96	
00000	000000	03555	04/28/14	00000	02371	JP MORGAN CHASE	DUCT TAPE/SWIFFER REFILL	100-34-51640-444-000	39.92	
00000	000000	03556	04/28/14	00000	02371	JP MORGAN CHASE	MAP-PRO	100-34-51640-467-000	17.98	
00000	000000	03559	04/28/14	00000	02371	JP MORGAN CHASE	LIBRARY SUPPLIES	100-34-51640-467-000	4.33	
00000	000000	03109	04/14/14	00000	02371	JP MORGAN CHASE	MID-STATE SUPPLY			
00000	000000	03109	04/14/14	00000	02371	JP MORGAN CHASE	BACK UP GENERATOR IN CH BOILER	100-34-51640-467-000	46.77	
00000	000000	03138	04/14/14	00000	02371	JP MORGAN CHASE	CH PLUMBING SUPPLIES	100-34-51640-467-000	634.06	
00000	000000	03107	04/14/14	00000	02371	JP MORGAN CHASE	MILLER'S ACTION OFFICE SU			
00000	000000	03107	04/14/14	00000	02371	JP MORGAN CHASE	CH MAINT OFFICE SUPPLIES	100-34-51640-410-000	13.38	
00000	000000	03310	04/21/14	00000	02371	JP MORGAN CHASE	MISC OFFICE SUPPLIES	100-60-51520-410-000	132.61	
00000	000000	03310	04/21/14	00000	02371	JP MORGAN CHASE	INDEX/PENS/MISC	100-60-51911-410-000	50.00	
00000	000000	03120	04/14/14	00000	02371	JP MORGAN CHASE	MOTION INDUSTRIES INC			
00000	000000	03120	04/14/14	00000	02371	JP MORGAN CHASE	LEC DRYER BELTS	100-34-51640-468-000	140.11	
00000	000000	02971	04/07/14	00000	02371	JP MORGAN CHASE	NEW-CELL, INC.			
00000	000000	02971	04/07/14	00000	02371	JP MORGAN CHASE	UP CHRG - WILL BE CREDIT ON NX	100-34-51640-225-000	137.70	
00000	000000	03312	04/21/14	00000	02371	JP MORGAN CHASE	MIFI SERVICE	702-20-51450-225-000	412.55	

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	000000	03549	04/28/14	00000	02371	JP MORGAN CHASE	APRIL INTERNET BILL	702-20-51450-225-000	337.04	
00000	000000	03084	04/14/14	00000	02371	JP MORGAN CHASE	NKS TIRE & SERVICE INC			
00000	000000	03084	04/14/14	00000	02371	JP MORGAN CHASE	#1021 WIPER MOTOR	704-34-51480-468-000	215.65	
00000	000000	03085	04/14/14	00000	02371	JP MORGAN CHASE	#98, ALIGNMENT/TIE ROD/TIRE BA	704-34-51480-468-000	638.65	
00000	000000	03134	04/14/14	00000	02371	JP MORGAN CHASE	FUEL CAP. SCANNER TEST	704-34-51480-468-000	77.31	
00000	000000	03156	04/14/14	00000	02371	JP MORGAN CHASE	#80 TIRES/BRAKE PADS	704-34-51480-468-000	559.34	
00000	000000	03526	04/28/14	00000	02371	JP MORGAN CHASE	OFFICE SUPPLY GROUP			
00000	000000	03526	04/28/14	00000	02371	JP MORGAN CHASE	COPIER CONTRACT	702-44-51460-291-000	4,162.41	
00000	000000	03355	04/21/14	00000	02371	JP MORGAN CHASE	OSTHOFF RESORT			
00000	000000	03355	04/21/14	00000	02371	JP MORGAN CHASE	K JUST WCHSA CONF HOTEL	100-16-51110-435-000	140.00	
00000	000000	03525	04/28/14	00000	02371	JP MORGAN CHASE	JUST WCHSA LODGING	100-16-51110-435-000	140.00	
00000	000000	02867	04/07/14	00000	02371	JP MORGAN CHASE	PARK HOTEL INC.			
00000	000000	02867	04/07/14	00000	02371	JP MORGAN CHASE	LODGING ACCOMODATIONS	702-20-51450-435-000	70.00	
00000	000000	02868	04/07/14	00000	02371	JP MORGAN CHASE	LODGING ACCOMODATIONS	702-20-51450-435-000	70.00	
00000	000000	03102	04/14/14	00000	02371	JP MORGAN CHASE	PAYPAL			
00000	000000	03102	04/14/14	00000	02371	JP MORGAN CHASE	DISPLAY CASE	702-44-51470-468-000	854.66	
00000	000000	03140	04/14/14	00000	02371	JP MORGAN CHASE	PURCHASING COURSE	100-04-51510-424-000	260.00	
00000	000000	03101	04/14/14	00000	02371	JP MORGAN CHASE	QWEST COMMUNICATIONS COMP			
00000	000000	03101	04/14/14	00000	02371	JP MORGAN CHASE	PHONE BILL	702-00-13800-000-000	784.69	
00000	000000	03527	04/28/14	00000	02371	JP MORGAN CHASE	MARCH PHONE BILL	702-00-13800-000-000	741.09	
00000	000000	03076	04/14/14	00000	02371	JP MORGAN CHASE	ROCHESTER MIDLAND CORP			
00000	000000	03076	04/14/14	00000	02371	JP MORGAN CHASE	CH SUPPLIES	100-34-51640-467-000	1,014.73	
00000	000000	02874	04/07/14	00000	02371	JP MORGAN CHASE	S & O LOCK SERVICE			
00000	000000	02874	04/07/14	00000	02371	JP MORGAN CHASE	LEC REPAIR LOCKS	100-34-51640-467-000	50.00	
00000	000000	03334	04/21/14	00000	02371	JP MORGAN CHASE	SCHINDLER ELEVATOR CORP			
00000	000000	03334	04/21/14	00000	02371	JP MORGAN CHASE	ELEVATOR ANNUAL SERVICE (THRU	704-34-51480-468-000	9,225.60	
00000	000000	03091	04/14/14	00000	02371	JP MORGAN CHASE	SEARS HOMETOWN AND OUTLE			
00000	000000	03091	04/14/14	00000	02371	JP MORGAN CHASE	12 PC NUT	100-34-51640-462-000	24.99	
00000	000000	03320	04/21/14	00000	02371	JP MORGAN CHASE	LEC PROJECT	100-34-51640-467-000	35.00	
00000	000000	03086	04/14/14	00000	02371	JP MORGAN CHASE	SHERWIN WILLIAMS CO			
00000	000000	03086	04/14/14	00000	02371	JP MORGAN CHASE	LEC PAINT	100-34-51640-467-000	208.15	
00000	000000	03336	04/21/14	00000	02371	JP MORGAN CHASE	LEC VISITATION PAINT	100-34-51640-467-000	73.98	
00000	000000	03379	04/21/14	00000	02371	JP MORGAN CHASE	PAINT	100-34-51640-467-000	69.55	
00000	000000	03583	04/28/14	00000	02371	JP MORGAN CHASE	LEC PAINT	100-34-51640-467-000	85.18	
00000	000000	02984	04/07/14	00000	02371	JP MORGAN CHASE	ST PAUL STAMP WORKS INC			
00000	000000	02984	04/07/14	00000	02371	JP MORGAN CHASE	DOOR PLATE	702-44-51470-291-000	14.03	
00000	000000	03496	04/28/14	00000	02371	JP MORGAN CHASE	CUSTOM SIGNS	702-44-51470-291-000	38.09	
00000	000000	02921	04/07/14	00000	02371	JP MORGAN CHASE	STAPLES INC			
00000	000000	02921	04/07/14	00000	02371	JP MORGAN CHASE	VELCRO & TAPE	702-44-51470-415-000	95.98	
00000	000000	03157	04/14/14	00000	02371	JP MORGAN CHASE	SUPPLIES - VELLUM BRISTOL COVE	702-44-51470-415-000	17.49	
00000	000000	03551	04/28/14	00000	02371	JP MORGAN CHASE	STEEN MACEK PAPER COMPANY			
00000	000000	03551	04/28/14	00000	02371	JP MORGAN CHASE	PAPER STOCK	702-44-51460-418-000	45.50	
00000	000000	03421	04/21/14	00000	02371	JP MORGAN CHASE	TELOCIN GROUP INC			
00000	000000	03421	04/21/14	00000	02371	JP MORGAN CHASE	LEC COLLING SYSTEM MAINTENANCE	100-34-51640-468-000	686.50	
00000	000000	02866	04/07/14	00000	02371	JP MORGAN CHASE	THE BELSON COMPANY, INC.			
00000	000000	02866	04/07/14	00000	02371	JP MORGAN CHASE	TUB/TILE CLEANER	100-34-51640-444-000	548.88	
00000	000000	03073	04/14/14	00000	02371	JP MORGAN CHASE	RECYCLING EXTRACT	100-34-51640-467-000	3,826.40	
00000	000000	03074	04/14/14	00000	02371	JP MORGAN CHASE	WATER BASED CLEANER	100-34-51640-444-000	91.15	
00000	000000	03075	04/14/14	00000	02371	JP MORGAN CHASE	FILTERS	100-34-51640-467-000	54.12	
00000	000000	02852	04/07/14	00000	02371	JP MORGAN CHASE	TIME WARNER CABLE ENTERPR			
00000	000000	02852	04/07/14	00000	02371	JP MORGAN CHASE	A#620473102 INTERNET & STATIC	702-20-51450-225-000	675.00	
00000	000000	03151	04/14/14	00000	02371	JP MORGAN CHASE	INTERNET	702-20-51450-225-000	675.00	

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	000000	02973	04/07/14	00000	02371	JP MORGAN CHASE	TRI-CITY PLUMBING INC			
00000	000000	02973	04/07/14	00000	02371	JP MORGAN CHASE	CH BOILER ROOM COPPER PIPE REP	100-34-51640-467-000	1,981.72	
00000	000000	03552	04/28/14	00000	02371	JP MORGAN CHASE	LEC AIR HANDLER	100-34-51640-467-000	12.88	
00000	000000	03480	04/28/14	00000	02371	JP MORGAN CHASE	UNITED PARCEL SERVICE, IN			
00000	000000	03480	04/28/14	00000	02371	JP MORGAN CHASE	UPS 04-12-14	702-20-51450-411-000	13.65	
00000	000000	02883	04/07/14	00000	02371	JP MORGAN CHASE	WAL-MART STORES			
00000	000000	02883	04/07/14	00000	02371	JP MORGAN CHASE	MTG SUPPLIES	100-01-51410-410-000	6.69	
00000	000000	03321	04/21/14	00000	02371	JP MORGAN CHASE	WAL-MART STORES, INC			
00000	000000	03321	04/21/14	00000	02371	JP MORGAN CHASE	KETCHUP BOTTLE FOR JAIL PROJEC	100-34-51640-462-000	1.97	
00000	000000	03100	04/14/14	00000	02371	JP MORGAN CHASE	WEIGHTWATCHERS.COM, INC.			
00000	000000	03100	04/14/14	00000	02371	JP MORGAN CHASE	FEB 2014 CHARGES	810-99-51432-403-000	45.86	
00000	000000	02920	04/07/14	00000	02371	JP MORGAN CHASE	WESTERN STATES ENVELOPE &			
00000	000000	02920	04/07/14	00000	02371	JP MORGAN CHASE	STOCK	702-44-51470-418-000	80.15	
00000	000000	03333	04/21/14	00000	02371	JP MORGAN CHASE	WISCONSIN COUNTIES ASSOCI			
00000	000000	03333	04/21/14	00000	02371	JP MORGAN CHASE	K JUST CTY OFFICIALS WRKSHP RE	100-16-51110-424-000	65.00	
00000	000000	03548	04/28/14	00000	02371	JP MORGAN CHASE	JUST - COWS REGISTRATION	100-16-51110-424-000	65.00	216,862.87
00000	160193	03260	04/17/14	00000	03625	KROLL GACTUAL DATA				
00000	160193	03260	04/17/14	00000	03625	KROLL GACTUAL DATA	I#0662BI40640314	208-99-56720-568-000		248.64
00000	160022	03030	04/10/14	00000	05939	MARCIULIONIS, MARY				
00000	160022	03030	04/10/14	00000	05939	MARCIULIONIS, MARY	MARCH HEALTH CLUB REIMB	810-99-51432-406-000		15.00
00000	160023	03042	04/10/14	00000	06365	MARINETTE CO CLERK				
00000	160023	03042	04/10/14	00000	06365	MARINETTE CO CLERK	POSTAGE MARCH 2014	100-60-51520-411-000		.50
00000	159924	02841	04/03/14	00000	00666	MARINETTE WATER UTILITY	A#590700	100-34-51640-229-000	299.61	
00000	159924	02841	04/03/14	00000	00666	MARINETTE WATER UTILITY	A#590610	100-34-51640-229-000	338.48	
00000	159924	02841	04/03/14	00000	00666	MARINETTE WATER UTILITY	A#199270	100-34-51640-229-000	1,817.57	
00000	159924	02841	04/03/14	00000	00666	MARINETTE WATER UTILITY	A#199280	100-34-51640-229-000	52.00	2,507.66
00000	160160	03263	04/17/14	00000	00852	MENARD'S STORE - MARINETTE	I#49683 RANDOM TEXTURED 2X2	100-64-55630-467-000	269.56	
00000	160160	03264	04/17/14	00000	00852	MENARD'S STORE - MARINETTE	I#48896 PERF WHITE CASING SET	100-64-55630-467-000	19.99	289.55
00000	159923	02846	04/03/14	00000	00615	MILLER'S ACTION OFFICE SUPPLY	I#99458-001 TONER	702-20-51450-980-000	79.59	
00000	160242	03449	04/24/14	00000	00615	MILLER'S ACTION OFFICE SUPPLY	I#100906-001 CALENDARS	100-14-51320-410-000	40.98	120.57
00000	159998	03022	04/10/14	00000	00263	PESHTIGO TIMES	ACCT 208-MINUTES 1/28/14	100-16-51110-426-000	95.28	
00000	159998	03022	04/10/14	00000	00263	PESHTIGO TIMES	ACCT 208 ORD #371-14	100-16-51110-426-000	41.70	
00000	159998	03022	04/10/14	00000	00263	PESHTIGO TIMES	ACCT 208 TYPE D	100-18-51440-426-000	69.50	
00000	159998	03022	04/10/14	00000	00263	PESHTIGO TIMES	ACCT 208 TYPE B	100-18-51440-426-000	387.58	
00000	159998	03022	04/10/14	00000	00263	PESHTIGO TIMES	ACCT 208 SAMPLE BALLOT	100-18-51440-426-000	83.40	
00000	160155	03271	04/17/14	00000	00263	PESHTIGO TIMES	A#1060 AD LEC CHILLERS	100-34-51641-890-000	34.75	
00000	160155	03271	04/17/14	00000	00263	PESHTIGO TIMES	A#1060 AD LIFT PUMPS	401-99-57000-753-000	34.75	746.96
00000	000000	02832	04/07/14	00000	01979	PROFOUND SOLUTIONS, INC	I#3787 3/2-3/15 AD HOC SRV	702-20-51450-291-000	2,250.00	
00000	000000	03009	04/14/14	00000	01979	PROFOUND SOLUTIONS, INC	I#3781 2/16-3/1/14	702-20-51450-291-000	2,250.00	
00000	000000	03041	04/14/14	00000	01979	PROFOUND SOLUTIONS, INC	I#3793 AS400 AD HOC 3/16-3/29	702-20-51450-291-000	2,550.00	
00000	000000	03458	04/28/14	00000	01979	PROFOUND SOLUTIONS, INC	I#3799 AS400 SRV 3/30-4/12	702-20-51450-291-000	3,262.50	10,312.50

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	160179	03261	04/17/14	00000	02460	SPANGENBERG LAW OFFICES, LLC				
00000	160179	03261	04/17/14	00000	02460	SPANGENBERG LAW OFFICES, LLC	I#02608 DURAM MFG/SCHRAM	208-99-56720-568-000		72.00
00000	159940	02835	04/03/14	00000	05240	STEEN-MACEK PAPER CO	I#722942 PAPER STOCK	702-44-51470-418-000	611.17	
00000	159940	02835	04/03/14	00000	05240	STEEN-MACEK PAPER CO	I#717177 PAPER STOCK	702-44-51470-418-000	57.10	
00000	159940	02835	04/03/14	00000	05240	STEEN-MACEK PAPER CO	I#723460 PAPER STOCK	702-44-51470-418-000	257.10	925.37
00000	000000	03040	04/14/14	00000	01439	SUN LIFE ASSURANCE COMPANY				
00000	000000	03040	04/14/14	00000	01439	SUN LIFE ASSURANCE COMPANY	CH094082 LIFE INSURANCE APR14	705-04-51970-511-000		1,386.08
00000	160181	03270	04/17/14	00000	02602	SYLVESTER, KAREN M				
00000	160181	03270	04/17/14	00000	02602	SYLVESTER, KAREN M	CANVASS -4/1/14 SPRING GENERAL	100-18-51440-493-000		11.63
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/13/14 CTHS	810-99-51431-498-000	150.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/14/14 CTHS	810-99-51431-498-000	150.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/21/14 HHSD	810-99-51431-498-000	165.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/31/14 HHSD	810-99-51431-498-000	165.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	4/4/14 HHSD	810-99-51431-498-000	150.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	4/7/14 HHSD	810-99-51431-498-000	150.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/19 & 4/2/14 JOB CENTER	810-99-51431-498-000	165.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/25/14 LEC	810-99-51431-498-000	120.00	
00000	160016	03005	04/10/14	00000	03482	THERAPEUTIC ESSENCE MASSAGE	3/27/14 LEC	810-99-51431-498-000	120.00	1,335.00
00000	160196	03273	04/17/14	00000	04952	TRACKER, A DIVISION OF C2, LLC				
00000	160196	03273	04/17/14	00000	04952	TRACKER, A DIVISION OF C2, LLC	I#05-02983 ANNUAL SUBSCRIPT	100-04-51510-291-000		2,340.00
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-01-51410-411-000	1.91	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-04-51510-411-000	34.80	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-14-51320-411-000	33.64	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-16-51110-411-000	110.03	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-18-51420-411-000	38.28	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-18-51440-411-000	7.34	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-34-51640-411-000	1.43	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-60-51520-411-000	361.74	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	100-60-51911-411-000	122.71	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	702-20-51450-411-000	.64	
00000	160153	03272	04/17/14	00000	00096	UNITED MAILING SERVICES INC	I#117438 POSTAGE	705-04-51950-411-000	1.18	713.70
00000	159928	02822	04/03/14	00000	00899	VOYAGER FLEET SYSTEMS INC				
00000	159928	02822	04/03/14	00000	00899	VOYAGER FLEET SYSTEMS INC	I#869156877409	704-34-51480-458-000		2,562.33
00000	160009	03023	04/10/14	00000	02015	WI COUNTY FORESTS ASSOC INC				
00000	160009	03023	04/10/14	00000	02015	WI COUNTY FORESTS ASSOC INC	WCFA CONFERENCE 3/20 & 3/21	100-16-51110-424-000		120.00
00000	160192	03256	04/17/14	00000	03624	WI COUNTY TREASURERS' ASSOC				
00000	160192	03256	04/17/14	00000	03624	WI COUNTY TREASURERS' ASSOC	JUNE CONFERENCE BEV NOFFKE	100-60-51520-424-000		100.00

REF NBR	CHECK NBR	VOUCH NBR	DATE PAID	PO NBR	VENDOR NBR	PAYEE	DESCRIPTION	ACCOUNT NUMBER	SUB-TOTAL	TOTALS
00000	000000	03035	04/14/14	00000	02149	YMCA	MARCH HEALTH CLUB REIMB	810-99-51432-406-000	195.00	
00000	000000	03036	04/14/14	00000	02149	YMCA	2014 CORP CHALLENGE	810-99-51432-402-000	450.00	645.00

REPORT TOTALS 271,371.78

ACH PAYMENTS
ELECTRONIC PAYMENTS
DISBURSEMENTS

NOTE: AN ASTERISK (*) FOLLOWING THE ACCOUNT NUMBER INDICATES THE ACCOUNT IS TO BE APPLIED TO THE PRIOR YEAR.