

CITY OF ONALASKA MEETING NOTICE

COMMITTEE/BOARD: Joint Municipal Court Committee

DATE OF MEETING: January 18, 2018 (Thursday)

PLACE OF MEETING: City Hall – 415 Main Street (Room 112)

TIME OF MEETING: 3:30 P.M.

PURPOSE OF MEETING

1. Call to Order and roll call.
2. Approval of minutes from the previous meeting
3. Public Input (Limited to 3 minutes/individual)

Consideration and possible action on the following items:

4. Clerk of Court:
 - a. Monthly/Quarterly Scorecard
 - b. Update Regarding State Debt Collection (SDC)
 - c. Update Regarding Software Implementation
5. Finance Department:
 - a. Financials for 2017
 - b. Account Receivables as of 12-31-2017
 - c. Update regarding State Debt Collection (SDC)
 - d. Joint Municipal Court Cases Not Dismissed
6. Update from the City of Onalaska regarding the audit report completed by Hawkins Ash CPA's for the City of Onalaska's portion of the Joint Municipal Court
7. Next meeting date – April 19, 2018
8. Adjournment

PLEASE TAKE FURTHER NOTICE that members of the Common Council of the City of Onalaska who do not serve on the committee may attend this meeting to gather information about a subject over which they have decision making responsibility.

Therefore, further notice is hereby given that the above meeting may constitute a meeting of the Common Council and is hereby noticed as such, even though it is not contemplated that the Common Council will take any formal action at this meeting.

NOTICES MAILED TO:

Mayor Joe Chilsen

Ald. Jim Binash

Ald. Jim Olson

Ald. Jerry Every

Ald. Ron Gjertsen

Ald. Harvey Bertrand

Ald. Bob Muth

City Attorney City Administrator

La Crosse Tribune Dept Heads

Coulee Courier

WKTY WLXR WLAX WKBT WXOW FOX

Omni Center Onalaska Public Library

*Committee Members

*Teresa Schnitzler–West Salem–Vice Chair, Alternate–Chief Ashbeck

*Carroll Vizecky –Shelby, Alternate – Sean Horton

*Scott Alo - Bangor, (rotating Chief) Alternate – Shelly Miller

*Scott Heinig– Holmen–Chair, Alternate– Shane Collins

*Drew Gavrilos - Chief of Campbell

*Cassie Hanan – Campbell, Alternate – Lee Weis

*Linda Young- Rockland, Stephanie Rowell – Rockland Designee

*Michael Hoffman – Holland, Alternate – Kathy Warzynski

*Joseph Davis – City of Onalaska Member

Fred Buehler – Finance Director

John Brinckman – Municipal Court Judge

Hildie McIntyre – Municipal Court Supervisor

Date Notices Mailed and Posted: 1-11-18

In compliance with the Americans with Disabilities Act of 1990, the City of Onalaska will provide reasonable accommodations to qualified individuals with a disability to ensure equal access to public meetings provided notification is given to the City Clerk within seventy-two (72) hours prior to the public meeting and that the requested accommodation does not create an undue hardship for the City.

JMC Meeting – January 17, 2018

1. I must say that I would not be making the following statements were it not for the tenacity of two of our City Council members.
2. As all of you are probably aware, the commissioning of Hawkins-Ash to do the work leading up to this report was approved by the Onalaska City Council subsequent to the discovery several months ago of boxes of unprocessed citations, unopened letters, and a variety of other documents. By the way, the agenda calls this the audit report. Actually, Hawkins – Ash specifically states at the end of their letter that the report did not represent an audit, but was a report on financial matters.
3. By the way, I am regretful to say that I was against having this work done.
4. However, since the report came out, I have put in a considerable number of hours into studying the report, attempting to understand implications of it, and talking at some length with staff about the report and JMC mismanagement. I have also looked at, but not through the 10 to 15 boxes.
5. The supervisor at the time was directly responsible for misplacing documents, not processing citations on a timely basis, making the other errors and inconsistencies mentioned in the report. That supervisor has been replaced.
6. I have made the statement on occasion that it would be a waste of great state and local resources to go back and try to rectify the mishandling of hundreds of cases represented here. I more than ever stand by that statement based on what I have learned.
7. **HOWever, the municipal court judge is the person responsible for the proper operation of the JMC. The report mentions concerns about the judge's oversight, his physical presence, the judge's not being around to handle "certain things," the lack of organization. The report further states, and I quote that "were more procedures performed by Hawkins- Ash that "there were other matters that could have come to our attention. There is no doubt in my mind that were this private enterprise, the judge would not be here today!**
8. **Furthermore**, and most importantly, issues at hand are not money, finances, procedures, inconsistencies, etc. It's the wellbeing of citizens of the six communities he represents. ~~Their~~ safety, enforcing the laws to protect people, ~~and bring them to justice.~~ Extrapolating from what is called the JMC scoreboard, there were about 2,400 citations filed in the last year. By observing the mismanagement in handling paperwork, I have no reason to believe what goes on in the court room, and in private time that should have been performed in preparing for these cases, is any less flawed.
9. The issue of JMC mismanagement is not going away. This body surely has choices. Status quo, or at least urging the judge to resign. I strongly believe that Judge Brinkman should step down.

His their

It's this a corporation about 50,000

is over such as this would have been resolved laws are

10. Once again, I deeply apologize to my colleagues, especially two of them who would not let this issue die, and to the citizens of these six communities, that I have not taken a public stand before today on this matter.

ONALASKA

QUARTERLY TOTALS: *yrh*

TOTAL TICKETS FILED: 318

Traffic: 197

Non traffic: 121

Parking - 15 of the 121

TOTAL CITATIONS DISMISSED 32

TRIALS CONDUCTED 10

GUILTY/NC/DEFAULT PLEAS 382

NG PLEAS 6

REVOCATIONS 9

NASP 2

DPA 1

COM SERVICE 12

CONTINUED 7

TOTAL ENTERED INTO COWS 244

TOTAL: ~~1023~~ 1023

OK

BANGOR

QUARTERLY TOTALS: *4th*

TOTAL TICKETS FILED:	21
Traffic:	11
Non traffic:	10
TOTAL CITATIONS DISMISSED	3
TRIALS CONDUCTED	3
GUILTY/NC/DEFAULT PLEAS	24
NG PLEAS	0
REVOCATIONS	1
NASP	0
DPA	3
COM SERVICE	3
CONTINUED	12
TOTAL ENTERED INTO COWS	17
TOTAL: <i>AM</i>	87

CAMPBELL

QUARTERLY TOTALS: *4 of 5*

TOTAL TICKETS FILED:	51
Traffic:	43
Non traffic:	8
TOTAL CITATIONS DISMISSED	17
TRIALS CONDUCTED	0
GUILTY/NC/DEFAULT PLEAS	54
NG PLEAS	1
REVOICATIONS	2
NASP	0
DPA	2
COM SERVICE	2
CONTINUED	1
TOTAL ENTERED INTO COWS	34
TOTAL: <i>HW</i>	164

HOLMEN

QUARTERLY TOTALS: *yth*

TOTAL TICKETS FILED:	123
Traffic:	92
Non traffic:	31
TOTAL CITATIONS DISMISSED	24
TRIALS CONDUCTED	1
GUILTY/NC/DEFAULT PLEAS	96
NG PLEAS	3
REVOCATIONS	2
NASP	0
DPA	4
COM SERVICE	3
CONTINUED	2
TOTAL ENTERED INTO COWS	90
TOTAL: <i>th</i>	348

SHELBY

QUARTERLY TOTALS: *4th*

TOTAL TICKETS FILED:	10
Traffic:	8
Non traffic:	2
TOTAL CITATIONS DISMISSED	1
TRIALS CONDUCTED	0
GUILTY/NC/DEFAULT PLEAS	9
NG PLEAS	1
REVOCATIONS	1
NASP	0
DPA	0
COM SERVICE	0
CONTINUED	1
TOTAL ENTERED INTO COWS	10
TOTAL: <i>TV</i>	33

WEST SALEM

QUARTERLY TOTALS: *4th*

TOTAL TICKETS FILED:	76
Traffic:	57
Non traffic:	19
TOTAL CITATIONS DISMISSED	7
TRIALS CONDUCTED	0
GUILTY/NC/DEFAULT PLEAS	90
NG PLEAS	3
REVOCATIONS	0
NASP	0
DPA	0
COM SERVICE	1
CONTINUED	0
TOTAL ENTERED INTO COWS	55
TOTAL: <i>xv</i>	232



City of Onalaska

JMC Sa

Balance Sheet

Account Summary

As Of 12/31/2017

Free
1-11-18

Account	Name	Balance
Fund: 208 - JOINT MUNICIPAL COURT		
Assets		
208-11100	CASH	160,750.56
208-12100	TAXES RECEIVABLE	0.00
208-13100	OTHER ACCOUNTS RECEIVABLE	0.00
208-13103	A/R - ONALASKA	475,397.76
208-13106	A/R - BANGOR	37,811.20
208-13110	A/R - CAMPBELL	63,881.95
208-13112	A/R HOLMEN	175,701.51
208-13114	A/R - ROCKLAND	0.00
208-13116	A/R - SHELBY	11,936.22
208-13117	A/R - WEST SALEM	75,663.79
208-13120	ALLOWANCE FOR UNCOLLECTIBLE COURT	0.00
Total Assets:		1,001,142.99
		<u><u>1,001,142.99</u></u>

OK

Liability		
208-21100	ACCOUNTS PAYABLE	0.00
208-21110	AP PENDING (DUE TO POOL)	18,283.55
208-21511	FICA W/H	269.42
208-21512	FEDERAL W/H	113.10
208-21513	STATE W/H - WI	69.91
208-21515	FICA W/H - MEDICARE	62.98
208-21520	RETIREMENT W/H	343.74
208-21528	BC/BS HEALTH INS	0.00
208-21529	HEALTH INS W/H (EMPL. HEAL. INS. CO.)	0.00
208-21530	HEALTH INS	197.16
208-21531	CANCER INS	12.49
208-21533	HEALTH/DENTAL/LIFE INS PREMIUMS	0.00
208-21534	MEDICAL & DEP CARE - SECT. 125	23.73
208-21535	WI-RETIREMENT SYSTEM (P.T.EE)	0.00
208-21540	UNITED WAY	0.00
208-21560	COMMUNITY CREDIT UNION W/H	0.00
208-21570	UNION DUES	0.00
208-21571	LOCAL 150 UNION DUES W/H	0.00
208-21572	1ST FINANCIAL SVGS.	0.00
208-21573	DEFERRED COMPENSATION	52.40
208-21581	SUPPORT PAYMENTS	5.50
208-21700	ACCRUED WAGES	0.00
208-22220	BAIL BOND PAYMENTS	0.00
208-22229	PARTIAL PAYMENT-VARIOUS	3,762.57
208-24340	CITATIONS	924.86
208-24341	CITATIONS DUE ST./CO./CITY	444.95
208-26000	DEFERRED REVENUE	0.00
208-26001	DEFERRED REVENUE - JMC FINES	840,392.43
Total Liability:		864,958.79

PMTS
(444.95) = 0

Equity		
208-34100	FUND BALANCE	156,037.62
Total Beginning Equity:		156,037.62
Total Revenue		302,764.49
Total Expense		322,617.91
Revenues Over/Under Expenses		-19,853.42
Total Equity and Current Surplus (Deficit):		136,184.20
Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,001,142.99</u></u>



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 208 - JOINT MUNICIPAL COURT							
Revenue							
208-00000-41110	GENERAL PROPERTY TAXES	52,569.00	52,569.00	0.00	52,569.00	0.00	0.00 %
208-00000-45111	FINES/FORFEITURES	0.00	0.00	13,234.40	181,242.73	181,242.73	0.00 %
208-00000-45113	COURT COST - DUE TO JOINT	66,343.00	66,343.00	4,547.48	67,882.50	1,539.50	102.32 %
208-00000-46001	DANCE RECIEPTS	0.00	0.00	0.00	0.00	0.00	0.00 %
208-00000-46120	SALES MATERIALS & SUPLS	0.00	0.00	0.00	0.00	0.00	0.00 %
208-00000-46424	CONTRIBUTIONS FROM TOWNS/VI	41,939.00	41,939.00	0.00	1,000.00	-40,939.00	97.62 %
208-00000-48000	MISCELLANEOUS INCOME	0.00	0.00	60.00	67.46	67.46	0.00 %
208-00000-48500	DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00 %
208-00000-48700	SALES	0.00	0.00	0.00	0.00	0.00	0.00 %
	Revenue Total:	160,851.00	160,851.00	17,841.88	302,761.69	141,910.69	88.22 %
Expense							
208-51200-110	SALARIES - REGULAR	8,349.00	8,349.00	5,625.45	26,389.05	-18,040.05	-216.07 %
208-51200-120	WAGES - REGULAR	53,588.00	53,588.00	728.70	29,186.65	24,401.35	45.54 %
208-51200-124	WAGES - PERM PT	45,534.00	45,534.00	3,749.00	44,824.94	709.06	1.56 %
208-51200-125	OVERTIME - PERM PT	0.00	0.00	0.00	192.17	-192.17	0.00 %
208-51200-126	WAGES TEMP./SEAS.	0.00	0.00	0.00	0.00	0.00	0.00 %
208-51200-150	FICA	8,221.00	8,221.00	751.23	7,390.29	830.71	10.10 %
208-51200-151	RETIREMENT (WRS)	5,676.00	5,676.00	485.85	4,929.87	746.13	13.15 %
208-51200-152	HEALTH INSURANCE	17,561.00	17,561.00	1,779.87	9,761.02	7,799.98	44.42 %
208-51200-153	DENTAL INSURANCE	1,215.00	1,215.00	143.58	772.45	442.55	36.42 %
208-51200-154	LIFE INSURANCE	22.00	22.00	2.22	15.43	6.57	29.86 %
208-51200-225	PHONE/INTERNET/CABLE	700.00	700.00	115.09	880.38	-180.38	-25.77 %
208-51200-240	SOFTWARE MAINTENANCE CONTR	6,725.00	6,725.00	0.00	6,474.99	250.01	3.72 %
208-51200-241	EQUIPMENT MAINTENANCE CONT	0.00	0.00	0.00	0.00	0.00	0.00 %
208-51200-290	OTHER CONTRACTUAL SERVICES	3,095.00	3,095.00	16,093.13	26,678.85	-23,583.85	-762.00 %
208-51200-291	TRANSCRIPTION CONTRACTUAL	150.00	150.00	0.00	60.30	89.70	59.80 %
208-51200-310	OFFICE SUPPLIES	650.00	650.00	0.00	31.33	618.67	95.18 %
208-51200-311	POSTAGE	2,000.00	2,000.00	399.89	1,755.10	244.90	12.25 %
208-51200-312	COPY USAGE & PAPER	500.00	500.00	49.35	710.65	-210.65	-42.13 %
208-51200-320	SUBSCRIPTIONS & DUES	930.00	930.00	0.00	880.00	50.00	5.38 %
208-51200-323	GENERAL ADVERTISING	20.00	20.00	0.00	0.00	20.00	100.00 %
208-51200-330	SEMINARS, CONF & TRAVEL	1,265.00	1,265.00	200.00	200.00	1,065.00	84.19 %
208-51200-340	OPERATING SUPPLIES	1,550.00	1,550.00	43.83	1,677.47	-127.47	-8.22 %
208-51200-341	PRINTING & FORMS	300.00	300.00	0.00	74.04	225.96	75.32 %
208-51200-393	FINES/FORFEITURES (T/C/V)	0.00	0.00	5,141.87	157,541.25	-157,541.25	0.00 %
208-51200-397	MISC. EXPENSE	0.00	0.00	374.52	-41.10	41.10	0.00 %
208-51200-510	INS - WORKERS COMP	300.00	300.00	0.00	300.00	0.00	0.00 %
208-51200-810	GENERAL CAPITAL OUTLAY	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
208-51200-813	TECH. OUTLAY-JMC	1,000.00	1,000.00	1,929.98	1,929.98	-929.98	-93.00 %
	Expense Total:	160,851.00	160,851.00	37,613.56	322,615.11	-161,764.11	-100.57 %
	Fund: 208 - JOINT MUNICIPAL COURT Surplus (Deficit):	0.00	0.00	-19,771.68	-19,853.42	-19,853.42	0.00 %
	Report Surplus (Deficit):	0.00	0.00	-19,771.68	-19,853.42	-19,853.42	0.00 %

Adoni Networks 1874.60
 3 Y Administrators 78.00
 Onalaska Police Res. 200.00
 WI - DOS 14.00
 Minutes (Kirk Bay) 82.42
 Attorney 2,800.00
 Tyler Tech. 13,356.83
 Guard./Lunch 173.00
 Dennis Marcan 100.00
 H A B Co (Audit) 8,000.00

26,678.85

City Cost (Audit) 8,000 -
 19,853.42
 11,853.42
 10,467.08 HELD TAX
 13,234.40 " DEC
18,242.73

*Fixed
1-9-18*

Joint Municipal Court
Monthly Summary
Total - All Municipalities

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$10,467.08	\$4,287.67	\$14,754.75
Feb-17	\$16,123.18	\$5,656.87	\$21,780.05
Mar-17	\$27,973.52	\$10,309.16	\$38,282.68
Apr-17	\$16,956.56	\$5,754.15	\$22,710.71
May-17	\$17,337.14	\$6,914.91	\$24,252.05
Jun-17	\$16,023.88	\$5,662.30	\$21,686.18
Jul-17	\$7,077.83	\$3,685.90	\$10,763.73
Aug-17	\$17,850.10	\$5,844.28	\$23,694.38
Sep-17	\$15,471.12	\$5,958.19	\$21,429.31
Oct-17	\$10,163.91	\$4,841.46	\$15,005.37
Nov-17	\$12,564.01	\$4,420.13	\$16,984.14
Dec-17	\$13,234.40	\$4,547.48	\$17,781.88
Total	\$181,242.73	\$67,882.50	\$249,125.23

o✓//

o✓//

Joint Municipal Court

Monthly Summary

City of Onalaska

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$5,266.53	\$2,237.13	\$7,503.66
Feb-17	\$9,883.87	\$3,131.16	\$13,015.03
Mar-17	\$17,577.43	\$5,736.92	\$23,314.35
Apr-17	\$10,474.09	\$2,685.77	\$13,159.86
May-17	\$10,679.17	\$3,486.02	\$14,165.19
Jun-17	\$9,548.89	\$2,625.16	\$12,174.05
Jul-17	\$4,782.08	\$1,862.20	\$6,644.28
Aug-17	\$11,184.79	\$3,083.10	\$14,267.89
Sep-17	\$9,457.79	\$2,825.20	\$12,282.99
Oct-17	\$4,793.74	\$2,414.62	\$7,208.36
Nov-17	\$7,422.14	\$2,195.01	\$9,617.15
Dec-17	\$8,186.07	\$2,732.83	\$10,918.90
Total	\$109,256.59	\$35,015.12	\$144,271.71

Joint Municipal Court

Monthly Summary

Village of Bangor

VILLA800

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$183.94	\$125.20	\$309.14
Feb-17	\$352.64	\$145.00	\$497.64
Mar-17	\$1,169.96	\$545.80	\$1,715.76
Apr-17	\$472.93	\$376.00	\$848.93
May-17	\$471.20	\$188.00	\$659.20
Jun-17	\$1,300.86	\$561.00	\$1,861.86
Jul-17	\$189.75	\$157.25	\$347.00
Aug-17	\$680.09	\$304.23	\$984.32
Sep-17	\$260.00	\$208.32	\$468.32
Oct-17	\$230.00	\$183.20	\$413.20
Nov-17	\$210.00	\$190.00	\$400.00
Dec-17	\$688.52	\$79.00	\$767.52
Total	\$6,209.89	\$3,063.00	\$9,272.89

Joint Municipal Court

Monthly Summary

Town of Campbell

TOWNC871

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$973.96	\$451.40	\$1,425.36
Feb-17	\$1,055.80	\$535.00	\$1,590.80
Mar-17	\$1,607.70	\$724.13	\$2,331.83
Apr-17	\$722.27	\$270.04	\$992.31
May-17	\$1,435.26	\$666.21	\$2,101.47
Jun-17	\$1,003.63	\$449.59	\$1,453.22
Jul-17	\$981.00	\$485.00	\$1,466.00
Aug-17	\$1,274.42	\$699.00	\$1,973.42
Sep-17	\$924.37	\$514.32	\$1,438.69
Oct-17	\$1,088.51	\$303.32	\$1,391.83
Nov-17	\$1,119.45	\$420.92	\$1,540.37
Dec-17	\$1,088.45	\$333.65	\$1,422.10
Total	\$13,274.82	\$5,852.58	\$19,127.40

Joint Municipal Court

Monthly Summary

Village of Holmen

VILLA890

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$1,746.89	\$783.00	\$2,529.89
Feb-17	\$2,374.68	\$995.31	\$3,369.99
Mar-17	\$3,420.52	\$1,339.71	\$4,760.23
Apr-17	\$3,281.17	\$1,318.28	\$4,599.45
May-17	\$2,271.21	\$1,323.00	\$3,594.21
Jun-17	\$2,065.00	\$1,112.00	\$3,177.00
Jul-17	\$715.00	\$668.00	\$1,383.00
Aug-17	\$2,579.38	\$820.95	\$3,400.33
Sep-17	\$1,818.62	\$1,201.01	\$3,019.63
Oct-17	\$2,404.96	\$993.00	\$3,397.96
Nov-17	\$2,215.96	\$739.20	\$2,955.16
Dec-17	\$1,448.71	\$617.00	\$2,065.71
Total	\$26,342.10	\$11,910.46	\$38,252.56

Joint Municipal Court

Monthly Summary

Town of Shelby

TOWNS874

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$820.00	\$254.00	\$1,074.00
Feb-17	\$458.41	\$99.00	\$557.41
Mar-17	\$300.80	\$198.00	\$498.80
Apr-17	\$159.00	\$66.00	\$225.00
May-17	\$870.03	\$389.00	\$1,259.03
Jun-17	\$541.00	\$167.00	\$708.00
Jul-17	\$240.00	\$142.00	\$382.00
Aug-17	\$467.03	\$231.00	\$698.03
Sep-17	\$685.00	\$258.74	\$943.74
Oct-17	\$200.00	\$100.20	\$300.20
Nov-17	\$210.00	\$99.00	\$309.00
Dec-17	\$175.00	\$99.00	\$274.00
Total	\$5,126.27	\$2,102.94	\$7,229.21

Joint Municipal Court

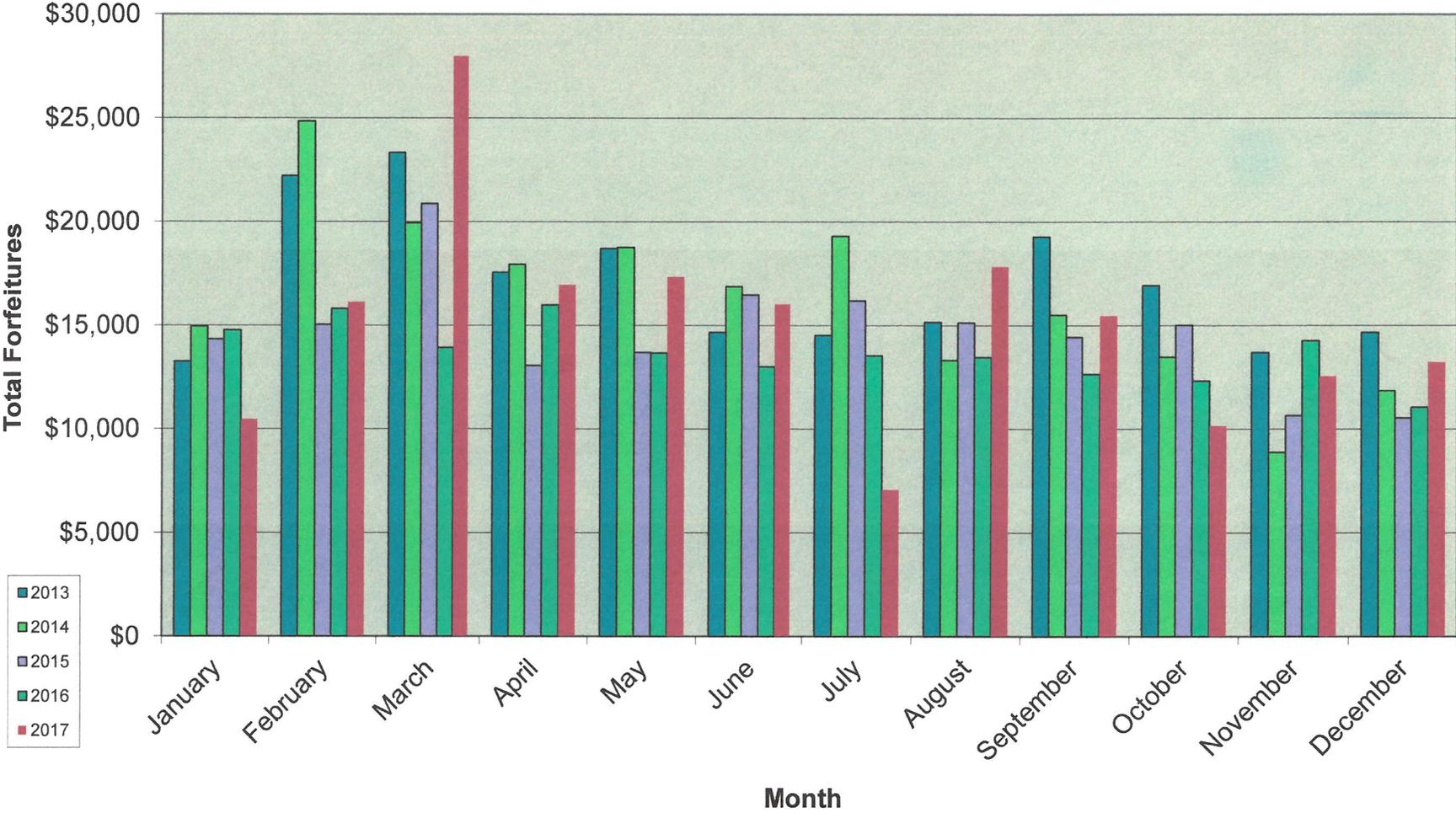
Monthly Summary

Village of West Salem

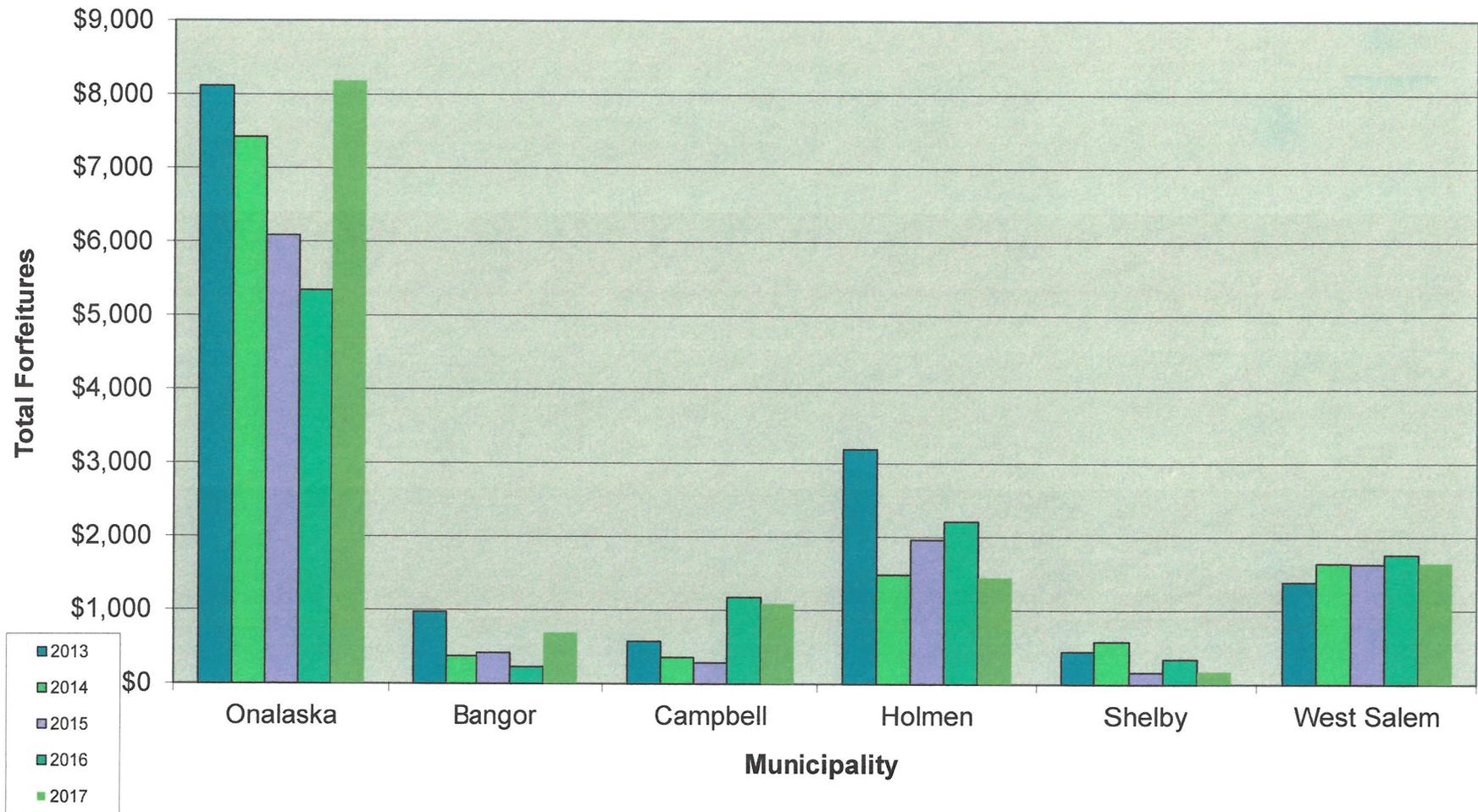
VILLA897

Month	Forfeitures	Court Costs Due City	Monthly Total
Jan-17	\$1,475.76	\$436.94	\$1,912.70
Feb-17	\$1,997.78	\$751.40	\$2,749.18
Mar-17	\$3,897.11	\$1,764.60	\$5,661.71
Apr-17	\$1,847.10	\$1,038.06	\$2,885.16
May-17	\$1,610.27	\$862.68	\$2,472.95
Jun-17	\$1,564.50	\$747.55	\$2,312.05
Jul-17	\$170.00	\$371.45	\$541.45
Aug-17	\$1,664.39	\$706.00	\$2,370.39
Sep-17	\$2,325.34	\$950.60	\$3,275.94
Oct-17	\$1,446.70	\$847.12	\$2,293.82
Nov-17	\$1,386.46	\$776.00	\$2,162.46
Dec-17	\$1,647.65	\$686.00	\$2,333.65
Total	\$21,033.06	\$9,938.40	\$30,971.46

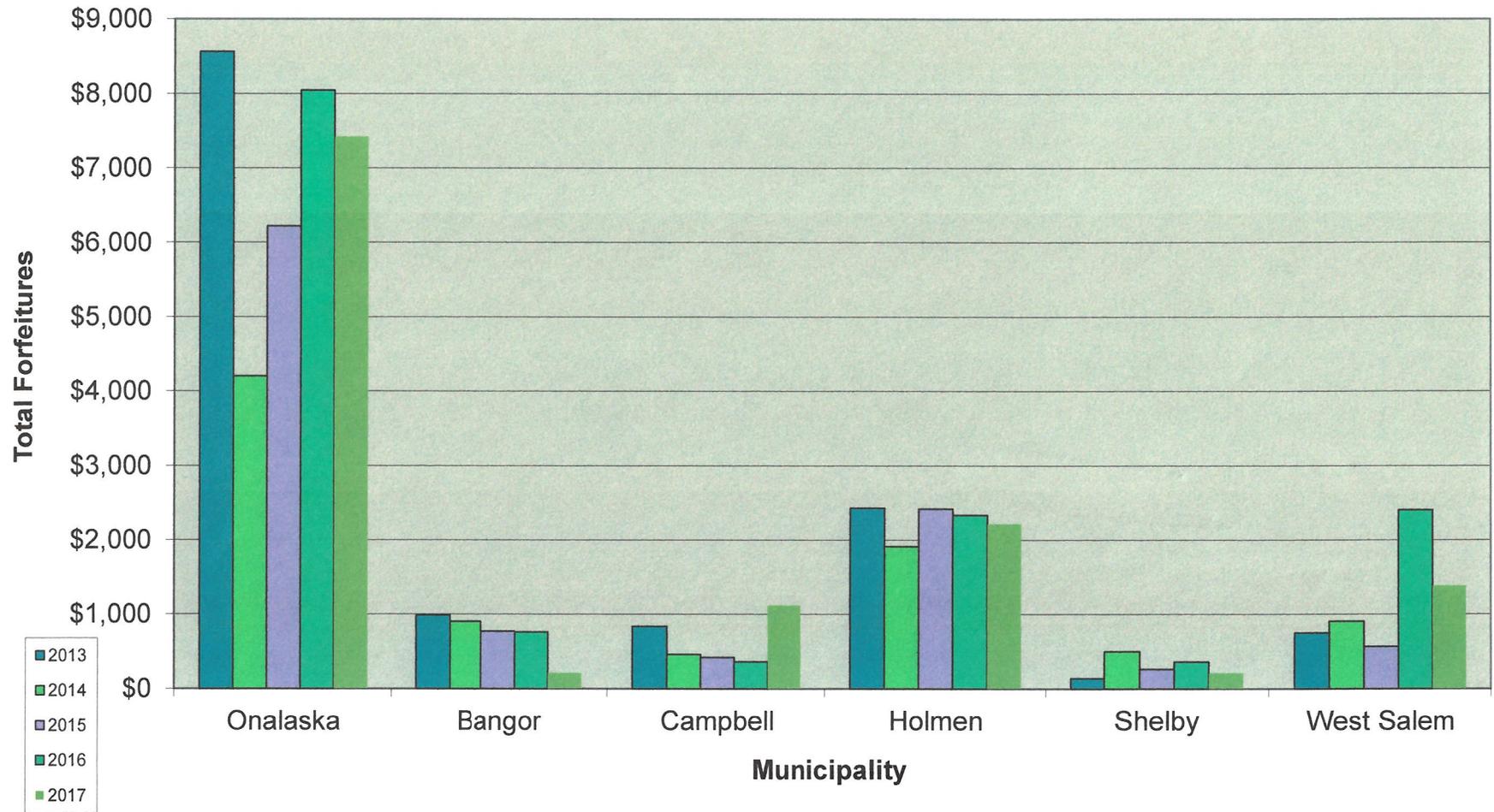
Joint Municipal Court - All Municipalities



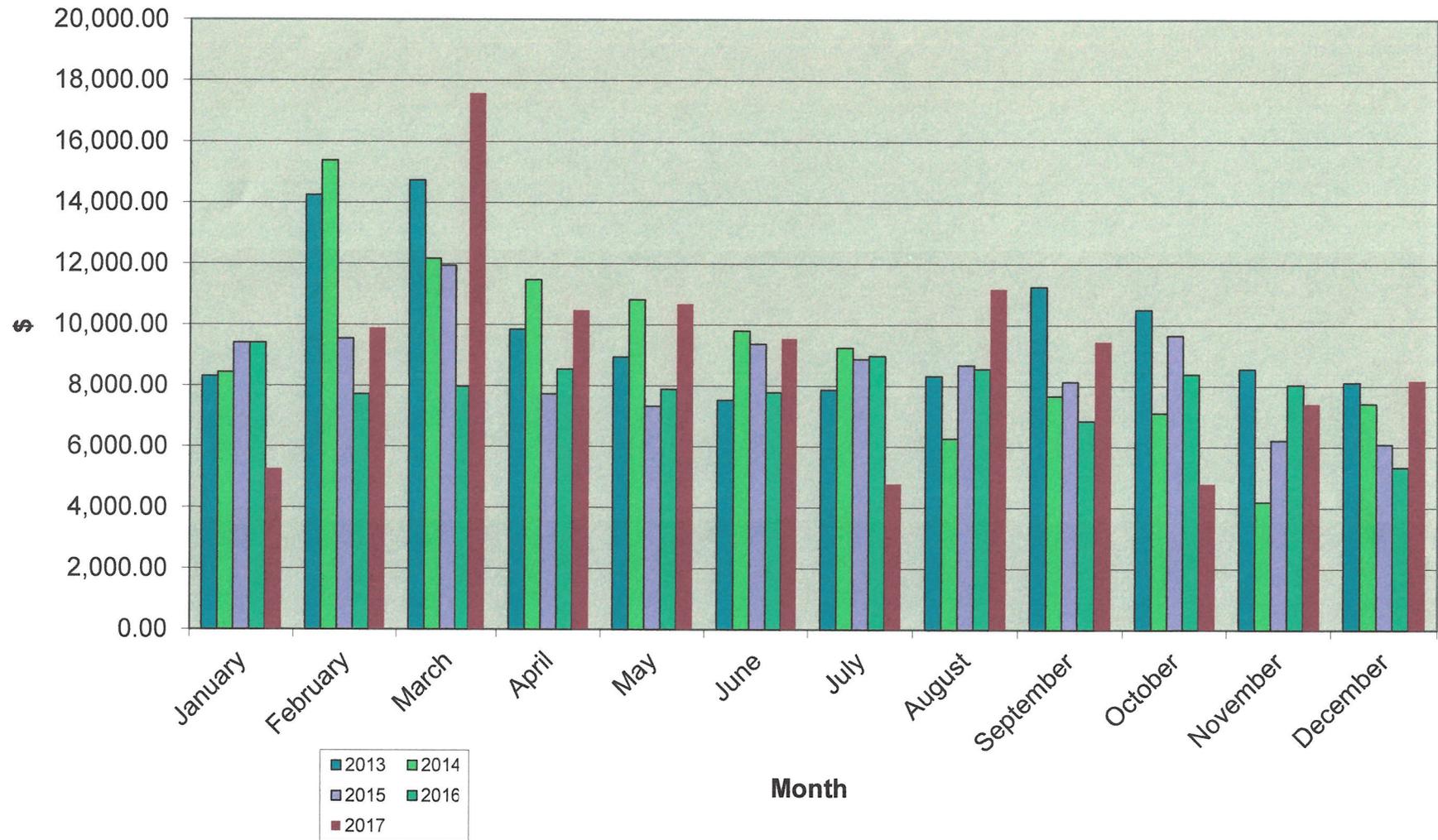
Joint Municipal Court December



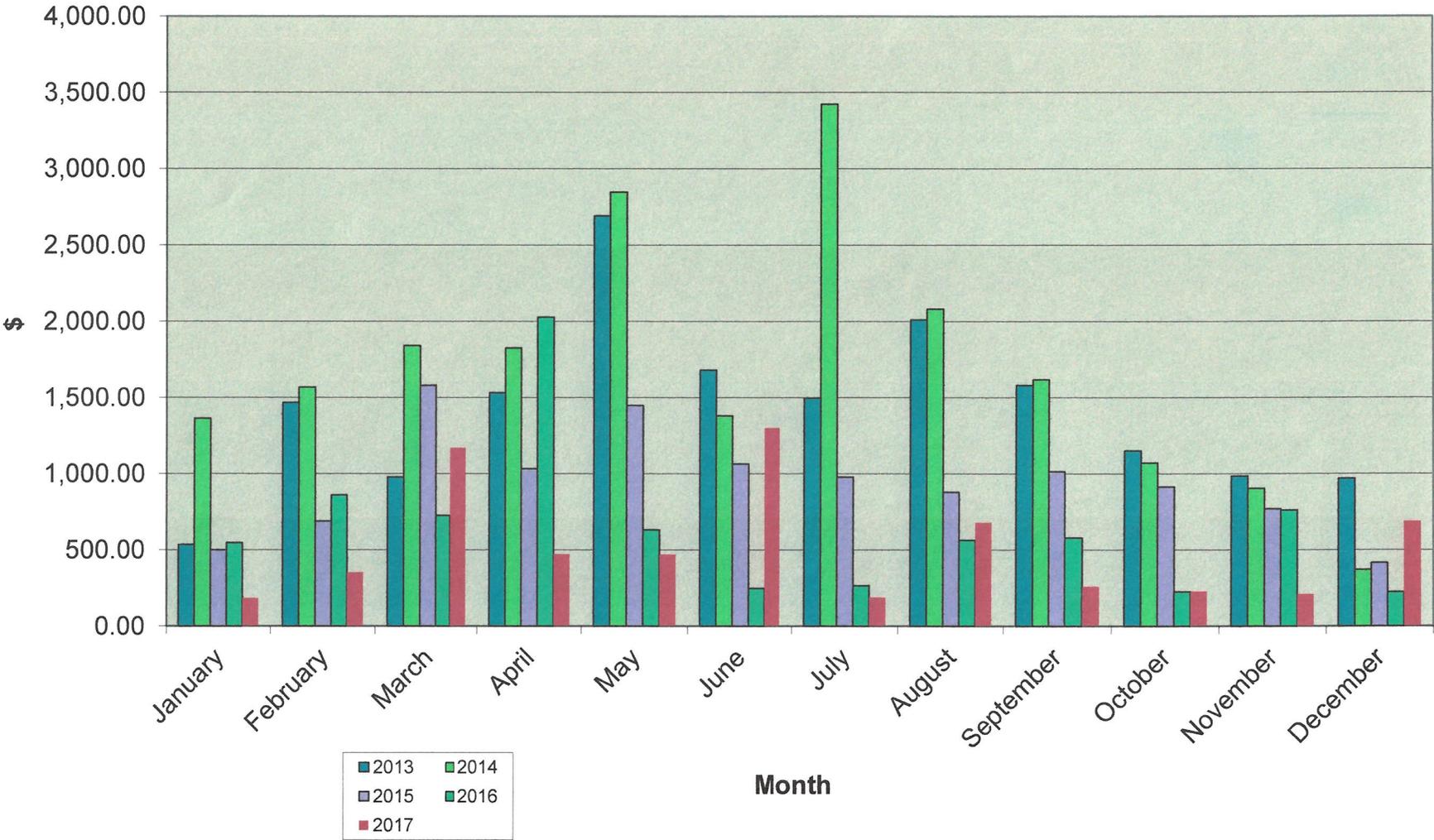
Joint Municipal Court November



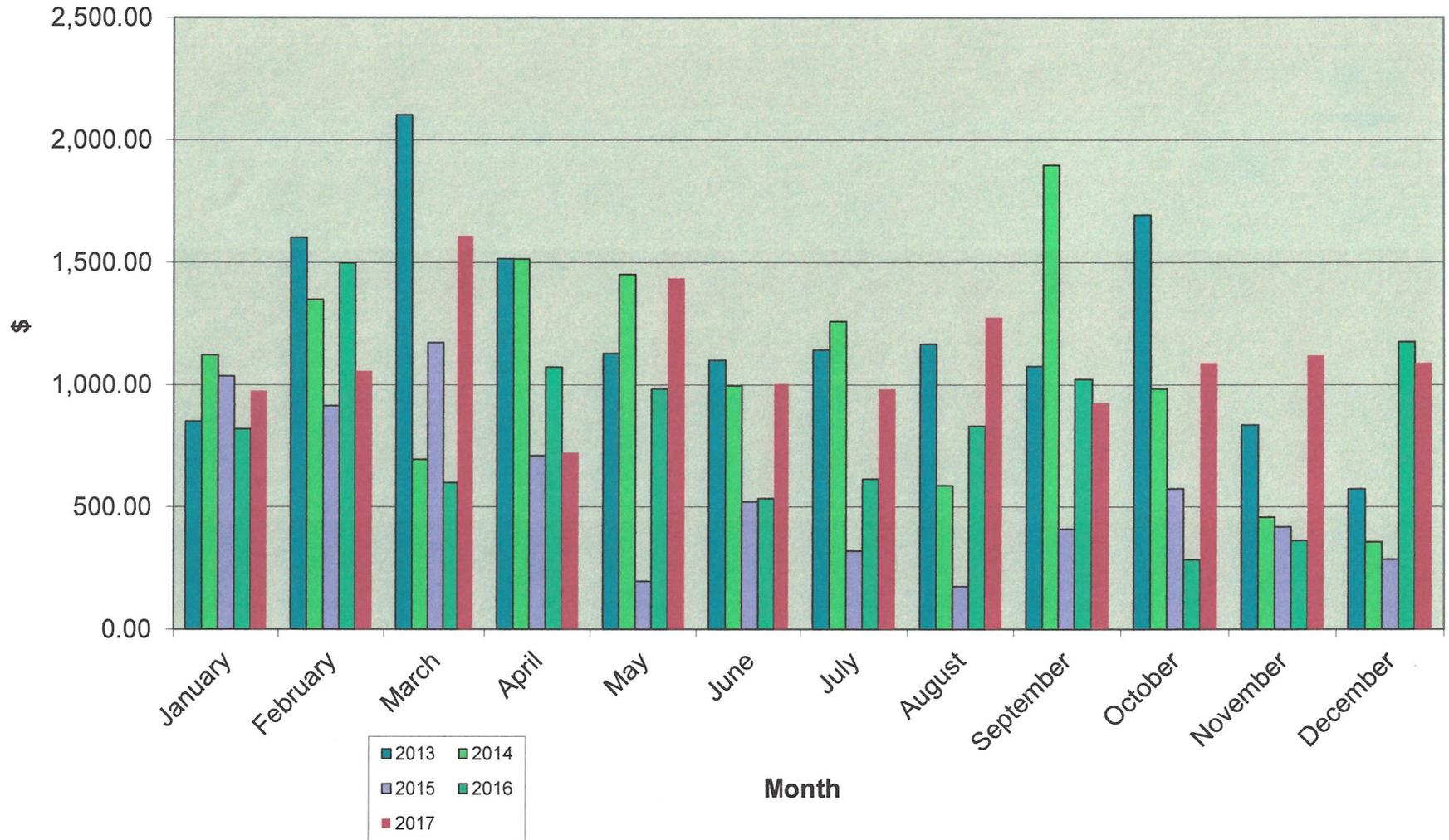
City of Onalaska-J.M.C.



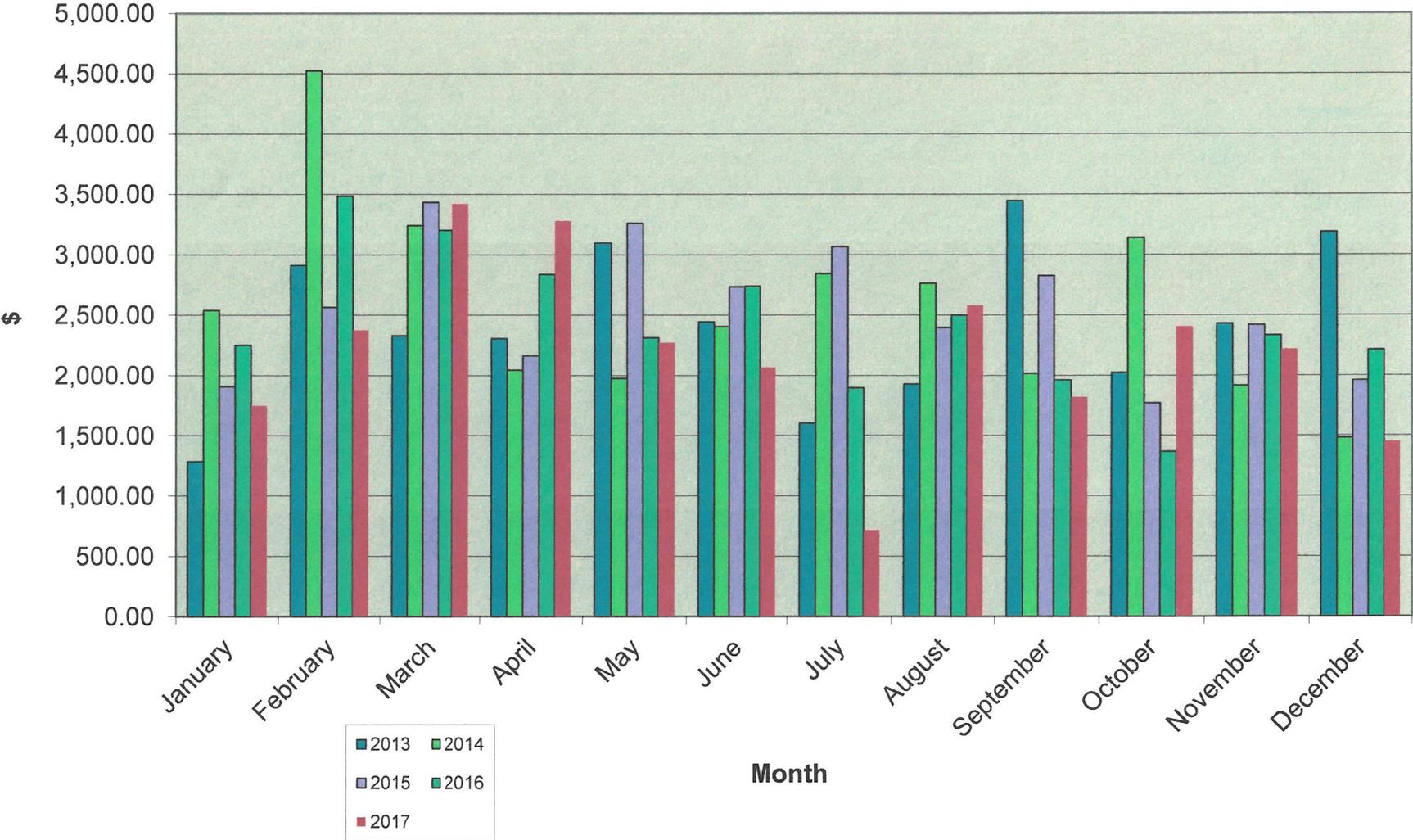
Village of Bangor-J.M.C.



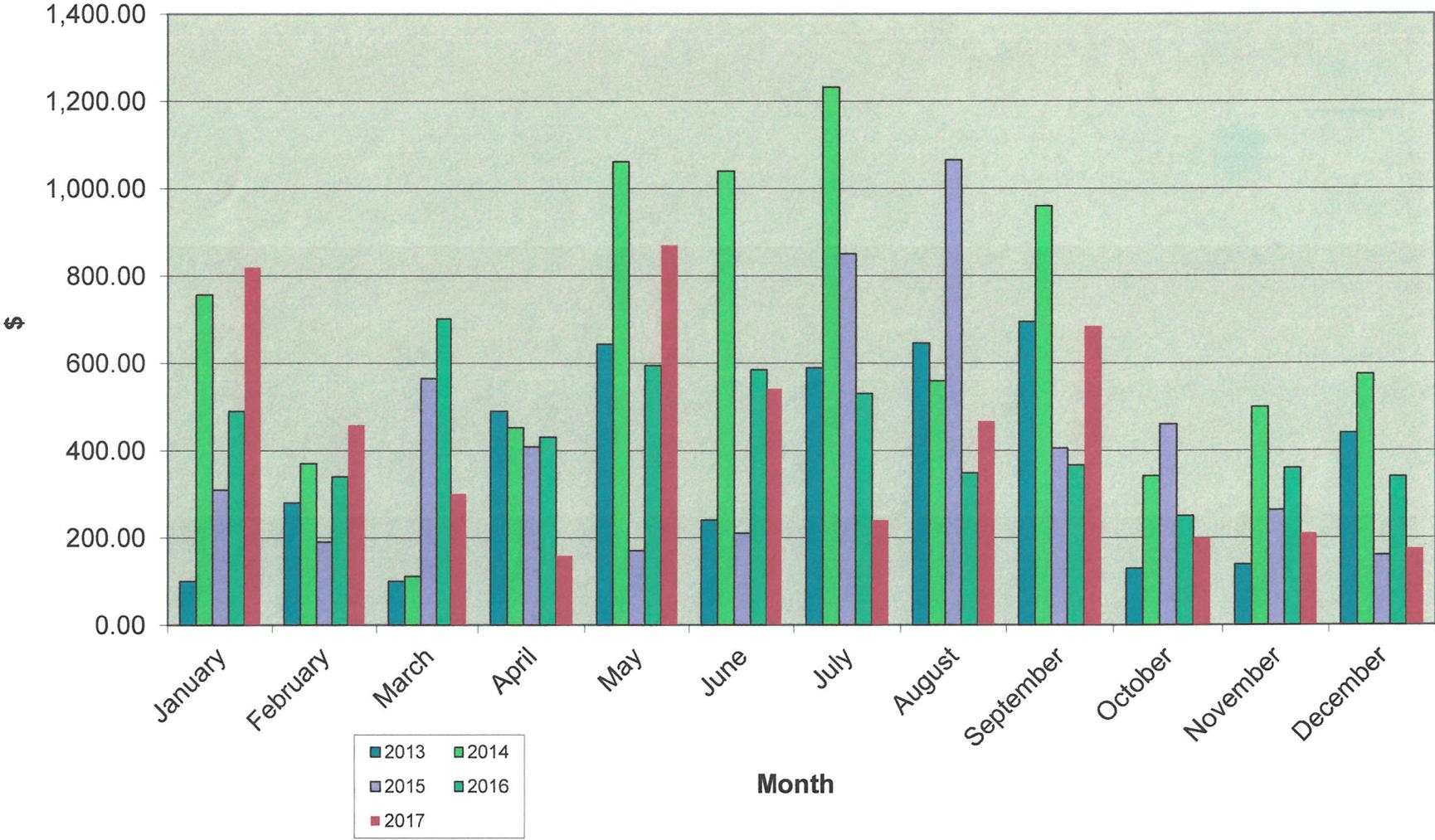
Town of Campbell-J.M.C.



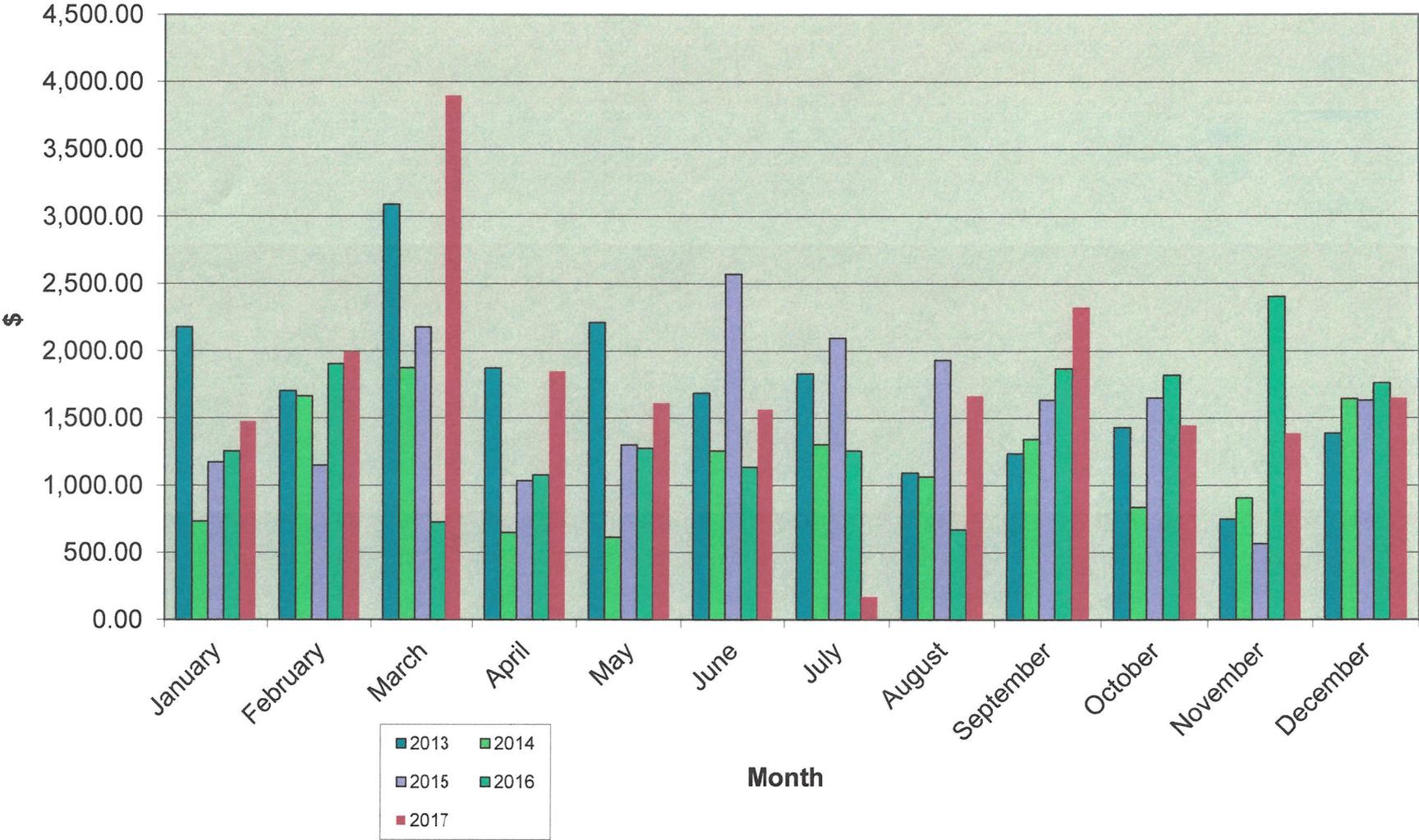
Village of Holmen-J.M.C.



Town of Shelby-J.M.C.



Village of West Salem-J.M.C.



2017 YEAR END REPORT

ACCOUNTS RECEIVABLE BY MUNICIPALITY
 APPLIES TO CITATIONS ISSUED 1/1/12 TO 12/31/17
 Prepared by Finance Dept.

AGENCY	FINES ASSESSED AS OF 12/31/17	FINES COLLECTED AS OF 12/31/17	FINES OUTSTANDING AS OF 12/31/17			PERCENTAGE COLLECTED TO DATE
BANGOR	\$ 193,631.61	\$ 155,820.41	\$ 37,811.20			80.47%
CAMPBELL	\$ 216,824.66	\$ 152,942.71	\$ 63,881.95			70.54%
HOLLAND	\$ -	\$ -	\$ -			
HOLMEN	\$ 506,613.75	\$ 330,912.24	\$ 175,701.51			65.32%
ONALASKA	\$ 1,561,925.60	\$ 1,086,527.84	\$ 475,397.76			69.56%
ROCKLAND	\$ -	\$ -	\$ -			
SHELBY	\$ 86,374.81	\$ 74,438.59	\$ 11,936.22			86.18%
WEST SALEM	\$ 308,864.61	\$ 233,200.82	\$ 75,663.79			75.50%
TOTALS	\$ 2,874,235.04	\$ 2,033,842.61	\$ 840,392.43	\$ -	\$ -	70.76%

REPORT OF JUVENILE/MINOR FINES

AGENCY	FINES ASSESSED AS OF 12/31/17	FINES COLLECTED AS OF 12/31/17	FINES OUTSTANDING AS OF 12/31/17			PERCENTAGE COLLECTED TO DATE
BANGOR	\$ 16,081.80	\$ 6,701.90	\$ 9,379.90			41.67%
CAMPBELL	\$ 9,228.50	\$ 4,445.60	\$ 4,782.90			48.17%
HOLLAND	\$ -	\$ -	\$ -			
HOLMEN	\$ 65,287.46	\$ 32,919.55	\$ 32,367.91			50.42%
ONALASKA	\$ 123,182.20	\$ 61,725.04	\$ 61,457.16			50.11%
ROCKLAND	\$ -	\$ -	\$ -			
SHELBY	\$ 1,258.00	\$ 784.40	\$ 473.60			62.35%
WEST SALEM	\$ 24,953.33	\$ 18,677.63	\$ 6,275.70			74.85%
TOTALS	\$ 239,991.29	\$ 125,254.12	\$ 114,737.17	\$ -	\$ -	52.19%

REPORT AFTER JUVENILE/MINOR FINES HAVE BEEN REMOVED

AGENCY	FINES 12/31/2017	MINUS UNPAID JUVENILE/MINOR	FINES OUTSTANDING AS OF 12/31/17			PERCENTAGE COLLECTED
BANGOR	\$ 177,549.81	\$ 149,118.51	\$ 28,431.30			83.99%
CAMPBELL	\$ 207,596.16	\$ 148,497.11	\$ 59,099.05			71.53%
HOLLAND	\$ -	\$ -	\$ -			
HOLMEN	\$ 441,326.29	\$ 297,992.69	\$ 143,333.60			67.52%
ONALASKA	\$ 1,438,743.40	\$ 1,024,802.80	\$ 413,940.60			71.23%
ROCKLAND	\$ -	\$ -	\$ -			
SHELBY	\$ 85,116.81	\$ 73,654.19	\$ 11,462.62			86.53%
WEST SALEM	\$ 283,911.28	\$ 214,523.19	\$ 69,388.09			75.56%
TOTALS	\$ 2,634,243.75	\$ 1,908,588.49	\$ 725,655.26	\$ -	\$ -	72.45%

Beginning Date.....: 01/01/2011
Ending Date.....: 12/31/2011
by Citation date
Agency.....: VILLAGE OF HOLMEN
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

JL Boyd
1/11/18
\$15,302.91 Write-off
2010 = 13,347.75

Beginning Date.....: 01/01/2011
Ending Date.....: 12/31/2011
by Citation date
Agency.....: TOWN OF SHELBY
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

JL Boyd
1/11/18
\$786.20 Write-off
2010 = 791.50

Beginning Date.....: 01/01/2011
Ending Date.....: 12/31/2011
by Citation date
Agency.....: VILLAGE OF WEST SALEM
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge

JL Boyd
1/11/18
\$5,161.00 Write-off
2010 = 9,697.34

Beginning Date.....: 01/01/2011
Ending Date.....: 12/31/2011
by Citation date
Agency.....: CITY OF ONALASKA
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All

JL Boyd
1/11/18
\$63,629.20 Write-off
2010 = 70,318.28

Beginning Date.....: 01/01/2011
Ending Date.....: 12/31/2011
by Citation date
Agency.....: VILLAGE OF BANGOR
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

JL Boyd
1/11/18
\$2043.60 Write-off
2010 = 3,411.30

Beginning Date.....: 01/01/2011
Ending Date.....: 12/31/2011
by Citation date
Agency.....: TOWN OF CAMPBELL
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

JL Boyd
1/11/18
\$4,382.50 Write-off
2010 = 5,783.70

JMC 516

Beginning Date.....: 01/01/2012
Ending Date.....: 12/31/2017
by Citation date
Agency.....: VILLAGE OF HOLMEN
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

\$ 175,701.51 Bal.

Beginning Date.....: 01/01/2012
Ending Date.....: 12/31/2017
by Citation date
Agency.....: TOWN OF SHELBY
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

\$ 11936.22 Bal.

Beginning Date.....: 01/01/2012
Ending Date.....: 12/31/2017
by Citation date
Agency.....: VILLAGE OF WEST SALEM
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

\$ 75,663.79 Bal.

Beginning Date.....: 01/01/2012
Ending Date.....: 12/31/2017
by Citation date
Agency.....: CITY OF ONALASKA
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

\$ 475,397.76 Bal.

Beginning Date.....: 01/01/2012
Ending Date.....: 12/31/2017
by Citation date
Agency.....: VILLAGE OF BANGOR
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

\$ 37,811.20 Bal.

Beginning Date.....: 01/01/2012
Ending Date.....: 12/31/2017
by Citation date
Agency.....: TOWN OF CAMPBELL
Officer.....: All
Type of Offense.....: All
Special Flag.....:
Entered By.....: All
Sort By.....: Officer Badge
Total by Race/Sex.....: No

\$ 63,881.95 Bal.

2017 YEAR END REPORT

Handwritten: 700
1-11-18

ACCOUNTS RECEIVABLE BY MUNICIPALITY
 APPLIES TO CITATIONS ISSUED 1/1/12 TO 12/31/17
 Prepared by Finance Dept.

AGENCY	FINES ASSESSED AS OF 12/31/17	FINES COLLECTED AS OF 12/31/17	FINES OUTSTANDING AS OF 12/31/17			PERCENTAGE COLLECTED TO DATE
BANGOR	\$ 193,631.61	\$ 155,820.41	\$ 37,811.20			80.47%
CAMPBELL	\$ 216,824.66	\$ 152,942.71	\$ 63,881.95			70.54%
HOLLAND	\$ -	\$ -	\$ -			
HOLMEN	\$ 506,613.75	\$ 330,912.24	\$ 175,701.51			65.32%
ONALASKA	\$ 1,561,925.60	\$ 1,086,527.84	\$ 475,397.76			69.56%
ROCKLAND	\$ -	\$ -	\$ -			
SHELBY	\$ 86,374.81	\$ 74,438.59	\$ 11,936.22			86.18%
WEST SALEM	\$ 308,864.61	\$ 233,200.82	\$ 75,663.79			75.50%
TOTALS	\$ 2,874,235.04	\$ 2,033,842.61	\$ 840,392.43	\$ -	\$ -	70.76%

REPORT AFTER JUVENILE/MINOR FINES HAVE BEEN REMOVED

AGENCY	FINES 12/31/2017	MINUS UNPAID JUVENILE/MINOR	FINES OUTSTANDING AS OF 12/31/17			PERCENTAGE COLLECTED
BANGOR			\$ -			
CAMPBELL			\$ -			
HOLLAND	\$ -	\$ -	\$ -			
HOLMEN			\$ -			
ONALASKA			\$ -			
ROCKLAND	\$ -	\$ -	\$ -			
SHELBY			\$ -			
WEST SALEM			\$ -			
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	

JOINT MUNICIPAL COURT ALLOCATION - 2017
 2017 CITATIONS NOT DISMISSED (Info supplied by Finance Dept.)

JMC 52

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	
Onalaska	403	505	510	414	1832	52.9786%
Bangor	38	44	34	24	140	4.0486%
Campbell	92	87	111	69	359	10.3817%
Holland	0	0	0	0	0	0.0000%
Holmen	142	206	196	120	664	19.2019%
Rockland	0	0	0	0	0	0.0000%
Shelby	7	20	30	14	71	2.0532%
West Salem	104	98	91	99	392	11.3360%
GRAND TOTAL	786	960	972	740	3458	100.0000%

FINAL

ok

2016 4TH QUARTER CASES NOT DISMISSED

JOINT MUNICIPAL COURT ALLOCATION - 2016

2016 CITATIONS NOT DISMISSED

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	
Onalaska	415	540	700	495	2150	57.9671%
Bangor	24	62	32	30	148	3.9903%
Campbell	71	54	38	46	209	5.6349%
Holland	0	0	0	0	0	0.0000%
Holmen	188	247	177	89	701	18.9000%
Rockland	0	0	0	0	0	0.0000%
Shelby	20	31	27	23	101	2.7231%
West Salem	70	87	132	111	400	10.7846%
GRAND TOTAL	788	1021	1106	794	3709	100.0000%

FINAL

2015 4TH QUARTER CASES NOT DISMISSED

JOINT MUNICIPAL COURT ALLOCATION - 2015

2015 CITATIONS NOT DISMISSED

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	
Onalaska	472	656	719	512	2359	59.0193%
Bangor	23	68	70	49	210	5.2539%
Campbell	35	40	31	38	144	3.6027%
Holmen	132	237	301	141	811	20.2902%
Shelby	12	18	48	16	94	2.3518%
West Salem	75	108	113	83	379	9.4821%
GRAND TOTAL	749	1127	1282	839	3997	100.0000%

FINAL

JOINT MUNICIPAL COURT ALLOCATION - 2014

2014 CITATIONS NOT DISMISSED

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	
Onalaska	508	572	614	527	2221	54.0126%
Bangor	48	145	101	55	349	8.4874%
Campbell	77	65	53	33	228	5.5447%
Holmen	165	247	289	147	848	20.6226%
Shelby	16	62	65	18	161	3.9154%
West Salem	61	69	89	85	305	7.4173%
GRAND TOTAL	875	1160	1211	866	4112	100.0000%

FINAL

JOINT MUNICIPAL COURT ALLOCATION - 2013

2013 CITATIONS NOT DISMISSED

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL	
Onalaska	607	541	624	484	2256	54.1657%
Bangor	32	152	136	96	416	9.9880%
Campbell	90	96	69	72	327	7.8511%
Holmen	122	218	184	127	651	15.6303%
Shelby	11	27	24	22	84	2.0168%
West Salem	99	112	129	91	431	10.3481%
GRAND TOTAL	961	1146	1166	892	4165	100.0000%

FINAL

DRAFT

Joint Municipal Court Cost Allocation - 2017

Fred
1-18-18

2017 Not Dismissed Citations

Onalaska	1832	52.9786%	OK
Bangor	140	4.0486%	
Campbell	359	10.3817%	
Holmen	664	19.2019%	
Holland		0.0000%	
Rockland		0.0000%	
Shelby	71	2.0532%	
West Salem	392	11.3360%	
	<u>3458</u>	<u>100.0000%</u>	

FORFEITURES/MISC. REV.

	Actual Expenditures	City Audit Costs	Court Costs	Jan-17	Misc.Rev. *	Dec-17	Sales/Mat/Supl.	Tax Levy	Underpayment (Overpayment)
1 Onalaska	52.9786%	\$82,685.74	\$8,000.00	(\$35,015.12)	(\$5,266.53)	(\$36.04)	(\$8,186.07)	(\$52,569.00)	(\$10,387.02)
2 Bangor	4.0486%	\$6,318.77		(\$3,063.00)	(\$183.94)		(\$688.52)		\$2,383.31
3 Campbell	10.3817%	\$16,203.16		(\$5,852.58)	(\$973.96)		(\$1,088.45)		\$8,288.17
4 Holmen	19.2019%	\$29,969.07		(\$11,910.46)	(\$1,746.89)	(\$30.00)	(\$1,448.71)		\$14,833.01
5 Holland	0.0000%	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00
6 Rockland	0.0000%	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00
7 Shelby	2.0532%	\$3,204.52		(\$2,102.94)	(\$820.00)		(\$175.00)		\$106.58
8 West Salem	11.3360%	\$17,692.58		(\$9,938.40)	(\$1,475.76)	(\$1.42)	(\$1,647.65)		\$4,629.35
Totals		\$156,073.86		(\$67,882.50)	(\$10,467.08)	(\$67.46)	(\$13,234.40)	\$0.00 (\$52,569.00)	\$11,853.42

Information only:	January	\$10,467.08
	December	\$13,234.40
	Total Withheld	\$23,701.48
	Underpayment/(Overpayment)	\$11,853.42
	Total	<u>\$35,554.90</u>

Account # 208-51200-350
(Overpayment)

Difference between 208-45111 and 208-51200-393:

\$181,242.73
\$145,687.83 (157,541.25-11,853.42)
<u>\$35,554.90</u>

FYI: City of Onalaska Tax Levy = \$52,569

\$314,615.11	Total Exp./Financial (less \$8,000 audit)
-\$1,000.00	Less: 208-46424
-\$157,541.25	208-51200-393
<u>\$156,073.86</u>	

Joint Municipal Court Cost Allocation - 2016

Free
2-3-17

2016 Not Dismissed Citations

Onalaska	2150	57.9671%
Bangor	148	3.9903%
Campbell	209	5.6349%
Holmen	701	18.9000%
Holland		0.0000%
Rockland		0.0000%
Shelby	101	2.7231%
West Salem	400	10.7846%
Totals	3709	100.0000%

FINAL

FORFEITURES/MISC. REV.

		Actual						Underpayment
		Expenditures	Court Costs	Jan-16	Misc.Rev. *	Dec-16	Sales/Mat/Supl. Tax Levy	(Overpayment)
1 Onalaska	57.9671%	\$87,618.12	(\$35,950.17)	(\$9,408.35)	(\$5.60)	(\$5,342.44)	(\$43,919.00)	(\$7,007.44)
2 Bangor	3.9903%	\$6,031.38	(\$3,582.00)	(\$547.20)		(\$223.80)		\$1,678.38
3 Campbell	5.6349%	\$8,517.30	(\$4,775.00)	(\$818.19)		(\$1,174.15)		\$1,749.96
4 Holmen	18.9000%	\$28,567.59	(\$13,238.55)	(\$2,249.00)		(\$2,209.58)		\$10,870.46
5 Holland	0.0000%	\$0.00						\$0.00
6 Rockland	0.0000%	\$0.00	\$0.00					\$0.00
7 Shelby	2.7231%	\$4,116.01	(\$2,427.00)	(\$490.00)	(\$0.80)	(\$340.00)		\$858.21
8 West Salem	10.7846%	\$16,301.05	(\$9,442.30)	(\$1,253.10)	(\$1.50)	(\$1,759.49)		\$3,844.66
Totals		\$151,151.46	(\$69,415.02)	(\$14,765.84)	(\$7.90)	(\$11,049.46)	\$0.00 (\$43,919.00)	\$11,994.24

ok

Account # 208-51200-350
(Overpayment)

Information only:

January	\$14,765.84
December	\$11,049.46
Total Withheld	\$25,815.30
Underpayment/(Overpayment)	\$11,994.24
Total	\$37,809.54

Difference between 208-45111 and 208-51200-393:

\$164,451.93
\$126,642.39 (138,636.63 - 11,994.24)
\$37,809.54

FYI: City of Onalaska Tax Levy = \$43,919

\$290,788.09 Total Exp./Financial
-\$1,000.00 Less: 208-46424
-\$138,636.63 208-51200-393
\$151,151.46

ok



INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Onalaska City Council

We have performed the procedures enumerated below, which were agreed to by the City of Onalaska, solely to assist you in evaluating the financial management at the Coulee Region Joint Municipal Court. The Onalaska City Council is responsible for the financial management of the Coulee Region Joint Municipal Court. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

AGREED-UPON PROCEDURES AND FINDINGS

1. Understand the process for preparing and submission of the monthly Municipal Court Monthly Financial report to the State of Wisconsin and the information that goes into that report.

Findings and Recommendations: The process for preparing the Municipal Court Monthly Financial report has changed with changes in personnel at the JMC (in October 2017). The City has also changed how cash collections are made and recorded in the Incode software for the JMC. The JMC clerk (starting in October 2017) uses the software to create reminders to follow up on open citations and ensure collections are made or sent to the State Debt Collection "SDC". Daily reconciliations are now being done in the Finance office to ensure proper reporting on the monthly financial report. Appears that positive changes have been made to the procedures for collections and reporting. Suggest to have written policies as to when open citations are submitted to SDC, TRIP, etc. This would help ensure consistency on how open citations are treated and leave less room for judgement. Suggest daily procedures be documented as well.

2. Determine if the information that goes into the Municipal Court Monthly Financial Report to the State can be altered or if it is completely generated from the computer system. Determine the extent of altering that can be done to compile the Municipal Court Monthly Financial Report to the State.

Findings and Recommendations: We were unable to determine the method of generating the report submitted to the State during the timeframe tested. However, the Monthly Financial Report can be re-generated out of the Incode system to re-create original report submitted by former Court supervisor. The former court supervisor used to do the balancing report and submit the report to the State, this process has changed. The Monthly Financial report is now reconciled and balanced within the Finance department. The Finance department now submits the report to the State.

Two months tested, November 2015 and February 2017, tied out without any discrepancies. The May 2016 reconciliation report had a difference between the balancing report and the report submitted to the state. We were unable to identify why the difference existed. The beginning number on the balancing report was incorrect and did not tie to the receipts report for that month. It appears the difference may be due to the CBD adjustments that were being made in the system

to add fees onto the fine. It is noted as CBD internal and external income on the balancing report. We believe the fine was increased in the Incode system to add the fee on, then when it was collected, it was decreased as that amount did not get reported on the State report. This caused some discrepancies in the report and balancing report as it was not coded correctly in the Incode system.

3. Sample one month for each year of 2015 through 2017 and compare the following reports with the goal of making a preliminary assessment of whether reports reconcile due to manipulation in the software, Incode, in order to force a balance due to timing or to obscure fraud or other irregularities.
 - a. Municipal Court Monthly Financial Report
 - b. Entries into Incode
 - c. Monthly JMC Balancing Report
 - d. JMC Monthly Detail report
 - e. JMC Refund/Adjustment Report
 - f. Tax Refund Intercept Report

Findings: Tested November 2015, May 2016, and Feb 2017 citations. Reviewed paperwork on tickets, traced to TRACS system and what was entered into Incode.

November 2015:

Tested 151 citations from TRACS system report ran from IT department.

- o 7 missing paperwork on citation and 4 of those were not in the Incode system.
- o 5 were in TRACS and had paperwork but were not in the Incode system
- o 19 had increases in the fine in Incode; many were adding SDC fee; a portion had the SDC fee added the decreased.
- o 17 fine was entered in Incode as an increase vs coming in from TRACS.
- o 17 tickets still not marked as paid in Incode, may still be unpaid tickets or not collected from SDC yet.
- o Overall collection, move to SDC taking a long time; tickets from November not sent to SDC til August and no payments were made on citation.
- o Inconsistency on sending to SDC on a timely basis.

May 2016:

Tested 250 citations from TRACS system report ran from IT department.

- o 13 tickets with paperwork in court date files but were not in TRACS report
- o 27 missing paperwork on citation and 17 of those were not in the Incode system
- o 2 were in TRACS and had paperwork but were not in the Incode system
- o 15 did not agree amount in Incode to the paperwork and amount in TRACS
- o 27 tickets still not marked as paid in Incode, may still be unpaid tickets or not collected from SDC yet.
- o 1 written off for short payment for \$0.60, was entered as an increase in fees
- o 45 had increases/decreases to the fees in Incode, many were adding SDC fee
- o Overall collection, move to SDC taking a long time; tickets from May not sent to SDC til January.
- o Inconsistency on sending to SDC on a timely basis.

February 2017:

Tested 153 citations from TRACS system report ran from IT department.

- o 17 missing paperwork on citation and 9 of those were not in the Incode system
- o 6 were in TRACS and had paperwork but were not in the Incode system
- o 7 did not agree amount in Incode to the paperwork and amount in TRACS
- o 32 tickets still not marked as paid in Incode, most were sent to SDC in December
- o 16 had increases/decreases to the fees in Incode, many were adding SDC fee
- o Inconsistency on sending to SDC on a timely basis.

- o Some tickets had no follow up for months after no payment.

General comments: Judge oversight (physical presence) is a concern. Heard comments about the judge not being around and didn't know how he would handle certain things. Court supervisor has been there for a few months and still hasn't asked him how he wants certain things handled due to not being present. Process is to leave notes for him and make piles on his desk. Lack of organization of stuff in Judge's office. Cases missed entering into Incode - - was there a reason they were not in system and what are the next steps?

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the financial management. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City of Onalaska and is not intended to be and should not be used by anyone other than those specified parties.

Hawthorn Ash CPAs, LLP

La Crosse, Wisconsin
December 31, 2017