



BOARD OF HEALTH AGENDA
October 23, 2024, 5:15 PM
County Courthouse, Room 302 (Ground Floor)

Board of Health 2020-2024 Goals:

*Maintain Health Department's fiscal stability
Support and advocate for public health priorities
Review new and changing community/Health Dept priorities
Ongoing Board of Health improvements*

Health Department Mission:

*Building a healthier community for all through prevention-focused programs
and partnerships.*

Health Department Vision:

A community where everyone can live a healthier life.

Public access link if unable to attend in person:

Join link:

<https://eauclairecounty.webex.com/eauclairecounty/j.php?MTID=md134c898acbf797494aadd0b9bad1f58>

Webinar number:

2533 176 1916

Webinar password:

sHpiK3b6tS2 (74745326 when dialing from a phone or video system)

Join by phone

+1-415-655-0001 US Toll

Access code: 253 317 61916

**Mute personal devices upon entry*

For those wishing to make verbal or written public comment regarding an agenda item, you must e-mail Gina Holt at gina.holt@eauclairecounty.gov at least 90 minutes prior to the start of the meeting.

Your written comment will be shared with the Board of Health.

1. Call to Order, Roll Call, Welcome Guests. Order of the Agenda. Request to pull items from Consent Agenda-5 minutes
2. Public Comment-*The Board of Health and Eau Claire City-County Health Department welcome you. Statements pertinent to agenda items may be made by attendees during the public comment section. We do ask that statements are limited to three minutes per person. Written comments may also be provided.* Minutes
3. Program Presentation: Health Department Accreditation Background
4. Consent Agenda (Action Required-approved for full content)-5 minutes
 - a. Approval of minutes from September 25, 2024 meeting-enclosed
 - b. Approval of Grant/Contract Related Budget Adjustments-enclosed
 - c. Approval of Stipends-enclosed

PLEASE NOTE: Due to requirements contained in the Wisconsin Open Meetings Law, only those matters placed on this agenda may be considered by the Board of Health at this meeting. If any member of the public desires that the Board of Health consider a matter not included on this agenda, he or she should contact a Board of Health Member or the Health Department Director to have the matter considered for placement on a future Board of Health agenda. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aids. For additional information or to request the service, contact the County ADA Coordinator at 839-4710, (FAX) 839-4854, (TDD) 839-4735 or by writing to the ADA Coordinator, Personnel Department, Eau Claire County Courthouse, 721 Oxford Avenue, Eau Claire, WI 54703.

5. Business Item (Action Required)-*20 minutes*
 - a. Receive Quarterly Financial Update-enclosed
 - b. Receive 2023 Single Audit Report-enclosed
 - c. Approve Integrated HIV Prevention Funding award-enclosed
 - d. Approve purchase of new Lead Analyzer (XRF machine)-enclosed
6. Other information items from staff for the Board-*25 minutes*
 - a. Health Department Report (include the unhoused updates) -enclosed
Service Recognition: Allison Harder, Public Health Specialist, 5 years
 - b. 2025 ECCCHD Budget Update-Verbal
[2025 County Budget Information](#)
[2025 City Budget Information](#)
 - c. ARPA Update-enclosed
 - d. Strategic Plan Update-enclosed
 - e. Update/review running list of Health Department Priorities-enclosed
7. Board member informational items-*20 minutes*
 - a. November Work Session -overview and discussion-verbal
 - b. Board of Health Advocacy/Policy
 - WPHA/WALHDAB -verbal
 - c. Standing Committee Updates: verbal
 - City Council: [City Council Agendas | City of Eau Claire, Wisconsin \(eauclairewi.gov\)](#)
 - County Board: [2022 Meeting Agendas & Minutes | Eau Claire County \(eau-claire.wi.us\)](#)
 - Ground Water Advisory Committee: [Groundwater Advisory | Eau Claire County \(eau-claire.wi.us\)](#)
 - Opioid Settlement Task Force: [Opioid Task Force](#)
 - Other
8. Requests from Board members for future agenda items to be given consideration-*5 minutes*
9. Next business meeting – **November 13, 2024; 5:15 p.m. (this is the second Wednesday of the month)**
10. Adjourn

REACCREDITATION

October 2024

What is PHAB?

- Public Health Accreditation Board
- Sole national accrediting body for public health in the United States
 - Has been accrediting health departments since 2011
 - 42 state health departments, 393 local health departments, and 6 tribal health departments have achieved accreditation
- Public health accreditation gives reasonable assurance of the range of public health services that a health department should provide
- National standards
- Peer review

10 Essential Public Health Services



Foundational Capabilities

Foundational Public Health Services

Foundational Areas



The 10 Essential Services, Foundational Capabilities, & PHAB

Domain	Essential Service	Foundational Capability
Domain 1	Assess and monitor population health	Assessment & Surveillance
Domain 2	Investigate, diagnose, and address health hazards and root causes	Assessment & Surveillance, Communications, Emergency Preparedness Response
Domain 3	Communicate effectively to inform and educate	Communication
Domain 4	Strengthen, support, and mobilize communities and partnerships	Community Partnership Development
Domain 5	Create, champion, and implement policies, plans, and laws	Policy Development & Community Partnership Development, Equity
Domain 6	Utilize legal and regulatory actions	Policy Development & Support
Domain 7	Enable equitable access	Collaborate with other sectors to improve access to social services
Domain 8	Build a diverse and skilled workforce	Organizational Competencies
Domain 9	Improve and innovate through evaluation, research, and quality improvement	Accountability & Performance Management
Domain 10	Build and maintain a strong organizational infrastructure for public health	Organizational Competencies, Equity

Benefits of PHAB Accreditation

- Measures a health department's performance against a set of nationally recognized, practice-focused, and evidence-based standards
- Helps health departments deliver essential public health services and foundational capabilities to their communities



Health Equity

73% reported that reaccreditation helped them use health equity as a lens for identifying and addressing health priorities.



Accountability

78% reported that accreditation has improved the health department's accountability to external stakeholders.



Resources

63% reported that accreditation has improved utilization of resources within the health department.

Accreditation at ECCCHD

- First accredited in February 2018
 - Strengths identified were community engagement and partnerships, communication plan, and performance management system
 - Areas of improvement were how we measured our strategic plan progress, clearly identifying how we are involved in community projects, and making more use of performance data
- Originally supposed to go through reaccreditation process in 2023 but requested extension
 - Submitted initial reaccreditation application in March 2024

What We've Submitted

Domain	Submission Example
Domain 1	2024 Community Health Assessment
Domain 2	Public Health Emergency Plan
Domain 3	Communication Plan / Style & Branding Guide
Domain 4	Operational Guidelines for the Eau Claire Health Alliance
Domain 5	Goal Tracker for the 2021 – 2024 Community Health Improvement Plan
Domain 6	Narrative description of how the Health Department complies with inspection requirements as required by the Wisconsin Department of Agriculture, Trade and Consumer Protection
Domain 7	Access to Care Report
Domain 8	Workforce Development Plan
Domain 9	Performance Management Plan and Tracker
Domain 10	2023 – 2025 Strategic Plan

What's Next

- Virtual site visit on Friday, November 8th
 - Four-hour session: ½ hour with Board of Health, ½ hour with staff, rest will be focused on domains
- Two-weeks prior we will receive more information on the domains/measures to focus on
 - Expecting bigger picture questions relating to process, as well as opportunities and challenges we anticipate moving forward
- After, will have 2 business days to respond to any questions brought up by site visitors
- Finally, they will make their recommendation on if we should be reaccredited or not

BOARD OF HEALTH MINUTES
September 25, 2024, 5:15 PM

Eau Claire County Courthouse Building-720 Second Ave-Room G302

The Board of Health convened in open session at 5:18 pm.

The meeting was called to order by Don Bodeau.

Board Members Present:

Quorum is reached

Don Bodeau
David Hirsch
Mark Kaeding
Joshua Miller (5:23pm)
Terry Miskulin
True Vue (5:20pm)
Catherine Wildenberg

Members Absent:

Terri Nordin

Staff Members Present:

Hannah Artz
Lieske Giese
Tegan Ruland
Marisa Stanley
Christina Writz

Public:

Three Nursing Students

1. Call to Order. Welcome Guests. Order of the Agenda. Request to pull items from Consent Agenda— 5 minutes
2. Public Comment-*The Board of Health and Eau Claire City-County Health Department welcome you. Statements pertinent to agenda items may be made by attendees during the public comment section. We do ask that statements are limited to three minutes per person. Written comments may also be provided.*
3. Program Overview: Immunization –
 - a. Overview of current program
 - b. Dr. Hirsch commented about great partnership treating a complex syphilis case and asked a question about what we are doing with pertussis. Christina and Lieske provided overview of current health department practices.
4. Consent Agenda (Action Required-approved for full content)-5 minutes
 - a. Approval of minutes from August 28, 2024 meeting
 - b. Approval of Grant/Contract Related Budget Adjustments

Motion to approve Consent Agenda: Mark Kaeding

2nd Motion: Catherine Wildenberg

Motion Carried: Yes (unanimous vote)

5. Business Item (Action Required) -10 minutes
 - a. Approve 2025 Pay Plan –
 - Same as what was provided in draft budget; includes 2.5% economic increase.
 - Have not completed a compensation study in recent years, however the last one indicated that our economic increases would keep us at a competitive rate of pay for the short-term.
 - Goals of pay plan are to stay competitive in the market and retain employees.
 - Provided information about the team coordinator position. Dr. Hirsch commented that the team coordinator increase was very small.
 - Dr. Bodeau asked about when the comp study would be. Lieske indicated that we are doing a

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total rewards study this year and a full compensation study is noted in CIP for 2026.

Motion to approve 2025 Health Department Pay Plan: Joshua Miller

2nd Motion: David Hirsch

Motion Carried: Yes (unanimous vote)

6. Other information items from staff for the Board-30 minutes

a. Health Department Report-

- Reviewed some of the items including ID Checks and Pertussis.
- Short-Term Rentals – noted that this is a State licensable activity for the health department and the City of Eau Claire is additionally looking at creating a city specific license.
- Beyond the Bridge – film screening held recently regarding addressing homelessness. Over 500 people attended. Housing as a health priority has been elevated in the most recent health assessment.
- Underfunding of Public Health in WI – highlighted page 26 of document listing CDC funding by state, page 31 of document noting state funding in WI where we are one of the few states with dollars going down.
- Governor's office PFAS report discussed.

Service Recognition: Audrey Boerner-10 years -Public Health Specialist

Dr. Bodeau interested in Board determining how they can assist with advocating for budget issues True asked how it would work to advocate at the state level.

b. 2025 Budget Update

- Changes in tax levy due to recommended budgets by County and City.
- Loss of or uncertainly about several grants we have had for quite some time
- Will need to continue to look for ways to continue financially supporting our work and prioritizing.

c. Workforce Development Plan Update

- Have both a workforce development plan and a team that works toward achieving its goals.
- Recently the plan was updated, and the focus areas are working with future employees (students, etc.), new employee orientation for retention, and how to help current employees grow/succeed in their careers.
- Currently strategic plan includes aspects of the plan including developing an employee recognition program, a full department training plan, and financial trainings.
- Currently working on updating and improving our performance review process.

7. Board member informational items-25 minutes

a. November work session discussion-

- This will be on the 2nd Wednesday of November.
- It is not a regular business meeting; it is a work session to focus on 2-3 issues.
- Email Dr. Bodeau, Lieske or Gina Holt with suggestions for topics - needs to be solidified before October meeting.
- Catherine suggested Funding Advocacy as a topic.
- BOH Strategic Plan ends this year, so that is also an option.
- Access to Care – develop a BOH position on this as part of a reassessment at 6 months post HSHS closure.

b. Board of Health Advocacy/Policy

- WPHA/ WALHDAB Updates – included information on candidate education and encouragement to vote with reminder of the difference between advocacy and lobbying. Included candidate forum questions.
- Governor's taskforce on healthcare workforce summary
- Hoven Consulting provided a summary of polls

c. Standing Committee Updates: verbal

- City Council: [City Council Agendas | City of Eau Claire, Wisconsin \(eauclairewi.gov\)](#)
 - (1) 9/10 meeting discussed ARPA funding related low-income housing, funding awarding to Grace Lutheran and HMMAA for purchasing a duplex.
 - (2) 9/24 meeting approved an EDI commission to provide guidance to City of Eau Claire
 - (3) 9/26 is trash systems public input session; Lieske will forward link to report.
- County Board: [2022 Meeting Agendas & Minutes | Eau Claire County \(eau-claire.wi.us\)](#)
 - (1) No update
- Ground Water Advisory Committee: [Groundwater Advisory | Eau Claire County \(eau-claire.wi.us\)](#)
 - (1) No update
- Opioid Settlement Task Force: [Opioid Task Force](#)
 - (1) No update, but noted that there was a hire for the project management position and it is someone from the health department.

8. Requests from Board members for future agenda items to be given consideration—5 minutes

- a. Dr. Bodeau – will be ending as president of BOH at the end of 2024, so will need someone to be the new president.

9. Next business meeting – **October 23, 2024, 5:15 p.m.**

10. Adjourn (6:52)

Fact Sheet – 10/23/2024 Board of Health Meeting

Agenda Item 4.b

Grant/Contract Related Budget Adjustments

Attached are grant/contract related budget adjustments which impact the 2024 budget.

Budget Implication: Increase 2024 budget by \$17,700.

Staff recommendation: Approve budget adjustment as indicated.

Name	Funding Source	Description	Contract Start	Contract End	Contract Amount	In Budget	Increase (Decrease) in Budget
Intensified Housing Code Compliance-Community Development Block Grant (CDBG)	Community Development Block Grant (CDBG)	Decrease in contracted number of dwellings inspected under CDBG grant after discussion with the City of Eau Claire to re-allocate exterior housing survey and exterior nuisance violations to City of Eau Claire's Neighborhood Services Division.	08/01/24	07/31/25	\$69,100	\$85,400	(\$16,300)
Eau Claire County Opioid Settlement	Eau Claire County Opioid Settlement	Received additional funding for a Public Health Specialist to act as a Opioid Settlement Task Force Project Manager for approximately 8 hours per week for 6 months.	N/A	N/A	\$132,003	\$123,200	\$8,800
Family Foundations	Maternal, Infant and Early Childhood Home Visiting (MIECHV) Grant Program and Temporary Assistance for Needy Families	Received 5% increase from 2023-2024 contract that will be used to support nurse home visitor staff time in the Nurse-Family Partnership program.	10/01/24	09/30/25	\$534,051	\$508,600	\$25,500
Get Yourself Tested (GYT)	Health Care Education and Training (HCET)	GYT is a public health campaign that encourages people to get tested for sexually transmitted infections. These funds will be used to increase public awareness of the importance of testing, help off-set the cost of lab handling testing fees, and support outreach events to encourage testing. Funds will be used by the Health Department for outreach.	01/01/24	12/31/24	\$1,200	\$1,500	(\$300)
			Total		\$736,354	\$718,700	\$17,700

Fact Sheet – 10/23/2024 Board of Health Meeting

Agenda Item 4.c

Stipends Received

The Eau Claire City-County Health Department has been offered the following stipends:

Agency	Description	Amount
Medical College of Wisconsin	Stipend for two Overdose Fatality Reviews representatives to attend a Comprehensive Opioid, Stimulant, and Substance Use Program meeting.	\$344.59
Wisconsin WIC Association	Scholarship for Public Health Dietician to cover registration costs for the 2024 NWA Nutrition Education and Breastfeeding Conference.	\$499.00
Smith Research & Consulting	Stipend to purchase incentives for individuals completing the Wisconsin DHS Title V Needs Assessment.	\$150.00

Budget Implications: Stipends in the amount of \$993.59.

Staff Recommendation: Accept stipends.

Fact Sheet – 10/23/2024 Board of Health Meeting
Agenda Item 5.a
Quarter 3, 2024 Financial Update

Quarter 3, 2024 Financial Statements are attached. Below are highlights. There are no specific concerns at this time related to the 2024 finances.

Balance Sheet

- Cash will fluctuate based on when revenue is received and when expenses are paid.
- Accounts receivables and deferred inflows will vary based on the timing of when invoices are created, and the payments are received.
- Prepayments fluctuate based upon timing of health insurance and life insurance payments.
- Accounts payable will fluctuate based on timing of payments. Payments are remitted weekly on Friday.
- The Fund Balance Control Accounts is the net of the revenues and expenses as of September 30.

Revenue and Expense Report

- The revised budget reflects our adopted budget plus \$2.38 million budget carryover for non-calendar year grants from 2023 to 2024, and grant/contract changes through August 31 totaling \$303,200.
- Grant/contract changes will continue to be added to the revised budget, and at the end of the year, non-calendar year grants that start in 2024 and end in 2025 will have the balance reduced from the 2024 budget and added to the 2025 budget.

Revenue

- Intergovernmental revenue appears to be behind because revenue generally arrives a month or two after it is billed.
- Annual licensing fees were due June 30, and any additional licensing fees we receive through the end of the year will be mainly for new licenses.
- Charges for services includes water testing and housing reinspection fees, and revenue for those items have exceeded our budgeted projections.
- Charges for services – intergovernmental includes taxes from the County, Medicaid reimbursements, and other revenue billed to the state and counties. Generally, the revenue arrives a month or two after it is earned.
- Miscellaneous revenue includes non-governmental grants. The revenue generally arrives a month after it is earned.
- The entire 2024 tax levy allocation from the City has been recorded. The County portion is received in monthly installments.

Expense

- We are 75% of the way through the year. Certain expenses like workers compensation are paid in advance, and other expenses are paid in subsequent months.
- 18.5 of 26.2 payrolls budgeted (71%) have been recorded. Personnel expenses appear behind due to the non-calendar year grants budgeted in 2024 that will carryover into 2025.

**Eau Claire City-County Health Department
Balance Sheet
As of September 30, 2024**

Assets	Account Balance	Change from Prior Quarter	Change from Prior Year
Cash and Investments <i>(Cash in bank , petty cash, gift cards)</i>	\$ 3,597,150	\$ (128,869)	\$ 523,868
Accounts Receivables <i>(Bills outstanding non government)</i>	\$ 52,889	\$ (53,396)	\$ (10,421)
Due from other governments <i>(Bills outstanding government)</i>	\$ 63,879	\$ 15,486	\$ (20,915)
Taxes Receivable	\$ -	\$ -	\$ -
Prepayments <i>(Payments made in advance i.e. health, life insurance)</i>	\$ 106,733	\$ (2,116)	\$ (7,685)
Inventories <i>(Radon kits)</i>	\$ 9,176	\$ (2)	\$ 1,937
Allowance for Doubtful Accts <i>(Estimate of uncollectables)</i>	\$ (181)	\$ -	\$ (181)
Total Assets	\$ 3,829,646	\$ (168,896)	\$ 486,602
Liabilities			
Accounts Payable <i>(Amts owed incl. payroll taxes, health, life)</i>	\$ 64,792	\$ (138,299)	\$ (59,592)
Accrued Liabilities <i>(Accrued Payroll done at year end)</i>	\$ 1,965	\$ (17,295)	\$ (1,269)
Due to other governments <i>(Sales tax, state license fees)</i>	\$ 39,112	\$ (16,182)	\$ 6,328
Deferred Inflows <i>(Amts billed-not received, advance on contracts)</i>	\$ 246,787	\$ 82,999	\$ 98,680
Total Liabilities	\$ 352,656	\$ (88,778)	\$ 44,146
Fund Balances			
Fund Balance <i>(Restricted, non-spendable prepayments, inventories)</i>	\$ 2,663,175	\$ -	\$ 197,020
Control Accounts <i>(Current year revenue over (under) expense)</i>	\$ 813,816	\$ (80,118)	\$ 245,437
Total Fund Balances	\$ 3,476,990	\$ (80,118)	\$ 442,456
Total Liabilities and Fund Balances	\$ 3,829,646	\$ (168,896)	\$ 486,602

	Balance
<i>Non-Spendable Pre Payment</i>	\$ 147,137
<i>Non-Spendable Inventory</i>	\$ 2,453
<i>Restricted to Particular Projects</i>	\$ 98,824
<i>Restricted - Capital Purchases</i>	\$ 500,000
<i>Restrctied - Working Capital</i>	\$ 1,559,034
<i>Restricted - Special Projects</i>	\$ 355,726
Fund Balance as of 12/31/23	\$ 2,663,175

Eau Claire City-County Health Department
Revenue and Expense Statement
As of September 30, 2024

Revenues	Adoped Budget	Revised Budget	YTD Actual	% of Bdgt	Change from Prior Quarter	Change from Prior Year
Intergovernmental <i>(Federal and state grants)</i>	\$ 2,359,600	\$ 4,653,600	\$ 2,129,511	45.8%	\$ 904,746	\$ (12,951)
Licenses & Permits <i>(Lodging, restaurant, sanitary etc.)</i>	\$ 759,900	\$ 759,900	\$ 793,014	104.4%	\$ 147,206	\$ 50,989
Fines & Forfeitures	\$ -	\$ -	\$ 1,963	0.0%	\$ 1,891	\$ 1,463
Charges for Services <i>(Water tests, vaccinations, inspections etc.)</i>	\$ 162,100	\$ 162,100	\$ 214,900	132.6%	\$ 83,837	\$ 56,085
Charges for Services - Intergov <i>(Medicaid, schools, County tax)</i>	\$ 1,863,700	\$ 1,863,700	\$ 1,410,685	75.7%	\$ 543,781	\$ 7,031
Misc revenue <i>(Gifts, reimbursements, non-governmental grants)</i>	\$ 205,400	\$ 547,700	\$ 370,845	67.7%	\$ 100,785	\$ (26,978)
Other Financing Sources <i>(Taxes from City, CDBG revenue)</i>	\$ 2,192,559	\$ 2,238,459	\$ 2,159,494	96.5%	\$ 3,817	\$ 25,733
Other Budgeted Receipts <i>(Budget only-use of fund balance)</i>	\$ 190,041	\$ 189,041	\$ -	0.0%	\$ -	\$ -
Total Revenues	\$ 7,733,300	\$ 10,414,500	\$ 7,080,413	68.0%	\$ 1,786,063	\$ 101,373
Expenses						
Personnel <i>(Payroll, benefits, auto allowance)</i>	\$ 6,647,500	\$ 8,488,200	\$ 5,115,356	60.3%	\$ 1,635,789	\$ 27,067
Contractual Services <i>(Postage, software, rent, advertising, audit, etc.)</i>	\$ 779,300	\$ 1,395,400	\$ 804,844	57.7%	\$ 138,575	\$ (14,752)
Utilities <i>(Phones, garbage)</i>	\$ 48,000	\$ 79,700	\$ 35,145	44.1%	\$ 10,400	\$ (3,668)
Fixed Charges <i>(License & Permits, Workers Comp)</i>	\$ 27,500	\$ 29,300	\$ 25,357	86.5%	\$ 200	\$ 9,161
Supplies <i>(Office, lab, medical, equipment, gift cards, etc.)</i>	\$ 196,600	\$ 377,500	\$ 244,979	64.9%	\$ 76,468	\$ (736)
Contributions & Other Payments <i>(Pymts to other organizations)</i>	\$ 5,300	\$ 15,300	\$ 11,854	77.5%	\$ 4,751	\$ (19,512)
Capital Purchases <i>(Long term purchases over \$5,000)</i>	\$ -	\$ -	\$ -	0.0%	\$ -	\$ (145,914)
Other Financing Uses <i>(Debt service for debt on unfunded pension)</i>	\$ 29,100	\$ 29,100	\$ 29,063	99.9%	\$ -	\$ 4,290
Total Expenses	\$ 7,733,300	\$ 10,414,500	\$ 6,266,598	60.2%	\$ 1,866,182	\$ (144,064)
Net Revenue Over / (Under) Expenses			\$ 813,816		\$ (80,118)	\$ 245,437

Supervisor	Program	Project	Start	End	Project Description
Peggy	2084	25002	01/01/24	12/31/24	MCH
Cortney	2081	25004	10/01/23	09/30/24	Prevention
Nicole	2086	25006	01/01/24	12/31/24	Reg Radon Info Center
Beth	2083	25007	01/01/24	12/31/24	Childhood Lead
Janel	2085	25008	01/01/24	12/31/24	Immunization
Beth	2083	25009	01/01/24	12/31/24	Prenatal Care Coordination
Beth	2083	25014	12/01/23	09/30/24	DOT Child Passenger Safety
Janel	2082	25017	07/01/24	06/30/25	Wisconsin Well Woman Program
Marisa	2085	25028	07/01/24	06/30/25	Public Health Emergency Preparedness
Peggy	2084	25029	07/01/24	06/30/25	Tobacco
Beth	2083	25041	01/01/24	12/31/24	Blood Lead Testing/EH Investigation
Marisa	2085	25045	07/01/24	06/30/25	Medical Reserve Corps (MRC)
Peggy	2084	25056			Alliance For Substance Abuse Prevention
Beth	2083	25060	01/01/24	12/31/24	WIC Grant Program Administration
Beth	2083	25061	01/01/24	12/31/24	WIC Grant Client Services
Beth	2083	25062	01/01/24	12/31/24	WIC Grant Nutrition Education
Beth	2083	25063	01/01/24	12/31/24	WIC Grant Breast Feed Promo/Support
Beth	2083	25064	01/01/24	12/31/24	WIC Farmers Market Nutrition Program
Beth	2083	25065	01/01/24	12/31/24	WIC Breast Feeding Peer Counseling
Beth	2083	25069	10/01/24	09/30/25	Fit Family
Janel	2082	25070	04/01/24	03/31/25	Reproductive Health-Title X Grant
Janel	2082	25071	01/01/24	12/31/24	Reproductive Health-Program Generated Revenue
Cortney	2081	25079			Healthy Communities Council
Cortney	2081	25081			Community Health Assessment Partnership
Janel	2085	25100	01/01/24	12/31/24	HIV Partner Services
Janel	2085	25102	01/01/24	12/31/24	Get Yourself Tested
Janel	2082	25110	07/01/24	06/30/25	TB Dispensary
Janel	2085	25111	01/01/24	12/31/24	TB Medical Assistance
Beth	2083	25120	06/01/24	06/01/25	Eau Claire Community Foundation Safe Sleep
Nicole	2086	25130	01/01/24	12/31/24	NEHA Continuous Improvement on Standards
Peggy	2084	25140			Mental Health Action Team (MHAT)
Beth	2083	25142	07/01/24	06/30/25	United Way Nurse-Family Partnership
Peggy	2084	25145	07/01/23	06/30/24	HWPP - Mental Health Matters
Nicole	2086	25160	08/01/24	07/31/25	CDBG
Beth	2083	25172	01/01/24	12/31/24	Marathon and Barron County Nurse-Family Partnership
Marisa	2085	25181	12/01/23	09/29/24	NACCHO MRC ORA
Nicole	2086	25182			Hoarding Task Force
Janel	2082	25193	07/01/24	06/30/25	Communicable Disease & Prevention
Peggy	2084	25202	09/01/23	08/31/24	Overdose Fatality Reviews
Beth	2083	25209	01/01/24	12/31/24	WIC Interpreters
Peggy	2084	25210	01/01/24	12/31/24	Diversion
Beth	2083	25212	10/01/23	09/30/24	Family Foundations
Peggy	2084	25213	01/01/24	12/31/24	Substance Use Prevention
Peggy	2084	25215	02/01/23	01/31/24	Sexual Violence Prevention
Peggy	2084	25224	08/31/23	08/30/24	Strategic Prevention Framework-Partnerships for Success
Lieske	2080	25233	07/01/24	06/30/25	Western WI Public Health Readiness Consortium (WWPHRC)
Lieske	2080	25234	07/01/23	06/30/24	WWPHRC Carryover
Janel	2082	25237	07/01/24	06/30/25	Imm COVID Supp 4
Lieske/Marisa	2085	25239	03/01/21	12/31/24	ARPA COVID Recovery Fund
Janel	2082	25241	01/01/24	12/31/24	Reproductive Health-Women's Health Block Grant
Janel	2082	25242	01/01/24	12/31/24	Reproductive Health-Pregnancy Outreach
Cortney	2081	25243			Group Health COVID Vaccination/Outreach
Cortney	2081	25245	01/01/22	05/31/25	Mobilizing Community for a Just Response (MC4JR)
Beth	2083	25248	10/01/23	09/30/24	Family Foundations ARP Grocery
Beth	2083	25249	05/01/24	04/30/25	Roots & Wings Nurse-Family Partnership
Janel	2082	25250	07/01/24	06/30/25	Reproductive Health-Pap/Colp Services
Cortney	2081	25252	01/01/23	06/30/24	MCH Equity
Janel	2082	25253	01/01/24	12/31/24	Milwaukee Burger WWWP Donation
Janel	2085	25254	01/01/24	12/31/24	TB Treatment Assistance Program
Cortney	2081	25255	06/01/22	05/31/25	Qualitative Data
Janel	2085	25257	06/01/23	05/31/24	Immunize Wisconsin
Peggy	2084	25258	07/01/23	06/30/24	Public Health Vending Machine
Janel	2082	25259	02/01/23	06/30/24	Mpox Response
Marisa	2085	25260	07/01/24	05/31/25	MRC STTRONG
Peggy	2084	25261	07/18/23	12/31/24	County Opioid Settlement
Peggy	2084	25262	01/01/24	12/31/24	Marshfield Clinic Addressing Health Disparities
Peggy	2084	25263	01/01/24	12/31/24	MCW AHW Nutrition Security
Matt	2087	25264	10/01/23	05/31/25	Env Health Capacity Public Water Systems
Nicole	2086	25265	10/01/23	05/31/25	Env Health Capacity Housing Hazards
Peggy	2084	25266	10/01/23	09/01/24	Marshfield Clinic State Opioid Response
Janel	2082	25267	02/22/24	09/30/24	RHNTC Maternal Health
Nicole	2086	25268	04/01/24	09/30/25	Increasing Tenant & Homeowner Environmental Health Literacy
Cortney	2081	25269	12/01/22	11/30/27	Public Health Infrastructure
Peggy	2084	25270	02/01/24	08/01/25	Data Across Sectors for Health (DASH)
Cortney	2081	25271	06/01/24	03/15/25	Social Isolation and Loneliness
Cortney	2081	25272	06/01/24	03/15/25	Livable Communities
Janel	2082	25273	08/01/24	05/31/25	Integrated HIV Prevention

Financial Statement Explanations

Balance Sheet Categories

Notes

Assets

Cash and Investments	Cash accounts including petty cash and gift cards
Accounts Receivables	Receivables
Due from Other Governments	Receivables from federal, state, local governments and school districts
Taxes Receivable	Amounts on the tax rolls not yet received (septic maintenance, reinspection fees etc.)
Prepayments	Payments made in advance, e.g., health and life insurance
Inventories	Radon test kits, gift cards
L-T Receivables	Allowance for doubtful/uncollectable accounts (Family Planning Clinic)

Liabilities

Accounts Payable	Payments owed for products and services received
Accrued Liabilities	Includes accrued payroll expenses at year end
Deposits	Grants not totally spent out (we may have to return)
Due to Other Governments	Sales tax payable, state license fees
Deferred Inflows	Amounts billed but not yet received; advance on contracts

Fund Balances

Fund Balance	Comprised of restricted amounts and non-spendable pre-payments and inventories
Control Accounts	Net of revenue and expense control accounts for current year

Revenue and Expense Categories

Revenues

Intergovernmental	Federal, state and other aid/grants
Licenses & Permits	License & permit revenue; e.g., lodging, restaurant, sanitary
Charges for Services	Fees for services rendered; e.g., water testing, vaccinations, inspection fees
Charges for Services - Intergovernmental	Services to governments; e.g., Eau Claire County tax levy, Medicaid payments
Misc Revenue	Grants from non-government agencies
Other Financing Sources	Tax levy from the City of Eau Claire, Community Development Block Grant
Other Budgeted Receipts	Budgeted use of fund balance

Expenses

Personnel	Wages, payroll taxes and benefits
Contractual Services	Postage, computer service charges, rent, equipment leases, advertising, auditing, etc.
Utilities	Phones & garbage
Fixed Charges	Licenses & permits, workers compensation and property & liability insurance
Supplies	Office, lab, medical, etc.
Contributions & Other Payments	Miscellaneous payments made to outside organizations
Capital Purchases	Long term purchases - over \$5,000 each
Other Financing Uses	Transfers to debt service - In 2008, debt was issued to pay off the unfunded pension. This is the Health Department portion of the yearly amount. Obligation is expected to be paid off 04/01/2028.

Fact Sheet – 10/23/2024 Board of Health Meeting

Agenda Item 5.b

Federal and State Single Audit Reports

The Eau Claire City-County Health Department operates under the City of Eau Claire’s tax identification number and thus is audited with the City of Eau Claire. In addition to the City of Eau Claire’s Annual Comprehensive Financial Report (ACFR) which Board of Health reviewed and approved in August, the City is required to complete Federal and State Single Audit Reports. This is a more comprehensive look at our governmental grants and the internal controls that are in place. Since the Health Department has so many Federal and State awards, we are a large part of this audit process.

The Federal and State Single Audit Reports for the year ended December 31, 2023 are included in this packet. The auditors opined that the City complied, in all material respects, with the types of compliance requirements that could have direct and material effect on each of its major federal and state programs.

Staff recommendation:

Approve 2023 Single Audit Report.

**CITY OF EAU CLAIRE, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2023**



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**CITY OF EAU CLAIRE, WISCONSIN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2023**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	1
SCHEDULE OF STATE FINANCIAL ASSISTANCE	3
DHS COST REIMBURSEMENT AWARD SCHEDULES	4
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE AND DHS COST REIMBURSEMENT AWARD SCHEDULES	12
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	14
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE AND DHS COST REIMBURSEMENT AWARD SCHEDULES REQUIRED BY THE <i>UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES</i>	16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	20

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023**

Federal Grantor / Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children SNAP Cluster	10.557	DHS	154710, 154760, 154745	\$ -	\$ 434,773
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Total U.S. Department of Agriculture	10.561	DHS	154661	-	14,045
				-	448,818
<u>U.S. Department of Commerce</u>					
Economic Development Cluster Economic Adjustment Assistance	11.307	N/A	N/A	-	326,781
<u>U.S. Department of Housing and Urban Development</u>					
CDBG - Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	-	816,872
Home Investment Partnerships Program Total U.S. Department of Housing and Urban Development	14.239	N/A	N/A	-	456,506
				-	1,273,378
<u>U.S. Department of Justice</u>					
Bulletproof Vest Partnership Program (2023 Program)	16.607	N/A	N/A	-	151
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10134	-	368
Edward Byrne Memorial Justice Assistance	16.738	DOJ	10136	-	4,538
Edward Byrne Memorial Justice Assistance	16.738	DOJ	Not Available	-	4,126
Edward Byrne Memorial Justice Assistance	16.738	DOJ	Not Available	-	5,489
Edward Byrne Memorial Justice Assistance Total ALN 16.738	16.738	DOJ	15PBJA-22-GG-02587-JAGX	-	12,768
				-	26,921
Total U.S. Department of Justice				-	27,440
<u>U.S. Department of Transportation</u>					
Federal Transit Cluster Federal Transit Formula Grants	20.507	N/A	N/A	-	5,488,754
Bus and Bus Facilities Formula and Discretionary Programs Total Federal Transit Cluster	20.526	N/A	N/A	-	1,407
				-	5,490,161
National Highway Safety Administration PSAP Grant	20.614	C. Altoona DMA	Not Available	-	1,883
Highway Safety Cluster National Priority Safety Programs	20.615	DOT	Not Available	-	3,224
Total Highway Safety Cluster Total U.S. Department of Transportation	20.616	DOT	Not Available	-	4,665
				-	5,499,933
<u>U.S. Department of Treasury</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DHS	155811	-	203,132
COVID-19 Coronavirus State and Local Fiscal Recovery Funds Total ALN 21.027	21.027	N/A	N/A	-	905,745
				-	1,108,877
Total U.S. Department of Treasury				-	1,108,877

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023

Federal Grantor / Program or Cluster Title	Federal Assistance Listing #	Pass-Through Entity	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>Environmental Protection Agency</u>					
State Indoor Radon Grants	66.032	DHS	150321	\$ -	\$ 9,773
Lead Testing in School & Child Care Programs Drinking Water Grant Program	66.444	DHS	Not Available	-	1,200
Clean Water State Revolving Fund Cluster Capitalization Grants for Clean Water	66.458	DOA	Not Available	-	503,247
Total Environmental Protection Agency				-	514,220
<u>U.S. Election Assistance Commission</u>					
Absentee Ballot Envelope Subgrant Program	90.404	N/A	N/A	-	7,291
<u>U.S. Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program	93.008	NACCHO	MRC 15-2025C	-	67,500
Medical Reserve Corps Small Grant Program	93.008	DHS	PO48720	-	9,777
Total ALN 93.008				-	77,277
Public Health Emergency Preparedness	93.069	DHS	155050, 155015	-	364,240
Environmental Public Health and Emergency Response	93.070	DHS	155078	-	7,329
Food and Drug Administration - Research	93.103	AFDO	25130	-	8,060
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	DHS	25254	-	2,308
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	155080, 150211, 150216	-	245,727
Title 10 Services	93.217	DHS	159328, 156367, 159371	-	318,519
Substance Abuse and Mental Health Services					
Projects of Regional and National Significance	93.243	MCRF	25224	-	351,132
Immunization Cooperative Agreements	93.268	DHS	155020	-	23,745
COVID-19 Public Health Crisis Response	93.354	DHS	155812, 155197	-	89,591
COVID-19 Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	DHS	155813, 155815	-	53,278
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	DHS	150426, 150427	-	15,393
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	93.435	DHS	150429	-	61,775
Family Foundations	93.558	WDCF	1008	-	170,247
Family Foundations	93.870	WDCF	1008, 1020, 1025	-	347,983
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	-	2,968
Medicaid Cluster					
Medical Assistance Program	93.778	DHS	159322	-	3,154
Consolidated Contracts - PHHS	93.991	DHS	159220	-	10,447
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320, PO44896	-	247,421
Total U.S. Department of Health and Human Services				-	2,400,594
<u>U.S. Department of Homeland Security</u>					
Assistance to Firefighters Grant	97.044	DEM	Not Available	-	169,033
Total U.S. Department of Homeland Security				-	169,033
Total Federal Expenditures				\$ -	\$ 11,776,365

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2023**

State Grantor/ Pass-Through Grantor/ Program or Cluster Title	State ID Number	State Expenditures
<u>STATE AWARDS</u>		
<u>Wisconsin Department of Natural Resources</u>		
Forest Fire Protection Grant Program	370.545	\$ 3,079
Total Wisconsin Department of Natural Resources		<u>3,079</u>
<u>Wisconsin Department of Transportation</u>		
Transit Operating Aids - 2023	395.104	1,045,731
Paratransit Aids - 2023	395.104	66,471
Total Transit Operating Aids		<u>1,112,202</u>
Total Wisconsin Department of Transportation		<u>1,112,202</u>
<u>Wisconsin Department of Health Services</u>		
WH/FP RH 146.68	435.110128	13,025
WIC - Farmers Market	435.154720	4,690
Communicable Disease	435.155800	6,638
HIV Prevention Partner Services	435.155957	35,258
Consolidated Contracts-Well Women GPR	435.157010	62,845
Consolidate Contracts-CHHD LD	435.157720	8,960
WH/FP RH 253.07	435.159317	34,780
WH/FP RH 20.435 (1)(EV)	435.159322	3,154
TPCP WINS	435.181004	4,241
TCPC Community Intrvns	435.181010	48,771
JUUL Settlement	435.181023	35,000
Public Health Vending Machine	435.none	3,658
Total Wisconsin Department of Health Services		<u>261,020</u>
<u>Wisconsin Department of Children and Families</u>		
Family Foundations	437.1008	<u>56,670</u>
<u>Wisconsin Department of Military Affairs</u>		
Computer and HazMat Response Equipment Grant (2023)	465.308	7,235
Regional Emergency Response Teams	465.306	115,954
Total Wisconsin Department of Military Affairs		<u>123,189</u>
Total State Expenditures		<u>\$ 1,556,160</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:	GEARS Profile 110128	GEARS Profile 110128	GEARS Profile 150211	GEARS Profile 150216	GEARS Profile 150216	GEARS Profile 150321	GEARS Profile 150426
	WH/FP RH 146.68	WH/FP RH 146.68	Opiod RX Pathway Proj	Overdose Fatality Review	Overdose Fatality Review	EPA Indoor Radon Services	1815 Diabetes
Award Amount:	\$ 8,683	\$ 8,683	\$ 140,000	\$ 52,757	\$ 33,000	\$ 9,773	\$ 20,000
Award Period:	07/01/22-06/30/23	07/01/23-06/30/24	09/01/22-08/31/23	09/01/22-08/31/23	09/01/23-08/31/24	01/01/23-12/31/23	07/01/22-06/30/23
Period of Award within Audit Period	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-08/31/23	01/01/23-08/31/23	09/01/23-12/31/23	01/01/23-12/31/23	01/01/23-06/30/23
A. Expenditures Reported to DHS for Payment	\$ 8,241	\$ 4,784	\$ 108,406	\$ 35,293	\$ 13,684	\$ 9,773	\$ 7,697
B. Total Costs of Award							
1. Employee Salaries and Wages	5,517	3,299	47,484	22,563	10,931	5,241	4,624
2. Employee Fringe Benefits	2,066	1,258	4,048	3,873	1,957	2,215	1,143
3. Payroll Taxes	379	226	3,658	1,669	794	378	355
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	153	117	-	-	-
7. Conferences, Meetings or Education	-	-	4,090	2,729	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	199	-	11,936	342	-	849	1,336
10. Telephone	-	-	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	80	-	-	-	1	73	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	22,260	-	-	-	-
19. Advertising and Marketing	-	-	14,778	-	-	1,017	237
20. Other	-	-	-	4,000	-	-	-
Total Operating Costs of Award	<u>8,241</u>	<u>4,784</u>	<u>108,406</u>	<u>35,293</u>	<u>13,684</u>	<u>9,773</u>	<u>7,697</u>
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	<u>\$ 8,241</u>	<u>\$ 4,784</u>	<u>\$ 108,406</u>	<u>\$ 35,293</u>	<u>\$ 13,684</u>	<u>\$ 9,773</u>	<u>\$ 7,697</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:	GEARS Profile 150427 1815 Heart Disease Prev	GEARS Profile 150429 1817 SL Diabetes Prevention	GEARS Profile 154661 SNAP Nutr Ed Grant	GEARS Profile 154661 SNAP Nutr Ed Grant	GEARS Profile 154710 WIC	GEARS Profile 154720 WIC Farmers Market	GEARS Profile 154760 WIC Peer Counseling
Award Amount:	\$ 20,000	\$ 84,052	\$ 16,627	\$ 16,960	\$ 399,675	\$ 4,690	\$ 29,560
Award Period:	07/01/22-06/30/23	10/01/22-09/30/23	10/01/22-09/30/23	10/01/23-09/30/24	01/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23
Period of Award within Audit Period	01/01/23-06/30/23	01/01/23-09/30/23	01/01/23-09/30/23	10/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23
A. Expenditures Reported to DHS for Payment	\$ 7,697	\$ 61,775	\$ 13,277	\$ 768	\$ 399,675	\$ 4,690	\$ 29,560
B. Total Costs of Award							
1. Employee Salaries and Wages	4,624	34,782	8,155	463	254,925	2,729	25,146
2. Employee Fringe Benefits	1,143	15,789	2,621	229	87,057	1,060	2,429
3. Payroll Taxes	355	2,415	645	37	19,175	199	1,984
4. Rent of Occupancy	-	-	-	-	19,209	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	194	-	-	310	-	-
7. Conferences, Meetings or Education	-	298	-	-	315	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	1,336	397	1,663	-	3,794	701	-
10. Telephone	-	414	-	-	4,064	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	194	39	1,580	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	3,985	-	-	-	-	-
19. Advertising and Marketing	237	3,500	-	-	1,643	-	-
20. Other	-	-	-	-	7,603	-	-
Total Operating Costs of Award	7,697	61,775	13,277	768	399,675	4,690	29,560
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 7,697	\$ 61,775	\$ 13,277	\$ 768	\$ 399,675	\$ 4,690	\$ 29,560

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:	GEARS Profile 155015 Biot Focus A Planning	GEARS Profile 155015 Biot Focus A Planning	GEARS Profile 155020 Immunization	GEARS Profile 155050 Bioterrorism Preparedness	GEARS Profile 155050 Bioterrorism Preparedness	GEARS Profile 155078 Env PH Tracking Data	GEARS Profile 155080 Rape Prev and Education
Award Amount:	\$ 279,332	\$ 279,332	\$ 23,745	\$ 43,038	\$ 47,070	\$ 10,000	\$ 90,000
Award Period:	07/01/22-06/30/23	07/01/23-06/30/24	01/01/23-12/31/23	07/01/22-06/30/23	07/01/23-06/30/24	08/01/22-07/31/23	02/01/22-01/31/23
Period of Award within Audit Period	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-12/31/23	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-07/31/23	01/01/23-01/31/23
A. Expenditures Reported to DHS for Payment	\$ 156,365	\$ 146,554	\$ 23,745	\$ 17,820	\$ 39,288	\$ 7,329	\$ 6,696
B. Total Costs of Award							
1. Employee Salaries and Wages	97,318	102,834	15,463	13,210	29,589	4,489	2,374
2. Employee Fringe Benefits	24,489	25,380	6,114	3,634	7,512	1,938	810
3. Payroll Taxes	7,194	7,614	1,116	976	2,187	321	171
4. Rent of Occupancy	398	398	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	543	441	-	-	-	347	-
7. Conferences, Meetings or Education	3,547	-	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	21,370	8,846	-	-	-	92	841
10. Telephone	1,478	1,032	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	28	9	1,051	-	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	142	-
20. Other	-	-	-	-	-	-	2,500
Total Operating Costs of Award	156,365	146,554	23,745	17,820	39,288	7,329	6,696
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 156,365	\$ 146,554	\$ 23,745	\$ 17,820	\$ 39,288	\$ 7,329	\$ 6,696

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:

	GEARS Profile 155080 Rape Prev and Education	GEARS Profile 155197 Mpox Cisis Response	GEARS Profile 155800 Comm Disease Cntrl & Prev	GEARS Profile 155800 Comm Disease Cntrl & Prev	GEARS Profile 155811 ARPA COVID Recovery Fund	GEARS Profile 155812 Public Health Workforce	GEARS Profile 155813 COVID Just Response
Award Amount:	\$ 90,000	\$ 90,000	\$ 7,000	\$ 7,090	\$ 851,500	\$ 149,500	\$ 84,102
Award Period:	02/01/23-01/31/24	02/01/23-06/30/24	07/01/22-06/30/23	07/01/23-06/30/24	03/01/21-12/31/24	07/01/21-06/30/24	01/01/22-05/31/24
Period of Award within Audit Period	02/01/23-12/31/23	02/01/23-12/31/23	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23
A. Expenditures Reported to DHS for Payment	\$ 81,648	\$ 26,268	\$ 2,333	\$ 4,305	\$ 203,132	\$ 63,323	\$ 47,006
B. Total Costs of Award							
1. Employee Salaries and Wages	38,135	13,739	1,816	3,348	125,267	40,772	32,449
2. Employee Fringe Benefits	11,194	4,758	379	702	39,162	9,057	-
3. Payroll Taxes	2,809	1,006	138	255	8,864	3,027	2,482
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	654	-	-	-	-	533	75
7. Conferences, Meetings or Education	-	-	-	-	2,020	7,665	-
8. Employee Licenses and Dues	-	-	-	-	-	1,940	-
9. Supplies	3,333	6,740	-	-	6,180	-	-
10. Telephone	-	-	-	-	460	328	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	25	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	-
20. Other	25,523	-	-	-	21,180	-	12,000
Total Operating Costs of Award	<u>81,648</u>	<u>26,268</u>	<u>2,333</u>	<u>4,305</u>	<u>203,132</u>	<u>63,323</u>	<u>47,006</u>
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	<u>\$ 81,648</u>	<u>\$ 26,268</u>	<u>\$ 2,333</u>	<u>\$ 4,305</u>	<u>\$ 203,132</u>	<u>\$ 63,323</u>	<u>\$ 47,006</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:	GEARS Profile 155815	GEARS Profile 155957	GEARS Profile 157010	GEARS Profile 157010	GEARS Profile 157120	GEARS Profile 157120	GEARS Profile 157720
	Qualitative Data	HIV Prevention	WWWP GPR Edu & MJA	WWWP GPR Edu & MJA	WWWP- NBCCEDP	WWWP- NBCCEDP	Childhood Lead
Award Amount:	\$ 6,272	\$ 35,258	\$ 65,250	\$ 65,250	\$ 3,833	\$ 6,585	\$ 8,960
Award Period:	06/01/22-05/31/24	01/01/23-12/31/23	07/01/22-06/30/23	07/01/23-06/30/24	07/01/22-06/30/23	07/01/23-06/30/24	01/01/23-12/31/23
Period of Award within Audit Period	01/01/23-12/31/23	01/01/23-12/31/23	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-12/31/23
A. Expenditures Reported to DHS for Payment	\$ 6,272	\$ 35,258	\$ 32,838	\$ 30,007	\$ -	\$ 2,968	\$ 8,960
B. Total Costs of Award							
1. Employee Salaries and Wages	982	21,603	20,690	21,395	-	2,116	6,258
2. Employee Fringe Benefits	218	9,875	8,086	1,666	-	165	894
3. Payroll Taxes	73	1,550	1,491	5,883	-	582	479
4. Rent of Occupancy	-	1,042	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	66	283	-	28	-
7. Conferences, Meetings or Education	5,000	99	-	39	-	4	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	-	-	1,001	192	-	19	858
10. Telephone	-	1,087	407	344	-	34	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	1	94	206	-	20	36
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	1,000	-	-	-	-
20. Other	-	-	4	-	-	-	436
Total Operating Costs of Award	6,272	35,258	32,838	30,007	-	2,968	8,960
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 6,272	\$ 35,258	\$ 32,838	\$ 30,007	\$ -	\$ 2,968	\$ 8,960

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:	GEARS Profile 159220 Cons Contracts PHHS	GEARS Profile 159220 Cons Contracts PHHS	GEARS Profile 159317 WH/FP RH 253.07 GPR	GEARS Profile 159320 MCH	GEARS Profile 159322 WH/FP RH 20.435 (1)(EV)	GEARS Profile 159328 Title X Services	GEARS Profile 159367 Title X Clinics
Award Amount:	\$ 10,905	\$ 10,905	\$ 34,780	\$ 49,107	\$ 6,308	\$ 229,000	\$ 187,809
Award Period:	10/01/22-09/30/23	10/01/23-09/30/24	01/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23	04/01/22-03/31/23	04/01/22-03/31/23
Period of Award within Audit Period	01/01/23-09/30/23	10/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23	04/01/22-12/31/22	04/01/22-12/31/22
A. Expenditures Reported to DHS for Payment	\$ 7,422	\$ 3,025	\$ 34,780	\$ 49,107	\$ 6,308	\$ 63,368	\$ 51,846
B. Total Costs of Award							
1. Employee Salaries and Wages	5,313	2,202	23,275	33,677	4,567	40,571	33,195
2. Employee Fringe Benefits	1,716	659	1,685	11,704	1,394	14,195	11,614
3. Payroll Taxes	394	164	9,220	2,345	347	2,971	2,431
4. Rent of Occupancy	-	-	-	758	-	1,742	1,425
5. Professional Services	-	-	-	-	-	652	533
6. Employee Travel	-	-	-	-	-	956	782
7. Conferences, Meetings or Education	-	-	-	50	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	-	-	500	-	-	1,016	831
10. Telephone	-	-	-	544	-	330	270
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	100	29	-	-	-
16. Insurance	-	-	-	-	-	935	765
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	7,422	3,025	34,780	49,107	6,308	63,368	51,846
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	7,422	3,025	34,780	49,107	6,308	63,368	51,846

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:	GEARS Profile 159367	GEARS Profile 159371	GEARS Profile 181004	GEARS Profile 181004	GEARS Profile 181004	GEARS Profile 181010	GEARS Profile 181010	GEARS Profile 181023
	Title X Clinics	Title X Telehealth	TPCP WI WINS	TPCP WI WINS	TPCP WI WINS	TPCP Commun Intrvns	TPCP Commun Intrvns	JUUL Settlement
Award Amount:	\$ 229,000	\$ 29,442	\$ 4,312	\$ 4,466	\$ 50,000	\$ 50,000	\$ 50,000	\$ 35,000
Award Period:	04/01/23-03/31/24	06/01/22-05/31/23	07/01/22-06/30/23	07/01/23-06/30/24	07/01/22-06/30/23	07/01/23-06/30/24	07/01/23-06/30/24	03/01/23-12/31/23
Period of Award within Audit Period	04/01/23-12/31/23	01/01/23-05/31/23	01/01/23-06/30/23	07/01/23-12/31/23	01/01/23-06/30/23	07/01/23-12/31/23	07/01/23-12/31/23	03/01/23-12/31/23
A. Expenditures Reported to DHS for Payment	\$ 182,857	\$ 20,448	\$ 2,037	\$ 2,204	\$ 23,426	\$ 25,345	\$ 25,345	\$ 35,000
B. Total Costs of Award								
1. Employee Salaries and Wages	121,046	5,249	1,353	1,544	15,554	17,756	17,756	20,782
2. Employee Fringe Benefits	32,170	2,533	377	470	4,333	5,410	5,410	1,353
3. Payroll Taxes	9,040	367	100	113	1,146	1,302	1,302	1,616
4. Rent of Occupancy	3,524	-	-	-	-	-	-	-
5. Professional Services	3,586	-	-	-	-	-	-	-
6. Employee Travel	6,563	-	5	2	58	19	19	102
7. Conferences, Meetings or Education	-	-	-	52	-	599	599	-
8. Employee Licenses and Dues	600	-	-	-	-	-	-	-
9. Supplies	5,928	12,300	195	1	2,248	16	16	3,416
10. Telephone	401	-	-	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	8	21	87	242	242	-
16. Insurance	-	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	-	6,076
20. Other	-	-	-	-	-	-	-	1,655
Total Operating Costs of Award	<u>182,857</u>	<u>20,448</u>	<u>2,037</u>	<u>2,204</u>	<u>23,426</u>	<u>25,345</u>	<u>25,345</u>	<u>35,000</u>
C. Less Disallowed Costs	-	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-	-
G. Total Allowable Costs	<u>\$ 182,857</u>	<u>\$ 20,448</u>	<u>\$ 2,037</u>	<u>\$ 2,204</u>	<u>\$ 23,426</u>	<u>\$ 25,345</u>	<u>\$ 25,345</u>	<u>\$ 35,000</u>

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

DHS Identification Numbers:

	State PO 44864	State PO 44896	State PO 45092	State PO 48027	State PO 48696	State PO 48720						
	MRC	MCH Equity	Lead-in-Water Testing	Public Health Vending Machine	MRC	MRC STTRONG	WIC Interpreter	TB Treatment Assistance Program				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Award Amount:	5,000	465,000	6,000	12,714	5,000	25,000						
Award Period:	07/01/22-06/30/23	01/01/23-06/30/24	01/01/23-09/30/23	07/01/23-06/30/24	07/01/23-06/30/24	09/01/23-06/30/24						
Period of Award within Audit Period	01/01/23-06/30/23	01/01/23-12/31/23	01/01/23-09/30/23	07/01/23-12/31/23	07/01/23-12/31/23	09/01/23-12/31/23	01/01/23-12/31/23	01/01/23-12/31/23				
A. Expenditures Reported to DHS for Payment	\$ 1,590	\$ 198,314	\$ 1,200	\$ 3,658	\$ 2,623	\$ 9,777	\$ 5,538	\$ 2,308				
B. Total Costs of Award												
1. Employee Salaries and Wages	1,215	37,308	-	-	2,049	7,970	4,837	-				
2. Employee Fringe Benefits	285	9,608	-	-	422	1,095	374	-				
3. Payroll Taxes	90	2,767	-	-	152	598	327	-				
4. Rent of Occupancy	-	-	-	-	-	-	-	-				
5. Professional Services	-	-	-	-	-	-	-	-				
6. Employee Travel	-	23	-	-	-	-	-	-				
7. Conferences, Meetings or Education	-	73	-	-	-	-	-	-				
8. Employee Licenses and Dues	-	-	-	-	-	-	-	-				
9. Supplies	-	210	-	3,658	-	-	-	308				
10. Telephone	-	-	-	-	-	114	-	-				
11. Equipment	-	-	-	-	-	-	-	-				
12. Depreciation	-	-	-	-	-	-	-	-				
13. Utilities	-	-	-	-	-	-	-	-				
14. Bad Debts	-	-	-	-	-	-	-	-				
15. Postage and Shipping	-	-	-	-	-	-	-	-				
16. Insurance	-	-	-	-	-	-	-	-				
17. Interest	-	-	-	-	-	-	-	-				
18. Bank Fees and Charges	-	-	-	-	-	-	-	-				
19. Advertising and Marketing	-	-	-	-	-	-	-	-				
20. Other	-	148,324	1,200	-	-	-	-	2,000				
Total Operating Costs of Award	\$ 1,590	\$ 198,314	\$ 1,200	\$ 3,658	\$ 2,623	\$ 9,777	\$ 5,538	\$ 2,308				
C. Less Disallowed Costs												
Offsets to Costs	-	-	-	-	-	-	-	-				
E. Net Allowable Operating Costs Before Profit												
F. Add Allowable Profit												
G. Total Allowable Costs	\$ 1,590	\$ 198,314	\$ 1,200	\$ 3,658	\$ 2,623	\$ 9,777	\$ 5,538	\$ 2,308				

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules.

**CITY OF EAU CLAIRE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2023**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state award activity of the City of Eau Claire under programs of the federal and state government for the year ended December 31, 2023. The information in these schedules are presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State Single Audit Guidelines. Because the schedules present only a selected portion of the operations of the City of Eau Claire, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Eau Claire.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in either the Uniform Guidance or the Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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

NOTE 3 GEARS REPORT DATES

The schedules of expenditures of federal awards and state financial assistance include adjustments through the March 1, 2024 (expected payment date) Grant Enrollment, Application and Reporting System (GEARS) reports.

NOTE 4 INDIRECT COST RATE

The City of Eau Claire has elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

**CITY OF EAU CLAIRE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2023**

NOTE 5 LOAN AND LOAN GUARANTEE PROGRAMS

The loan program listed below is administered by the City of Eau Claire, and balances and transactions relating to this program are included in the City of Eau Claire's basic financial statements. The amount shown on the schedule of expenditures of federal awards for Assistance Listing Number 11.307 is calculated as described in the compliance supplement.

Balance of Loans Outstanding at December 31, 2023	\$ 376,622
Cash and Investments Balance at December 31, 2023	118,500
Administrative Expenses Paid Out of Income During the Year	-
Subtotal	495,122
Federal Share of the Fund	66%
Total	\$ 326,781

The balance of loans outstanding at December 31, 2023 was \$376,622.

NOTE 6 PASS-THROUGH GRANTORS

Federal funds have been passed through the following grantors:

DHS	Wisconsin Department of Health Services
DNR	Wisconsin Department of Natural Resources
DOJ	Wisconsin Department of Justice
DOT	Wisconsin Department of Transportation
NACCHO	National Association of County and City Health Officials
AFDO	Association of Food and Drug Officials
WDCF	Wisconsin Department of Children and Families
Eau Claire Co	Eau Claire County
C. Altoona	City of Altoona



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

City Council
City of Eau Claire, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of City of Eau Claire, Wisconsin (City) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 19, 2024.

Report on Internal Control Over Financial Reporting

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

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


Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin
June 19, 2024



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE AND DHS COST REIMBURSEMENT AWARD SCHEDULES REQUIRED BY THE *UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES*

City Council
 City of Eau Claire, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited City of Eau Claire, Wisconsin's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2023. We have also audited the City's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The City's major federal programs and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and *State Single Audit Guidelines*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedule of Expenditures of Federal Awards, Schedule of State Financial Assistance and DHS Cost Reimbursement Schedules Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We have issued our report thereon dated June 19, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards, schedule of state financial assistance and DHS cost reimbursement award schedules are presented for purposes of additional analysis as required by the *Uniform Guidance* and *State Single Audit Guidelines*, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards, schedule of state financial assistance and DHS cost reimbursement schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
September 23, 2024

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
3. Noncompliance material to basic financial statements noted? Yes No

Federal Awards

1. Internal control over compliance:
- Material weakness(es) identified? Yes No
 - Significant deficiency(ies) identified? Yes None Reported
2. Type of auditors’ report issued on compliance for major programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of Major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
20.507, 20.526	Federal Transit Cluster
21.027	COVID-19 State and Local Fiscal Recovery Funds
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

Dollar threshold used to determine between type A and type B programs: \$ 750,000

Auditee qualify as low-risk auditee? Yes No

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section I – Summary of Auditors’ Results (Continued)

State Awards

1. Internal control over compliance:

- Material weakness(es) identified? Yes X No
- Significant deficiency (ies) identified? Yes X None Reported

2. Type of auditors’ report issued on compliance for major programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? Yes X No

Identification of major state programs:

State ID Number(s)

395.104

Name of State Program or Cluster

Transit Operating Aid

Dollar threshold used to determine between type A and type B programs:

\$ 250,000

Auditee qualify as low-risk auditee?

 Yes X No

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

FINDING: 2023-001 Procurement

Federal Agency: U.S. Department of Transportation

Federal Program Name: Federal Transit Cluster

Assistance Listing Number – 20.507, 20.526

Federal Award Identification Number and Year: WI-2024-003-00 and Year 2023

Award Period: 1/1/23-12/31/23

Type of Finding: Material Weakness in Internal Control Over Compliance, Other Matters

Criteria or Specific Requirement:

Uniform Guidance requires non-Federal entities receiving Federal awards to establish and maintain internal controls designed to reasonably ensure compliance with Federal laws, regulations, and program compliance requirements. Effective internal controls should include maintaining adequate documentation to demonstrate the execution of procurement procedures.

Condition:

During Auditor testing over procurement, we noted the City did not follow its established procedures for one procurement sample item. This sample item was over the micro-purchase threshold and required procedures for the small purchase method. The City did not appropriately maintain documentation when entering into this procurement.

Context:

The error was noted in 1 of 4 items tested.

Questioned Costs: \$22,712

Cause:

The condition is due to staff turnover.

Repeat Finding:

See prior year audit finding 2022-002.

Effect:

Failure to appropriately complete procurement procedures can result in the use of nonqualified vendors.

Recommendation:

We recommend the City follows their established procurement policies.

Views of Responsible Officials:

The City agrees with this finding.

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section IV – Findings Related to Major State Financial Assistance Programs

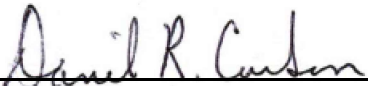
Our audit did not disclose any matters required to be reported in accordance with State requirements.

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2023**

Section V – Other Issues

- | | |
|--|----|
| 1. Do the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? | No |
| 2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the <i>State Single Audit Guidelines</i> : | |
| Public Service Commission | No |
| Department of Military Affairs | No |
| Department of Natural Resources | No |
| Department of Transportation | No |
| Department of Health Services | No |
| 3. Was a management letter or other document conveying audit comments issued as a result of this audit? | No |

4. Name and signature of Principal



Daniel R. Carlson, CPA, Signing Director

5. Date of Report

September 23, 2024



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Fact Sheet – 10/23/2024 Board of Health Meeting

Agenda Item 5.c

Integrated HIV Prevention Funding

The Eau Claire City-County Health Department (ECCCHD) was awarded a \$50,000 grant from the Wisconsin Department of Health Services Communicable Disease Harm Reduction Section for Integrated HIV Prevention with the focus areas of testing and prevention interventions.

In the United States, it is estimated that 1.2 million people are living with HIV. In Wisconsin, the number of new HIV diagnoses has fluctuated over the last 10 years. In 2022, there were 289 new HIV diagnoses identified in Wisconsin. A total of 7,310 people were known to be living with HIV in Wisconsin at the end of 2022. According to the Wisconsin Department of Health Services, in 2022 Eau Claire County had less than 100 people living with HIV.

This grant will support the expansion of routine HIV testing in the Family Planning Clinic (FPC) to reach all clients and focus on those that may be at high risk for exposure to HIV. The FPC will also increase capacity to provide expedited STI follow-up and HIV PrEP services by purchasing start up materials for point of care (POC) sexual health testing (tests for chlamydia, gonorrhea, and trichomoniasis). POC testing will allow clients at higher risk of being exposed to HIV to receive more expedited follow-up services and support. The ECCCHD will also expand access to inclusive, comprehensive, at-home STI testing by decreasing barriers, increasing access to testing in non-clinical settings, and reaching priority populations. The health department will partner with community organizations to distribute Simple Health Kits at sites and events that serve priority populations.

This funding will also support the FPC to improve HIV PrEP services by enhancing the clinical protocol for PrEP client follow-up. Protocol improvements will be focused on addressing disparities and inequities faced by priority populations and how we can address these. The ECCCHD will increase community access to condoms, lubes and other harm reduction supplies such as sharps containers.

Budget Implication:

Funding in the amount of \$50,000 will be used for staff time and project supplies.

Staff recommendation: Approve acceptance of Integrated HIV Prevention grant award for \$50,000 from 8/1/2024-5/31/2025.

Prepared by Janel Grenz, Communicable and Clinical Services Division Manager

Fact Sheet – 10/23/2024 Board of Health Meeting

Agenda Item 5.d

Lead Analyzer Purchase

The health department is requesting approval to purchase a new X-ray fluorescence analyzer (XRF) to improve reliability, efficiency, and lower the annual operating cost of environmental lead testing.

Lead Risk Assessors in the department currently utilize an XRF purchased in 1999, and it is nearing its expected 30-year lifespan. The current XRF requires calibration and ECCCHD to hold an annual Radioactive Materials License from the State of Wisconsin, which costs \$200/annually. Maintenance on the current unit can cost the department up to \$2,800 and needs to be completed every 3-5 years. Replacement of the current XRF was slated for 2029 in the updated capital improvement plan.

The Lead program staff have researched potential options to enhance lead paint testing at ECCCHD. The SciApps X-500 Pb with Lead in Soil and HUD/EPA Lead Paint Analyzer is the preferred instrument for lead testing and was recommended by the Wisconsin Department of Health Services.

The primary advantages of this new equipment include enhanced reliability, additional testing capacity on soils and polymers, and getting rid of storage of a radioactive source and radioactive materials license for the department. Using this instrument would also allow for easier transportation of the unit to test in other places. Additionally, this XRF has the capacity to test other materials like soil and consumer products like children's toys or common household items if surface wipe samples are inconclusive during lead investigations.

Budget Implication: The manufacturer's quote is \$29,975.00 and includes shipping and training. There is adequate funding to make this purchase within the Regulation and Licensing Division Budget.

Recommendation: Approve \$29,975 from Regulation and Licensing budget to purchase a SciApps X-500 Pb with Lead in Soil and HUD/EPA Lead Paint Analyzer to improve the reliability, efficiency, and lower the annual operating cost of lead testing while enhancing future opportunities for further lead testing capacity.

Prepared by Nicole Kragness, Regulation and Licensing Division Manager

Board of Health Meeting 10/23/24

Agenda Item 6.A

Eau Claire City-County Health Department Report to the Board of Health

Reproductive Equity

Family Planning Clinic staff were invited to attend and present at an event hosted by the Guttmacher Institute and University of Wisconsin-Madison Collaborative for Reproductive Equity. At this event the Guttmacher Institute presented the Reproductive Health Impact Study (RHIS) that was completed in four states between 2017 and 2024. They also developed and shared a state advocacy toolkit. Clinic staff were asked to present on the reproductive health experience in the Eau Claire community at this event.

Earlier this year the Family Planning Clinic was awarded a competitive mini grant through the Reproductive Health National Training Center to enhance quality of care for clients with elevated blood pressure. We recognize our client population has increased barriers to accessing healthcare due to many factors including immigration status and socioeconomic challenges. To address these barriers, our elevated blood pressure services must be inclusive to meet client's needs at all engagement levels using shared decision making. This project included updating policy and procedures, improving client educational resources, expanding our self-measured blood pressure (SMBP) loaner cuff program, strengthening follow up and referral processes for clients and enhance tracking of data for quality improvement.

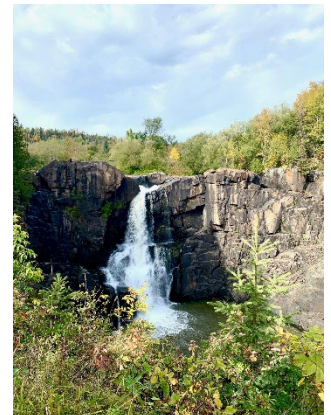
Breast Cancer awareness

Breast cancer month is here- and the Wisconsin Well Woman Program is doing wonderful things to bring awareness. This month so far on October 1st, the program partnered with the Menomonie Free Clinic as well as Mayo Clinic for a mammogram event. The promotion of this event enrolled 7 new women in WWWP from the Dunn County area, and 5 were scheduled for the event that was held at Mayo Clinic-Red Cedar in Menomonie from 5PM-7PM. This was a great opportunity for these women, especially offering it at later hours, avoiding taking time off for work. Not to mention, increasing our enrollment number in this county, and spreading the word of the program through providers and the community.

Anni and Gina will be attending other events throughout this month. An impactful one being the annual "Burgers for Boobs" event at Milwaukee Burger Company in Hudson, Wisconsin. Milwaukee Burger will be hosting this event October 16th this year, where 100% of the funds made that night are donated to the Wisconsin Well Woman Program. Another event happening this month is the Breast Cancer Awareness at Oakwood Mall- "A Mall Walk for Hope" where we will be tabling at this event October 19th. WWWP always attends the Hispanic Health Fair at Immanuel Lutheran Church, where applications and WWWP merch is given out during the Mexican Consulate Event. This will be held October 26th this year. The department is proud to represent this program and all the wonderful things it does for our community.

Great Lakes Beach Association Conference

Tristin Faust from the Environmental Science division attended the annual Great Lakes Beach Association conference held in Grand Portage, MN from October 1st to the 3rd. During the conference Tristin learned about new and emerging research for testing beach water for E. coli, microbial source tracking, and harmful algae toxin testing that would also be applicable for inland lakes in Eau Claire County. She met and connected with many individuals from multiple states to learn more about their beach monitoring programs and shared stories of lessons learned, challenges faced, and success stories. This year the conference was held on the Grand Portage Reservation which brought conversations about Traditional Ecological Knowledge into several discussions to prioritize the involvement of Indigenous governments in the protection of Great Lakes water quality. Pictured was the field trip to the High Falls waterfall, which is Minnesota's tallest waterfall, located at the only state park within an American Indian Reservation on land owned by the Grand Portage Band of Lake Superior Chippewa.



World Rabies Day Celebration:

On September 27th, 2024, the ECCCHD celebrated World Rabies Day to promote rabies awareness & vaccination! In honor of world rabies day, employees could enjoy a batty rice Krispy treat, bat chocolates & gummies, or a batty Reese's (rabies not included). Bat-rick (see photo) is a semi-new member of the laboratory (he joined us last year & hides in the dark locker until his grand appearance), he's super friendly, does not bite and enjoys reading his favorite book that he is sharing with everyone today! World Rabies Day is celebrated annually to help raise awareness about rabies prevention.



Even though rabies is well-controlled & human rabies cases are rare, it is still a serious public health concern. Risk of rabies exposure increases during the fall, as animals are trying to find a warm place to hibernate through the winter. Our Environmental Sciences Laboratory follows up on all EC county reported rabies exposures (wild animal to a human or domestic pet, domestic pet to a human). Our lab team discusses rabies risk as well as importance of appropriate observation, along with rabies specimen testing, when necessary.

During 2023 in Eau Claire County, there were 183 reported animal bites or exposures. Of these, there were 113 dog bites, 28 cat bites, 0 ferret bites, and 42 miscellaneous animal bites/exposures. 46 animals were sent to the State Laboratory of Hygiene to be tested for rabies. 2 bats tested positive for rabies in 2023.

September Private Well Testing Promotion:

From September 9th to September 19th the laboratory offered discounted well water testing. There was a discount on testing for bacteria, nitrate, and the Homeowners PLUS bundle. Most private well owners took advantage of choosing the Homeowners PLUS bundle which tests their well water for bacteria, nitrate, and various metals. Over 160 well water samples were brought in from private residents that chose to take advantage of this opportunity. Of the 160 samples that were brought in, the lab ran more than 1,500 total tests. They also piloted a feedback survey during the promotion to collect additional data from well owners. Out of a total of 51 responses, 43% of people have not tested their well water in the last five years and most of them didn't think they needed to test their water. It was a successful promotion to increase well water testing and a very busy two weeks for the lab, front office staff, and public health specialists who helped with outreach!

Pertussis

The number of Pertussis cases continue to increase in Wisconsin, as well as throughout the U.S. As of October 11, 2024, Wisconsin had 994 confirmed cases statewide, compared to a total of 51 cases reported in 2023. Eau Claire County has had 13 confirmed cases and 8 probable cases. Probable cases are those who have not been tested but have clinically compatible symptoms AND an epidemiological link to a confirmed case. The CD team has followed up with all confirmed

and probable cases and their close and high-risk contacts.

Eastern Equine Encephalitis (EEE)

A horse in Eau Claire County tested positive for [eastern equine encephalitis](#) (EEE), a rare but serious infection caused by the EEE virus. This is the first confirmed case of EEE in a horse in Eau Claire County this year. And the first reported in EC Co. since 2016. This means the virus is present in Eau Claire County's mosquito population. The Communicable disease team worked to get the message out to the community via press release, social media, and print media. Only one human case of EEE was reported in Wisconsin this year, though that person most likely acquired the infection while traveling to another state. Around 30% of people who develop severe EEE disease will die, and those who do survive often experience long-term neurologic problems.

Community Health Improvement Planning

The Community Health Improvement Plan (CHIP) team has continued to work on development of the 2025-2027 CHIP. During the last week of September, the first planning meetings were held with the health priority groups identified back in July. These groups focused around Mental Health and Community Connectedness; Substance Misuse and Mental Health; and Nutrition and Physical Activity. During the first meeting, the groups discussed which goals each wishes to pursue over the next three years. The next planning meetings will take place at the end of October/beginning of November. During these next meetings, the groups will begin to discuss which strategies can be used to help achieve their goals.

Maternal Child Health Needs Assessment Focus Groups

ECCCHD promoted the Wisconsin Maternal and Child Health, Title V Needs Assessment Survey throughout the summer. This survey is conducted once every five years as part of the federal title V funding and covered a wide range of topics including prenatal care, access to healthcare services, maternal mental health, child and infant health, birth outcomes, and community resources.

In September, ECCCHD partnered with two local organizations, the Family Resource Center of Eau Claire, and the Augusta Public Health Library to host two focus groups to gain additional feedback on these topics. The focus was on pregnant or postpartum parents, parents or caregivers of children/youth with special healthcare needs, and families who need more resources. We prioritized outreach for the focus groups through our WIC and NFP programs, as well as the partner organizations. We had great discussions with 11 participants over the two focus groups. Participants who completed the focus groups were eligible for \$50.00 gift cards for their time and feedback.



Employee Flu Shots

The Health Department coordinated with the City and our health insurance provider, Group Health Cooperative of Eau Claire, to provide an on-site flu clinic for all employees on Monday, October 7. All employees, even those without insurance coverage through ECCCHD, were eligible to receive a no-cost flu shot at this clinic. It was a quick and convenient way to protect our employees, co-workers, families and the community.

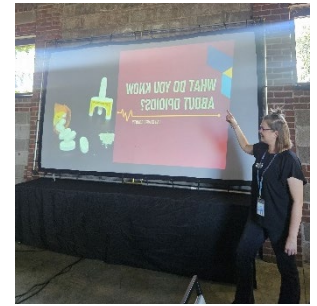
Community Health Promotion – Lake Street Farmers Market

The Lake Street Farmers Market at the Eau Claire County Government Center ended on Tuesday, September 24th for the 2024 season. Local vendors included Youa Xiong Her, a Hmong produce and flower vendor; AVenue Orchard; Rivka's Challah; a few pop-up artist vendors; and more. This year the market featured healthy lifestyle information and samples. During the 17 week farmers market season, 585 educational materials, 894 food and kitchen gadgets, and 1,024 samples were distributed. Furthermore, 93 (\$744) Women, Infants, and Children (WIC) Farmers Market Nutrition Program vouchers and 35 (\$315) Senior Farmers Market Nutrition Program vouchers were redeemed at eligible vendors selling fruits, vegetables, and herbs. We look forward to continuing to provide a farmers market to our community in the 2025 season.

Wisconsin DHS funded harm reduction programs

Through the Narcan Direct and Fentanyl Test Strip Direct programs, awarded to the Health Department from the Wisconsin Department of Health Services, the Health Department distributes Narcan nasal spray, a medication that can reverse an opioid overdose, and fentanyl test strips, tool used to detect the presence of fentanyl in other drugs.

Between Oct 1, 2023 - September 30, 2024, we have been able to distribute 414 boxes of Narcan nasal spray and 358 fentanyl test strip kits containing 1,790 test strips. 16 What Do You Know About Opioids workshops were provided during the same timeframe reaching 234 community members.



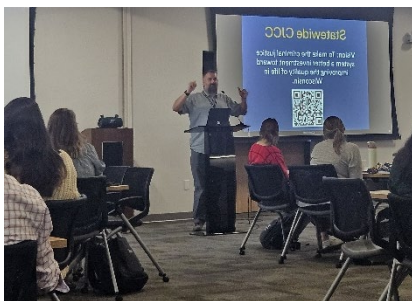
Gathering of the Waters Powwow- September 21

Community Health Educator Emily Carlson coordinated Eau Claire Health Alliance participation to provide education and outreach at the Gathering of the Waters Powwow. This was the first time since 2019 that a community traditional powwow was held in Eau Claire, and organizers focused the event on healing, celebration, and community building.

Powwow organizers requested information for the event that aligned with Community Health Improvement Plan priorities, including mental health, alcohol and drug misuse, and chronic disease prevention. Despite storms that forced a relocation of the event, there were over 120 people who visited our table, where we handed out information about mental health, vaping cessation, and using the ECHA Connect with Me Conversation Cards to start conversations with youth. ECHA volunteers attended with us and shared information about the 988 Suicide & Crisis Lifeline and vaccines.



Wisconsin Department of Justice Comprehensive Opioid, Stimulant, and Substance Use Program annual meeting



On September 29th, Peggy O'Halloran, Chelsie Klatt, and Sarah Dillivan-Pospisil from the Community Health Promotion Division attended the 2024 Wisconsin Department of Justice Comprehensive Opioid, Stimulant, and Substance Use Program annual meeting in Wausau. The meeting highlighted Overdose Fatality Review (OFR) teams in addition to programs focused on Deflection and Medication Assisted Treatment programs happening across Wisconsin. OFR teams shared innovative programs that started with recommendations from their reviews.

Communities participating in Wisconsin Deflection Initiatives shared about their approach to connecting individuals to systems of care at the earliest point, and several programs highlighted Medication-Assisted Treatment programs that support the use of FDA approved medications to treat opioid use disorder for individuals during periods of incarceration. State Attorney General Josh Kaul ended the meeting by sharing about the impact of opioids on the communities across Wisconsin and thanked the agencies in attendance for their hard work on the various programs and initiatives.



Children's Health Alliance of Wisconsin #For Kids Health Summit

Bev Walden and Beth Draeger, Healthy Beginnings Division, attended the #For Kids Health Summit, held in Brookfield, WI, on October 7-8. This summit centered on health equity, childhood injury prevention, and connecting social determinants of health to the health outcomes for kids. It was also an opportunity to network with colleagues throughout the state who are also working on keeping kids healthy.

City Data Dashboard grant

Last fall, the Health Department was part of a city-wide team that received a City Health Dashboard Data Grant, an opportunity that stemmed from previous participation in the Robert Wood Johnson & Reinvestment Fund Invest Health program. See [Home | City Health Dashboard](#) for more information on the Dashboard. The goal of the present grant is to build data capacity, better understand local health challenges, and improve equity in the city of Eau Claire. The team also includes staff from City of Eau Claire, UWEC Center for Racial and Restorative Justice, and Eau Claire Area Economic Development Corporation. Through the course of this year, the team has discussed various ways to increase community engagement around health data and pilot a City of Eau Claire effort to incorporate health equity data and new methods of engagement into City planning and community input processes. Part of this grant has also included sending small teams to convenings with other Data Grant cities such as Roanoke, VA; Napa, CA; and Missoula, MT to learn about their communities, programs, and strategies for engagement and sharing data. Much of the Eau Claire team's work has been focused on planning for and executing the four district meetings held in October around the city as an example of an existing engagement effort. The goal of these meetings was to share city updates and data including determinant of health data with neighborhoods and community members, get resident feedback, and gain experience with a new style of community engagement through the use of Restorative Justice circles. District meeting attendees were appreciative of the opportunity to hear updates and be able to ask questions directly of city department leads, police, and local elected leaders that were in attendance. The Data Grant opportunity will conclude with a national convening of the 10 awarded cities in New Orleans in early 2025.

Stop the Bleed (STB) Trainings

Being able to recognize and stop significant bleeding of an injured person is one skill we hope a person never has to use; however, the truth is that the need for this type of training is becoming more and more important as we see increases in mass shootings and other mass casualty incidents. Someone suffering from an injury with significant bleeding can bleed out in a matter of minutes to even seconds. The average national response time for EMS/Law Enforcement is 15 minutes, yet someone with significant bleeding can bleed out in a matter of minutes to even seconds. These facts highlight the need for people to know lifesaving skills around bleeding control that could ultimately save someone's life. The Eau Claire County Medical Reserve Corps (ECC MRC) is actively working to help meet this need by training volunteers to become certified STB instructors, acquiring equipment such as simulation limbs, tourniquets, and other bandages that can be used to provide participants with hands on experience applying various stop the bleed techniques, and partnering with other community agencies involved with this work.

Earlier this month, the ECC MRC partnered with Eau Claire County Risk Management, Eau Claire County Emergency Management, and Mayo Clinic Health System to deliver five [Stop the Bleed](#) Training opportunities for County and City employees this fall. Five different ECC MRC volunteers supported the delivery of these training opportunities and ultimately helped train around 150 City and County employees.

The ECC MRC now has six certified Stop the Bleed Instructors and are excited to begin offering more training opportunities throughout the community to gain these lifesaving skills. Additionally, our unit was able to acquire two wound simulation limbs, training tourniquets, and bandages to assist in the delivery of this free skill-building course.



Eau Claire City-County
Health Department

Service Recognition Certificate

*In recognition of 5 years
of faithful and dedicated service
to the health department
and community.*

This certificate is presented to

Alison Harder

Public Health Specialist

Signature Director/Health Officer

Date: 10/23/24

Signature President, Board of Health

Date:10/23/24

Information Sheet –10/23/2024 Board of Health Meeting

Agenda Item 6.c

ARPA Health Department Spending Update

The Health Department received \$851,500 from the Wisconsin Department of Health Services Division of Public Health as part of the federal American Rescue Plan Act (ARPA) passed in 2021. This federal act provided a combined \$350 billion in assistance to eligible state, local, territorial, and Tribal governments to help “turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery.” From Wisconsin’s award, the Wisconsin Department of Health Services allocated \$58.4 million directly to local and tribal health departments for expenses incurred from March 3, 2021 through December 31, 2024. The State used a distribution formula that includes a base of \$250,000 per jurisdiction with the remainder distributed by population. The Funds provided resources to meet and address emergent public health needs, including measures to counter the spread of COVID-19, provision of care to those impacted by the virus, and programs or services that address disparities in public health that have been exacerbated by the pandemic.

Our department received \$851,000 in September 2021 and it was approved by the BOH at that month's BOH meeting. At that meeting we indicated that funding would be utilized for 2022-2024 expenditures for COVID response and recovery. Decisions about expenditures have been guided by grant requirements related to COVID response and recovery, by our strategic plan, and were impacted by funding gaps identified in the 2023 and 2024 budget. ARPA funds have allowed us to remain fiscally whole in 2023 and 2024, providing consistent programs and services based on our strategic plan, community health priorities, and long-standing BOH priorities.

The ARPA funding from the WI Department of Health Services must be expended by December 31, 2024. Below is a summary of uses to date and planned uses through the end of 2024.

Total Grant Amount	\$851,500
2022 Expenses – Personnel for COVID Response	\$13,966
2023 Expenses –COVID Response and retirement/new hire coverage	\$203,131
2024 Personnel Expenses to Date – Outbreak response, retirement/new hire coverage	\$293,479
2024 Non-Personnel Expenses to Date – Workforce development opportunities, consultant for employee benefit evaluation, document digitization services, safe sleep supplies	\$23,782
2024 Estimated Future Personnel through 12/31- Outbreak response and coverage of grant salary gaps	\$79,125
2024 Estimated Future Non-Personnel – variety of partner funding, project support, strategic plan initiatives	\$238,018

Health Department Priorities

Below is a frame for some of the issues that the health department continues to focus on.

Community Health Assessment Priorities (updated in 2024):

- Alcohol misuse
- Poor Mental Health
- Unaffordable/Unavailable Childcare
- Substance misuse
- Housing

EC Health Alliance priorities (2025-2027)

In process

Strategic Plan Priorities:

- Goal 1: Increase utilization of program and population data
- Goal 2: Invest in a strong workforce and infrastructure
- Goal 3: Engage the community in collaborative efforts to improve health and safety
- Goal 4: Develop long-term fiscal and operational strategies supporting innovation and sustainability

Other focus areas:

- Social determinants of health
- Health equity
- Population health data and epidemiology
- Foundational public health services/national accreditation
- Primary prevention
- Rural population
- Those experiencing housing insecurity/homelessness
- Young families
- Safe drinking water
- Safe, healthy, affordable housing
- Chronic disease prevention
- Health in all policies
- Communication – internal and external
- Local health department funding
- Other emerging issues

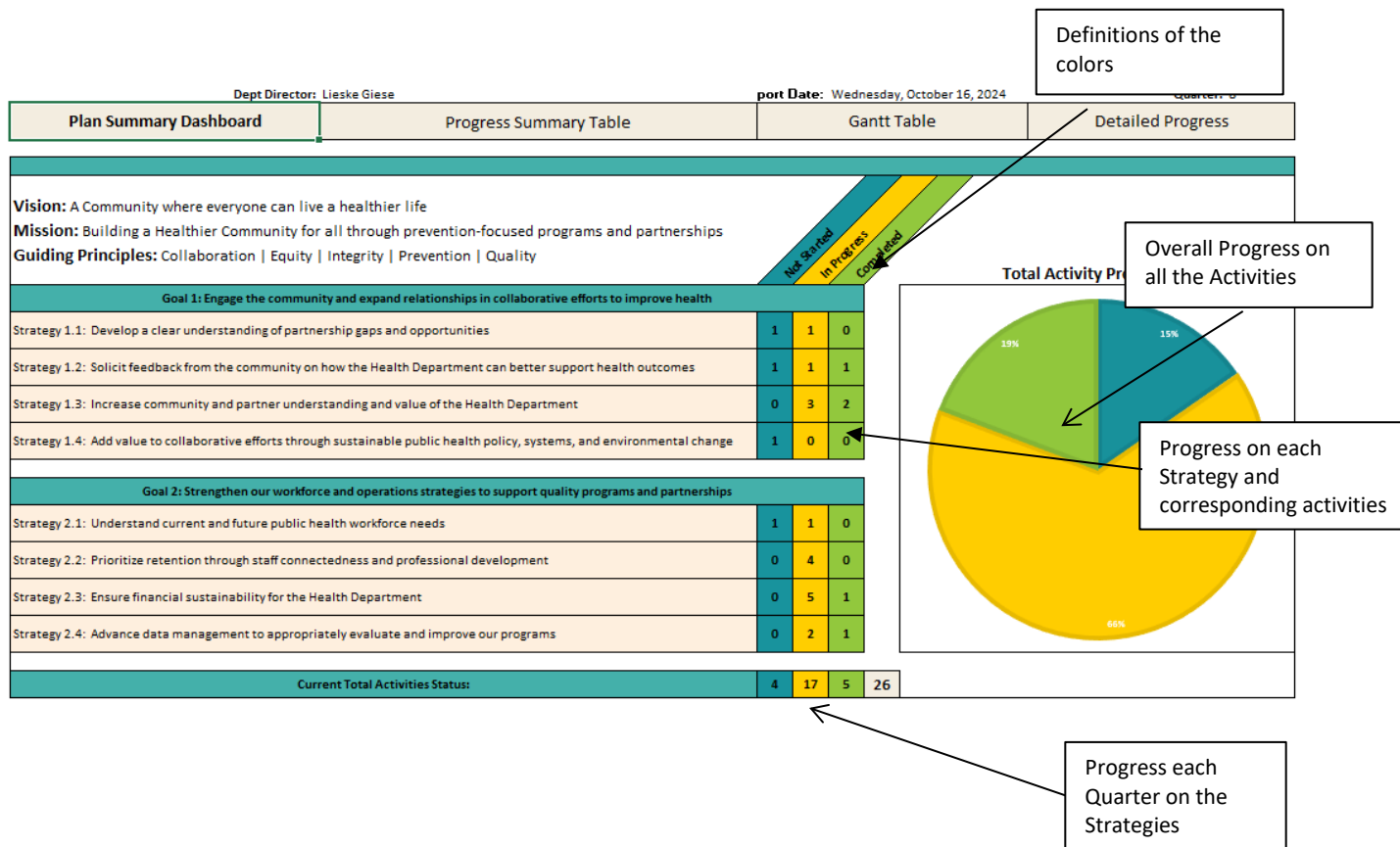
Prepared by Lieske Giese, Health Officer

Board of Health Meeting 10/23/2024

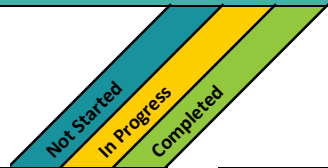
Agenda Item 6.d Strategic Plan

Attached is the 2023-2025 Strategic Plan Dashboard with detail on progress on activities. The 2023-2025 Strategic Plan was adopted by the Board at the December 2022 meeting. The adopted plan included two large goals with four strategies under each. As a reminder this plan is a 3-year strategic plan, which is a change from our previous 5-year plan. With a shorter timeframe for the plan we have fewer activities. In our current plan we have 26 activities compared to the previous plan with 120 activities. This shift was an intentional prioritization of activities that could be accomplished in the three-year timeframe.

At the end of quarter 3 in 2024, 66% of the activities are in progress. This is slightly more activities than were in progress at the end of quarter 2 of 2024, and 19% of all activities have now been completed. While there are still many in progress activities, the amount of progress made on these have increased. Activities making less progress than anticipated are mostly due to relying on other activities getting completed first. At this point, all activities were planned to have been started. For activities that have not yet been started, it is typically due to the fact that they build off of other activities that are making less progress than anticipated.

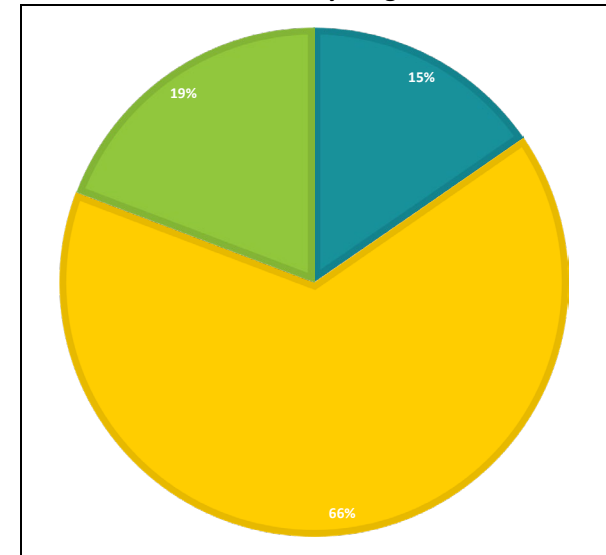


Vision: A Community where everyone can live a healthier life
Mission: Building a Healthier Community for all through prevention-focused programs and partnerships
Guiding Principles: Collaboration | Equity | Integrity | Prevention | Quality



Goal 1: Engage the community and expand relationships in collaborative efforts to improve health			
Strategy 1.1: Develop a clear understanding of partnership gaps and opportunities	1	1	0
Strategy 1.2: Solicit feedback from the community on how the Health Department can better support health outcomes	1	1	1
Strategy 1.3: Increase community and partner understanding and value of the Health Department	0	3	2
Strategy 1.4: Add value to collaborative efforts through sustainable public health policy, systems, and environmental change	1	0	0
Goal 2: Strengthen our workforce and operations strategies to support quality programs and partnerships			
Strategy 2.1: Understand current and future public health workforce needs	1	1	0
Strategy 2.2: Prioritize retention through staff connectedness and professional development	0	4	0
Strategy 2.3: Ensure financial sustainability for the Health Department	0	5	1
Strategy 2.4: Advance data management to appropriately evaluate and improve our programs	0	2	1
Current Total Activities Status:	4	17	5
			26

Total Activity Progress



November 2024 BOH work session- DRAFT

Goals and activities:

- Discuss how we do what we are required to do as a LHD with funding available in future
 - Current and forecasted future revenue streams
 - Current and forecasted future expenses
 - Overview of mandates and Foundational Public Health Services – current and gaps
 - Opportunities and challenges related to next steps
 - Questions, input, advocacy opportunities, policy opportunities

- Determine next steps with BOH Strategic Plan
 - Review current BOH Strategic Plan (ends December 2024)
 - Reminder of current Health Department Strategic Plan (ends December 2025)
 - Discuss roles/responsibilities of BOH
 - Identify next steps with BOH Strategic Plan with potential options:
 - Update/continue existing plan
 - Develop new plan – start from scratch
 - Connect BOH action directly to existing and future Health Department strategic plan
 - Have no BOH plan
 - other

Resources/References:

- Program Cost Summary 2024
- Budget 2025
- DHS 140
- FPHS summary
- State Costing and Capacity survey overview
- BOH Strategic Plan
- Health Department Strategic Plan
- NALBOH BOH functions
- Local BOH ordinance
- other