



# **GREEN LAKE COUNTY**

571 County Road A, Green Lake, WI 54941

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**Original Post Date: 03/20/2019**

**Amended\* Post Date: 03/28/19**

**The following documents are included in the packet for the Finance meeting on March 27, 2019:**

- 1) **\*Amended Agenda**
- 2) Minutes from 02/27/19
- 3) **\*Resolution Relating to Committed Funds for 2019 as Required by GASB #54**
- 4) **\*Schedule for Committed Funds**
- 5) Credit Card Approval
- 6) Treasurer's Monthly Report
- 7) Budget Adjustments/Line Item Transfers



# GREEN LAKE COUNTY OFFICE OF THE COUNTY CLERK

Elizabeth Otto  
County Clerk

Office: 920-294-4005  
FAX: 920-294-4009

## ***Finance Committee Meeting Notice***

***Date: March 27, 2019 Time: 5:30PM  
The Green Lake County Government Center, County Board Room  
571 County Road A, Green Lake WI***

### ***Amended AGENDA\*\****

#### **Committee Members**

*Harley Reabe, Chair  
Larry Jenkins, Vice-Chair  
Robert Lyon  
Dennis Mulder  
Brian Floeter  
Elizabeth Otto, Secretary*

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Minutes: 02/27/19
5. Public Comments (3 Min. Limit)
6. Correspondence
7. Credit Card Request Approvals
8. Resolutions
  - \*\*Relating to Committed Funds for 2019 as Required by GASB #54
9. Treasurer's Monthly Report
  - Tax Collection Update
  - February Financial Reports
  - Sales Tax Update
10. Tax Deed Update
  - \*Discussion and possible action to appoint a Special Administrator for the property located at 170 E. Union St., Berlin
11. Budget Review
12. Budget Adjustments/Line Item Transfers
13. Supervisor/Lay People Monthly Claims
14. Committee Discussion
15. Future Meeting Dates: Regular Meeting 04/24/2019
16. Future Agenda items for action & discussion:
17. Adjourn

Kindly arrange to be present, if unable to do so, please notify our office.  
Sincerely,  
Elizabeth Otto, County Clerk

**Please note: Meeting area is accessible to the physically disabled. Anyone planning to attend who needs visual or audio assistance, should contact the County Clerk's Office, 294-4005, not later than 3 days before date of the meeting.**

**FINANCE COMMITTEE**  
**February 27, 2019**

The meeting of the Finance Committee was called to order by Chair Harley Reabe at 5:30 PM on Wednesday, February 27, 2019, in the Green Lake County Board Room. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present: Harley Reabe  
Larry Jenkins  
Robert Lyon  
Brian Floeter

Absent: Dennis Mulder

Other County  
Employees Present: Liz Otto, County Clerk  
Jason Jerome, HHS Director  
Amanda Toney, Treasurer  
Angie Petruske, Acct Budget Coordinator

Gary Podoll, Emergency Mgmt Director  
Chief Deputy Mark Putzke  
Kayla Yonke, HHS Financial Manager

**MINUTES**

*Motion/second (Lyon/Jenkins)* to approve the minutes of the January 23, 2019 meeting with no additions or corrections. All ayes. Motion carried.

**PUBLIC COMMENTS** - none

**CORRESPONDENCE** - none

**CREDIT CARD REQUEST APPROVALS**

*Motion/second (Lyon/Jenkins)* to approve credit card requests for 7 highway employees. All ayes. Motion carried.

**TREASURER'S MONTHLY REPORT**

Treasurer Amanda Toney answered questions regarding interest income, credit card points, and sales tax figures for February.

**TAX DEED UPDATE**

Treasurer Amanda Toney updated the Committee on current delinquent tax parcels. Discussion held.

**BUDGET REVIEW**

Expenditures and revenues from 2018 and January 2019 were reviewed. Discussion held.

**BUDGET ADJUSTMENTS/LINE ITEM TRANSFERS**

- Personnel/County Administration – budget adjustment to transfer 2018 funds of \$1,970.99 into the Employee Incentive account to gain credit card reward points.
- Corporation Counsel – budget adjustment to increase 2018 Training Revenue budget by \$3,834 due to a contract with UW-Green Bay and increase Travel by \$333.27 for that training.
- Clerk of Circuit Court – budget adjustment to transfer \$23,174.61 from 2018 GAL Reimbursements to GAL Expenses and Medical due to unforeseen circumstances.

- Emergency Management – budget adjustment to create 2019 Hazardous Mitigation Plan revenue in the amount of \$20,533 and adjust expenditure accounts accordingly due to a new grant.
- Personnel – line item transfer in the amount of \$583 from 2018 Background Checks to Pre-Employment Physicals due to high number of new employees.
- County Clerk – line item transfer in the amount of \$9,783 from various 2018 accounts to cover several 2018 election, telephone and general code expense accounts.
- Treasurer – line item transfer in the amount of \$1,014 from 2018 Forest Cropland and Office Supplies to Capital Equipment to cover the cost of a new folding machine.
- Clerk of Circuit Court – line item transfer from various 2018 expense accounts to cover unforeseen overages in Interpreter, Court Commissioner, Law Books and Court Appointed Attorney.

**Motion/second (Jenkins/Floeter)** to approve budget adjustments and line item transfers as presented. All ayes. Motion carried.

### **SUPERVISOR'S MONTHLY CLAIMS**

Supervisor's claims: \$3,303.61

Lay people: \$260.96

**Motion/second (Floeter/Lyon)** to approve supervisor's and lay people monthly claims. All ayes. Motion carried.

### **COMMITTEE DISCUSSION**

- **Future meeting dates: Regular meeting – March 27, 2019 at 5:30 PM**
- **Future agenda items for action & discussion:**

### **ADJOURNMENT**

Chairman Reabe adjourned the meeting at 6:01 pm.

Submitted by,



Liz Otto  
County Clerk

**RESOLUTION NUMBER -2019**

**Relating to Committed Funds for 2019 as Required by GASB #54**

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 16th day of April 2019, does resolve as follows:

- 1 **WHEREAS**, Green Lake County is required by the Governmental Accounting Standards
- 2 Board (GASB) as outlined in *GASB #54 Fund Balance Reporting and Governmental*
- 3 *Fund Type Definitions*, to classify governmental fund balances and establish conditions
- 4 for spending any stabilization arrangements by close of December 31, 2018;
  
- 5 **NOW THEREFORE BE IT RESOLVED**, that the Green Lake County Board of
- 6 Supervisors does hereby establish the committed funds attached to this Resolution to
- 7 be in place from January 1, 2019 until such a time as a change is made by resolution of
- 8 the Green Lake County Board.
  
- 9 Fiscal note is attached.
  
- 10 Majority vote is needed to pass.

Roll Call on Resolution No. -2019

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 16th day of April 2019.

\_\_\_\_\_  
Harley Reabe, Chair

\_\_\_\_\_  
Larry Jenkins

\_\_\_\_\_  
County Board Chairman

\_\_\_\_\_  
Robert Lyon

\_\_\_\_\_  
ATTEST: County Clerk  
Approve as to Form:

\_\_\_\_\_  
Dennis Mulder

\_\_\_\_\_  
Corporation Counsel

\_\_\_\_\_  
Brian Floeter

**CAPITAL OUTLAY/CARRYOVER FUNDS**

| <b>Account #</b>        | <b>Account Name</b>                             | <b>\$</b>  | <b>Move To Account #</b> | <b>Move To Account Name</b>                     |
|-------------------------|---|------------|--------------------------|---|
| 18-101-00-58000-000-000 | Contingent Fund                                 | 400,776.20 | 19-101-00-58000-000-000  | Contingent Fund                                 |
| 18-101-23-51820-999-000 | Non-Lapsing Retirement/Salary/Fringe            | 90,057.69  | 19-101-23-51820-999-000  | Non-Lapsing Retirement/Salary/Fringe            |
| 18-100-13-55620-110-000 | Salaries - UW Ext                               | 69,000.00  | 19-101-23-51820-999-000  | Non-Lapsing Retirement/Salary/Fringe            |
| 18-100-02-49320-000-000 | Applied Funds                                   | 20,000.00  | 19-101-23-51820-999-000  | Non-Lapsing Retirement/Salary/Fringe            |
| 18-100-00-51930-154-000 | Retiree's Insurance Premium                     | 10,627.02  | 19-101-23-51820-999-000  | Non-Lapsing Retirement/Salary/Fringe            |
| 18-100-00-48400-000-000 | Insurance Claims & Refunds                      | 18,717.43  | <b>New Account</b>       | Insurance                                       |
| 18-100-00-51430-222-003 | Electrical/Gas Radio Tower                      | 2,903.18   | 19-400-00-57100-911-000  | Capital Outlay - 911                            |
| 18-100-00-58300-000-000 | 911 Project                                     | 3,705.87   | 19-400-00-57100-911-000  | Capital Outlay - 911                            |
| 18-100-00-58300-247-001 | Maintenance                                     | 3,202.49   | 19-400-00-57100-911-000  | Capital Outlay - 911                            |
| 18-101-03-51310-999-002 | Carryover DA Symposium                          | 1,818.42   | 19-101-03-51310-999-002  | Carryover DA Symposium                          |
| 18-101-03-51310-999-003 | Carryover DA Computer Forensic Examiner         | 720.00     | 19-101-03-51310-999-003  | Carryover DA Computer Forensic Examiner         |
| 18-100-03-48153-000-000 | Computer Forensic Examiner Revenue              | 2,379.13   | 19-101-03-51310-999-003  | Carryover DA Computer Forensic Examiner         |
| 18-101-04-51930-999-000 | Carryover Loss Control                          | 3,183.14   | 19-101-04-51930-999-000  | Carryover Loss Control                          |
| 18-101-07-51710-999-001 | Carryover Redacting Expenses (RESTRICTED)       | 44,886.67  | 19-101-07-51710-999-001  | Carryover Redacting Expenses (RESTRICTED)       |
| 18-101-09-52100-999-001 | Carryover ICAC                                  | 1,373.43   | 19-101-09-52100-999-001  | Carryover ICAC (RESTRICTED)                     |
| 18-101-09-52126-999-000 | Anti Drug Program                               | 362.31     | 19-101-09-52126-999-000  | Anti Drug Program                               |
| 18-101-09-52700-999-000 | Carryover Sherriff Dept Jail Assmt (RESTRICTED) | 40,965.46  | 19-101-09-52700-999-000  | Carryover Sherriff Dept Jail Assmt (RESTRICTED) |
| 18-100-09-49201-000-000 | Jail Assessment                                 | 3,696.23   | 19-101-09-52700-999-000  | Carryover Sherriff Dept Jail Assmt (RESTRICTED) |
| 18-101-09-52700-999-004 | Carryover Juvenile Prisoner Board (ASSIGNED)    | 14,162.35  | 19-101-09-52700-999-004  | Carryover Juvenile Prisoner Board (ASSIGNED)    |
| 18-100-09-49320-010-000 | Applied Funds - Juvenile Board                  | 2,950.00   | 19-101-09-52700-999-004  | Carryover Juvenile Prisoner Board (ASSIGNED)    |
| 18-101-09-52700-999-006 | Carryover Inmate Commissary (RESTRICTED)        | 46,206.36  | 19-101-09-52700-999-006  | Carryover Inmate Commissary (RESTRICTED)        |
| 18-100-09-46224-000-000 | Inmate Commissary                               | 13,830.30  | 19-101-09-52700-999-006  | Carryover Inmate Commissary (RESTRICTED)        |
| 18-101-09-52700-999-007 | Inmate Programs                                 | 173,838.92 | 19-101-09-52700-999-007  | Inmate Programs                                 |
| 18-101-09-52720-999-000 | Crime Prevention                                | 58,860.15  | 19-101-09-52720-999-000  | Crime Prevention                                |
| 18-101-09-52150-999-009 | Carryover Defibrillator                         | 5,096.40   | 19-101-09-52150-999-009  | Carryover Defibrillator                         |
| 18-101-09-52720-999-001 | Carryover K9 Donations                          | 8,232.79   | 19-101-09-52720-999-001  | Carryover K9 Donations                          |
| 18-100-09-48500-000-000 | Canine  | 11,779.23  | 19-101-09-52720-999-001  | Carryover K9 Donations                          |
| 18-100-09-52150-350-000 | Snowmobile-ATV                                  | 400.00     | 19-400-00-57100-009-000  | Capital Outlay - Sheriff                        |
| 18-100-09-52150-810-003 | Squad - Equipment                               | 6,177.84   | 19-400-00-57100-009-000  | Capital Outlay - Sheriff                        |
| 18-100-09-52150-810-005 | Firearms/CTU/SWAT                               | 5,649.00   | 19-400-00-57100-009-000  | Capital Outlay - Sheriff                        |
| 18-100-09-52100-307-000 | Staff Development - Education                   | 994.99     | 19-100-09-49320-019-000  | Applied Funds - Staff Development               |
| 18-100-09-52100-306-000 | Firearms Program                                | 1,016.62   | <b>New Account</b>       | Applied Funds                                   |
| 18-100-09-52120-350-000 | Repair & Maintenance                            | 900.00     | <b>New Account</b>       | Applied Funds                                   |
| 18-100-09-52120-810-002 | Buoy Repair                                     | 800.00     | <b>New Account</b>       | Applied Funds                                   |
| 18-101-10-53610-999-004 | Professional Services - Land Development        | 38,445.07  | 19-101-10-53610-999-004  | Professional Services - Land Development        |
| 18-101-10-53610-999-007 | Professional Services - Surveyor                | 68,584.93  | 19-101-10-53610-999-007  | Professional Services - Surveyor                |
| 18-101-10-53610-999-000 | Carryover Non-Metallic Mining (RESTRICTED)      | 52,162.00  | 19-101-10-53610-999-000  | Carryover Non-Metallic Mining (RESTRICTED)      |
| 18-100-10-44409-000-000 | Non-Metallic Mining                             | 15,300.00  | 19-101-10-53610-999-000  | Carryover Non-Metallic Mining (RESTRICTED)      |
| 18-101-20-51711-999-000 | Carryover Land Information (RESTRICTED)         | 29,647.63  | 19-101-20-51711-999-000  | Carryover Land Information (RESTRICTED)         |
| 18-100-20-49320-000-000 | Applied Funds                                   | 17,843.65  | 19-101-20-51711-999-000  | Carryover Land Information (RESTRICTED)         |
| 18-100-12-43575-000-000 | Boat Launch Fees                                | 36,022.53  | 19-400-00-57100-012-190  | Capital Outlay - Parks - Boat Launch            |
| 18-100-12-43604-000-000 | Parks Donations                                 | 1,936.46   | 19-101-12-55200-999-003  | Carryover Parks Donations                       |

|                         |   |            |                         |   |
|-------------------------|---|------------|-------------------------|---|
| 18-100-12-49320-000-000 | Applied Funds                                   | 33,171.00  | 19-400-00-57100-012-000 | Capital Outlay - Parks                          |
| 18-101-12-55200-999-005 | Carryover Green Lake Trail Project (RESTRICTED) | 54,615.92  | 19-101-12-55200-999-005 | Carryover Green Lake Trail Project (RESTRICTED) |
| 18-101-13-55460-999-001 | *Fair Donations                                 | -16,871.78 | 19-101-13-55460-999-001 | *Fair Donations                                 |
| 18-100-13-46741-000-000 | Donations - Fair                                | 20,028.15  | 19-101-13-55460-999-001 | *Fair Donations                                 |
| 18-101-13-55620-999-001 | *UWEX Program Donations                         | 7,175.59   | 19-101-13-55620-999-001 | *UWEX Program Donations                         |
| 18-100-13-43604-000-000 | Donations - UW Ext                              | 2,975.00   | 19-101-13-55620-999-001 | *UWEX Program Donations                         |
| 18-101-13-55620-999-004 | UWEX Grants (RESTRICTED)                        | 5,187.36   | 19-101-13-55620-999-004 | UWEX Grants (RESTRICTED)                        |
| 18-100-13-46770-301-000 | UW Extension Grants                             | 500.00     | 19-101-13-55620-999-004 | UWEX Grants (RESTRICTED)                        |
| 18-101-14-56110-999-000 | Carryover LC Conservation Fund                  | 272,086.17 | 19-101-14-56110-999-000 | Carryover LC Conservation Fund                  |
| 18-100-14-49320-000-000 | Applied Funds                                   | 24,531.45  | 19-101-14-56100-999-002 | Carryover LC Lake & River Fund                  |
| 18-100-14-43604-000-000 | Lake & River Fund                               | 20,347.58  | 19-101-14-56100-999-002 | Carryover LC Lake & River Fund                  |
| 18-101-30-54900-999-000 | *HHS Donations                                  | 17,149.04  | 19-101-30-54900-999-000 | *HHS Donations                                  |
| 18-101-30-49320-000-000 | HHS Donations                                   | 14,829.55  | 19-101-30-54900-999-000 | HHS Donations                                   |
| 18-101-32-54641-999-000 | Food Pantry Donations                           | -7,488.96  | 19-101-32-54641-999-000 | Food Pantry Donations                           |
| 18-101-32-49320-000-000 | Food Pantry Donations                           | 32,412.59  | 19-101-32-54641-999-000 | Food Pantry Donations                           |
| 18-101-11-54710-999-000 | Carryover Veterans Donations                    | 1,303.13   | 19-101-11-54710-999-000 | Carryover Veterans Donations                    |
| 18-100-11-49320-524-000 | Donations for Veterans                          | 2,317.00   | 19-101-11-54710-999-000 | Carryover Veterans Donations                    |
| 18-101-11-54710-999-001 | Carryover Veterans Transportation (Restricted)  | 112.11     | 19-101-11-54710-999-001 | Carryover Veterans Transportation (Restricted)  |
| 18-101-31-54112-999-001 | Carryover Community Health Imp Plan (ASSIGNED)  | 20,400.00  | 19-101-31-54112-999-001 | Carryover Community Health Imp Plan (ASSIGNED)  |
| 18-101-35-54805-999-000 | Carryover FRI Vehicle Outlay                    | 10,757.03  | 19-101-35-54805-999-000 | Carryover FRI Vehicle Outlay                    |
| 18-207-35-53805-800-310 | Capital Outlay - 5310 Grant                     | 5,000.00   | 19-101-35-54805-999-000 | Carryover FRI Vehicle Outlay                    |
| 18-100-23-51820-790-000 | Employee Incentive                              | 23.53      | <b>New Account</b>      | Carryover Employee Incentive                    |
| 18-400-00-57100-006-000 | Capital Outlay - Maintenance                    | 193,945.26 | 19-400-00-57100-006-000 | Capital Outlay - Maintenance                    |
| 18-400-00-57100-006-847 | Capital Outlay - FRI                            | 7,604.00   | 19-400-00-57100-006-847 | Capital Outlay - FRI                            |
| 18-400-00-57100-009-000 | Capital Outlay - Sheriff                        | 958,167.22 | 19-400-00-57100-009-000 | Capital Outlay - Sheriff                        |
| 18-400-00-57100-012-000 | Capital Outlay - Parks                          | 13,978.17  | 19-400-00-57100-012-000 | Capital Outlay - Parks                          |
| 18-400-00-57100-012-190 | Capital Outlay - Boat Launch                    | 100,633.32 | 19-400-00-57100-012-190 | Capital Outlay - Boat Launch                    |
| 18-400-00-57100-025-000 | Capital Outlay - IT                             | 82,080.54  | 19-400-00-57100-025-000 | Capital Outlay - IT                             |
| 18-400-00-57100-911-000 | Capital Outlay - 911                            | 27,996.12  | 19-400-00-57100-911-000 | Capital Outlay - 911                            |
| 18-400-00-57400-351-000 | Fuel - Leased Vehicles                          | 18,783.79  | 19-400-00-57100-351-000 | Fuel - Leased Vehicles                          |
| 18-400-00-57400-351-211 | Grant Mileage                                   | 3,676.55   | 19-400-00-57100-351-000 | Fuel - Leased Vehicles                          |
| 18-400-00-57400-539-000 | Vehicle Lease                                   | 212,635.20 | 19-400-00-57400-539-000 | Vehicle Lease                                   |

## Request for Credit Card Approval

Department: District Attorney's Office

Committee: Judicial Law

| Name of Card Holder | Title of Position        | Credit Card Limit |
|---------------------|--------------------------|-------------------|
| Mitzi S. Putzke     | Office Manager/Paralegal | 2500.00           |
|                     |                          |                   |
|                     |                          |                   |
|                     |                          |                   |
|                     |                          |                   |
|                     |                          |                   |
|                     |                          |                   |

**Justification for Credit Card(s):**

|  |
|--|
| For purchasing of office supplies, trial supplies and certified records from various agencies. |
|  |
|  |
|  |
|  |
|  |
|  |

Department Head Approval: Andrew Christensen

Date Approved by Committee of Jurisdiction: 3-13-19

*Following this acceptance please forward to the County Clerk's Office.*

Date Approved By Finance Committee: \_\_\_\_\_





**GREEN LAKE COUNTY**  
**OFFICE OF THE COUNTY TREASURER**

*Amanda R. Toney*  
*Treasurer and Real Property Lister*

*Office: 920-294-4018*  
*FAX: 920-294-4009*

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March 20, 2019

Memo to Finance Committee:

The February sales tax deposit was \$119,075.76.

In early March, I invested \$6 million of the settlement funds into various investment vehicles. We can discuss these exact investments at the meeting.

On March 1, 2019, a loan payment was made to the Depository Trust Company in the amount of \$1,101,971.25. The payment on the Justice Center was \$845,632.50 and the payment on the Communication Tower was \$256,338.75.

On March 25, 2019, we will receive the Lottery and Gaming Credit payment from the state and will be distributing it to the municipalities in April.

I periodically review the Veribanc reports. All of the institutions where we have funds invested have good solid standings.

As of the March credit card statement our current credit card points are at 1,219,303. This calculates out to be \$12,193.46.

Respectfully submitted,  
Amanda R. Toney

**GREEN LAKE COUNTY TREASURER'S REPORT**

**FEBRUARY 2019**

CASH BALANCE: 01-31-2019 **3,389,476.96**

**RECEIPTS:**

|   |              |
|---|--------------|
| General:                                  | 769,507.63   |
| Redemption Tax - Principle:               | 76,859.91    |
| Redemption Tax - Interest                 | 18,215.98    |
| Redemption Tax - Penalty                  | 13,003.98    |
| Postponed & Delinquent Tax - Principle:   | 372,141.48   |
| Postponed & Delinquent Tax - Interest:    | 9,675.64     |
| Postponed & Delinquent Tax - Penalty      | 941.75       |
| Sales Tax Deposit from State              | 119,075.76   |
| Transfer from LGIP for March Bond Payment | 845,632.50   |
| February Settlement Collections           | 5,195,189.22 |

**TOTAL RECEIPTS:** 7,420,243.85 **10,809,720.81**

**DISBURSEMENTS:**

|   |              |
|---|--------------|
| General Maintenance:                            | 1,144,328.34 |
| Direct Deposit Payroll                          | 518,627.46   |
| DHHS Deposit to LGIP                            | 41,956.06    |
| Payroll deductions and taxes                    | 397,677.03   |
| Sales Tax Money Transfer to LGIP                | 109,509.43   |
| Bank fees (Security Token, NSF & Deposit Slips) | 87.46        |
| Real Estate Transfer Fees                       | 33,389.76    |
| Transfer to Flex/HRA account                    | 6,033.66     |
| Voided Checks from a Previous Month             | -1,642.61    |

**TOTAL DISBURSEMENTS:** 2,249,966.59

**TREASURER'S CASH BALANCE:** 02/28/19 **8,559,754.22**

**BANK RECONCILIATION**

|   |        |                     |
|---|--------|---------------------|
| Green Lake Horicon Bank-Checking:       | 690195 | 521,550.39          |
| Green Lake Horicon Bank - Money Market: | 690224 | <u>8,448,480.32</u> |

**TOTAL** 8,970,030.71

Less Outstanding Checks 521,364.14

HHS NSF Checks -100.00

Deposit in Transit -110,987.65

Available Bank Balance 8,559,754.22

|                  |                     |
|------------------|---------------------|
| CASH BALANCE     | <b>8,559,754.22</b> |
| TREASURER'S CASH | <b>8,559,754.22</b> |
| DIFFERENCE       | <b>0.00</b>         |

**GREEN LAKE COUNTY TREASURER'S REPORT**

**FEBRUARY 2019**

**RECONCILIATION OF RECEIPTS & DEPOSITS**

|                          |                  |             |
|--------------------------|------------------|-------------|
| Cash in Office           | January 31, 2019 | 0.00        |
| Total Receipts           | FEBRUARY 2019    | <u>0.00</u> |
| <b>SUB TOTAL</b>         |                  | <b>0.00</b> |
| Less Deposits for Month: |                  | <u>0.00</u> |
| Cash in Office           | 2/28/2019        | 0.00        |

**PROOF OF OUTSTANDING CHECKS**

|   |                  |                            |
|---|------------------|----------------------------|
| Outstanding Checks                              | January 31, 2019 | 158,608.30                 |
| Total Disbursements                             | FEBRUARY 2019    | 2,249,966.59               |
| <b>SUB TOTAL</b>                                |                  | <b><u>2,408,574.89</u></b> |
| Less Checks Cashd by Bank                       |                  | 1,569,252.03               |
| DHHS Deposit to LGIP                            |                  | 41,956.06                  |
| Payroll deductions and taxes                    |                  | 160,372.11                 |
| Sales Tax transfer to LGIP                      |                  | 109,509.43                 |
| Bank fees (Security Token, NSF & Deposit Slips) |                  | 87.46                      |
| Transfer to Flex/HRA account                    |                  | 6,033.66                   |

**Outstanding Checks** **2/28/2019** **521,364.14**

**2019 INTEREST REVENUE**

*(PROJECTED BUDGET: \$153,000.00)*

|                                  |                    |             |
|----------------------------------|--------------------|-------------|
| 1/31/19 Money Markets            | January Interest   | \$35,445.90 |
| 1/31/19 Certificate of Deposits  | January Interest   | \$5,091.78  |
| 2/28/19 Money Markets            | February Interest  | \$14,286.58 |
| 2/28/19 Certificate of Deposits  | February Interest  | \$0.00      |
| 3/31/19 Money Markets            | March Interest     |             |
| 3/31/19 Certificate of Deposits  | March Interest     |             |
| 4/30/19 Money Markets            | April Interest     |             |
| 4/30/19 Certificate of Deposits  | April Interest     |             |
| 5/31/19 Money Markets            | May Interest       |             |
| 5/31/19 Certificate of Deposits  | May Interest       |             |
| 6/30/19 Money Markets            | June Interest      |             |
| 6/30/19 Certificate of Deposits  | June Interest      |             |
| 7/31/19 Money Markets            | July Interest      |             |
| 7/31/19 Certificate of Deposits  | July Interest      |             |
| 8/31/19 Money Markets            | August Interest    |             |
| 8/31/19 Certificate of Deposits  | August Interest    |             |
| 9/30/19 Money Markets            | September Interest |             |
| 9/30/19 Certificate of Deposits  | September Interest |             |
| 10/31/19 Money Markets           | October Interest   |             |
| 10/31/19 Certificate of Deposits | October Interest   |             |
| 11/30/19 Money Markets           | November Interest  |             |
| 11/30/19 Certificate of Deposits | November Interest  |             |
| 12/31/19 Money Markets           | December Interest  |             |
| 12/31/19 Certificate of Deposits | December Interest  |             |

**TOTAL** \$54,824.26

**HORICON BANK ACCOUNTS**

**Balance as of 02/28/19**

|                                     |              |
|-------------------------------------|--------------|
| Flex/HRA Checking Account #2395     | \$5,185.50   |
| Flex/HRA Money Market Account #2366 | \$368,880.51 |
| Gelhar Escrow Account #8674         | \$34,761.90  |



**FEBRUARY 2019**

**EFFECTIVE INTEREST RATES - OVERALL**

| <u>INSTITUTION</u>                         | <u>AMOUNT</u>               | <u>ACCOUNT NUMBER</u>  | <u>RATE</u>         |
|--|-----------------------------|------------------------|---------------------|
| L.G.I.P.                                   | 2,869,389.91                |                        | 2.46%               |
| Fortifi Bank** (f/k/a First National Bank) | 1,015,146.93                | #8631292               | 2.00%               |
| Farmers & Merchants Bank CD**(CDARS)       | 1,000,000.00                | #708494/#1021831219    | 2.23%               |
| Farmers & Merchants Bank CD**              | 2,034,641.53                | #704462                | 1.75%               |
| Citizens Community Federal                 | 163,534.90                  | 20033645               | 0.25%               |
| Farmers & Merchants Bank                   | 1,044,647.98                | 310818                 | 1.75%               |
| Farmers & Merchants Bank (ICS)             | 4,446,666.91                | 310818                 | 2.50%               |
| First Business Bank                        | 2,747.33                    | 7017-03210             | 0.50%               |
| GL Cty Retirement-Horicon                  | 15.56                       | 1424497                | 0.50%               |
| Ripon Horicon Bank                         | 5,214.80                    | 831744                 | 0.15%               |
| Horicon Bank                               | <u>8,448,480.32</u>         | 690224                 | <u>0.05%</u>        |
|  | 21,030,486.17               | Average APY            | 1.29%               |
| <b><u>TOTAL INVESTED</u></b>               | <b><u>12,576,775.49</u></b> | Average Investment APY | <b><u>1.68%</u></b> |

| <u>MONTHLY</u> | <u>AVERAGE</u> |
|----------------|----------------|
| January 2019   | 1.29%          |
| February 2019  | 1.29%          |
| March 2019     |                |
| April 2019     |                |
| May 2019       |                |
| June 2019      |                |
| July 2019      |                |
| August 2019    |                |
| September 2019 |                |
| October 2019   |                |
| November 2019  |                |
| December 2019  |                |

| <b>Date</b>                        | <b>Institution</b>         | <b>Account #</b> | <b>Amount</b>      |
|------------------------------------|----------------------------|------------------|--------------------|
| 1/31/2019                          | MM Horicon                 | 1000002366       | 49.15              |
| 1/31/2019                          | MM LGIP                    | Account #1       | 3,843.39           |
| 1/31/2019                          | MM Citizens Community      | 20033645         | 34.71              |
| 1/31/2019                          | MM Farmers & Merchants     | 310818           | 22,019.15          |
| 1/31/2019                          | MM Farmers & Merchants ICS | 310818           | 9,412.96           |
| 1/31/2019                          | MM First Business Bank     | 7017-03210       | 1.16               |
| 1/31/2019                          | MM Horicon Retirement      | 1424497          | 0.15               |
| 1/31/2019                          | MM Ripon Horicon Bank      | 831744           | 0.66               |
| 1/31/2019                          | MM Horicon                 | 690224           | 66.76              |
| 1/31/2019                          | MM Horicon                 | 690195           | 17.81              |
| <b>TOTAL MONEY MARKET INTEREST</b> |                            |                  | <b>\$35,445.90</b> |
| 1/25/2019                          | CD Fortifi CD              | 8631292          | 5,091.78           |

**TOTAL CERTIFICATE OF DEPOSIT INTEREST \$5,091.78**

| <b>Date</b>                        | <b>Institution</b>         | <b>Account #</b> | <b>Amount</b>      |
|------------------------------------|----------------------------|------------------|--------------------|
| 2/28/2019                          | MM Horicon                 | 1000002366       | 42.75              |
| 2/28/2019                          | MM LGIP                    | Account #1       | 3,503.35           |
| 2/28/2019                          | MM Citizens Community      | 20033645         | 31.36              |
| 2/28/2019                          | MM Farmers & Merchants     | 310818           | 1,999.60           |
| 2/28/2019                          | MM Farmers & Merchants ICS | 310818           | 8,519.24           |
| 2/28/2019                          | MM First Business Bank     | 7017-03210       | 1.06               |
| 2/28/2019                          | MM Horicon Retirement      | 1424497          | 0.22               |
| 2/28/2019                          | MM Ripon Horicon Bank      | 831744           | 0.60               |
| 2/28/2019                          | MM Horicon                 | 690224           | 178.76             |
| 2/28/2019                          | MM Horicon                 | 690195           | 9.64               |
| <b>TOTAL MONEY MARKET INTEREST</b> |                            |                  | <b>\$14,286.58</b> |

**SALES TAX COMPARISON BY MONTH**

|               | <b>2014</b>  | <b>2015</b>  | <b>2016</b>  | <b>2017</b>  | <b>2018</b>  | <b>2019</b> | <b>Average</b> | <b>Highest</b> | <b>Lowest</b> |
|---------------|--------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|---------------|
| JANUARY       | 89,312.33    | 105,571.74   | 121,542.69   | 85,317.33    | 89,933.78    | 109,509.43  | 91,457.31      | 121,542.69     | 62,321.73     |
| FEBRUARY      | 104,416.66   | 105,479.13   | 99,233.57    | 111,261.11   | 126,251.39   | 119,075.76  | 86,919.45      | 126,251.39     | 60,255.84     |
| MARCH         | 80,712.37    | 75,624.17    | 78,407.24    | 85,736.81    | 75,898.03    |             | 80,253.63      | 97,000.00      | 46,994.44     |
| APRIL         | 73,173.51    | 72,497.15    | 85,833.61    | 81,759.61    | 72,655.36    |             | 68,572.23      | 85,833.61      | 36,804.46     |
| MAY           | 90,583.91    | 98,626.84    | 99,231.51    | 97,374.20    | 125,227.50   |             | 74,090.87      | 125,227.50     | 41,257.94     |
| JUNE          | 96,363.09    | 111,812.89   | 82,697.21    | 127,505.00   | 126,711.01   |             | 87,287.97      | 127,505.00     | 59,400.00     |
| JULY          | 88,250.53    | 92,189.56    | 135,159.69   | 124,770.68   | 116,127.56   |             | 90,478.93      | 135,159.69     | 15,457.04     |
| AUGUST        | 129,214.16   | 123,110.16   | 122,417.37   | 136,653.51   | 184,463.92   |             | 108,996.63     | 184,463.92     | 83,741.27     |
| SEPTEMBER     | 148,091.79   | 130,471.59   | 134,873.04   | 156,626.71   | 126,122.19   |             | 112,346.63     | 156,626.71     | 1,077.35      |
| OCTOBER       | 112,320.87   | 119,775.37   | 120,786.88   | 122,567.20   | 144,616.82   |             | 109,566.45     | 144,616.82     | 64,005.77     |
| NOVEMBER      | 146,344.84   | 145,674.99   | 122,088.59   | 148,170.76   | 154,928.51   |             | 114,166.54     | 154,928.51     | 64,072.75     |
| DECEMBER      | 111,257.56   | 97,273.70    | 130,117.99   | 113,333.47   | 103,170.65   |             | 101,603.14     | 130,117.99     | 64,039.26     |
|               |              |              |              |              |              |             |                |                |               |
| 21,776,530.39 | 1,270,041.62 | 1,278,107.29 | 1,332,389.39 | 1,391,076.39 | 1,446,106.72 | 228,585.19  | 1,118,734.92   | 1,391,076.39   | 931,953.00    |

# GREEN LAKE COUNTY

## Notice of Budgetary Adjustment

Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: February 28, 2019  
 Department: UW-Extension  
 Amount: \$1,560.00  
 Budget Year Amended: 2019

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

Registration fees for Hemp Informational Meeting on 1/25/19

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**Revenue Budget Lines Amended:**

| Account #               | Account Name          | Current Budget | Budget Adjustment | Final Budget |
|-------------------------|-----------------------|----------------|-------------------|--------------|
| 19-100-13-46770-231-000 | Agricultural Programs | \$ -           | \$ 1,560.00       | \$ 1,560.00  |
|                         |                       |                |                   | \$ -         |
|                         |                       |                |                   | \$ -         |
|                         |                       |                |                   | \$ -         |
| Total Adjustment        |                       |                | \$ 1,560.00       |              |

**Expenditure Budget Lines Amended:**

| Account #               | Account Name          | Current Budget | Budget Adjustment | Final Budget |
|-------------------------|-----------------------|----------------|-------------------|--------------|
| 19-100-13-55620-213-000 | Agricultural Programs | \$ -           | \$ 1,560.00       | \$ 1,560.00  |
|                         |                       |                |                   | \$ -         |
|                         |                       |                |                   | \$ -         |
|                         |                       |                |                   | \$ -         |
|                         |                       |                |                   | \$ -         |
|                         |                       |                |                   | \$ -         |
| Total Adjustment        |                       |                | \$ 1,560.00       |              |

Department Head Approval: *Catharine J. Seppit*

Date Approved by Committee of Jurisdiction: *Patricia J. Gure*

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_



# GREEN LAKE COUNTY

## Notice of Budgetary Adjustment

### Unanticipated Revenue or Expense Increase or Decrease Not Budgeted

Date: January 7, 2019  
 Department: Land Use Planning & Zoning  
 Amount: \$6,357.00  
 Budget Year Amended: 2018

Source of Increase / Decrease and affect on Program:  
 (If needed attached separate brief explanation.)

Underestimated public hearing revenue, for both P&Z and BOA, but using overage to offset extra expenses associated with additional public hearings (Training, Publications, Meeting Payments).  
Underestimated Wisconsin Fund expenses, but offset with actual revenue from these grant applications.  
Also, County Surveyor expenses were over, but excess CSM revenue used to offset.

**Revenue Budget Lines Amended:**

| Account #               | Account Name          | Current Budget | Budget Adjustment | Final Budget |
|-------------------------|-----------------------|----------------|-------------------|--------------|
| 18-100-10-44400-002-000 | PZ Public Hearing     | \$ 7,000.00    | \$ 907.00         | \$ 7,907.00  |
| 18-100-10-44400-001-000 | BOA Public Hearing    | \$ 750.00      | \$ 1,500.00       | \$ 2,250.00  |
| 18-100-10-43502-000-000 | Wisconsin Fund Grant  | \$ 6,500.00    | \$ 3,800.00       | \$ 10,300.00 |
| 18-100-10-46762-000-000 | Certified Survey Maps | \$ 6,000.00    | \$ 150.00         | \$ 6,150.00  |
| Total Adjustment        |                       |                | \$ 6,357.00       |              |

**Expenditure Budget Lines Amended:**

| Account #               | Account Name                    | Current Budget | Budget Adjustment | Final Budget |
|-------------------------|---------------------------------|----------------|-------------------|--------------|
| 18-100-10-53610-307-000 | Training                        | \$ 916.00      | \$ 20.00          | \$ 936.00    |
| 18-100-10-53610-320-001 | Publications PZ Public Hearing  | \$ 2,000.00    | \$ 1,840.00       | \$ 3,840.00  |
| 18-100-10-53610-320-000 | Publications BOA Public Hearing | \$ 500.00      | \$ 394.00         | \$ 894.00    |
| 18-100-10-53610-140-000 | Meeting Payments                | \$ 600.00      | \$ 153.00         | \$ 753.00    |
| 18-100-10-53610-245-000 | Wisconsin Fund Grant            | \$ 6,500.00    | \$ 3,800.00       | \$ 10,300.00 |
| 18-100-10-53610-210-002 | Professional Services SRV       | \$ 9,500.00    | \$ 150.00         | \$ 9,650.00  |
| Total Adjustment        |                                 |                | \$ 6,357.00       |              |

Department Head Approval: 

Date Approved by Committee of Jurisdiction: 3-7-19 Robert Lopez

*Following this approval please forward to the County Clerk's Office.*

Date Approved by Finance Committee: \_\_\_\_\_

Date Approved by County Board: \_\_\_\_\_

*Per WI Stats 65.90(5)(a) must be authorized by a vote of two-thirds of the entire membership of the governing body.*

Date of publication of Class 1 notice of budget amendment: \_\_\_\_\_

# REQUEST FOR LINE ITEM TRANSFER

Office Use Only

Department: UW-Extension  
 Budget Year Amended: 2019

|             |
|-------------|
| No. _____   |
| Date: _____ |

**From Account**

| Account #               | Account Name         | Current Budget | Transfer Amount    | YTD Expenditures | New Budget  |
|-------------------------|----------------------|----------------|--------------------|------------------|-------------|
| 19-100-13-55620-348-000 | Educational Programs | \$3,600        | \$1,200            | \$1,472.55       | \$ 2,400.00 |
|                         |                      |                |                    |                  | \$ -        |
|                         |                      |                |                    |                  | \$ -        |
|                         |                      |                |                    |                  | \$ -        |
|                         |                      |                |                    |                  | \$ -        |
|                         |                      |                |                    |                  | \$ -        |
|                         |                      |                |                    |                  | \$ -        |
| <b>Total Transfer</b>   |                      |                | <b>\$ 1,200.00</b> |                  |             |

**To Account**

| Account #               | Account Name          | Current Budget | Transfer Amount    | YTD Expenditures | New Budget  |
|-------------------------|-----------------------|----------------|--------------------|------------------|-------------|
| 19-100-13-55620-231-000 | Agricultural Programs | \$ -           | \$1,200            |                  | \$ 1,200.00 |
|                         |                       |                |                    |                  | \$ -        |
|                         |                       |                |                    |                  | \$ -        |
|                         |                       |                |                    |                  | \$ -        |
|                         |                       |                |                    |                  | \$ -        |
|                         |                       |                |                    |                  | \$ -        |
| <b>Total Transfer</b>   |                       |                | <b>\$ 1,200.00</b> |                  |             |

**Explanation for Transfer:**

Want to keep Agricultural Programming separate from Educational Programs

Department Head Approval

*Catherine J. Schmitt*

Governing Committee Approval

*Patricia A. Gou*

**If < \$500:**

Send to County Administrator's Office

**COUNTY ADMINISTRATOR Approval:**

\_\_\_\_\_

**If > \$500:**

Send to County Clerk's Office

**FINANCE COMMITTEE Approval given on :**

\_\_\_\_\_

Date

Revised 02/2017