



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 08/19/2022

Amended* Post Date: 08/23/22

The following documents are included in the packet for the Finance Packet on August 24, 2022:

- 1) *Amended Agenda**
- 2) Minutes from 07/27/22 and 08/16/2022**
- 3) Resolution to Create a Crisis Therapist Position in the Health & Human Services Behavioral Health Unit**
- 4) Resolution Related to Eliminating the Children & Family Services Case Manager Position and Creating an Additional Intensive In-Home Clinical Therapist Position in the Health & Human Service Children & Family Services Unit.**
- 5) Treasurer's Monthly Report**



**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: August 24, 2022 Time: 3:00 PM
The Green Lake County Government Center, County Board Room
571 County Road A, Green Lake WI***

Amended* AGENDA

**Committee
Members**

*Harley Reabe, Chair
Luke Dretske
Donald Lenz
Dennis Mulder
Brian Floeter, Vice Chair*

Elizabeth Otto, Secretary

Virtual attendance at meetings is optional. If technical difficulties arise, there may be instances when remote access may be compromised. If there is a quorum attending in person, the meeting will proceed as scheduled.

1. Call to Order
2. Certification of Open Meeting Law
3. Pledge of Allegiance
4. Minutes: 07/27/2022 and 08/16/2022
5. Public Comment (3 minute limit)
6. Appearances
 - Zach Knoke – Fair Maintenance Costs
7. Resolutions
 - Resolution to Create a Crisis Therapist Position in the Health & Human Services Behavioral Health Unit
 - Resolution Related to Eliminating the Children & Family Services Case Manager Position and Creating an Additional Intensive In-Home Clinical Therapist Position in the Health & Human Service Children & Family Services Unit.
8. Treasurer's Monthly Report
 - Tax Collection Update
 - July Financial Reports
 - Sales Tax Update
9. In-Rem Update
10. *Discussion and action on annual Cost Allocation Plan Contract
11. Discussion/Action on proposed use of ARPA Funds
12. Budget Review of Revenue and Expenditures
13. Supervisor/Lay People Monthly Claims
14. Committee Discussion
 - Future Meeting Dates: Regular Meeting 09/28/2022
 - Future Agenda items for action & discussion
15. Adjourn

This meeting will be conducted through in person attendance or audio/visual communication. Remote access can be obtained through the following link:

Topic: Finance Meeting

Time: Aug 24, 2022 03:00 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/83333883438?pwd=WXZEQjc5bHFrOC9lYm1NQnNkK1dxQT09>

Meeting ID: 833 3388 3438

Passcode: 262563

Dial by your location

+1 312 626 6799 US (Chicago)

+1 646 931 3860 US

Kindly arrange to be present, if unable to do so, please notify our office.
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
July 27, 2022

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Wednesday, July 27, 2022 at 3:00 PM, in the County Board Room and via Zoom format at the Government Center, Green Lake, WI. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present:	Luke Dretske	Absent:	Brian Floeter
	Don Lenz		Dennis Mulder
	Harley Reabe		

Other County Employees Present: Jess McLean, Treasurer; Kayla Yonke, HHS Business Manager; Samantha Stobbe, Deputy County Clerk; Gary Podoll, Emergency Management Director; Sheriff Mark Podoll; Shannon Barfknecht, Financial Manager; Cathy Schmit, County Administrator; Gene Thom, Supervisor #19 (Zoom); Dave Abendroth, County Board Chair (Zoom);

MINUTES

Motion/second (Lenz/Dretske) to approve the minutes of the June 21st, 2022, June 22nd, 2022, and July 19, 2022 meetings with no additions or corrections. Motion carried with no negative vote.

TREASURER'S MONTHLY REPORT (was moved up)

Treasurer Jessica McLean stated that sales tax was up again for June. She had no updates to her submitted written report.

IN REM UPDATE

Treasurer Jessica McLean stated that there are currently 33 parcels in the in rem process.

PUBLIC COMMENT

Sheriff Podoll advised the committee which Fire Departments were in the audience regarding Gary Podoll's presentation.

Scott Mundro, Economic Development Corporation, Chair, spoke regarding his letter looking for direction from the County for the EDC for a common economic purpose.

CORRESPONDENCE

Mundro's letter was discussed under public comment.

APPEARANCES

- Sara Rutkowski, Berlin City Administrator- ARPA Fund Request
Spoke on behalf of the Berlin City Council requesting ARPA funding collaboration to create an all-inclusive park within the city limits of Berlin.
- Gary Podoll, Emergency Management Director- ARPA Fund Request
Spoke requesting ARPA funds be used on protective gear for multiple fire departments within the County. The compiled list was based on needs.
- Maury Phelan, Alio/LINQ ERP
Kelly Johnson and Santana Connor along with Maury Phelan gave a demonstration of the web-based LINQ ERP system. Discussion held.

RESOLUTIONS

- **Resolution to Utilize American Recovery Act (ARPA) Funds to Upgrade the Health & Human Services Electronic Health Record (EHR) Software**

Motion/second (Lenz/Dretske) to approve the resolution and forward on to County Board. Motion carried with no negative vote.

- **Resolution to Amend the Corporate By-Laws of the Economic Development Corporation**
Motion/second (Lenz /Dretske) to approve the amended corporate by-laws of the Economic Development Corporation. Motion carried with no negative vote.

OPEN BIDS FOR IN-REM PROPERTIES

None.

DISCUSSION REGARDING CREDIT CARD POLICY

Cathy Schmit stated the updates are in the packet that were asked to be made regarding the credit card policy.

Motion/second (Lenz/Dretske) to approve the changes of the Green Lake County credit card policy. Motion carried with no negative vote.

DISCUSSION/ACTION ON PROPOSED USES OF ARPA FUNDS

Motion/second (Dretske/Lenz) direct corporation counsel to draft a resolution for the use of ARPA funds to be used on Fire Department upgrades not to exceed the limit of \$465,160. Motion carried with no negative vote.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

No questions or discussion on June revenues and expenditures.

2023 COUNTY BOARD AND COMMITTEES BUDGETS

Deputy County Clerk Samantha Stobbe reviewed the 2023 budgets.

BUDGET ADJUSTMENTS

- **Parks**
Motion/second (Lenz/Dretske) to approve carryover adjustment to the Boat Launch Fees account that was inadvertently not included in the Carryover Resolution per GASB 54. Motion carried with no negative vote.

SUPERVISOR'S/LAY PEOPLE MONTHLY CLAIMS

Supervisor's claims: \$3,378.38

Lay Person's claims: \$619.41

Motion/second (Lenz/Dretske) to approve supervisor and lay people claims. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting – Special Meeting August 16th @ 5:00PM
August 24, 2022 @ 3:00 PM**
- **Future agenda items for action & discussion: Special – Fire Department Resolution**

ADJOURNMENT

Chair Reabe adjourned the meeting at 4:01 PM.

Submitted by,

Samantha Stobbe
Deputy County Clerk

FINANCE COMMITTEE
August 16, 2022

The special meeting of the Finance Committee was called to order by Chair Harley Reabe on Tuesday, August 16, 2022 at 5:00 PM, in the County Board Room and via Zoom format at the Government Center, Green Lake, WI. The requirements of the open meeting law were certified as being met. The Pledge of Allegiance was recited.

Present: Luke Dretske
 Brian Floeter
 Don Lenz
 Dennis Mulder
 Harley Reabe

Other County Employees Present: Liz Otto, County Clerk; Gary Podoll, Emergency Management Director; Sheriff Mark Podoll; Shannon Barfknecht, Financial Manager; Cathy Schmit, County Administrator; Gene Thom, Supervisor #19

RESOLUTIONS

- **Resolution to Utilize American Rescue Plan Act (ARPA) Fund for Local Fire Department Equipment**

Motion/second (Floeter/Mulder) to suspend the rules to allow audience members to speak. Motion carried with no negative vote. Gary Podoll, Emergency Management Director, informed the committee that each fire chief submitted a list of needs for personal protective equipment (PPE) and breathing apparatus. Fire Chief Joel Strahota provided information on air packs and compatibility amongst various manufacturers.

Motion/second (Mulder/Lenz) to approve the resolution and forward on to County Board. Motion carried with no negative vote.

- **Resolution to Engage the Services of an Executive Search Firm for County Administrator Position**

Motion/second (Lenz/Mulder) to approve the resolution and forward on to County Board. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting – August 24, 2022 @ 3:00 PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 5:10 PM.

Submitted by,

Liz Otto
County Clerk

RESOLUTION NUMBER -2022

RESOLUTION TO CREATE A CRISIS THERAPIST POSITION IN THE HEALTH & HUMAN SERVICES BEHAVIORAL HEALTH UNIT.

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting on this 18th day of October 2022, does resolve as follows:

- 1 **WHEREAS**, as part of the 2023 budget process Health & Human Services conducted
- 2 an agency wide position analysis study; and
- 3 Majority vote is needed to pass.

Approved by Personnel Committee

Disapproved by Personnel Committee

Approved by Finance Committee

Disapproved by Finance Committee

Roll Call on Ordinance No. -2022

Submitted by Health and Human Services Board:

Ayes , Nays , Absent , Abstain

Passed and Enacted/Rejected this 18th day of October, 2022.

Joe Gonyo, Chair

Harley Reabe, Vice-chair

County Board Chairman

Brian Floeter

ATTEST: County Clerk
Approve as to Form:

Joanne Guden

Corporation Counsel

Nancy Hoffmann

Joy Waterbury

Christine Schapfel

Katie Helsel-Thiem

Richard Trochinski

4 **WHEREAS**, this study concluded that our Behavioral Health Unit (“BHU”) contacts and
 5 appointments have increased over a multi-year period creating long waitlists for Mental
 6 Health and AODA services, and;

7 **WHEREAS**, crisis contacts both daytime and afterhours have continued to increase
 8 further straining our local Metal Health resources, and;

9 **WHEREAS**, clinicians’ caseloads within BHU continue to be at or near maximum
 10 capacity, and;

11 **WHEREAS**, the crisis therapist position will have the flexibility to serve the individuals
 12 experiencing acute crisis or are high risk, and;

13 **WHEREAS**, to better serve our residents we are proposing the creation of a Crisis
 14 Therapist position to our 2023 annual budget; and

15 **WHEREAS**, the Crisis Therapist position will be mostly funded through billing for
 16 services rendered;

17 **NOW THEREFORE BE IT RESOLVED** that a Crisis Therapist position in the Health &
 18 Human Services Behavioral Health Unit be created and included in the 2023 budget.
 19 (See attached job description)

20 **BE IT FURTHER RESOLVED** that this position be placed in Pay Group 8 of the Green
 21 Lake County wage plan. This position will be eliminated if the caseload or funding
 22 decreases to the point where can no longer be funded.

23 **FISCAL NOTE:**

Fiscal Note for 2023 Budget

	Wage	Annual Wage	Retirement	Social Security	Health Insurance	HSA	Total Fringe	Wage & Fringe
Crisis Therapist	\$ 32.94	\$ 68,515.20	\$ 4,624.78	\$ 5,241.41	\$ 17,990.00	\$3,000.00	\$ 30,856.19	\$ 99,371.39
								\$ 99,371.39

Offsetting Revenues	
Crisis Grant Funding	\$ 19,874.28
Crisis Revenue	\$ 49,685.69
CCS Revenue	\$ 14,905.71
TCM Revenue	\$ 14,905.71
TOTAL	\$ 99,371.39

RESOLUTION NUMBER -2022

**RELATED TO ELIMINATING THE CHILDREN & FAMILY SERVICES CASE
MANAGER POSITION AND CREATING AN ADDITIONAL INTENSIVE IN-HOME
CLINICAL THERAPIST POSITION IN THE HEALTH & HUMAN SERVICES
CHILDREN & FAMILY SERVICES UNIT..**

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting on this 18th day of October 2022, does resolve as follows:

- 1 **WHEREAS**, as part of the 2023 budget process Health & Humans Services conducted
- 2 an agency wide position analysis study; and
- 3 Majority vote is needed to pass.

Approved by Personnel Committee Disapproved by Personnel Committee
 Approved by Finance Committee Disapproved by Finance Committee

Roll Call on Ordinance No. -2022

Submitted by Health and Human Services Board:

Ayes , Nays , Absent , Abstain

Passed and Enacted/Rejected this 18TH day of October, 2022.

Joe Gonyo, Chair

Harley Reabe, Vice-chair

County Board Chairman

Brian Floeter

ATTEST: County Clerk
Approve as to Form:

Joanne Guden

Corporation Counsel

Nancy Hoffmann

Joy Waterbury

Christine Schapfel

Katie Helsel-Thiem

Richard Trochinski

4 **WHEREAS**, this analysis concluded that our Departments Mental Health Contacts
5 continue to increase; and

6 **WHEREAS**, case manager and clinician caseloads continue to increase; and

7 **WHEREAS**, the credentialing required to fill the Intensive In-Home Clinical Therapist
8 position allows the position to provide both case management and mental health
9 services in the community setting; and,

10 **WHEREAS**, this credentialing also allows the County to be reimbursed at a higher rate
11 for these services; and,

12 **WHEREAS**, several evidence based models have shown the effectiveness of Intensive
13 In-Home Wrap around services, and

14 **WHEREAS**, the Intensive-In-Home Clinical Therapist position will be mostly funded
15 through billing for services rendered; and

16 **WHEREAS**, the HHS Director has met with the County Administrator to discuss the
17 attached job description for Intensive In-Home Clinical Therapist position which has
18 been approved by the County Administrator.

19 **NOW, THEREFORE, BE IT RESOLVED**, that the Green Lake County Board of
20 Supervisors does hereby approve modification to the HHS Children & Family Services
21 Unit team model by:

22 a) - eliminating one (1) Children & Family Services Case Manager position; and;

23 b) - creating one (1) additional Intensive In-Home Therapist Position.

24 **BE IT FURTHER RESOLVED**, that the additional In-Home Clinical Therapist position in
25 the Health & Human Services Children & Family Services Unit be created and included
26 in the 2023 budget. (See attached job description)

27 **BE IT FURTHER RESOLVED** that this position be placed in Pay Group 8 of the Green
28 Lake County wage plan.

29 **BE IT FURTHER RESOLVED** that the individual currently holding the Children & Family
30 Services Case Manager position shall fill the Intensive In-Home Clinical Therapist
31 position as that person has been satisfactorily performing the duties of the new position.
32 This position will be eliminated if the caseload or funding decreases to the point where it
33 can no longer be funded.

34 FISCAL NOTE:

2022								
	Wage	Annual Wage	Retirement	Social Security	Health Insurance	HSA	Total Fringe	Wage & Fringe
C&F Case Manager	\$ 29.44	\$ 61,235.20	\$ 4,133.38	\$ 4,684.49	\$ 17,990.00	\$3,000.00	\$29,807.87	\$ 91,043.07
								\$ 91,043.07
Budgeted 2023								
	Wage	Annual Wage	Retirement	Social Security	Health Insurance	HSA	Total Fringe	Wage & Fringe
Intensive In-home Therapist	\$ 31.55	\$ 65,624.00	\$ 4,429.62	\$ 5,020.24	\$ 17,990.00	\$3,000.00	\$30,439.86	\$ 96,063.86
								\$ 96,063.86
		Offsetting Revenues						
		BCA Grant Funding	\$ 33,622.35					
		CCS Revenues	\$ 48,031.93					
		TCM Revenues	\$ 14,409.58					
		TOTAL	\$ 96,063.86					



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer

Office: 920-294-4018
FAX: 920-299-5064

August 17, 2022

Memo to Finance Committee:

The July sales tax deposit was \$177,408.66. This is a 7% decrease compared to July 2021.

TAX COLLECTION UPDATE:

As of 8-17-22: We have \$664,254.68 left to collect, which is 1.03% of the total 2021 Real Estate taxes.
As of 8-16-21: We had \$562,284.99 left to collect, which was 1.31% of the total 2020 Real Estate taxes.

On Monday, August 15th, we completed the August settlement in which all the taxing jurisdictions within the County will receive their final 2021 levied tax amount funds. The total of this disbursement is \$7,673,482.03. Funds for this settlement payout are available from tax collection throughout the year up to and including second installment collection.

On the first business day of September, we will issue a certificate number to every parcel with delinquent 2021 taxes. This “issuance” starts the redemption period until Green Lake County could take tax deed to the property. It is also required that a letter be sent to all delinquent 2021 taxpayers at this time to notify them that we could take a deed to their property if the taxes remain unpaid in three years.

IN-REM UPDATE

Below is a synopsis on the current parcels in the In-Rem process

	Owners	Parcels
2014	1	1
2015	1	1
2016	1	1
2017	1	1
2018	28	34

Per the August credit card statement, we have a balance of 1,576,066 credit card points. The county has earned an additional 115,701 points this statement. This calculates to \$15,760.66.

Respectfully submitted,

Jessica McLean

Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

JULY 2022

TREASURER'S CASH BALANCE: 6/30/2022 651,194.80

RECEIPTS:

General:	2,000,987.92
Redemption Tax - Principle:	10,181.45
Redemption Tax - Interest	2,413.41
Redemption Tax - Penalty	1,208.10
Postponed & Delinquent Tax - Principle:	4,802,916.53
Postponed & Delinquent Tax - Interest:	1,899.09
Postponed & Delinquent Tax - Penalty	979.55
Postponed & Delinquent Tax - Principle: Specials	1,000.03
Interest Tax - Specials	77.46
Certificate Principle Tax - Specials	97.00
Sales Tax Deposit from State	177,408.66
Highway State Aid	469,821.70
Exemp Computer Aid	15,292.45
School Levy (State)	3,047,121.77

TOTAL RECEIPTS: 10,531,405.12 11,182,599.92

DISBURSEMENTS:

General Maintenance:	1,758,662.07
Direct Deposit Payroll	644,884.50
DHHS Deposit to LGIP	826,184.28
Payroll deductions and taxes	452,116.92
Sales Tax Money Transfer to LGIP	194,310.06
Bank fees (Security Token & RDC)	
Real Estate Transfer Fees	45,083.76
Transfer Gen to Flex/HRA account	587.68
Voided Checks from previous month	0.00
Fleetcore	2,671.85
Montly Insurance	187,594.90
Delta Dental	5,862.62

TOTAL DISBURSEMENTS: 4,117,958.64

TREASURER'S CASH BALANCE: 07/31/22 7,064,641.28

BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	195	1,073,985.65	Balanced Monthly
Green Lake Horicon Bank - Money Market:	224	7,058,445.85	Balanced Monthly

TOTAL 8,132,431.50

Less Outstanding Checks		Balanced with Bank &	
Federal Tax Lien Carryover		1,046,844.37	ALIO Monthly
		30.00	
One time HRA to HAS Transfer		20,915.85	
Available Bank Balance		7,064,641.28	

CASH BALANCE	7,064,641.28
TREASURER'S CASH	7,064,641.28
DIFFERENCE	0.00

GREEN LAKE COUNTY TREASURER'S REPORT

JULY 2022

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	June 30, 2022	0.00
Total Receipts	JULY 2022	10,531,405.12
SUB TOTAL		10,531,405.12
Less Deposits for Month:		<u>10,531,405.12</u>
Cash in Office	7/31/2022	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	June 30, 2022	458,456.87
Total Disbursements	JULY 2022	4,117,958.64
SUB TOTAL		<u>4,576,415.51</u>
Less Checks Cashed by Bank		2,328,915.94
DHHS Deposit to LGIP		826,184.28
Payroll deductions and taxes		179,573.18
Sales Tax transfer to LGIP		194,310.06
Bank fees (Security Token & RDC)		0.00
Transfer Gen to Flex/HRA account		587.68

Outstanding Checks **7/31/2022** **1,046,844.37**

2022 INTEREST REVENUE

1/31/22 Money Markets	January Interest	\$5,492.37
1/31/22 Certificate of Deposits	January Interest	\$0.00
2/28/22 Money Markets	February Interest	\$4,968.94
2/28/22 Certificate of Deposits	February Interest	\$0.00
3/31/22 Money Markets	March Interest	\$6,050.78
3/31/22 Certificate of Deposits	March Interest	\$0.00
4/30/22 Money Markets	April Interest	\$7,263.78
4/30/22 Certificate of Deposits	April Interest	\$0.00
5/31/22 Money Markets	May Interest	\$8,514.31
5/31/22 Certificate of Deposits	May Interest	\$0.00
6/30/22 Money Markets	June Interest	\$10,071.91
6/30/22 Certificate of Deposits	June Interest	\$0.00
7/31/22 Money Markets	July Interest	11514.72
7/31/22 Certificate of Deposits	July Interest	0.00

TOTAL **\$53,876.81**

HORICON BANK ACCOUNTS

Balance as of 06/30/2022

Flex/HRA Checking Account #2395	\$3,967.34
Flex/HRA Money Market Account #2366	\$102,577.84
Gelhar Escrow Account #8674	\$34,862.24

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS JUNE 2022

LOCAL GOVERNMENT INVESTMENT POOL

#4000

Date		Account #01
06/30/22	Balance L.G.I.P.	2,069,668.32
07/31/22	HSF COMM AIDS	202,854.00
07/31/22	HSF COMM AIDS	511,439.00
07/31/22	DCF SPARC PMT	40,298.34
07/31/22	DCF SPARC PMT	17,659.92
07/31/22	DCF SPARC PMT	2,424.00
07/31/22	DCF SPARC PMT	51,509.02
07/31/22	Interest	3,596.68
07/31/22	Balance L.G.I.P.	\$2,899,449.28

Date Started INSTITUTIONS

Date Started	INSTITUTIONS		PRINCIPLE	YIELD RATE	DUE DATE
04/20/11	Farmers & Merchants Bank**	Money Market	818	2,610,443.04	0.50%
02/13/20	ERGO Bank**	Money Market	2620	6,310,869.59	0.70%
03/01/20	Fortifi Bank** (ICS)	Money Market	4930	2,594,193.77	0.50%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	1,933,291.91	1.00%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	2833	3,691,395.65	0.70%
11/01/15	Horicon Retirement	Money Market	4497	179,598.98	0.50%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,230.19	0.15%
	TOTAL			\$17,325,023.13	

** Collateralized Investment

SALES TAX

	2022 PRINCIPLE	2022 INTEREST	TOTAL SALES TAX
BALANCE 12/31/2021			2,939,952.33
01/31/22	169,786.68	573.91	170,360.59
02/28/22	130,013.92	548.02	130,561.94
03/31/22	165,199.12	646.43	165,845.55
04/30/22	109,740.25	766.00	110,506.25
05/31/22	136,138.08	1,211.13	137,349.21
06/30/22	159,631.49	1,704.70	161,336.19
07/31/22	194,310.06	2,752.48	197,062.54
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
TOTAL COLLECTED IN 2022	1,064,819.60	8,202.67	\$4,012,974.60
TOTAL 2022 LOAN PAYMENTS			614,324.32
TOTAL PAID TOWARDS UPGRADES			0.00
			\$3,398,650.28

SALES TAX INVESTMENTS

Institution	CD/MM #	Term	Principle Invested	Int. Rate	Due Date
7/31/2022 LGIP Sales Tax Account #09			1,528,743.55	0.98%	
ERGO Bank (Money Market)	2743		646,945.36	0.70%	
Farmers & Merchants Bank (CD)	3497	13 months	513,354.52	0.40%	9/29/2022
Fortifi Bank (Money Market)	8621		512,774.17	0.25%	
Total Funds Held in Trust			\$3,201,817.60		

2022 LOAN PAYMENT HISTORY

PAYMENT DATE	LOAN PAYMENT AMOUNT	TOTAL
02/25/22	\$614,324.32	614,324.32
		\$614,324.32
		Total Paid on Loan in 2022

2022 SECURITY UPGRADES

PAYMENT DATE	PAYMENT HISTORY	TOTAL
--------------	-----------------	-------

JULY 2022

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	4,630,275.89		0.98%
Farmers & Merchants Bank**	2,610,443.04	818	0.35%
ERGO Bank**	6,310,869.59	2620	0.70%
Fortifi Bank** (ICS)	2,584,193.77	4930	0.15%
Charles Schwab (Dana Investments)	1,933,291.91	9437	1.00%
ERGO Bank**(ARPA Funds)	3,691,395.65	2833	0.70%
Horicon Retirement	179,598.98	4497	0.05%
Ripon Horicon Bank	5,230.19	1744	0.05%
Horicon Bank	<u>7,058,445.85</u>	224	<u>0.05%</u>
	29,003,744.87		Average APY 0.45%
<u>TOTAL INVESTED</u>	21,760,469.85		Average Investment APY 0.64%

Date	Institution	Account #	Amount
1/31/2022	MM Horicon	2366	4.58
1/31/2022	MM LGIP	Account #1	43.00
1/31/2022	MM Farmers & Merchants	818	346.45
1/31/2022	MM ERGO Bank	2620	1,955.64
1/31/2022	MM Fortifi Bank	4930	1,094.33
1/31/2022	MM Charles Schwab	9437	1,948.84
1/31/2022	MM Horicon Retirement	4497	0.76
1/31/2022	MM Ripon Horicon Bank	1744	0.22
1/31/2022	MM Horicon	224	72.16
1/31/2022	MM Horicon	195	26.39

TOTAL MONEY MARKET INTEREST \$5,492.37

Date	Institution	Account #	Amount
2/28/2022	MM Horicon	2366	3.99
2/28/2022	MM LGIP	Account #1	58.88
2/28/2022	MM Farmers & Merchants	818	269.71
2/28/2022	MM ERGO Bank	2620	1,767.44
2/28/2022	MM Fortifi Bank	4930	988.87
2/28/2022	MM Charles Schwab	9437	1,691.72
2/28/2022	MM Horicon Retirement	4497	0.48
2/28/2022	MM Ripon Horicon Bank	1744	0.20
2/28/2022	MM Horicon	224	167.58
2/28/2022	MM Horicon	195	20.07

TOTAL MONEY MARKET INTEREST \$4,968.94

Date	Institution	Account #	Amount
3/31/2022	MM Horicon	2366	4.40
3/31/2022	MM LGIP	Account #1	141.23
3/31/2022	MM Farmers & Merchants	818	298.69
3/31/2022	MM ERGO Bank	2620	2,993.46
3/31/2022	MM Fortifi Bank	4930	1,095.19
3/31/2022	MM Charles Schwab	9437	1,209.27
3/31/2022	MM Horicon Retirement	4497	0.16
3/31/2022	MM Ripon Horicon Bank	1744	0.22
3/31/2022	MM Horicon	224	291.39
3/31/2022	MM Horicon	195	16.77

TOTAL MONEY MARKET INTEREST \$6,050.78

Date	Institution	Account #	Amount
4/30/2022	MM Horicon	2366	4.24
4/30/2022	MM LGIP	Account #1	337.14
4/30/2022	MM Farmers & Merchants	818	316.68
4/30/2022	MM ERGO Bank	2620	3,622.43
4/30/2022	MM Fortifi Bank	4930	1,060.37
4/30/2022	MM Charles Schwab	9437	1,677.66
4/30/2022	MM Horicon Retirement	4497	0.16
4/30/2022	MM Ripon Horicon Bank	1744	0.22
4/30/2022	MM Horicon	224	227.97
4/30/2022	MM Horicon	195	16.91

TOTAL MONEY MARKET INTEREST \$7,263.78

Date	Institution	Account #	Amount
5/31/2022	MM Horicon	2366	4.36
5/31/2022	MM LGIP	Account #1	904.78
5/31/2022	MM Farmers & Merchants	818	1,513.45
5/31/2022	MM ERGO Bank	2620	3,745.33
5/31/2022	MM Fortifi Bank	4930	1,096.16
5/31/2022	MM Charles Schwab	9437	1,146.65
5/31/2022	MM Horicon Retirement	4497	0.17
5/31/2022	MM Ripon Horicon Bank	1744	0.22
5/31/2022	MM Horicon	224	83.83
5/31/2022	MM Horicon	195	19.36

TOTAL MONEY MARKET INTEREST \$8,514.31

Date	Institution	Account #	Amount
6/30/2022	MM Horicon	2366	4.20
6/30/2022	MM LGIP	Account #1	1,611.18
6/30/2022	MM Farmers & Merchants	818	1,628.55
6/30/2022	MM ERGO Bank	2620	3,626.67
6/30/2022	MM Fortifi Bank	4930	1,061.27
6/30/2022	MM Charles Schwab	9437	2,087.91
6/30/2022	MM Horicon Retirement	4497	0.17
6/30/2022	MM Ripon Horicon Bank	1744	0.21
6/30/2022	MM Horicon	224	29.44
6/30/2022	MM Horicon	195	22.31

TOTAL MONEY MARKET INTEREST \$10,071.91

Date	Institution	Account #	Amount
7/31/2022	MM Horicon	2366	5.56
7/31/2022	MM LGIP	Account #1	3,596.68
7/31/2022	MM Farmers & Merchants	818	1,883.17
7/31/2022	MM ERGO Bank	2620	3,749.72
7/31/2022	MM Fortifi Bank	4930	1,097.07
7/31/2022	MM Charles Schwab	9437	1,053.31
7/31/2022	MM Horicon Retirement	4497	0.57
7/31/2022	MM Ripon Horicon Bank	1744	0.34
7/31/2022	MM Horicon	224	96.28
7/31/2022	MM Horicon	195	32.02

TOTAL MONEY MARKET INTEREST \$11,514.72

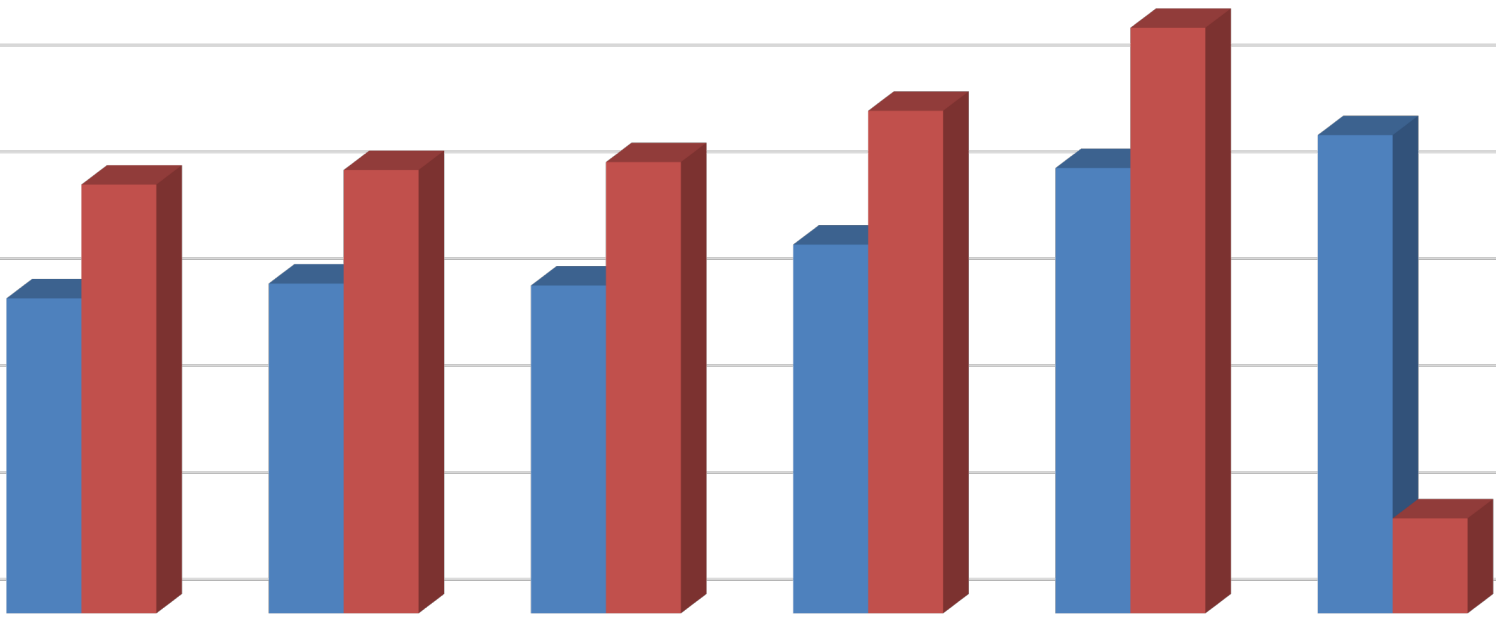
SALES TAX COMPARISON BY MONTH

	2017	2018	2019	2020	2021	2022	Average	Highest	Lowest	
JANUARY	85,317.33	89,933.78	109,509.43	128,731.85	129,049.30	129,910.32	96,384.25	129,910.32	62,321.73	
FEBRUARY	111,261.11	126,251.39	119,075.76	116,846.62	133,920.39	165,044.95	93,660.91	165,044.95	60,255.84	
MARCH	85,736.81	75,898.03	85,550.74	90,381.98	100,966.39	109,740.25	83,106.88	109,740.25	46,994.44	
APRIL	81,759.61	72,655.36	76,224.82	113,659.11	127,433.63	136,138.08	76,362.09	136,138.08	36,804.46	
MAY	97,374.20	125,227.50	118,471.32	119,338.16	151,450.22	159,631.49	85,070.33	159,631.49	41,257.94	
JUNE	127,505.00	126,711.01	104,210.27	120,755.71	190,264.84	194,310.06	98,609.23	194,310.06	59,400.00	
JULY	124,770.68	116,127.56	143,859.66	168,092.46	191,059.31	177,408.66	104,326.95	191,059.31	15,457.04	
AUGUST	136,653.51	184,463.92	182,104.04	171,355.64	199,478.15		119,266.99	199,478.15	83,741.27	
SEPTEMBER	156,626.71	126,122.19	106,728.23	161,646.56	186,737.85		117,480.23	186,737.85	1,077.35	
OCTOBER	122,567.20	144,616.82	154,381.89	163,549.99	185,341.04		117,156.60	185,341.04	64,005.77	
NOVEMBER	148,170.76	154,928.51	158,042.83	135,345.97	163,382.51		119,134.88	163,382.51	64,072.75	
DECEMBER	113,333.47	103,170.65	99,052.48	140,318.27	169,786.68		106,140.01	169,786.68	64,039.26	
	26,792,634.49	1,391,076.39	1,446,106.72	1,457,211.47	1,630,022.32	1,928,870.31	1,072,183.81	1,174,789.00	1,928,870.31	931,953.00
	4.40%	3.96%	0.77%	11.86%	18.33%	0.67%				

	2017	2018	2019	2020	2021	2022
JAN-JUNE	588,954.06	616,677.07	613,042.34	689,713.43	833,084.77	894,775.15
JULY-DEC	802,122.33	829,429.65	844,169.13	940,308.89	1,095,785.54	177,408.66

SALES TAX Q1/2 VS Q3/4

1,200,000.00
1,000,000.00
800,000.00
600,000.00
400,000.00
200,000.00
0.00



2017

2018

2019

2020

2021

2022

JAN-JUNE JULY-DEC