



GREEN LAKE COUNTY

571 County Road A, Green Lake, WI 54941

Original Post Date: 10/20/2022

Amended* Post Date:

The following documents are included in the packet for the Finance Meeting on October 25, 2022:

- 1) Agenda
- 2) Minutes from 09/27/2022, 10/13/2022 and 10/18/2022
- 3) Credit Card Approvals
- 4) Resolution Relating to 2023 Budget and 2022 Property Tax Levy
- 5) Resolution Relating to Cancellation of Outstanding Checks
- 6) Treasurer's 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: Tuesday, October 25, 2022 Time: 3:00 PM
The Green Lake County Government Center, County Board Room
571 County Road A, Green Lake WI***

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: 09/27/22, 10/13/22, and 10/18/22
5. Public Comment (3 minute limit)
6. Credit Card Approval
 - DHHS- Children and Families
7. 2023 Budget Discussion
8. Resolutions
 - Relating to 2023 Budget and 2022 Property Tax Levy
 - Cancellation of Outstanding Checks
9. Treasurer's Monthly Report
 - Tax Collection Update
 - September Financial Reports
 - Sales Tax Update
10. In-Rem Update
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 11/22/2022
 - 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:

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 261 769 499 107

Passcode: UXVdnr

[Download Teams](#) | [Join on the web](#)

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
September 27, 2022

The meeting of the Finance Committee was called to order by Chair Harley Reabe on Tuesday, September 27, 2022 at 3:00 PM, in the County Board Room and via remote access 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
Don Lenz
Harley Reabe

Absent: Brian Floeter
Dennis Mulder

Other County Employees Present: Jess McLean, Treasurer; Kayla Yonke, HHS Business Manager; Liz Otto, County Clerk; Sheriff Mark Podoll; Shannon Barfknecht, Financial Manager; Jason Jerome, HHS Director; Matt Vandekolk, Chief Deputy

MINUTES

Motion/second (Lenz/Dretske) to approve the minutes of the August 24, 2022 meetings with no additions or corrections. Motion carried with no negative vote.

PUBLIC COMMENT

Greg Navulis, W6612 Marine Ct., Markesan, spoke requesting ARPA funds for the Lake Puckaway Rehabilitation District. He appeared in August and returned to reiterate the need for additional funding for weed prevention on Lake Puckaway.

APPEARANCES

Dave Mazza, Dana Investments, appeared remotely. Dana Investments has been handling county investments since November of 2020. Mazza informed the committee on the current status of the county portfolio and stated that since 2020 the county has accrued \$42,000 in interest and is on pace to earn approximately \$28,000 in 2023.

CREDIT CARD APPROVAL

- **Register in Probate**
- **Highway**

Motion/second (Lenz/Dretske) to approve credit cards for the Register in Probate with a \$5,000 limit and a highway mechanic with a \$1,000 limit. Motion carried with no negative vote.

2023 BUDGET DISCUSSION

Supervisor Dretske questioned when the 2021 audit would be complete in relation to the 2023 budget. Shannon Barfknecht stated that the single audit should be complete by October 1. Discussion held.

DISCUSSION AND POSSIBLE ACTION ON COURTROOM UPGRADES

Motion/second (Lenz/Dretske) to upgrade the courtroom audio/visual equipment based on a bid in the amount of \$107,314.84 from Communications Engineering Company. Discussion held. Motion carried with no negative vote.

TREASURER'S MONTHLY REPORT

- **Tax Collection Update**
- **August Financial Reports**
- **Sales Tax Update**

Treasurer Jess McLean gave a verbal report updating the committee. Discussion held regarding a CD maturing on 09/29/2022 at an area bank. McLean gave current rates for renewal. *Motion/second (Dretske/Lenz)* to close the CD and move the funds to the money market account to explore further options. Motion carried with no negative vote.

IN REM UPDATE

Treasurer Jess McLean stated that certificates were issued on 09/01/2022. She is currently working on Exhibit A to publish.

BUDGET ADJUSTMENT

- **Emergency Management**

Motion/second (Lenz/Dretske) to approve the budget adjustment in the amount of \$7,518 for a hazardous materials equipment grant. Motion carried with no negative vote.

DISCUSSION/ACTION ON PROPOSED USE OF ARPA FUNDS

Chair Reabe stated that \$320,000 has been allocated on the list for ambulance upgrades for both Berlin EMS and Southern Green Lake County EMS. Discussion held. This will be further discussed at the October meeting.

BUDGET REVIEW OF REVENUES AND EXPENDITURES

No discussion or questions regarding August revenues and expenses.

SUPERVISORS/LAY PEOPLE MONTHLY CLAIMS

Supervisor's claims: \$6,622.10

Lay Person's claims: \$750.74

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

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting – October 25, 2022 @ 3:00 PM**
- **Future agenda items for action & discussion: ARPA funding for ambulance upgrades**

ADJOURNMENT

Chair Reabe adjourned the meeting at 3:39 PM.

Submitted by,

Liz Otto
County Clerk

FINANCE COMMITTEE
October 13, 2022

The special meeting of the Finance Committee was called to order by Chair Harley Reabe on Thursday, October 13 at 3:00 PM, in the County Board Room and via remote access 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: Shannon Barfknecht, Financial Manager (remote); Liz Otto, County Clerk; Jason Jerome, HHS Director; Cathy Schmit, County Administrator; Kayla Yonke, HHS Financial Manager (remote); Renee Thiem-Korth, ROD (remote)

RESOLUTIONS

• **Resolution Relating to Government Center Courtroom and Jail Upgrades**

Discussion held. *Motion/second (Floeter/Mulder)* to approve the resolution and forward to County Board for final approval. Motion carried with no negative vote.

• **Resolution to Utilize American Rescue Plan Act of 2021 (ARPA) funds for Countywide Ambulance Equipment**

Discussion held. Funds will be held in the Emergency Services fund until replacement ambulances are purchased.

Motion/second (Mulder/Lenz) to approve the resolution and forward to County Board for final approval. Ayes – 4, Nays – 1 (Dretske). Motion carried.

APPROVE 2023 BUDGET FOR PUBLICATION

County Administrator Cathy Schmit handed out 2023 budget books to the committee members. She stated the tax rate is going down .8%.

Motion/second (Lenz/Dretske) to approve the 2023 budget for publication. Motion carried with no negative vote.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting- October 25, 2022 @ 3:00PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 3:11 PM.

Submitted by,

Liz Otto
County Clerk

FINANCE COMMITTEE
October 18, 2022

The special meeting of the Finance Committee was called to order by Chair Harley Reabe on Tuesday, October 18 at 5:15 PM, in the County Board Room and via remote access 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:	Don Lenz	Absent:	Brian Floeter
	Harley Reabe		Luke Dretske
	David Abendroth, Alternate		Dennis Mulder

Other County Employees Present: Liz Otto, County Clerk; Cathy Schmit, County Administrator; Dawn Klockow, Corporation Counsel

CLOSED SESSION

- Closed Session under Wis. §19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is involved. This matter relates to the opioid litigation suit.

Motion/second (Lenz/Abendroth) to enter into Closed Session at 5:21 PM. Roll call vote – Ayes- 3, Nays- 0, Absent- 3, Abstain- 0. Motion carried.

RECONVENE INTO OPEN SESSION TO TAKE ACTION, IF APPROPRIATE, ON MATTERS DISCUSSED IN CLOSED SESSION

Motion/second (Lenz/Abendroth) to reconvene into Open Session at 5:30 PM. Roll call vote – Ayes- 3, Nays- 0, Absent- 3, Abstain- 0. Motion carried.

The committee approved Corporation Counsel Dawn Klockow’s recommendation and to forward to County Board for final approval.

COMMITTEE DISCUSSION

- **Future meeting dates: Regular Meeting- October 25, 2022 @ 3:00PM**
- **Future agenda items for action & discussion:**

ADJOURNMENT

Chair Reabe adjourned the meeting at 5:30 PM.

Submitted by,

Liz Otto
County Clerk

Request for Credit Card Approval

Department: DHHS - Children and Families

Committee: Health and Human Services

<u>Name of Card Holder</u>	<u>Title of Postion</u>	<u>Credit Card Limit</u>
Lisa Schiessl	Children and Families Unit Manager	\$5,000

Justification for Credit Card(s):

The Credit Card will be used to pay for Trainings, Hotel stays, and Supplies for groups or other activities they put on within the Children and Families Unit.

Department Head Approval: Jason Jerome

Date Approved by Committee of Jurisdiction: 09/12/2022

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

Date Approved By Finance Committee: _____

RESOLUTION NUMBER -2022

Relating to 2023 Budget and 2022 Property Tax Levy

1 The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly
2 assembled at its annual meeting begun on the 8th day of November 2022, does resolve as
3 follows:

4
5 **WHEREAS**, the several departments of Green Lake County Government have prepared
6 estimates of revenues and expenditures for their respective departments for 2023 in
7 coordination with their governing committees; and

8
9 **WHEREAS**, the County Administrator has reviewed each of these estimates in detail and
10 made such adjustments as deemed necessary and appropriate; and

11
12 **WHEREAS**, the County Administrator along with the Finance Committee of the County
13 Board of Supervisors has reviewed each of these estimates in detail and made such
14 additional adjustments as deemed necessary and appropriate.

15
16 **NOW, THEREFORE, BE IT RESOLVED**, that the attached budget for Green Lake County
17 for 2023 be adopted; and

18
19 **BE IT FURTHER RESOLVED**, that the allowable unused levy from previous years in the
20 amount of \$0 be included in the full property tax levy below; and

21
22 **BE IT FURTHER RESOLVED**, that a property tax of \$17,753,925 be apportioned among
23 the sixteen (16) municipalities in accordance with ratios provided by the Wisconsin
24 Department of Revenue.

Majority vote is needed to pass.

Roll Call on Resolution No. -2022

Submitted by Finance Committee:

Ayes , Nays , Absent , Abstain

Harley Reabe, Chair

Passed and Adopted/Rejected this 8th
day of November 2022.

Brian Floeter

County Board Chairman

Luke Dretske

ATTEST: County Clerk

Dennis Mulder

Approve as to Form: Corporation Counsel

Don Lenz

Resolution Number -2022

Relating to Cancellation of Outstanding Checks

The County Board of Supervisors of Green Lake County, Green Lake, Wisconsin, duly assembled at its regular meeting begun on the 8th day of November 2022, does resolve as follows:

WHEREAS, four checks issued by the Treasurer of Green Lake County, drawn against the County's account at Horicon Bank have not been presented for payment by the payees of said checks in excess of one (1) year since said checks were issued;

NOW, THEREFORE BE IT RESOLVED, that said outstanding checks as listed below be cancelled, and the amounts represented thereby be restored to the County's general account:

CHECK DATE	CHECK NUMBER	PAYEE	AMOUNT
12/17/2020	204466	Ian Malzhan	\$10.42
01/21/2021	204833	Nevitt Law	\$1,310.00
02/18/2021	205226	Brianne Kroemer	\$20.00
03/25/2021	205550	Vinz Law	\$570.00
05/13/2021	206059	Craig Michael Chikowski	\$27.60
05/13/2021	206143	Jordyn Zabel	\$39.04
05/20/2021	206233	Daniel Arellano	\$7.00
05/27/2021	206275	Jason Baxter	\$22.96
06/03/2021	206354	Christine Schapfel	\$188.96
06/17/2021	206544	Anthony Crivello	\$16.00
06/17/2021	206558	Jared Gross	\$18.32
07/22/2021	206956	Babette Becker	\$28.76
07/22/2021	206958	Heather Bethke	\$25.28
07/22/2021	207008	Candace Schuelke	\$21.39
08/05/2021	207160	Noah Filtz	\$25.28
08/05/2021	207166	Michael Kirkpatrick	\$21.80
08/05/2021	207170	Chad Lewandowski	\$36.88
08/26/2021	207451	Tyler Davis	\$21.22
08/26/2021	207469	Samuel Taylor	\$25.28
09/16/2021	207696	Catherine & Kevin Knock	\$237.61
10/14/2021	208018	Adrian Armstrong	\$20.69
10/14/2021	208021	Carapia Huerta Armpara	\$28.76
10/14/2021	208024	Gregory Dickenson	\$27.60
10/14/2021	208034	Andrew Mlodzik	\$21.80
10/21/2021	208146	Gregory Martinez	\$18.36

TOTAL \$2,791.01

BE IT FURTHER RESOLVED, that a copy of this resolution be furnished to the Horicon Bank.

NOTE: The above checks contain the notation "Void after six months"

Roll Call on Resolution No. -2022

Ayes , Nays , Absent , Abstain

Passed and Adopted/Rejected this 8th day of November 2022.

County Board Chairman

ATTEST: County Clerk
Approve as to Form:

Corporation Counsel

Submitted by Finance Committee:

Harley Reabe, Chair

Brian Floeter, Vice- Chair

Luke Dretske

Dennis Mulder

Don Lenz



GREEN LAKE COUNTY
OFFICE OF THE COUNTY TREASURER

Jessica McLean
Treasurer

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

October 20, 2022

Memo to Finance Committee:

The September sales tax deposit was \$207,875.00. At this point in the year, we are ahead in sales tax dollars by 4% compared to this time last year.

We are slowly winding down with the collection of the boat launch fees. Total fees collected as of September 30, 2022, was \$47,501.00.

TAX COLLECTION UPDATE:

There is nothing new to report on the 2021 tax collection since we issued all the certificates on September 1st. Now it is simply a waiting game for these taxes to be paid.

Annually, in November, our office holds a training for the municipal Clerks and Treasurer’s to kick off the tax season. The plan is to forgo the training this year as nothing has changed with the process since last year. If we have some Clerks and/or Treasurer’s that are still not comfortable with this, we will use the same methods from last year. Our office will accommodate each Clerk and Treasurer requests so that they are equipped with the necessary training and are comfortable in their role during the tax bill preparation process.

IN-REM UPDATE

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

Tax Year	Owners	Parcels	Delinquent Amount (excluding interest and penalty)
2014	1	1	\$890.05
2015	1	1	\$10,995.91
2016	1	1	\$370.07
2017	1	1	\$268.02
2018	23	27	\$24,851.70
TOTAL			\$37,375.75

Per the October credit card statement, we have a balance of 1,785,713 credit card points. The county has earned an additional 102,151 points this statement. This calculates to \$17,857.13.

Respectfully submitted,

Jessica McLean
Jessica McLean

GREEN LAKE COUNTY TREASURER'S REPORT

SEPTEMBER 2022

TREASURER'S CASH BALANCE: 8/31/2022 693,170.33

RECEIPTS:

General:	1,265,074.84
Redemption Tax - Principle:	99,086.23
Redemption Tax - Interest	10,870.23
Redemption Tax - Penalty	5,496.36
Interest Tax - Specials	122.46
Certificate Principle Tax - Specials	1,296.81
Sales Tax Deposit from State	207,875.18
Wire from LGIP	2,200,000.00
Wire from F&M	400,000.00
Wire from ERGO	700,000.00
TOTAL RECEIPTS:	4,189,822.11 4,882,992.44

DISBURSEMENTS:

General Maintenance:	2,603,151.84
Direct Deposit Payroll	605,574.20
DHHS Deposit to LGIP	160,789.11
Payroll deductions and taxes	447,084.81
Sales Tax Money Transfer to LGIP	199,766.82
Real Estate Transfer Fees	39,229.41
Transfer Gen to Flex/HRA account	307.68
Voided Checks from previous month	-1,307.17
Fleetcore	2,142.73
Montly Insurance	185,949.68
Delta Dental	6,038.34
TOTAL DISBURSEMENTS:	4,248,727.45

TREASURER'S CASH BALANCE: 09/30/22 634,264.99

BANK RECONCILIATION

Green Lake Horicon Bank - Checking:	195	543,616.60	Balanced Monthly
Green Lake Horicon Bank - Money Market:	224	611,464.11	Balanced Monthly
TOTAL		1,155,080.71	

Less Outstanding Checks Balanced with Bank & 520,815.72 ALIO Monthly

Available Bank Balance 634,264.99

CASH BALANCE	634,264.99
TREASURER'S CASH	634,264.99
DIFFERENCE	0.00

2022 HIGHWAY ROAD REPAIR LOAN

<u>DATE</u>		<u>TOTAL</u>
09/28/22	New Loan	700,000.00
		700,000.00

GREEN LAKE COUNTY TREASURER'S REPORT

SEPTEMBER 2022

RECONCILIATION OF RECEIPTS & DEPOSITS

Cash in Office	August 31, 2022	0.00
Total Receipts	SEPTEMBER 2022	4,189,822.11
SUB TOTAL		4,189,822.11
Less Deposits for Month:		<u>4,189,822.11</u>
Cash in Office	9/30/2022	0.00

PROOF OF OUTSTANDING CHECKS

Outstanding Checks	August 31, 2022	191,378.70
Total Disbursements	SEPTEMBER 2022	4,248,727.45
SUB TOTAL		4,440,106.15
Less Checks Cashed by Bank		3,437,663.80
DHHS Deposit to LGIP		160,789.11
Payroll deductions and taxes		120,763.02
Sales Tax transfer to LGIP		199,766.82
Transfer Gen to Flex/HRA account		307.68
Outstanding Checks	9/30/2022	520,815.72

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	\$11,514.72
7/31/22 Certificate of Deposits	July Interest	0.00
8/31/22 Money Markets	August Interest	\$16,396.67
8/31/22 Certificate of Deposits	August Interest	0.00
9/30/22 Money Markets	September Interest	\$14,004.87
9/30/22 Certificate of Deposits	September Interest	\$2,047.94

TOTAL \$86,326.29

HORICON BANK ACCOUNTS

Balance as of 09/30/2022

Flex/HRA Checking Account #2395	\$3,967.34
Flex/HRA Money Market Account #2366	\$80,056.55
Gelhar Escrow Account #8674	\$34,880.77

GREEN LAKE COUNTY TREASURER'S REPORT

INVESTMENTS SEPTEMBER 2022

LOCAL GOVERNMENT INVESTMENT POOL

#4000

<u>Date</u>		<u>Account #01</u>
08/31/22	Balance L.G.I.P.	2,955,921.64
09/30/22	HSF COMM AIDS	141,287.00
09/30/22	DCF SPARC PMT	8,860.22
09/30/22	DCF SPARC PMT	10,641.89
09/30/22	Interest	3,435.72
09/30/22	Transfer for Gen Mntc Cks	-2,200,000.00
09/30/22	Balance L.G.I.P.	\$920,146.47

Date Started INSTITUTIONS

			<u>PRINCIPLE</u>	<u>YIELD RATE</u>	<u>DUE DATE</u>
04/20/11	Farmers & Merchants Bank**	Money Market	818	2,128,125.68	0.85%
02/13/20	ERGO Bank**	Money Market	2620	5,623,843.43	1.31%
03/01/20	Fortifi Bank** (ICS)	Money Market	4930	2,586,353.87	0.50%
11/03/20	Charles Schwab (Dana Investments)	Short-Term Bonds	9437	1,905,103.18	1.00%
05/21/21	ERGO Bank**(ARPA Funds)	Money Market	2833	3,699,176.95	1.31%
11/01/15	Horicon Retirement	Money Market	4497	25.80	0.85%
08/05/13	Ripon Horicon Bank	Money Market	1744	5,232.63	0.05%
	TOTAL			\$15,947,861.54	

** Collateralized Investment

SALES TAX

	<u>2022 PRINCIPLE</u>	<u>2022 INTEREST</u>	<u>TOTAL SALES TAX</u>
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
08/31/22	177,408.66	4,288.46	181,697.12
09/30/22	199,766.82	4,778.69	204,545.51
			0.00
			0.00
			0.00
TOTAL COLLECTED IN 2022	1,441,995.08	17,269.82	\$4,399,217.23
TOTAL 2022 LOAN PAYMENTS			727,081.77
TOTAL PAID TOWARDS UPGRADES			0.00
			\$3,672,135.46

SALES TAX INVESTMENTS

	<u>Institution</u>	<u>CD/MM #</u>	<u>Term</u>	<u>Principle Invested</u>	<u>Int. Rate</u>	<u>Due Date</u>
9/30/2022	LGIP Sales Tax Account #09			1,528,743.55	2.42%	
	ERGO Bank (Money Market)	2743		646,945.36	0.70%	
	Fortifi Bank (Money Market)	8621		512,913.25	0.30%	
	Total Funds Held in Trust			\$2,688,602.16		

2022 LOAN PAYMENT HISTORY

<u>PAYMENT DATE</u>	<u>LOAN PAYMENT AMOUNT</u>	<u>TOTAL</u>
02/25/22	\$614,324.32	614,324.32
08/30/22	\$112,757.45	112,757.45
		\$727,081.77

Total Paid on Loan in 2022

2022 SECURITY UPGRADES

<u>PAYMENT DATE</u>	<u>PAYMENT HISTORY</u>	<u>TOTAL</u>
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SEPTEMBER 2022

EFFECTIVE INTEREST RATES - OVERALL

<u>INSTITUTION</u>	<u>AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>RATE</u>
L.G.I.P.	2,922,833.00		2.42%
Farmers & Merchants Bank**	2,128,125.68	818	0.85%
ERGO Bank**	5,623,843.43	2620	1.31%
Fortifi Bank** (ICS)	2,586,353.87	4930	0.50%
Charles Schwab (Dana Investments)	1,905,103.18	9437	1.00%
ERGO Bank**(ARPA Funds)	3,699,176.95	2833	1.31%
Horicon Retirement	25.80	4497	0.05%
Ripon Horicon Bank	5,232.63	1744	0.05%
Horicon Bank	<u>611,464.11</u>	224	<u>0.05%</u>
	19,482,158.65		Average APY 0.84%
<u>TOTAL INVESTED</u>	<u>18,865,436.11</u>		Average Investment APY <u>1.22%</u>

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
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

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
8/31/2022	MM Horicon	2366	16.95
8/31/2022	MM LGIP	Account #1	5,356.01
8/31/2022	MM Farmers & Merchants	818	1,523.57
8/31/2022	MM ERGO Bank	2620	6,552.92
8/31/2022	MM Fortifi Bank	4930	1,097.52
8/31/2022	MM Charles Schwab	9437	1,643.73
8/31/2022	MM Horicon Retirement	4497	0.00
8/31/2022	MM Ripon Horicon Bank	1744	1.11
8/31/2022	MM Horicon	224	184.85
8/31/2022	MM Horicon	195	20.01
TOTAL MONEY MARKET INTEREST			\$16,396.67

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
9/30/2022	MM Horicon	2366	20.37
9/30/2022	MM LGIP	Account #1	3,435.72
9/30/2022	MM Farmers & Merchants	818	756.61
9/30/2022	MM ERGO Bank	2620	6,450.92
9/30/2022	MM Fortifi Bank	4930	1,062.58
9/30/2022	MM Charles Schwab	9437	2,230.17
9/30/2022	MM Horicon Retirement	4497	0.00
9/30/2022	MM Ripon Horicon Bank	1744	1.33
9/30/2022	MM Horicon	224	17.29
9/30/2022	MM Horicon	195	29.88
TOTAL MONEY MARKET INTEREST			\$14,004.87

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
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

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	199,766.82	122,766.98	199,766.82	83,741.27	
SEPTEMBER	156,626.71	126,122.19	106,728.23	161,646.56	186,737.85	207,875.00	121,246.68	207,875.00	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	1,479,825.63	1,174,789.00	1,928,870.31	931,953.00
	4.40%	3.96%	0.77%	11.86%	18.33%	0.67%				

SALES TAX Q1/2 VS Q3/4

