

**LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 248
Friday October 7, 2016
7:30 a.m.**

- 1) Call Meeting to Order
- 2) Approval of Minutes – September 7, 2016 and September 28, 2016
- 3) Request for Funding for Haven Contract
- 4) County Clerk Year-to-Date Budget and Activity Reports
- 5) Treasurer’s Report- Petruzates
 - Year-to-Date Budget Report
 - Report
- 6) County Clerk Ten Year Long Range Plan
- 7) Cash Report
- 8) September 2016 Year-to-Date Budget Report
- 9) Resolution 2016 – 10 – 33 Approving Capital Improvement Project (CIP) Request Not to Exceed \$265,000 for a Generator to Service Pine Crest and Social Services Building
- 10) Approve 2017 Capital Improvement Projects (CIP) and Transfer from Unassigned Funds to Fund CIP for Five Years
- 11) 2017 Budget Issues and Preliminary 2017 Budget Report
- 12) North Central Health Care Budget Report
- 13) Court Collection Position Report
- 14) Phase I Financing Plan for Pine Crest Nursing Home Project
- 15) Resolution 2016- 10- XX Resolution Providing for the Sale of Approximately \$8,570,000 General Obligation Refunding Bonds
- 16) Lincoln County Humane Society Financial Reports
- 17) Director’s Report
 - A. Year-to-Date Budget Report
- 18) Review Correspondence/Communications
- 19) Review County Voucher Listing
- 20) Set Next Meeting Date
- 21) Adjourn

DISTRIBUTION:

Finance Committee Members: Julie Allen, Loretta Baughan, Greta Rusch, and Robert Weaver(electronically)
 Administrative Coordinator
 Other County Board Supervisors
 Department Heads
 News Media
 Bulletin Boards

Service Center – Posted on _____ at _____ .m by _____
 News Media – Posted on _____ at _____ .m by _____
 Courthouse – Posted on _____ at _____ .m by _____
 Tomahawk Annex – Posted on _____ at _____ .m by _____

**There may be a quorum of other Lincoln County committees present at this meeting.
 Requests for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting.
 Please do so as early as possible so that proper arrangements can be made. Requests are kept confidential.**

GENERAL REQUIREMENTS:

1. Must be held in a location which is reasonably accessible to the public.
2. Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:

1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.
2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

MANNER OF NOTICE:

Date, time, place, and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to give notice to the public.

TIME FOR NOTICE:

1. Normally, a minimum of 24 hours prior to the commencement of the meeting.
2. No less than 2 hours prior to the meeting if the presiding officer establishes there is a good cause that such notice is impossible or impractical.

EXEMPTIONS FOR COMMITTEES AND SUB-UNITS:

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful meeting to act or deliberate upon a subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place, and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded, and carried by roll call majority vote and recorded in the minutes.
2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Deliberation of judicial or quasi-judicial matters. Sec. 19.85(1)(a)
2. Considering dismissal, demotion, or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).
3. Considering employment, promotion, compensation, or performance evaluation data of any public employee. Sec. 19.85(1)(c).
4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).
5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(c).
6. Considering financial, medical, social, or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public would likely have an adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1)(f).
7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).
8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.
2. May not convene in open session, then convene in closed session and thereafter reconvene in open session with twelve (12) hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

BALLOTS, VOTES, AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.
2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.
3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.
2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than \$25.00 nor more than \$300.00 for each violation.

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 248
Friday September 9, 2016
7:30 a.m.

1. **Call Meeting to Order** – Meeting Called to order Chairman Weaver at 7:30 a.m.
Members Present – Swanson, Allen, Rusch, Baughan, & Weaver
Others Present – Leydet, Marlowe, Scholz, Stevens, Jaeger, Walrath, Lee, Maule, Dunn, Peterson, Jankowsky, and Petruzates
2. **Approval of Minutes of August 5, 2016** – M/S (Motion/Second) by Baughan/Rusch to approve minutes as printed – all voting aye.
3. **County Clerk Year-to-Date Budget and Activity Reports** – Reports were included in the packet. No issues were raised. Reports were placed on file.
4. **County Treasurer's Report** – Treasurer Petruzates reviewed monthly reports with the Committee and reported no significant budget issues. Reports were placed on file.
5. **Treasurer Ten Year Long Range Plan** – Petruzates presented the Treasurer long range plan. The plan discussed the implementation of a new land records software, one hundred percent turnover, and overall staffing issues in the Treasurer's Office. Discussion followed. M/S Allen/Swanson to approve the ten year plan and forward to the Administrative Coordinator – all voting aye.
6. **Resolution 2016-09-XX Resolution Accepting and Expressing Gratitude to the Bierman Family Foundation, Inc. for the Grant Award of \$172,000 for Implementation of a K-9 Program Within the Lincoln County Sheriff's Office** – Sheriff Jaeger presented the resolution which accepts a donation for the creation of a k-9 program. Discussion followed. M/S Baughan/Rusch to approve resolution and forward to County Board – all voting aye.
7. **Sheriff's Office Purchase Card Request** – Walrath presented the need for purchase cards in the Sheriff's Office for travel. The cards would eliminate the need for staff to use their own personal cards. Discussion followed. Swanson/Baughan to approve purchase cards for travel in the Sheriff's Office – all voting aye.
8. **Lincoln County Economic Development Report** – Maule handed out a report of economic development projects. Discussion followed concerning the role of the Economic Development Corporation and the need for economic development in the County. Maule invited Committee members to discuss any concerns with him at any time. No action taken.
9. **Agreement Between Lincoln County and Participating Libraries** – Leydet discussed the possibility of changing the contract language on how the County levy will be calculated. Currently the County pays proportionate to the County circulation at each library. This can create a hardship when circulation changes. Leydet recommended the Committee approve a discussion with the library directors, the administrative coordinator, and himself to agree upon the process of determining a more agreeable calculation. Discussion followed. M/S Swanson/Allen to approve of a meeting with the two library directors, the administrative coordinator, and the finance director to discuss the County

levy calculation – all voting aye. Leydet also addressed the request from the Tomahawk Library Director for \$8,426 over the circulation calculation. Leydet reported that this was done in the past and is not included in the levy increase limits. Discussion followed. M/S Weaver/Allen to approve of the additional \$8,426 in the library budget – all voting aye.

10. **Cash Report** - Director Leydet reviewed the cash report. Cash increased .42 percent or \$130,811.77 over last year at this time. Discussion followed. Report was placed on file.
11. **August 2016 Year-to-Date Budget Report** - Leydet reviewed report with the Committee, no significant issues reported – Report was placed on file and will be presented to County Board at the September meeting.
12. **2017 Budget Issues and Preliminary Tax Levy Report** – Leydet reported that after adjusting for the wage study numbers, the 2017 budget is over target by \$313,829. Leydet and Scholz recommended the following changing in the 2017 budget: Increase sales tax \$20,000, decrease maintenance expenditures \$7,000, decrease land services expenditures \$5,000 and revenues \$2,500, increase Clerk of Courts revenues \$13,000 and decrease expenditures \$2,000, increase veterans department revenues \$750, increase child support state aid \$15,000, increase Sheriff revenues \$60,000 and decrease expenditures \$53,000, decrease Pine Crest expenditures \$53,994, decrease County Board Chamber of Commerce budget \$5,000, and decrease contingency budget \$81,585. All of the above department heads were consulted. With these changes the budget is at the target amount. Discussion followed. M/S Weaver/Rusch to make above adjustments and report to County Board – all voting aye.
13. **North Central Health Care Budget Report** – Report was not available.
14. **Court Collection Position Report** - Report shows a total of \$21,721 collected by court collection position in August 2016. Discussion followed. Report was placed on file.
15. **Director's Report** – Director Leydet reviewed July report and expects to be within budget in 2016. Report was placed on file.
- 17 **Review Correspondence/Communication** – Leydet presented an economic update which discussed the slow growth economy.
- 18 **Review County Voucher Listing** – Listing was made available all checks were sequentially numbered with no unusual checks being noted.
- 19 **Set Next Meeting Date** – October 7th , at 7:30 a.m.
- 20 **Adjourn** – M/S Swanson/Allen to adjourn at 8:58 a.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director

Lincoln County
Finance & Insurance Committee
Lincoln County Service Center, Room 248
Wednesday September 28, 2016
5:30 p.m.

1. **Call Meeting to Order** – Meeting Called to order Chairman Weaver at 5:30 p.m.
Members Present – Allen, Rusch, Baughan, & Weaver
Others Present – Leydet
2. **Resolution 2016-09-32 Designation of Public Depository** – Leydet presented the resolution approving U.S. Bank as a public depository. This arises out of the need to change banks for the County's landfill trust accounts. Discussion followed. M/S Baughan/Rusch to approve the resolution and forward to County Board – all voting aye.
3. **Adjourn** – M/S Allen/Weaver to adjourn at 5:40 p.m. – all voting aye.

Minutes prepared by,
Dan Leydet, Finance Director

2017 CONTRACT

Parties, Contract Period, and Contract Administrators

This contract is between **Lincoln County Department of Social Services** whose business address is **607 North Sales Street, Suite 202, Merrill, Wisconsin 54452**, hereinafter referred to as Purchaser and **HAVEN** whose business address is **1106 E. 8th St Merrill WI 54452**, hereinafter referred to as Provider. This contract is to be effective for the period of **January 1, 2017 to December 31, 2017**.

The Provider employee responsible for day-to-day administration of this contract will **Judy Woller –Director 715-536-1300** whose business address is **1106 E. 8th St Merrill WI 54452**. In the event that the administrator is unable to administer this contract, Provider will contact Purchaser and designate a new administrator.

The Purchaser employee responsible for day-to-day administration of this contract will be **Renee Krueger, Director, (715) 536-6200** whose business address is **607 North Sales Street, Suite 202, Merrill, Wisconsin 54452**. In the event that the administrator is unable to administer this contract, Purchaser will contact Provider and designate a new administrator.

Services to be Provided

This contract is subject to the terms and conditions set forth in the State/County Contract Covering the Administration of Income Maintenance Programs, Social and Mental Hygiene Services Programs, Community Youth and Family Aids Programs, Child and Spousal Support, Establishment of Paternity Program, and Medical Support Liability. Purchaser agrees to purchase for and Provider agrees to provide to eligible clients the services as described in detail in this contract.

For all contracts between a county agency administering programs supervised by the Divisions of Economic Support (DES), Community Services (DCS), and Youth Services (DYS) and a Provider, the services to be provided for agency clients shall be stated. For DCS, services shall be defined as Standard Program Categories/Clusters as reported for the agency clients on the Human Services Reporting System.

The requirements applicable to the delivery of specific employment and training related services are authorized by the Family Support Act of 1988 (PL 100-485) and s.49.50(7)et. seq. of the Wisconsin Statutes.

A. CHILD ADVOCATE LIAISON

1. Provider's designated Child Advocate Liaison will participate in semi-annual meetings with the Purchaser's staff to provide/receive cross training on roles and responsibilities. The goal is that as an advocate to the family, support and clarification can be provided by the Liaison to the families regarding the process that occurs through a child protective investigation.
2. All families where a Lincoln County child is being interviewed at the Child Advocacy Center will have a Provider advocate available at the time of the CAC interview.
3. All families where a Lincoln County child is being interviewed at the Child Advocacy Center will have a Provider advocate explain community resources available and how to access services for both the non-offending parent and the child.
4. All families where a Lincoln County child is being interviewed at the Child Advocacy Center will have a release of information available at the time of the interview to offer the non-offending parent the ability to sign the release of information such that confidential information may be exchanged with the Purchaser for purposes of continuation of care.

B. NIGHTS OF SHELTER

1. Provider will provide nights of shelter for Lincoln County women with children per Provider agency's criteria for domestic violence sheltering.

2. The Provider will submit charges on a monthly basis for shelter services provided. Billing sheet shall itemize the name of the Provider client and child(ren), the age of the client and child(ren), the date of service that was provided, the number or units and the total amount due.

Payment for Services

Purchaser and Provider agree:

- A. The total amount to be paid to Provider by Purchaser for services provided in accordance with this contract shall not exceed the contracted dollar amount of \$ _____. The Provider agrees that the total cost for service provided and the rate (per hour, day, month, year) and the number of clients served will be:

Service	Rate	Unit	# of Clients Served	Total Cost
Child Advocate Liaison present at Child Advocacy Interviews of Lincoln County children	\$ ____/hour	¼ hour increments	Number of clients is determined based on the need and will be variable. It is estimated that between 10 and 20 families per year will be served.	Not to Exceed \$
Nights of Shelter	\$40/night	1 night of shelter	As availability and eligibility allows	Not to Exceed \$

- B. Provider shall return to Purchaser funds paid in excess of the allowable cost of services provided. If the Provider fails to return funds paid in excess of the allowable cost of standard program categories/clusters provided, Purchaser shall recover from Provider any money paid in excess of the allowable costs from subsequent payments made to the Provider. The allowable cost of standard programs shall be determined pursuant to the Department of Health and Family Services' *Allowable Costs Policies Manual*.
- C. If the Provider requests an advance payment in excess of \$10,000, the Provider agrees to supply a Surety Bond per s.46.036(3)(f), Wis.Stats. The Surety Bond must be for an amount equal to the amount of the advance payment applied for. The advance payment may be up to one-twelfth (1/12) of an annual contract. If the contract period is for less than twelve months, the contract amount may be adjusted in amounts no greater than the amount determined by dividing the contract amount by the number of months in the contract period.

Billing and Collection Procedures

- A. The Provider shall charge a uniform schedule of fees as defined in s.46.03(18), Wis.Stats., unless waived by the Purchaser with written approval of the Department of Health and Family Services.
- B. Fees collected on behalf of a client from any source will be treated as an adjustment to the costs and will be deducted from the amount paid under this contract.
- C. The billing and collection effort of the Provider may be limited at the discretion of the Provider to the submission of not more than two statements to the client's responsible party or the processing of their third party payment claim forms. Although the Provider may, at its discretion, use more extensive billing and collection procedures, Provider shall not be obligated to institute suit to collect sums due, nor to undertake any other collection procedure with respect to third party payment sources or the client. The procedures used by the Provider shall comply with the provisions of Wisconsin Administrative Code HSS 1.01-1.06.

Eligibility Standards for Recipients of Services

Provider and Purchaser understand and agree that the eligibility of individuals to receive the services to be purchased under this agreement from Provider will be determined by Purchaser. An individual is entitled to the right of an administrative hearing concerning eligibility and the Provider shall inform individuals of this right.

Indemnity and Insurance

- A. Provider agrees that it will at all times during the existence of this contract indemnify Purchaser against any and all loss, damages, and costs or expenses which Purchaser may sustain, incur, or be required to pay by reason of any eligible client's suffering personal injury, death or property loss resulting from participating in or receiving the care and services to be furnished by the Provider under this agreement; however, the provisions of this paragraph shall not apply to liabilities, losses, charges, costs, or expenses caused by Purchaser.
- B. Provider agrees that, in order to protect itself as well as Purchaser under the indemnity provision set forth in the above paragraph, Provider will at all times during the terms of this contract keep in force a liability insurance policy issued by a company authorized to do business in the State of Wisconsin and licensed by the Wisconsin Insurance Department. Upon the execution of this contract, Provider will furnish Purchaser with written verification of the existence of such insurance. In the event of any action, suit or proceedings against Purchaser upon any matter herein indemnified against, Purchaser shall, within five (5) working days, cause notice in writing thereof to be given to Provider by certified mail, addressed to its post office address.

Civil Rights Compliance

- A. The Provider agrees to submit to the Purchaser a current copy of the Subrecipient Civil Rights Compliance Action Plan for Meeting Equal Opportunity Requirements under Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Title VI and XVI of the Public Service Health Act, the Age Discrimination Act of 1975, the Omnibus Budget Reconciliation Act of 1981 and the Americans with Disabilities Act (ADA) of 1990. The Provider shall attach its individual CRC Action Plan as part of this contract. If an approved plan has been received during the previous calendar year, a plan update is acceptable. The plan may cover a two year period.
- B. The Provider agrees to the following provisions:
1. No otherwise qualified person shall be excluded from participation in, be denied the benefits of, or otherwise be subject to discrimination in any manner on the basis of race, color, national origin, religion, sex, disability or age. This policy covers eligibility for and access to service delivery and treatment in all programs and activities.
 2. No otherwise qualified person shall be excluded from employment, be denied the benefits of employment or otherwise be subject to discrimination in employment in any manner or term of employment on the basis of age, race, religion, color, sex, national origin, or ancestry, handicap (as defined in Section 504 and the Americans with Disabilities Act (ADA)), physical condition, developmental disability [as defined in s. 51.05(5)], arrest or conviction record (in keeping with s. 111.32) sexual orientation, marital status, or military participation. All employees are expected to support goals and programmatic activities relating to non-discrimination in employment.
 3. The Provider shall post the Equal Opportunity Policy, the name of the Equal Opportunity Coordinator and the discrimination complaint process in conspicuous places available to applicants and clients of services, and applicants for employment and employees. The complaint

process will be according to Purchaser's policies and procedures and made available in languages and formats understandable to applicants, clients, and employees.

4. The Provider agrees to comply with the Purchaser's civil rights compliance policies and procedures.
 5. The Provider agrees that through its normal selection of staff, it will employ staff with special translation or sign language skills or find persons who are available within a reasonable time and who can communicate with non-English speaking or hearing impaired clients; train staff in human relations techniques, sensitivity to persons with disabilities and sensitivity to cultural characteristics; and make programs and facilities accessible, as appropriate, through outstations, authorized representatives, adjusted work hours, ramps, doorways, elevators, or ground floor rooms, and Braille, large print or taped information for the visually impaired. Informational materials will be posted and/or available in languages and formats appropriate to the needs of the client population.
- C. The Purchaser will take constructive steps to ensure compliance of the Provider with the provisions of this subsection. The Provider agrees to comply with Civil Rights monitoring reviews performed by the Purchaser, including the examination of records and relevant files maintained by the Provider. The Provider further agrees to cooperate with the Purchaser in developing, implementing, and monitoring corrective actions plans that result from any reviews.

Renegotiation

This contract or any part thereof must be renegotiated in the case of 1) increased or decreased volume of services; 2) changes required by federal or state laws or regulations or court action; or 3) changes in funding or monies available affecting the substance of this agreement.

Contract Revisions and/or Terminations

- A. Failure to comply with any part of this contract may be considered cause for revision, suspension, or termination.
- B. Revisions of this contract must be agreed to by Purchaser and Provider by an addendum signed by the authorized representatives of both parties.
- C. Provider shall notify Purchaser whenever it is unable to provide the required quality or quantity of services. Upon such notification, Purchaser and Provider shall determine whether such inability will require a revision or cancellation of this contract.
- D. If Purchaser finds it necessary to terminate the contract prior to the contract expiration date for reasons other than non-performance by the Provider, actual costs incurred by the Provider may be reimbursed for an amount determined by mutual agreement of both parties.
- E. This contract can be terminated by a thirty (30) day written notice by either party.

Resolution of Disputes

The Provider may appeal decisions of the Purchaser in accordance with the terms and conditions of the contract and Chapter 68, Wis.Stats.

Records

- A. Provider shall maintain such records and financial statements as required by state and federal laws, rules, and regulations.
- B. Provider will allow inspection of records and programs, insofar as it is permitted by state and federal laws, by representatives of the Purchaser, the Department of Health and Social Services and its authorized agents, and federal agencies, in order to confirm Provider's compliance with the specifications of this contract.
- C. The use or disclosure by any party of any information concerning eligible clients who receive services from Provider for any purpose not connected with the administration of Provider's or Purchaser's responsibilities under this contract is prohibited, except with the informed, written consent of the eligible client or the client's legal guardian.

Reporting

Provider shall comply with the reporting requirements of Purchaser.

Provider Responsibilities

Provider agrees to meet state and federal service standards and applicable state licensure and certification requirements as expressed by state and federal rules and regulations applicable to the services covered by this contractual agreement. In addition, Provider shall:

- A. Cooperate with the Purchaser in establishing costs for reimbursement purposes.
- B. Maintain a uniform double entry accounting system and a management information system compatible with cost accounting and control systems. (See DHSS *Allowable Costs Policies Manual*.)
- C. Transfer a client from one category of care or service to another only with the approval of the Purchaser.
- D. If the Provider obtains services for any part of this agreement from another vendor, the Provider is responsible for fulfillment of the terms of the contract and shall give prior written notification of such to the Purchaser for approval.

Conditions of the Parties Obligations

- A. This contract is contingent upon authorization of Wisconsin and United States laws and any material amendment or repeal of the same affecting relevant funding or authority of the Department of Health and Family Services shall serve to terminate this agreement, except as further agreed to by the parties hereto.
- B. Nothing contained in this contract shall be construed to supersede the lawful powers or duties of either party.
- C. The Purchaser shall insure that the Provider meets applicable state certification and licensure requirements.
- D. It is understood and agreed that the entire contract between the parties is contained herein, except for those matters incorporated herein by reference, and that this agreement supersedes all oral agreements and negotiations between the parties relating to the subject matter thereof.

- E. Purchaser shall be notified in writing of all complaints filed in writing against the Provider. Purchaser shall inform the Provider in writing with their understanding of the resolution of the complaint.
- F. Purchaser shall receive from the Provider a copy of the most recent licensing or certification report concerning the Provider.

Access to Agency Records

The agency shall permit appropriate representatives of the Purchaser to have timely access to the agency's records and financial statements as necessary to review Provider's compliance with contract requirements for the use of the funding.

Audit Requirements

- A. The Provider shall submit an annual program or agency-wide audit to the Purchaser if the total amount of annual funding provided by the Purchaser through this and other contracts is \$25,000 or more.
- B. The audit shall be in accordance with the requirements of OMB Circular A-133 if the Provider meets the criteria of that Circular for needing an audit in accordance with that Circular. The audit shall also be in accordance with:
 - The *State Single Audit Guidelines*, if the Provider is a local government that meets the criteria of OMB Circular A-133 for needing an audit in accordance with that Circular, or
 - The *Provider Agency Audit Guide*, 1999 revision, for all other providers.
- C. Reporting Package: The Provider shall submit to the Purchaser a reporting package that includes:
 - 1) all audit schedules and reports required for the type of audit applicable to the agency;
 - 2) a summary schedule of prior year findings and the status of addressing these findings;
 - 3) a Management Letter (or similar document conveying auditor's comments issued as a result of the audit); and
 - 4) management response/corrective action plan for each audit issue identified in the audit.
- D. Submitting the Reporting Package: The Provider shall submit the required reporting package to the Purchaser within 180 days of the end of the Provider's fiscal year.
- E. Access to auditor's work papers: When contracting with an audit firm, the Provider shall authorize its auditor to provide access to work papers, reports, and other materials generated during the audit to the appropriate representatives of the Purchaser. Such access shall include the right to obtain copies of the work papers and computer disks, or other electronic media, upon which records/working papers are stored.
- F. Failure to comply with the requirements of this section: In the event that the Provider fails to have an appropriate audit performed or fails to provide a complete audit report to the Purchaser within the specified timeframes, the Purchaser may:
 - 1) conduct an audit or arrange for an independent audit of the Provider and charge the cost of completing the audit to the Provider;
 - 2) charge the Provider for all loss of federal or state aid or for penalties assessed to the Purchaser because the Provider did not submit a complete audit report within the required timeframe;

- 3) disallow the cost of audits that do not meet these standards; and/or
- 4) withhold payment, cancel the contract, or take other actions deemed by the Purchaser to be necessary to protect the Purchaser's interests.

Health Insurance Portability and Accountability Act of 1996 "HIPAA" Applicability

- A. The Provider agrees to comply with the federal regulations implementing the Health Insurance Portability and Accountability Act of 1996 (HIPAA) to the extent those regulations apply to the services the Provider provides or purchases with funds provided under this contract.

Signatures

- A. This contract is agreed upon and approved by the authorized representatives of **Lincoln County Department of Social Services** and **HAVEN** as indicated below.
- B. This contract becomes null and void if the time between the Purchaser's authorized representative signature and the Provider's authorized representative signature on this contract exceeds sixty (60) days.

Purchaser:

Renee Krueger, by its' Director

Date

Provider:

Judy Woller, by its' Director

Date

County Clerk Activity Report - 2016

Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Credit Card Payments	7	14	10	8	9	11	3	7	14				83	0.00
Cutting Notices	76	27	16	1	10	7	15	15	7				174	0.00
DNR/License & Vehicle	26	48	30	40	11	0	0	0	0				155	*104.45
DMV/Temp Plates	2	3	4	4	3	2	3	13	6				40	400.00
DMV/Plates	5	7	6	4	13	3	1	3	7				49	502.25
DMV/Renewals	4	2	4	1	3	1	0	0	2				17	85.00
Marriage License	5	5	8	8	18	20	15	25	27				131	6300.00
Work Permits	11	12	24	25	26	54	29	34	39				254	635.00
Grand Totals	136	118	102	91	93	98	66	97	102	0	0	0	903	\$ 7,922.25

Special Projects

4 Election

WisVote/Deceased, Inactive Voters Filing Back Log, Absentee Tracking

*DNR Fiscal Year is March to March



LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
SEPTEMBER EXPENDITURE REPORT

09/30/2016 08:08
dan-1

JOURNAL DETAIL 2016 9 TO 2016 9

FOR 2016 09

ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND						
23 COUNTY CLERK						
10230051 511000	CTY CLERK SALARIES	93,903	68,203.55	.00	25,699.45	72.6%
2016/09/000003	09/02/2016 PRJ	3,561.60 REF PAYROL			WARRANT=160902	RUN=2 GENERAL
2016/09/000067	09/16/2016 PRJ	3,579.95 REF PAYROL			WARRANT=161609	RUN=2 GENERAL
2016/09/000139	09/30/2016 PRJ	3,552.43 REF PAYROL			WARRANT=160930	RUN=2 GENERAL
10230051 520000	CTY CLERK EMPLOYEE	58,947	41,166.10	.00	17,780.90	69.8%
2016/09/000003	09/02/2016 PRJ	2,172.29 REF PAYROL			WARRANT=160902	RUN=2 GENERAL
2016/09/000067	09/16/2016 PRJ	2,163.25 REF PAYROL			WARRANT=161609	RUN=2 GENERAL
2016/09/000072	09/15/2016 API	450.00 VND 200033 VCH			NATIONWIDE TRUST COM PEHP ELECTED OFFICIALS	303444
2016/09/000139	09/30/2016 PRJ	478.73 REF PAYROL			WARRANT=160930	RUN=2 GENERAL
10230051 552001	CTY CLERK TELEPHON	250	173.24	.00	76.76	69.3%
2016/09/000133	09/27/2016 GEN	17.28 REF SLB			SEPTEMBER 2016 PHONE CHARGES	
10230051 554001	PRINTING ALLOCATIO	750	479.81	.00	270.19	64.0%
10230051 555000	CTY CLERK TRAVEL T	2,450	1,591.94	.00	858.06	65.0%
10230051 560000	CTY CLERK SUPPLIES	3,000	1,064.45	.00	1,935.55	35.5%
2016/09/000096	09/16/2016 CRP	-9.00 REF 52982			SUPPLIES	/LK
2016/09/000129	09/26/2016 CRP	-3.00 REF 53058			SUPPLIES	/LK
10233851 511000	CTY CLERK ELECTION	600	304.91	.00	295.09	50.8%
10233851 520000	CTY CLERK ELECTION	88	203.28	.00	-115.28	231.0%*
10233851 560000	CTY CLERK ELECTION	60,690	53,110.77	.00	7,579.23	87.5%*
2016/09/000047	09/08/2016 API	54.54 VND 300004 VCH			BEAR GRAPHICS, INC I VOTED STICKERS	303281
2016/09/000047	09/08/2016 API	910.18 VND 000465 VCH			TOWAHAWK LEADER, INC CB MIN,CLOSING NOTICE,POLLING,	303338
2016/09/000147	09/29/2016 API	7.74 VND 300004 VCH			BEAR GRAPHICS, INC CORRECTIO LABELS	303660
2016/09/000147	09/29/2016 API	263.15 VND 300004 VCH			BEAR GRAPHICS, INC ABSENTEE ENVELOPES	303660



	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL COUNTY CLERK	220,678	0	220,678	166,298.05	.00	54,379.95	75.4%
TOTAL GENERAL FUND	220,678	0	220,678	166,298.05	.00	54,379.95	75.4%
TOTAL EXPENSES	220,678	0	220,678	166,298.05	.00	54,379.95	
GRAND TOTAL	220,678	0	220,678	166,298.05	.00	54,379.95	75.4%

** END OF REPORT - Generated by Dan Leydet **



FOR 2016 09 JOURNAL DETAIL 2016 9 TO 2016 9

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND						
24 TREASURERS DEPARTMENT						
10240051 511000	TREASUER SALARIES	94,973	69,342.78	.00	25,630.22	73.0%
2016/09/000003	09/02/2016 PRJ	3,630.51 REF PAYROL		WARRANT=160902	RUN=2 GENERAL	
2016/09/000067	09/16/2016 PRJ	3,630.51 REF PAYROL		WARRANT=161609	RUN=2 GENERAL	
2016/09/000139	09/30/2016 PRJ	3,630.51 REF PAYROL		WARRANT=160930	RUN=2 GENERAL	
10240051 520000	TREASURER EMPLOYEE	44,868	32,352.84	.00	12,515.16	72.1%
2016/09/000003	09/02/2016 PRJ	1,693.61 REF PAYROL		WARRANT=160902	RUN=2 GENERAL	
2016/09/000067	09/16/2016 PRJ	1,680.68 REF PAYROL		WARRANT=161609	RUN=2 GENERAL	
2016/09/000072	09/15/2016 API	450.00 VND 200033 VCH		NATIONWIDE TRUST COM PEHP ELECTED OFFICIALS	303444	
2016/09/000139	09/30/2016 PRJ	509.71 REF PAYROL		WARRANT=160930	RUN=2 GENERAL	
10240051 552001	TREASURER TELEPHON	300	210.24	.00	89.76	70.1%
2016/09/000133	09/27/2016 GEN	23.35 REF SLB		SEPTEMBER 2016 PHONE CHARGES		
10240051 553000	TREASURER ADVERTIS	300	88.40	.00	211.60	29.5%
10240051 554001	PRINTING ALLOCATIO	2,500	1,281.73	.00	1,218.27	51.3%
10240051 555000	TREASURER TRAVEL T	2,000	864.92	.00	1,135.08	43.2%
2016/09/000072	09/15/2016 API	125.00 VND 400233 VCH		WI CO TREASURER'S AS REGISTRATION	303514	
10240051 560000	TREASURER SUPPLIES	2,000	724.35	.00	1,275.65	36.2%
10240051 561101	TREASURER POSTAGE	3,900	2,580.84	.00	1,319.16	66.2%
TOTAL TREASURERS DEPARTMENT						
		150,841	107,446.10	.00	43,394.90	71.2%
TOTAL GENERAL FUND						
		150,841	107,446.10	.00	43,394.90	71.2%
TOTAL EXPENSES		150,841	107,446.10	.00	43,394.90	
GRAND TOTAL		150,841	107,446.10	.00	43,394.90	71.2%

**LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF AUGUST, 2015
OCTOBER 10, 2016**

	AUGUST					
	2016		2015		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	4,344,474.49		6,132,547.55		(1,788,073.06)	-29.16%
CDS	13,962,619.34		13,913,708.66		48,910.68	0.35%
CHECKING	1,904,399.63		1,654,672.03		249,727.60	15.09%
TOTAL	<u>20,211,493.46</u>		<u>21,700,928.24</u>		<u>(1,489,434.78)</u>	-6.86%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	1,400,386.52		3,035,234.52		(1,634,848.00)	-53.86%
CASH FLOW	8,492,764.45		8,777,317.13		(284,552.68)	-3.24%
HUBER ACCOUNT		212,927.66		161,629.12	51,298.54	31.74%
CLERK OF COURT DEPOSITS		219,515.55		174,542.11	44,973.44	25.77%
IMPREST PAYROLL ACCT		-		-	-	#DIV/0!
CLERK OF COURT CD		10,000.00		10,000.00	-	0.00%
CLERK OF COURT CD		15,000.00		15,000.00	-	0.00%
NONMETALLIC MINING BOND		5,012.71		5,010.94	1.77	0.04%
COPS GRANT CHECKING		200.18		650.19	(450.01)	-69.21%
COUNTY ROADS	649,371.49		524,273.01		125,098.48	23.86%
JAIL ASSESSMENT	56,258.89		31,494.46		24,764.43	78.63%
EMERGENCY MEDICAL	(109,351.68)		82,470.12		(191,821.80)	-232.60%
HEALTH DEPARTMENT	681,100.31		740,218.11		(59,117.80)	-7.99%
SOCIAL SERVICES	265,095.19		7,163.71		257,931.48	3600.53%
REP PAYEE		337.58		3,569.01	(3,231.43)	-90.54%
DEDICATED REP PAYEE		2,423.04		25.00	2,398.04	9592.16%
WELFARE TRUST		3,122.24		3,167.24	(45.00)	-1.42%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	217,869.09		222,079.26		(4,210.17)	-1.90%
DOG LICENSE	41,107.00		41,098.13		8.87	0.02%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		28,785.84		22,618.21	6,167.63	27.27%
SOLID WASTE	2,320,298.04		2,281,229.97		39,068.07	1.71%
CLOSURE TRUST		1,943,147.54		1,916,193.75	26,953.79	1.41%
LONG-TERM CARE		2,671,918.91		2,591,290.33	80,628.58	3.11%
PINE CREST	510,694.64		1,475,800.74		(965,106.10)	-65.40%
PETTY CASH		3,000.00		3,000.00	-	0.00%
DONATION FUND		16,088.08		13,448.66	2,639.42	19.63%
RESIDENT TRUST FUND		34,542.27		41,827.14	(7,284.87)	-17.42%
RESIDENT CLEARING FUND		3,424.70		-	3,424.70	#DIV/0!
BANK TRANSFER		(1,174,638.61)		(858,975.34)	(315,663.27)	36.75%
SPECIAL FUND		3,170.75		5,178.52	(2,007.77)	-38.77%
FORESTRY	3,832,397.63		2,803,994.33		1,028,403.30	36.68%
LINCOLN INDUSTRIES	1,046,436.33		785,545.39		260,890.94	33.21%
HIGHWAY	730,661.06		715,782.04		14,879.02	2.08%
SELF FUNDED HEALTH INS	76,104.50		176,927.32		(100,822.82)	-56.99%
CHECKING ACCT		-		-	-	#DIV/0!
INVESTMENT ACCT		1,252,153.51		1,245,913.29	6,240.22	0.50%
SAVINGS ACCT		2,451,280.85		1,318,725.25	1,132,555.60	85.88%
	<u>20,211,493.46</u>	<u>7,701,414.80</u>	<u>21,700,928.24</u>	<u>6,672,815.42</u>	<u>(460,835.40)</u>	<u>-1.62%</u>
TOTAL CASH	<u>27,912,908.26</u>		<u>28,373,743.66</u>			



	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	621,314	385,707	1,007,021	1,069,949.18	.00	-62,928.18	106.2%
10 COUNTY BOARD	1,837,346	775,803	2,613,149	2,443,065.26	.00	170,083.74	93.5%
20 ADMINISTRATIVE PERSONNEL	194,492	60,000	254,492	223,300.13	.00	31,191.87	87.7%
21 CORPORATION COUNSEL	178,698	0	178,698	102,635.96	.00	76,062.04	57.4%
22 FINANCE DEPARTMENT	387,519	0	387,519	312,888.66	.00	74,630.34	80.7%
23 COUNTY CLERK	220,678	0	220,678	166,298.05	.00	54,379.95	75.4%
24 TREASURERS DEPARTMENT	150,841	0	150,841	107,446.10	.00	43,394.90	71.2%
25 INFORMATION TECHNOLOGY	790,660	0	790,660	560,804.90	.00	229,855.10	70.9%
26 MAINTENANCE DEPARTMENT	1,296,263	15,857	1,312,120	672,681.34	.00	639,438.66	51.3%
27 VETERANS DEPARTMENT	152,561	10,316	162,877	114,072.98	.00	48,804.02	70.0%
30 CLERK OF COURTS	591,426	0	591,426	375,263.85	.00	216,162.15	63.5%
31 CIRCUIT COURT (PROBATE)	283,035	0	283,035	204,416.09	.00	78,618.91	72.2%
32 FAMILY COURT COMMISSIONER	24,709	0	24,709	15,576.02	.00	9,132.98	63.0%
33 DISTRICT ATTORNEYS OFFICE	245,961	0	245,961	182,750.07	.00	63,210.93	74.3%
41 LAND SERVICES DEPARTMENT	1,216,092	290,641	1,506,733	912,847.34	.00	593,885.66	60.6%
43 REGISTER OF DEEDS	214,848	0	214,848	152,200.25	.00	62,647.75	70.8%
44 UW EXTENSION	248,346	2,491	250,837	197,841.86	.00	52,995.14	78.9%
50 SHERIFFS DEPARTMENT	7,043,102	239,362	7,282,464	5,091,761.50	.00	2,190,702.50	69.9%
51 CORONERS DEPARTMENT	58,076	0	58,076	35,538.13	.00	22,537.87	61.2%
52 EMERGENCY MANAGEMENT	110,436	8,404	118,840	66,205.48	.00	52,634.52	55.7%
60 CHILD SUPPORT	263,351	0	263,351	175,721.58	.00	87,629.42	66.7%
TOTAL GENERAL FUND	16,129,754	1,788,581	17,918,335	13,183,264.73	.00	4,735,070.27	73.6%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	3,713,025	591,856	4,304,881	3,028,592.02	.00	1,276,288.98	70.4%
TOTAL COUNTY ROADS FUND	3,713,025	591,856	4,304,881	3,028,592.02	.00	1,276,288.98	70.4%
0021 JAIL ASSESSMENT FUND							
00 NON-DEPARTMENTAL	43,109	0	43,109	21,499.70	.00	21,609.30	49.9%
TOTAL JAIL ASSESSMENT FUND	43,109	0	43,109	21,499.70	.00	21,609.30	49.9%
0022 EMERGENCY MEDICAL FUND							



0022 EMERGENCY MEDICAL FUND

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1,920,037	160,000	2,080,037	1,129,922.87	.00	950,114.13	54.3%
1,920,037	160,000	2,080,037	1,129,922.87	.00	950,114.13	54.3%

0023 HEALTH DEPARTMENT FUND

967,543	71,579	1,039,122	824,484.00	.00	214,638.00	79.3%
967,543	71,579	1,039,122	824,484.00	.00	214,638.00	79.3%

0024 SOCIAL SERVICES FUND

2,241,672	0	2,241,672	1,607,621.07	.00	634,050.93	71.7%
2,241,672	0	2,241,672	1,607,621.07	.00	634,050.93	71.7%

0030 DEBT SERVICE FUND

867,089	0	867,089	867,088.76	.00	.24	100.0%
867,089	0	867,089	867,088.76	.00	.24	100.0%

0050 DOG LICENSE FUND

40,000	0	40,000	.00	.00	40,000.00	.0%
40,000	0	40,000	.00	.00	40,000.00	.0%

0051 SEC 125 BENEFIT FUND

0	0	0	1,310.25	.00	-1,310.25	100.0%
0	0	0	1,310.25	.00	-1,310.25	100.0%

0060 SOLID WASTE FUND



LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
SEPTEMBER EXPENDITURE REPORT

0060	SOLID WASTE FUND	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	2,087,122	0	2,087,122	762,120.37	.00	1,325,001.63	36.5%
	TOTAL SOLID WASTE FUND	2,087,122	0	2,087,122	762,120.37	.00	1,325,001.63	36.5%
0061	PINE CREST NURSING HOME							
00	NON-DEPARTMENTAL	11,720,800	0	11,720,800	9,333,199.07	.00	2,387,600.93	79.6%
	TOTAL PINE CREST NURSING HOME	11,720,800	0	11,720,800	9,333,199.07	.00	2,387,600.93	79.6%
0062	FORESTRY							
00	NON-DEPARTMENTAL	1,333,121	53,102	1,386,223	1,369,183.60	.00	17,039.40	98.8%
	TOTAL FORESTRY	1,333,121	53,102	1,386,223	1,369,183.60	.00	17,039.40	98.8%
0063	LINCOLN INDUSTRIES WORKSHOP							
00	NON-DEPARTMENTAL	1,785,983	0	1,785,983	1,114,256.64	.00	671,726.36	62.4%
	TOTAL LINCOLN INDUSTRIES WORKSHOP	1,785,983	0	1,785,983	1,114,256.64	.00	671,726.36	62.4%
0070	HIGHWAY FUND							
00	NON-DEPARTMENTAL	5,907,985	0	5,907,985	5,084,453.12	.00	823,531.88	86.1%
	TOTAL HIGHWAY FUND	5,907,985	0	5,907,985	5,084,453.12	.00	823,531.88	86.1%
0071	SELF FUNDED HEALTH INSURANCE							
00	NON-DEPARTMENTAL	0	0	0	2,755,403.13	.00	-2,755,403.13	100.0%
	TOTAL SELF FUNDED HEALTH INSURANCE	0	0	0	2,755,403.13	.00	-2,755,403.13	100.0%
	GRAND TOTAL	48,757,240	2,665,118	51,422,358	41,082,399.33	.00	10,339,958.67	79.9%

** END OF REPORT - Generated by Dan Leydet **

Motion by:				
Second by:				
Dist.	Supervisor	Y	N	Abs
13	Alber			
19	Allen			
18	Bailey			
10	Baughan			
11	Breitenmoser			
1	Caylor			
12	Gilk			
4	Hetfeld			
15	Lee			
16	Loka			
14	Lussow			
17	Nelson			
21	Pike			
8	Plant			
22	Rankin			
7	Rusch			
3	Schwartzman			
5	Swanson			
20	Vander Sanden			
2	Weaver			
6	Woller			
9	Zeitz			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

Approving Capital Improvement Project (CIP) Request Not to Exceed \$265,000 for a Generator to Service Pine Crest and the Social Services Building

WHEREAS, the current generator, a 1974 150 kw Kohler ATK, is past its useful life; and

WHEREAS, the current generator is located inside the Social Services building which is not the standard practice, and

WHEREAS, the current generator is insufficient to power both a portion of Pine Crest and the Social Services building, and

WHEREAS, a transformer will be moved for the Pine Crest building project and Lincoln County will enjoy cost savings if the generator is replaced at the same time ; and

WHEREAS, CIP currently has an available balance of \$1,400,386.52.

NOW, THEREFORE BE IT RESOLVED, that the Lincoln County Board of Supervisors approves allocating up to \$265,000 from CIP funds for the replacement of the generator at the Social Services building.

Dated this 18th day of October, 2016.

Introduced by: Finance and Insurance Committee

Committee Action: Passed () on October 7, 2016.

Fiscal Impact: \$265,000 from CIP.

Drafted by: Dan Leydet, Finance Director

STATE OF WISCONSIN)
) SS:
 COUNTY OF LINCOLN)

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by Lincoln County Board of Supervisors on:

 Christopher J. Marlowe
 County Clerk

RESOLUTION NO. ____

RESOLUTION PROVIDING FOR THE SALE OF APPROXIMATELY \$8,570,000
GENERAL OBLIGATION REFUNDING BONDS

WHEREAS, Lincoln County, Wisconsin (the "County") is presently in need of approximately \$8,570,000 for the public purpose of refunding obligations of the County, including interest on them, specifically, the General Obligation Refunding Bonds, dated November 15, 2008, maturing in the years 2020 through 2028 (the "Refunded Obligations"); and

WHEREAS, it is desirable to borrow said funds through the issuance of general obligation refunding bonds pursuant to Section 67.04, Wis. Stats.;

NOW, THEREFORE, BE IT RESOLVED by the County Board of Supervisors of Lincoln County, Wisconsin that:

Section 1. Sale of Bonds. The County Board of Supervisors hereby authorizes and directs that General Obligation Refunding Bonds (the "Bonds") in the principal amount of approximately \$8,570,000 shall be issued for the purpose specified above. The sale of the Bonds shall be negotiated with Robert W. Baird & Co. Incorporated ("Baird"), and the terms of the Bonds, including the dating, interest rates, maturity schedule and other details with respect to the Bonds, shall be subject to approval by subsequent resolution of the County Board of Supervisors.

Section 2. Official Statement. The County Clerk shall cause an Official Statement concerning this issue to be prepared by Baird. The appropriate County officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Statement, such certification to constitute full authorization of such Statement under this resolution.

Adopted, approved and recorded October 18, 2016.

Chairperson

ATTEST:

County Clerk

(SEAL)

3. **Notification of Media.** On the _____ day of _____, 20__ at approximately _____ o'clock __.m., I communicated or caused to be communicated, the time, date, place and subject matter (including specific reference to the borrowing) of said meeting to those news media who have filed a written request for such notice, and to the official newspaper of the _____, or, if none exists, to a news medium (County, City, etc.) likely to give notice in the area.

4. **Open Meeting Law Compliance.** Said meeting was a _____ meeting of the (regular, special, adjourned annual, etc.) _____ which was called, noticed, held and (County Board, Common Council, etc.) conducted in open session in compliance with Subchapter V of Chapter 19 of the Wisconsin Statutes and any other applicable local rules and State statutes.

Attest: _____
Name:
Title:

Name:
Title:

(SEAL)

(Note: Questions regarding this form or open meeting law compliance generally should be directed to local counsel or Quarles & Brady LLP.)

Excerpts of Minutes of Meeting
of the
County Board of Supervisors of
Lincoln County

A regular meeting of the County Board of Supervisors of Lincoln County, Wisconsin, was duly called, noticed, held and conducted in the manner required by the County Board of Supervisors and the pertinent Wisconsin Statutes on October 18, 2016. The meeting was called to order at _____ .m. The Chairperson and _____ other members were present. The following members were absent:

(Here occurred business not pertinent to the financing.)

The following resolution was then moved by _____ and seconded by _____:

RESOLUTION NO. _____

RESOLUTION PROVIDING FOR THE SALE OF APPROXIMATELY \$8,570,000
GENERAL OBLIGATION REFUNDING BONDS

(A true copy of the resolution as adopted is attached hereto and incorporated herein by reference.)

Upon the vote being taken, the following voted

Aye:

Nay:

Abstaining:

and the resolution was declared adopted.

(Here occurred business not pertinent to the financing.)

Upon motion made and seconded, the County Board of Supervisors adjourned.

Certification of Minutes Excerpt

I, Christopher J. Marlowe, am the duly qualified and acting County Clerk of Lincoln County, Wisconsin.

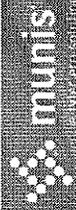
I hereby certify that the foregoing is a true and correct excerpt of the official minutes of the County Board of Supervisors meeting of October 18, 2016, with respect to County Board of Supervisors action to authorize the issuance and sale of General Obligation Refunding Bonds.

I further certify that the attached is a true and correct copy of the resolution adopted by the County Board of Supervisors at such meeting.

IN WITNESS WHEREOF, I have executed this Certificate in my official capacity on October __, 2016.

(SEAL)

Christopher J. Marlowe
County Clerk



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LINCOLN COUNTY
YEAR-TO-DATE BUDGET REPORT
SEPTEMBER EXPENDITURE REPORT

09/30/2016 08:10
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JOURNAL DETAIL 2016 9 TO 2016 9

FOR 2016 09

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCI USED
0010 GENERAL FUND						
22 FINANCE DEPARTMENT						
10220051 511000 FINANCE SALARIES	246,786	246,786	186,642.47	.00	60,143.53	75.6%*
2016/09/000002 09/02/2016 PRJ	540.20 REF PAYROL			WARRANT=160902	RUN=1 HIGHWAY	
2016/09/000003 09/02/2016 PRJ	9,405.88 REF PAYROL			WARRANT=160902	RUN=2 GENERAL	
2016/09/000066 09/16/2016 PRJ	540.20 REF PAYROL			WARRANT=161609	RUN=1 HIGHWAY	
2016/09/000067 09/16/2016 PRJ	9,519.20 REF PAYROL			WARRANT=161609	RUN=2 GENERAL	
2016/09/000135 09/30/2016 PRJ	540.20 REF PAYROL			WARRANT=160930	RUN=1 HIGHWAY	
2016/09/000139 09/30/2016 PRJ	9,438.65 REF PAYROL			WARRANT=160930	RUN=2 GENERAL	
10220051 520000 FINANCE EMPLOYEE B	108,783	108,783	93,752.86	.00	15,030.14	86.2%*
2016/09/000002 09/02/2016 PRJ	287.94 REF PAYROL			WARRANT=160902	RUN=1 HIGHWAY	
2016/09/000003 09/02/2016 PRJ	5,041.25 REF PAYROL			WARRANT=160902	RUN=2 GENERAL	
2016/09/000066 09/16/2016 PRJ	283.77 REF PAYROL			WARRANT=161609	RUN=1 HIGHWAY	
2016/09/000067 09/16/2016 PRJ	5,023.85 REF PAYROL			WARRANT=161609	RUN=2 GENERAL	
2016/09/000135 09/30/2016 PRJ	76.97 REF PAYROL			WARRANT=160930	RUN=1 HIGHWAY	
2016/09/000139 09/30/2016 PRJ	1,305.61 REF PAYROL			WARRANT=160930	RUN=2 GENERAL	
10220051 531010 FINANCE AUDITING S	24,000	24,000	28,250.00	.00	-4,250.00	117.7%*
10220051 552001 FINANCE TELEPHONE	450	450	330.04	.00	119.96	73.3%
2016/09/000133 09/27/2016 GEN	37.53 REF SLB			SEPTEMBER 2016 PHONE CHARGES		
10220051 554001 PRINTING ALLOCATIO	2,200	2,200	1,503.14	.00	696.86	68.3%
10220051 555000 FINANCE TRAVEL TRA	1,500	1,500	841.85	.00	658.15	56.1%
10220051 556000 FINANCE DUES	300	300	260.00	.00	40.00	86.7%*
10220051 561100 FINANCE OFFICE SUP	3,500	3,500	1,308.30	.00	2,191.70	37.4%
2016/09/000113 09/22/2016 API	8.79 VND 300012 VCH			VIP OFFICE PRODUCTS		303639
TOTAL FINANCE DEPARTMENT	387,519	387,519	312,888.66	.00	74,630.34	80.7%

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09/10/16
Accrual Basis

Lincoln County Humane Society
Balance Sheet
As of August 31, 2016

	<u>Aug 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
Expense Checking Account	127,194.73
PayPal Checking (RVB)	425.41
Buddy & Tar Savings	391.90
Associated Bank	1,795.92
RVSB - Building Fund	65,154.17
PayPal	610.52
Total Checking/Savings	<u>195,572.65</u>
Other Current Assets	
CD #700344021	10,000.00
CD #700366339	2,050.00
Total Other Current Assets	<u>12,050.00</u>
Total Current Assets	207,622.65
Fixed Assets	
Accumulated Depreciation	-12,755.19
Equipment	26,498.52
Total Fixed Assets	<u>13,743.33</u>
TOTAL ASSETS	<u><u>221,365.98</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Sales Tax Payables	503.54
Total Accounts Payable	<u>503.54</u>
Other Current Liabilities	
Payroll Liabilities	
Payroll Tax Liabilities	2,785.76
Total Payroll Liabilities	<u>2,785.76</u>
Total Other Current Liabilities	<u>2,785.76</u>
Total Current Liabilities	<u>3,289.30</u>
Total Liabilities	3,289.30
Equity	
Fund Balance	202,170.56
Net Income	15,906.12
Total Equity	<u>218,076.68</u>
TOTAL LIABILITIES & EQUITY	<u><u>221,365.98</u></u>

10:57 AM
 09/10/16
 Cash Basis

**Lincoln County Humane Society
 Profit & Loss
 August 2016**

	Aug 16	Budget	Jan - Aug 16	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
LCHS INCOME					
Animal Related Income					
Surrender Fees	644.00	186.67	2,009.00	1,333.33	2,000.00
Adoption Fees	2,850.00	3,500.00	32,867.51	28,000.00	42,000.00
Reclamation Fees	275.00	83.34	823.00	666.68	1,000.00
Dog License-Public	490.00	0.00	8,325.00	6,375.00	8,500.00
Dog License-County	0.00	0.00	42,748.50	44,000.00	44,000.00
Red Dingo Tags	150.00	91.67	617.00	733.33	1,100.00
Microchip	125.00	83.33	714.00	666.67	1,000.00
Other Animal Related Income	938.00		2,258.00		
Total Animal Related Income	5,472.00	3,925.01	90,362.01	81,775.01	99,600.00
Fundraising Income					
Aluminum Cans	80.50		5,037.56		
Donation Banks	487.40		3,490.20		
Sales/General Event Income	442.00		16,585.67		
Registration Fee	0.00		2,262.00		
Tickets	510.00		510.00		
Event Sponsorships	2,565.00		6,335.00		
Raffle	4,124.05		13,157.93		
Passive Fundraisers	596.01		1,171.01		
Other Fundraising Income	0.00		440.00		
Fundraising Income - Other	0.00	0.00	0.00	55,500.00	74,000.00
Total Fundraising Income	8,804.96	0.00	48,989.37	55,500.00	74,000.00
Donation Income					
Pet Honorarium	20.00		20.00		
Paypal Income	0.00		396.00		
General Donation	2,617.27	2,500.00	19,400.46	20,000.00	30,000.00
Memorial Income	730.00	1,000.00	7,485.27	8,000.00	12,000.00
Total Donation Income	3,367.27	3,500.00	27,301.73	28,000.00	42,000.00
Municipal Funding					
County Installments	0.00	0.00	26,250.00	26,250.00	35,000.00
City of Tomahawk	0.00	0.00	1,500.00	1,500.00	1,500.00
City of Merrill	0.00	0.00	15,000.00	15,000.00	15,000.00
City of Maine	0.00	0.00	1,750.00	750.00	1,000.00
Total Municipal Funding	0.00	0.00	44,500.00	43,500.00	52,500.00
Other					
Bank Interest	39.48	16.67	145.89	133.33	200.00
Other Income	0.00		228.18		
Total Other	39.48	16.67	374.07	133.33	200.00
Total LCHS INCOME	17,683.71	7,441.68	211,527.18	208,908.34	268,300.00
Total Income	17,683.71	7,441.68	211,527.18	208,908.34	268,300.00
Expense					
EXPENSES					
Animal Related Expenses					
Spay Me	0.00		4,282.00		
Cat litter	153.78	166.66	961.09	1,333.34	2,000.00
Food	50.24	41.67	1,646.69	333.33	500.00
Medical - Surgeries/ Exams/Euth	4,970.00	1,666.66	24,076.31	13,333.33	20,000.00
Cremation Expense	0.00	41.67	380.00	333.33	500.00
Medical Supplies	1,446.76	1,666.66	7,024.02	13,333.32	20,000.00
Dog License to County	0.00	0.00	7,060.00	5,625.00	7,500.00
Sales Tax	0.00	208.33	2,071.40	1,666.67	2,500.00
Red Dingo Tags	0.00	58.34	254.50	466.67	700.00
Microchip	620.50	458.33	3,720.19	3,666.66	5,500.00
Other Animal Related Expenses	0.00		41.49		
Total Animal Related Expenses	7,241.28	4,308.32	51,517.69	40,091.65	59,200.00
Total EXPENSES	7,241.28	4,308.32	51,517.69	40,091.65	59,200.00

10:57 AM
 09/10/16
 Cash Basis

**Lincoln County Humane Society
 Profit & Loss
 August 2016**

	Aug 16	Budget	Jan - Aug 16	YTD Budget	Annual Budget
Fundraising Expenses					
Food	0.00		45.34		
Supplies	0.00		1,136.73		
Printing	0.00		1,211.96		
Pavers/Tiles	25.80		553.20		
Prizes	0.00		600.00		
PayPal Expense	0.00		20.48		
Other Fundraising Expenses	0.00		56.67		
Fundraising Expenses - Other	0.00	816.67	0.00	6,533.33	9,800.00
Total Fundraising Expenses	25.80	816.67	3,624.38	6,533.33	9,800.00
Office Related Expenses					
Computer Purchase	0.00		635.58		
Bank Fees	0.00		65.00		
Licenses and Permits	10.00	25.00	99.42	200.00	300.00
Domain/QuickBooks/Software	0.00	83.33	807.35	666.67	1,000.00
Professional Fees	100.00	125.00	800.00	5,000.00	5,500.00
Office Supplies / Equipment	659.75	166.66	2,259.05	1,333.33	2,000.00
Postage	47.00	41.67	363.48	333.33	500.00
Customer Returned Check	0.00		100.00		
Staff Meetings	34.39	41.67	189.28	333.33	500.00
Uniforms	0.00		1,093.24		
Other Office Related Expenses	0.00		26.38		
Total Office Related Expenses	851.14	483.33	6,438.78	7,866.66	9,800.00
Payroll Expenses					
Hourly Employees	6,044.12	6,083.33	51,564.93	48,666.67	73,000.00
Manager Salary	2,807.70	2,916.67	23,865.45	23,333.33	35,000.00
Federal Payroll Tax Expense	675.93	666.67	5,767.98	5,333.33	8,000.00
Unemployment Expense	171.18	250.00	1,838.25	2,000.00	3,000.00
Employee Health Insurance	413.55		827.10		
Workers' Compensation	0.00	250.00	0.00	2,000.00	3,000.00
Total Payroll Expenses	10,112.48	10,166.67	83,863.71	81,333.33	122,000.00
Shelter Expenses					
Conference Expense	0.00		200.00		
Security Services	0.00	75.00	835.56	600.00	900.00
Staff Education	0.00	41.66	105.63	333.33	500.00
Equipment	0.00	125.00	1,041.30	1,000.00	1,500.00
Repairs	791.50	166.67	854.00	1,333.33	2,000.00
Supplies	953.97	83.33	4,265.27	666.67	1,000.00
Electric/Gas	516.87	833.33	4,756.65	6,666.67	10,000.00
Insurance (Gen'l Lia, Vehicle)	1,279.00	425.00	3,401.00	3,400.00	5,100.00
Telephone	784.74	225.00	3,499.90	1,800.00	2,700.00
Vehicle	96.62	208.33	22,272.79	27,666.67	28,500.00
Water	0.00	208.34	1,586.71	1,666.68	2,500.00
Waste Removal	615.93	358.33	3,098.35	2,866.67	4,300.00
Mortgage Interest Expense	0.00		644.21		
Other Shelter Expenses	0.00	0.00	170.00	8,200.00	8,200.00
Total Shelter Expenses	5,038.63	2,749.99	46,731.37	56,200.02	67,200.00
Total Expense	23,269.33	18,524.98	192,175.93	192,024.99	268,000.00
Net Ordinary Income	-5,585.62	-11,083.30	19,351.25	16,883.35	300.00
Other Income/Expense					
Other Income					
Building Fund Income	0.00		153,760.00		
Total Other Income	0.00		153,760.00		
Other Expense					
New Shelter Expenses					
Construction Expenses	0.00		150,638.25		
Appliances/Furnishings	0.00		8,579.69		
New Shelter Expenses - Other	0.00		1,642.92		
Total New Shelter Expenses	0.00		160,860.86		
Total Other Expense	0.00		160,860.86		
Net Other Income	0.00		-7,100.86		
Net Income	-5,585.62	-11,083.30	12,250.39	16,883.35	300.00