

LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 247
Friday June 2, 2023
7:30 a.m.

Electronic Attendance Available: Persons wishing to attend the meeting electronically may enter the meeting beginning ten minutes prior to the start time indicated above using the following number or address:

Conference Call: 1 406-641-2030

Access Code: 238 181 973#

Meeting ID: <https://meet.google.com/the-zcbb-hom>

Attendance Policy: The teleconference cannot start until the host (County Clerk) dials in and enters the host password. In the event there is an unforeseen technical difficulty that prevents all or a part of the meeting from being available electronically, the meeting will continue in person and those wishing to attend can appear in person at the location indicated in this agenda. All public participants' phones, microphones and chat dialog boxes must be muted or disabled during the meeting.

Public Comment Policy: Persons wishing to make public comment must appear in person at the location designated. Public Comment is limited to agenda items only. Comments by members of the public are limited to three minutes per speaker on a first come, first served basis. You must indicate your desire to make public comment by completing the requested information on the sign-in sheet.

Agenda

- 1) Call Meeting to Order
- 2) Public Comment
- 3) Approval of Minutes – May 5, 2023
- 4) Treasurer
 - a. YTD Budget
 - b. Account Balance Reports
- 5) County Clerk
 - a. YTD Budget and Activity Report
- 6) Approval of 2023 CIP Request for Furnace (\$25,000) – Solid Waste
- 7) Approval of Social Services Lead Social Worker Position Resolution
- 8) Discussion, update, and approval of Munis Quotes pertaining to the approved electronic timekeeping ARPA request
- 9) NCHC Financials – March, April, and 2022 Audited
- 10) May YTD Budget Report
- 11) Cash Report: April 2023
- 12) Sales Tax Report
- 13) Health Insurance Fund Report
- 14) Finance YTD Budget Report
- 15) Finance Director Timesheet Approval for the Following Dates: 4/17/2023-5/14/2023
- 16) 2024 Budget discussion and possible approval
- 17) 2024 CIP
- 18) Review Correspondence/Communications
- 19) Review County Voucher Listing
- 20) Set Next Meeting Date
- 21) Adjourn

DISTRIBUTION:

Finance Committee Members: Julie DePasse (electronic), Lori Anderson-Malm (electronic), Norbert Ashbeck, Angela Cummings (electronic), and Gene Simon

Administrative Coordinator, Other County Board Supervisors, Department Heads, News Media, Bulletin Board

Posted on: _____ at _____ a.m. /p.m. By _____

Requests for reasonable accommodations for disabilities or limitations should be made prior to the date of this meeting. You may contact the County Clerk at 715.539.1019. 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)(e).
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 247
Friday May 5, 2023
7:30 am

Members Present: DePasse, Ashbeck, Cummings, Simon, Anderson-Malm

Members Excused: None

Others Present: Gigl, Fenske, Johnson

Virtually Present: Bowe, Lersch, Rauchle, Fischer, Jankowsky, Huth, and Krueger

1. **Call Meeting to Order:** Meeting called to order by DePasse at 7:30 a.m.
2. **Public Comment:** None.
3. **Approval of Minutes of April 6, 2023:** M/S Cummings/Simon to approve April 6, 2023 minutes - all voting aye.
4. **Treasurer**
 - a. **YTD Budget:** Gigl reports that their budget is at 28% for the year. No budgetary concerns at this time.
 - b. **Account Balance Reports:** LGIP is at 4.62% and the general checking and ARPA accounts are at 3.97%.
 - c. **Approval of Expense Report:** M/S Ashbeck/Anderson-Malm to approve Treasurer expense reports - all voting aye.
5. **County Clerk**
 - a. **YTD Budget and Activity Report:** Reports in the packet.
 - b. **Approval of 2024 Budget:** Election expenses are increased due to the amount of elections in 2024. M/S Anderson-Malm/Simon to approve the 2024 budget - all voting aye.
6. **April YTD Budget Report:** Non departmental is showing a negative for the month-to-date amount due to retiree health insurance premium payments received but not charged out yet and a printing credit. Maintenance, Sheriff, and IT are elevated due to the prepaid expenditures allocated in March. The first debt service payment was recorded in the Debt Service Fund. Overall county budget is at 29.3% of expenditure budget and there are no concerns at this time.
7. **Cash Report: March 2023:** March cash report is included in the packet. The CIP designated amount was updated to reflect 2023 approved CIP projects. Only \$45,000 has been paid out of the ARPA bank account to date. The ARPA account does receive about \$19,000/month in interest.
8. **Sales Tax Report:** Report is in the packet. The month total is down from last year but the year to date total is consistent with the prior year. Since the report is received late in the month, Fenske will inform of the amount in the June meeting but include the report in the July meeting.
9. **Health Insurance Fund Report:** Overall YTD gain is \$327,527. Fenske started to include an adjustment line to account for prior month post-closing entries.
10. **Budget Modification Approvals: Land, Forestry, Coroner, Emergency Management, Health Department, UW Extension, Solid Waste Social Services, and Non Department:** Reports are in the packet. All reports have been approved by their committees except Social Services (meeting the following week) and Non Departmental (due to tax deed journal entries). Discussion followed. M/S Ashbeck/Simon to approve budget modifications - all voting aye.

11. **2022 Carryover Approvals:** The 2022 carryovers were presented and discussed. M/S Cummings/Ashbeck to approve 2022 Carryovers as presented - all voting aye.
12. **Finance YTD Budget Report:** Expenditure budget is at 31.9% for the year. No budgetary concerns.
13. **2024 Budget Approvals:**
 - ***Finance:** Three options were presented by Fenske. Printing costs were increased due to the increased cost of paper. The wage, fringe, and audit services were changed throughout the three budget scenarios. The options were discussed and option #2 was chosen to be approved.
 - ***Debt Service:** Budget is based off of the debt schedule payments. The payments are made from tax levy and a reimbursement from Pine Crest for debt service related to the nursing home.
 - ***Non Departmental:** The budget was presented and discussed.
 - ***Dog License:** The budget was presented and discussed.M/S Anderson-Malm/Simon to approve the 2024 budgets for Finance (option #2), Debt Service, Non Departmental and Dog License - all voting aye.
14. **Finance Director Timesheet Approval for the Following Dates: 3/20/2023-4/16/2023:** M/S Cummings/Ashbeck to approve the Finance Director time sheets from 3/20/2023-4/16/2023 - all voting aye.
15. **2024 Budget:** Committees are finishing approving budgets and those will be brought to the June Finance committee meeting.
16. **Review Correspondence/Communications:** None
17. **Review County Voucher Listing:** DePasse to review.
18. **Set Next Meeting Date:** Friday June 2th, 2023 at 7:30 a.m.
19. **Adjourn:** M/S Simon/Ashbeck to adjourn at 8:30 a.m. – all voting aye.

Minutes prepared by Samantha Fenske, Finance Director

05/26/2023 13:13
Samantha.Fenske

LINCOLN COUNTY
YEAR TO DATE BUDGET REPORT

P 1
glytbdud

FOR 2023 05

JOURNAL DETAIL 2023 5 TO 2023 5

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND									
24 TREASURERS DEPARTMENT									
10240051	461900	TREASURER MISC PUB	-10	-10	.00	.00	.00	-10.00	.0%*
10240051	461902	TREAS TAX STATUS I	-20	-20	-71.95	.00	.00	51.95	359.8%
10240051	511000	TREASUER SALARIES	112,133	112,133	40,640.04	8,553.58	.00	71,492.96	36.2%
	2023/05/000009	05/05/2023 PRJ	4,276.79	REF PAYROL			WARRANT=230505	RUN=2	GENERAL
	2023/05/000040	05/19/2023 PRJ	4,276.79	REF PAYROL			WARRANT=230519	RUN=2	GENERAL
10240051	520000	TREASURER EMPLOYEE	55,422	55,422	21,629.17	4,297.19	.00	33,792.83	39.0%
	2023/05/000009	05/05/2023 PRJ	2,148.16	REF PAYROL			WARRANT=230505	RUN=2	GENERAL
	2023/05/000040	05/19/2023 PRJ	2,149.03	REF PAYROL			WARRANT=230519	RUN=2	GENERAL
10240051	552001	TREASURER TELEPHON	325	325	141.77	.00	.00	183.23	43.6%
10240051	553000	TREASURER ADVERTIS	300	300	.00	.00	.00	300.00	.0%
10240051	554001	PRINTING ALLOCATIO	2,500	2,500	243.44	.00	.00	2,256.56	9.7%
10240051	555000	TREASURER TRAVEL T	2,000	2,000	331.11	106.11	.00	1,668.89	16.6%
	2023/05/000026	05/11/2023 API	106.11	VND 999555 VCH351528	GIGL, ROBBIN		MILEAGE		12512
10240051	560000	TREASURER SUPPLIES	2,000	2,000	237.95	32.95	.00	1,762.05	11.9%
	2023/05/000026	05/11/2023 API	32.95	VND 300012 VCH351532	VIP OFFICE PRODUCTS		OFFICE SUPPLIES		342047
10240051	561101	TREASURER POSTAGE	3,900	3,900	497.80	.00	.00	3,402.20	12.8%
10240060	411100	TREASURER TAX LEVY	-178,550	-178,550	-178,550.00	.00	.00	.00	100.0%
TOTAL TREASURERS DEPARTMENT			0	0	-114,900.67	12,989.83	.00	114,900.67	100.0%

FOR 2023 05

JOURNAL DETAIL 2023 5 TO 2023 5

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	0	0	-114,900.67	12,989.83	.00	114,900.67	100.0%
TOTAL REVENUES	-178,580	-178,580	-178,621.95	.00	.00	41.95	
TOTAL EXPENSES	178,580	178,580	63,721.28	12,989.83	.00	114,858.72	
GRAND TOTAL	0	0	-114,900.67	12,989.83	.00	114,900.67	100.0%

** END OF REPORT - Generated by Samantha Fenske **

LINCOLN COUNTY INVESTMENTS

April 30, 2023

CHECKING ACCOUNT			INVESTMENTS		
DATE	Incredible Bank			Rate	
		Date	Type	Int.	State Pool
03/31/23	CASH BALANCE	\$ 18,600,596.63			
	+ RECEIPTS	\$ 1,781,417.28	(GENERAL)		
	+ RECEIPTS	\$ 147,675.41	(TAXES)		
		\$ 20,529,689.32			
			State Investment	4.80%	\$ 3,091,846.89
			Pool		
	- DISBURSEMENT	\$ (2,665,483.14)	(GENERAL)		\$ 12,194.11 INTEREST
	- DISBURSEMENT	(927,440.56)	(PAYROLL)		\$3,104,041.00 BALANCE
			(Jan. 2015 Int 0.10%)		
			(Jan. 2016 Int 0.33%)		
			(Jan. 2017 Int 0.53%)		
			(Jan. 2018 Int 1.35%)	(Jan. 2022 Int 0.07%)	
			(Jan. 2019 Int 2.47%)	(July 2022 Int 1.55%)	
			(Jan. 2020 Int 1.61%)		
			(Jan. 2021 Int 0.09%)		
	CASH BALANCE	\$ 16,936,765.62			
Incredible Bank-General					
	ICS Deposit acct.	\$ 18,750,641.88			\$5,407,629.05
		\$ (1,733,162.11)	SWEEP		\$ -
	4.38%	\$ 63,303.58	INTEREST	4.38%	\$ 19,099.58 INTEREST
	ICS BALANCE	\$ 17,080,783.35			\$5,426,728.63
	(Jan. 2015-2017 Int .35%)	(Jan. 2022 Int 0.05%)			
	(Jan. 2018 Int 1.00%)	(July 2022 Int 0.80%)			
	(Jan. 2019 Int 2.12%)	(Jan 2023 Int 3.61%)			
	(Jan. 2020 Int 1.56%)				
	(Jan. 2021 Int 0.05%)				
	ICS Accts established 01/02/13 & 03/26/13 - Liquidated 10/20/2016				
Compiled by Robbin Gigl, County Treasurer					

FOR 2023 05

JOURNAL DETAIL 2023 5 TO 2023 5

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND									
23 COUNTY CLERK									
10230051	442001	WORK PERMIT	-250	-250	-77.50	-12.50	.00	-172.50	31.0%*
2023/05/000028	05/11/2023	CRP	-2.50 REF 79781		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000037	05/16/2023	CRP	-7.50 REF 79854		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000053	05/19/2023	CRP	-2.50 REF 79914		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
10230051	442002	CTY CLERK MARRIAGE	-7,000	-7,000	-1,855.00	-710.00	.00	-5,145.00	26.5%*
2023/05/000011	05/03/2023	CRP	-45.00 REF 79683		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000015	05/04/2023	CRP	-45.00 REF 79698		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000016	05/05/2023	CRP	-45.00 REF 79715		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000016	05/05/2023	CRP	-80.00 REF 79736		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000036	05/15/2023	CRP	-45.00 REF 79824		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000036	05/15/2023	CRP	-45.00 REF 79824		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000037	05/16/2023	CRP	-45.00 REF 79854		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000043	05/17/2023	CRP	-45.00 REF 79859		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000043	05/17/2023	CRP	-45.00 REF 79859		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000043	05/17/2023	CRP	-45.00 REF 79859		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000048	05/18/2023	CRP	-45.00 REF 79879		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000053	05/19/2023	CRP	-90.00 REF 79914		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000054	05/22/2023	CRP	-45.00 REF 79916		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
2023/05/000059	05/24/2023	CRP	-45.00 REF 79944		COUNTY CLERK		NON-DEPARTMENTAL	/JP	
10230051	461900	CTY CLERK MISC PUB	-1,000	-1,000	-82.20	.00	.00	-917.80	8.2%*
10230051	511000	CTY CLERK SALARIES	117,355	117,355	49,575.62	12,387.19	.00	67,779.38	42.2%
2023/05/000009	05/05/2023	PRJ	6,193.59 REF PAYROL				WARRANT=230505 RUN=2 GENERAL		
2023/05/000040	05/19/2023	PRJ	6,193.60 REF PAYROL				WARRANT=230519 RUN=2 GENERAL		
10230051	520000	CTY CLERK EMPLOYEE	45,502	45,502	20,249.31	4,850.18	.00	25,252.69	44.5%
2023/05/000009	05/05/2023	PRJ	2,427.18 REF PAYROL				WARRANT=230505 RUN=2 GENERAL		
2023/05/000040	05/19/2023	PRJ	2,423.00 REF PAYROL				WARRANT=230519 RUN=2 GENERAL		
10230051	552001	CTY CLERK TELEPHON	1,150	1,150	342.22	40.25	.00	807.78	29.8%
2023/05/000060	05/25/2023	API	40.25 VND 005069 VCH351743		VERIZON WIRELESS		CELL PHONES		342177

FOR 2023 05

JOURNAL DETAIL 2023 5 TO 2023 5

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10230051 554001 PRINTING ALLOCATIO	600	600	99.91	.00	.00	500.09	16.7%
10230051 555000 CTY CLERK TRAVEL T	2,500	2,500	736.74	.00	.00	1,763.26	29.5%
10230051 560000 CTY CLERK SUPPLIES	2,500	2,500	458.86	.00	.00	2,041.14	18.4%
10230060 411100 COUNTY CLERK TAX L	-176,545	-176,545	-176,545.00	.00	.00	.00	100.0%
10233851 473100 CTY CLERK ELECTION	-24,000	-24,000	.00	.00	.00	-24,000.00	.0%*
10233851 511000 CTY CLERK ELECTION	600	600	134.94	.00	.00	465.06	22.5%
10233851 520000 CTY CLERK ELECTION	88	88	35.24	.00	.00	52.76	40.0%
10233851 554001 PRINTING ALLOCATIO	500	500	.00	.00	.00	500.00	.0%
10233851 560000 CTY CLERK ELECTION	38,000	38,000	34,592.02	.00	.00	3,407.98	91.0%
TOTAL COUNTY CLERK	0	0	-72,334.84	16,555.12	.00	72,334.84	100.0%
TOTAL GENERAL FUND	0	0	-72,334.84	16,555.12	.00	72,334.84	100.0%
TOTAL REVENUES	-208,795	-208,795	-178,559.70	-722.50	.00	-30,235.30	
TOTAL EXPENSES	208,795	208,795	106,224.86	17,277.62	.00	102,570.14	
GRAND TOTAL	0	0	-72,334.84	16,555.12	.00	72,334.84	100.0%

** END OF REPORT - Generated by Samantha Fenske **

County Clerk Activity Report - 2023														
Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	46	25	4	1	5								81	
Number of Delinquent Parcels	0	0	0	0	0	0	0							
Tax Deed Issuance	0	0	0	0	0								0	
Release of Hunting Res.	0	0	0	0	0								0	\$0.00
DT Payment Agreements	0	0	1	1	0								2	
Mail Pieces	4,864	5,056	6,065	4,536	6,920								27,441	
Marriage License	8	6	5	6	16								41	2,035.00
Work Permits	4	6	10	3	8								31	155.00
Insurance Claims	2	0	2	1	1								6	
Total Revenue														\$ 2,190.00

Special Projects 2 Elections WisVote - Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations, EDR Postcard Project, Address Corrections, Mapping, Movers Mailing
Poll Worker Training, Election Equipement Testing
Election Billing
Tax Deed Notices

County Clerk Activity Report - 2022														
Activity	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals	Revenue
Cutting Notices	36	18	6	10	7	5	8	4	6	17	13	4	134	
Tax Deed Issuance	0	0	0	0	0	0	0	200	0	0	0	0	200	
Release of Hunting Res.	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0.00
DT Payment Agreements	0	1	1	1	1	0	1	4	1	0	0	1	11	
Mail Pieces	6,300	5,423	4,863	6,416	6,807	4,247	6,042	6,350	8,315	5,023	3,756	3,842	67,384	
Marriage License	7	5	3	13	20	18	16	29	17	12	3	4	147	6,835.00
Work Permits	9	8	10	9	15	23	19	7	7	10	6	4	127	635.00
Insurance Claims	2	1	3	1	1	1	0	3	1	1	1	0	15	
Total Revenue														\$ 7,470.00

Special Projects 4 Elections WisVote - Deceased, Inactive Voters, Absentee Tracking, Felons, New/Change Registrations, EDR Postcard Project, Address Corrections, Mapping, Movers Mailing
Poll Worker Training, Election Equipement Testing
Election Billing
Tax Deed Notices

Department: Solid Waste	Location: Click or tap here to enter text.
Project Title: Replace Shop Furnace	Program: Click or tap here to enter text.
Date Completed: 2023	Contact Person: Click or tap here to enter text.
Fund (if known): Click or tap here to enter text.	

Type of Project: New Project Replacement Project Continuation

Project Description/Scope (provide a brief 1-2 paragraph) description: Existing furnace has required parts and service calls for years - Needs replacement.

Project Purpose(s) – check all that apply and please explain below:

- The Project is required to meet legal, mandated or contractual obligations
- Project will result in the protection of life and/or property and maintain or improve public health and safety
- The project will result in reductions in expenditures
- The project will result in a positive return for Lincoln County
- Repairs, rehabilitates or replaces an important existing physically deteriorated or functionally obsolete county facility, system, service or equipment
- Provides a new service, facility, system or equipment
- Project would generate sufficient revenues to be essentially self-supporting in its operation
- Project would make existing facilities or personnel more efficient or increase their use with minimal or no operating cost increase
- Project will benefit and/or be utilized by other Lincoln County Departments
- The project is consistent with an overall County plan, policy, or goal; and is necessary to complete a project that has begun or under construction

Explanation from above: Existing furnace has required parts and service calls for years - Needs replacement.

Alternatives: *What alternative measures have been taken to address this need/issue/problem? Are there solutions other than adding a new project that have been utilized or considered?*

Click or tap here to enter text.

Outcomes/Measureable Results: *What specific outcomes are expected with this project? Describe in detail what performance measures will be used to measure the impact of the new project. How do the proposed measures compare to current measures, if different?*

Click or tap here to enter text.

Previous Action:

Click or tap here to enter text.

Estimated Costs						
	2023	2024	2025	2026	2027	2028
Capital Costs by Year	25,000.					
Maintenance & Operation						
Additional Personnel Costs						
TOTAL						

Estimated useful life of Capital Improvement (in years): Click or tap here to enter text.

Proposed Source(s) of Financing						
	2023	2024	2025	2026	2027	2028
CIP						
Tax Levy						
State Aid/Grant						
Federal Aid/Grant						
Equip. Replacement						
General Obligation Bonds						
Other Debt/Loans						
Designated Dept. Funds						
Other/Misc.						
TOTAL						

Motion By:
Second By:

Approval of Department of Social Services - Lead Social Worker Position

Dist.	Supervisor	Y	N	Abs
1	Bialecki			
2	Anderson-Malm			
3	McCrank			
4	Osness			
5	Wendorf			
6	Ashbeck			
7	Rusch			
8	Thiel			
9	Friske			
10	Boyd			
11	Detert			
12	DePasse			
13	Callahan			
14	Hafeman			
15	Lemke			
16	Loka			
17	Meunier			
18	Wickham			
19	Allen			
20	Cummings			
21	Simon			
22	Hartwig			
Totals				
Carried				
Defeated				
Amended				
Voice vote				
Roll call				

WHEREAS, the powers and duties of intake workers and dispositional staff are established through Wisconsin State Statutes under Chapter 48 and 938; and

WHEREAS, Wisconsin statutes direct the Department of Children and Families (DCF) to establish standards for conducting child abuse and neglect Initial Assessments that must be followed by local child welfare agency professionals [Wis. Stat. § 48.981(3)(c)1.a.]. DCF has developed the CPS Access and Initial Assessment Standards to meet this mandate; and

WHEREAS, these standards provide local child welfare agencies and CPS professionals with specific direction in screening and assessing reports of child maltreatment within the requirements of Wisconsin and Federal statutes. The process relies on gathering, understanding, and assessing family information and dynamics that contribute to threats to child safety or maltreatment, in order to make decisions about which families receive CPS Ongoing Services; and

WHEREAS, there are specific functions of the CPS processes that require formal decision making by a supervisor (or that of her or his designee) within required timelines, such as screening of an access report; and

WHEREAS, Wisconsin statutes direct training for child protective services caseworkers and supervisors under Wis. Stat. §43.05.

FURTHERMORE, Lincoln County Department of Social Services has relied on the Director of Social Services to provide the supervisory roles as established by the Department of Social Services in the absence of the Child Welfare Manager’s ability; and

WHEREAS, the current structure of the Department of Social Services has experienced and trained staff that are capable of providing supervisory functions in limited capacity as a designated Lead Social Worker.

NOW, THEREFORE BE IT RESOLVED, that the Lincoln County Board of Supervisors recognize the critical importance of the timely oversight of the Child Protective Services process and approves the conversion of one approved social worker position to Lead Social Worker position, placed on the Grade I of the Lincoln County Wage Scale, to support the Child Welfare unit in times where the Child Welfare Manager is unavailable.

Dated: June 20, 2023

Authored by: Angela Cummings, District 20 Supervisor
Co-Sponsored by: Julie DePasse, District 12 Supervisor

Committee: Administration & Legislation

Committee Vote: 6-0

Date Passed: May.03.2023

Committee: Social Services

Committee Vote: 5-0

Date Passed: May.08.2023

Committee: Finance

Committee Vote:

Date Passed: June 2.2023

Fiscal Impact: Social Worker Grade H to Lead Social Worker Grade I – approximately an increase of \$3,630 (wage/fringe)

Drafted by: Renee Krueger

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 the Lincoln County Board of Supervisors on:

Christopher J. Marlowe
Lincoln County Clerk

North Central Health Care
Programs by Service Line
For the Period Ending March 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	1,812,201	1,286,297	525,904	1,865,881	1,647,742	(218,139)	(53,680)	307,766
Adult Crisis Stabilization Facility	266,642	436,807	(170,166)	293,582	404,913	111,332	(26,940)	(58,834)
Lakeside Recovery MMT	17,580	297,702	(280,122)	62,234	254,592	192,358	(44,654)	(87,764)
Youth Behavioral Health Hospital	785,438	359,991	425,446	806,049	791,961	(14,088)	(20,611)	411,358
Youth Crisis Stabilization Facility	184,661	287,497	(102,836)	213,234	268,426	55,193	(28,573)	(47,644)
Crisis Services	576,580	614,120	(37,540)	637,682	725,560	87,878	(61,102)	50,338
Psychiatry Residency	238,219	220,570	17,649	262,283	258,727	(3,555)	(24,064)	14,094
	<u>3,881,320</u>	<u>3,502,985</u>	<u>378,335</u>	<u>4,140,943</u>	<u>4,351,922</u>	<u>210,978</u>	<u>(259,623)</u>	<u>589,313</u>
COMMUNITY SERVICES								
Outpatient Services (Marathon)	1,273,742	1,109,960	163,782	1,317,837	1,453,608	135,771	(44,095)	299,553
Outpatient Services (Lincoln)	280,484	239,434	41,050	198,938	197,038	(1,900)	81,546	39,150
Outpatient Services (Langlade)	205,354	197,652	7,702	167,617	201,430	33,813	37,737	41,515
Community Treatment Adult (Marathon)	1,226,046	1,194,805	31,241	1,226,555	1,316,182	89,627	(509)	120,868
Community Treatment Adult (Lincoln)	219,080	201,706	17,374	198,354	222,691	24,337	20,726	41,711
Community Treatment Adult (Langlade)	59,155	81,773	(22,617)	126,663	153,370	26,707	(67,508)	4,089
Community Treatment Youth (Marathon)	1,436,567	1,173,159	263,408	1,266,893	1,120,806	(146,088)	169,674	117,320
Community Treatment Youth (Lincoln)	448,621	416,918	31,702	427,572	389,819	(37,753)	21,048	(6,050)
Community Treatment Youth (Langlade)	320,071	356,433	(36,362)	293,780	290,983	(2,797)	26,290	(39,159)
Jail Meals (Marathon)	205,853	-	205,853	140,463	-	(140,463)	65,390	65,390
	<u>5,674,973</u>	<u>4,971,840</u>	<u>703,133</u>	<u>5,364,673</u>	<u>5,345,927</u>	<u>(18,746)</u>	<u>310,300</u>	<u>684,387</u>
COMMUNITY LIVING								
Adult Day Services (Marathon)	182,608	266,477	(83,870)	196,279	270,198	73,919	(13,671)	(9,951)
Day Services (Langlade)	81,566	97,252	(15,686)	70,148	69,381	(768)	11,418	(16,454)
Supportive Employment Program	58,171	40,410	17,761	68,003	64,067	(3,935)	(9,832)	13,826
Andrea St Group Home	140,396	-	140,396	147,063	-	(147,063)	(6,668)	(6,668)
Chadwick Group Home	169,923	133,261	36,662	191,803	141,497	(50,305)	(21,879)	(13,643)
Bissell Street Group Home	149,890	-	149,890	133,738	-	(133,738)	16,152	16,152
Heather Street Group Home	21,841	116,536	(94,696)	61,850	137,369	75,519	(40,010)	(19,177)
Marshall Street Residential	-	270,846	(270,846)	-	272,846	272,846	-	2,000
Jelinek Apartments	251,053	209,073	41,980	218,556	179,531	(39,026)	32,496	2,954
River View Apartments	147,687	177,085	(29,398)	149,895	165,684	15,789	(2,208)	(13,608)
Riverview Terrace	54,815	-	54,815	88,060	-	(88,060)	(33,245)	(33,245)
Hope House (Sober Living Marathon)	3,958	5,093	(1,136)	19,588	13,501	(6,086)	(15,630)	(7,222)
Sober Living (Langlade)	11,952	15,105	(3,153)	18,461	15,322	(3,139)	(6,509)	(6,292)
	<u>1,273,858</u>	<u>1,331,139</u>	<u>(57,281)</u>	<u>1,363,443</u>	<u>1,329,396</u>	<u>(34,048)</u>	<u>(89,585)</u>	<u>(91,329)</u>
NURSING HOMES								
Mount View Care Center	4,884,406	5,970,943	(1,086,537)	4,532,906	5,047,037	514,130	351,500	(572,407)
Pine Crest Nursing Home	3,163,005	3,379,703	(216,699)	3,149,642	3,097,527	(52,115)	13,363	(268,813)
	<u>8,047,411</u>	<u>9,350,647</u>	<u>(1,303,236)</u>	<u>7,682,548</u>	<u>8,144,564</u>	<u>462,016</u>	<u>364,863</u>	<u>(841,220)</u>
Pharmacy	1,944,851	1,983,943	(39,092)	2,097,462	1,996,633	(100,829)	(152,612)	(139,922)
OTHER PROGRAMS								
Aquatic Services	255,403	311,839	(56,436)	247,659	280,819	33,160	7,744	(23,276)
Birth To Three	131,596	-	131,596	131,596	-	(131,596)	-	-
Adult Protective Services	190,117	216,571	(26,454)	163,054	208,862	45,808	27,063	19,354
Demand Transportation	109,671	112,137	(2,466)	109,197	122,980	13,783	474	11,317
	<u>686,788</u>	<u>640,547</u>	<u>46,240</u>	<u>651,507</u>	<u>612,661</u>	<u>(38,846)</u>	<u>35,281</u>	<u>7,395</u>
Total NCHC Service Programs	<u>21,509,200</u>	<u>21,781,101</u>	<u>(271,901)</u>	<u>21,300,578</u>	<u>21,781,103</u>	<u>480,525</u>	<u>208,622</u>	<u>208,624</u>
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	2,330,583	-	2,330,583	1,760,940	-	(1,760,940)	569,643	569,643
Dental Insurance Trust Fund	132,212	-	132,212	89,257	-	(89,257)	42,954	42,954
Total NCHC Self-Funded Insurance Trusts	<u>2,462,794</u>	<u>-</u>	<u>2,462,794</u>	<u>1,850,197</u>	<u>-</u>	<u>(1,850,197)</u>	<u>612,597</u>	<u>612,597</u>

North Central Health Care
Fund Balance Review
For the Period Ending March 31, 2023

	<u>Marathon</u>	<u>Langlade</u>	<u>Lincoln</u>	<u>Total</u>
YTD Appropriation (Tax Levy) Revenue	1,195,301	57,547	260,213	1,513,061
Total Revenue at Period End	15,187,724	1,271,618	5,049,858	21,509,200
County Percent of Total Net Position	70.6%	5.9%	23.5%	
Total Operating Expenses, Year-to-Date *	14,982,407	1,354,902	4,963,269	21,300,577
<i>* Excluding Depreciation Expenses to be allocated at the end of the year</i>				
Share of Operating Cash	8,013,434	670,938	2,664,435	11,348,808
Days Cash on Hand	49	45	49	49
Minimum Target - 20%	11,985,925	1,083,921	3,970,615	17,040,462
Over/(Under) Target	(3,972,491)	(412,983)	(1,306,180)	(5,691,654)
Share of Investments	353,052	29,560	117,388	500,000
Days Invested Cash	2	2	2	2
Days Invested Cash on Hand Target - 90 Days	14,777,168	1,336,341	4,895,279	21,008,789
Current Percentage of Operating Cash	53.5%	49.5%	53.7%	53.3%
Over/(Under) Target	(3,972,491)	(412,983)	(1,306,180)	(5,691,654)
Share of Investments	353,052	29,560	117,388	500,000
Amount Needed to Fulfill Fund Balance Policy	<u>(3,619,439)</u>	<u>(383,423)</u>	<u>(1,188,792)</u>	<u>(5,191,654)</u>

North Central Health Care
Review of Services in Marathon County
For the Period Ending March 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	1,273,742	1,109,960	163,782	1,317,837	1,453,608	135,771	(44,095)	299,553
Community Treatment-Adult	1,226,046	1,194,805	31,241	1,226,555	1,316,182	89,627	(509)	120,868
Community Treatment-Youth	1,436,567	1,173,159	263,408	1,266,893	1,120,806	(146,088)	169,674	117,320
Residential	880,789	906,802	(26,013)	902,904	896,927	(5,978)	(22,116)	(31,991)
Hope House Sober Living	3,958	5,093	(1,136)	19,588	13,501	(6,086)	(15,630)	(7,222)
Riverview Terrace	54,815	-	54,815	88,060	-	(88,060)	(33,245)	(33,245)
Demand Transportation	109,671	112,137	(2,466)	109,197	122,980	13,783	474	11,317
Jail Meals	205,853	-	205,853	140,463	-	(140,463)	65,390	65,390
Adult Day Services	182,608	266,477	(83,870)	196,279	270,198	73,919	(13,671)	(9,951)
Aquatic Services	255,403	311,839	(56,436)	247,659	280,819	33,160	7,744	(23,276)
Mount View Care Center	4,884,406	5,970,943	(1,086,537)	4,532,906	5,047,037	514,130	351,500	(572,407)
	10,513,858	11,051,217	(537,359)	10,048,343	10,522,058	473,715	465,515	(63,644)
Shared Services								
Adult Behavioral Health Hospital	1,353,834	963,441	390,394	1,385,097	1,223,166	(161,931)	(31,263)	228,463
Youth Behavioral Health Hospital	583,024	267,203	315,821	598,353	587,895	(10,458)	(15,329)	305,363
Residency Program	176,837	163,735	13,101	194,700	192,061	(2,639)	(17,863)	10,462
Supportive Employment Program	43,182	29,997	13,185	50,480	47,559	(2,921)	(7,298)	10,263
Crisis Services	452,795	480,662	(27,867)	473,369	538,604	65,234	(20,575)	37,367
Adult Crisis Stabilization Facility	197,936	324,255	(126,319)	217,934	300,579	82,645	(19,998)	(43,674)
Youth Crisis Stabilization Facility	137,079	213,418	(76,338)	158,289	199,260	40,971	(21,210)	(35,367)
Pharmacy	1,443,718	1,472,738	(29,019)	1,557,006	1,482,158	(74,848)	(113,288)	(103,868)
Lakeside Recovery MMT	13,050	220,993	(207,943)	46,198	188,991	142,793	(33,148)	(65,150)
Adult Protective Services	140,815	160,453	(19,638)	121,040	155,044	34,004	19,776	14,367
Birth To Three	131,596	-	131,596	131,596	-	(131,596)	-	-
	4,673,866	4,296,893	376,973	4,934,064	4,915,317	(18,747)	(260,197)	358,226
Excess Revenue/(Expense)	15,187,724	15,348,110	(160,386)	14,982,407	15,437,375	454,968	205,318	294,582

North Central Health Care
Review of Services in Lincoln County
For the Period Ending March 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	280,484	239,434	41,050	198,938	197,038	(1,900)	81,546	39,150
Community Treatment-Adult	219,080	201,706	17,374	198,354	222,691	24,337	20,726	41,711
Community Treatment-Youth	448,621	416,918	31,702	427,572	389,819	(37,753)	21,048	(6,050)
Pine Crest Nursing Home	3,163,005	3,379,703	(216,699)	3,149,642	3,097,527	(52,115)	13,363	(268,813)
	<u>4,111,190</u>	<u>4,237,762</u>	<u>(126,572)</u>	<u>3,974,506</u>	<u>3,907,075</u>	<u>(67,431)</u>	<u>136,683</u>	<u>(194,003)</u>
Shared Services								
Adult Behavioral Health Hospital	288,993	208,616	80,377	285,173	251,833	(33,339)	3,820	47,037
Youth Behavioral Health Hospital	120,007	54,984	65,023	123,193	121,040	(2,153)	(3,186)	62,870
Residency Program	36,408	33,711	2,697	40,086	39,543	(543)	(3,678)	2,154
Supportive Employment Program	8,891	6,176	2,715	10,393	9,792	(601)	(1,503)	2,113
Crisis Services	86,792	92,529	(5,737)	97,460	110,891	13,431	(10,669)	7,693
Adult Crisis Stabilization Facility	40,752	66,760	(26,007)	44,870	61,885	17,015	(4,117)	(8,992)
Youth Crisis Stabilization Facility	28,223	43,940	(15,717)	32,590	41,025	8,435	(4,367)	(7,282)
Pharmacy	297,242	303,217	(5,975)	320,566	305,156	(15,410)	(23,324)	(21,385)
Lakeside Recovery MMT	2,687	45,499	(42,813)	9,512	38,911	29,399	(6,825)	(13,413)
Adult Protective Services	28,674	32,717	(4,043)	24,920	31,921	7,001	3,754	2,958
	<u>938,669</u>	<u>888,149</u>	<u>50,520</u>	<u>988,763</u>	<u>1,011,997</u>	<u>23,234</u>	<u>(50,094)</u>	<u>73,754</u>
Excess Revenue/(Expense)	5,049,858	5,125,911	(76,053)	4,963,269	4,919,072	(44,197)	86,589	(120,249)

North Central Health Care
Review of Services in Langlade County
For the Period Ending March 31, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	205,354	197,652	7,702	167,617	201,430	33,813	37,737	41,515
Community Treatment-Adult	59,155	81,773	(22,617)	126,663	153,370	26,707	(67,508)	4,089
Community Treatment-Youth	320,071	356,433	(36,362)	293,780	290,983	(2,797)	26,290	(39,159)
Sober Living	11,952	15,105	(3,153)	18,461	15,322	(3,139)	(6,509)	(6,292)
Day Services	81,566	97,252	(15,686)	70,148	69,381	(768)	11,418	(16,454)
	678,098	748,214	(70,116)	676,669	730,485	53,816	1,429	(16,300)
Shared Services								
Adult Behavioral Health Hospital	169,374	114,240	55,134	195,611	172,743	(22,869)	(26,238)	32,265
Youth Behavioral Health Hospital	82,407	37,805	44,602	84,503	83,026	(1,477)	(2,096)	43,125
Residency Program	24,974	23,124	1,850	27,497	27,124	(373)	(2,523)	1,478
Supportive Employment Program	6,098	4,236	1,862	7,129	6,717	(413)	(1,031)	1,449
Crisis Services	36,994	40,929	(3,936)	66,852	76,065	9,213	(29,858)	5,277
Adult Crisis Stabilization Facility	27,954	45,793	(17,839)	30,778	42,450	11,672	(2,824)	(6,168)
Youth Crisis Stabilization Facility	19,359	30,140	(10,781)	22,355	28,141	5,786	(2,995)	(4,995)
Pharmacy	203,890	207,989	(4,098)	219,890	209,319	(10,571)	(15,999)	(14,669)
Lakeside Recovery MMT	1,843	31,210	(29,367)	6,524	26,690	20,166	(4,681)	(9,201)
Adult Protective Services	20,627	23,401	(2,773)	17,094	21,896	4,802	3,533	2,029
	593,520	558,866	34,653	678,232	694,170	15,937	(84,713)	50,591
Excess Revenue/(Expense)	1,271,618	1,307,080	(35,463)	1,354,902	1,424,655	69,753	(83,284)	34,291

North Central Health Care
Summary of Revenue Write-Offs
For the Period Ending March 31, 2023

	<u>MTD</u>	<u>YTD</u>
Behavioral Health Hospitals		
Charity Care	\$ 18,106	\$ 59,985
Administrative Write-Off	\$ 54,426	\$ 155,567
Bad Debt	\$ -	\$ -
Outpatient & Community Treatment		
Charity Care	\$ 19,015	\$ 70,961
Administrative Write-Off	\$ 18,421	\$ 48,928
Bad Debt	\$ -	\$ -
Nursing Home Services		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ 13,601	\$ 17,153
Bad Debt	\$ (0)	\$ 4,833
Aquatic Services		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ 2,012	\$ 1,726
Bad Debt	\$ -	\$ 24
Pharmacy		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ 26	\$ 123
Bad Debt	\$ -	\$ -
Other Services		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ 149	\$ 7,823
Bad Debt	\$ -	\$ -
Grand Total		
Charity Care	\$ 37,121	\$ 130,946
Administrative Write-Off	\$ 88,635	\$ 231,320
Bad Debt	\$ (0)	\$ 4,857

North Central Health Care
Programs by Service Line
For the Period Ending April 30, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	2,289,451	1,715,062	574,389	2,281,207	2,196,990	(84,217)	8,244	490,172
Adult Crisis Stabilization Facility	372,014	582,410	(210,396)	396,010	539,885	143,874	(23,996)	(66,521)
Lakeside Recovery MMT	22,851	396,936	(374,085)	86,581	339,456	252,875	(63,730)	(121,210)
Youth Behavioral Health Hospital	991,461	479,989	511,473	1,133,017	1,055,947	(77,069)	(141,556)	434,403
Youth Crisis Stabilization Facility	298,196	383,330	(85,134)	283,017	357,902	74,885	15,179	(10,249)
Crisis Services	771,683	818,827	(47,145)	855,257	967,413	112,156	(83,575)	65,011
Psychiatry Residency	317,625	294,093	23,532	330,231	344,970	14,739	(12,606)	38,271
	<u>5,063,281</u>	<u>4,670,647</u>	<u>392,634</u>	<u>5,365,320</u>	<u>5,802,562</u>	<u>437,242</u>	<u>(302,039)</u>	<u>829,876</u>
COMMUNITY SERVICES								
Outpatient Services (Marathon)	1,677,599	1,479,947	197,652	1,709,730	1,938,144	228,414	(32,131)	426,066
Outpatient Services (Lincoln)	379,118	319,246	59,873	266,256	262,718	(3,538)	112,862	56,334
Outpatient Services (Langlade)	273,940	263,535	10,404	225,779	268,573	42,794	48,161	53,199
Community Treatment Adult (Marathon)	1,678,134	1,593,074	85,060	1,630,095	1,754,910	124,814	48,038	209,874
Community Treatment Adult (Lincoln)	300,273	268,941	31,332	268,941	296,921	27,980	31,332	59,311
Community Treatment Adult (Langlade)	83,034	109,030	(25,996)	169,931	204,493	34,562	(86,897)	8,566
Community Treatment Youth (Marathon)	2,004,107	1,564,212	439,895	1,692,861	1,494,407	(198,454)	311,245	241,441
Community Treatment Youth (Lincoln)	581,184	555,891	25,293	572,840	519,759	(53,081)	8,345	(27,787)
Community Treatment Youth (Langlade)	409,443	475,243	(65,800)	398,221	387,978	(10,244)	11,221	(76,044)
Jail Meals (Marathon)	274,230	-	274,230	183,606	-	(183,606)	90,623	90,623
	<u>7,661,061</u>	<u>6,629,120</u>	<u>1,031,941</u>	<u>7,118,261</u>	<u>7,127,902</u>	<u>9,642</u>	<u>542,800</u>	<u>1,041,583</u>
COMMUNITY LIVING								
Adult Day Services (Marathon)	256,390	355,303	(98,914)	265,642	360,264	94,621	(9,253)	(4,292)
Day Services (Langlade)	113,962	129,670	(15,707)	106,499	92,507	(13,991)	7,464	(29,699)
Supportive Employment Program	74,747	53,880	20,868	91,618	85,423	(6,195)	(16,871)	14,673
Andrea St Group Home	190,402	-	190,402	198,345	-	(198,345)	(7,943)	(7,943)
Chadwick Group Home	227,053	177,682	49,371	260,968	188,663	(72,305)	(33,915)	(22,934)
Bissell Street Group Home	157,674	-	157,674	201,632	-	(201,632)	(43,957)	(43,957)
Heather Street Group Home	69,859	155,382	(85,522)	70,624	183,159	112,535	(765)	27,012
Marshall Street Residential	-	361,128	(361,128)	-	363,794	363,794	-	2,666
Jelinek Apartments	327,469	278,764	48,705	297,414	239,374	(58,040)	30,055	(9,335)
River View Apartments	188,269	236,113	(47,845)	203,853	220,912	17,059	(15,585)	(30,786)
Riverview Terrace	73,245	-	73,245	115,666	-	(115,666)	(42,421)	(42,421)
Hope House (Sober Living Marathon)	3,995	6,791	(2,796)	26,264	18,002	(8,262)	(22,269)	(11,058)
Sober Living (Langlade)	16,466	20,140	(3,674)	25,291	20,429	(4,862)	(8,825)	(8,536)
	<u>1,699,531</u>	<u>1,774,852</u>	<u>(75,321)</u>	<u>1,863,817</u>	<u>1,772,528</u>	<u>(91,289)</u>	<u>(164,286)</u>	<u>(166,610)</u>
NURSING HOMES								
Mount View Care Center	6,483,834	7,961,258	(1,477,424)	6,077,127	6,729,382	652,255	406,707	(825,169)
Pine Crest Nursing Home	4,189,485	4,506,271	(316,786)	4,294,744	4,130,036	(164,708)	(105,259)	(481,494)
	<u>10,673,319</u>	<u>12,467,529</u>	<u>(1,794,210)</u>	<u>10,371,872</u>	<u>10,859,418</u>	<u>487,547</u>	<u>301,448</u>	<u>(1,306,663)</u>
Pharmacy	2,613,841	2,645,257	(31,417)	2,752,230	2,662,178	(90,052)	(138,390)	(121,469)
OTHER PROGRAMS								
Aquatic Services	332,694	415,786	(83,092)	339,024	374,425	35,401	(6,330)	(47,691)
Birth To Three	134,095	-	134,095	134,095	-	(134,095)	-	-
Adult Protective Services	255,891	288,761	(32,870)	213,285	278,482	65,197	42,605	32,327
Demand Transportation	140,293	149,516	(9,223)	150,901	163,974	13,073	(10,608)	3,850
	<u>862,974</u>	<u>854,063</u>	<u>8,911</u>	<u>837,306</u>	<u>816,881</u>	<u>(20,425)</u>	<u>25,668</u>	<u>(11,514)</u>
Total NCHC Service Programs	<u><u>28,574,007</u></u>	<u><u>29,041,468</u></u>	<u><u>(467,461)</u></u>	<u><u>28,308,806</u></u>	<u><u>29,041,470</u></u>	<u><u>732,664</u></u>	<u><u>265,201</u></u>	<u><u>265,203</u></u>
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	3,081,910	-	3,081,910	2,264,435	-	(2,264,435)	817,475	817,475
Dental Insurance Trust Fund	176,154	-	176,154	122,721	-	(122,721)	53,434	53,434
Total NCHC Self-Funded Insurance Trusts	<u>3,258,064</u>	<u>-</u>	<u>3,258,064</u>	<u>2,387,156</u>	<u>-</u>	<u>(2,387,156)</u>	<u>870,909</u>	<u>870,909</u>

North Central Health Care
Fund Balance Review
For the Period Ending April 30, 2023

	<u>Marathon</u>	<u>Langlade</u>	<u>Lincoln</u>	<u>Total</u>
YTD Appropriation (Tax Levy) Revenue	1,593,735	76,729	346,951	2,017,415
Total Revenue at Period End	20,207,764	1,678,611	6,687,632	28,574,007
County Percent of Total Net Position	70.7%	5.9%	23.4%	
Total Operating Expenses, Year-to-Date *	19,810,078	1,808,698	6,690,030	28,308,805
<i>* Excluding Depreciation Expenses to be allocated at the end of the year</i>				
Share of Operating Cash	9,685,367	804,540	3,205,311	13,695,218
Days Cash on Hand	59	54	58	59
Minimum Target - 20%	11,886,047	1,085,219	4,014,018	16,985,283
Over/(Under) Target	(2,200,680)	(280,678)	(808,707)	(3,290,065)
Share of Investments	353,604	29,373	117,023	500,000
Days Invested Cash	2	2	2	2
Days Invested Cash on Hand Target - 90 Days	14,654,030	1,337,941	4,948,789	20,940,760
Current Percentage of Operating Cash	48.9%	44.5%	47.9%	48.4%
Over/(Under) Target	(2,200,680)	(280,678)	(808,707)	(3,290,065)
Share of Investments	353,604	29,373	117,023	500,000
Amount Needed to Fulfill Fund Balance Policy	<u>(1,847,076)</u>	<u>(251,305)</u>	<u>(691,684)</u>	<u>(2,790,065)</u>

North Central Health Care
Review of Services in Marathon County
For the Period Ending April 30, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	1,677,599	1,479,947	197,652	1,709,730	1,938,144	228,414	(32,131)	426,066
Community Treatment-Adult	1,678,134	1,593,074	85,060	1,630,095	1,754,910	124,814	48,038	209,874
Community Treatment-Youth	2,004,107	1,564,212	439,895	1,692,861	1,494,407	(198,454)	311,245	241,441
Residential	1,160,726	1,209,069	(48,343)	1,232,837	1,195,902	(36,935)	(72,111)	(85,277)
Hope House Sober Living	3,995	6,791	(2,796)	26,264	18,002	(8,262)	(22,269)	(11,058)
Riverview Terrace	73,245	-	73,245	115,666	-	(115,666)	(42,421)	(42,421)
Demand Transportation	140,293	149,516	(9,223)	150,901	163,974	13,073	(10,608)	3,850
Jail Meals	274,230	-	274,230	183,606	-	(183,606)	90,623	90,623
Adult Day Services	256,390	355,303	(98,914)	265,642	360,264	94,621	(9,253)	(4,292)
Aquatic Services	332,694	415,786	(83,092)	339,024	374,425	35,401	(6,330)	(47,691)
Mount View Care Center	6,483,834	7,961,258	(1,477,424)	6,077,127	6,729,382	652,255	406,707	(825,169)
	14,085,246	14,734,956	(649,710)	13,423,754	14,029,410	605,656	661,492	(44,054)
Shared Services								
Adult Behavioral Health Hospital	1,710,973	1,284,587	426,385	1,693,405	1,630,888	(62,517)	17,568	363,869
Youth Behavioral Health Hospital	735,951	356,271	379,681	841,071	783,860	(57,211)	(105,120)	322,470
Residency Program	235,782	218,314	17,468	245,140	256,081	10,941	(9,357)	28,410
Supportive Employment Program	55,487	39,996	15,491	68,011	63,412	(4,599)	(12,524)	10,892
Crisis Services	605,886	640,883	(34,997)	634,882	718,138	83,256	(28,996)	48,259
Adult Crisis Stabilization Facility	276,157	432,340	(156,183)	293,970	400,772	106,802	(17,813)	(49,381)
Youth Crisis Stabilization Facility	221,359	284,557	(63,197)	210,092	265,681	55,589	11,268	(7,608)
Pharmacy	1,940,329	1,963,650	(23,322)	2,043,059	1,976,211	(66,849)	(102,731)	(90,170)
Lakeside Recovery MMT	16,963	294,657	(277,694)	64,272	251,988	187,716	(47,309)	(89,978)
Adult Protective Services	189,537	213,937	(24,400)	158,328	206,725	48,397	31,209	23,997
Birth To Three	134,095	-	134,095	134,095	-	(134,095)	-	-
	6,122,518	5,729,191	393,327	6,386,323	6,553,756	167,433	(263,805)	560,760
Excess Revenue/(Expense)	20,207,764	20,464,147	(256,383)	19,810,078	20,583,166	773,089	397,687	516,706

North Central Health Care
Review of Services in Lincoln County
For the Period Ending April 30, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	379,118	319,246	59,873	266,256	262,718	(3,538)	112,862	56,334
Community Treatment-Adult	300,273	268,941	31,332	268,941	296,921	27,980	31,332	59,311
Community Treatment-Youth	581,184	555,891	25,293	572,840	519,759	(53,081)	8,345	(27,787)
Pine Crest Nursing Home	4,189,485	4,506,271	(316,786)	4,294,744	4,130,036	(164,708)	(105,259)	(481,494)
	<u>5,450,061</u>	<u>5,650,349</u>	<u>(200,288)</u>	<u>5,402,781</u>	<u>5,209,434</u>	<u>(193,347)</u>	<u>47,279</u>	<u>(393,636)</u>
Shared Services								
Adult Behavioral Health Hospital	365,942	278,155	87,787	348,649	335,778	(12,871)	17,292	74,916
Youth Behavioral Health Hospital	151,483	73,312	78,171	173,165	161,386	(11,779)	(21,682)	66,392
Residency Program	48,544	44,948	3,597	50,471	52,724	2,253	(1,927)	5,849
Supportive Employment Program	11,424	8,235	3,189	14,002	13,056	(947)	(2,578)	2,243
Crisis Services	116,167	123,372	(7,205)	130,714	147,855	17,141	(14,547)	9,936
Adult Crisis Stabilization Facility	56,857	89,013	(32,156)	60,524	82,513	21,989	(3,667)	(10,167)
Youth Crisis Stabilization Facility	45,575	58,586	(13,011)	43,255	54,700	11,445	2,320	(1,566)
Pharmacy	399,487	404,289	(4,802)	420,638	406,875	(13,763)	(21,151)	(18,565)
Lakeside Recovery MMT	3,492	60,666	(57,173)	13,233	51,881	38,648	(9,740)	(18,525)
Adult Protective Services	38,599	43,623	(5,024)	32,598	42,562	9,964	6,002	4,941
	<u>1,237,571</u>	<u>1,184,199</u>	<u>53,372</u>	<u>1,287,249</u>	<u>1,349,329</u>	<u>62,080</u>	<u>(49,678)</u>	<u>115,453</u>
Excess Revenue/(Expense)	6,687,632	6,834,548	(146,916)	6,690,030	6,558,763	(131,267)	(2,398)	(278,183)

North Central Health Care
Review of Services in Lantlde County
For the Period Ending April 30, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	273,940	263,535	10,404	225,779	268,573	42,794	48,161	53,199
Community Treatment-Adult	83,034	109,030	(25,996)	169,931	204,493	34,562	(86,897)	8,566
Community Treatment-Youth	409,443	475,243	(65,800)	398,221	387,978	(10,244)	11,221	(76,044)
Sober Living	16,466	20,140	(3,674)	25,291	20,429	(4,862)	(8,825)	(8,536)
Day Services	113,962	129,670	(15,707)	106,499	92,507	(13,991)	7,464	(29,699)
	<u>896,845</u>	<u>997,619</u>	<u>(100,774)</u>	<u>925,721</u>	<u>973,980</u>	<u>48,259</u>	<u>(28,876)</u>	<u>(52,515)</u>
Shared Services								
Adult Behavioral Health Hospital	212,537	152,320	60,217	239,153	230,324	(8,829)	(26,616)	51,388
Youth Behavioral Health Hospital	104,027	50,406	53,621	118,781	110,701	(8,080)	(14,754)	45,541
Residency Program	33,299	30,832	2,467	34,620	36,165	1,545	(1,322)	4,012
Supportive Employment Program	7,836	5,649	2,188	9,605	8,955	(649)	(1,769)	1,538
Crisis Services	49,630	54,572	(4,942)	89,662	101,420	11,758	(40,032)	6,815
Adult Crisis Stabilization Facility	39,000	61,058	(22,057)	41,516	56,599	15,083	(2,516)	(6,974)
Youth Crisis Stabilization Facility	31,262	40,187	(8,925)	29,670	37,521	7,851	1,591	(1,074)
Pharmacy	274,025	277,318	(3,294)	288,533	279,092	(9,441)	(14,508)	(12,734)
Lakeside Recovery MMT	2,396	41,613	(39,218)	9,077	35,587	26,510	(6,681)	(12,707)
Adult Protective Services	27,755	31,201	(3,446)	22,360	29,195	6,835	5,395	3,389
	<u>781,765</u>	<u>745,155</u>	<u>36,610</u>	<u>882,976</u>	<u>925,560</u>	<u>42,584</u>	<u>(101,211)</u>	<u>79,194</u>
Excess Revenue/(Expense)	1,678,611	1,742,774	(64,163)	1,808,698	1,899,540	90,842	(130,087)	26,679

North Central Community Services Program d/b/a North Central Health Care

Audit Presentation

Year Ended December 31, 2022

WIPFLI

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- Overview of the Audit
- Internal Controls
- Accounting and Operational Matters
- Financial Analysis
- Industry Update

The following information is solely for the use of the Board of Directors and management. The financial information was derived from the audited combined financial statements of North Central Health Care (NCHC) and from other information obtained through the course of our audits.

Overview of the Audit

Scope of the Audit Report

- We have issued an unmodified opinion on the combined financial statements and on internal control over financial reporting as of and for the year ended December 31, 2022. The audit was conducted in accordance with generally accepted and government auditing standards.
- The combined financial statements include the 51.42/.437 services, Mount View Care Center, and Pine Crest Nursing Home.
- The Uniform Guidance Audit procedures are in process, and a separate reporting package will be completed at a later date.

Overview of the Audit

Auditor's Responsibility Under Generally Accepted and Government Auditing Standards

- To express an opinion about whether the financial statements prepared by management, with your oversight, are fairly presented in all material respects in conformity with accounting principles generally accepted in the United States (GAAP).
- Our procedures are designed to obtain reasonable assurance, rather than absolute assurance, about whether the financial statements are free of material misstatements and fairly presented.

Overview of the Audit

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no adjustments recorded during the audit process.

Uncorrected Misstatements

The following items, which were not recorded in the financial statements, were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Effect if entry is not made - Overstated (Understated)

Description	Assets	Liabilities & Deferred Inflows	Beginning Net Position	Income Before Contributed Capital	Ending Net Position
Overstatement of self-funded accrual	\$ -	\$ 526,000	\$ -	\$ (526,000)	\$ (526,000)
Understatement of accounts receivable - MVCC Medicaid	(170,700)	-	-	(170,700)	(170,700)
Understatement of right-of-use lease obligations	(37,500)	(40,000)	2,200	300	2,500
Prior year unadjusted differences	-	-	(357,800)	357,800	-
Total unadjusted differences - December 31, 2022	\$ (208,200)	\$ 486,000	\$ (355,600)	\$ (338,600)	\$ (694,200)

Overview of the Audit

Significant Estimates in the Financial Statements

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates, including the following, are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

- Allocation of allowable direct and indirect costs for grant reporting and for allocating the net position by county
- Allowance for contractual adjustments and doubtful accounts
- Recognition of revenue under grant funded agreements
- Amounts payable to third-party reimbursement programs
- Liability for self-funded health and dental insurance
- Pension-related assets and liabilities associated with Wisconsin Retirement System and Life Insurance
- Fixed asset depreciation and assigned useful lives

We evaluated the key factors and assumptions used to develop the above estimates in determining that the estimates are reasonable, after audit adjustment, in relation to the financial statements as of December 31, 2022, taken as a whole.

Overview of the Audit

Sensitive Financial Statement Disclosures

Certain financial statement disclosures are considered sensitive due to the significance to readers of the financial statements. For the year ended December 31, 2022 the following financial statement disclosures were deemed to be sensitive:

- Note 1 – New accounting pronouncement adopted in 2022 related to leases
- Note 7 – Information related to the master facility plan currently being constructed
- Note 8 – Information related to the right-of-use lease agreements

Required Communications Letter

Professional standards require that we provide certain other information related to our audit to those charged with governance. This information is provided in our required communications letter.

Accounting and Operational Matters

Revenue and Expense by Service Line and County

Financial results for the various programs operated and managed by NCHC are allocated to service line and county-specific net position based on a combination of directly assigned revenue and expense and allocation methods based on various statistical basis. This allocation process impacts the financial results that are allocated to the various services operated by NCHC and to each of the participating counties. With the advent of the management of Pine Crest, the allocation of indirect costs has become even more complex.

This financial results by program reports can also be used to evaluate program financial performance in NCHC's efforts to address growing losses for the organization.

We recommend the allocation methods be reviewed with the oversight board on an annual basis, the policy be updated to add more specificity to the allocation methods, and the new management team familiarize themselves with the allocation process and resulting reports as they work to improve NCHC financial performance in the future.

Accounting and Operational Matters

Accounts Receivable System Change

NCHC implemented a new billing and electronic medical record system in 2021. NCHC has worked through many aspects of this transition in 2022 and saw accounts receivable levels fall back to more normal levels in 2022. There remain, however, some challenges with the new system and likely are opportunities to increase revenue capture and reduce write-offs of accounts receivable. We recommend the Organization consider a revenue cycle improvement process to ensure appropriate revenue capture, efficient and effective processes, and assist in reducing accounts receivable balances to appropriate levels.

Lease Policy

NCHC has not adopted a lease policy in accordance with GASB 87 which was adopted effective January 1, 2022. We recommend implementing a formal lease policy for equipment and other building leases and recording lease agreements in accordance with this formal lease policy.

A photograph showing a group of people's hands clasped together in a circle, symbolizing teamwork and collaboration. The hands are of various skin tones and are wearing different accessories like rings and bracelets. The background is a soft, out-of-focus blue. A teal banner is overlaid on the left side of the image, containing the text 'Financial Analysis' in white.

Financial Analysis

Financial Analysis

The financial analysis presented on the following slides reflects the operations of the 51.42/.437 program and Mount View Care Center from 2018 – 2019.

Effective January 1, 2020, North Central Health Care began managing Pine Crest Nursing Home. As a result, the following slides reflect the operations of the 51.42/.437 program, Mount View Care Center, and Pine Crest from 2020-2022.

Financial Analysis - Combined Statements of Net Position

	(In Thousands)						
	2018	2019	2020	2021	2022	Change	
Current assets:							
Cash and cash equivalents	\$ 7,434	\$ 4,281	\$ 4,549	\$ 2,786	\$ 8,298	\$ 5,512	198%
Accounts receivable:							
Patient - Net	4,792	4,508	4,660	7,649	6,759	(890)	-12%
Other	3,683	4,324	5,043	3,937	7,058	3,121	79%
Inventory and other	578	870	694	891	988	97	11%
Total current assets	16,487	13,983	14,946	15,263	23,103	7,840	51%
Investments, ALATU, and patient trust funds	14,976	15,464	13,732	7,902	2,879	(5,023)	-64%
Receivable restricted for aquatic pool	3,213	3,213	-	-	-	-	0%
Net pension asset	5,560	-	7,280	14,388	17,454	3,066	21%
Capital assets	11,606	16,774	53,892	70,680	81,037	10,357	15%
Deferred outflows of resources	10,271	18,284	18,262	25,609	35,384	9,775	38%
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 62,113	\$ 67,718	\$ 108,112	\$ 133,842	\$ 159,857	\$ 26,015	19%
Current liabilities:							
Current portion of right-of-use lease obligation	\$ 29	\$ 29	\$ 3,152	\$ 1,262	\$ 426	\$ (836)	-66%
Accounts payable	1,453	1,779	1,687	2,324	1,664	(660)	-28%
Accrued liabilities and other	4,777	4,911	5,019	5,884	6,395	511	9%
Amounts payable to third-party payors	145	70	-	-	-	-	0%
Deferred revenue - Government grants	77	39	39	31	22	(9)	-29%
Total current liabilities	6,481	6,828	9,897	9,501	8,507	(994)	-10%
Long-term liabilities:							
Net pension liability	945	7,525	2,507	3,028	2,657	(371)	-12%
Right-of-use lease obligation	101	74	34,200	54,099	68,597	14,498	27%
Related-party note payable and other	378	6,097	88	100	69	(31)	-31%
Total liabilities	7,905	20,524	46,692	66,728	79,830	13,102	20%
Deferred inflows of resources	10,993	9,440	22,226	32,104	41,502	9,398	29%
Net position	43,215	37,754	39,194	35,010	38,525	3,515	10%
TOTAL LIABILITIES AND NET POSITION	\$ 62,113	\$ 67,718	\$ 108,112	\$ 133,842	\$ 159,857	\$ 26,015	19%

Financial Analysis - Statements of Revenue, Expenses, and Changes in Net Position

	2018	2019	2020	2021	2022	Change	
Net patient service revenue	\$ 50,190	\$ 54,550	\$ 62,969	\$ 60,848	\$ 68,787	\$ 7,939	13%
Other revenue:							
Counties' appropriations	9,314	8,188	8,092	8,163	8,454	291	4%
State grant-in-aid, match, and other	8,018	8,122	11,606	10,862	10,995	133	1%
Departmental and other revenue	1,974	1,932	2,387	2,668	3,293	625	23%
Total other revenue	19,306	18,242	22,085	21,693	22,742	1,049	5%
Total revenue	69,496	72,792	85,054	82,541	91,529	8,988	11%
Expenses:							
Salaries	30,114	32,661	38,862	36,781	42,478	5,697	15%
Fringe benefits:							
GASB 68 and GASB 75	770	2,574	389	(4,055)	(3,814)	241	-6%
Other	13,214	12,915	14,541	18,948	15,200	(3,748)	-20%
Supplies and other	22,242	26,627	31,037	29,506	28,540	(966)	-3%
Depreciation and interest	1,978	1,896	3,083	3,278	4,255	977	30%
Care of patients at other facilities	1,342	2,465	1,072	1,513	577	(936)	-62%
Total expenses	69,660	79,138	88,984	85,971	87,236	1,265	1%
Operating income (loss)	(164)	(6,346)	(3,930)	(3,430)	4,293	7,723	-225%
Nonoperating income (loss)	(231)	500	(23)	(703)	(738)	(35)	5%
Income (loss) before contributed capital	(395)	(5,846)	(3,953)	(4,133)	3,555	7,688	-186%
Contributions for capital assets	3,213	-	93	-	-	-	0%
Contributed capital from (to) Marathon County	367	385	2,330	(51)	(40)	11	-22%
Change in net position	\$ 3,185	\$ (5,461)	\$ (1,530)	\$ (4,184)	\$ 3,515	\$ 7,699	-184%

Note: The above excludes the cumulative effect of adopting GASB 75 in 2018.

Financial Analysis - Income (Loss) Excluding GASB 68 & 75

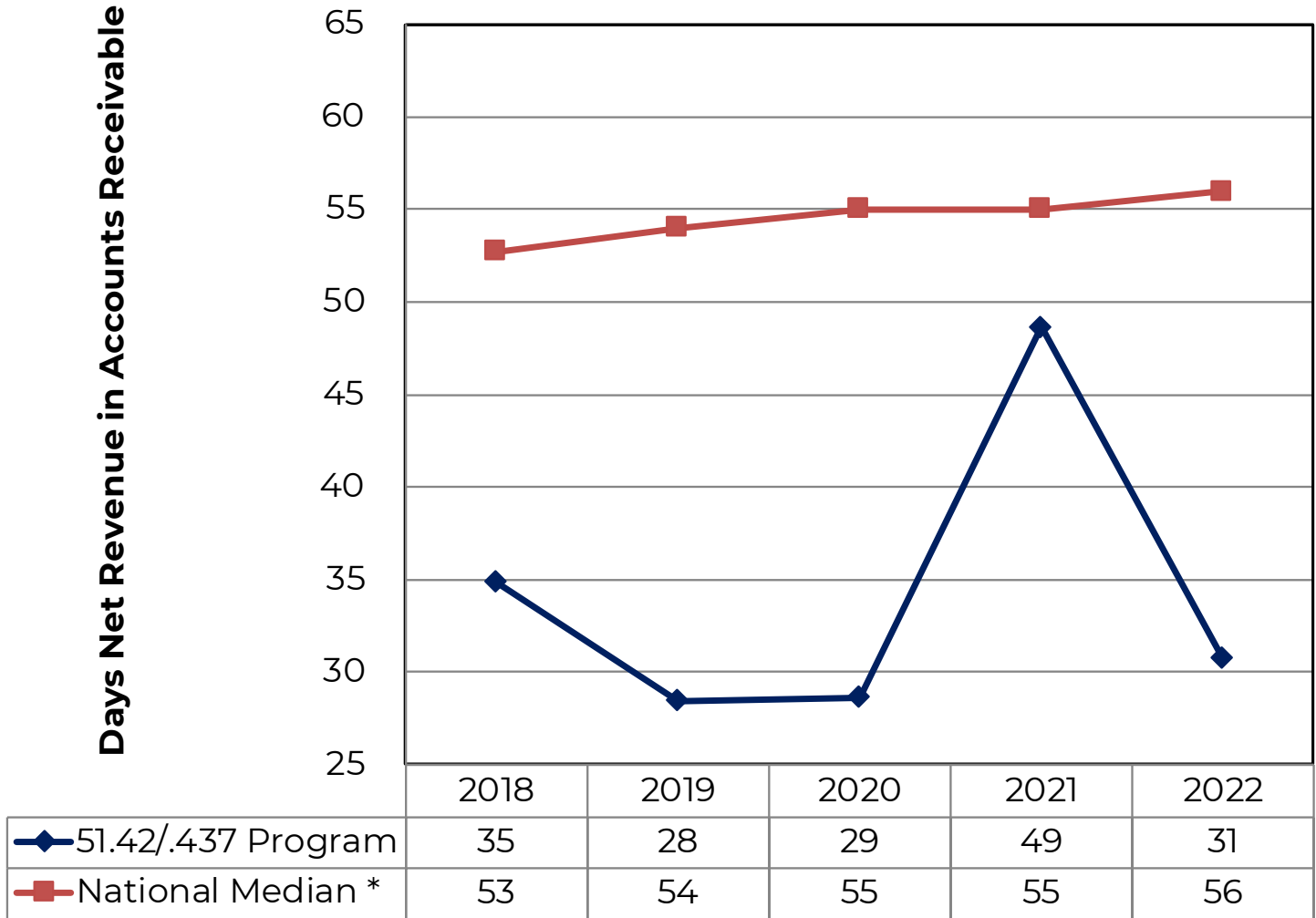
	2018	2019	2020	2021	2022
Income (loss) excluding GASB 68 & 75 *					
51.42/.437 Program	\$ 629	\$ (3,559)	\$ (2,893)	\$ (5,174)	\$ 844
Mount View Care Center	(254)	287	(271)	(1,440)	(94)
Pine Crest Nursing Home	-	-	(400)	(1,574)	(1,009)
Total NCHC	\$ 375	\$ (3,272)	\$ (3,564)	\$ (8,188)	\$ (259)
Counties' appropriations and other support					
51.42/.437 Program	\$ 6,669	\$ 5,543	\$ 4,836	\$ 5,056	\$ 4,975
Mount View Care Center	2,645	2,645	2,638	2,489	2,861
Pine Crest Nursing Home	-	-	618	618	618
Total NCHC	\$ 9,314	\$ 8,188	\$ 8,092	\$ 8,163	\$ 8,454
Loss excluding counties' appropriations and GASB 68 and 75*					
51.42/.437 Program	\$ (6,040)	\$ (9,102)	\$ (7,729)	\$ (10,230)	\$ (4,131)
Mount View Care Center	(2,899)	(2,358)	(2,909)	(3,929)	(2,955)
Pine Crest Nursing Home	-	-	(1,018)	(2,192)	(1,627)
Total NCHC	\$ (8,939)	\$ (11,460)	\$ (11,656)	\$ (16,351)	\$ (8,713)

* Before counties' contributions for capital and excluding the impact of GASB 68 and GASB 75

Schedule of Net Position by County, Net of GASB 68 & 75

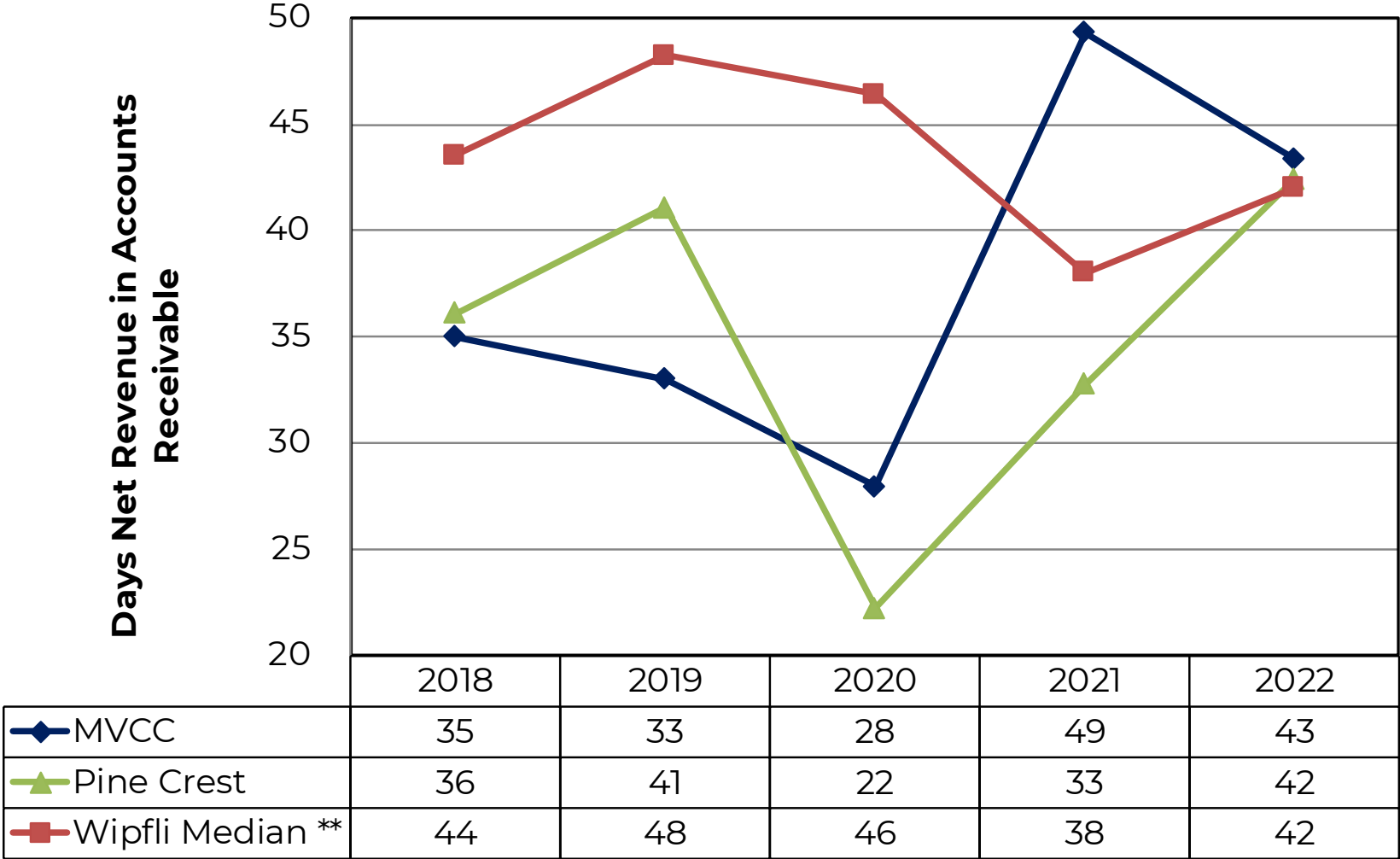
	Marathon County			Lincoln County			Langlade County	Total
	51.42/.437	MVCC	Total	51.42/.437	Pine Crest	Total		
Net position at December 31, 2022	\$ 23,219,665	\$ 8,723,778	\$ 31,943,443	\$ 3,417,753	\$ 1,268,059	\$ 4,685,812	\$ 1,895,484	\$ 38,524,739
Less - Net Investment in capital assets	(8,943,125)	(1,683,799)	(10,626,924)	(93,029)	(1,291,316)	(1,384,345)	(3,253)	(12,014,522)
Less - Net GASB 68/75 balance sheet amounts	(3,810,901)	(2,229,018)	(6,039,919)	(739,045)	(1,424,025)	(2,163,070)	(475,908)	(8,678,897)
Net position at December 31, 2022 - Net of capital assets and GASB 68/75 amounts	\$ 10,465,639	\$ 4,810,961	\$ 15,276,600	\$ 2,585,679	\$ (1,447,282)	\$ 1,138,397	\$ 1,416,323	\$ 17,831,320

Financial Ratios – Days Net Revenue in Accounts Receivable 51.42/.437



* Source: 2022 Almanac of Hospital Financial and Operating Indicators published by Optum360– Psychiatric Hospitals, 2021 data

Financial Ratios – Days Net Revenue in Accounts Receivable Nursing Home

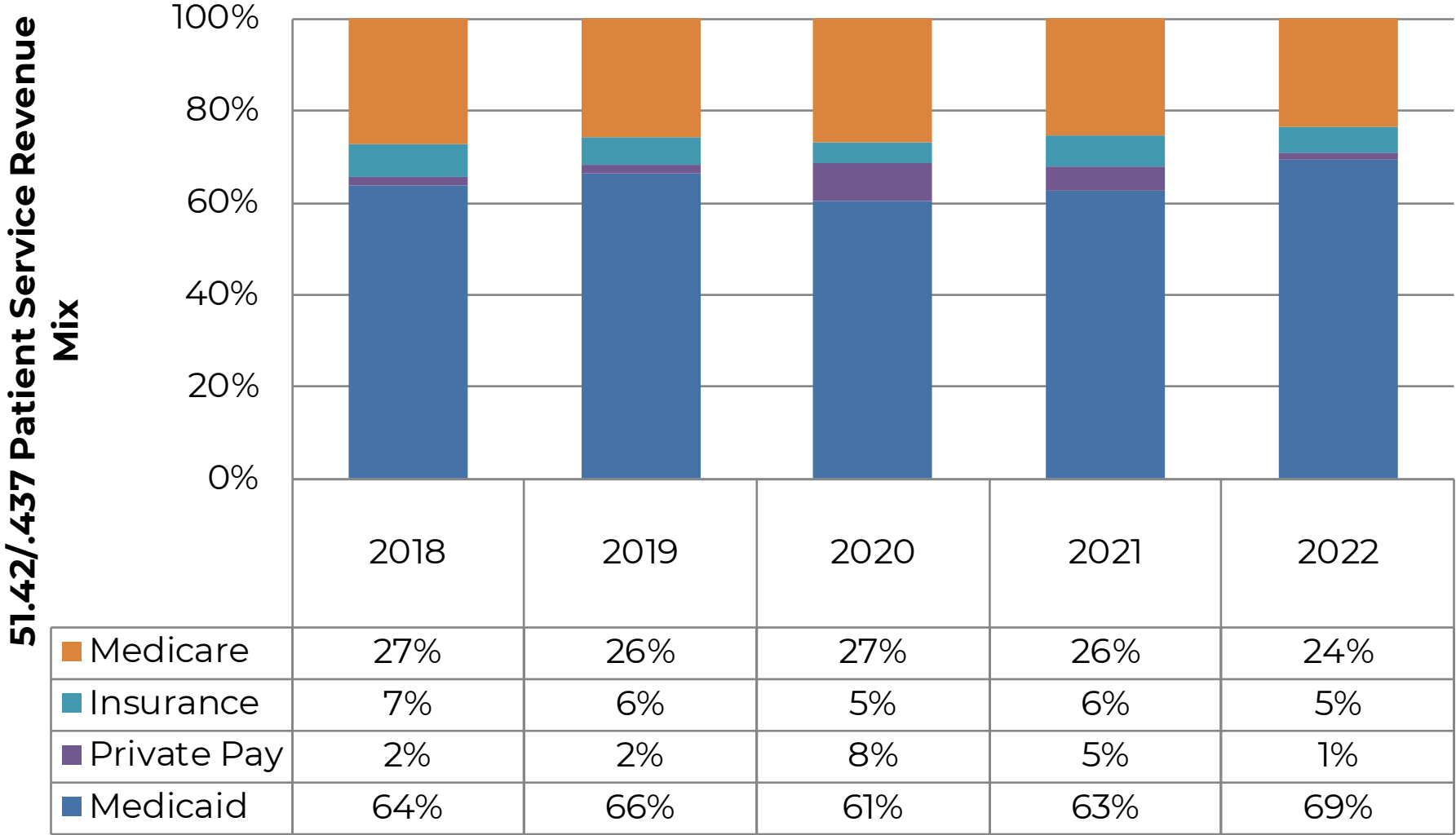


** 50th percentile of Wipfli Nursing Home database

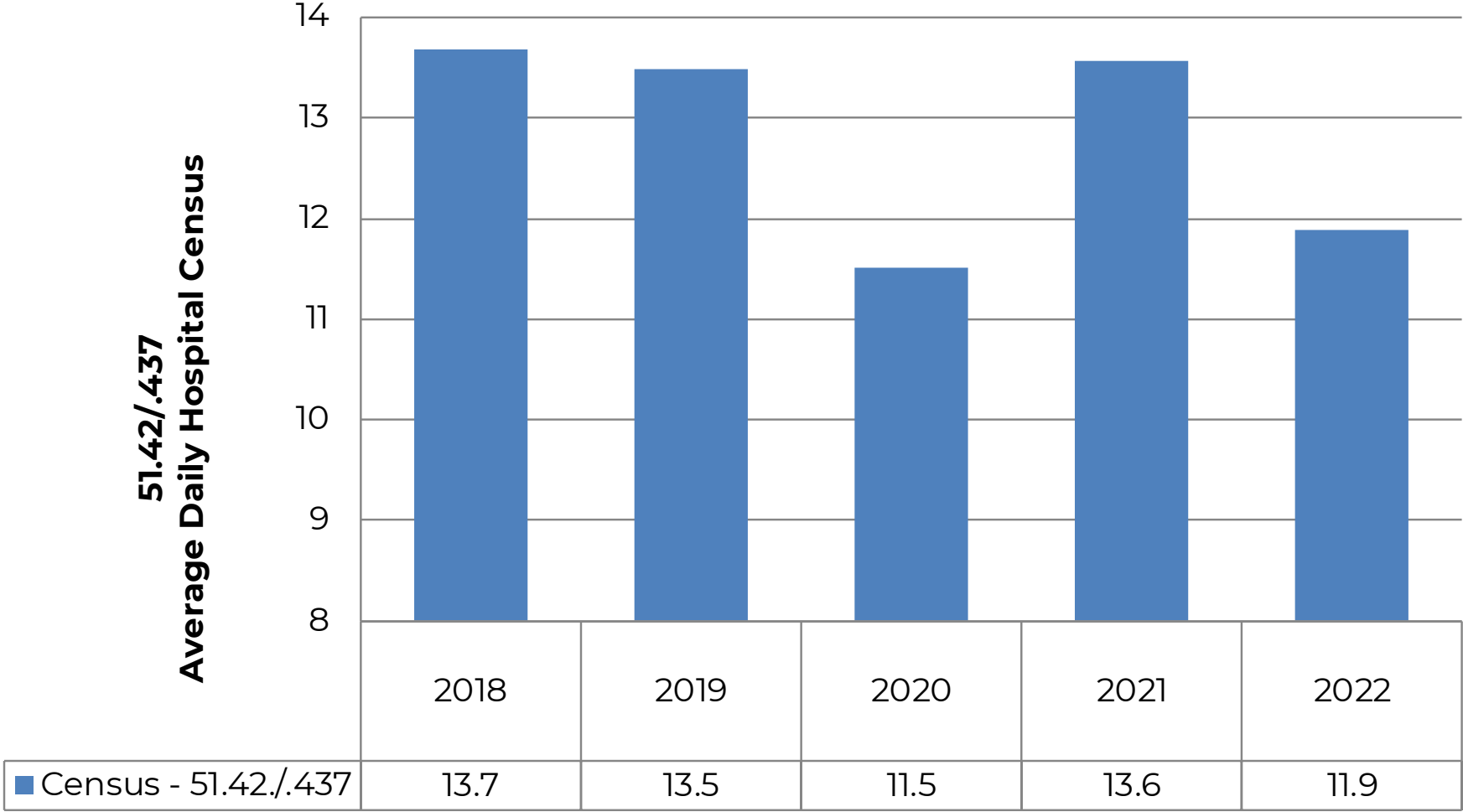
Financial Ratios – Net Revenue By Service Line



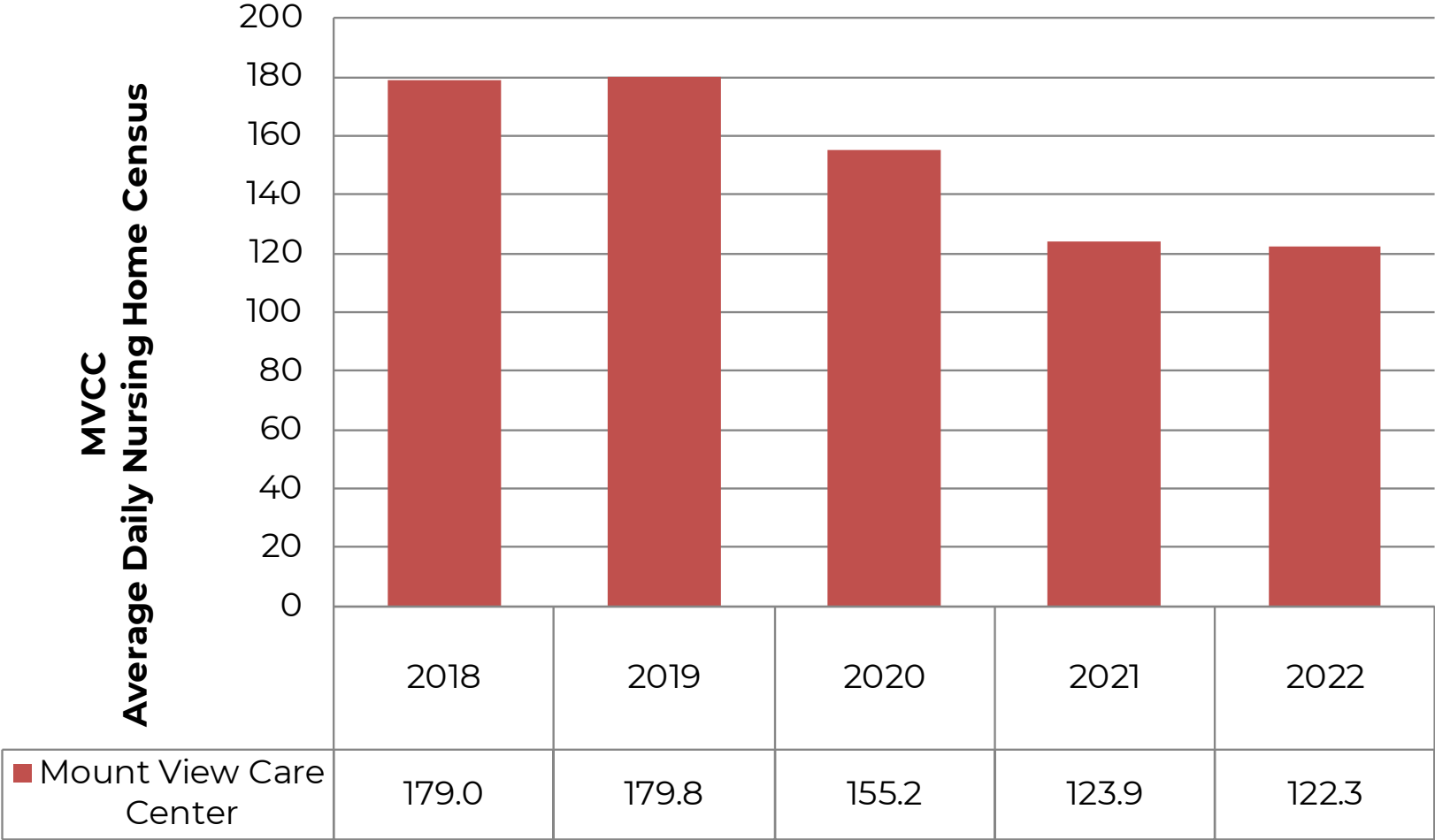
Financial Ratios – 51.42/.437 Patient Service Revenue Mix



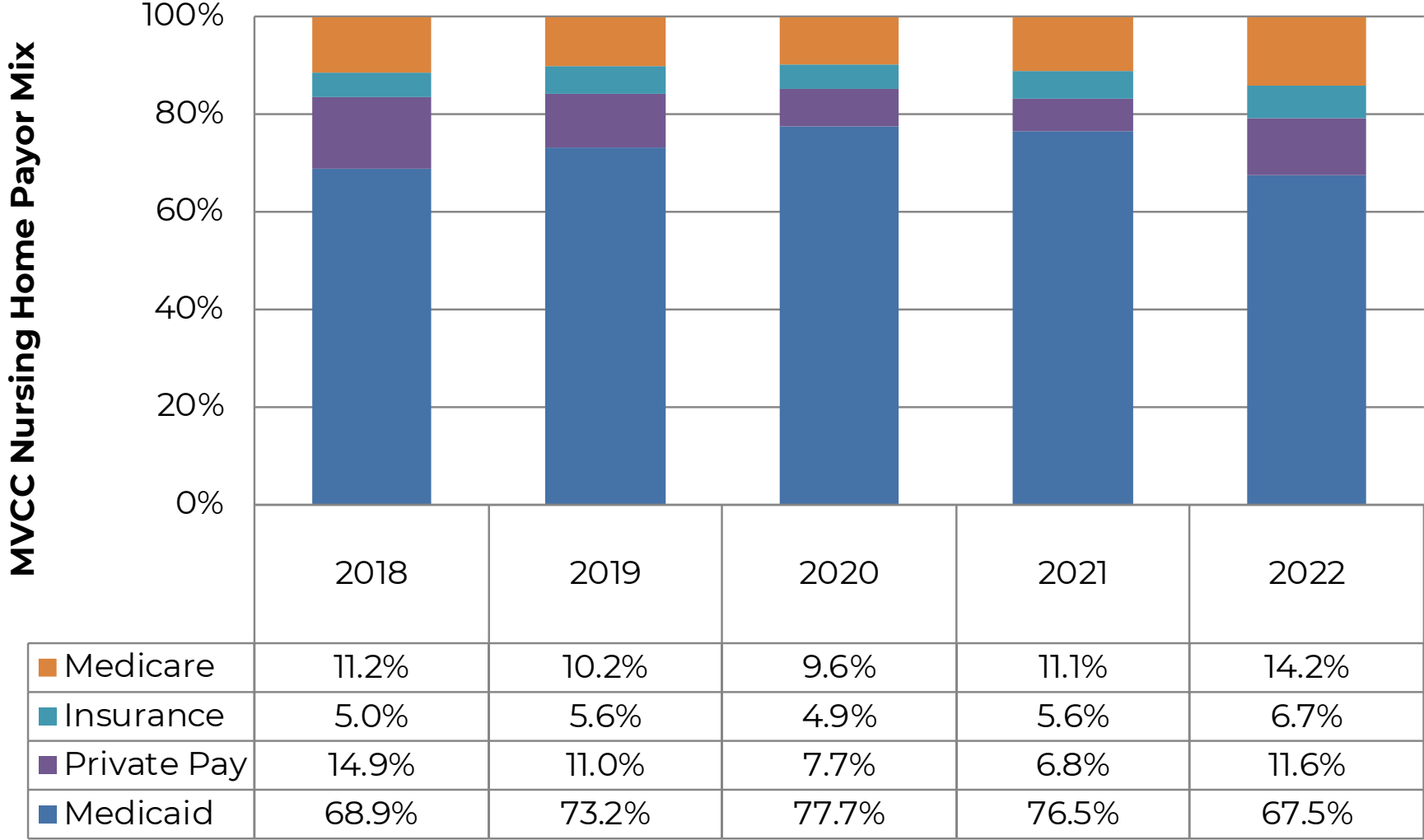
Financial Ratios – 51.42/.437 Average Daily Hospital Census



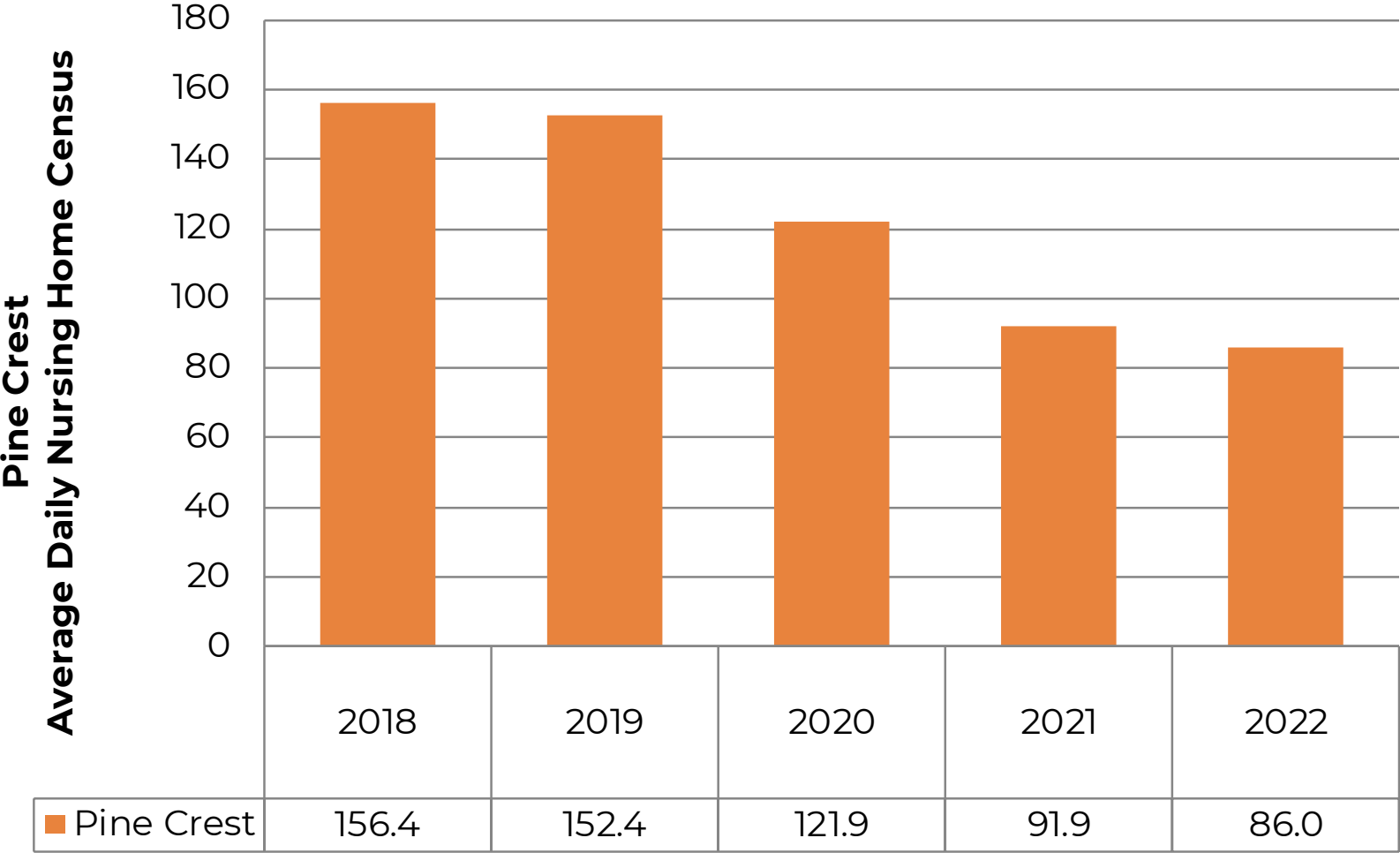
Financial Ratios – MVCC Average Daily Nursing Home Census



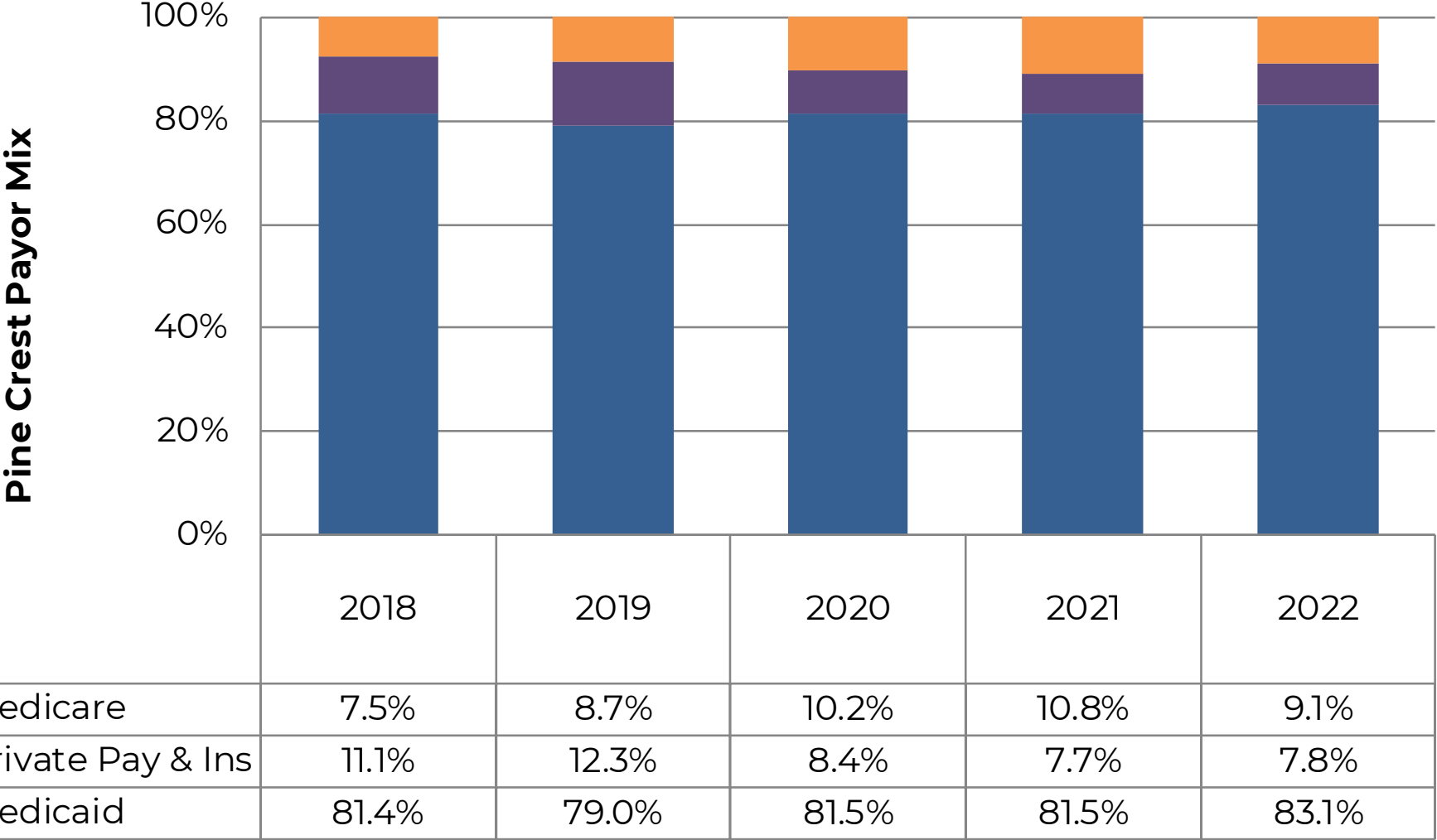
Financial Ratios – MVCC Nursing Home Payor Mix



Financial Ratios – Pine Crest Average Daily Nursing Home Census



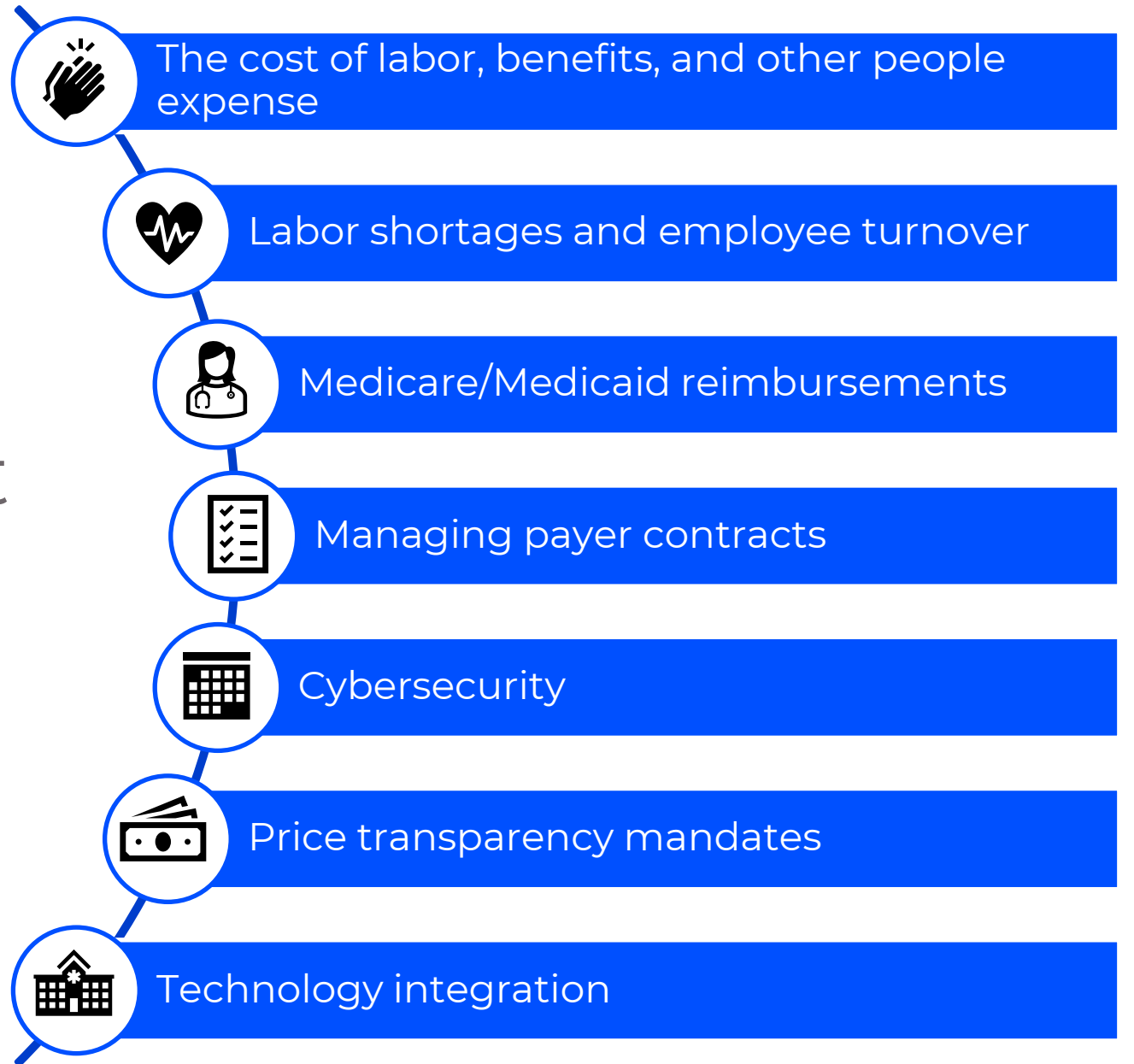
Financial Ratios – Pine Crest Nursing Home Payor Mix



Industry Update



Heading into 2023,
organizations are most
concerned about -



Strategic priorities for rural healthcare organizations

To maintain financial health, rural healthcare organizations are addressing four strategic priorities:

1

Talent

2

Patient experience

3

Financial performance

4

Digital transformation

Critical Priorities include:

1. Managing talent in a record-tight labor market
2. Improving the patient experience
3. Strengthening financial performance
4. Pursuing digital tools and experiences

The Workforce Crisis Expected to Continue

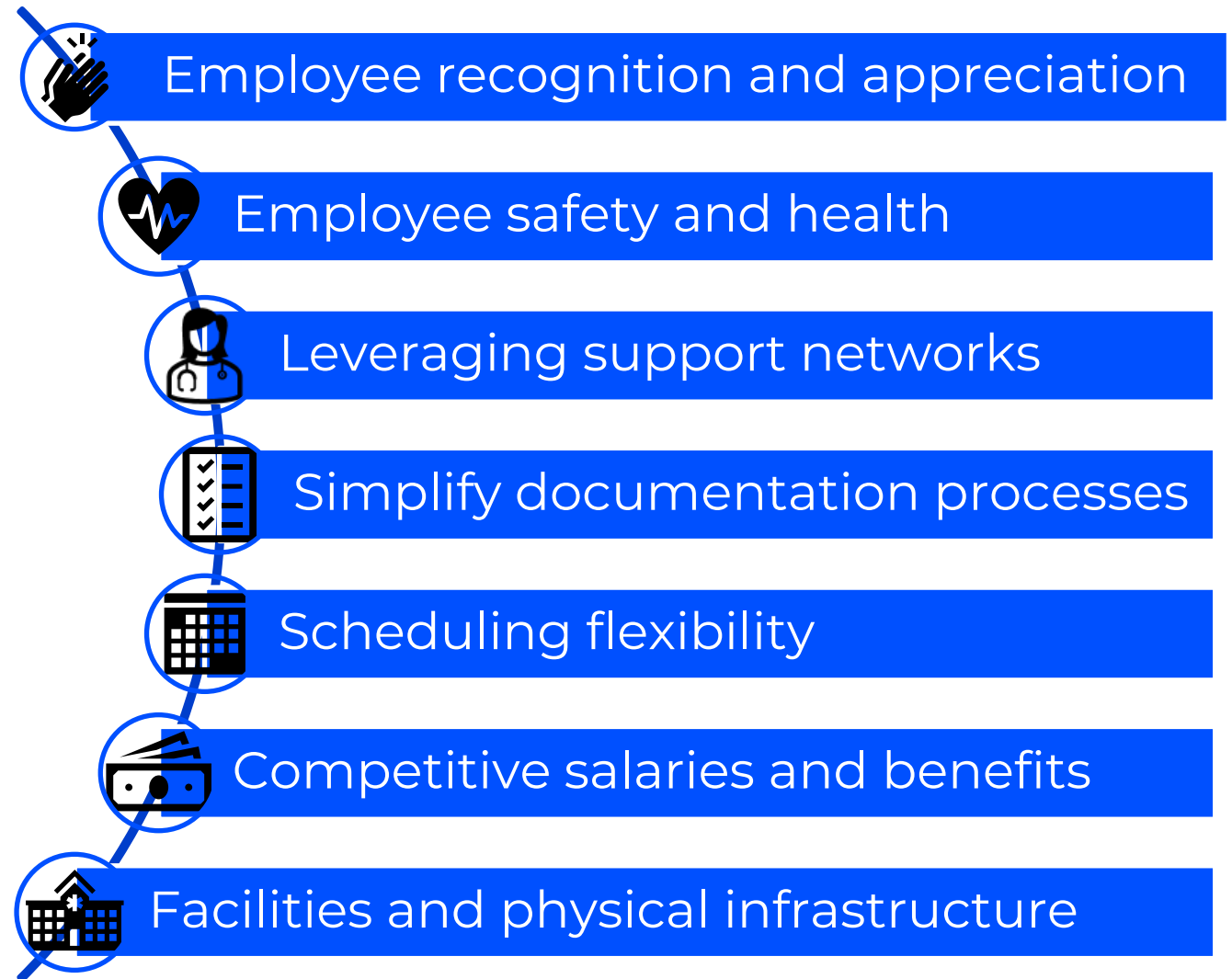
As the population across the nation continues to age, the number of people in the workforce (age 20 – 64) for every person over the age of 65 will decline dramatically, continuing to put pressure on organizations to meet staffing needs.

Worker Ratio: Persons Aged 20 to 64 for Every Person Aged 65+ and 85+					
	Marathon County				
	2020	2025	2030	2035	2040
Population by age:					
20-64	79,170	77,970	77,280	77,260	77,850
65 and older	25,350	29,745	33,650	35,800	36,470
85 and older	3,220	3,485	4,110	5,200	6,590
Worker ratio - Marathon County					
County 65 and older	3.1	2.6	2.3	2.2	2.1
County 85 and older	24.6	22.4	18.8	14.9	11.8
Worker ratio - United States					
County 65 and older	3.6	3.1	2.8	2.7	2.7
County 85 and older	30.2	27.4	22.7	17.8	14.9

Source: Wisconsin Department of Administration and United States Census Bureau

The Workforce Crisis Expected to Continue

- Unprecedented levels of turnover and burnout among organizations and staff will result in a smaller, more competitive labor pool, particularly for the nursing profession.
- Organizations should anticipate spending more on salaries, bonuses, temporary/ traveling staff coverage, and recruitment/retention incentives.
- Ask yourself: are we optimized to compete for talent?



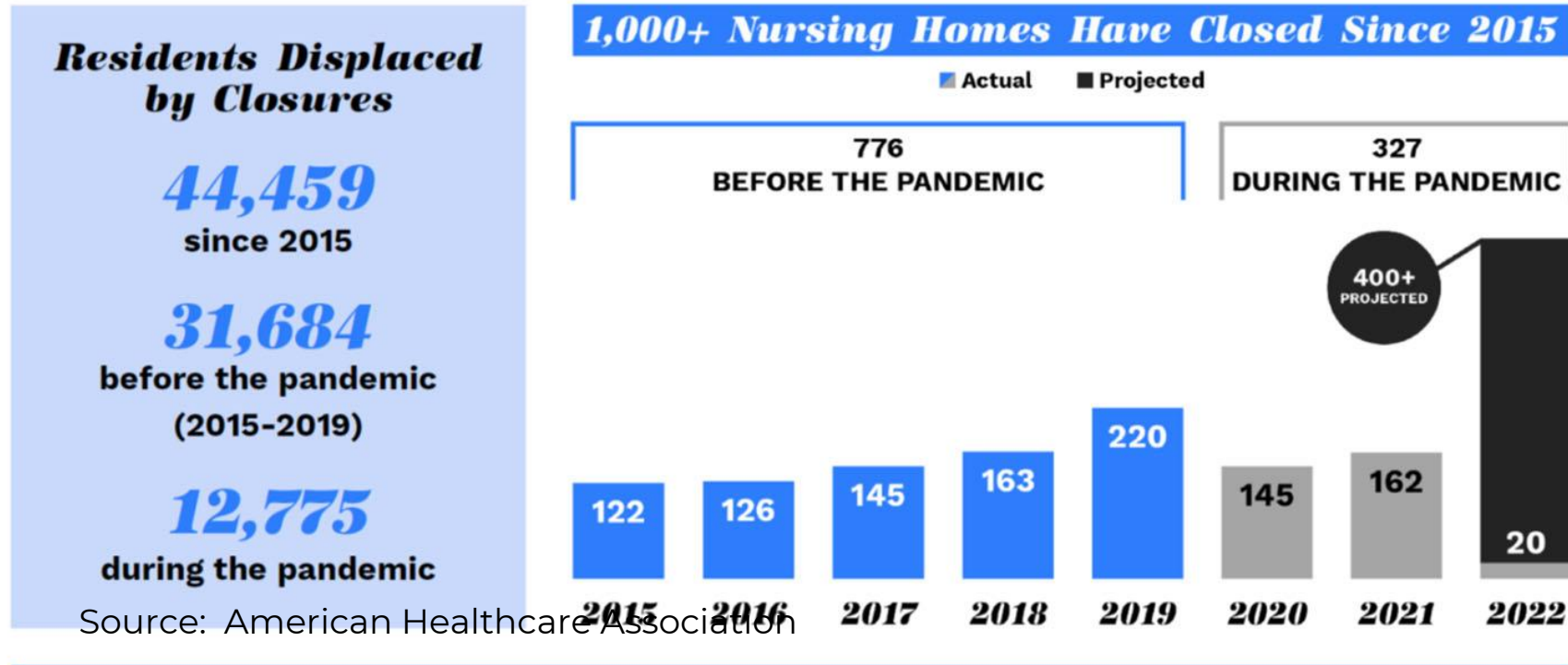
Long Term Care - An Industry in Crisis

Many senior living organizations (SNFs) are in financial distress:

- Workforce crisis
- Unaffordable contracted labor costs
- Occupancy challenges
- Significant inflation in expenses
- COVID funding has “run out”
- Administrator and leadership burnout

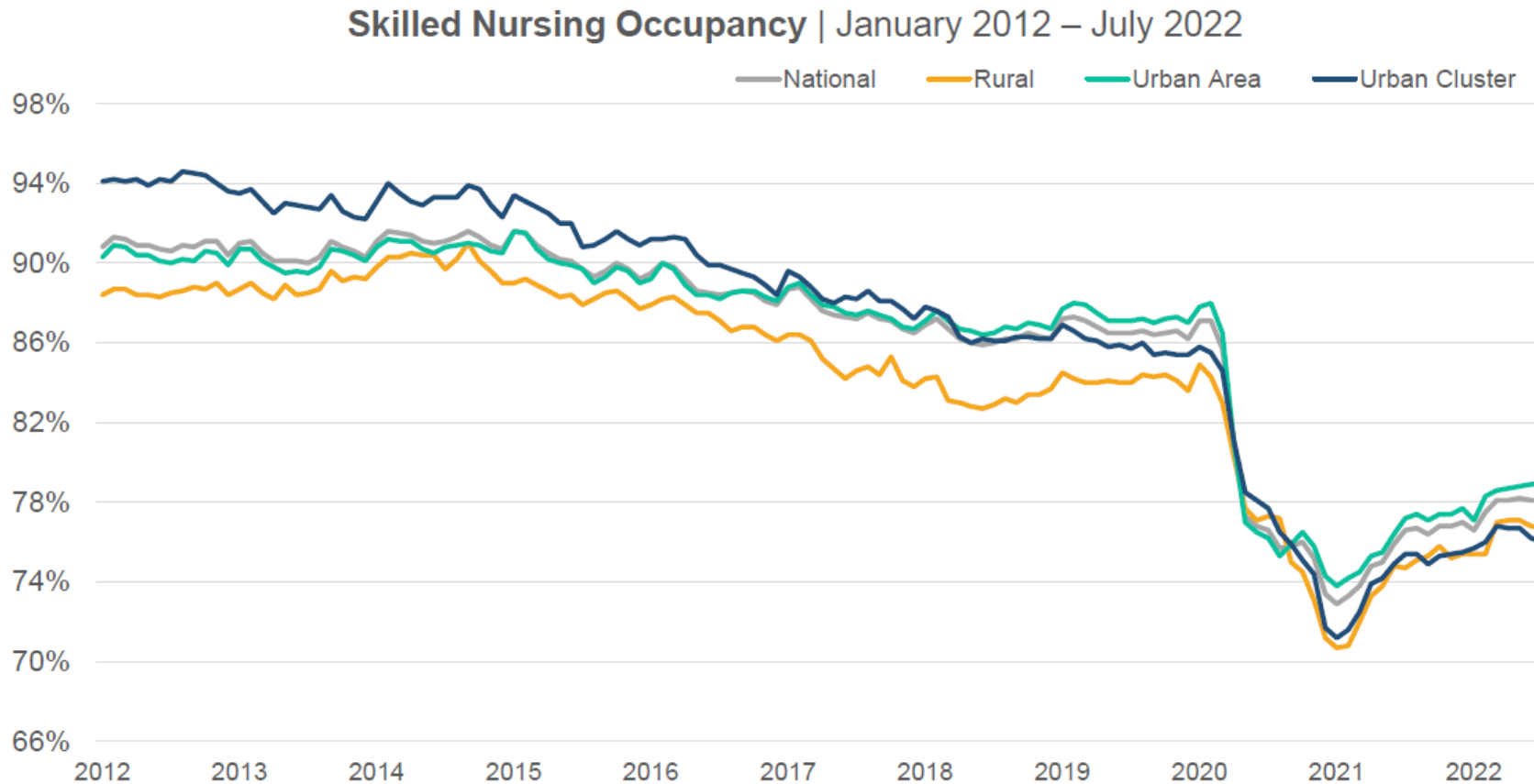
These organizations in distress may be spared by increased Medicaid rates and some relief in the staffing crisis but if not, will increase the number of nursing home closures and consolidation with larger senior living multi-site providers and chains.

Long Term Care - An Industry in Crisis



Long Term Care - An Industry in Crisis

- The skilled nursing occupancy trend was consistent across geographies as both urban and rural occupancy rates declined dramatically as a result of COVID. Occupancy levels are increasing but relatively slowly at this point with many facilities unable to admit residents due to staffing shortages.



Source: NIC MAP® Data, powered by NIC MAP Vision

Behavioral Health – An Area of Opportunity

Behavioral healthcare providers are also facing some of the same challenges as long term care but are more optimistic about the future. Below are some trends to be aware of related to behavioral health care:

1. **Increased demand:** There has been an increasing demand for behavioral health services in recent years due to several factors, including increased awareness and destigmatization of mental health issues, a rise in substance abuse and addiction, and an aging population.
2. **Telehealth:** The COVID-19 pandemic has accelerated the adoption of telehealth services in the behavioral health field, enabling patients to receive care remotely.
3. **Collaborative care:** There is a growing trend towards a collaborative care model, where primary care providers, mental health providers, and other healthcare professionals work together to provide comprehensive care for patients.

Behavioral Health – An Area of Opportunity

1. **Personalized treatment:** There is a move towards personalized treatment plans that take into account an individual's unique needs and circumstances.
2. **Integration of technology:** Behavioral health hospitals are increasingly using technology to improve patient outcomes, such as digital therapeutics, wearable devices, and artificial intelligence.
3. **Holistic approach:** There is a growing emphasis on a holistic approach to treatment that addresses not just the symptoms of mental illness but also a person's physical, emotional, and social well-being.

The increasing prevalence of mental health crisis in the community will continue to put a strain on NCHC and the sponsoring counties budgets and as a county owned behavioral health provider, these trends may impact NCHC in different ways than other providers but point to areas of opportunity for NCHC's behavioral health program.

Looking to the Future

Providers are starting to look toward the future with renewed energy and strategies for future opportunities related to the trends previously mentioned in the areas of:

- Demographic growth
- Demand for services
- Demand for changing types of services and facilities
- Technology
- Innovation

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LINCOLN COUNTY
YEAR TO DATE EXPENDITURE REPORT

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FOR 2023 05

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<u>0010 GENERAL FUND</u>							
00 NON-DEPARTMENTAL	1,331,514	1,331,514	682,364.76	108,672.35	.00	649,149.24	51.2%
10 COUNTY BOARD	2,424,559	2,424,559	1,369,230.67	260,870.77	.00	1,055,328.33	56.5%
20 ADMINISTRATIVE PERSONNEL	234,585	234,585	64,100.97	15,692.17	.00	170,484.03	27.3%
21 CORPORATION COUNSEL	203,595	203,595	66,218.66	11,564.39	.00	137,376.34	32.5%
22 FINANCE DEPARTMENT	535,111	535,111	204,965.78	33,922.78	.00	330,145.22	38.3%
23 COUNTY CLERK	208,795	208,795	106,224.86	17,277.62	.00	102,570.14	50.9%
24 TREASURERS DEPARTMENT	178,580	178,580	63,721.28	12,989.83	.00	114,858.72	35.7%
25 INFORMATION TECHNOLOGY	874,001	874,001	443,051.99	67,506.92	.00	430,949.01	50.7%
26 MAINTENANCE DEPARTMENT	1,800,683	1,800,683	644,349.07	62,722.81	.00	1,156,333.93	35.8%
27 VETERANS DEPARTMENT	172,946	172,946	65,039.69	11,831.83	.00	107,906.31	37.6%
30 CLERK OF COURTS	563,697	563,697	189,892.51	29,605.63	.00	373,804.49	33.7%
31 CIRCUIT COURT (PROBATE)	354,806	354,806	129,533.22	24,238.57	.00	225,272.78	36.5%
32 FAMILY COURT COMMISSIONER	47,050	47,050	13,579.45	80.00	.00	33,470.55	28.9%
33 DISTRICT ATTORNEYS OFFICE	334,702	334,702	128,173.49	26,100.56	.00	206,528.51	38.3%
41 LAND SERVICES DEPARTMENT	1,221,575	1,221,575	385,787.97	66,883.91	.00	835,787.03	31.6%
43 REGISTER OF DEEDS	257,301	257,301	88,641.26	17,895.47	.00	168,659.74	34.5%
44 UW EXTENSION	45,000	45,000	17,093.86	.00	.00	27,906.14	38.0%
50 SHERIFFS DEPARTMENT	8,217,413	8,217,413	3,155,493.19	629,121.42	.00	5,061,919.81	38.4%
51 CORONERS DEPARTMENT	135,390	135,390	34,651.51	2,474.28	.00	100,738.49	25.6%
52 EMERGENCY MANAGEMENT	67,807	67,807	12,775.65	3,328.45	.00	55,031.35	18.8%
60 CHILD SUPPORT	300,391	300,391	106,490.42	18,974.44	.00	193,900.58	35.5%
TOTAL GENERAL FUND	19,509,501	19,509,501	7,971,380.26	1,421,754.20	.00	11,538,120.74	40.9%
<u>0020 COUNTY ROADS FUND</u>							
00 NON-DEPARTMENTAL	4,233,331	4,262,549	1,040,063.39	10,140.88	.00	3,222,485.61	24.4%
TOTAL COUNTY ROADS FUND	4,233,331	4,262,549	1,040,063.39	10,140.88	.00	3,222,485.61	24.4%
<u>0021 JAIL ASSESSMENT FUND</u>							
00 NON-DEPARTMENTAL	35,000	35,000	.00	.00	.00	35,000.00	.0%
TOTAL JAIL ASSESSMENT FUND	35,000	35,000	.00	.00	.00	35,000.00	.0%
<u>0022 EMERGENCY MEDICAL FUND</u>							

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LINCOLN COUNTY
YEAR TO DATE EXPENDITURE REPORT

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FOR 2023 05

0022	EMERGENCY MEDICAL FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	2,241,919	2,241,919	629,972.38	5,558.66	.00	1,611,946.62	28.1%
	TOTAL EMERGENCY MEDICAL FUND	2,241,919	2,241,919	629,972.38	5,558.66	.00	1,611,946.62	28.1%
0023 HEALTH DEPARTMENT FUND								
00	NON-DEPARTMENTAL	1,203,177	1,203,177	379,990.84	76,194.25	.00	823,186.16	31.6%
	TOTAL HEALTH DEPARTMENT FUND	1,203,177	1,203,177	379,990.84	76,194.25	.00	823,186.16	31.6%
0024 SOCIAL SERVICES FUND								
00	NON-DEPARTMENTAL	3,513,236	3,513,236	1,219,790.64	158,576.30	.00	2,293,445.36	34.7%
	TOTAL SOCIAL SERVICES FUND	3,513,236	3,513,236	1,219,790.64	158,576.30	.00	2,293,445.36	34.7%
0029 AMERICAN RESCUE PLAN FUND								
00	NON-DEPARTMENTAL	0	0	47,801.00	2,801.00	.00	-47,801.00	100.0%
	TOTAL AMERICAN RESCUE PLAN FUND	0	0	47,801.00	2,801.00	.00	-47,801.00	100.0%
0030 DEBT SERVICE FUND								
00	NON-DEPARTMENTAL	1,637,860	1,637,860	1,068,405.00	113,505.00	.00	569,455.00	65.2%
	TOTAL DEBT SERVICE FUND	1,637,860	1,637,860	1,068,405.00	113,505.00	.00	569,455.00	65.2%
0050 DOG LICENSE FUND								
00	NON-DEPARTMENTAL	29,500	29,500	150.04	.00	.00	29,349.96	.5%
	TOTAL DOG LICENSE FUND	29,500	29,500	150.04	.00	.00	29,349.96	.5%
0051 SEC 125 BENEFIT FUND								

FOR 2023 05

0051	SEC 125 BENEFIT FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	0	0	323.40	.00	.00	-323.40	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	323.40	.00	.00	-323.40	100.0%
<hr/>								
0060	SOLID WASTE FUND							
00	NON-DEPARTMENTAL	2,086,955	2,086,955	514,129.76	246,766.47	.00	1,572,825.24	24.6%
	TOTAL SOLID WASTE FUND	2,086,955	2,086,955	514,129.76	246,766.47	.00	1,572,825.24	24.6%
<hr/>								
0062	FORESTRY							
00	NON-DEPARTMENTAL	1,510,601	1,510,601	496,590.58	162,313.66	.00	1,014,010.42	32.9%
	TOTAL FORESTRY	1,510,601	1,510,601	496,590.58	162,313.66	.00	1,014,010.42	32.9%
<hr/>								
0070	HIGHWAY FUND							
00	NON-DEPARTMENTAL	9,709,275	9,709,275	2,723,232.37	505,167.63	.00	6,986,042.63	28.0%
	TOTAL HIGHWAY FUND	9,709,275	9,709,275	2,723,232.37	505,167.63	.00	6,986,042.63	28.0%
<hr/>								
0071	SELF FUNDED HEALTH INSURANCE							
00	NON-DEPARTMENTAL	0	0	1,090,577.58	4,186.54	.00	-1,090,577.58	100.0%
	TOTAL SELF FUNDED HEALTH INSURANC	0	0	1,090,577.58	4,186.54	.00	-1,090,577.58	100.0%
<hr/>								
	GRAND TOTAL	45,710,355	45,739,573	17,182,407.24	2,706,964.59	.00	28,557,165.76	37.6%

** END OF REPORT - Generated by Samantha Fenske **

**LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF APRIL, 2023
JUNE 2, 2023**

	April					
	2023		2022		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	3,104,041.00		3,011,246.31		92,794.69	3.08%
CHECKING	16,936,765.62		17,687,666.07		(750,900.45)	-4.25%
TOTAL	<u>20,040,806.62</u>		<u>20,698,912.38</u>		(658,105.76)	-3.18%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	637,729.92		801,113.46		(163,383.54)	-20.39%
FUND BALANCE	11,360,124.86		11,634,236.84		(274,111.98)	-2.36%
HUBER ACCOUNT		30,114.55		26,791.68	3,322.87	12.40%
CLERK OF COURT DEPOSITS		604,089.74		571,519.99	32,569.75	5.70%
IMPREST PAYROLL ACCT		371.94		5.06	366.88	7250.59%
NONMETALLIC MINING BOND		5,429.83		5,315.30	114.53	2.15%
COPS GRANT CHECKING		6,774.79		213.02	6,561.77	3080.35%
COUNTY ROADS	1,855,894.95		1,770,448.11		85,446.84	4.83%
JAIL ASSESSMENT	137,567.42		118,984.26		18,583.16	15.62%
EMERGENCY MEDICAL	827,840.62		884,933.72		(57,093.10)	-6.45%
HEALTH DEPARTMENT	1,004,539.41		1,062,291.07		(57,751.66)	-5.44%
SOCIAL SERVICES	555,176.65		819,228.51		(264,051.86)	-32.23%
REP PAYEE		2,947.31		2,722.61	224.70	8.25%
WELFARE TRUST		2,888.39		2,704.15	184.24	6.81%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING		2.00		2.00	-	0.00%
DEBT SERVICE	125,209.74		134,159.74		(8,950.00)	-6.67%
DOG LICENSE	24,000.06		29,011.70		(5,011.64)	-17.27%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		21,394.19		16,437.55	4,956.64	30.15%
SOLID WASTE	427,908.52		(143,167.66)		571,076.18	-398.89%
CLOSURE TRUST		2,123,781.94		2,093,610.15	30,171.79	1.44%
LONG-TERM CARE		3,076,956.90		3,094,276.29	(17,319.39)	-0.56%
FORESTRY	2,882,492.62		3,070,473.95		(187,981.33)	-6.12%
HIGHWAY	329,819.65		571,635.25		(241,815.60)	-42.30%
SELF FUNDED HEALTH INS	(127,797.80)		(54,736.57)		(73,061.23)	133.48%
CHECKING ACCT		424,904.77		651,276.73	(226,371.96)	-34.76%
INVESTMENT ACCT		1,143,491.55		1,300,911.03	(157,419.48)	-12.10%
SAVINGS ACCT		1,312,982.99		252,772.96	1,060,210.03	419.43%
	20,040,806.62	8,756,130.89	20,698,912.38	8,018,558.52	79,466.61	0.25%
OPIOID		168,117.28				
ARPA FUNDS		5,426,728.63		2,680,918.91		
		14,350,976.80		10,699,477.43		
TOTAL CASH	<u>34,391,783.42</u>		<u>31,398,389.81</u>			



Monthly Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2020	204,369	180,003	155,993	158,085	153,384	169,656	224,518	238,636	217,942	228,412	194,629	210,943	2,336,568
2021	192,627	209,034	144,876	206,192	213,024	229,599	239,853	236,952	268,395	216,829	232,994	255,367	2,645,743
2022	208,666	251,954	181,768	247,942	192,444	261,902	282,101	258,263	257,399	242,910	251,227	268,666	2,905,240
2023	202,886	311,613	191,020	180,731	219,704								

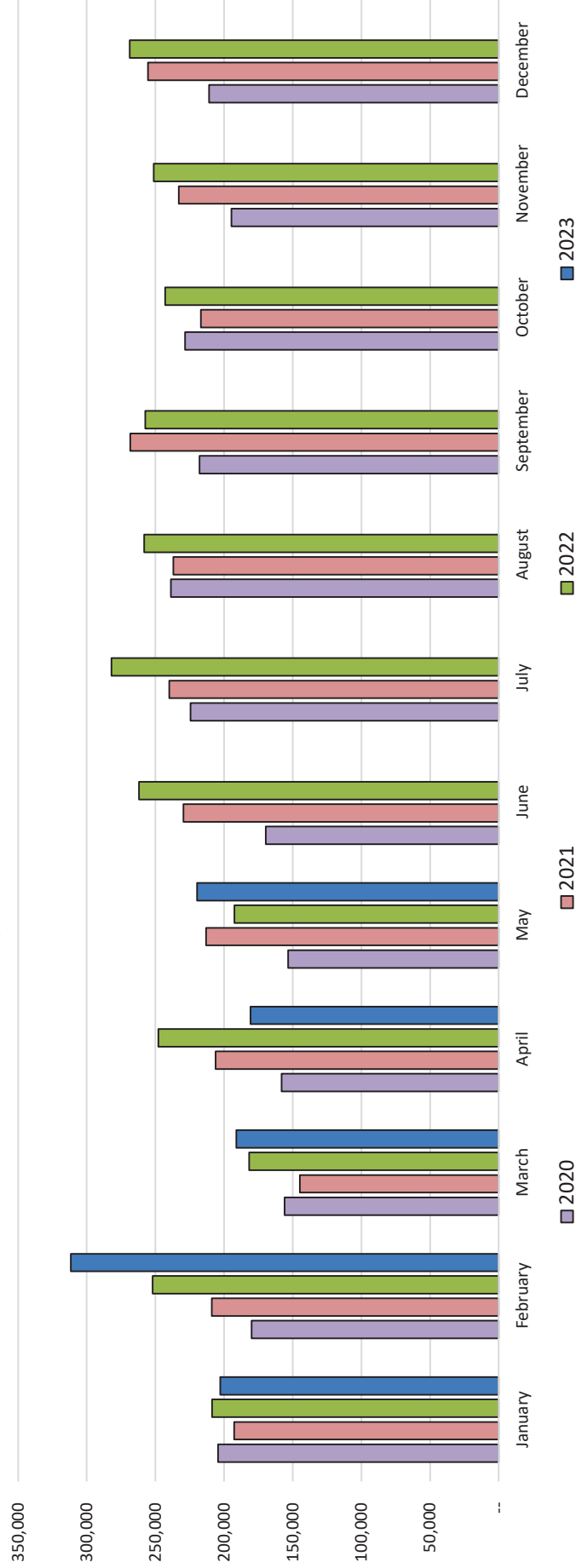
Year-to-Date Sales Tax Distributions

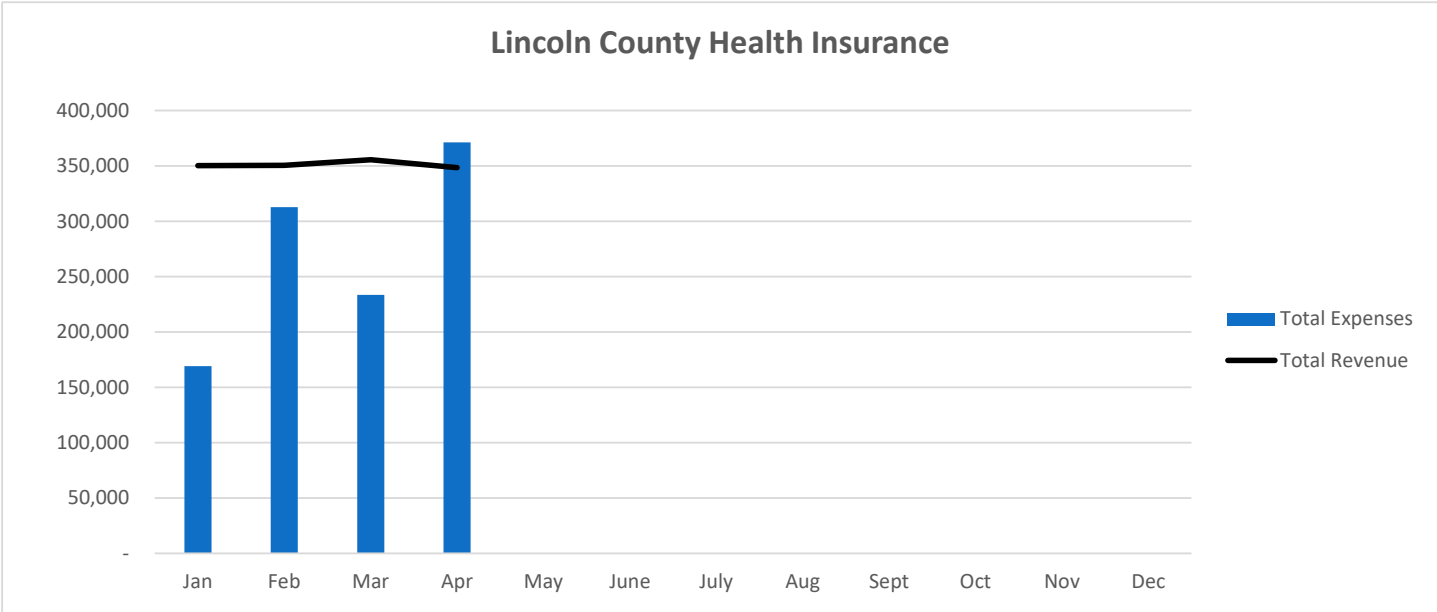
Year	January	February	March	April	May	June	July	August	September	October	November	December
2020	204,369	384,372	540,364	698,449	851,833	1,021,489	1,246,007	1,484,643	1,702,585	1,930,997	2,125,626	2,336,568
2021	192,627	401,661	546,537	752,730	965,753	1,195,352	1,435,205	1,672,157	1,940,552	2,157,381	2,390,375	2,645,743
2022	208,666	460,620	642,388	890,330	1,082,774	1,344,675	1,626,776	1,885,039	2,142,438	2,385,347	2,636,574	2,905,240
2023	202,886	514,499	705,519	886,250	1,105,954							

'23 vs '22 (%) -2.8% 11.7% 9.8% -0.5% 2.1%

'23 vs '22 (\$) (5,780) 53,879 63,131 (4,080) 23,180

Monthly Sales Tax Distributions (2020-2023)





2023			Post		YTD
Month	Enrollment Single Family	Total Total Revenue	Total Total Expenses	Month Adjustments	Gain (loss)
Jan		350,175	169,071		181,104
Feb		350,491	312,670	(13,406)	24,416
Mar		355,527	233,520		122,008
Apr		348,396	371,130		(22,735)
May					-
June					-
July					-
Aug					-
Sept					-
Oct					-
Nov					-
Dec					-
Total		1,404,589	1,086,391		304,792

05/26/2023 13:34
Samantha.Fenske

LINCOLN COUNTY
YEAR TO DATE BUDGET REPORT

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FOR 2023 05

JOURNAL DETAIL 2023 5 TO 2023 5

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND									
22 FINANCE DEPARTMENT									
10220051	461900	FINANCE MISC REVEN	-100	-100	.00	.00	.00	-100.00	.0%*
10220051	511000	FINANCE SALARIES	331,017	331,017	121,923.48	21,529.58	.00	209,093.52	36.8%
	2023/05/000007	05/05/2023 PRJ	676.62	REF PAYROL			WARRANT=230505	RUN=1	HIGHWAY
	2023/05/000009	05/05/2023 PRJ	10,088.17	REF PAYROL			WARRANT=230505	RUN=2	GENERAL
	2023/05/000038	05/19/2023 PRJ	676.62	REF PAYROL			WARRANT=230519	RUN=1	HIGHWAY
	2023/05/000040	05/19/2023 PRJ	10,088.17	REF PAYROL			WARRANT=230519	RUN=2	GENERAL
10220051	520000	FINANCE EMPLOYEE B	172,294	172,294	62,284.89	12,393.20	.00	110,009.11	36.2%
	2023/05/000007	05/05/2023 PRJ	369.93	REF PAYROL			WARRANT=230505	RUN=1	HIGHWAY
	2023/05/000009	05/05/2023 PRJ	5,831.76	REF PAYROL			WARRANT=230505	RUN=2	GENERAL
	2023/05/000038	05/19/2023 PRJ	370.18	REF PAYROL			WARRANT=230519	RUN=1	HIGHWAY
	2023/05/000040	05/19/2023 PRJ	5,821.33	REF PAYROL			WARRANT=230519	RUN=2	GENERAL
10220051	531010	FINANCE AUDITING S	26,000	26,000	19,122.66	.00	.00	6,877.34	73.5%
10220051	552001	FINANCE TELEPHONE	600	600	212.22	.00	.00	387.78	35.4%
10220051	554001	PRINTING ALLOCATIO	1,700	1,700	360.42	.00	.00	1,339.58	21.2%
10220051	555000	FINANCE TRAVEL TRA	1,200	1,200	.00	.00	.00	1,200.00	.0%
10220051	556000	FINANCE DUES	300	300	212.50	.00	.00	87.50	70.8%
10220051	561100	FINANCE OFFICE SUP	2,000	2,000	849.61	.00	.00	1,150.39	42.5%
10220060	411100	FINANCE TAX LEVY	-535,011	-535,011	-535,011.00	.00	.00	.00	100.0%
TOTAL FINANCE DEPARTMENT			0	0	-330,045.22	33,922.78	.00	330,045.22	100.0%

FOR 2023 05

JOURNAL DETAIL 2023 5 TO 2023 5

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	0	0	-330,045.22	33,922.78	.00	330,045.22	100.0%
TOTAL REVENUES	-535,111	-535,111	-535,011.00	.00	.00	-100.00	
TOTAL EXPENSES	535,111	535,111	204,965.78	33,922.78	.00	330,145.22	
GRAND TOTAL	0	0	-330,045.22	33,922.78	.00	330,045.22	100.0%

** END OF REPORT - Generated by Samantha Fenske **

Lincoln County Employee Timesheet

Name: Samantha Fenske
 Employee Number: 686
 Representative Status: Nonrepresented
 FLSA Status: Exempt

Department: FINANCE

Pay Period: From: 4/17/2023 To: 4/30/2023

	4/17	4/18	4/19	4/20	4/21	4/22	4/23	4/24	4/25	4/26	4/27	4/28	4/29	4/30	FLSA hours
Mon	8.5														
Tue	4														
Wed		3.5													
Thu															
Fri															
Sat															
Sun															
Mon															
Tue															
Wed															
Thu															
Fri															
Sat															
Sun															
TOTAL HOURS PAID															
	8	8	8	8	8	8	8	8	8	8	8	8	8	8	80
TOTAL HOURS REPORTED															
	8.5	7.5	0	0	0	0	2	8.5	9	10.8	10.5	8.5	8.25	6.5	80

Pay Category: Regular: Finance
 Vacation: 3.5
 Holiday: 0
 Paid Sick Allowance: 0
 Paid Funeral Leave: 0
 Worker's Compensation: 0

I certify that the foregoing is true and correct.


 Employee signature

 Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT: _____ COMPLETED BY: _____

GRANT NAME/PROJECT: _____

GRANT NAME/PROJECT: _____

GRANT NAME/PROJECT: _____ APPROVED BY: _____

GRANT NAME/PROJECT: _____

Lincoln County Employee Timesheet

Name: Samantha Fenske Department: FINANCE
 Employee Number: 686 Pay Period: 5/1/2023 to 5/14/2023
 Representative Status: Nonrepresented
 FLSA Status: Exempt

	5/1	5/2	5/3	5/4	5/5	5/6	5/7	5/8	5/9	5/10	5/11	5/12	5/13	5/14	From:	Hours	Pay Category	FMLA hours
Mon	11.5	8.5	9	8.25	6.5	5.5	5.5	8.5	10	11	10	9.25	8.25	1.5	113.25	Regular: Finance		
															0	Vacation:		
															0	Holiday:		
															0	Paid Sick Allowance:		
															0	Paid Funeral Leave:		
															0	Worker's Compensation:		
															0			
															0			
															0			
															0			
															0			
	8	8	8	8	8	5.5	5.5	8	8	8	8	8	8.25	1.5	80	TOTAL HOURS PAID		
															0			
															0			
	11.5	8.5	9	8.25	6.5	5.5	5.5	8.5	10	11	10	9.25	8.25	1.5	113.25	TOTAL HOURS REPORTED		

I certify that the foregoing is true and correct.

Samantha Fenske
Employee signature

Supervisor signature Mandatory for all employees

6:20

GRANT ALLOWABLE EXPENDITURES

COMPLETED BY: _____

APPROVED BY: _____

**LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
PRELIMINARY 2024 BUDGET - TAX LEVY
JUNE 2,2023**

	2023	CURRENTLY PROPOSED 2024	PERCENT CHANGE FROM 2023	DOLLAR CHANGE FROM 2023
	TAX LEVY	TAX LEVY		
NONDEPARTMENTAL	(5,288,693)	(4,847,734)	-8.34%	440,959
COUNTY BOARD CHAIR	29,588	30,451	2.92%	863
BOARD COMMITTEES	183,419	179,523	-2.12%	(3,896)
* PUBLIC LIBRARIES	678,207	724,500	6.83%	46,293
HUMANE SOCIETY	41,000	41,000	0.00%	-
ECONOMIC DEVELOPMENT	-	-	0.00%	-
NORTH CENTRAL HEALTH CARE	1,040,853	1,040,853	0.00%	-
NCCAP	8,000	8,000	0.00%	-
WISCONSIN VALLEY LIBRARY	4,177	4,177	0.00%	-
ADRC-CW	149,466	149,466	0.00%	-
ADMINISTRATION	234,585	234,325	-0.11%	(260)
CORP COUNSEL	194,595	199,509	2.53%	4,914
FINANCE	535,011	535,167	0.03%	156
COUNTY CLERK	176,545	209,134	18.46%	32,589
TREASURER	178,550	186,797	4.62%	8,247
INFORMATION TECHNOLOGY	767,776	756,034	-1.53%	(11,742)
MAINTENANCE	1,408,383	1,455,500	3.35%	47,117
VETERANS	162,946	172,033	5.58%	9,087
CLERK OF COURTS	265,610	272,768	2.69%	7,158
CIRCUIT COURT	266,388	266,811	0.16%	423
FAMILY COURT COMMISSIONER	30,100	28,839	-4.19%	(1,261)
DISTRICT ATTORNEY	240,194	279,596	16.40%	39,402
VICTIM WITNESS	49,264	49,449	0.38%	185
LAND SERVICES	728,675	699,498	-4.00%	(29,177)
REGISTER OF DEEDS	14,296	14,486	1.33%	190
UW EXTENSION	45,000	45,000	0.00%	-
SHERIFF'S OFFICE	6,594,872	7,993,532	21.21%	1,398,660
CORONER	58,390	74,067	26.85%	15,677
EMERGENCY MANAGEMENT	18,506	19,466	5.19%	960
CHILD SUPPORT	29,518	29,518	0.00%	-
ROADS FUND	2,686,753	5,938,500	121.03%	3,251,747
* 82.08 TOWN CULVERT AID	34,000	134,859	296.64%	100,859
* EMERGENCY MEDICAL	1,200,919	1,259,928	4.91%	59,009
HEALTH DEPARTMENT	563,054	563,054	0.00%	-
SOCIAL SERVICES	777,257	777,257	0.00%	-
* DEBT SERVICE	1,005,850	1,027,550	2.16%	21,700
PINE CREST				
	<u>15,113,054</u>	<u>20,552,913</u>	<u>35.99%</u>	<u>5,439,859</u>
2023 OPERATING LEVY		<u>12,194,078</u>		
CURRENT 2024 OPERATING LEVY		17,406,076		
2024 ESTIMATED OPERATIONAL LEVY LIMIT		<u>12,317,238</u>		
VARIANCE		<u>5,088,838</u>		

* NOT INCLUDED IN OPERATING TAX LEVY CALCULATION