

**LINCOLN COUNTY
FINANCE AND INSURANCE COMMITTEE
Lincoln County Service Center, Room 247
Friday January 5, 2024
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: 1 650-761-2770
Access Code: 816 808 844#
Meeting ID: meet.google.com/snk-ytfv-dze

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 – December 8, 2023
- 4) Treasurer
 - a. YTD Budget
 - b. Account Balance Reports
 - c. Approval of Expense Reimbursement
- 5) County Clerk
 - a. YTD Budget
 - b. Activity Report
- 6) Finance
 - a. YTD Budget Report
 - b. Finance Director Timesheet Approval for the Following Dates: 11/27/23-12/24/23
- 7) 2024 Humane Society Contract
- 8) NCHC Financials – November
- 9) December YTD Budget Report
- 10) Cash Report-November
- 11) Sales Tax Report
- 12) Health Insurance Fund Report
- 13) Review Correspondence/Communications
- 14) Review County Voucher Listing
- 15) Set Next Meeting Date
- 16) 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 257
Friday December 8, 2023
7:30 am

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

Members Excused: None

Others Present: Fenske, Gigl, Marlowe, Bowe

Virtually Present: 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 – November 3, 2023:** (Was referred to as “October 6,2023” in meeting but intent was the November 3, 2023 minutes in the packet). M/S Cummings/Anderson-Malm to approve the minutes. All voting aye.
4. **Treasurer**
 - a. **YTD Budget:** No concerns at this time.
 - b. **Account Balance Reports:** LGIP went from 5.35% to 5.37%. The General and ARPA remained the same at 4.09%.
5. **County Clerk**
 - a. **YTD Budget:** No new concerns. Election revenues exceeded the budgeted amount.
 - b. **Tax Deed Update:** Marlowe presented an update on the tax deeds. Discussion followed.
 - c. **Activity Report:** Report is in the packet.
 - d. **Approval of Expense Reimbursement.** M/S Cummings/Ashbeck to approve the expense reimbursement. All voting aye.
6. **Finance**
 - a. **YTD Budget Report.** Report is in the packet. Expected to be within budget at year end.
 - b. **Approval of Expense Reimbursement.** M/S Ashbeck/Anderson-Malm to approve the expense reimbursement. All voting aye.
 - c. **Finance Director Timesheet Approval for the Following Dates: 10/16/23-11/26/23.** M/S Anderson-Malm/Ashbeck to approve Finance Director time sheets for 10/16/23-11/26/23. All voting aye.
7. **Approval of Resolution 2023-12-xx Cancellation of checks.** Gigl presented the resolution. DePasse will author and Cummings will co-sponsor the resolution. M/S Ashbeck/Simon to approve Resolution 2023-12-xx Cancellation of checks. All aye (Anderson-Malm absent for vote).
8. **Approval of Resolution 2023-12-xx Designation of Public Depositories.** Fenske presented the resolution. DePasse to author and Ashbeck and Cummings to co-sponsor. M/S Cummings/Ashbeck to approve Resolution 2023-12-xx Designation of Public Depositories

with the amendments to correct the “Crossbridge Community Bank Tomahawk” zip code and replace “Tomahawk Community Bank” with “Crossbridge Community Bank Tomahawk”. All voting aye.

- 9. Forestry Shop fund designation discussion and possible approval:** Bowe presented. The Forestry department would like to assign some of their fund balance for future Forestry Shop needs such as repairs. Discussion followed. Item to be brought back to to allow for additional research.
- 10. Morgue operating expenditure discussion:** Discussion occurred whether to track the morgue utilities in the Maintenance budget or Coroner budget. Consensus was to track it in Maintenance budget.
- 11. Worker’s Compensation Premium:** Policy was in the packet. Discussion followed.
- 12. Humane Society Contract 2024.** The contract was in the packet for review. The Lincoln County Humane Society is presenting to their board on December 15, 2023. Possible changes were discussed. M/S to approve the contract Ashbeck/Anderson Malm. Ayes- DePasse, Anderson-Malm, Cummings, and Ashbeck. Nays-Simon. Motion carried
- 13. NCHC Financials -October:** Pine Crest has a year to date gain of \$424,228. The total for direct services was a year to date gain of \$605,367. Discussion followed.
- 14. November YTD Budget:** Expenditure budget is currently at 96.3%. Budgets are expected to be close at the end of the year.
- 15. Cash Report:** Report was in the packet. Cash was up 1.2% from last year at this time.
- 16. Sales Tax Report:** The November payment was \$293,933. It is expected to meet budget this year.
- 17. Health Insurance Fund Report:** There is \$102,113 gain year-to-date.
- 18. Review Correspondence/Communications:** The preliminary audit is scheduled for January 15-17.
- 19. Review County Voucher Listing:** Reviewed by DePasse.
- 20. Set Next Meeting Date:** January 5, 2023 at 7:30 a.m.
- 21. Adjourn:** Meeting adjourned at 8:35 a.m.

Minutes prepared by Samantha Fenske, Finance Director

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

		ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
24 TREASURERS DEPARTMENT								
0000 DIVISION								
10240051 461900	TREASURER MISC PUB	-10	-10	-1.50	-1.50	.00	-8.50	15.0%*
2023/12/000081	12/26/2023 CRP	-1.50	REF TR			NON-DEPARTMENTAL		
10240051 461902	TREAS TAX STATUS I	-20	-20	-84.65	.00	.00	64.65	423.3%
10240051 511000	TREASUER SALARIES	112,133	112,133	109,464.92	12,972.00	.00	2,668.08	97.6%
2023/12/000004	12/01/2023 PRJ	4,324.00	REF PAYROL			WARRANT=231201 RUN=2 GENERAL		
2023/12/000042	12/15/2023 PRJ	4,324.00	REF PAYROL			WARRANT=231215 RUN=2 GENERAL		
2023/12/000103	12/29/2023 PRJ	4,324.00	REF PAYROL			WARRANT=231229 RUN=2 GENERAL		
10240051 520000	TREASURER EMPLOYEE	55,422	55,422	55,850.01	6,876.41	.00	-428.01	100.8%*
2023/12/000004	12/01/2023 PRJ	2,819.67	REF PAYROL			WARRANT=231201 RUN=2 GENERAL		
2023/12/000020	12/07/2023 API	450.00	VND 200033 VCH357091	NATIONWIDE TRUST COM		PEHP FOR ELECTED OFFICIALS		13308
2023/12/000042	12/15/2023 PRJ	2,815.30	REF PAYROL			WARRANT=231215 RUN=2 GENERAL		
2023/12/000049	12/14/2023 GEN	180.00	REF DJ			2023 WORKERS COMP ALLOCATION		
2023/12/000103	12/29/2023 PRJ	611.44	REF PAYROL			WARRANT=231229 RUN=2 GENERAL		
10240051 552001	TREASURER TELEPHON	325	325	417.44	33.43	.00	-92.44	128.4%*
2023/12/000078	12/31/2023 GEN	33.43	REF DJ			DECEMBER PHONE CHARGES		
10240051 553000	TREASURER ADVERTIS	300	300	138.00	.00	.00	162.00	46.0%
10240051 554001	PRINTING ALLOCATIO	2,500	2,500	586.05	31.71	.00	1,913.95	23.4%
2023/12/000079	12/31/2023 GEN	31.71	REF DJ			DECEMBER COPY CHARGES		
10240051 555000	TREASURER TRAVEL T	2,000	2,000	1,706.27	39.30	.00	293.73	85.3%
2023/12/000110	12/27/2023 API	39.30	VND 999726 VCH357616	PERRA, JACI		MILEAGE		13414
10240051 560000	TREASURER SUPPLIES	2,000	2,000	443.19	150.89	.00	1,556.81	22.2%
2023/12/000047	12/14/2023 API	150.89	VND 300012 VCH357368	VIP OFFICE PRODUCTS		OFFICE SUPPLIES		344682

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10240051 561101 TREASURER POSTAGE	3,900	3,900	1,198.45	.00	.00	2,701.55	30.7%
10240060 411100 TREASURER TAX LEVY	-178,550	-178,550	-178,550.00	.00	.00	.00	100.0%
TOTAL DIVISION	0	0	-8,831.82	20,102.24	.00	8,831.82	100.0%
TOTAL TREASURERS DEPARTMENT	0	0	-8,831.82	20,102.24	.00	8,831.82	100.0%
TOTAL REVENUES	-178,580	-178,580	-178,636.15	-1.50	.00	56.15	100.0%
TOTAL EXPENSES	178,580	178,580	169,804.33	20,103.74	.00	8,775.67	95.1%
GRAND TOTAL	0	0	-8,831.82	20,102.24	.00	8,831.82	100.0%

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

LINCOLN COUNTY INVESTMENTS

November 30, 2023

CHECKING ACCOUNT			INVESTMENTS					
DATE	Incredible Bank				Rate			
10/31/23	CASH BALANCE	\$ 13,426,308.03		Date	Type	Int.	C.D.'s	State Pool
	+ RECEIPTS	\$ 2,468,965.75	(GENERAL)					
	+ RECEIPTS	\$ 78,858.10	(TAXES)					
		\$ 15,974,131.88			State Investment Pool	5.39%		\$ 3,186,512.56
	- DISBURSEMENT	\$ (2,578,504.20)	(GENERAL)		(Jan. 2015 Int 0.10%)			\$ 14,120.45 INTEREST
	- DISBURSEMENT	(1,605,031.77)	(PAYROLL)		(Jan. 2016 Int 0.33%)			\$ 3,200,633.01 BALANCE
					(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%)	
	CASH BALANCE	\$ 11,790,595.91			(Jan. 2020 Int 1.61%)		(June 2023 Int 5.09%)	
					(Jan. 2021 Int 0.09%)			
	Incredible Bank-General			Incredible Bank-American Rescue Funds (6-18-2021)				
	ICS Deposit acct.	\$ 13,586,823.93			ICS Deposit acct.			\$ 4,501,013.14
		\$ (1,041,495.03)	SWEEP					\$ (219,075.78) WITHDRAWAL
	4.09%	\$ 41,942.45	INTEREST			4.09%		\$ 14,592.49 INTEREST
	ICS BALANCE	\$ 12,587,271.35			ICS BALANCE			\$ 4,296,529.85
	(Jan. 2015-2017 Int .35%)	(Jan. 2022 Int 0.05%)			(June 14, 2021 Int 0.01%)			
	(Jan. 2018 Int 1.00%)	(July 2022 Int 0.80%)			(May 31, 2022 Int 0.05%)			
	(Jan. 2019 Int 2.12%)	(Jan 2023 Int 3.61%)			(July 31, 2022 Int 0.80%)			
	(Jan. 2020 Int 1.56%)	(June 2023 Int 4.38%)			(Jan 2023 Int 3.60%)			
	(Jan. 2021 Int 0.05%)				(June 2023 Int 4.38%)			
	ICS Accts established 01/02/13 & 03/26/13 - Liquidated 10/20/2016							
Compiled by Robbin Gigl, County Treasurer								

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
23 COUNTY CLERK									
0000 DIVISION									
10230051	442001	WORK PERMIT	-250	-250	-145.00	.00	.00	-105.00	58.0%*
10230051	442002	CTY CLERK MARRIAGE	-7,000	-7,000	-7,055.00	-475.00	.00	55.00	100.8%
2023/12/000022	12/07/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000035	12/12/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000035	12/12/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000035	12/12/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000063	12/19/2023	CRP	-70.00						NON-DEPARTMENTAL
2023/12/000063	12/19/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000063	12/19/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000063	12/19/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000081	12/26/2023	CRP	-45.00						NON-DEPARTMENTAL
2023/12/000081	12/26/2023	CRP	-45.00						NON-DEPARTMENTAL
10230051	461900	CTY CLERK MISC PUB	-1,000	-1,000	-171.95	-76.05	.00	-828.05	17.2%*
2023/12/000022	12/07/2023	CRP	-.30						NON-DEPARTMENTAL
2023/12/000035	12/12/2023	CRP	-75.00						NON-DEPARTMENTAL
2023/12/000063	12/19/2023	CRP	-.75						NON-DEPARTMENTAL
10230051	511000	CTY CLERK SALARIES	117,355	117,355	134,456.62	12,971.98	.00	-17,101.62	114.6%*
2023/12/000004	12/01/2023	PRJ	4,323.99						WARRANT=231201 RUN=2 GENERAL
2023/12/000042	12/15/2023	PRJ	4,323.99						WARRANT=231215 RUN=2 GENERAL
2023/12/000103	12/29/2023	PRJ	4,324.00						WARRANT=231229 RUN=2 GENERAL
10230051	520000	CTY CLERK EMPLOYEE	45,502	45,502	75,359.30	5,594.66	.00	-29,857.30	165.6%*
2023/12/000004	12/01/2023	PRJ	2,159.25						WARRANT=231201 RUN=2 GENERAL
2023/12/000020	12/07/2023	API	450.00						WARRANT=231215 RUN=2 GENERAL
2023/12/000042	12/15/2023	PRJ	2,149.97						WARRANT=231215 RUN=2 GENERAL
2023/12/000049	12/14/2023	GEN	224.00						2023 WORKERS COMP ALLOCATION
2023/12/000103	12/29/2023	PRJ	611.44						WARRANT=231229 RUN=2 GENERAL
10230051	552001	CTY CLERK TELEPHON	1,150	1,150	904.49	73.73	.00	245.51	78.7%
2023/12/000078	12/31/2023	GEN	33.45						DECEMBER PHONE CHARGES
2023/12/000110	12/27/2023	API	40.28						VERIZON WIRELESS CELL PHONES

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10230051 554001 PRINTING ALLOCATIO	600	600	390.81	25.25	.00	209.19	65.1%
2023/12/000079 12/31/2023 GEN	25.25	REF DJ			DECEMBER COPY CHARGES		
10230051 555000 CTY CLERK TRAVEL T	2,500	2,500	1,839.96	.00	.00	660.04	73.6%
10230051 560000 CTY CLERK SUPPLIES	2,500	2,500	1,177.07	.00	.00	1,322.93	47.1%
10230060 411100 COUNTY CLERK TAX L	-176,545	-176,545	-176,545.00	.00	.00	.00	100.0%
TOTAL NO PROJECT	-15,188	-15,188	30,211.30	18,114.57	.00	-45,399.30	-198.9%
TOTAL DIVISION	-15,188	-15,188	30,211.30	18,114.57	.00	-45,399.30	-198.9%
0038 ELECTIONS							
10233851 473100 CTY CLERK ELECTION	-24,000	-24,000	-35,978.19	.00	.00	11,978.19	149.9%
10233851 511000 CTY CLERK ELECTION	600	600	172.76	.00	.00	427.24	28.8%
10233851 520000 CTY CLERK ELECTION	88	88	50.25	.00	.00	37.75	57.1%
10233851 554001 PRINTING ALLOCATIO	500	500	.00	.00	.00	500.00	.0%
10233851 560000 CTY CLERK ELECTION	38,000	38,000	42,351.94	6,802.34	.00	-4,351.94	111.5%*
2023/12/000047 12/14/2023 API	3,249.85	VND 300004 VCH357365			BEAR GRAPHICS, INC	ABSENTEE ENVELOPES	
2023/12/000047 12/14/2023 API	3,550.41	VND 300004 VCH357366			BEAR GRAPHICS, INC	ABSENTEE ENVELOPES	
2023/12/000057 12/19/2023 APM	-3,550.41	VND 300004 VCH357366			BEAR GRAPHICS, INC	ABSENTEE ENVELOPES	
2023/12/000058 12/19/2023 APM	-3,249.85	VND 300004 VCH357365			BEAR GRAPHICS, INC	ABSENTEE ENVELOPES	
2023/12/000059 12/19/2023 API	3,249.85	VND 000099 VCH357383			COLOR VISION LTD	ABSENTEE ENVELOPES	344691
2023/12/000059 12/19/2023 API	3,550.41	VND 000099 VCH357384			COLOR VISION LTD	ABSENTEE ENVELOPES	344691
2023/12/000079 12/31/2023 GEN	2.08	REF DJ			DECEMBER COPY CHARGES		
TOTAL ELECTIONS	15,188	15,188	6,596.76	6,802.34	.00	8,591.24	43.4%

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
TOTAL COUNTY CLERK	0	0	36,808.06	24,916.91	.00	-36,808.06	100.0%
TOTAL REVENUES	-208,795	-208,795	-219,895.14	-551.05	.00	11,100.14	105.3%
TOTAL EXPENSES	208,795	208,795	256,703.20	25,467.96	.00	-47,908.20	122.9%
GRAND TOTAL	0	0	36,808.06	24,916.91	.00	-36,808.06	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	6	6	7	6	1	3	11	9	125	
Number of Delinquent Parcels	0	0	0	0	0	0	0	0	0	0	0	0		
Tax Deed Issuance	0	0	0	0	0	0	0	0	0	0	0	0	0	
Release of Hunting Res.	0	0	0	0	0	0	0	0	0	0	0	1	1	\$0.00
DT Payment Agreements	0	0	1	1	0	1	1	0	2	1	2	0	9	
Mail Pieces	4,864	5,056	6,065	4,536	7,545	5,595	5,513	6,457	7,636	4,574	4,588	3,052	65,481	
Marriage License	8	6	5	6	19	12	21	23	17	13	3	10	143	7,080.00
Work Permits	4	6	10	3	8	13	0	0	0	0	0	0	44	220.00
Insurance Claims	2	0	2	1	1	0	0	0	1	1	0	0	8	
Total Revenue														\$ 7,300.00

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

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

			ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
22 FINANCE DEPARTMENT									
0000 DIVISION									
10220051	461900	FINANCE MISC REVEN	-100	-100	.00	.00	.00	-100.00	.0%*
10220051	511000	FINANCE SALARIES	331,017	331,017	295,526.88	32,560.12	.00	35,490.12	89.3%
2023/12/000004	12/01/2023	PRJ	10,144.79	REF PAYROL			WARRANT=231201	RUN=2 GENERAL	
2023/12/000005	12/01/2023	PRJ	676.62	REF PAYROL			WARRANT=231201	RUN=1 HIGHWAY	
2023/12/000039	12/15/2023	PRJ	676.62	REF PAYROL			WARRANT=231215	RUN=1 HIGHWAY	
2023/12/000042	12/15/2023	PRJ	10,144.78	REF PAYROL			WARRANT=231215	RUN=2 GENERAL	
2023/12/000103	12/29/2023	PRJ	10,240.86	REF PAYROL			WARRANT=231229	RUN=2 GENERAL	
2023/12/000104	12/29/2023	PRJ	676.45	REF PAYROL			WARRANT=231229	RUN=1 HIGHWAY	
10220051	520000	FINANCE EMPLOYEE B	172,294	172,294	152,691.14	14,392.70	.00	19,602.86	88.6%
2023/12/000004	12/01/2023	PRJ	5,840.75	REF PAYROL			WARRANT=231201	RUN=2 GENERAL	
2023/12/000005	12/01/2023	PRJ	370.64	REF PAYROL			WARRANT=231201	RUN=1 HIGHWAY	
2023/12/000039	12/15/2023	PRJ	370.18	REF PAYROL			WARRANT=231215	RUN=1 HIGHWAY	
2023/12/000042	12/15/2023	PRJ	5,829.51	REF PAYROL			WARRANT=231215	RUN=2 GENERAL	
2023/12/000049	12/14/2023	GEN	455.00	REF DJ			2023 WORKERS COMP ALLOCATION		
2023/12/000103	12/29/2023	PRJ	1,429.73	REF PAYROL			WARRANT=231229	RUN=2 GENERAL	
2023/12/000104	12/29/2023	PRJ	96.89	REF PAYROL			WARRANT=231229	RUN=1 HIGHWAY	
10220051	531010	FINANCE AUDITING S	26,000	26,000	38,528.45	-40,966.55	.00	-12,528.45	148.2%*
2023/12/000064	12/19/2023	GEN	-40,966.55	REF SF			2023 AUDIT ALLOCATION		
10220051	552001	FINANCE TELEPHONE	600	600	671.64	56.13	.00	-71.64	111.9%*
2023/12/000078	12/31/2023	GEN	56.13	REF DJ			DECEMBER PHONE CHARGES		
10220051	554001	PRINTING ALLOCATIO	1,700	1,700	974.04	93.43	.00	725.96	57.3%
2023/12/000079	12/31/2023	GEN	93.43	REF DJ			DECEMBER COPY CHARGES		
10220051	555000	FINANCE TRAVEL TRA	1,200	1,200	1,017.08	283.41	.00	182.92	84.8%
2023/12/000047	12/14/2023	API	283.41	VND 999660 VCH357369	FENSKE, SAMANTHA		MILEAGE, MEALS, LODGING		13343

YEAR TO DATE BUDGET REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
10220051 556000 FINANCE DUES	300	300	325.00	.00	.00	-25.00	108.3%*
10220051 561100 FINANCE OFFICE SUP	2,000	2,000	1,073.15	18.99	.00	926.85	53.7%
2023/12/000110 12/27/2023 API	18.99 VND	300012 VCH357612	VIP OFFICE PRODUCTS	OFFICE SUPPLIES			344779
10220060 411100 FINANCE TAX LEVY	-535,011	-535,011	-535,011.00	.00	.00	.00	100.0%
TOTAL DIVISION	0	0	-44,203.62	6,438.23	.00	44,203.62	100.0%
TOTAL FINANCE DEPARTMENT	0	0	-44,203.62	6,438.23	.00	44,203.62	100.0%
TOTAL REVENUES	-535,111	-535,111	-535,011.00	.00	.00	-100.00	100.0%
TOTAL EXPENSES	535,111	535,111	490,807.38	6,438.23	.00	44,303.62	91.7%
GRAND TOTAL	0	0	-44,203.62	6,438.23	.00	44,203.62	100.0%

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

Lincoln County Employee Timesheet

Name: Samantha Fenske		Department: FINANCE				Pay Period:										
Employee Number: 686																
Representative Status: Nonrepresented																
FLSA Status: Exempt						From: 11/27/2023		To: 12/10/2023								
11/27	11/28	11/29	11/30	12/1	12/2	12/3	12/4	12/5	12/6	12/7	12/8	12/9	12/10	Hours	Pay Category	FMLA hours
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun			
8	8	10	9.75	7	1		11	8.5	8	8	8			87.25	Regular: Finance	
														0	Vacation:	
														0	Holiday:	
														0	Paid Sick Allowance:	
														0	Paid Funeral Leave:	
														0	Worker's Compensation:	
														0		
														0		
														0		
8	8	8	8	8	1	0	8	8	8	8	8	0	0	80	TOTAL HOURS PAID	
														0		
														0		
8	8	10	9.75	7	1	0	11	8.5	8	8	8	0	0	87.25	TOTAL HOURS REPORTED	

I certify that the foregoing is true and correct.



 Employee signature

 Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____

COMPLETED BY: _____

APPROVED BY: _____

Lincoln County Employee Timesheet

Name: Samantha Fenske Department: FINANCE Pay Period:

Employee Number: 686

Representative Status: Nonrepresented

FLSA Status: Exempt From: 12/11/2023 To: 12/24/2023

12/11	12/12	12/13	12/14	12/15	12/16	12/17	12/18	12/19	12/20	12/21	12/22	12/23	12/24	Hours	Pay Category	FMLA hours
Mon	Tue	Wed	Thur	Fri	Sat	Sun	Mon	Tue	Wed	Thur	Fri	Sat	Sun			
8.5	9	10.25	6	6.25	1	3	9	10.25	6.25	8				77.5	Regular: Finance	
											8			0	Vacation:	
														8	Holiday:	
														0	Paid Sick Allowance:	
														0	Paid Funeral Leave:	
														0	Worker's Compensation:	
														0		
														0		
														0		
8	8	8	8	8	1	3	8	8	8	8	8	0	0	80	TOTAL HOURS PAID	
														0		
														0		
8.5	9	10.25	6	6.25	1	3	9	10.25	6.25	8	8	0	0	85.5	TOTAL HOURS REPORTED	

I certify that the foregoing is true and correct.

Samantha Fenske

Employee signature

Supervisor signature

Mandatory for all employees

GRANT ALLOWABLE EXPENDITURES

GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____
 GRANT NAME/PROJECT: _____

COMPLETED BY: _____

APPROVED BY: _____

**PURCHASE CONTRACT
LINCOLN COUNTY HUMANE SOCIETY, INC.
2024**

I. PARTIES

This Contract is made and entered into this first day of January, 2024, by and between Lincoln County, hereinafter referred to as PURCHASER, and Lincoln County Humane Society, Inc., hereinafter referred to as PROVIDER.

PURCHASER's employee responsible for administration of this Contract will be the Finance Director, whose principal business address is 801 North Sales Street, Suite 211, Merrill, Wisconsin 54452-1632. PROVIDER's employee responsible for administration of this Contract will be Humane Society Director/Manager duly appointed by the board of Directors of PROVIDER, whose principal business address is 310 N. Memorial Drive, Merrill, Wisconsin 54452.

II. SERVICES TO BE PROVIDED AND CONTRACT TERM

Subject to the terms and conditions set forth in this Contract, PURCHASER agrees to purchase and PROVIDER agrees to provide services described in Section V during the period of:

January 1, 2024 to December 31, 2024

III. PAYMENT FOR SERVICES

In exchange for providing services as outlined herein PURCHASER shall, for the contract term, pay PROVIDER the amount of forty-one thousand dollars (\$41,000.00), in equal quarterly installments of \$10,250 each. In addition, PURCHASER will turn over in 2024, the remainder of dog license fees generated in 2023, payable under sec. 174.09, Stats., on March 1, 2024, less expenses as necessarily incurred by PURCHASER in purchasing and providing books, forms and other supplies required in administering the dog license law, expenses incurred under sec. 95.21(4)(b) and (8), Stats., and less claims allowed by PURCHASER to the owners of domestic animals because of damages done by dogs during the license year for which the taxes were paid and less \$1,000 of the surplus amount.

IV. RENEGOTIATIONS

This Contract, or any part thereof, must be renegotiated in the case (1) change required by federal or state law or regulations or court actions; or (2) monies available affecting the substance of this agreement.

V. PROVIDER RESPONSIBILITIES

A. Provider shall provide the following services to PURCHASER:

1. Shelter business hours (open to the public) for the acceptance of strays from 12:00 p.m. to 4:00 p.m., Monday, Tuesday, Thursday, Friday, 12:00 p.m. to 4:00 p.m. on Saturday, 12:00 p.m. to 2:00 p.m. on Sunday and by appointment.
2. Telephone coverage at the shelter from 12:00 p.m. to 4:00 p.m., Monday through Saturday.
3. On-call availability 24 hours per day, 365 days per year for emergency assistance to County or City law enforcement.
4. Provide an animal shelter at the Lincoln County Humane Society, Inc. to impound stray dogs and cats that are picked up in Lincoln County.
5. Provide holding facilities and care for stray animals to be kept under quarantine because of biting incidents, unless verification of rabies vaccination is presented.
6. Require that animals being reclaimed have current identification tags and are vaccinated against the rabies virus, with the costs of same being paid for in advance of physical reclamation by the animal's owner. Microchip insertion and registration is available for purchase by the animal's owner.
7. Make available for adoption animals not reclaimed with prospective owners paying in advance of physical ownership/adoption vaccinations, spaying or neutering fees and miscellaneous veterinary fees for each animal owned/adopted. Animals should not be released for adoption unless spaying or neutering has been completed and paid for or unless a financial guarantee is provided by the prospective owner that such medical procedure shall be accomplished and completed by a licensed veterinarian and certified to the PROVIDER.
8. Provide for the care, shelter and feeding of animals seized under the authority of sec. 951, Stats. PROVIDER shall not release these animals to anyone except by order of the Court or upon direction from the Lincoln County District Attorney.

9. Maintain complete detailed records (including disposition) of all stray animals housed by the shelter and make same available to PURCHASER upon request.
10. Establish and administer a boarding and service fee schedule payable by owners redeeming animals. A copy of said boarding and service fee schedule shall be attached hereto and made a part of this contract. Said fees shall be subject to change as costs increase or decrease and shall reflect the actual costs of such boarding and services provided. In no way should it be construed that periodic changes in boarding and service fees indicate that the entire contract should be changed, but instead only that portion of the contract shall be altered. No other provisions of the contract shall be altered or changed as a result unless provided by sections hereafter contained in this contract.
11. Allow a member of the following entities to serve on PROVIDER's Board of Directors; Lincoln County Board of Supervisors, Lincoln County Towns Association, Merrill City Council and Tomahawk City Council.

If an appointee is not provided, PROVIDER is allowed to fill open seats with its own members for its Board of Directors. Appointees must adhere to all by-laws of the PROVIDER.

12. Provide to PURCHASER on a quarterly basis financial statements to include an Income Statement, Balance Sheet, Profit and Loss Statement and other such pertinent financial data and reports as the PURCHASER may request. In addition, PROVIDER agrees to provide to PURCHASER a copy of an independent review of PROVIDER's financial records on a yearly basis. Said review and financial reports shall be reviewed by the Finance Committee of the Lincoln County Board of Supervisors. The Finance Committee of the Lincoln County Board of Supervisors shall provide oversight through these reports and periodic meetings with the Humane Society directors, and shall, from time to time, make certain recommendations to the Lincoln County Board of Supervisors concerning the Committee's findings.

VI. INDEMNITY AND INSURANCE

- A. PROVIDER agrees that it will at all times during the existence of this Contract indemnify PURCHASER and hold the PURCHASER harmless against any and all loss, damages, and costs or expenses which PURCHASER may sustain, incur, or be required to pay by reason of any person and/or third party's suffering personal injury, death, or property loss resulting from PROVIDER's acts or omissions in providing the

services to be furnished by the PROVIDER under this agreement, or by reason of the PROVIDER, its employees or members of the families of PROVIDER's employees suffering personal injury, death, or property loss resulting from the services provided under this agreement.

- B. PROVIDER agrees that in order to protect itself as well as PURCHASER under the indemnity provisions 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, with liability coverage provided therein of at least \$25,000 for property damages sustained by one person, \$300,000 for injury and/or damages to any one person, and \$1,000,000 for the total injuries and/or damages arising from any one accident. UPON THE EXECUTION OF THIS AGREEMENT, PROVIDER SHALL FURNISH PURCHASER WITH WRITTEN VERIFICATION OF THE EXISTENCE OF SUCH INSURANCE. Each policy of insurance shall contain the following clauses: "It is agreed that these policies shall not be cancelled nor their coverage reduced until thirty (30) days after the County has received written notice by certified mail of such cancellation or reduction." In the event of any action, suit or proceedings against PURCHASER upon any matter thereon indemnified, PURCHASER shall within five working days, cause notice in writing thereof to be given to PROVIDER by certified mail, addressed to its post address.

VII. CONTRACT REVISION AND/OR TERMINATION

- A. Failure to comply with any part of this contract may be considered cause for revision, suspension, or termination.
- B. Revision of this Contract must be agreed to by PROVIDER and PURCHASER by an addendum signed by 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 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 nonperformance 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 ninety (90) day written notice delivered by certified mail by either party.

VIII. CONDITIONS OF THE PARTY'S OBLIGATIONS

- A. This contract is contingent on authorization of Wisconsin and United States laws, and any material amendment or repeal of the same affecting the terms of this agreement 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. 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.

PURCHASER'S AUTHORIZED REPRESENTATIVE

County Board Chair

Date

PROVIDER'S AUTHORIZED REPRESENTATIVE

Name: _____

Title: _____

Date

North Central Health Care
 Programs by Service Line - Current Month
 November-23

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	616,757	428,766	187,992	526,150	507,581	(18,569)	90,607	169,423
Adult Crisis Stabilization Facility	196,281	145,602	50,679	128,144	134,971	6,827	68,137	57,506
Lakeside Recovery MMT	5,073	99,234	(94,161)	62,055	84,864	22,809	(56,982)	(71,352)
Youth Behavioral Health Hospital	315,808	119,997	195,810	236,562	251,487	14,925	79,246	210,735
Youth Crisis Stabilization Facility	175,998	95,832	80,165	90,937	89,475	(1,461)	85,061	78,704
Contracted Services (Out of County Placements)	-	-	-	76,073	54,167	(21,906)	(76,073)	(21,906)
Crisis Services	200,469	204,707	(4,238)	240,112	241,853	1,742	(39,643)	(2,496)
Psychiatry Residency	15,883	73,523	(57,640)	8,677	86,242	77,566	7,206	19,926
	<u>1,526,269</u>	<u>1,167,662</u>	<u>358,607</u>	<u>1,368,708</u>	<u>1,450,641</u>	<u>81,932</u>	<u>157,560</u>	<u>440,539</u>
COMMUNITY SERVICES								
Outpatient Services (Marathon)	409,457	369,987	39,470	412,744	484,536	71,792	(3,287)	111,262
Outpatient Services (Lincoln)	75,157	79,811	(4,654)	62,250	65,679	3,430	12,908	(1,224)
Outpatient Services (Langlade)	47,190	65,884	(18,694)	53,507	67,143	13,636	(6,317)	(5,057)
Community Treatment Adult (Marathon)	448,820	398,268	50,552	502,815	438,727	(64,087)	(53,994)	(13,535)
Community Treatment Adult (Lincoln)	59,626	67,235	(7,610)	109,830	74,230	(35,600)	(50,204)	(43,209)
Community Treatment Adult (Langlade)	18,339	27,258	(8,918)	(12,226)	51,123	63,350	30,566	54,431
Community Treatment Youth (Marathon)	667,162	391,053	276,109	624,666	373,602	(251,064)	42,496	25,045
Community Treatment Youth (Lincoln)	161,877	138,973	22,904	197,643	129,940	(67,703)	(35,766)	(44,799)
Community Treatment Youth (Langlade)	123,261	118,811	4,450	101,146	96,994	(4,151)	22,115	299
Jail Meals (Marathon)	71,719	-	71,719	44,888	-	(44,888)	26,831	26,831
	<u>2,082,609</u>	<u>1,657,280</u>	<u>425,329</u>	<u>2,097,262</u>	<u>1,781,976</u>	<u>(315,286)</u>	<u>(14,653)</u>	<u>110,043</u>
COMMUNITY LIVING								
Adult Day Services (Marathon)	11,303	88,826	(77,523)	19,797	90,066	70,269	(8,493)	(7,253)
Day Services (Langlade)	41,700	32,417	9,282	25,078	23,127	(1,951)	16,622	7,332
Supportive Employment Program	22,977	13,470	9,507	31,680	21,356	(10,324)	(8,703)	(817)
Andrea St Group Home	7,415	-	7,415	15,850	-	(15,850)	(8,435)	(8,435)
Chadwick Group Home	7,937	44,420	(36,484)	29,257	47,166	17,909	(21,320)	(18,575)
Bissell Street Group Home	5,330	-	5,330	1,753	-	(1,753)	3,577	3,577
Heather Street Group Home	6,448	38,845	(32,397)	11,086	45,790	34,703	(4,638)	2,306
Marshall Street Residential	-	90,282	(90,282)	-	90,949	90,949	-	667
Jelinek Apartments	11,731	69,691	(57,960)	19,140	59,844	40,703	(7,409)	(17,257)
River View Apartments	10,207	59,028	(48,821)	19,607	55,228	35,621	(9,400)	(13,200)
Riverview Terrace	(19,344)	-	(19,344)	13,259	-	(13,259)	(32,603)	(32,603)
Hope House (Sober Living Marathon)	2,893	1,698	1,195	6,788	4,500	(2,288)	(3,895)	(1,093)
Sober Living (Langlade)	3,960	5,035	(1,075)	4,149	5,107	958	(189)	(117)
	<u>112,556</u>	<u>443,713</u>	<u>(331,157)</u>	<u>197,443</u>	<u>443,132</u>	<u>245,689</u>	<u>(84,887)</u>	<u>(85,468)</u>
NURSING HOMES								
Mount View Care Center	1,868,113	1,990,314	(122,202)	1,651,097	1,682,346	31,249	217,016	(90,953)
Pine Crest Nursing Home	1,169,001	1,126,568	42,433	1,129,823	1,032,509	(97,314)	39,178	(54,881)
	<u>3,037,113</u>	<u>3,116,882</u>	<u>(79,769)</u>	<u>2,780,920</u>	<u>2,714,855</u>	<u>(66,065)</u>	<u>256,194</u>	<u>(145,834)</u>
Pharmacy	682,063	661,314	20,749	732,370	665,544	(66,826)	(50,307)	(46,077)
OTHER PROGRAMS								
Aquatic Services	101,413	103,946	(2,533)	90,110	93,606	3,496	11,303	962
Birth To Three	-	-	-	-	-	-	-	-
Adult Protective Services	65,861	72,190	(6,329)	72,200	69,621	(2,580)	(6,339)	(8,909)
Demand Transportation	31,059	37,379	(6,320)	40,076	40,993	917	(9,017)	(5,403)
	<u>198,333</u>	<u>213,516</u>	<u>(15,183)</u>	<u>202,387</u>	<u>204,220</u>	<u>1,834</u>	<u>(4,054)</u>	<u>(13,349)</u>
Total NCHC Service Programs	<u><u>7,636,438</u></u>	<u><u>7,260,367</u></u>	<u><u>376,071</u></u>	<u><u>7,391,432</u></u>	<u><u>7,260,367</u></u>	<u><u>(131,065)</u></u>	<u><u>245,006</u></u>	<u><u>245,006</u></u>
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	689,548	-	689,548	782,384	-	(782,384)	(92,836)	(92,836)
Dental Insurance Trust Fund	39,957	-	39,957	30,869	-	(30,869)	9,088	9,088
Total NCHC Self-Funded Insurance Trusts	<u>729,505</u>	<u>-</u>	<u>729,505</u>	<u>813,253</u>	<u>-</u>	<u>(813,253)</u>	<u>(83,748)</u>	<u>(83,748)</u>

North Central Health Care
 Programs by Service Line - Year to Date
 For the Period Ending November 30, 2023

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	6,085,446	4,716,421	1,369,025	5,561,866	5,583,388	21,523	523,580	1,390,548
Adult Crisis Stabilization Facility	1,596,752	1,601,627	(4,875)	1,213,949	1,484,683	270,734	382,803	265,858
Lakeside Recovery MMT	97,733	1,091,574	(993,841)	432,246	933,504	501,258	(334,513)	(492,583)
Youth Behavioral Health Hospital	2,261,348	1,319,969	941,379	2,533,709	2,766,355	232,646	(272,362)	1,174,025
Youth Crisis Stabilization Facility	1,060,379	1,054,157	6,221	763,542	984,230	220,688	296,837	226,909
Contracted Services (Out of County Placements)	-	-	-	1,579,530	595,833	(983,697)	(1,579,530)	(983,697)
Crisis Services	2,174,932	2,251,775	(76,843)	2,470,923	2,660,386	189,462	(295,991)	112,620
Psychiatry Residency	257,940	808,757	(550,817)	234,124	948,667	714,543	23,816	163,726
	<u>13,534,529</u>	<u>12,844,280</u>	<u>690,249</u>	<u>14,789,889</u>	<u>15,957,046</u>	<u>1,167,156</u>	<u>(1,255,360)</u>	<u>1,857,405</u>
COMMUNITY SERVICES								
Outpatient Services (Marathon)	4,425,551	4,069,854	355,697	4,639,966	5,329,896	689,931	(214,415)	1,045,628
Outpatient Services (Lincoln)	1,019,745	877,926	141,818	707,031	722,474	15,443	312,714	157,261
Outpatient Services (Langlade)	777,035	724,723	52,313	602,043	738,576	136,533	174,992	188,846
Community Treatment Adult (Marathon)	4,648,133	4,380,953	267,180	4,931,985	4,826,002	(105,983)	(283,852)	161,197
Community Treatment Adult (Lincoln)	711,570	739,588	(28,018)	721,772	816,532	94,760	(10,202)	66,742
Community Treatment Adult (Langlade)	237,070	299,834	(62,764)	417,163	562,356	145,193	(180,094)	82,429
Community Treatment Youth (Marathon)	5,999,205	4,301,583	1,697,622	5,665,109	4,109,620	(1,555,489)	334,096	142,133
Community Treatment Youth (Lincoln)	1,608,093	1,528,700	79,393	1,607,543	1,429,338	(178,205)	550	(98,813)
Community Treatment Youth (Langlade)	1,105,607	1,306,919	(201,312)	1,074,731	1,066,938	(7,793)	30,877	(209,105)
Jail Meals (Marathon)	752,545	-	752,545	510,702	-	(510,702)	241,843	241,843
	<u>21,284,554</u>	<u>18,230,079</u>	<u>3,054,474</u>	<u>20,878,044</u>	<u>19,601,732</u>	<u>(1,276,313)</u>	<u>406,509</u>	<u>1,778,162</u>
COMMUNITY LIVING								
Adult Day Services (Marathon)	720,570	977,084	(256,514)	693,421	990,725	297,304	27,149	40,790
Day Services (Langlade)	356,932	356,592	340	282,897	254,396	(28,501)	74,036	(28,161)
Supportive Employment Program	233,950	148,169	85,781	274,946	234,914	(40,032)	(40,996)	45,749
Andrea St Group Home	533,815	-	533,815	558,687	-	(558,687)	(24,873)	(24,873)
Chadwick Group Home	589,356	488,625	100,731	752,866	518,823	(234,043)	(163,510)	(133,311)
Bissell Street Group Home	185,636	-	185,636	333,279	-	(333,279)	(147,642)	(147,642)
Heather Street Group Home	269,634	427,300	(157,666)	249,333	503,687	254,354	20,301	96,688
Marshall Street Residential	-	993,103	(993,103)	-	1,000,434	1,000,434	-	7,332
Jelinek Apartments	814,305	766,601	47,704	793,986	658,279	(135,707)	20,318	(88,004)
River View Apartments	480,232	649,311	(169,080)	644,990	607,507	(37,483)	(164,759)	(206,563)
Riverview Terrace	184,755	-	184,755	209,837	-	(209,837)	(25,083)	(25,083)
Hope House (Sober Living Marathon)	25,313	18,675	6,638	74,629	49,505	(25,124)	(49,316)	(18,486)
Sober Living (Langlade)	45,324	55,384	(10,060)	60,541	56,180	(4,362)	(15,217)	(14,422)
	<u>4,439,821</u>	<u>4,880,844</u>	<u>(441,023)</u>	<u>4,929,412</u>	<u>4,874,450</u>	<u>(54,963)</u>	<u>(489,591)</u>	<u>(495,985)</u>
NURSING HOMES								
Mount View Care Center	19,632,737	21,893,459	(2,260,723)	17,445,684	18,505,801	1,060,117	2,187,053	(1,200,606)
Pine Crest Nursing Home	12,259,277	12,392,246	(132,968)	11,795,872	11,357,600	(438,272)	463,406	(571,240)
	<u>31,892,014</u>	<u>34,285,705</u>	<u>(2,393,691)</u>	<u>29,241,555</u>	<u>29,863,400</u>	<u>621,845</u>	<u>2,650,459</u>	<u>(1,771,846)</u>
Pharmacy	7,348,929	7,274,458	74,472	7,475,046	7,320,989	(154,057)	(126,116)	(79,586)
OTHER PROGRAMS								
Aquatic Services	1,048,374	1,143,411	(95,038)	986,929	1,029,670	42,741	61,445	(52,297)
Birth To Three	532,326	-	532,326	532,326	-	(532,326)	-	-
Adult Protective Services	712,467	794,092	(81,625)	697,703	765,826	68,123	14,765	(13,502)
Demand Transportation	386,145	411,169	(25,025)	438,062	450,928	12,866	(51,917)	(12,159)
	<u>2,679,312</u>	<u>2,348,673</u>	<u>330,639</u>	<u>2,655,019</u>	<u>2,246,423</u>	<u>(408,596)</u>	<u>24,293</u>	<u>(77,957)</u>
Total NCHC Service Programs	<u>81,179,160</u>	<u>79,864,039</u>	<u>1,315,121</u>	<u>79,981,806</u>	<u>79,864,039</u>	<u>(117,767)</u>	<u>1,197,354</u>	<u>1,197,354</u>
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	7,950,571	-	7,950,571	7,284,868	-	(7,284,868)	665,703	665,703
Dental Insurance Trust Fund	458,403	-	458,403	375,940	-	(375,940)	82,463	82,463
Total NCHC Self-Funded Insurance Trusts	<u>8,408,975</u>	<u>-</u>	<u>8,408,975</u>	<u>7,660,808</u>	<u>-</u>	<u>(7,660,808)</u>	<u>748,166</u>	<u>748,166</u>

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

	<u>Marathon</u>	<u>Langlade</u>	<u>Lincoln</u>	<u>Total</u>
YTD Appropriation (Tax Levy) Revenue	4,382,771	211,004	954,115	5,547,890
Total Revenue at Period End	57,554,665	4,651,751	18,972,743	81,179,159
County Percent of Total Net Position	70.9%	5.7%	23.4%	
Total Operating Expenses, Year-to-Date *	56,711,714	4,873,510	18,383,742	79,968,967
<i>* Excluding Depreciation Expenses to be allocated at the end of the year</i>				
Share of Operating Cash	9,474,424	765,753	3,123,219	13,363,396
Days Cash on Hand	56	53	57	56
Minimum Target - 20%	12,373,465	1,063,311	4,010,998	17,447,775
Over/(Under) Target	(2,899,041)	(297,558)	(887,780)	(4,084,379)
Share of Investments	-	-	-	-
Days Invested Cash	0	0	0	0
Days Invested Cash on Hand Target - 90 Days	15,254,957	1,310,932	4,945,066	21,510,955
Current Percentage of Operating Cash	16.7%	15.7%	17.0%	16.7%
Over/(Under) Target	(2,899,041)	(297,558)	(887,780)	(4,084,379)
Share of Investments	-	-	-	-
Amount Needed to Fulfill Fund Balance Policy	<u>(2,899,041)</u>	<u>(297,558)</u>	<u>(887,780)</u>	<u>(4,084,379)</u>

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	4,425,551	4,069,854	355,697	4,639,966	5,329,896	689,931	(214,415)	1,045,628
Community Treatment-Adult	4,648,133	4,380,953	267,180	4,931,985	4,826,002	(105,983)	(283,852)	161,197
Community Treatment-Youth	5,999,205	4,301,583	1,697,622	5,665,109	4,109,620	(1,555,489)	334,096	142,133
Residential	2,872,977	3,324,940	(451,962)	3,333,141	3,288,730	(44,411)	(460,164)	(496,373)
Hope House Sober Living	25,313	18,675	6,638	74,629	49,505	(25,124)	(49,316)	(18,486)
Riverview Terrace	184,755	-	184,755	209,837	-	(209,837)	(25,083)	(25,083)
Demand Transportation	386,145	411,169	(25,025)	438,062	450,928	12,866	(51,917)	(12,159)
Jail Meals	752,545	-	752,545	510,702	-	(510,702)	241,843	241,843
Adult Day Services	720,570	977,084	(256,514)	693,421	990,725	297,304	27,149	40,790
Aquatic Services	1,048,374	1,143,411	(95,038)	986,929	1,029,670	42,741	61,445	(52,297)
Birth To Three	532,326	-	532,326	532,326	-	(532,326)	-	-
Mount View Care Center	19,632,737	21,893,459	(2,260,723)	17,445,684	18,505,801	1,060,117	2,187,053	(1,200,606)
	41,228,630	40,521,129	707,502	39,461,791	38,580,877	(880,913)	1,766,840	(173,411)
Shared Services								
Adult Behavioral Health Hospital	4,548,882	3,532,615	1,016,266	4,128,732	4,144,709	15,977	420,150	1,032,243
Youth Behavioral Health Hospital	1,678,556	979,744	698,812	1,880,845	2,053,545	172,700	(202,289)	871,512
Residency Program	191,476	600,363	(408,887)	173,797	704,222	530,426	17,679	121,539
Supportive Employment Program	173,668	109,990	63,678	204,100	174,383	(29,717)	(30,432)	33,961
Crisis Services	1,705,385	1,762,427	(57,042)	1,834,237	1,974,881	140,643	(128,853)	83,601
Adult Crisis Stabilization Facility	1,185,315	1,188,934	(3,619)	901,149	1,102,123	200,973	284,165	197,354
Youth Crisis Stabilization Facility	787,149	782,531	4,618	566,799	730,622	163,823	220,350	168,441
Pharmacy	5,455,321	5,400,038	55,282	5,548,941	5,434,580	(114,361)	(93,620)	(59,079)
Lakeside Recovery MMT	72,550	810,307	(737,757)	320,869	692,967	372,098	(248,319)	(365,659)
Adult Protective Services	527,734	588,327	(60,593)	517,925	568,494	50,570	9,809	(10,023)
Contracted Services (Out of County Placements)	-	-	-	1,172,531	442,304	(730,226)	(1,172,531)	(730,226)
	16,326,035	15,755,276	570,759	17,249,924	18,022,829	772,905	(923,889)	1,343,664
Excess Revenue/(Expense)	57,554,665	56,276,405	1,278,261	56,711,714	56,603,706	(108,008)	842,951	1,170,253

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	1,019,745	877,926	141,818	707,031	722,474	15,443	312,714	157,261
Community Treatment-Adult	711,570	739,588	(28,018)	721,772	816,532	94,760	(10,202)	66,742
Community Treatment-Youth	1,608,093	1,528,700	79,393	1,607,543	1,429,338	(178,205)	550	(98,813)
Pine Crest Nursing Home	12,259,277	12,392,246	(132,968)	11,795,872	11,357,600	(438,272)	463,406	(571,240)
	15,598,685	15,538,460	60,225	14,832,217	14,325,943	(506,274)	766,468	(446,049)
Shared Services								
Adult Behavioral Health Hospital	974,161	764,925	209,235	850,050	853,339	3,289	124,111	212,525
Youth Behavioral Health Hospital	345,484	201,608	143,876	387,240	422,797	35,557	(41,756)	179,433
Residency Program	39,422	123,607	(84,184)	35,782	144,990	109,207	3,640	25,023
Supportive Employment Program	35,756	22,645	13,110	42,021	35,903	(6,118)	(6,266)	6,992
Crisis Services	327,530	339,274	(11,744)	377,645	406,601	28,957	(50,115)	17,212
Adult Crisis Stabilization Facility	244,040	244,785	(745)	185,534	226,912	41,378	58,506	40,633
Youth Crisis Stabilization Facility	162,063	161,113	951	116,696	150,425	33,729	45,367	34,680
Pharmacy	1,123,176	1,111,794	11,382	1,142,451	1,118,906	(23,545)	(19,275)	(12,164)
Lakeside Recovery MMT	14,937	166,831	(151,894)	66,063	142,672	76,610	(51,125)	(75,284)
Adult Protective Services	107,488	119,964	(12,475)	106,634	117,045	10,412	855	(2,064)
Contracted Services (Out of County Placements)	-	-	-	241,408	91,064	(150,344)	(241,408)	(150,344)
	3,374,058	3,256,546	117,511	3,551,525	3,710,655	159,131	(177,467)	276,642
Excess Revenue/(Expense)	18,972,743	18,795,006	177,736	18,383,742	18,036,599	(347,144)	589,001	(169,407)

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

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	777,035	724,723	52,313	602,043	738,576	136,533	174,992	188,846
Community Treatment-Adult	237,070	299,834	(62,764)	417,163	562,356	145,193	(180,094)	82,429
Community Treatment-Youth	1,105,607	1,306,919	(201,312)	1,074,731	1,066,938	(7,793)	30,877	(209,105)
Sober Living	45,324	55,384	(10,060)	60,541	56,180	(4,362)	(15,217)	(14,422)
Adult Day Services	356,932	356,592	340	282,897	254,396	(28,501)	74,036	(28,161)
	<u>2,521,969</u>	<u>2,743,452</u>	<u>(221,483)</u>	<u>2,437,375</u>	<u>2,678,445</u>	<u>241,070</u>	<u>84,593</u>	<u>19,587</u>
Shared Services								
Adult Behavioral Health Hospital	562,403	418,880	143,523	583,084	585,340	2,256	(20,680)	145,779
Youth Behavioral Health Hospital	237,307	138,617	98,690	265,624	290,014	24,390	(28,317)	123,080
Residency Program	27,041	84,787	(57,745)	24,545	99,454	74,910	2,497	17,164
Supportive Employment Program	24,526	15,533	8,993	28,824	24,627	(4,197)	(4,298)	4,796
Crisis Services	142,018	150,074	(8,056)	259,042	278,904	19,862	(117,024)	11,807
Adult Crisis Stabilization Facility	167,397	167,908	(511)	127,266	155,648	28,383	40,131	27,871
Youth Crisis Stabilization Facility	111,166	110,514	652	80,047	103,183	23,136	31,119	23,788
Pharmacy	770,432	762,625	7,807	783,654	767,503	(16,151)	(13,222)	(8,343)
Lakeside Recovery MMT	10,246	114,436	(104,190)	45,315	97,865	52,550	(35,069)	(51,640)
Adult Protective Services	77,245	85,802	(8,557)	73,144	80,286	7,142	4,101	(1,416)
Contracted Services (Out of County Placements)	-	-	-	165,592	62,465	(103,127)	(165,592)	(103,127)
	<u>2,129,782</u>	<u>2,049,176</u>	<u>80,606</u>	<u>2,436,135</u>	<u>2,545,289</u>	<u>109,154</u>	<u>(306,352)</u>	<u>189,760</u>
Excess Revenue/(Expense)	4,651,751	4,792,628	(140,877)	4,873,510	5,223,734	350,224	(221,759)	209,347

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 GENERAL FUND							
00 NON-DEPARTMENTAL	1,331,514	1,331,514	973,336.87	-286,802.09	.00	358,177.13	73.1%
10 COUNTY BOARD	2,424,559	2,424,559	2,407,418.17	3,418.96	.00	17,140.83	99.3%
20 ADMINISTRATIVE PERSONNEL	234,585	234,585	193,893.28	22,867.07	.00	40,691.72	82.7%
21 CORPORATION COUNSEL	203,595	203,595	193,480.86	28,244.91	.00	10,114.14	95.0%
22 FINANCE DEPARTMENT	535,111	535,111	490,807.38	6,438.23	.00	44,303.62	91.7%
23 COUNTY CLERK	208,795	208,795	256,703.20	25,467.96	.00	-47,908.20	122.9%
24 TREASURERS DEPARTMENT	178,580	178,580	169,804.33	20,103.74	.00	8,775.67	95.1%
25 INFORMATION TECHNOLOGY	874,001	874,001	791,435.79	58,831.49	.00	82,565.21	90.6%
26 MAINTENANCE DEPARTMENT	1,800,683	2,122,471	1,942,620.87	138,977.08	.00	179,850.13	91.5%
27 VETERANS DEPARTMENT	172,946	188,422	170,718.59	22,902.28	.00	17,703.41	90.6%
30 CLERK OF COURTS	563,697	570,291	551,923.50	54,160.31	.00	18,367.50	96.8%
31 CIRCUIT COURT (PROBATE)	354,806	354,806	349,467.35	35,454.89	.00	5,338.65	98.5%
32 FAMILY COURT COMMISSIONER	47,050	47,261	32,563.41	168.70	.00	14,697.59	68.9%
33 DISTRICT ATTORNEYS OFFICE	334,702	334,702	338,779.69	36,797.34	.00	-4,077.69	101.2%
41 LAND SERVICES DEPARTMENT	1,221,575	1,290,254	1,087,824.90	128,476.43	.00	202,429.10	84.3%
43 REGISTER OF DEEDS	257,301	257,301	219,657.94	22,574.98	.00	37,643.06	85.4%
44 UW EXTENSION	45,000	54,932	38,956.55	18,000.19	.00	15,975.45	70.9%
50 SHERIFFS DEPARTMENT	8,217,413	8,566,845	8,188,547.25	849,113.72	.00	378,297.75	95.6%
51 CORONERS DEPARTMENT	135,390	91,270	67,445.62	6,803.92	.00	23,824.38	73.9%
52 EMERGENCY MANAGEMENT	67,807	67,807	65,455.70	9,547.92	.00	2,351.30	96.5%
60 CHILD SUPPORT	300,391	300,391	268,651.73	32,789.76	.00	31,739.27	89.4%
TOTAL GENERAL FUND	19,509,501	20,237,493	18,799,492.98	1,234,337.79	.00	1,438,000.02	92.9%
0020 COUNTY ROADS FUND							
00 NON-DEPARTMENTAL	4,233,331	4,262,549	4,416,623.60	.00	.00	-154,074.60	103.6%
TOTAL COUNTY ROADS FUND	4,233,331	4,262,549	4,416,623.60	.00	.00	-154,074.60	103.6%
0021 JAIL ASSESSMENT FUND							
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%
0022 EMERGENCY MEDICAL FUND							

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

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	2,377,811.47	14,271.99	.00	-135,892.47	106.1%
	TOTAL EMERGENCY MEDICAL FUND	2,241,919	2,241,919	2,377,811.47	14,271.99	.00	-135,892.47	106.1%
0023 HEALTH DEPARTMENT FUND								
00	NON-DEPARTMENTAL	1,203,177	1,203,177	1,229,109.75	128,815.28	.00	-25,932.75	102.2%
	TOTAL HEALTH DEPARTMENT FUND	1,203,177	1,203,177	1,229,109.75	128,815.28	.00	-25,932.75	102.2%
0024 SOCIAL SERVICES FUND								
00	NON-DEPARTMENTAL	3,513,236	3,555,100	3,275,466.16	249,799.92	.00	279,633.84	92.1%
	TOTAL SOCIAL SERVICES FUND	3,513,236	3,555,100	3,275,466.16	249,799.92	.00	279,633.84	92.1%
0027 OPIOID ABATEMENT FUND								
00	NON-DEPARTMENTAL	0	0	335.96	335.96	.00	-335.96	100.0%
	TOTAL OPIOID ABATEMENT FUND	0	0	335.96	335.96	.00	-335.96	100.0%
0029 AMERICAN RESCUE PLAN FUND								
00	NON-DEPARTMENTAL	0	0	1,427,777.94	3,500.00	.00	-1,427,777.94	100.0%
	TOTAL AMERICAN RESCUE PLAN FUND	0	0	1,427,777.94	3,500.00	.00	-1,427,777.94	100.0%
0030 DEBT SERVICE FUND								
00	NON-DEPARTMENTAL	1,637,860	1,637,860	1,637,860.00	.00	.00	.00	100.0%
	TOTAL DEBT SERVICE FUND	1,637,860	1,637,860	1,637,860.00	.00	.00	.00	100.0%
0050 DOG LICENSE FUND								

YEAR TO DATE EXPENDITURE REPORT

FOR 2023 12

JOURNAL DETAIL 2023 12 TO 2023 12

0050	DOG LICENSE FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00	NON-DEPARTMENTAL	29,500	29,500	635.14	.00	.00	28,864.86	2.2%
	TOTAL DOG LICENSE FUND	29,500	29,500	635.14	.00	.00	28,864.86	2.2%
0051 SEC 125 BENEFIT FUND								
00	NON-DEPARTMENTAL	0	0	1,339.35	.00	.00	-1,339.35	100.0%
	TOTAL SEC 125 BENEFIT FUND	0	0	1,339.35	.00	.00	-1,339.35	100.0%
0060 SOLID WASTE FUND								
00	NON-DEPARTMENTAL	2,086,955	2,086,955	1,307,167.49	94,469.54	.00	779,787.51	62.6%
	TOTAL SOLID WASTE FUND	2,086,955	2,086,955	1,307,167.49	94,469.54	.00	779,787.51	62.6%
0062 FORESTRY								
00	NON-DEPARTMENTAL	1,510,601	1,507,962	1,753,677.42	95,999.64	.00	-245,715.42	116.3%
	TOTAL FORESTRY	1,510,601	1,507,962	1,753,677.42	95,999.64	.00	-245,715.42	116.3%
0070 HIGHWAY FUND								
00	NON-DEPARTMENTAL	9,709,275	9,709,275	8,193,658.22	649,290.91	.00	1,515,616.78	84.4%
	TOTAL HIGHWAY FUND	9,709,275	9,709,275	8,193,658.22	649,290.91	.00	1,515,616.78	84.4%
0071 SELF FUNDED HEALTH INSURANCE								
00	NON-DEPARTMENTAL	0	0	4,335,437.69	4,468.22	.00	-4,335,437.69	100.0%
	TOTAL SELF FUNDED HEALTH INSURANC	0	0	4,335,437.69	4,468.22	.00	-4,335,437.69	100.0%
	GRAND TOTAL	45,710,355	46,506,790	48,756,393.17	2,475,289.25	.00	-2,249,603.17	104.8%

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

LINCOLN COUNTY
FINANCE COMMITTEE CASH REPORT
FOR THE MONTH OF NOVEMBER 2023
January 5, 2024

	NOVEMBER					
	2023		2022		Amount Change	% Change
	Pooled Cash	Segregated Accounts	Pooled Cash	Segregated Accounts		
POOLED INVESTMENTS						
STATE POOL	3,200,633.01		3,047,510.09		153,122.92	5.02%
CHECKING	11,790,595.91		12,193,804.47		(403,208.56)	-3.31%
TOTAL	<u>14,991,228.92</u>		<u>15,241,314.56</u>		<u>(250,085.64)</u>	-1.64%
COUNTY FUNDS						
GENERAL FUND						
CIP DESIGNATED	972,495.47		1,495,962.46		(523,466.99)	-34.99%
FUND BALANCE	9,375,091.24		7,486,442.83		1,888,648.41	25.23%
HUBER ACCOUNT		26,158.42		77,307.64	(51,149.22)	-66.16%
CLERK OF COURT DEPOSITS		635,875.71		504,881.36	130,994.35	25.95%
IMPREST PAYROLL ACCT		595.87		279.94	315.93	112.86%
NONMETALLIC MINING BOND		-		5,347.56	(5,347.56)	-100.00%
COPS GRANT CHECKING		-		2,661.39	(2,661.39)	-100.00%
COUNTY ROADS	(7,817.76)		71,842.10		(79,659.86)	-110.88%
JAIL ASSESSMENT	153,667.62		135,915.13		17,752.49	13.06%
EMERGENCY MEDICAL	530,377.33		195,644.06		334,733.27	171.09%
HEALTH DEPARTMENT	683,728.71		834,693.26		(150,964.55)	-18.09%
SOCIAL SERVICES	169,319.74		415,393.21		(246,073.47)	-59.24%
REP PAYEE		3,757.33		1,931.75	1,825.58	94.50%
WELFARE TRUST		4,212.33		2,632.12	1,580.21	60.04%
COMMUNITY DEVELOPMENT						
CDBG LOAN CHECKING	2.00			2.00	(2.00)	-100.00%
DEBT SERVICE	(557,750.26)		74,259.74		(632,010.00)	-851.08%
DOG LICENSE	32,664.96		32,959.88		(294.92)	-0.89%
SECTION 125	300.00		300.00		-	0.00%
SECTION 125 FLEX		23,385.26		19,630.52	3,754.74	19.13%
DELINQUENT SPECIALS	1,847.29		(97.30)		-	#DIV/0!
SOLID WASTE	588,644.65		376,591.04		212,053.61	56.31%
CLOSURE TRUST		2,127,207.57		2,025,828.61	101,378.96	5.00%
LONG-TERM CARE		3,091,271.87		3,058,515.56	32,756.31	1.07%
FORESTRY	2,943,367.96		3,394,540.07		(451,172.11)	-13.29%
HIGHWAY	325,484.71		795,703.95		(470,219.24)	-59.09%
SELF FUNDED HEALTH INS	(81,472.74)		(68,835.87)		(12,636.87)	18.36%
CHECKING ACCT		-		136,407.22	(136,407.22)	-100.00%
INVESTMENT ACCT		1,335,718.42		1,289,354.00	46,364.42	3.60%
SAVINGS ACCT		1,004,752.90		1,143,491.55	(138,738.65)	-12.13%
	<u>15,129,950.92</u>	<u>8,252,935.68</u>	<u>15,241,314.56</u>	<u>8,268,271.22</u>	<u>(126,699.18)</u>	<u>-0.44%</u>
OPIOID		215,804.91		165,569.39		
ARPA FUND	(138,722.00)	4,296,529.85		5,389,259.42		
	<u>14,991,228.92</u>	<u>12,765,270.44</u>	<u>15,241,314.56</u>	<u>13,823,100.03</u>	<u>(1,307,915.23)</u>	<u>-4.50%</u>
TOTAL CASH	<u>27,756,499.36</u>		<u>29,064,414.59</u>			



Lincoln County

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	260,736	257,613	306,574	267,265	233,725	293,933	254,168	2,979,968

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	1,366,690	1,624,303	1,930,877	2,198,142	2,431,867	2,725,800	2,979,968

'23 vs '22 (%)

-2.8%
(5,780)

11.7%

9.8%

-0.5%

2.1%

1.6%

-0.2%

2.4%

2.6%

2.0%

3.4%

2.6%

'23 vs '22 (\$)

(5,780)

53,879

63,131

(4,080)

23,180

22,015

(2,473)

45,838

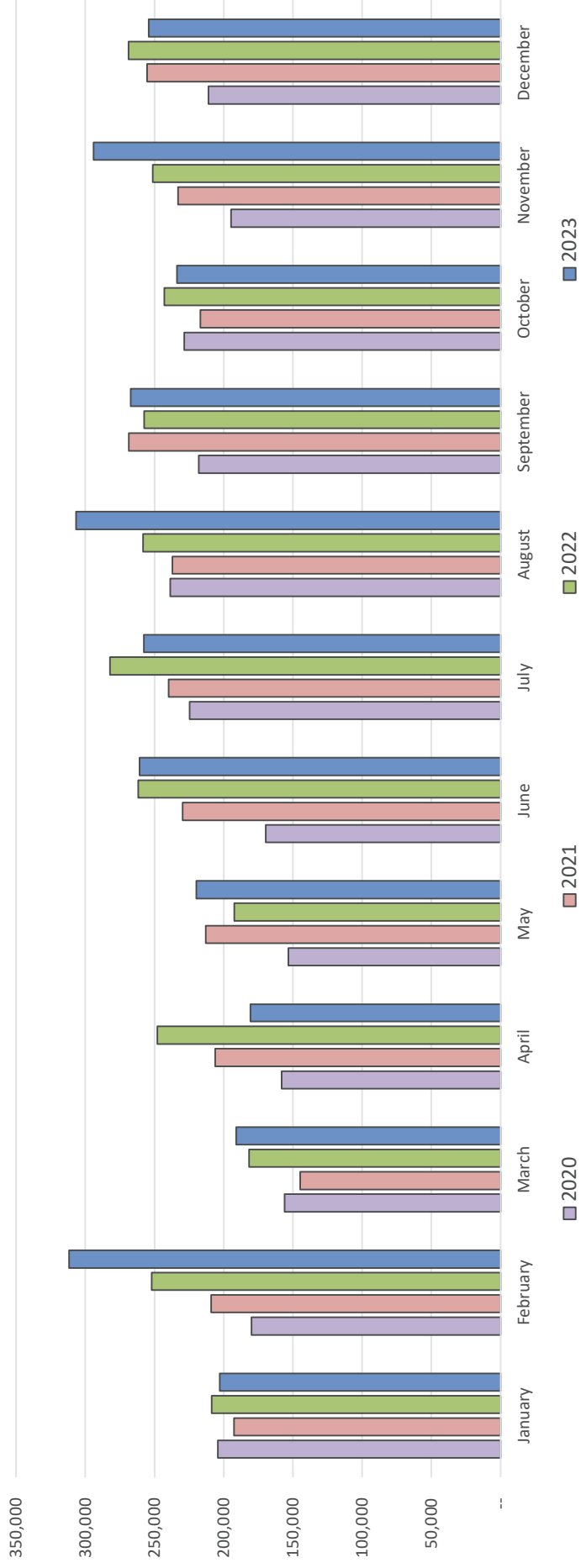
55,705

46,520

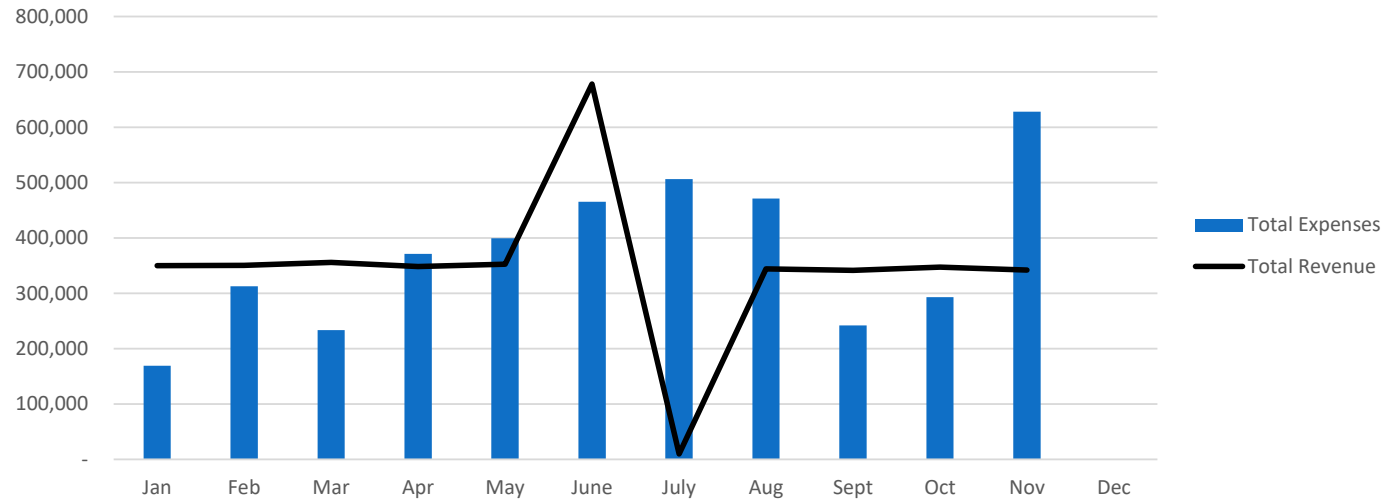
89,225

74,728

Monthly Sales Tax Distributions (2020-2023)



Lincoln County Health Insurance



2023		Enrollment		Total	Total	Post	YTD
Month	Single	Family	Total Revenue	Total Expenses	Month	Gain	
					Adjustments	(loss)	
Jan	55	120	350,175	169,071		181,104	
Feb	54	120	350,491	312,670	(13,406)	24,416	
Mar	53	121	355,527	233,520		122,008	
Apr	54	122	348,396	371,130		(22,735)	
May	56	123	352,389	399,513		(47,124)	
June	57	122	678,017	465,194	(105)	212,718	
July	55	120	9,790	506,391		(496,601)	
Aug	54	121	344,034	471,107		(127,073)	
Sept	55	121	341,221	242,058	102,049	201,212	
Oct	55	121	347,233	293,044	(525)	53,663	
Nov	52	120	341,965	628,297		(286,332)	
Dec						0	
Total			3,819,237	4,091,994		(184,744)	