Dear Committee Members:

This letter is written to inform you of the Bayfield County Executive Committee Meeting scheduled for 4:00pm Thursday, May 14, 2020. This meeting will be held remotely. The public will be able to participate in the Meeting via voice either by using the internet link or phone number below.

Join Microsoft Teams Meeting
+1 715-318-2087 United States, Eau Claire (Toll)
Conference ID: 865 311 571#

Local numbers | Reset PIN | Learn more about Teams | Meeting options

Contact the Bayfield County at 715-373-6181 if you have access questions.

Any person wishing to attend who, because of a disability, requires special accommodations, should contact the County Clerk's office at 715-373-6100, at least 24 hours before the scheduled meeting time, so appropriate arrangements can be made.

Notice is hereby given that in the event the standing committee does not have a quorum the County Board Chair or Vice Chair may act as an ex officio member (County ordinance, Chapter 3, section 2-3-1 (c)). Notice is hereby given that a majority of the Bayfield County Board may be present at the meeting to gather information about a subject over which they have decision-making responsibility. This constitutes a meeting of the Bayfield County Board pursuant to State ex rel. Badke v. Greendale Village Bd., 173 Wis. 2d 553, 494 N.W.2d 408(1993), and must be noticed as such, although the County Board will not take any formal action at this meeting.
1) Call to Order:

2) Election of Chair and Vice Chair

3) Public Comment

4) Approval of Minutes of April 9, 2020.

5) Discussion and Possible Action Regarding Investment Policy, Bayfield County Treasurer.

6) Public Health COVID-19 Update, Bayfield County Health

7) Executive Committee Ordinance Review

8) Update on Construction Projects: DHS, DA, HR, Jail

9) Discussion and Possible Action Regarding COVID-19 Purchases
   a) Jail/Courthouse Sanitizing Equipment

10) Discussion and Possible Action Regarding Regional Housing Grant. $6900

11) Reports:
   a) Tavern League Letter
   b) Emergency Declaration
   c) Bayfield County Fair
   d) Act 185, Property Tax Initiative
   e) Pigeon Lake update
   f) Budget Planning Meeting and Budget Survey
   g) Financial Report, end of April
   h) Treasurer’s Report and Cash Flow Analysis
   i) Preliminary Budget Report, Revenues and Expenditures impacted by COVID-19

12) The Committee may entertain a motion to move in and out of Closed Session pursuant to §19.85(1)(e,g), for the purpose of
   a) approving closed session minutes of March 12, 2020
   b) Business Development Opportunity
   c) Tribal County Zoning Lawsuit

13) Adjourn
May 14, 2020 COUNTY BOARD NARRATIVE

Item 2: Election of Chair and Vice Chair. Rules adopted by the Board are in the packet if necessary.
Item 5: Auditors have requested a formal investment policy. Dan and I have worked on the attached document.
Item 6. The Health Director, Sara Wartman will provide a COVID-19 report.
Item 7: Attached in the packet is a copy of the Executive Committee ordinance language. We will review this at the meeting.

Item 8: Construction projects are going well. Here is a short summary:

- DHS project: Completed, a few punch list items. Have not yet ordered furniture.
- District Attorney/Judge Office: mostly complete, threshold needed on Judge side.
- HR Office: Flooring going in now.
- Jail: Scheduled end of month / early June completion

We have approximately $167,000 allocated for the first three projects (excluding Jail) Expenditure commitments so far are approximately $120,000. Will have up to date expenditure summaries on or before Thursday.

The Jail project (holding cells, booking area, sewer infrastructure) has a budget of $680,000 with commitments of $675,000. We included contingency but that has been eaten up with controls work not included in the base project and two smaller change orders. Will have up to date expenditure summaries on or before Thursday.

Item 9: The Sheriff’s Office and Courthouse is considering purchasing disinfection/sanitizing equipment that could work to keep county facilities clean and free of virus. We have sent out an RFP for proposals and will receive those and summarize them before the Executive Committee meeting. One of the items beings considered is a UV light sanitizing system. Other options include a Hydrogen based cleaner. A full report will be made at the meeting.
FEMA reimbursement would play a major role in funding some of these solutions. The UV light proposal has a $40,000 price tag. If 87.5% of the cost is covered (assuming state contribution of 12.5%) the cost of this unit to the county would be $5000.

Item 10: The Regional Housing Grant was received. This is a two county, multi-jurisdictional planning grant that could qualify the county for tax credits. Bayfield County committed $6900 towards the $75,000 project. These funds would come through contingency. Below please find a contingency summary expenditure. $107k was included in the General Fund Contingency line item. Approximately $66,000 of this is committed so far leaving $41,000 remaining.

<table>
<thead>
<tr>
<th>Date Approved</th>
<th>Amount</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/12/2019</td>
<td>$20,000</td>
<td>Cover additional personnel costs related to the 2 position modifications in Count</td>
</tr>
<tr>
<td>2/13/2020</td>
<td></td>
<td>Contingency funds as needed for 2019 budget amendments.</td>
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<tr>
<td>3/1/2020</td>
<td></td>
<td>Human Resources Manager, 31593</td>
</tr>
<tr>
<td>February</td>
<td>$1,627</td>
<td>Solar Connect</td>
</tr>
<tr>
<td>March</td>
<td>$5,000</td>
<td>COVID work from home expenses</td>
</tr>
<tr>
<td>4/9/2020</td>
<td>$40,000</td>
<td>(From Human Services Contingency Reserve) For Home Delivered Meals.</td>
</tr>
<tr>
<td>4/7/2020</td>
<td>$40,000</td>
<td>Sanitizing Equipment</td>
</tr>
</tbody>
</table>

TOTAL $66,627

Item 11:
A. Attached is a letter the Board received from the Tavern League requesting waiving of fees by the County. At the last meeting the County approved waiving late fees and extending payments until September 30.
B. The Counties current emergency declaration expires on May 18. Discussion are ongoing on whether to extend this. Jan and I were thinking this could impact reimbursement requests for emergency response in the future.

C. The Bayfield County Fair Committee voted to recommending cancelling the fair this year. This issue will go to the full board on the 26th. Efforts are underway to develop a virtual fair.

D. The State has passed Act 185 authorizing a deferment of property taxes. A copy of the WCA Q and A on this topic is included in the packet together with a draft resolution.

E. The State originally planned on disposing of the Pigeon Lake Field Station, Town of Drummond the end of June this year. I asked if they would consider an extension due to COVID. They would consider it but are interested in knowing what chance there is of local acquisition.

F. Annually the County meets to consider directions, priorities and factors for the next year (2021) budget. I will share an outline for the meeting with the committee on Thursday or before. Please share specific topics you would like addressed. We plan to have both department priority input and public survey input at the May 19 meeting.

G. End of April financial report is in the packet.

H. Treasurer’s Report is in the packet. I asked Dan to report on cash flow, he reported that he is not concerned with cash flow at the present time. He does note that interest rates have fallen this year and will impact earnings in 2021.

I. I will review COVID19 impacts on the 2020 Budget at the meeting.
Minutes of the
Bayfield County Executive Committee Meeting
4:00pm, April 9, 2020
Meeting was held Remotely, with phone and/or video access for members and
the public.

Members Present: Jeff Silbert, Jeremy Oswald, Dennis Pocernich, Brett Rondeau, Fred Strand

Members Excused: Tom Gordon

Others Present: Mark Abeles-Allison, County Administrator; Kristine Kavajecz-Human
Resource Director; Jim Crandall;

Meeting Called to Order at 4:10pm by Chairman Rondeau.

A roll call was taken and all were present with the exception of Tom Gordon.

Abeles-Allison read a statement regarding the reason for the remote meeting and the applicable
rules.

Public Comment: Emily Kreiner-Woodworth announced her intent to apply for the local
government scholarship. Will be attending UW Madison.

Approval of Minutes of March 12, 2020: Motion Pocernich, Silbert to approve minutes of the
March 12, 2020 Executive Committee meeting. Motion Carried (5-0 )

Public Health COVID-19 Update, Bayfield County Health: Sara Wartman reported
that there have been 3 confirmed cases in the community. 2 have been recovered and
released from quarantine. There are approximately 5 suspect cases, where testing has not
been conducted. Persons who are symptomatic or suspect have been issued quarantine
orders. Travel advisory has been issued (not a travel ban). Anticipating a WI peak next
week, with a delayed peak in Northern WI. Testing is limited to hospitals and clinics for
only severe cases.

Resolution authorizing $40,000 from the Human Services Contingency Reserve for
Home Delivered Meals. Abeles-Allison reported that the County Board approved this
resolution at the last county board meeting. This resolution includes the accounts that will
be impacted. The monies will come from the Human Services Risk Reserve Fund, which
is an emergency fund.

Motion Silbert, Strand to approve the Resolution Authorizing $40,000 from the Human
Services Contingency Reserve for Home Delivered Meals and forward to the County
Board for approval. Motion Carried (5-0).
Resolution designating Emergency Responder and Health Care Provider Employees.

Motion Pocernich, Silbert to approve the resolution as presented and forward to the full county board for approval. Motion Carried (5-0)

Pay plans, pay deferrals and delayed timelines on fees and permit payments in Bayfield County departments.
Abeles-Allison explained that the county could consider deferring or extending deadlines for specific fees or payments during the pandemic. The Health Department has proposed extending the payment deadline or setting up payment plans for licensing of businesses through the end of the year.

The proposal also recommends extending carry-over vacation utilization by an additional 90 days for those employees with carry-over vacation as of March 1, 2020.

HRA/FSA reimbursement deadline was extended by 30 days to April 30, 2020.

The question of tax delinquency was raised. Abeles-Allison shared that based on tax payments after the last recession. Tax collections are currently up. Based on the 2008-2009 recession, tax delinquency could be around $200,000.

The committee discussed social security tax deferral options. Abeles-Allison recommends the deferral of social security taxes. These monies would not be spent, but would be set aside in the event that they may be needed if the pandemic is extended.

Motion Oswald, Silbert to approve deferral of fees as identified by various departments. Deferrals may occur through December 31, 2020. Roll Call: Dennis-No, Brett-No, Fred-Yes, Jeff-Yes, Gordon-No, Oswald-Yes. Motion Carried (3-2)

Motion Strand, Pocernich to authorize 90-day extension for carry-over vacation of up to 5 days and extending the 2019 HRA/FSA reimbursement deadline to April 30, 2020. Motion Carried (5-0)

Motion Oswald, to defer the employer share of social security payments. Motion fails for lack of a second. Abeles-Allison will direct the County Clerk’s Office to submit the social security payment for the current payroll.

Self Organizing Ordinance Adoption: Lengthy discussion was held regarding the necessity of the self-organizing ordinance. It was noted that this ordinance was originally proposed due to the uncertainty whether there would be an April election.
Motion Strand, Oswald to approve the Self-Organizing Ordinance and forward to the County Board for consideration. Roll Call: Oswald-Yes, Pocernich-No, Silbert-No, Strand-No, Rondeau-No, Gordon-Absent. Motion Failed (4-1)

Child Care FSA Amendments due to COVID19 and 2019 runout period extensions.: Addressed earlier in the meeting.

Northern Lights application for an SBA Cares Act Forgivable Loan for eight weeks of payroll expenses, certain benefits, utilities and mortgage interest.
Motion Silbert, Pocernich to approve the Northern Lights SBA Cares Act Loan application. Motion Carried. (5-0)

2020 Bayfield County budget as it relates to the COVID-19 Virus:
Abeles-Allison reported that no action is necessary on this item. He wanted to report on potential revenue and expense impacts as a result of the COVID pandemic.

Amending Bayfield County Ordinance Chapter 3, Sections 2-3-14 and 2-3-19 to combine the Tourism Committee and the Fair & Fencing Committee into a single committee.
Motion Strand, Oswald to approve the ordinance combining the Tourism Committee with the Fair and Fencing Committee. Motion Carried (5-0)

Reports:
  a. County Personnel Policies and new Federal Sick and Family Leave Acts: A document outlining employee scenarios was shared, which incorporated county policy and how the federal acts would interact in each scenario.
  b. Financial Report, end of March: Reviewed. A number of capital projects are underway, or have been completed. Highway revenues and expenses are up over the previous year.
  c. Treasurer’s Report: Bank balances are up about $1 million over the previous year. This is a result of the additional $1.5 million that was taxed for road construction projects in 2020.

The County Board committee selection document was reviewed. It will be distributed to board members by email.

Comment was shared that the bank balance reflects the current balance. The loan that was taken for highway improvement projects has been repaid.

Comment was also shared that the County Board can meet in person as it is exempt from the Safer At Home order as a Governmental entity.
Motion Silbert, Strand to move into Closed Session pursuant to §19.85(1)(e,g), for the purpose of approving closed session minutes of March 12, 2020
Motion Carried. (5-0) Entered closed session at 6:05pm

Motion Strand, Pocernich to approve closed session minutes of March 12, 2020. Motion Carried (5-0)

Motion Oswald, Strand to return to open session. Motion Carried (5-0) Returned to open session at 6:06 pm

Meeting Adjourned at 6:06pm
Sec. 2-3-5  Executive Committee.

(a) **Composition.** The Executive Committee shall consist of five (5) members elected by the County Board at its April meeting in even numbered years with one (1) member from each of the five (5) highway districts defined in Section 2-3-8(a) below proposed by the supervisors from each district, and in addition, the Highway Committee elected at such meeting shall elect one (1) of its members to serve as an additional member of the Executive Committee, provided that the members elected to the Executive Committee shall be subject to the approval of and the appointment by the County Board Chairperson.

(b) **Duties.** The Executive Committee shall:

1. Supervise County administrative affairs in general.

2. Bring about proper coordination and cooperation between the departments and agencies of the County so that the best business practices be observed and the interests of the citizens of the County are best served.
(3) Confer with and advise with County department heads and officials and other standing committees on official matters where such action is requested by such officials or committees or is deemed advisable by the Executive Committee.

(4) Recommend standing rules governing procedures of the County Board.

(5) Attend to all matters referred to it by the County Board.

(6) Make recommendations to the County Board regarding what insurance coverage should be carried by the County to adequately protect its employees and property, and serve as the County's Risk Management Committee.

(7) Serve as the standing Finance Committee of the County Board under Sec. 65.90(5)(b), Wis. Stats., and have the authority to transfer funds between budgeted items of an individual County office or department if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department or activity by transfers from the contingent fund in compliance with said statutory provision.

(8) Generally supervise all financial matters of the County for the purpose of keeping expenditures within control and within the adopted budget.

(9) Have the authority and duty to review all proposed purchases, expenditures and transfers exceeding Five Thousand Dollars ($5,000.00) (except those made by the Highway Department) before they are made to determine whether they are in compliance with the County budget and to approve such transactions as being in compliance with the budget and disapprove other transactions, unless such transactions have been specifically exempted from such review by the County Board or the Executive Committee.

(10) Require that all accounts be approved by the committee or department head in charge thereof before being presented to the County Clerk for payment.

(11) Review all financial reports submitted by the County Clerk or other County officials or by the auditors retained by the County.

(12) Review the proposed budgets of each County department and office and recommend proposed County budgets to the County Board, including any changes in proposed budgets of County departments and offices recommended by the committee.
(13) Prepare a schedule of fees and charges to be made by County officers for instruments and services issued and performed for the public.

(14) Be responsible for the maintenance of the public buildings owned and operated by Bayfield County, exclusive of those building and properties under the jurisdiction of the Highway, Recreation and Forestry Departments, and assign office space and storage in the buildings for which it is responsible.

(15) Cause the County Clerk to prepare a perpetual inventory of the real estate and buildings owned by Bayfield County.

(16) Supervise the County Clerk in his/her capacity as the purchasing agent for the County, who in such capacity shall purchase the supplies necessary for the maintenance of the Courthouse, and who shall, with the cooperation of the County departments, implement improved and more economical methods to be followed in purchasing procedures and shall perform such other duties with regard to Count purchasing as may be required by the Executive Committee or County Board.

(17) Have full power and authority to act and take appropriate action on behalf of the County whenever an emergency exists in an office or department of the County requiring immediate action in the interest of the County which cannot be deferred until a County Board meeting is called, provided that the Committee shall have such authority with respect to such emergency only until the matter can be considered by the County Board.
Proposed: Bayfield County Investment Policy: May 14, 2020

I. Introduction
The intent of this Investment Policy of Bayfield County is to define how funds are to be managed. The policy formalizes the framework for the County’s investment activities to ensure effective and judicious fiscal and investment management of the County’s funds. The guidelines are intended to be broad to allow the County Treasurer to function within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

II. Governing Authority
The investment program shall be operated in conformance with Wisconsin State Statutes.

III. Scope
This policy applies to activities of Bayfield County relating to investing the financial assets of all funds. Funds held by trustees or fiscal agents are excluded from these rules; however, all funds are subject to regulations established by the State of Wisconsin. The covered funds are defined in the Bayfield County’s annual financial statements. This policy does not address employee retirement funds and proceeds from certain bond issues. Except for funds in certain restricted and special funds, Bayfield County commingles its funds to maximize investment earnings and to increase efficiencies.

IV. General Objectives: The primary objectives, in priority order, of investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken to ensure the preservation of capital in the overall portfolio. The goal will be to mitigate credit and interest rate risk.

2. Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

3. Return: The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints of safety and liquidity needs.

4. Special Considerations: Where possible, funds may be invested for the betterment of the local economy or that of local entities within the County.

V. Standards of Care

1. Prudence
The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments. The “prudent person” standard states that, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

2. Ethics and Conflicts of Interest
Officers and employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could
impair their ability to make impartial investment decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of Bayfield County.

3. Delegation of Authority and Responsibilities: The governing body will retain ultimate fiduciary responsibility for the portfolios.

4. Bayfield County Treasurer:
Authority to manage the investment program is granted to the Bayfield County Treasurer hereinafter referred to as investment officer as designated by the Bayfield County Board of Supervisors.

Responsibility for the operation of the investment program is hereby delegated to the Treasurer (or Deputy Treasurer in the event the Treasurer has an extended absence) who shall act in accordance with established written procedures and internal controls of the department for the operation of the investment program consistent with this Investment Policy. All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

VI. Authorized Financial Institutions, Depositories, and Broker/Dealers

A list will be maintained by the Treasurer of financial institutions and depositories authorized to provide investment services. In the event the county decides to retain a financial consultant a specific request for proposals will be prepared.

A. Institutions eligible to transact investment business with Bayfield County include the State Investment Pool and all banking institutions located within Bayfield County and their affiliate branches. Additional institutions may be considered on a case by case basis with a recommendation by the Treasurer and approval by the County Board.

B. Selection of financial institutions and broker/dealers authorized to engage in transactions with Bayfield County shall be at the sole discretion of the Investment Officer and Bayfield County Board.

C. The County Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Bayfield County are protected from loss, theft or misuse.

D. An external auditor shall provide an annual independent review to assure compliance with state law, policies and procedures.

VII. Suitable and Authorized Investments

1. Investment Types and Credit Guidelines
Investments shall be limited to those allowed under Wisconsin State Statues for County Governments.

2. Collateralization
Full collateralization will be required on all demand deposit accounts, including checking accounts and negotiable (as authorized by respective state statutes) and non-negotiable certificates of deposit.
collateralization does that mean before the FDIC insurance of $250,000.00 and the State of Wisconsin's individual public depository insurance of $400,000.00 or do really mean FULL collateralization from dollar $1.00? Something all bidders will need to know before bidding on any of the County’s money.

Authorized Collateral
Acceptable collateral for bank deposits and repurchase agreements shall include only:
• obligations of the U.S. Government, its agencies and GSEs, including mortgage backed securities
• obligations of any state, city, county or authority rated at least AA by two nationally recognized statistical rating organizations.
• Letters of Credit from the Federal Home Loan Bank or other comparable guarantees.

VIII. Investment Parameters
Mitigating credit risk in the portfolio. Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Bayfield County shall mitigate credit risk by adopting the following:

A. Diversification
It is the policy of the Bayfield County to diversify its investment portfolios. To eliminate risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, or class of securities, assets in all County funds shall be diversified by maturity, issuer, and class of security. Diversification strategies shall be determined and revised periodically by the County Treasurer for all funds. That is going to be a tough one, not with maturity dates but all of our investments are in C.D.’s at the present which I really don’t see as risky, but none the less, hard to diversify into anything else in our position. Issurer refers to different banks so we should in general be ok there. ? We keep some money in cash, some in CDs, some is invested in the community. Point noted though. Will think some more.

B. Mitigating market risk in the portfolio
Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. Bayfield County recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The County shall mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. Bayfield County therefore, adopts the following strategies to control and mitigate its exposure to market risk:

• Bayfield County will strive to maintain a minimum of three months of budgeted operating expenditures in short term investments to provide enough liquidity for expected disbursements.
• The maximum stated final maturity of individual securities in the portfolio shall be four years.
• Liquidity funds may be held in the State Pool or in money market instruments maturing one year and shorter.
• Longer term/Core funds will be the defined as the funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between one day and four years and will be only invested in higher quality and liquid securities.

X. Reporting/Disclosure

1. Methods: The County Treasurer will annually, provide the County Board with investment reports. The reports also will be available upon request. Securities holdings, cash balances and market values in the investment portfolio will be provided on month-end reports.

XII Approval of Investment Policy and Amendment Procedure:
The investment policy and any modifications to that policy shall be formally approved and adopted by the governing body of Bayfield County. This policy may be reviewed on an annual basis.
Dear Bayfield County Supervisors,

I am writing on behalf of all food license holders in the County of Bayfield. First, let me say, we understand the County is suffering a financial hardship in this unprecedented time.

As you all are aware The Restaurants and Bars in Bayfield Co. have been shut down since 5pm on March 17th. Governor Evers latest Extension will put us closed until May 26th the Tuesday AFTER Memorial Day. That will be a total of 70 days, including St. Patrick’s Day, Easter, Mother’s Day, and the season starting Memorial Day weekend. We were all left with bills and payroll and no income to pay them.

Some of us have been able to do Carryout orders, but this is nowhere near enough revenue to keep our businesses going. Unfortunately, not all license holders are able to do take out or curbside pick up forcing them to close completely.

Considering these issues, I am asking on behalf of your small business community that the County of Ashland consider placing on an upcoming agenda the following item:

Waive the food licensing fees and extend our food licenses until 2021.

This may not seem like a lot of money to you, but every little bit helps to our small struggling businesses in Ashland. Thank you for your time, if you have any questions please feel free to contact me.

Sincerely,

Dan Doman

The Snug

Ashland Bayfield County Tavern League
May 4, 2020

Dear Operator,

Re: 2020-2021 license renewals

Enclosed please find your license renewal application for the 2020-2021 licensing year. Due to the widespread COVID-19 business related closures and the decrease in revenues, Bayfield County Health Department would like to work with you on your license renewal(s). We are extending the renewal period until September 30, 2020 and waiving all late fees if license fees are paid by this date, or a payment plan is arranged with our department. We are happy to work with you on setting up a payment plan. Please see enclosed payment plan option.

Licenses will remain in permitted status until September 30, 2020. On October 1, 2020, any facility that has not renewed their permit will be placed out of business in our system and need to reapply for your permit if you wish to operate in the future.

We want to work with and assist you during this difficult time so please feel free to contact us if you have questions or need additional information.

We have added an option for payment as well this year. You may now pay by debit or credit card by going online, calling our department, or in person in our office. There is a service fee of either 3% or $1.00 whichever is greater. What you will need to do is the following:

Online

- Enter Pay Location Code (PLC) #A0039Y & click continue
- Enter information in all fields that have an asterisk (*)
- You will need to find the category your business falls under (example Restaurant, Lodging, etc.) & select the correct listing in that group. If you have more than one such as Restaurant and Lodging fees you are going to pay, you will need to select from each category (You will not need to select Well Water Testing as this fee is included in your license fee)
- Total the amount owed for all categories & type that into the Payment Amount area. You will see a service fee of either 3% or $1.00 whichever is greater auto-populate and be added to your total
• Fill in the billing information and click Continue
• Verify all is correct and Click Submit when ready. Please note, once you have submitted your payment, the service fee is **NON-REFUNDABLE**. Please be sure that you are wanting to pay this way before submitting your payment

**Telephone**
• Call the Bayfield County Health Department at 715-373-6109 and dial “0” for the operator
• Please have your information ready to give to the operator to process your payment. You will need licensing information and debit/credit card information
• When completed by telephone, the operator will print and send you a receipt unless you would like one emailed to you. You will have that option during the call
• Once the transaction is complete, again, the service fee is **NON-REFUNDABLE**.

Due to COVID-19, our preferred method of payment would be by mail or credit card. If you would like to mail your payments to our office, please mail to:

Bayfield County Health Department  
PO Box 403  
Washburn, WI 54891

If you have any questions or concerns about any information given in this letter, please reach out to us at 715-373-6109 and we would be happy to assist you!

Thank you and stay healthy!

Bayfield County Health Department

Enclosures
NOTE: THIS TEMPLATE IS NOT INTENDED AS LEGAL ADVICE AND ONLY PRESENTS A GENERAL GUIDE OF THE ELEMENTS RELATED TO ACT 185 IMPLEMENTATION AND OTHER RELATED MATTERS. PLEASE CONSULT WITH YOUR CORPORATION COUNSEL TO REVIEW AND APPROVE THE FORM.

RESOLUTION NO. _____________
Authorizing a Taxation District to Waive Interest and Penalties on Property Tax Payment Installments Due on or After April 1, 2020

WHEREAS, in December, 2019, a novel strain of coronavirus known as COVID-19 was detected, and COVID-19 has continued to spread throughout the world, including to the United States and the State of Wisconsin (“COVID-19 Pandemic”); and

WHEREAS, the federal government, state governments, and local governments are working together to contain the further spread of the disease and treat existing cases; and

WHEREAS, on January 31, 2020, the United States Department of Health and Human Services declared a Public Health Emergency, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic, on March 12, 2020 the Governor of the State of Wisconsin declared a Health Emergency in the State, and on [___DATE___], [_____] County (the “County”) declared a state of emergency under authority granted by Wis. Stats. Chap. 323; and

WHEREAS, the federal government has enacted various laws and regulations in response to the COVID-19 Pandemic including, without limitation, the Families First Coronavirus Response Act and the Coronavirus Aid, Relief, and Economic Security Act; and

WHEREAS, because of the COVID-19 Pandemic, on March 24, 2020, Secretary-designee Andrea Palm of the Wisconsin Department of Health Services issued Emergency Order #12, Safer at Home Order (“Safer at Home Order”) requiring that everyone in Wisconsin stay at their home or place of residence except in limited circumstances until April 24, 2020; and

WHEREAS, on April 16, 2020, Secretary-designee Palm extended the Safer at Home Order, with certain modifications, to May 26, 2020, pursuant to Emergency Order #28; and

WHEREAS, the federal, state, local and individual responses to the COVID-19 Pandemic and the uncertainty as to the effectiveness of those responses in mitigating the duration of the COVID-19 Pandemic have created economic hardship and uncertainty in the County’s business community, households throughout the County and for every County property taxpayer; and

WHEREAS, prominent economists have predicted record level unemployment rates for the coming months and this prediction suggests that County residents will also experience record level unemployment rates in the coming months, and an unprecedented number of businesses and employers throughout the State and in the County have been required to suspend operations; and
WHEREAS, in response to the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, and the various emergency orders and regulations implemented by state and local governments, on April 15, 2020, the Wisconsin Legislature enacted 2019 Wisconsin Act 185 (“Act 185”), which Governor Evers signed on April 16, 2020; and

WHEREAS, Section 105(25) of Act 185 authorizes, among other things, the County to adopt a resolution enabling taxation districts in the County to waive interest and penalties on 2020 property tax installment payments due and payable after April 1, 2020, until October 1, 2020; and

WHEREAS, a resolution authorizing the above referenced waiver must also establish criteria for determining hardship that would qualify a property tax payer for the waiver; and

WHEREAS, the County’s authorization for a taxation district to implement the above referenced waiver is contingent upon a taxation district adopting a resolution in similar form and content as to the County’s resolution; and

WHEREAS, County Ordinance [__Ordinance No.__] imposes a penalty on delinquent [__general property taxes, special assessments, special charges and special taxes__] in the amount of 0.5% per month of fraction of the month; and

WHEREAS, this Resolution is intended to (1) serve as the County’s enabling resolution for purposes of Section 105(25) of Act 185; (2) authorize any taxation district located in the County to waive interest and penalties on installment payments of property taxes due and payable after April 1, 2020, in a manner consistent with Act 185 provided the taxation district adopts a similar resolution and otherwise satisfies all conditions precedent to waiver contained in Act 185 and this Resolution; and (3) declare that all property taxpayers in the County are experiencing hardship as a result of the economic conditions associated with the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185; and

WHEREAS, while the plain language of Section 105(25) of Act 185 allows for either a general or a “case-by-case” finding of hardship to qualify for the above referenced waiver of interest and penalties, the County intends by this Resolution to authorize a taxation district to waive interest and penalties for all property taxpayers in the County otherwise eligible for waiver under Section 105(25) of Act 185 on a finding of general hardship based upon the economic conditions described in this Resolution, which the Board determines has adversely affected all taxpayers in the County; and

WHEREAS, this Resolution is not intended to be construed as authorizing any sort of “case-by-case” finding of hardship by a taxation district; and

WHEREAS, this Resolution is intended to allow a taxation district to waive the penalty imposed by [__Ordinance No.__] for property taxpayers qualifying for the waiver of interest and penalties as provided in Section 105(25) of Act 185 and this Resolution.
NOW THEREFORE BE IT RESOLVED that pursuant to Section 105(25) of Act 185, the Board hereby finds and authorizes the following:

1. Because of the COVID-19 Pandemic, the various federal laws and regulations implemented as a result of the COVID-19 Pandemic, the various emergency orders and regulations implemented by state and local governments, and Act 185, the Board finds that all property taxpayers are experiencing hardship as that term is used in Section 105(25) of Act 185.

2. A taxation district is authorized to waive interest and penalties for property taxes payable in 2020 for an installment payment that is due and payable after April 1, 2020. This Resolution authorizes a taxation district to waive interest and penalties as provided in Section 105(25) of Act 185 for all property taxpayers in the taxation district such that if a taxation district authorizes the waiver under Section 105(25) of Act 185, it must offer the waiver to all property taxpayers in the taxation district. Notwithstanding the foregoing, nothing in this Resolution authorizes a taxation district to waive interest and penalties for property taxes payable in 2020 for an installment payment that was due and payable prior to April 1, 2020, except as otherwise permitted under applicable law.

3. The terms of [__Ordinance No._] imposing a penalty on delinquent property tax payments are hereby modified for purposes of implementing the terms of this Resolution and Section 105(25) of Act 185.

4. As provided under Section 105(25) of Act 185, the County shall deviate from the settlement procedure set forth in Wis. Stat. § 74.29 and, instead the County shall settle property taxes, interest and penalties collected on or before July 31, 2020, on August 20, 2020, as provided under Wis. Stat. § 74.29(1), and settle the remaining unpaid taxes, interest, and penalties on September 20, 2020. The August 20, 2020, settlement shall be distributed proportionally to the underlying taxing jurisdictions according to payments collected on or before July 31, 2020.

5. Notwithstanding Wis. Stat. § 74.57, the County Treasurer is authorized, but not required, to omit from the tax certificate delivered to the County on September 1, 2020, all parcels of real property for which a taxation district has waived interest and penalties as provided in this Resolution.

6. The County Treasurer is directed to consult with the Wisconsin Department of Revenue, all taxation districts in the County, and corporation counsel regarding the implementation of this Resolution and the procedures associated with, or contemplated by, this Resolution.

7. Other County officers are authorized and directed to assist the Treasurer in the interpretation, application and implementation of this Resolution and Section 105(25) of Act 185.
BE IT FURTHER RESOLVED that all actions heretofore taken by the Board and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.
ACT 185 UPDATE – SPECIFIC QUESTIONS ON PROPERTY TAX
April 23, 2020

On April 20, 2020, the Association published guidance in Q & A format regarding the changes to the property tax collection process brought about by 2019 Wisconsin Act 185 (“Act 185”). Since that time, the Association and its general counsel, von Briesen & Roper, s.c., have engaged in extensive discussions with our county treasurers to identify, review and discuss several outstanding issues associated with the new law that were not completely addressed in the previous guidance. We offer the guidance below based upon the analysis conducted by the Wisconsin County Treasurers’ Association and reviewed by our general counsel.

As indicated in previous guidance, the issues associated with Act 185 implementation are complex and different counties may choose to proceed down different paths. It is imperative that counties work closely with their treasurer, corporation counsel, administration and their municipal partners in implementing Act 185.

Q: What is the step-by-step process to implement a waiver of interest and penalties on tax installment payments due after April 1, 2020?
A: Step One: County adopts resolution to allow installment payments to be deferred interest/penalty free until October 1, 2020. This automatically alters the August settlement from full settlement to a settlement of only those taxes paid on or before July 31, 2020, unless the county chooses to fully settle on August 20 as set forth in Wis. Stat. § 74.29. Step Two: Municipality adopts a similar (mirrored) resolution. This provides that all remaining installment payments are now interest free until October 1, 2020.
   • A county may have one, none or some municipalities that adopt such a resolution.
Step Three: If Step One and Step Two occur then:
   • Interest and penalty calculation begins as of October 1, 2020, at a rate of 1% per month by statute (penalty) and potentially up to 0.5% (penalty) if the county has previously adopted the appropriate penalty ordinance.
Step Four: Any parcel for which taxes remain unpaid at the close of business on August 31 is included in the tax certificate issued under Wis. Stat. § 74.57. Act 185 did not alter the tax certificate process or qualifications. Counties are encouraged to consider providing notice to property owners of the tax certificate process, and to otherwise review the timelines associated with the tax certificate process, to avoid confusion when the certificate issues and notice is provided to the property owners. The Association and Treasurers’ Association are working on the content of the notice and plan to distribute further information in this regard shortly.
Q: What about delinquent installments that were due before April 1 or are otherwise due before a county and municipality adopt the required resolutions?
A: If the property is already delinquent in installments due prior to April 1, Act 185 has no impact. Act 185’s authorization to waive interest and penalties only applies to installments due after April 1 for both real and personal property installment payments. Act 185 does not provide retroactive relief related to an installment due date and both the county and municipal resolutions must be in place before the installment due date for the property taxpayer to qualify for the waiver.

By way of example, several municipalities have an installment due date of May 31, 2020, which is fast approaching. If the county adopts the authorizing resolution on May 28, but the municipality does not adopt the corresponding resolution until June 5, any payments not made by May 31 are considered delinquent and the property taxpayer will be charged interest and penalty (as applicable) retroactive to February 1, 2020.

To avoid these timing issues, we strongly encourage counties and municipalities to coordinate their resolution adoption timetables such that the resolutions are both adopted long before the due date for the next installment payment.

Q: What happens if a municipality or group of municipalities in a county all adopt a resolution authorizing the Act 185 waiver, but the county fails to adopt a resolution?
A: Nothing – the statutory process for assessment of interest and penalties, collection and settlement will be the same in 2020 as it was in 2019. A county authorizing resolution is required and serves as an absolute prerequisite to the waiver being granted. Neither a county treasurer nor any other county officer is able to authorize the waiver – it must be authorized through county board resolution.

Q: If a property taxpayer receives a waiver to October 1, to make payment but fails to make the October 1 payment when due, are interest and penalties calculated from February 1?
A: No. Assuming both county and municipality have authorized the waiver and the waiver is granted, property taxpayers in that municipality have until October 1 to pay any installment due after the date of the resolutions. Act 185 specifically provides: “Interest and penalties shall accrue from October 1, 2020, for any property taxes payable in 2020 that are delinquent after October 1, 2020.” The interest and penalties calculation will never reach back to February 1 for qualifying installment payments that become delinquent after October 1.

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the Village of Harrison (January and July installment (standard) municipality) adopts the similar resolution on May 12. Property taxpayer Crash Davis has paid the January 31 installment of $500 by January 31, but chooses not to pay the $500 installment due on July 31. Crash can pay Calumet County $500 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is $507.50 (1% statutory interest of $5
plus the 0.5% County penalty of $2.50). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

If, however, Crash did not make the required January installment payment and thereafter makes no further payments until October 1. Crash owes interest and penalties on the full amount retroactive to February 1 (nine months). In other words, the current process of calculating interest and penalties is unchanged because Crash missed a required installment before April 1 or the effective date of the authorizing resolutions.

It should also be noted that Act 185 did not alter the statutory grace period associated with the receipt of tax payments – the grace period remains in effect for payments now due on October 1.

Q: What is the process for municipalities that have adopted a multiple (three or more) installment system?

A: As indicated above, the county in which the municipality is located must first enact a resolution authorizing a municipality to adopt a similar waiver resolution. If both resolutions are effective before the due date of an installment, any payments received by the municipality from April 1 to July 31 are interest and penalty free. Likewise, delinquent installment payments received by the county on August 1 and after will be interest and penalty free until October 1, at which point interest and penalties assessed.

It is important to note that the collection process in multiple installment municipalities is not changed under Act 185. Until July 31, the municipality collects installment payments. Consistent with current practice, installments remaining delinquent after August 1 (including grace period), are turned over to the county for collection without regard to the original due date for the installments.

By way of example, suppose Calumet County adopts the appropriate authorizing resolution on May 11 and the City of Appleton (4 installment payments) adopts the similar resolution on May 12. Property taxpayer Crash Davis chooses not to pay the $500 tax bill on his property due on May 31 and the $500 tax bill due on his property on July 31. Crash can pay Calumet County $1,000 as payment in full as long as the County receives the money by October 1. If Crash does not pay in full by October 1, the amount Crash owes as of October 2 is $1,015 (1% statutory interest of $10 plus the 0.5% County penalty of $5). The amounts owed by Crash do not include interest and penalties retroactive to February 1.

It is clear that the software programs supporting these calculations will need to be modified. It is the Association’s understanding that the providers are aware of the need for changes and have indicated a desire and willingness to support the changes. If your county encounters software issues that cannot be resolved by your provider, please contact the Association or the Treasurers’ Association.
Q: What happens with installment payments that are already delinquent prior to April 1 or the effective date of the county and municipal resolutions?

A: The delinquencies remain. Act 185 did not erase existing delinquencies. Several counties have inquired about the ability to apply the Act 185 enabling resolutions retroactively to installments that were due after April 1 but before the effective date of the resolutions. Counties are encouraged to consult with corporation counsel and their municipal counterparts before giving a resolution retroactive effect as there are legal and practical consequences.

Q: If the settlement process changes because a county adopts the Act 185 authorizing resolution, doesn’t this create a cash flow issue for the county and potentially other taxing jurisdictions?

A: Yes. With the adoption of the authorizing resolution, a county is not required to settle in full on August 20. Instead, the county settles with the underlying taxing jurisdiction only with those tax proceeds that have been collected on or before July 31. The full settlement is not required to occur until September 20.

Even though a county receives a one-month reprieve from the full settlement obligation, there is still an 11-day gap between the date of full settlement and the tax due date. This is likely to create a short-term cash flow issue for the county. Likewise, several of the underlying taxing jurisdictions (primarily school districts) count on the August 20 full settlement for their own budgetary and cash flow purposes. Given these challenges, counties are strongly encouraged to work with their taxing jurisdictions to understand the respective cash flow challenges and determine how to conduct the settlement process. There is nothing in Act 185 prohibiting full settlement on August 20 even if a county adopts the authorizing resolution, but as noted above, this may simply exacerbate the existing cash flow issue for the county.

The Association is actively discussing these challenges with finance professionals and the state. Further information surrounding potential solutions to the problems will be coming.

Q: Where can I find additional information regarding Act 185 and the changes in the property tax collection process?

A: The Treasurers’ Association has compiled information previously discussed and distributed to its members. To access the information, please contact the Treasurers’ Association’s President, Val Etzel, at (262) 741-4321 or Legislative Chair, Mike Schlaak at (920) 849-1457. The Association has previously published guidance on Act 185 that can be accessed on the Association’s COVID-19 website at covid19.wicounties.org. Please also feel free to call Kyle Christianson or Chelsea Fibert at the Association for further assistance at (608) 663-7188. Finally, you may also contact Attorney Andy Phillips, the Association’s general counsel, by email at aphillips@vonbriesen.com.
Financial Report for the Period Ended April 30, 2020

Prior Fiscal Year Activity Included

### 100 - General

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<th>Department</th>
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<th>Budget Amendments</th>
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<th>YTD Encumbrances</th>
<th>YTD Transactions</th>
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### REVENUE TOTALS

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### EXPENSE

Run by Kris Kavajecz on 05/07/2020 10:30:22 AM
Financial Report for the Period Ended April 30, 2020
Through 04/30/20
Prior Fiscal Year Activity Included

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<th>Amended Budget</th>
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<th>YTD Transactions</th>
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<td>571,201.00</td>
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<td>652,696.00</td>
<td>26,486.75</td>
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<td>.00</td>
<td>0.00</td>
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<tr>
<td>31 - Information Services</td>
<td>568,812.00</td>
<td>5,000.00</td>
<td>573,812.00</td>
<td>60,824.51</td>
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<td>34 - Forestry</td>
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<td>2,101,014.00</td>
<td>81,986.21</td>
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<td>77 - Agricultural Station</td>
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<td><strong>$81,495.00</strong></td>
<td><strong>$16,879,307.00</strong></td>
<td><strong>$1,664,434.24</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$5,327,883.94</strong></td>
<td><strong>32%</strong></td>
</tr>
</tbody>
</table>

Fund 100 - General Totals

| Fund 235 - Human Services |                 |                   |                |                           |                 |                |               |
| 50 - Human Services | 7,373,277.00    | 40,000.00         | 7,413,277.00   | 451,266.40                | .00             | 3,070,007.33  | 41            |
| **REVENUE TOTALS** | **$7,373,277.00** | **$40,000.00**    | **$7,413,277.00** | **$451,266.40** | **$0.00** | **$3,070,007.33** | **41%** |
| **EXPENSE**  |                |                   |                |                           |                 |                |               |
| 00 - General Fund | 0.00           | 0.00              | 0.00           | 614.69                    | .00             | 1,239.43      | 90            |
| 51 - Regional Crisis Initiative | 118,800.00     | 0.00              | 118,800.00     | 8,862.34                  | .00             | 26,572.34     | 22            |
| 52 - ANSO      | 615,287.00     | 0.00              | 615,287.00     | 50,966.60                 | .00             | 201,453.32    | 33            |
| 53 - Family Services | 3,248,996.00   | 0.00              | 3,248,996.00   | 92,813.77                 | .00             | 437,333.67    | 13            |
| 54 - Economic Support | 540,987.00     | 0.00              | 540,987.00     | 30,545.65                 | .00             | 132,903.23    | 25            |
| 55 - Aging and Disabilities | 706,017.00     | 0.00              | 706,017.00     | 43,092.69                 | .00             | 148,674.75    | 21            |
| 56 - GWAAR     | 684,022.00     | 40,000.00         | 724,022.00     | 40,023.85                 | .00             | 175,572.16    | 24            |
| 58 - ADRC-Bayfield Co | (11,564.00)   | 0.00              | (11,564.00)    | 9,138.98                  | .00             | 30,522.74     | 264           |
| 59 - ADRC-North | 1,470,732.00   | 0.00              | 1,470,732.00   | 88,660.69                 | .00             | 372,002.34    | 10            |
| **EXPENSE TOTALS** | **$7,373,277.00** | **$40,000.00**    | **$7,413,277.00** | **$364,719.36** | **$0.00** | **$1,296,273.98** | **17%** |

Fund 235 - Human Services Totals

<table>
<thead>
<tr>
<th>Organization</th>
<th>Adopted Budget</th>
<th>Budget Amendments</th>
<th>Amended Budget</th>
<th>Current Month Transactions</th>
<th>YTD Transactions</th>
<th>YTD % Used/Rec'd</th>
<th>Prior Year YTD</th>
</tr>
</thead>
<tbody>
<tr>
<td>50 - Human Services</td>
<td>7,373,277.00</td>
<td>40,000.00</td>
<td>7,413,277.00</td>
<td>451,266.40</td>
<td>.00</td>
<td>3,070,007.33</td>
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<td><strong>REVENUE TOTALS</strong></td>
<td><strong>$7,373,277.00</strong></td>
<td><strong>$40,000.00</strong></td>
<td><strong>$7,413,277.00</strong></td>
<td><strong>$451,266.40</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$3,070,007.33</strong></td>
<td><strong>41%</strong></td>
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Run by Kris Kavajecz on 05/07/2020 10:30:22 AM
## Financial Report for the Period Ended April 30, 2020
Through 04/30/20
Prior Fiscal Year Activity Included

<table>
<thead>
<tr>
<th>Organization</th>
<th>Adopted Budget</th>
<th>Budget Amendments</th>
<th>Amended Budget</th>
<th>Current Month Transactions</th>
<th>YTD Encumbrances</th>
<th>YTD Transactions</th>
<th>Budget - YTD Transactions</th>
<th>% Used/Rec'd</th>
<th>Prior Year YTD</th>
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</thead>
<tbody>
<tr>
<td><strong>EXPENSE</strong></td>
<td>7,373,277.00</td>
<td>40,000.00</td>
<td>7,413,277.00</td>
<td>364,719.36</td>
<td>0.00</td>
<td>1,296,273.98</td>
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<td>1,156,449.00</td>
<td>730,299.00</td>
<td>0.00</td>
<td>730,299.00</td>
<td>426,150.00</td>
<td>63.6%</td>
<td>792,106.00</td>
</tr>
</tbody>
</table>

### Department 00 - General Fund
- Adopted Budget: 67,000.00
- Budget Amendments: 0.00
- Amended Budget: 67,000.00
- Current Month Transactions: 0.00
- YTD Transactions: 0.00
- Budget - YTD Transactions: 0.00
- % Used/Rec'd: 0.00
- Prior Year YTD: 0.00

### Department 13 - Land Records
- Adopted Budget: 20,000.00
- Budget Amendments: 0.00
- Amended Budget: 20,000.00
- Current Month Transactions: 0.00
- YTD Transactions: 0.00
- Budget - YTD Transactions: 0.00
- % Used/Rec'd: 0.00
- Prior Year YTD: 0.00

### Department 14 - Court House
- Adopted Budget: 750.00
- Budget Amendments: 0.00
- Amended Budget: 750.00
- Current Month Transactions: 0.00
- YTD Transactions: 0.00
- Budget - YTD Transactions: 0.00
- % Used/Rec'd: 0.00
- Prior Year YTD: 0.00

### Department 17 - Sheriff
- Adopted Budget: 338,400.00
- Budget Amendments: 0.00
- Amended Budget: 338,400.00
- Current Month Transactions: 0.00
- YTD Transactions: 0.00
- Budget - YTD Transactions: 0.00
- % Used/Rec'd: 0.00
- Prior Year YTD: 0.00

### Department 70 - Capital Projects
- Adopted Budget: 730,299.00
- Budget Amendments: 0.00
- Amended Budget: 730,299.00
- Current Month Transactions: 0.00
- YTD Transactions: 0.00
- Budget - YTD Transactions: 0.00
- % Used/Rec'd: 0.00
- Prior Year YTD: 0.00

### Department 71 - Highway Dept
- Adopted Budget: 0.00
- Budget Amendments: 0.00
- Amended Budget: 0.00
- Current Month Transactions: 0.00
- YTD Transactions: 0.00
- Budget - YTD Transactions: 0.00
- % Used/Rec'd: 0.00
- Prior Year YTD: 0.00

Run by Kris Kavajecz on 05/07/2020 10:30:22 AM
## Financial Report for the Period Ended April 30, 2020
Through 04/30/20
Prior Fiscal Year Activity Included

<table>
<thead>
<tr>
<th>Organization</th>
<th>Adopted Budget</th>
<th>Budget Amendments</th>
<th>Amended Budget</th>
<th>Current Month Transactions</th>
<th>Encumbrances</th>
<th>YTD Transactions</th>
<th>YTD Budget - YTD % Used/Rec'd</th>
<th>Prior Year YTD</th>
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<tbody>
<tr>
<td><strong>430 - Capital Projects Fund</strong></td>
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<td>EXPENSE</td>
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<tr>
<td>Department 70 - Capital Projects</td>
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<td>.00</td>
<td>.00</td>
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<td>.00</td>
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<tr>
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<tr>
<td>REVENUE TOTALS</td>
<td>1,156,449.00</td>
<td>.00</td>
<td>1,156,449.00</td>
<td>730,299.00</td>
<td>.00</td>
<td>730,299.00</td>
<td>426,150.00</td>
<td>63%</td>
</tr>
<tr>
<td>EXPENSE TOTALS</td>
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<td>1,156,449.00</td>
<td>42,392.12</td>
<td>.00</td>
<td>183,650.20</td>
<td>792,798.80</td>
<td>16%</td>
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<tr>
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<td>$6,859,866.00</td>
<td>$16,373.32</td>
<td>.00</td>
<td>3,953,115.31</td>
<td>$2,906,750.69</td>
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</tr>
<tr>
<td>EXPENSE TOTALS</td>
<td>$6,859,866.00</td>
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<td>$6,859,866.00</td>
<td>$16,373.32</td>
<td>.00</td>
<td>3,953,115.31</td>
<td>$2,906,750.69</td>
<td>58%</td>
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<td>Fund 710 - Highway Totals</td>
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<tr>
<td>REVENUE TOTALS</td>
<td>6,859,866.00</td>
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<td>6,859,866.00</td>
<td>16,373.32</td>
<td>.00</td>
<td>3,953,115.31</td>
<td>2,906,750.69</td>
<td>58%</td>
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<td>EXPENSE TOTALS</td>
<td>6,859,866.00</td>
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<td>6,859,866.00</td>
<td>16,373.32</td>
<td>.00</td>
<td>3,953,115.31</td>
<td>2,906,750.69</td>
<td>58%</td>
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<tr>
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<tr>
<td>REVENUE TOTALS</td>
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<td>32,308,899.00</td>
<td>2,401,723.53</td>
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<td>($2,485,325.01)</td>
<td>($2,485,325.01)</td>
<td>($3,016,456.81)</td>
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</tbody>
</table>

Run by Kris Kavajecz on 05/07/2020 10:30:22 AM
## TREASURER'S REPORT 2020

<table>
<thead>
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<th>Account</th>
<th>Beginning Balance 1/1/2020</th>
<th>January</th>
<th>February</th>
<th>March</th>
<th>April</th>
<th>May</th>
<th>June</th>
<th>July</th>
<th>August</th>
<th>September</th>
<th>October</th>
<th>November</th>
<th>December</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office</td>
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<td>$1,000.00</td>
<td>$1,000.00</td>
<td>$1,000.00</td>
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<tr>
<td>No. 2 Account</td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Bremer Checking | $584,341.62 | $19,639.40 | $232,995.29 | $461,548.51 | $511,798.49 |
Bremer Money Market | $3,376,953.61 | $3,561,706.84 | $6,476,667.40 | $3,082,454.68 | $3,242,492.18 |
Bremer Investment Trust | $1,395,578.41 | $1,213,530.41 | $1,104,934.02 | $1,106,363.00 | $955,111.07 |

H.R.A. / Flex Benefits | $1,463,416.30 | $1,579,259.09 | $1,554,142.44 | $1,499,898.72 | $1,484,440.49 |

Jail Assessment | $25,023.86 | $27,002.64 | $28,591.67 | $30,113.09 | $31,891.35 |

# 85.21 | $98,849.44 | $99,003.99 | $99,146.94 | $99,275.91 | $99,371.27 |

Credit Card Acct. (clerk) | $1.00 | $1.00 | $1.00 | $1.00 | $1.00 |
Credit Card Acct. (taxes) | $1.00 | $1.00 | $1.00 | $1.00 | $1.00 |
Co Rehab. Fund | $148,142.95 | $148,202.31 | $148,941.62 | $149,235.25 | $149,578.59 |

L.G.I.P. | $21,242.42 | $21,754.83 | $21,784.55 | $4,021,812.51 | $4,023,697.83 |

OTHER INVESTMENTS | $12,000,000.00 | $12,000,000.00 | $12,000,000.00 | $12,000,000.00 | $12,000,000.00 |

N.L. Debt Service Fund 380 | $8,013.57 | $445,743.09 | $446,114.32 | $446,697.64 | $447,126.71 |

N.L. Collateral Pledge (250K) | $250,000.00 | $250,384.37 | $250,755.90 | $251,082.09 | $251,323.27 |

N.L. Collateral Pledge (75.032K) | $75,032.00 | $75,152.31 | $75,259.82 | $75,357.72 | $75,430.10 |

### Notes / Agreements - (Principal Balance)

- **209,000.00 Promissory Note** (L.R. Incubator Bldg. - June 2003)
  - $11,567.46 | $10,709.42 | $0.00 | $0.00 | $0.00 |

- **200,000.00 Invest. Agreement** (L.R. Incubator Bldg. - June 2003)
  - $200,000.00 | $200,000.00 | $200,000.00 | $200,000.00 | $200,000.00 |

- **$240,019.64 World Class Loan** (Bayfield - Oct. 2009)
  - $156,272.76 | $155,288.77 | $154,316.07 | $153,256.80 | $152,235.35 |

- **$500,000.00 Loan to Northern Lights (November 2019)**
  - $500,000.00 | $492,189.55 | $484,362.11 | $476,517.65 | $468,656.13 |

**Totals** | $867,840.22 | $858,185.74 | $838,678.18 | $829,774.45 | $352,235.35 |

### County Loans

(Short Term Loans)

- **-$1,500,000.00** | **-$1,650,000.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00** | **$0.00**