NOTICE OF COMMITTEE MEETING

COMMITTEE: EXECUTIVE COMMITTEE

PLACE: COUNTY BOARD ROOM – SECOND FLOOR, ONEIDA COUNTY COURTHOUSE
ZOOM CALL-IN OPTION – 1-312-626-6799
Meeting ID: 829 1589 2612 Passcode: 798615

**** If you are having difficulties with zoom please call the County Clerk's Office at 715-369-6125. Zoom is being offered as a convenience for this meeting. If zoom functionality drops, the meeting will continue in-person at the location listed above.**

DATE: WEDNESDAY, NOVEMBER 18, 2026 **TIME:** 8:30 AM

The Executive Committee consists of a quorum of County Board Supervisors that also sit on the Planning and Development Committee, Public Works and Public Safety Committee, however, those committees will not take any formal action at this meeting. It is possible that a quorum of county board members will be at this meeting to gather information about a subject over which they have decision-making responsibility. This constitutes a meeting of the County Board pursuant to State ex rel Badke v. Greendale Village Board, Wis 2d 553, 494 n.w.2d 408 (1993), and must be noticed as such, although the County Board will not take any formal actions at this meeting. It is also possible that there may be quorums of other County Board Committees present, although those committees will not take any formal action at this meeting.

ALL AGENDA ITEMS ASSUMED TO BE DISCUSSION/DECISION ITEMS

AGENDA:

1. Call to order and Chairperson's announcements.
2. Approve agenda for todays meeting (order of agenda items at Chairperson's discretion).
3. Approve minutes of October 21, 2026
4. Public comment
5. Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant Statute 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Topic: PFAS). A roll call vote will be taken to go into closed session and it is anticipated that the Committee will return to open session by roll call vote to consider the remainder of the meeting agenda.
6. Announcement of action taken in closed session, or take action based on closed session (NOTE: If the announcement of action taken in closed session would compromise the need for the closed session, the action taken will not be announced. Any action taken in closed session may be announced when the need for the closed session has passed).
7. DEMO 4 Closure Letter of Credit and DEMO 4 Long Term Care Letter of Credit
8. Northwoods Rail Transit Commission Grant and option to be qualifying applicant
9. Employee Handbook Updates
10. Telework Policy
11. Approval for County Board Supervisor attendance at Airport Commission Meetings
12. Monthly reports (including invoices paid, budget to actual) and department updates:
    a. LRES
    b. Finance
        - Opioid Funds Update
        - Investment Report
        - Checking Account Report
    c. ITS
        - IT Planning update
    d. Treasurer
    e. County Clerk
13. Public comment
14. Dates and items for future agenda/meetings
15. Adjourn

Notice of Posting Time 2:30 p.m. Date:11/16/2026 Place: Courthouse Bulletin Board
Billy Fried, Chair Notice posted by: Tracy Hartman, County Clerk
Notice posted by chief presiding officer or his/her designee. Additional information on a specific agenda item may be obtained by contacting the person who posted this notice at 715-369-6125.

News Media Notified via Mail/Fax/Email: Time: 2:30 p.m. Date: 11/16/2026

Northwoods River News
WJFW TV Channel 12
WRJO Radio

The Lakeland Times
NRG Media
Tomahawk Leader

North Star Journal
WYCE Radio
WXPR Radio

WPEG
Sunlight Report

Notice is hereby further given that pursuant to the Americans with Disabilities Act reasonable accommodations will be provided for qualified individuals with disabilities upon request. Please call Tracy Hartman at (715) 369-6125 with specific information on your request allowing adequate time to respond to your request.

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See reverse side of this notice for compliance checklist with the Wisconsin Open Meeting Law.

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 apprise members of the public and news media.

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 good cause that such notice is impossible or impractical.

3. Separate notice for each meeting of the governmental body must be given.

EXEMPTIONS FOR COMMITTEES & SUBUNITS

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful setting to act or deliberate upon the 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.

SYNOPSIS OF STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Concerning a case which was the subject of a Judicial or quasi-judicial trial before this governmental body 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 over which this body has jurisdiction or responsibility. 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 person, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public, would likely have a substantial adverse effect on the reputation of the person referred to in such data. Sec.19.85(1)(f), except where paragraph 2 applies.

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).

PLEASE REFER TO CURRENT STATUTE SECTION 19.85 FOR FULL TEXT

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 within twelve 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.

4. No business may be taken up at any closed session except that which relates to matters contained in the chief presiding officer's announcement of the closed session.

5. In order for a meeting to be closed under Section 19.85(1)(f) at least one committee member would have to have actual knowledge of information which he or she reasonably believes would be likely to have a substantial adverse effect upon the reputation involved and there must be a probability that such information would be divulged. Thereafter, only that portion of the meeting where such information would be discussed can be closed. The balance of that agenda item must be held in open 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.

Prepared by Oneida County Corporation Counsel Office - 5/16/96

Agenda

NOTICE OF COMMITTEE MEETING
OCTOBER 21, 2026
MINUTES

Committee members present: Chairman Billy Fried; Debbie Condado; Michael Tautges; Dan Hess; Scott Holewinski; Ted Cushing.
Absent: Fisher

Call to order: Chairman Fried called the meeting to order at 8:30 a.m. in the County Board Room of the Oneida County Courthouse. The meeting has been properly posted and mailed in accordance with the Wisconsin Open Meeting Law, and the facility is handicap accessible.

Approve Agenda:
Motion/Second: Tautges/Cushing to approve today's Agenda with the order of items at the Chair's discretion. All "Aye"; Motion passes.

Correction of scrivener's error for Minutes of September 30, 2026, strike a.m. and replace with p.m. for adjournment time listed.

Approve Minutes of September 30, 2026:
Motion/Second: Tautges/Holewinski to accept the amended Minutes as presented. All "Aye"; Motion passes.

Public comment: None

Monthly reports (including invoices paid, budget to actual) and department updates:

a. Finance – Finance Director Heather Marheine presented her budget to actual, noting that she expects to meet budget. Tautges wanted clarification regarding the percentages and net investment income. Marheine stated that she would get back to the Committee. Discussion regarding the Return On Investments, Marheine stated that she would get back to the Committee with why they are so low. Marheine stated that they are on target to hit the budgeted amount for Sales Tax. Discussion regarding the Opioid funds, Marheine reported that the non-committed funds at this time are approximately $810,533.

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution # 58 – 2022 for the Purpose of Funding Improvements to Morgue Cooler & Equipment:

Fried stated that it is a formality to approve this Resolution and to send it to the November County Board meeting.

Motion/Second: Cushing/Condado to approve the Resolution as presented and forward to the County Board as a Consent Agenda item. All "Aye"; Motion passes.

2026– 2030 Auditor Proposal: Marheine explained that we are looking for a five-year quote for an auditor. Marheine reported that this was sent out for bid and the two proposals received were from CLA and Baker Tilley. Marheine noted that both are good firms and in the past we have used CLA at Oneida County. Marheine reported that either firm would do great and explained that CLA was a little lower. Hartman explained that we have used CLA in the past; Smigielski did use Sickich but felt that

CLA also did a great job. Discussion regarding the budgeted amount for the cost of the Audit and the proposal amounts.

Motion/Second: Condado/Cushing to approve CLA contract for a five-year term with the cost as listed after approval from Corporation Counsel. All "Aye"; Motion passes.

Risk Manager Contract: Corporation Counsel Chad Lynch stated that County Code requires all contracts need to go through the Risk Manager. Lynch explained that the individual that has been the Risk Manager for the County has retired after 27 years. Lynch reported that most counties do it in-house. Lynch stated that Cheyenne Mackenzie does this work for Waukesha, noting that the cost to contract with her should be a similar cost to what we have been paying. Lynch stated that he is asking the committee to approve this contract, unless they would like to bring this in-house. Discussion that the cost is approximately $4500 and is already budgeted for.

Motion/Second: Fried/Hess to accept the Risk Manager contract as presented. All "Aye"; Motion passes.

Opioid Funding Request – 2027 TAD Grant Match:

Fried noted that there has been a lot of discussion regarding this in the last couple of months and there were questions of the ability to run the Diversion Program. Fried explained that he questioned if there was not participation from the District Attorney's office, could the program move forward in some way and would we be in jeopardy of having to refund the money if they did not find our program acceptable. Fried noted that several questions and answers were emailed out. Hartman explained that six questions were sent to the District Attorney, Judges, Corporation Counsel, Human Services and Marsha Schiszik, TAD Program Specialist for the Wisconsin Department of Justice, to answer. Hartman reported that the answers varied. Hartman went over the questions that had been emailed. Hartman went over the six questions: 1. Is the District Attorney a required member of treatment court? 2. Local Law enforcement is also listed as a required member. Is there a definition for what is considered local law enforcement? 3. If the District attorney is Not a required participant and therefore does not participate in the treatment court will that cause some dysfunction in the running of the court. 4. How would referrals be made to the treatment court if the District Attorney is not involved and isn't the one making the referrals. 5. The TAD Grant appears to be a reimbursement grant after the expenses are incurred. If Oneida County receives the grant and moves forward with contacting with Justice Point for 2027 and in the end the treatment court doesn't happen will the state deny the Counties request for reimbursement? If that happens where would the funds come from to pay Justice Point? 6. County Code created the CJCC Committee and the voting members. This was created under the recommendation/guidance of the social services department. Is there a state statute that defines who the required participants/members of the CJCC committee are? Hartman went over the question and the answers from all involved. Hartman explained that answers did vary and presented the answers. Hartman reported that per the State the DA involvement is preferred but not mandatory. Hartman explained that only one police departments need to be involved to meet that requirement. Hartman stated that it was reported that anyone can make referrals; Judge, DA, Defense Attorney and Law Enforcement. Hartman reported that the contract is approximately $200,000 and this is a reimbursement grant. Hartman explained that it was important to verify what the rules are and proceeded to go over the response from the state. Hartman noted that the answer was not definitive but looks that there would be reimbursement.

Cushing left at 9:23 a.m.

Jensen explained that the committee met and voted unanimously to move ahead, noting that this is an administrative decision. Fried stated that the Executive Committee is responsible for watching the counties funding and determining any liability to the County. Fried noted that there is concern that there may be issues with the funding. Hoerchler stated that there is a lot of support from the State for problem solving on this grant. Fried explained that the DA's Office is understaffed and it is not the role of this committee to direct the District Attorney to participate. Discussion regarding in-kind matching for the grant and the planning process of how the program would look. District Attorney Pfeifer stated that she is not against this, but these questions are being answered very last minute. Kaitlynn Black of Justice Point explained that this is the planning process with implementation in July, noting that Justice Point will be doing a lot of the case management. Black noted that they have access to people that have implemented these programs; this is something that has been done before. Fried explained that the DA's office reported that they do not have the time, noting that this is up front from the beginning. Fried stated that it is not the role of this Committee to vet the program, just to limit the liability of the County and funding. Pfeiffer reported the issues with staffing and hiring and stated that the assumption should be, if this moves forward, that the DA's office would not be able to participate. Fried noted that he would like an update from the CJCC Committee in July to see how this is progressing regarding the funding.

Motion/Second: Fried/Holewinski to approve the Clerk to prepare a Resolution for the Opioid Funding Request / 2027 TAD Grant Match with funding to be determined at the November 4th Executive Committee. All "Aye"; 2 Absent, Cushing, Fisher; Motion passes

Break called at 9:42 a.m.
Return from break at 9:49 a.m.
Cushing returned at 9:49 a.m.

Resolution to provide a general wage increase for general municipal employees:

Lueneburg stated that the wage increase is based on the CPI and that is 3.13%. Lueneburg noted that this was budgeted for and needs a Resolution created to forward on to the County Board. Hartman stated that for the last 10 years this has been the process, to keep wages competitive. Fried stated that this is reasonable and helps attract good employees, noting that this shows that we value our employees. Lueneburg stated that this is a great retention tool and the departments have budgeted this in.

Hess left the meeting at 9:53 a.m.

Motion/Second: Fried/Tautges to approve the Resolution as presented and forward it to the County Board as a consent agenda item. All "Aye"; 2 Absent, Hess, Fisher; Motion passes.

Highway Department Winter Work Week Schedule:

Fried explained that Corporation Counsel advised that the Highway Department needs the approval of this Committee regarding a four-day work week. Rich reported that there is cost saving doing a four day work week, and increases productivity. Holewinski stated that he would like to see how the cost savings was determined and how the process works. Holewinski explained that as the County Board Chair he was unaware of how this happened, noting that he was unaware that the process had changed. Holewinski noted that they may have to go to back to a five day week in the future, this is not guaranteed. Holewinski stated that he would like to see where the cost savings are. Cushing stated that they would like to do it this year, if it does not work out then they would need to work on it. Discussion regarding the potential savings. Discussion regarding the office and whether it needs to

be open five days, it was determined that per County Code that the office has to be open five days per week.

Motion/Second: Fried/Cushing to approve the (4) ten-hour winter work week for the Highway Department staff for the 2026/2027 season as presented and for the proposed cost savings and costs to be reviewed prior to next season. All "Aye"; 2 Absent, Hess, Fisher; Motion passes.

Resolution to Delegate Oneida County Investment Authority:

Ostermann explained the investment Resolution giving the authority to the Finance Director to invest. Hartman reported that per Code this has been updated and authority to invest and reinvest money for Oneida County has been delegated to the Auditor/Finance Director. Hartman noted that she does not feel that a Resolution is needed, but this can be reviewed and brought back to the November 4th meeting.

Hess returned at 10:15 a.m.

Resolution to Designate Oneida County Public Depositories;

Ostermann explained this is a list of Financial Institutions that can do business with Oneida County, we cannot do business with anyone that is not on the list. Discussion regarding Peoples Bank being bought out by Bank First and how that would work. Discussion regarding changing the Resolution and also bringing this back on the November 4th meeting.

Public comment: None

Dates and items for future agenda/meetings:

The next meeting date is set for November 4th at 8:30 a.m.

Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant Section 19.85(1)(c), Wisconsin Stats., "considering employment, promotion, compensation or performance evaluation data of any public employee over which this body has jurisdiction or responsibility" (Topic: Human Service Leave of Absence Request and Performance Evaluation review for IT Director) and § 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Topic: Bug Tussel). A roll call vote will be taken to go into closed session and it is anticipated that the Committee will return to open session by roll call vote to consider the remainder of the meeting agenda.

Announcement of action taken in closed session, or take action based on closed session (NOTE: If the announcement of action taken in closed session would compromise the need for the closed session, the action taken will not be announced. Any action taken in closed session may be announced when the need for the closed session has passed).

Motion/Second: Cushing/Condado to go into Closed Session at 10:26 a.m.
Roll Call Vote: 6 Aye; 1 Absent, Fisher
Motion: Passes

Hess left at 10:26 a.m.

Agenda

Motion/Second: Cushing/Condado to return to Open Session at 11:20 a.m.
Roll Call Vote: 5 Aye; 2 Absent, Fisher, Hess
Motion: Passes

Announcement: Chairman Fried announced that while in closed session no action was taken.

Motion/Second: Holewinski/Cushing to approve the Human Services leave of absence request for up to 110 hours of unpaid leave. All "Aye"; Motion carried.

ADJOURNMENT:
Chairman Fried adjourned the meeting at 11:23 a.m.

Agenda

APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT

Amount of Credit	Issue Date	Expiration Date	Loan Number	Letter of Credit Number	Officer ID	Initials
$197,676.01	11-30-2026	12-31-2027	7262021	7262021	CAL39	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "****" has been omitted due to text length limitations.

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

Beneficiary: State of Wisconsin
Department of Natural Resources

PO Box 7921
Madison, WI 53707-7921

APPLICATION FOR LETTER OF CREDIT. Borrower hereby requests Lender indicated above to issue a Letter of Credit substantially in the form attached hereto and incorporated herein by this reference. In issuing the Letter of Credit, Borrower expressly authorizes Lender to make such changes from the terms set forth in this Agreement as the Lender in Lender's sole discretion may deem advisable provided that no such change shall vary the material terms hereof.

INSPECTION OF DRAFTS AND ACCOMPANYING DOCUMENTS. Borrower authorizes Lender to accept, honor, or pay (as applicable) against any draft or other document which on its face appears otherwise in order and is signed, issued, or presented by any party or under the name of any party a) purporting to act with authority (actual or apparent) on behalf of the Beneficiary in whose name the Letter of Credit requires that any draft or document must be drawn, issued, or presented; b) purporting to claim through such Beneficiary; or c) posing as such Beneficiary. Borrower agrees to reimburse Lender any and all amounts which Lender pays under the Letter of Credit notwithstanding any legal or factual insufficiency or infirmity in such party's conduct or documents under clauses a), b), or c) in this paragraph.

REPAYMENT OF DRAFTS. Borrower shall immediately repay Lender upon demand, unless otherwise provided, in United States currency for any amounts paid by Lender under the Letter of Credit. Borrower's obligation to repay Lender for any such amounts paid under the Letter of Credit shall be absolute, unconditional, and irrevocable.

INTEREST. All fees and all other amounts payable under this Agreement shall bear interest from their due date or with respect to any draft presented under the Letter of Credit, from the date of payment of any draft at the interest rate and under the terms set forth in the Note executed in conjunction with this Agreement. The Note shall evidence the obligation of Borrower herein to repay Lender for any amounts paid under the Letter of Credit.

SECURITY INTEREST. To secure the payment and performance of Borrower's obligations and duties described in this Agreement and Related Documents, if any, Borrower grants Lender a security interest in: 1) all goods and documents that come into Borrower's actual or constructive possession, custody, control, or in which Borrower may acquire an interest in connection with the Letter of Credit; 2) all goods and documents that come into Lender's actual or constructive possession, custody or control, or that of any of Lender's correspondents in connection with the Letter of Credit; 3) all of Borrower's right, title and interest in Borrower's accounts, monies, instruments, savings, checking, share and other accounts (excluding IRA, Keogh, trust accounts and other accounts subject to tax penalties) that come into Lender's actual or constructive possession, custody or control. Borrower's obligations under this Agreement and Related Documents are also secured by the collateral described in any security instrument(s) executed in connection with this Agreement, and any collateral described in any other security instrument(s) securing this Agreement or all of Borrower's obligations to Lender.

DEFAULT. Each of the following shall constitute an Event of Default under this Agreement:

Payment Default. Borrower fails to make any payment when due under the Indebtedness.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement or in any of the Related Documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Agreement or the Related Documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Insolvency. The insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the Indebtedness. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

Change in Ownership. Any change in the ownership interest of a business entity Borrower without Lender's prior written consent thereto.

Adverse Change. A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of the Indebtedness is impaired.

Events Affecting Guarantor. Any of the preceding events occurs with respect to any guarantor, endorser, surety, or accommodation party of any of the Indebtedness or any guarantor, endorser, surety, or accommodation party dies or becomes incompetent, or revokes or disputes the validity of, or liability under, any Guaranty of the Indebtedness.

RIGHTS OF LENDER ON EVENT OF DEFAULT. If there is an Event of Default as set out in the Default paragraph of this Agreement, Lender shall be entitled to exercise one or more of the following remedies without notice or demand (except as required by law):

a) to declare any unpaid amounts plus accrued interest under this Agreement and under the Note, if any, and all other present and future obligations of Borrower immediately due and payable in full, such acceleration shall be automatic and immediate if the Event of Default is a filing under the Bankruptcy Code;

b) to require Borrower to deposit with Lender the full amount of any additional monies capable of being drawn under the Irrevocable Letter of Credit;

c) to collect the outstanding obligations of Borrower;

d) to forthwith setoff and/or segregate without notice or demand, Borrower's obligations against any amounts due to Borrower including, but not limited to, monies, instruments, and deposit amounts maintained with Lender;

e) to sell any goods or documents covered by any security interest granted above; and

f) to exercise all other rights available to Lender under any other written agreement or applicable law.

Lender's rights are cumulative and may be exercised together, separately, and in any order. Lender's remedies under this paragraph are in addition to those available at common law, including, but not limited to, the right to set-off. The sale of secured goods or documents will be governed by the Uniform Commercial Code for the State of Wisconsin. If the sale does not pay for the whole amount due, Borrower will pay the shortage to Lender immediately. If the sale results in more than the amount due, Lender will pay the surplus to Borrower or those who have a right to it. If the value of the secured goods declines, Borrower will deliver to Lender on Lender's demand additional collateral that is acceptable to Lender.

INSURANCE. If applicable, Borrower, or a third party, will obtain insurance on all goods described in the Letter of Credit. The insurance will cover fire and other usual risks, and any additional risks Lender may request. Borrower authorizes Lender to collect the proceeds of insurance and apply it against any of Borrower's obligations to Lender.

ASSIGNMENT. Borrower shall not be entitled to assign any of Lender's rights, remedies, or obligations described in this Agreement without the prior written consent of Lender which may be withheld by Lender in Lender's sole discretion. Lender shall be entitled to assign some or all of Lender's rights and remedies described in this Agreement without notice to or the prior consent of Borrower in any manner. The obligations under this Agreement shall bind the heirs, executors, administrators, successors and assigns of Borrower, and all rights, benefits and privileges hereby conferred on Lender shall be and hereby are extended to and conferred upon and may be enforced by Lender's successors and assigns.

RESPONSIBILITIES AND LIABILITIES. Neither Lender nor any of Lender's correspondents shall be responsible for, and Borrower's obligation to reimburse Lender shall not be affected by any change of circumstances or conditions or action of any person related to the Letter of Credit or this Agreement including without limitation: a) the validity, accuracy, sufficiency or genuineness of drafts, documents, certificates, statements or endorsements thereon, even if such drafts, documents, certificates, statements or endorsements thereon prove, in fact, to be in any respect invalid, insufficient, fraudulent or forged; b) any breach of any agreement between Borrower and the Beneficiary of the Letter of Credit or any other party, even if Lender has received notice of same; c) any failure of any draft to bear any reference or adequate reference to the Letter of Credit; d) any act or omission by Lender in connection with the Letter of Credit or related drafts and documents if done in good faith; e) any omissions, interruptions, errors, mis-deliveries or delays in the transmission or delivery of any documents, message or communication by mail, cable, telegram or other media in connection with the Letter of Credit; f) any act, error, default, omission or failure in business of the Beneficiary, any correspondent or any other party, or any other act or omission beyond Lender's control; g) any acceptance or payment of overdrafts or irregular drafts or extensions of time limits or other changes or variations in, the Letter of Credit if assented to, orally or in writing, by Borrower; Borrower shall be conclusively deemed to have waived any right to object to such variation unless within three days of receipt of such irregular drafts or documents or notice of such variation, Borrower files written notice with Lender; h) any delay by any party in giving, or failing to give notice of any default under any agreement involving Lender; i) failure by Lender to perfect any interest in or exercise any right with respect to the collateral securing this Agreement or any other security, endorsement, or guarantee it may have for payment of Borrower's obligations; and, j) any amendments to which Borrower has assented.

LIMITED LIABILITY. Lender shall not be responsible to Borrower for, and Lender's right to reimbursement, indemnification, and other payments hereunder shall not be impaired by any act or omission for which an issuer of a letter of credit is relieved of responsibility under the 2007 Revision of the Uniform Customs and Practice for Documentary Credits of the International Chamber of Commerce, ICC Publication No. 600 (the "UCP") or other applicable law. In addition, Borrower acknowledges that it has reviewed and agreed to the proposed language of the Letter of Credit and that Lender shall not be responsible for the inclusion or absence of any terms or conditions in that document. Lender shall not be liable for any special, indirect, or consequential damages, unless there is clear and convincing evidence that such damages resulted from Lender's bad faith.

INDEMNITY. Borrower agrees to defend and indemnify Lender (and Lender's directors, officers, employees, attorneys, and agents), on demand and to the fullest extent permitted by law, against each and every claim and liability (and the reasonable costs and legal fees relating thereto) which may arise under or in connection with this Agreement or the Letter of Credit, including, without limitation, actions commenced by the Beneficiary of the Letter of Credit for wrongful dishonor and actions commenced by Borrower to enjoin honor or attach the proceeds of honor.

MISCELLANEOUS PROVISIONS. The following miscellaneous provisions are a part of this Agreement:

Additional Assurances. Make, execute and deliver to Lender such promissory notes, mortgages, deeds of trust, security agreements, assignments, financing statements, instruments, documents and other agreements as Lender or its attorneys may reasonably request to evidence and secure the Borrower's obligations under the Letter of Credit.

Amendments. This Agreement, together with any Related Documents, constitutes the entire understanding and agreement of the parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by the party or parties sought to be charged or bound by the alteration or amendment.

Attorneys' Fees; Expenses. Borrower agrees to pay upon demand all of Lender's costs and expenses, including Lender's attorneys' fees and Lender's legal expenses, incurred in connection with the enforcement of this Agreement. Lender may hire or pay someone else to help enforce this Agreement, and Borrower shall pay the costs and expenses of such enforcement. Costs and expenses include Lender's attorneys' fees and legal expenses whether or not there is a lawsuit, including attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. Borrower also shall pay all court costs and such additional fees as may be directed by the court.

Caption Headings. Caption headings in this Agreement are for convenience purposes only and are not to be used to interpret or define the provisions of this Agreement.

Choice of Venue. If there is a lawsuit, Borrower agrees upon Lender's request to submit to personal jurisdiction of the state courts having jurisdiction over Marathon County, State of Wisconsin or, if there is federal subject matter jurisdiction, in the federal court in the federal judicial district in which Marathon County, State of Wisconsin is located. Borrower also agrees Lender may bring any action to enforce Lender's rights with respect to any of the collateral securing the Note including, without limitation, to foreclose Lender's security interest in such collateral, in any state court or, if there is federal subject matter jurisdiction, in the federal court in any federal judicial district in which any such collateral may be found, and Borrower submits to the personal jurisdiction of any such court. Borrower waives any claim of inconvenient forum or that venue is otherwise improper in any court designated in this provision.

Commercial Purposes. This Agreement is being executed for commercial, which includes agricultural, purposes.

Financial Statements. Borrower agrees to provide Lender with such financial statements and other related information at such frequencies and in such detail as Lender may reasonably request.

Governing Law. This Agreement will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Wisconsin without regard to its conflicts of law provisions, and except to the extent such laws are inconsistent with the 2007 Revision of the Uniform Customs and Practice for Documentary Credits of the International Chamber of Commerce, ICC Publication No. 600. This Agreement has been accepted by Lender in the State of Wisconsin.

Joint and Several Liability. All obligations of Borrower under this Agreement shall be joint and several, and all references to Borrower shall mean each and every Borrower. This means that each Borrower signing below is responsible for all obligations in this Agreement.

No Waiver by Lender. Lender shall not be deemed to have waived any rights under this Agreement unless such waiver is given in writing and signed by Lender. No delay or omission on the part of Lender in exercising any right shall operate as a waiver of such right or any other right. A waiver by Lender of a provision of this Agreement shall not prejudice or constitute a waiver of Lender's right otherwise to demand strict compliance with that provision or any other provision of this Agreement. No prior waiver by Lender, nor any course of dealing between Lender and Borrower, shall constitute a waiver of any of Lender's rights or of any of Borrower's obligations as to any future transactions. Whenever the consent of Lender is required under this Agreement, the granting of such consent by Lender in any instance shall not constitute continuing consent to subsequent instances where such consent is required and in all cases such consent may be granted or withheld in the sole discretion of Lender.

Notices. Any notice required to be given under this Agreement shall be given in writing, and shall be effective when actually delivered, when actually received by telefacsimile (unless otherwise required by law), when deposited with a nationally recognized overnight courier, or, if mailed, when deposited in the United States mail, as first class, certified or registered mail postage prepaid, directed to the addresses shown near the beginning of this Agreement. Any party may change its address for notices under this Agreement by giving formal written notice to the other parties, specifying that the purpose of the notice is to change the party's address. For notice purposes, Borrower agrees to keep Lender informed at all times of Borrower's current address. Unless otherwise provided or required by law, if there is more than one Borrower, any notice given by Lender to any Borrower is deemed to be notice given to all Borrowers.

Severability. If a court of competent jurisdiction finds any provision of this Agreement to be illegal, invalid, or unenforceable as to any circumstance, that finding shall not make the offending provision illegal, invalid, or unenforceable as to any other circumstance. If feasible, the offending provision shall be considered modified so that it becomes legal, valid and enforceable. If the offending provision cannot be so modified, it shall be considered deleted from this Agreement. Unless otherwise required by law, the illegality, invalidity, or unenforceability of any provision of this Agreement shall not affect the legality, validity or enforceability of any other provision of this Agreement.

Subsidiaries and Affiliates of Borrower. To the extent the context of any provisions of this Agreement makes it appropriate, including without limitation any representation, warranty or covenant, the word "Borrower" as used in this Agreement shall include all of Borrower's subsidiaries and affiliates. Notwithstanding the foregoing however, under no circumstances shall this Agreement be construed to require Lender to make any Indebtedness or other financial accommodation to any of Borrower's subsidiaries or affiliates.

Successors and Assigns. All covenants and agreements by or on behalf of Borrower contained in this Agreement or any Related Documents shall bind Borrower's successors and assigns and shall inure to the benefit of Lender and its successors and assigns. Borrower shall not, however, have the right to assign Borrower's rights under this Agreement or any interest therein, without the prior written consent of Lender.

Time is of the Essence. Time is of the essence in the performance of this Agreement.

Waiver By Borrower. Borrower waives presentment, demand for payment, notice of dishonor and protest and further waives any right (if any) to require Lender to proceed against anyone else before proceeding against Borrower.

Waive Jury. All parties to this Agreement hereby waive the right to any jury trial in any action, proceeding, or counterclaim brought by any party against any other party.

DEFINITIONS. The following capitalized words and terms shall have the following meanings when used in this Agreement. Unless specifically stated to the contrary, all references to dollar amounts shall mean amounts in lawful money of the United States of America. Words and terms used in the singular shall include the plural, and the plural shall include the singular, as the context may require. Words and terms not otherwise defined in this Agreement shall have the meanings attributed to such terms in the Uniform Commercial Code. Accounting words and terms not otherwise defined in this Agreement shall have the meanings assigned to them in accordance with generally accepted accounting principles as in effect on the date of this Agreement:

Agreement. The word "Agreement" means this Application and Agreement for Irrevocable Letter of Credit, as this Application and Agreement for Irrevocable Letter of Credit may be amended or modified from time to time, together with all exhibits and schedules attached to this Application and Agreement for Irrevocable Letter of Credit from time to time.

Beneficiary. The word "Beneficiary" means State of Wisconsin
Department of Natural Resources

, and Beneficiary's successors and assigns.

Borrower. The word "Borrower" means Oneida County, and all other persons and entities signing the Agreement in whatever capacity.

Event of Default. The words "Event of Default" mean any of the events of default set forth in this Agreement in the default section of this Agreement.

Guaranty. The word "Guaranty" means the guaranty from guarantor, endorser, surety, or accommodation party to Lender, including without limitation a guaranty of all or part of the Note.

Indebtedness. The word "Indebtedness" means the indebtedness evidenced by the Note or Related Documents, including all principal and interest together with all other indebtedness and costs and expenses for which Borrower is responsible under this Agreement or under any of the Related Documents.

Lender. The word "Lender" means Peoples State Bank, its successors and assigns.

Letter of Credit. The words "Letter of Credit" mean a letter of credit in the amount of $197,676.01 issued on 11-30-2026, by Lender on behalf of Borrower and in favor of Beneficiary.

Related Documents. The words "Related Documents" mean all promissory notes, credit agreements, loan agreements, environmental agreements, guaranties, security agreements, mortgages, deeds of trust, security deeds, collateral mortgages, and all other instruments,

agreements and documents, whether now or hereafter existing, executed in connection with the Indebtedness.

BORROWER ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT AND BORROWER AGREES TO ITS TERMS. THIS APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT IS DATED NOVEMBER 30, 2026.

BORROWER ACKNOWLEDGES RECEIPT OF A COMPLETED COPY OF THIS APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT.

THIS AGREEMENT IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS AGREEMENT IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

BORROWER:

ONEIDA COUNTY

By: COPY (Seal)
Scott Holewinski, Board Chairman of Oneida County

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Agenda

IRREVOCABLE LETTER OF CREDIT

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

Beneficiary: State of Wisconsin
Department of Natural Resources

PO Box 7921
Madison, WI 53707-7921

NO.: 7262021

EXPIRATION DATE. This letter of credit shall expire upon the earlier of the close of business on 12-31-2027 and all drafts and accompanying statements or documents must be presented to Lender on or before that time, or the day that Lender honors a draw under which the full amount of this Letter of Credit has been drawn (the "Expiration Date").

AMOUNT OF CREDIT. Lender hereby establishes at the request and for the account of Borrower, an Irrevocable Letter of Credit in favor of Beneficiary for a sum of One Hundred Ninety-seven Thousand Six Hundred Seventy-six & 01/100 Dollars ($197,676.01) (the "Letter of Credit"). These funds shall be made available to Beneficiary upon Lender's receipt from Beneficiary of sight drafts drawn on Lender at Lender's address indicated above (or other such address that Lender may provide Beneficiary in writing) during regular business hours and accompanied by the signed written statements or documents indicated below.

WARNING TO BENEFICIARY: PLEASE EXAMINE THIS LETTER OF CREDIT AT ONCE. IF YOU FEEL UNABLE TO MEET ANY OF ITS REQUIREMENTS, EITHER SINGLY OR TOGETHER, YOU SHOULD CONTACT BORROWER IMMEDIATELY TO SEE IF THE LETTER OF CREDIT CAN BE AMENDED. OTHERWISE, YOU WILL RISK LOSING PAYMENT UNDER THIS LETTER OF CREDIT FOR FAILURE TO COMPLY STRICTLY WITH ITS TERMS AS WRITTEN.

DRAFT TERMS AND CONDITIONS. Lender shall honor drafts submitted by Beneficiary under the following terms and conditions:

Upon Lender's honor of such drafts, Lender shall be fully discharged of Lender's obligations under this Letter of Credit and shall not be obligated to make any further payments under this Letter of Credit once the full amount of credit available under this Letter of Credit has been drawn.

Beneficiary shall have no recourse against Lender for any amount paid under this Letter of Credit once Lender has honored any draft or other document which complies strictly with this Letter of Credit, and which on its face appears otherwise in order but which is signed, issued, or presented by a party or under the name of a party purporting to act for Beneficiary, purporting to claim through Beneficiary, or posing as Beneficiary without Beneficiary's authorization. By paying an amount demanded in accordance with this Letter of Credit, Lender makes no representation as to the correctness of the amount demanded and Lender shall not be liable to Beneficiary, or any other person, for any amount paid or disbursed for any reason whatsoever, including, without limitation, any nonapplication or misapplication by Beneficiary of the proceeds of such payment. By presenting upon Lender or a confirming bank, Beneficiary certifies that Beneficiary has not and will not present upon the other, unless and until Beneficiary meets with dishonor. Beneficiary promises to return to Lender any funds received by Beneficiary in excess of the Letter of Credit's maximum drawing amount.

USE RESTRICTIONS. All drafts must be marked "DRAWN UNDER Peoples State Bank IRREVOCABLE LETTER OF CREDIT NO. 7262021 DATED 11-30-2026," and the amount of each draft shall be marked on the draft. Only Beneficiary may complete a draft and accompanying statements or documents required by this Letter of Credit and make a draw under this Letter of Credit. This original Letter of Credit must accompany any draft drawn hereunder.

Partial draws are permitted under this Letter of Credit. Lender's honor of a partial draw shall correspondingly reduce the amount of credit available under this Letter of Credit. Following a partial draw, Lender shall return this original Letter of Credit to Beneficiary with the partial draw noted hereon; in the alternative, and in its sole discretion, Lender may issue a substitute Letter of Credit to Beneficiary in the amount shown above, less any partial draw(s).

PERMITTED TRANSFEREES. The right to draw under this Letter of Credit shall be nontransferable, except for:

A. A transfer (in its entirety, but not in part) by direct operation of law to the administrator, executor, bankruptcy trustee, receiver, liquidator, successor, or other representative at law of the original Beneficiary; and

B. The first immediate transfer (in its entirety, but not in part) by such legal representative to a third party after express approval of a governmental body (judicial, administrative, or executive).

TRANSFEREES REQUIRED DOCUMENTS. When the presenter is a permitted transferee (i) by operation of law or (ii) a third party receiving transfer from a legal representative, as described above, the documents required for a draw shall include a certified copy of the one or more documents which show the presenter's authority to claim through or to act with authority for the original Beneficiary.

COMPLIANCE BURDEN. Lender is not responsible for any impossibility or other difficulty in achieving strict compliance with the requirements of this Letter of Credit precisely as written. Beneficiary understands and acknowledges: (i) that unless and until the present wording of this Letter of Credit is amended with Lender's prior written consent, the burden of complying strictly with such wording remains solely upon Beneficiary, and (ii) that Lender is relying upon the lack of such amendment as constituting Beneficiary's initial and continued approval of such wording.

NON-SEVERABILITY. If any aspect of this Letter of Credit is ever declared unenforceable for any reason by any court or governmental body having jurisdiction, Lender's entire engagement under this Letter of Credit shall be deemed null and void ab initio, and both Lender and Beneficiary shall be restored to the position each would have occupied with all rights available as though this Letter of Credit had never occurred. This non-severability provision shall override all other provisions in this Letter of Credit, no matter where such provision appears within this Letter of Credit.

GOVERNING LAW. This Agreement will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Wisconsin without regard to its conflicts of law provisions, and except to the extent such laws are inconsistent with the 2007 Revision of the Uniform Customs and Practice for Documentary Credits of the International Chamber of Commerce, ICC Publication No. 600. This Agreement has been accepted by Lender in the State of Wisconsin.

EXPIRATION. Lender hereby agrees with Beneficiary that drafts drawn under and in compliance with the terms of this Letter of Credit will be duly honored if presented to Lender on or before the Expiration Date unless otherwise provided for above.

Agenda

Dated: November 30, 2026

LENDER:

PEOPLES STATE BANK

By: COPY (Seal)
Craig Lau, Northern Market President/Tjc

ENDORSEMENT OF DRAFTS DRAWN:

Date	Negotiated By	Amount In Words	Amount In Figures

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PROMISSORY NOTE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$197,676.01	11-30-2026	12-31-2027	7262021	4A / 110	OAA0353	CAL39	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "***" has been omitted due to text length limitations.

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

Principal Amount: $197,676.01 **Date of Note: November 30, 2026**

PROMISE TO PAY. **Oneida County ("Borrower") promises to pay to Peoples State Bank ("Lender"), or order, in lawful money of the United States of America, the principal amount of One Hundred Ninety-seven Thousand Six Hundred Seventy-six & 01/100 Dollars ($197,676.01) or so much as may be outstanding, together with interest on the unpaid outstanding principal balance of each advance. Interest shall be calculated from the date of each advance until repayment of each advance.**

PAYMENT. **Borrower will pay this loan in one payment of all outstanding principal plus all accrued unpaid interest on December 31, 2027. Unless otherwise agreed or required by applicable law, payments will be applied first to any accrued unpaid interest; then to principal; then to any escrow or reserve account payments as required under any mortgage, deed of trust, or other security instrument or security agreement securing this Note; then to any late charges; and then to any unpaid collection costs. Borrower will pay Lender at Lender's address shown above or at such other place as Lender may designate in writing.**

VARIABLE INTEREST RATE. The interest rate on this Note is subject to change from time to time based on changes in an independent index which is the **The U.S. Prime Rate as published in the Wall Street Journal.** (the "Index"). The Index is not necessarily the lowest rate charged by Lender on its loans. Lender will tell Borrower the current Index rate upon Borrower's request. The interest rate change will not occur more often than each day. Borrower understands that Lender may make loans based on other rates as well. **The Index currently is 7.000% per annum.** Interest on the unpaid principal balance of this Note will be calculated as described in the "INTEREST CALCULATION METHOD" paragraph using a rate equal to the Index, adjusted if necessary for any minimum and maximum rate limitations described below, resulting in an initial rate of 7.000% per annum based on a year of 360 days. If Lender determines, in its sole discretion, that the Index has become unavailable or unreliable, either temporarily, indefinitely, or permanently, during the term of this Note, Lender may amend this Note by designating a substantially similar substitute index. Lender may also amend and add a positive or negative margin (percentage added to or subtracted from the substitute index value) as part of the rate determination. In making these amendments, Lender may take into consideration any then-prevailing market convention for selecting a substitute index and margin for the specific Index that is unavailable or unreliable. Such an amendment to the terms of this Note will become effective and bind Borrower 10 business days after Lender gives written notice to Borrower without any action or consent of the Borrower. NOTICE: Under no circumstances will the interest rate on this Note be less than 6.750% per annum or more than the maximum rate allowed by applicable law.

INTEREST CALCULATION METHOD. **Interest on this Note is computed on a 365/360 basis; that is, by applying the ratio of the interest rate over a year of 360 days, multiplied by the outstanding principal balance, multiplied by the actual number of days the principal balance is outstanding. All interest payable under this Note is computed using this method. This calculation method results in a higher effective interest rate than the numeric interest rate stated in this Note.**

PREPAYMENT. Borrower may pay without penalty all or a portion of the amount owed earlier than it is due. Early payments will not, unless agreed to by Lender in writing, relieve Borrower of Borrower's obligation to continue to make payments. Rather, early payments will reduce the principal balance due. Borrower agrees not to send Lender payments marked "paid in full", "without recourse", or similar language. If Borrower sends such a payment, Lender may accept it without losing any of Lender's rights under this Note, and Borrower will remain obligated to pay any further amount owed to Lender. **All written communications concerning disputed amounts, including any check or other payment instrument that indicates that the payment constitutes "payment in full" of the amount owed or that is tendered with other conditions or limitations or as full satisfaction of a disputed amount must be mailed or delivered to: Peoples State Bank, P O Box 1686 Wausau, WI 54402-1686.**

LATE CHARGE. If a payment is not made on or before the 10th day after its due date, Borrower will be charged **5.000% of the unpaid portion of the regularly scheduled payment.**

INTEREST AFTER DEFAULT. Upon default, including failure to pay upon final maturity, the interest rate on this Note shall be increased by adding an additional 4.000 percentage point margin ("Default Rate Margin"). The Default Rate Margin shall also apply to each succeeding interest rate change that would have applied had there been no default. However, in no event will the interest rate exceed the maximum interest rate limitations under applicable law.

DEFAULT. Each of the following shall constitute an event of default ("Event of Default") under this Note:

Payment Default. Borrower fails to make any payment when due under this Note.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Note or in any of the related documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

Default in Favor of Third Parties. Borrower or any Grantor defaults under any loan, extension of credit, security agreement, purchase or sales agreement, or any other agreement, in favor of any other creditor or person that may materially affect any of Borrower's property or Borrower's ability to repay this Note or perform Borrower's obligations under this Note or any of the related documents.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Note or the related documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Death or Insolvency. The death of Borrower or the dissolution or termination of Borrower's existence as a going business, the insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the loan. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

jurisdiction over Marathon County, State of Wisconsin or, if there is federal subject matter jurisdiction, in the federal court in the federal judicial district in which Marathon County, State of Wisconsin is located. Borrower also agrees Lender may bring any action to enforce Lender's rights with respect to any of the collateral securing the Note including, without limitation, to foreclose Lender's security interest in such collateral, in any state court or, if there is federal subject matter jurisdiction, in the federal court in any federal judicial district in which any such collateral may be found, and Borrower submits to the personal jurisdiction of any such court. Borrower waives any claim of inconvenient forum or that venue is otherwise improper in any court designated in this provision.

DISHONORED ITEM FEE. Borrower will pay a fee to Lender of $15.00 if Borrower makes a payment on Borrower's loan and the check or preauthorized charge with which Borrower pays is later dishonored.

RIGHT OF SETOFF. To the extent permitted by applicable law, Lender reserves a right of setoff in all Borrower's accounts with Lender (whether checking, savings, or some other account). This includes all accounts Borrower holds jointly with someone else and all accounts Borrower may open in the future. However, this does not include any IRA or Keogh accounts, or any trust accounts for which setoff would be prohibited by law. Borrower authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on the debt against any and all such accounts.

LINE OF CREDIT. This Note evidences a non-revolving line of credit. Payments made prior to termination of the line of credit do not entitle Borrower to readvances of the amounts already paid. Advances under this Note may be requested either orally or in writing by Borrower or as provided in this paragraph. Lender may, but need not, require that all oral requests be confirmed in writing. All communications, instructions, or directions by telephone or otherwise to Lender are to be directed to Lender's office shown above. The following person or persons are authorized to request advances and authorize payments under the line of credit until Lender receives from Borrower, at Lender's address shown above, written notice of revocation of such authority: **Scott Holewinski, Board Chairman of Oneida County.** Borrower agrees to be liable for all sums either: (A) advanced in accordance with the instructions of an authorized person or (B) credited to any of Borrower's accounts with Lender. The unpaid principal balance owing on this Note at any time may be evidenced by endorsements on this Note or by Lender's internal records, including electronic records. Lender will have no obligation to advance funds under this Note if: (A) Borrower or any guarantor is in default under the terms of this Note or any agreement that Borrower or any guarantor has with Lender, including any agreement made in connection with the signing of this Note; (B) Borrower or any guarantor ceases doing business or is insolvent; (C) any guarantor seeks, claims or otherwise attempts to limit, modify or revoke such guarantor's guarantee of this Note or any other loan with Lender; (D) Borrower has applied funds provided pursuant to this Note for purposes other than those authorized by Lender; or (E) Lender in good faith believes itself insecure.

EXTENSION OF MATURITY DATE. Lender may, in its sole discretion, and upon written notice to Borrower, extend the final payment due date of the loan set forth in the Payment section for an additional period not to exceed 90 days after the initial final payment due date set forth in the Payment section ("**Extension Period**"). Borrower agrees to continue making the same principal and interest payments set forth in the Payment section for the Extension Period and agrees that any preauthorized debit or ACH payment established in connection with this loan shall, continue throughout the Extension Period. The final payment, when due, at the expiration of the Extension Period will be for all principal and accrued interest not yet paid and any other unpaid charges related to the loan. All other terms and conditions set forth in the Promissory Note, Business Loan Agreement and all related documents shall remain in full force and effect throughout the Extension Period. Upon Borrower's default during the Extension Period, Lender may declare the entire principal balance under this Note and all accrued unpaid interest immediately due and Borrower agrees to immediately pay that amount.

OPEN RECORDS LAW COMPLIANCE. Peoples State Bank understands and agrees that, because Oneida County is a part to this contract, provisions of the Wisconsin Open Records Law and other laws relating to public records may apply to records kept by Peoples State Bank. Peoples State Bank agrees to fully comply with such laws, and to cooperate with County in its compliance with such laws. Cooperation shall include, but not be limited to, the provision of records, or copies of records to County or others upon the request of county. Compliance and cooperation of Peoples State Bank shall be at its sole cost and expense.

STATUTORY LIABILITY LIMIT. It is agreed by the parties that nothing in this Contract constitutes a waiver or estoppel of the County, or its insurer, of its right to rely upon the limitations, defenses, privileges, limitations of liability or immunities contained within Wisconsin law, including but not limited to those contained within Wisconsin Statutes 893.80, 895.52 and 345.05. To the extend that any provision of this Contract is found by any court of competent jurisdiction to conflict with any such legal protection, then whichever protections, either legal or contractual, provide a greater benefit to the County shall apply, unless the County elects otherwise.

PRIOR NOTE. Renewal of Letter of Credit 07262021.

SUCCESSOR INTERESTS. The terms of this Note shall be binding upon Borrower, and upon Borrower's heirs, personal representatives, successors and assigns, and shall inure to the benefit of Lender and its successors and assigns.

NOTIFY US OF INACCURATE INFORMATION WE REPORT TO CONSUMER REPORTING AGENCIES. Borrower may notify Lender if Lender reports any inaccurate information about Borrower's account(s) to a consumer reporting agency. Borrower's written notice describing the specific inaccuracy(ies) should be sent to Lender at the following address: Peoples State Bank P O Box 1686 Wausau, WI 54402-1686.

GENERAL PROVISIONS. This Note benefits Lender and its successors and assigns, and binds Borrower and Borrower's heirs, successors, assigns, and representatives. If any part of this Note cannot be enforced, this fact will not affect the rest of the Note. Lender may delay or forgo enforcing any of its rights or remedies under this Note without losing them. Borrower and any other person who signs, guarantees or endorses this Note, to the extent allowed by law, waive presentment, demand for payment, and notice of dishonor. Upon any change in the terms of this Note, and unless otherwise expressly stated in writing, no party who signs this Note, whether as maker, guarantor, accommodation maker or endorser, shall be released from liability. All such parties agree that Lender may renew or extend (repeatedly and for any length of time) this loan or release any party or guarantor or collateral; or impair, fail to realize upon or perfect Lender's security interest in the collateral; and take any other action deemed necessary by Lender without the consent of or notice to anyone. All such parties also agree that Lender may modify this loan without the consent of or notice to anyone other than the party with whom the modification is made. The obligations under this Note are joint and several.

PRIOR TO SIGNING THIS NOTE, BORROWER READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS NOTE, INCLUDING THE VARIABLE INTEREST RATE PROVISIONS. BORROWER AGREES TO THE TERMS OF THE NOTE.

BORROWER ACKNOWLEDGES RECEIPT OF A COMPLETED COPY OF THIS PROMISSORY NOTE.

THIS NOTE IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS NOTE IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

BORROWER:

ONEIDA COUNTY

Agenda

DISBURSEMENT REQUEST AND AUTHORIZATION

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$197,676.01	11-30-2026	12-31-2027	7262021	4A / 110	OAA0353	CAL39	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "***" has been omitted due to text length limitations.

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

LOAN TYPE. This is a Variable Rate Nondisclosable Draw Down Line of Credit Loan to a Government Entity for $197,676.01 due on December 31, 2027. This is an unsecured renewal of the following described indebtedness: Renewal of Letter of Credit 07262021.

PRIMARY PURPOSE OF LOAN. The primary purpose of this loan is for:

☐ **Personal, Family or Household Purposes or Personal Investment.**

☐ **Agricultural Purposes.**

☒ **Business Purposes.**

SPECIFIC PURPOSE. The specific purpose of this loan is: Renew Letter of Credit #7262021.

DISBURSEMENT INSTRUCTIONS. Borrower understands that no loan proceeds will be disbursed until all of Lender's conditions for making the loan have been satisfied. Please disburse the loan proceeds of $197,676.01 as follows:

Other Disbursements: $197,676.01 Amount to be drawn upon by Beneficiary, if requested.	$197,676.01
Note Principal:	$197,676.01

FINANCIAL CONDITION. BY SIGNING THIS AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER'S FINANCIAL CONDITION AS DISCLOSED IN BORROWER'S MOST RECENT FINANCIAL STATEMENT TO LENDER. THIS AUTHORIZATION IS DATED NOVEMBER 30, 2026.

THIS AGREEMENT IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS AGREEMENT IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

BORROWER:

ONEIDA COUNTY

By: COPY (Seal)
Scott Holewinski, Board Chairman of Oneida County

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Agenda

Agenda

APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT

Amount of Credit	Issue Date	Expiration Date	Loan Number	Letter of Credit Number	Officer ID	Initials
$188,786.85	11-30-2036	12-31-2027	72620211	72620211	CAL39	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "***" has been omitted due to text length limitations.

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

Beneficiary: State of Wisconsin
Department of Natural Resources

PO Box 7921
Madison, WI 53707-7921

APPLICATION FOR LETTER OF CREDIT. Borrower hereby requests Lender indicated above to issue a Letter of Credit substantially in the form attached hereto and incorporated herein by this reference. In issuing the Letter of Credit, Borrower expressly authorizes Lender to make such changes from the terms set forth in this Agreement as the Lender in Lender's sole discretion may deem advisable provided that no such change shall vary the material terms hereof.

INSPECTION OF DRAFTS AND ACCOMPANYING DOCUMENTS. Borrower authorizes Lender to accept, honor, or pay (as applicable) against any draft or other document which on its face appears otherwise in order and is signed, issued, or presented by any party or under the name of any party a) purporting to act with authority (actual or apparent) on behalf of the Beneficiary in whose name the Letter of Credit requires that any draft or document must be drawn, issued, or presented; b) purporting to claim through such Beneficiary; or c) posing as such Beneficiary. Borrower agrees to reimburse Lender any and all amounts which Lender pays under the Letter of Credit notwithstanding any legal or factual insufficiency or infirmity in such party's conduct or documents under clauses a), b), or c) in this paragraph.

REPAYMENT OF DRAFTS. Borrower shall immediately repay Lender upon demand, unless otherwise provided, in United States currency for any amounts paid by Lender under the Letter of Credit. Borrower's obligation to repay Lender for any such amounts paid under the Letter of Credit shall be absolute, unconditional, and irrevocable.

INTEREST. All fees and all other amounts payable under this Agreement shall bear interest from their due date or with respect to any draft presented under the Letter of Credit, from the date of payment of any draft at the interest rate and under the terms set forth in the Note executed in conjunction with this Agreement. The Note shall evidence the obligation of Borrower herein to repay Lender for any amounts paid under the Letter of Credit.

SECURITY INTEREST. To secure the payment and performance of Borrower's obligations and duties described in this Agreement and Related Documents, if any, Borrower grants Lender a security interest in: 1) all goods and documents that come into Borrower's actual or constructive possession, custody, control, or in which Borrower may acquire an interest in connection with the Letter of Credit; 2) all goods and documents that come into Lender's actual or constructive possession, custody or control, or that of any of Lender's correspondents in connection with the Letter of Credit; 3) all of Borrower's right, title and interest in Borrower's accounts, monies, instruments, savings, checking, share and other accounts (excluding IRA, Keogh, trust accounts and other accounts subject to tax penalties) that come into Lender's actual or constructive possession, custody or control. Borrower's obligations under this Agreement and Related Documents are also secured by the collateral described in any security instrument(s) executed in connection with this Agreement, and any collateral described in any other security instrument(s) securing this Agreement or all of Borrower's obligations to Lender.

DEFAULT. Each of the following shall constitute an Event of Default under this Agreement:

Payment Default. Borrower fails to make any payment when due under the Indebtedness.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement or in any of the Related Documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Agreement or the Related Documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Insolvency. The insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the Indebtedness. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

Change in Ownership. Any change in the ownership interest of a business entity Borrower without Lender's prior written consent thereto.

Adverse Change. A material adverse change occurs in Borrower's financial condition, or Lender believes the prospect of payment or performance of the Indebtedness is impaired.

Events Affecting Guarantor. Any of the preceding events occurs with respect to any guarantor, endorser, surety, or accommodation party of any of the Indebtedness or any guarantor, endorser, surety, or accommodation party dies or becomes incompetent, or revokes or disputes the validity of, or liability under, any Guaranty of the Indebtedness.

RIGHTS OF LENDER ON EVENT OF DEFAULT. If there is an Event of Default as set out in the Default paragraph of this Agreement, Lender shall be entitled to exercise one or more of the following remedies without notice or demand (except as required by law):

a) to declare any unpaid amounts plus accrued interest under this Agreement and under the Note, if any, and all other present and future obligations of Borrower immediately due and payable in full, such acceleration shall be automatic and immediate if the Event of Default is a filing under the Bankruptcy Code;

b) to require Borrower to deposit with Lender the full amount of any additional monies capable of being drawn under the Irrevocable Letter of Credit;

c) to collect the outstanding obligations of Borrower;

d) to forthwith setoff and/or segregate without notice or demand, Borrower's obligations against any amounts due to Borrower including, but not limited to, monies, instruments, and deposit amounts maintained with Lender;

e) to sell any goods or documents covered by any security interest granted above; and

f) to exercise all other rights available to Lender under any other written agreement or applicable law.

Lender's rights are cumulative and may be exercised together, separately, and in any order. Lender's remedies under this paragraph are in addition to those available at common law, including, but not limited to, the right to set-off. The sale of secured goods or documents will be governed by the Uniform Commercial Code for the State of Wisconsin. If the sale does not pay for the whole amount due, Borrower will pay the shortage to Lender immediately. If the sale results in more than the amount due, Lender will pay the surplus to Borrower or those who have a right to it. If the value of the secured goods declines, Borrower will deliver to Lender on Lender's demand additional collateral that is acceptable to Lender.

INSURANCE. If applicable, Borrower, or a third party, will obtain insurance on all goods described in the Letter of Credit. The insurance will cover fire and other usual risks, and any additional risks Lender may request. Borrower authorizes Lender to collect the proceeds of insurance and apply it against any of Borrower's obligations to Lender.

ASSIGNMENT. Borrower shall not be entitled to assign any of Lender's rights, remedies, or obligations described in this Agreement without the prior written consent of Lender which may be withheld by Lender in Lender's sole discretion. Lender shall be entitled to assign some or all of Lender's rights and remedies described in this Agreement without notice to or the prior consent of Borrower in any manner. The obligations under this Agreement shall bind the heirs, executors, administrators, successors and assigns of Borrower, and all rights, benefits and privileges hereby conferred on Lender shall be and hereby are extended to and conferred upon and may be enforced by Lender's successors and assigns.

RESPONSIBILITIES AND LIABILITIES. Neither Lender nor any of Lender's correspondents shall be responsible for, and Borrower's obligation to reimburse Lender shall not be affected by any change of circumstances or conditions or action of any person related to the Letter of Credit or this Agreement including without limitation: a) the validity, accuracy, sufficiency or genuineness of drafts, documents, certificates, statements or endorsements thereon, even if such drafts, documents, certificates, statements or endorsements thereon prove, in fact, to be in any respect invalid, insufficient, fraudulent or forged; b) any breach of any agreement between Borrower and the Beneficiary of the Letter of Credit or any other party, even if Lender has received notice of same; c) any failure of any draft to bear any reference or adequate reference to the Letter of Credit; d) any act or omission by Lender in connection with the Letter of Credit or related drafts and documents if done in good faith; e) any omissions, interruptions, errors, mis-deliveries or delays in the transmission or delivery of any documents, message or communication by mail, cable, telegram or other media in connection with the Letter of Credit; f) any act, error, default, omission or failure in business of the Beneficiary, any correspondent or any other party, or any other act or omission beyond Lender's control; g) any acceptance or payment of overdrafts or irregular drafts or extensions of time limits or other changes or variations in, the Letter of Credit if assented to, orally or in writing, by Borrower; Borrower shall be conclusively deemed to have waived any right to object to such variation unless within three days of receipt of such irregular drafts or documents or notice of such variation, Borrower files written notice with Lender; h) any delay by any party in giving, or failing to give notice of any default under any agreement involving Lender; i) failure by Lender to perfect any interest in or exercise any right with respect to the collateral securing this Agreement or any other security, endorsement, or guarantee it may have for payment of Borrower's obligations; and, j) any amendments to which Borrower has assented.

LIMITED LIABILITY. Lender shall not be responsible to Borrower for, and Lender's right to reimbursement, indemnification, and other payments hereunder shall not be impaired by any act or omission for which an issuer of a letter of credit is relieved of responsibility under the 2007 Revision of the Uniform Customs and Practice for Documentary Credits of the International Chamber of Commerce, ICC Publication No. 600 (the "UCP") or other applicable law. In addition, Borrower acknowledges that it has reviewed and agreed to the proposed language of the Letter of Credit and that Lender shall not be responsible for the inclusion or absence of any terms or conditions in that document. Lender shall not be liable for any special, indirect, or consequential damages, unless there is clear and convincing evidence that such damages resulted from Lender's bad faith.

INDEMNITY. Borrower agrees to defend and indemnify Lender (and Lender's directors, officers, employees, attorneys, and agents), on demand and to the fullest extent permitted by law, against each and every claim and liability (and the reasonable costs and legal fees relating thereto) which may arise under or in connection with this Agreement or the Letter of Credit, including, without limitation, actions commenced by the Beneficiary of the Letter of Credit for wrongful dishonor and actions commenced by Borrower to enjoin honor or attach the proceeds of honor.

MISCELLANEOUS PROVISIONS. The following miscellaneous provisions are a part of this Agreement:

Additional Assurances. Make, execute and deliver to Lender such promissory notes, mortgages, deeds of trust, security agreements, assignments, financing statements, instruments, documents and other agreements as Lender or its attorneys may reasonably request to evidence and secure the Borrower's obligations under the Letter of Credit.

Amendments. This Agreement, together with any Related Documents, constitutes the entire understanding and agreement of the parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by the party or parties sought to be charged or bound by the alteration or amendment.

Attorneys' Fees; Expenses. Borrower agrees to pay upon demand all of Lender's costs and expenses, including Lender's attorneys' fees and Lender's legal expenses, incurred in connection with the enforcement of this Agreement. Lender may hire or pay someone else to help enforce this Agreement, and Borrower shall pay the costs and expenses of such enforcement. Costs and expenses include Lender's attorneys' fees and legal expenses whether or not there is a lawsuit, including attorneys' fees and legal expenses for bankruptcy proceedings (including efforts to modify or vacate any automatic stay or injunction), appeals, and any anticipated post-judgment collection services. Borrower also shall pay all court costs and such additional fees as may be directed by the court.

Caption Headings. Caption headings in this Agreement are for convenience purposes only and are not to be used to interpret or define the provisions of this Agreement.

Choice of Venue. If there is a lawsuit, Borrower agrees upon Lender's request to submit to personal jurisdiction of the state courts having jurisdiction over Marathon County, State of Wisconsin or, if there is federal subject matter jurisdiction, in the federal court in the federal judicial district in which Marathon County, State of Wisconsin is located. Borrower also agrees Lender may bring any action to enforce Lender's rights with respect to any of the collateral securing the Note including, without limitation, to foreclose Lender's security interest in such collateral, in any state court or, if there is federal subject matter jurisdiction, in the federal court in any federal judicial district in which any such collateral may be found, and Borrower submits to the personal jurisdiction of any such court. Borrower waives any claim of inconvenient forum or that venue is otherwise improper in any court designated in this provision.

Commercial Purposes. This Agreement is being executed for commercial, which includes agricultural, purposes.

Financial Statements. Borrower agrees to provide Lender with such financial statements and other related information at such frequencies and in such detail as Lender may reasonably request.

Governing Law. This Agreement will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Wisconsin without regard to its conflicts of law provisions, and except to the extent such laws are inconsistent with the 2007 Revision of the Uniform Customs and Practice for Documentary Credits of the International Chamber of Commerce, ICC Publication No. 600. This Agreement has been accepted by Lender in the State of Wisconsin.

Joint and Several Liability. All obligations of Borrower under this Agreement shall be joint and several, and all references to Borrower shall mean each and every Borrower. This means that each Borrower signing below is responsible for all obligations in this Agreement.

No Waiver by Lender. Lender shall not be deemed to have waived any rights under this Agreement unless such waiver is given in writing and signed by Lender. No delay or omission on the part of Lender in exercising any right shall operate as a waiver of such right or any other right. A waiver by Lender of a provision of this Agreement shall not prejudice or constitute a waiver of Lender's right otherwise to demand strict compliance with that provision or any other provision of this Agreement. No prior waiver by Lender, nor any course of dealing between Lender and Borrower, shall constitute a waiver of any of Lender's rights or of any of Borrower's obligations as to any future transactions. Whenever the consent of Lender is required under this Agreement, the granting of such consent by Lender in any instance shall not constitute continuing consent to subsequent instances where such consent is required and in all cases such consent may be granted or withheld in the sole discretion of Lender.

Notices. Any notice required to be given under this Agreement shall be given in writing, and shall be effective when actually delivered, when actually received by telefacsimile (unless otherwise required by law), when deposited with a nationally recognized overnight courier, or, if mailed, when deposited in the United States mail, as first class, certified or registered mail postage prepaid, directed to the addresses shown near the beginning of this Agreement. Any party may change its address for notices under this Agreement by giving formal written notice to the other parties, specifying that the purpose of the notice is to change the party's address. For notice purposes, Borrower agrees to keep Lender informed at all times of Borrower's current address. Unless otherwise provided or required by law, if there is more than one Borrower, any notice given by Lender to any Borrower is deemed to be notice given to all Borrowers.

Severability. If a court of competent jurisdiction finds any provision of this Agreement to be illegal, invalid, or unenforceable as to any circumstance, that finding shall not make the offending provision illegal, invalid, or unenforceable as to any other circumstance. If feasible, the offending provision shall be considered modified so that it becomes legal, valid and enforceable. If the offending provision cannot be so modified, it shall be considered deleted from this Agreement. Unless otherwise required by law, the illegality, invalidity, or unenforceability of any provision of this Agreement shall not affect the legality, validity or enforceability of any other provision of this Agreement.

Subsidiaries and Affiliates of Borrower. To the extent the context of any provisions of this Agreement makes it appropriate, including without limitation any representation, warranty or covenant, the word "Borrower" as used in this Agreement shall include all of Borrower's subsidiaries and affiliates. Notwithstanding the foregoing however, under no circumstances shall this Agreement be construed to require Lender to make any Indebtedness or other financial accommodation to any of Borrower's subsidiaries or affiliates.

Successors and Assigns. All covenants and agreements by or on behalf of Borrower contained in this Agreement or any Related Documents shall bind Borrower's successors and assigns and shall inure to the benefit of Lender and its successors and assigns. Borrower shall not, however, have the right to assign Borrower's rights under this Agreement or any interest therein, without the prior written consent of Lender.

Time is of the Essence. Time is of the essence in the performance of this Agreement.

Waiver By Borrower. Borrower waives presentment, demand for payment, notice of dishonor and protest and further waives any right (if any) to require Lender to proceed against anyone else before proceeding against Borrower.

Waive Jury. All parties to this Agreement hereby waive the right to any jury trial in any action, proceeding, or counterclaim brought by any party against any other party.

DEFINITIONS. The following capitalized words and terms shall have the following meanings when used in this Agreement. Unless specifically stated to the contrary, all references to dollar amounts shall mean amounts in lawful money of the United States of America. Words and terms used in the singular shall include the plural, and the plural shall include the singular, as the context may require. Words and terms not otherwise defined in this Agreement shall have the meanings attributed to such terms in the Uniform Commercial Code. Accounting words and terms not otherwise defined in this Agreement shall have the meanings assigned to them in accordance with generally accepted accounting principles as in effect on the date of this Agreement:

Agreement. The word "Agreement" means this Application and Agreement for Irrevocable Letter of Credit, as this Application and Agreement for Irrevocable Letter of Credit may be amended or modified from time to time, together with all exhibits and schedules attached to this Application and Agreement for Irrevocable Letter of Credit from time to time.

Beneficiary. The word "Beneficiary" means State of Wisconsin
Department of Natural Resources

, and Beneficiary's successors and assigns.

Borrower. The word "Borrower" means Oneida County, and all other persons and entities signing the Agreement in whatever capacity.

Event of Default. The words "Event of Default" mean any of the events of default set forth in this Agreement in the default section of this Agreement.

Guaranty. The word "Guaranty" means the guaranty from guarantor, endorser, surety, or accommodation party to Lender, including without limitation a guaranty of all or part of the Note.

Indebtedness. The word "Indebtedness" means the indebtedness evidenced by the Note or Related Documents, including all principal and interest together with all other indebtedness and costs and expenses for which Borrower is responsible under this Agreement or under any of the Related Documents.

Lender. The word "Lender" means Peoples State Bank, its successors and assigns.

Letter of Credit. The words "Letter of Credit" mean a letter of credit in the amount of $188,786.85 issued on 11-30-2036, by Lender on behalf of Borrower and in favor of Beneficiary.

Related Documents. The words "Related Documents" mean all promissory notes, credit agreements, loan agreements, environmental agreements, guaranties, security agreements, mortgages, deeds of trust, security deeds, collateral mortgages, and all other instruments,

agreements and documents, whether now or hereafter existing, executed in connection with the Indebtedness.

BORROWER ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT AND BORROWER AGREES TO ITS TERMS. THIS APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT IS DATED NOVEMBER 30, 2026.

BORROWER ACKNOWLEDGES RECEIPT OF A COMPLETED COPY OF THIS APPLICATION AND AGREEMENT FOR IRREVOCABLE LETTER OF CREDIT.

THIS AGREEMENT IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS AGREEMENT IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

BORROWER:

ONEIDA COUNTY

By: COPY (Seal)
Scott Holewinski, Board Chairman of Oneida County

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Agenda

IRREVOCABLE LETTER OF CREDIT

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

Beneficiary: State of Wisconsin
Department of Natural Resources

PO Box 7921
Madison, WI 53707-7921

NO.: 72620211

EXPIRATION DATE. This letter of credit shall expire upon the earlier of the close of business on 12-31-2027 and all drafts and accompanying statements or documents must be presented to Lender on or before that time, or the day that Lender honors a draw under which the full amount of this Letter of Credit has been drawn (the "Expiration Date").

AMOUNT OF CREDIT. Lender hereby establishes at the request and for the account of Borrower, an Irrevocable Letter of Credit in favor of Beneficiary for a sum of One Hundred Eighty-eight Thousand Seven Hundred Eighty-six & 85/100 Dollars ($188,786.85) (the "Letter of Credit"). These funds shall be made available to Beneficiary upon Lender's receipt from Beneficiary of sight drafts drawn on Lender at Lender's address indicated above (or other such address that Lender may provide Beneficiary in writing) during regular business hours and accompanied by the signed written statements or documents indicated below.

WARNING TO BENEFICIARY: PLEASE EXAMINE THIS LETTER OF CREDIT AT ONCE. IF YOU FEEL UNABLE TO MEET ANY OF ITS REQUIREMENTS, EITHER SINGLY OR TOGETHER, YOU SHOULD CONTACT BORROWER IMMEDIATELY TO SEE IF THE LETTER OF CREDIT CAN BE AMENDED. OTHERWISE, YOU WILL RISK LOSING PAYMENT UNDER THIS LETTER OF CREDIT FOR FAILURE TO COMPLY STRICTLY WITH ITS TERMS AS WRITTEN.

DRAFT TERMS AND CONDITIONS. Lender shall honor drafts submitted by Beneficiary under the following terms and conditions:

Upon Lender's honor of such drafts, Lender shall be fully discharged of Lender's obligations under this Letter of Credit and shall not be obligated to make any further payments under this Letter of Credit once the full amount of credit available under this Letter of Credit has been drawn.

Beneficiary shall have no recourse against Lender for any amount paid under this Letter of Credit once Lender has honored any draft or other document which complies strictly with this Letter of Credit, and which on its face appears otherwise in order but which is signed, issued, or presented by a party or under the name of a party purporting to act for Beneficiary, purporting to claim through Beneficiary, or posing as Beneficiary without Beneficiary's authorization. By paying an amount demanded in accordance with this Letter of Credit, Lender makes no representation as to the correctness of the amount demanded and Lender shall not be liable to Beneficiary, or any other person, for any amount paid or disbursed for any reason whatsoever, including, without limitation, any nonapplication or misapplication by Beneficiary of the proceeds of such payment. By presenting upon Lender or a confirming bank, Beneficiary certifies that Beneficiary has not and will not present upon the other, unless and until Beneficiary meets with dishonor. Beneficiary promises to return to Lender any funds received by Beneficiary in excess of the Letter of Credit's maximum drawing amount.

USE RESTRICTIONS. All drafts must be marked "DRAWN UNDER Peoples State Bank IRREVOCABLE LETTER OF CREDIT NO. 72620211 DATED 11-30-2036," and the amount of each draft shall be marked on the draft. Only Beneficiary may complete a draft and accompanying statements or documents required by this Letter of Credit and make a draw under this Letter of Credit. This original Letter of Credit must accompany any draft drawn hereunder.

Partial draws are permitted under this Letter of Credit. Lender's honor of a partial draw shall correspondingly reduce the amount of credit available under this Letter of Credit. Following a partial draw, Lender shall return this original Letter of Credit to Beneficiary with the partial draw noted hereon; in the alternative, and in its sole discretion, Lender may issue a substitute Letter of Credit to Beneficiary in the amount shown above, less any partial draw(s).

PERMITTED TRANSFEREES. The right to draw under this Letter of Credit shall be nontransferable, except for:

A. A transfer (in its entirety, but not in part) by direct operation of law to the administrator, executor, bankruptcy trustee, receiver, liquidator, successor, or other representative at law of the original Beneficiary; and

B. The first immediate transfer (in its entirety, but not in part) by such legal representative to a third party after express approval of a governmental body (judicial, administrative, or executive).

TRANSFEREES REQUIRED DOCUMENTS. When the presenter is a permitted transferee (i) by operation of law or (ii) a third party receiving transfer from a legal representative, as described above, the documents required for a draw shall include a certified copy of the one or more documents which show the presenter's authority to claim through or to act with authority for the original Beneficiary.

COMPLIANCE BURDEN. Lender is not responsible for any impossibility or other difficulty in achieving strict compliance with the requirements of this Letter of Credit precisely as written. Beneficiary understands and acknowledges: (i) that unless and until the present wording of this Letter of Credit is amended with Lender's prior written consent, the burden of complying strictly with such wording remains solely upon Beneficiary, and (ii) that Lender is relying upon the lack of such amendment as constituting Beneficiary's initial and continued approval of such wording.

NON-SEVERABILITY. If any aspect of this Letter of Credit is ever declared unenforceable for any reason by any court or governmental body having jurisdiction, Lender's entire engagement under this Letter of Credit shall be deemed null and void ab initio, and both Lender and Beneficiary shall be restored to the position each would have occupied with all rights available as though this Letter of Credit had never occurred. This non-severability provision shall override all other provisions in this Letter of Credit, no matter where such provision appears within this Letter of Credit.

GOVERNING LAW. This Agreement will be governed by federal law applicable to Lender and, to the extent not preempted by federal law, the laws of the State of Wisconsin without regard to its conflicts of law provisions, and except to the extent such laws are inconsistent with the 2007 Revision of the Uniform Customs and Practice for Documentary Credits of the International Chamber of Commerce, ICC Publication No. 600. This Agreement has been accepted by Lender in the State of Wisconsin.

EXPIRATION. Lender hereby agrees with Beneficiary that drafts drawn under and in compliance with the terms of this Letter of Credit will be duly honored if presented to Lender on or before the Expiration Date unless otherwise provided for above.

Agenda

Dated: November 30, 2026

LENDER:

PEOPLES STATE BANK

By: COPY (Seal)
Craig Lau, Northern Market President/Tjc

ENDORSEMENT OF DRAFTS DRAWN:

Date	Negotiated By	Amount In Words	Amount In Figures

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Agenda

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PROMISSORY NOTE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$188,786.85	11-30-2026	12-31-2027	72620211	4A / 110	OAA0353	CAL39	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "****" has been omitted due to text length limitations.

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

Principal Amount: $188,786.85 **Date of Note: November 30, 2026**

PROMISE TO PAY. **Oneida County ("Borrower") promises to pay to Peoples State Bank ("Lender"), or order, in lawful money of the United States of America, the principal amount of One Hundred Eighty-eight Thousand Seven Hundred Eighty-six & 85/100 Dollars ($188,786.85) or so much as may be outstanding, together with interest on the unpaid outstanding principal balance of each advance. Interest shall be calculated from the date of each advance until repayment of each advance.**

PAYMENT. **Borrower will pay this loan in one payment of all outstanding principal plus all accrued unpaid interest on December 31, 2027. Unless otherwise agreed or required by applicable law, payments will be applied first to any accrued unpaid interest; then to principal; then to any escrow or reserve account payments as required under any mortgage, deed of trust, or other security instrument or security agreement securing this Note; then to any late charges; and then to any unpaid collection costs. Borrower will pay Lender at Lender's address shown above or at such other place as Lender may designate in writing.**

VARIABLE INTEREST RATE. The interest rate on this Note is subject to change from time to time based on changes in an independent index which is the **The U.S. Prime Rate as published in the Wall Street Journal.** (the "Index"). The Index is not necessarily the lowest rate charged by Lender on its loans. Lender will tell Borrower the current Index rate upon Borrower's request. The interest rate change will not occur more often than each day. Borrower understands that Lender may make loans based on other rates as well. **The Index currently is 7.000% per annum.** Interest on the unpaid principal balance of this Note will be calculated as described in the "INTEREST CALCULATION METHOD" paragraph using a rate equal to the Index, adjusted if necessary for any minimum and maximum rate limitations described below, resulting in an initial rate of 7.000% per annum based on a year of 360 days. If Lender determines, in its sole discretion, that the Index has become unavailable or unreliable, either temporarily, indefinitely, or permanently, during the term of this Note, Lender may amend this Note by designating a substantially similar substitute index. Lender may also amend and add a positive or negative margin (percentage added to or subtracted from the substitute index value) as part of the rate determination. In making these amendments, Lender may take into consideration any then-prevailing market convention for selecting a substitute index and margin for the specific Index that is unavailable or unreliable. Such an amendment to the terms of this Note will become effective and bind Borrower 10 business days after Lender gives written notice to Borrower without any action or consent of the Borrower. NOTICE: Under no circumstances will the interest rate on this Note be less than 6.750% per annum or more than the maximum rate allowed by applicable law.

INTEREST CALCULATION METHOD. **Interest on this Note is computed on a 365/360 basis; that is, by applying the ratio of the interest rate over a year of 360 days, multiplied by the outstanding principal balance, multiplied by the actual number of days the principal balance is outstanding. All interest payable under this Note is computed using this method. This calculation method results in a higher effective interest rate than the numeric interest rate stated in this Note.**

PREPAYMENT. Borrower may pay without penalty all or a portion of the amount owed earlier than it is due. Early payments will not, unless agreed to by Lender in writing, relieve Borrower of Borrower's obligation to continue to make payments. Rather, early payments will reduce the principal balance due. Borrower agrees not to send Lender payments marked "paid in full", "without recourse", or similar language. If Borrower sends such a payment, Lender may accept it without losing any of Lender's rights under this Note, and Borrower will remain obligated to pay any further amount owed to Lender. **All written communications concerning disputed amounts, including any check or other payment instrument that indicates that the payment constitutes "payment in full" of the amount owed or that is tendered with other conditions or limitations or as full satisfaction of a disputed amount must be mailed or delivered to: Peoples State Bank, P O Box 1686 Wausau, WI 54402-1686.**

LATE CHARGE. If a payment is not made on or before the 10th day after its due date, Borrower will be charged **5.000% of the unpaid portion of the regularly scheduled payment.**

INTEREST AFTER DEFAULT. Upon default, including failure to pay upon final maturity, the interest rate on this Note shall be increased by adding an additional 4.000 percentage point margin ("Default Rate Margin"). The Default Rate Margin shall also apply to each succeeding interest rate change that would have applied had there been no default. However, in no event will the interest rate exceed the maximum interest rate limitations under applicable law.

DEFAULT. Each of the following shall constitute an event of default ("Event of Default") under this Note:

Payment Default. Borrower fails to make any payment when due under this Note.

Other Defaults. Borrower fails to comply with or to perform any other term, obligation, covenant or condition contained in this Note or in any of the related documents or to comply with or to perform any term, obligation, covenant or condition contained in any other agreement between Lender and Borrower.

Default in Favor of Third Parties. Borrower or any Grantor defaults under any loan, extension of credit, security agreement, purchase or sales agreement, or any other agreement, in favor of any other creditor or person that may materially affect any of Borrower's property or Borrower's ability to repay this Note or perform Borrower's obligations under this Note or any of the related documents.

False Statements. Any warranty, representation or statement made or furnished to Lender by Borrower or on Borrower's behalf under this Note or the related documents is false or misleading in any material respect, either now or at the time made or furnished or becomes false or misleading at any time thereafter.

Death or Insolvency. The death of Borrower or the dissolution or termination of Borrower's existence as a going business, the insolvency of Borrower, the appointment of a receiver for any part of Borrower's property, any assignment for the benefit of creditors, any type of creditor workout, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Borrower.

Creditor or Forfeiture Proceedings. Commencement of foreclosure or forfeiture proceedings, whether by judicial proceeding, self-help, repossession or any other method, by any creditor of Borrower or by any governmental agency against any collateral securing the loan. This includes a garnishment of any of Borrower's accounts, including deposit accounts, with Lender. However, this Event of Default shall not apply if there is a good faith dispute by Borrower as to the validity or reasonableness of the claim which is the basis of the creditor or forfeiture proceeding and if Borrower gives Lender written notice of the creditor or forfeiture proceeding and deposits with Lender monies or a surety bond for the creditor or forfeiture proceeding, in an amount determined by Lender, in its sole discretion, as being an adequate reserve or bond for the dispute.

jurisdiction over Marathon County, State of Wisconsin or, if there is federal subject matter jurisdiction, in the federal court in the federal judicial district in which Marathon County, State of Wisconsin is located. Borrower also agrees Lender may bring any action to enforce Lender's rights with respect to any of the collateral securing the Note including, without limitation, to foreclose Lender's security interest in such collateral, in any state court or, if there is federal subject matter jurisdiction, in the federal court in any federal judicial district in which any such collateral may be found, and Borrower submits to the personal jurisdiction of any such court. Borrower waives any claim of inconvenient forum or that venue is otherwise improper in any court designated in this provision.

DISHONORED ITEM FEE. Borrower will pay a fee to Lender of $15.00 if Borrower makes a payment on Borrower's loan and the check or preauthorized charge with which Borrower pays is later dishonored.

RIGHT OF SETOFF. To the extent permitted by applicable law, Lender reserves a right of setoff in all Borrower's accounts with Lender (whether checking, savings, or some other account). This includes all accounts Borrower holds jointly with someone else and all accounts Borrower may open in the future. However, this does not include any IRA or Keogh accounts, or any trust accounts for which setoff would be prohibited by law. Borrower authorizes Lender, to the extent permitted by applicable law, to charge or setoff all sums owing on the debt against any and all such accounts.

LINE OF CREDIT. This Note evidences a non-revolving line of credit. Payments made prior to termination of the line of credit do not entitle Borrower to readvances of the amounts already paid. Advances under this Note may be requested either orally or in writing by Borrower or as provided in this paragraph. Lender may, but need not, require that all oral requests be confirmed in writing. All communications, instructions, or directions by telephone or otherwise to Lender are to be directed to Lender's office shown above. The following person or persons are authorized to request advances and authorize payments under the line of credit until Lender receives from Borrower, at Lender's address shown above, written notice of revocation of such authority: **Scott Holewinski, Board Chairman of Oneida County.** Borrower agrees to be liable for all sums either: (A) advanced in accordance with the instructions of an authorized person or (B) credited to any of Borrower's accounts with Lender. The unpaid principal balance owing on this Note at any time may be evidenced by endorsements on this Note or by Lender's internal records, including electronic records. Lender will have no obligation to advance funds under this Note if: (A) Borrower or any guarantor is in default under the terms of this Note or any agreement that Borrower or any guarantor has with Lender, including any agreement made in connection with the signing of this Note; (B) Borrower or any guarantor ceases doing business or is insolvent; (C) any guarantor seeks, claims or otherwise attempts to limit, modify or revoke such guarantor's guarantee of this Note or any other loan with Lender; (D) Borrower has applied funds provided pursuant to this Note for purposes other than those authorized by Lender; or (E) Lender in good faith believes itself insecure.

EXTENSION OF MATURITY DATE. Lender may, in its sole discretion, and upon written notice to Borrower, extend the final payment due date of the loan set forth in the Payment section for an additional period not to exceed 90 days after the initial final payment due date set forth in the Payment section ("**Extension Period**"). Borrower agrees to continue making the same principal and interest payments set forth in the Payment section for the Extension Period and agrees that any preauthorized debit or ACH payment established in connection with this loan shall, continue throughout the Extension Period. The final payment, when due, at the expiration of the Extension Period will be for all principal and accrued interest not yet paid and any other unpaid charges related to the loan. All other terms and conditions set forth in the Promissory Note, Business Loan Agreement and all related documents shall remain in full force and effect throughout the Extension Period. Upon Borrower's default during the Extension Period, Lender may declare the entire principal balance under this Note and all accrued unpaid interest immediately due and Borrower agrees to immediately pay that amount.

OPEN RECORDS LAW COMPLIANCE. Peoples State Bank understands and agrees that, because Oneida County is a part to this contract, provisions of the Wisconsin Open Records Law and other laws relating to public records may apply to records kept by Peoples State Bank. Peoples State Bank agrees to fully comply with such laws, and to cooperate with County in its compliance with such laws. Cooperation shall include, but not be limited to, the provision of records, or copies of records to County or others upon the request of county. Compliance and cooperation of Peoples State Bank shall be at its sole cost and expense.

STATUTORY LIABILITY LIMIT. It is agreed by the parties that nothing in this Contract constitutes a waiver or estoppel of the County, or its insurer, of its right to rely upon the limitations, defenses, privileges, limitations of liability or immunities contained within Wisconsin law, including but not limited to those contained within Wisconsin Statutes 893.80, 895.52 and 345.05. To the extend that any provision of this Contract is found by any court of competent jurisdiction to conflict with any such legal protection, then whichever protections, either legal or contractual, provide a greater benefit to the County shall apply, unless the County elects otherwise.

PRIOR NOTE. Renewal of Letter of Credit 072620211.

SUCCESSOR INTERESTS. The terms of this Note shall be binding upon Borrower, and upon Borrower's heirs, personal representatives, successors and assigns, and shall inure to the benefit of Lender and its successors and assigns.

NOTIFY US OF INACCURATE INFORMATION WE REPORT TO CONSUMER REPORTING AGENCIES. Borrower may notify Lender if Lender reports any inaccurate information about Borrower's account(s) to a consumer reporting agency. Borrower's written notice describing the specific inaccuracy(ies) should be sent to Lender at the following address: Peoples State Bank P O Box 1686 Wausau, WI 54402-1686.

GENERAL PROVISIONS. This Note benefits Lender and its successors and assigns, and binds Borrower and Borrower's heirs, successors, assigns, and representatives. If any part of this Note cannot be enforced, this fact will not affect the rest of the Note. Lender may delay or forgo enforcing any of its rights or remedies under this Note without losing them. Borrower and any other person who signs, guarantees or endorses this Note, to the extent allowed by law, waive presentment, demand for payment, and notice of dishonor. Upon any change in the terms of this Note, and unless otherwise expressly stated in writing, no party who signs this Note, whether as maker, guarantor, accommodation maker or endorser, shall be released from liability. All such parties agree that Lender may renew or extend (repeatedly and for any length of time) this loan or release any party or guarantor or collateral; or impair, fail to realize upon or perfect Lender's security interest in the collateral; and take any other action deemed necessary by Lender without the consent of or notice to anyone. All such parties also agree that Lender may modify this loan without the consent of or notice to anyone other than the party with whom the modification is made. The obligations under this Note are joint and several.

PRIOR TO SIGNING THIS NOTE, BORROWER READ AND UNDERSTOOD ALL THE PROVISIONS OF THIS NOTE, INCLUDING THE VARIABLE INTEREST RATE PROVISIONS. BORROWER AGREES TO THE TERMS OF THE NOTE.

BORROWER ACKNOWLEDGES RECEIPT OF A COMPLETED COPY OF THIS PROMISSORY NOTE.

THIS NOTE IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS NOTE IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

BORROWER:

ONEIDA COUNTY

Agenda

DISBURSEMENT REQUEST AND AUTHORIZATION

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
$188,786.85	11-30-2026	12-31-2027	72620211	4A / 110	OAA0353	CAL39	

References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item.
Any item above containing "***" has been omitted due to text length limitations.

Borrower: Oneida County
PO Box 400
Rhinelander, WI 54501-0400

Lender: Peoples State Bank
P O Box 1686
1905 Stewart Ave
Wausau, WI 54402-1686

LOAN TYPE. This is a Variable Rate Nondisclosable Draw Down Line of Credit Loan to a Government Entity for $188,786.85 due on December 31, 2027. This is an unsecured renewal of the following described indebtedness: Renewal of Letter of Credit 072620211.

PRIMARY PURPOSE OF LOAN. The primary purpose of this loan is for:

☐ **Personal, Family or Household Purposes or Personal Investment.**

☐ **Agricultural Purposes.**

☒ **Business Purposes.**

SPECIFIC PURPOSE. The specific purpose of this loan is: Renew Letter of Credit #72620211.

DISBURSEMENT INSTRUCTIONS. Borrower understands that no loan proceeds will be disbursed until all of Lender's conditions for making the loan have been satisfied. Please disburse the loan proceeds of $188,786.85 as follows:

Other Disbursements:	$188,786.85
$188,786.85 Amount to be drawn upon by Beneficiary, if requested.	
Note Principal:	$188,786.85

FINANCIAL CONDITION. BY SIGNING THIS AUTHORIZATION, BORROWER REPRESENTS AND WARRANTS TO LENDER THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND CORRECT AND THAT THERE HAS BEEN NO MATERIAL ADVERSE CHANGE IN BORROWER'S FINANCIAL CONDITION AS DISCLOSED IN BORROWER'S MOST RECENT FINANCIAL STATEMENT TO LENDER. THIS AUTHORIZATION IS DATED NOVEMBER 30, 2026.

THIS AGREEMENT IS GIVEN UNDER SEAL AND IT IS INTENDED THAT THIS AGREEMENT IS AND SHALL CONSTITUTE AND HAVE THE EFFECT OF A SEALED INSTRUMENT ACCORDING TO LAW.

BORROWER:

ONEIDA COUNTY

By: COPY (Seal)
Scott Holewinski, Board Chairman of Oneida County

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Regional Infrastructure Accelerator

Technical Assistance Center Award

Award 2026

Agenda



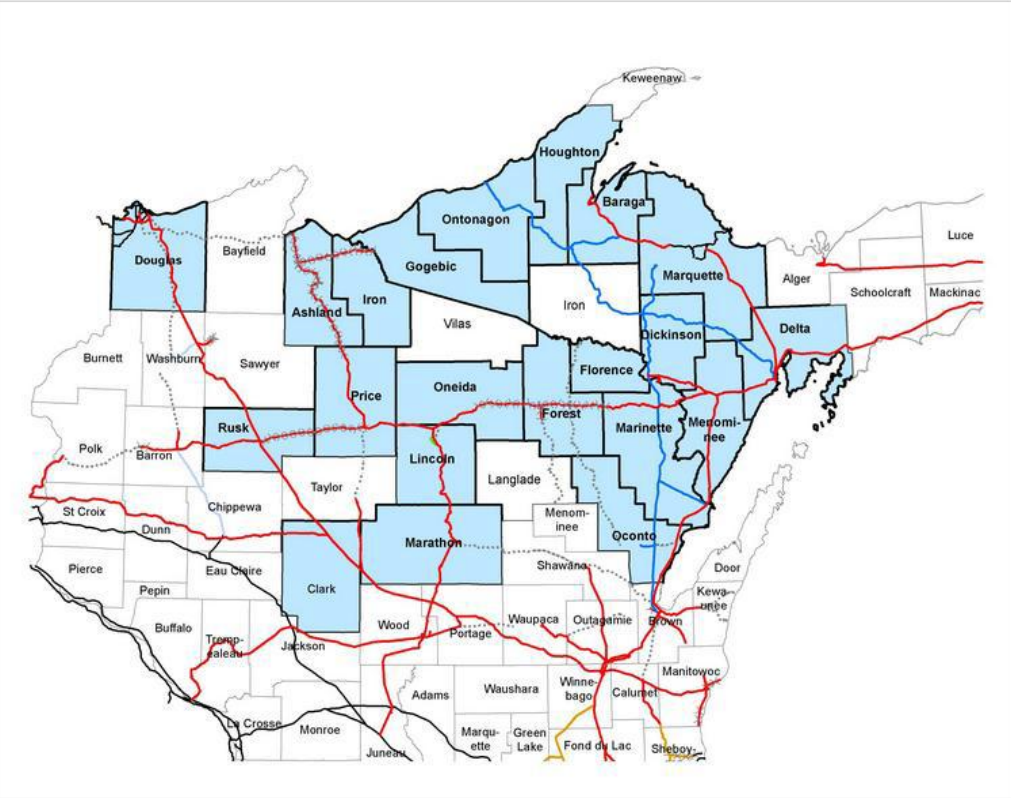
Applicant	Dale Kupczyk – Northwoods Rail Transit Commission Wisconsin Vice Chair
Sponsor	Northwoods Rail Transit Commission
Location	North Central Wisconsin Regional Plan Commission 210 McClellan St. Suite 210, Wausau WI 54403 715-849-5510 ext. 308 / northwoodsrail@ncwrpc.org
Region of Designation	Great Lakes States
Congressional Districts	All Wisconsin, Michigan, Minnesota, Illinois and Indiana
Category	Multi-State Corridor
Budget	$1,500,000

June 25, 2025

Award Pending

The Northwoods Rail Transit Commission submitted a Regional Infrastructure Accelerator Award in 2025. In April of 2026 this application was selected to receive **$1.15 million** to set up a **36-month contract to provide Technical Assistance Services** to a five-state region to support Freight, Passenger and Intermodal rail development and marine, ports and terminals and Great Lakes Containerization and electrification projects. This application was ranked in the top 5-10 received. More than $80 million was requested from a $20 million program.

Agenda



Northwoods Rail Transit Commission Membership

The proposal was submitted by the **Northwoods Rail Transit Commission (NRTC)**. North Central Regional Plan Commission was named as the grant manager and was included in the budget.

North Central Wisconsin RPC withdrew from the team within the first week, due to staffing concerns.

NRTC revenue comes from member dues and has less than $10,000 in available funds. **It was determined that NRTC was unable to manage the grant and would therefore need to transfer this award** to an eligible applicant.

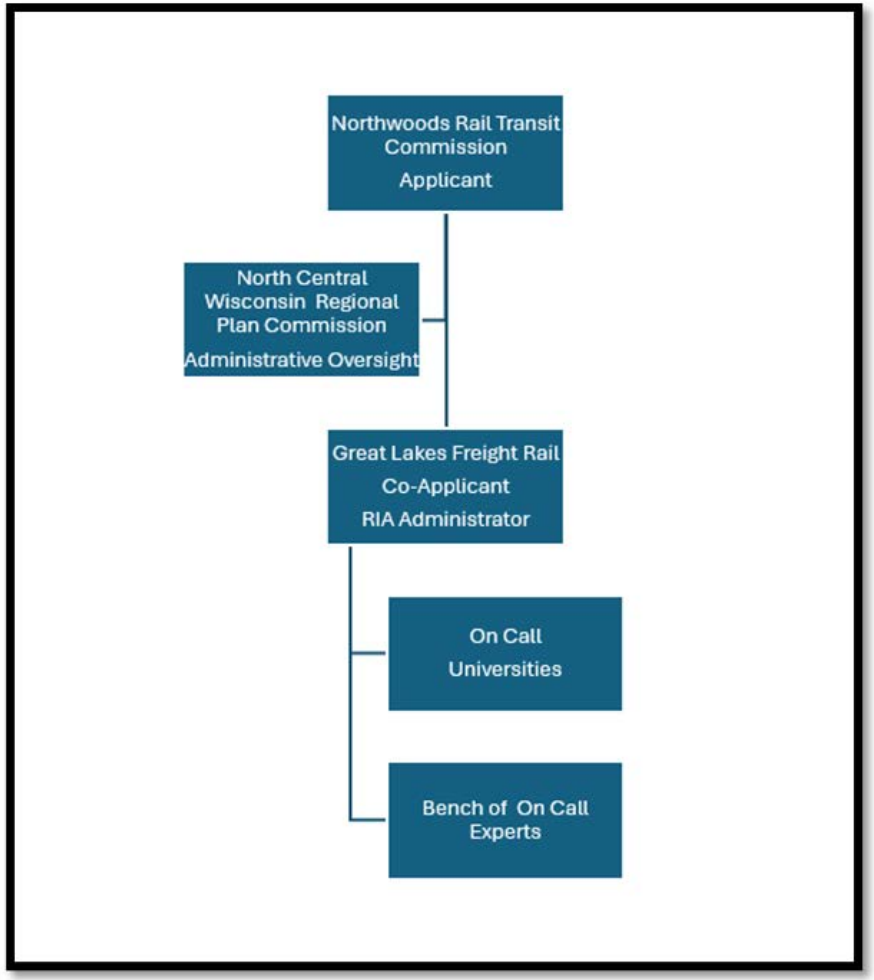
The US DOT Build America Program (BAB) wants the scope of service to be preserved in the transfer.

The Joint Venture Partner GLFR remains part of the Proposal but is not an eligible applicant.

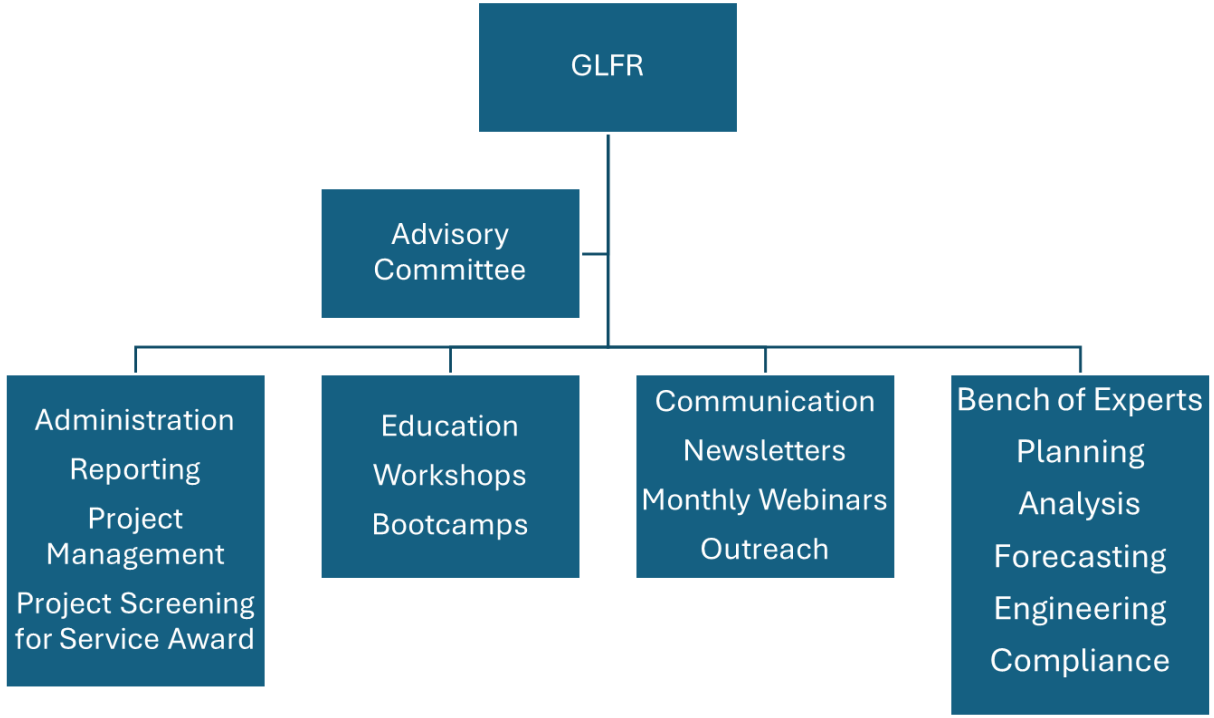
Agenda

What is a Regional Infrastructure Accelerator?

- The US DOT has an Innovative Financing Arm (The Build America Bureau). **They have over $100 Billion in funds** available in the from of loans (RRIF, TIFIA and Private Activity Bonds) in addition to competitive discretionary grants.
- **There are 20 RIA's across the nation** with specific geographic and project authority to support the development of infrastructure leveraging these federal programs.
- **The RIA Tech Assistance center is charged with the identification and technical support to help rural and tribal organizations secure funds and complete predevelopment work.**
- The organization chart on the right shows the original application. We need to transfer NRTC award and Admin to a new organization to execute the contract.



Agenda



The Award

The Award was based upon a proposed **scope of work which has been documented** and will be included as an attachment to the Cooperative Agreement.

Oneida County would be represented on the Advisory Committee and would have a Grant Manager hired with RIA funds to submit invoices and monthly reports as the Cooperative Contract holder.

GLFR would manage all the financial accounting, project reporting and daily management.

The Grant Manager would manage the interface between the US DOT Build America contract manager and the GLFR for Onieda County

Agenda

What is the Need?

- The application identified over $930 million in projects in the five-state region.
- Rural applications often need predevelopment work to be successful applicants. **The RIA will provide education, outreach, consultation about the process for funding and based upon a screening tool will identify projects to move forward in the funding process.**
- Subject matter experts can be hired by RIA to support loan and grant applications to secure funding. Examples include feasibility studies, NEPA analysis, permitting, engineering cost estimation and drawings, revenue studies and other. **These activities are paid for by the RIA** however applicants may be required to pay a modest match to cover the interest costs for a line of credit to support the cooperative grant agreement reimbursement process.

Agenda

NORTHWOODS FREIGHT RAIL STUDY
BY THE NUMBERS

The Wisconsin Northwoods Freight Market Study survey collected data from Northern Wisconsin and the Upper Peninsula of Michigan.

200 Number of businesses that were sent the survey.





Number of business responses for the 2017 Northwoods Freight Rail Study.

- **58** businesses from **Wisconsin**
- **12** businesses from **northern Michigan**
- **4** businesses from **unknown locations**

10 Number of businesses that responded to **both 2013 and 2017** surveys and indicated they **shipped/received freight via rail.**

66 Number of businesses that ship/receive freight via rail in **either 2013 or 2017.**

27 Number of **additional businesses** that ship/receive freight via rail from the 2017 study survey.

90.4% of surveyed businesses use **hired trucks** to haul their products.

85% Total **weight by volume** by truck

FROM THE 41 BUSINESSES WHO SHIP LOGS/WOOD

LOGS/WOOD

were the number one shipped/received commodity by weight via rail in 2013 and 2017 surveys. Over 10.5 million tons of logs/wood are shipped annually by the 41 businesses.

Metals, steel, and aluminum products ranked number two in both imports and exports.

18,557

Number of rail cars respondents are currently **shipping/receiving per year**

123,775

Number of rail cars 41 businesses that ship logs, lumber, wood products, or pulp **could fill per year.**

IF THE 41 BUSINESSES SHIPPED ENTIRELY BY RAIL:

343,984

Number of **semi-truck loads** that could be **removed** from Wisconsin Roads annually.*

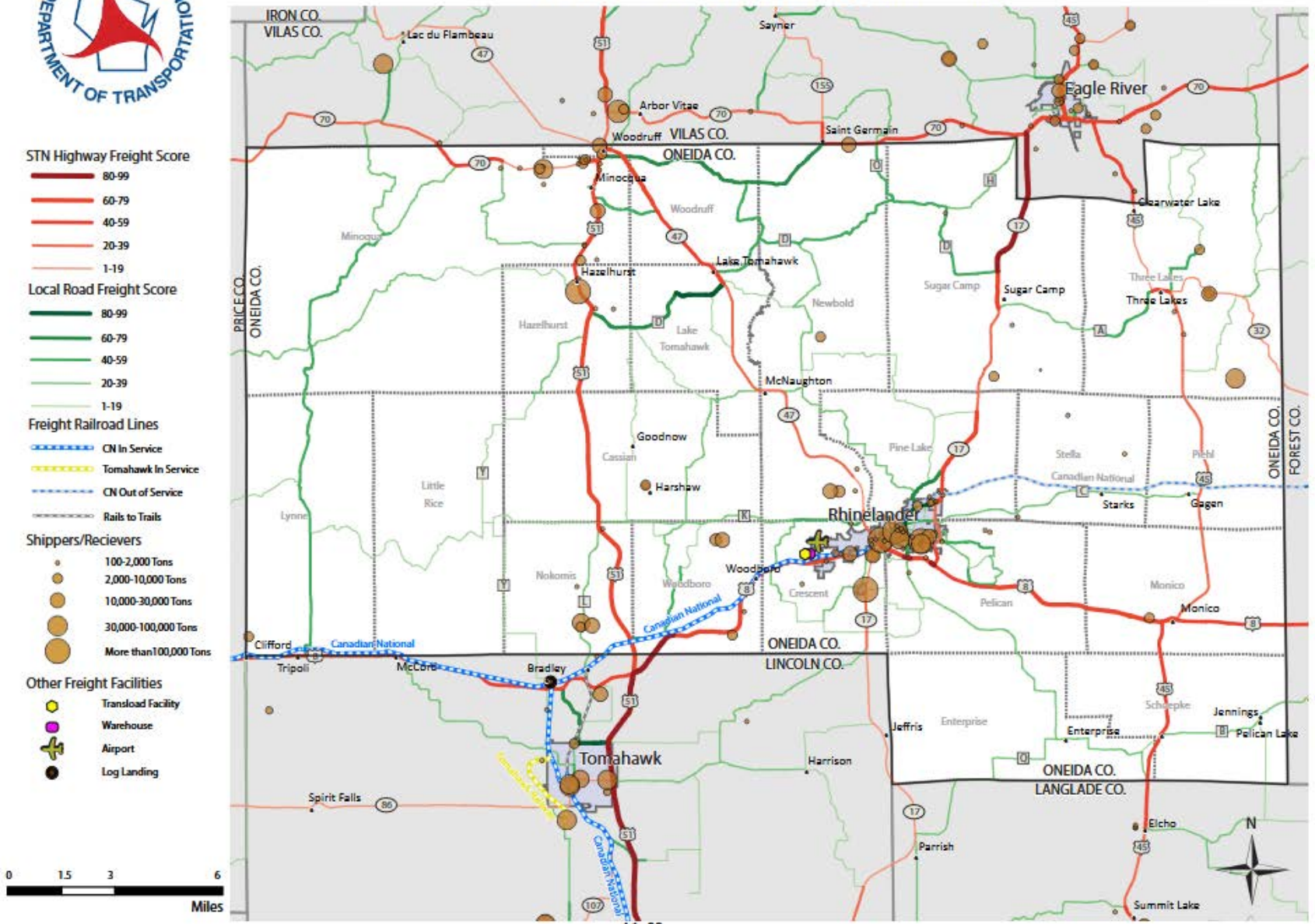
105,218

Number of **additional rail car loads** that could be added to the rail system annually — just in the logs/wood commodity alone.**

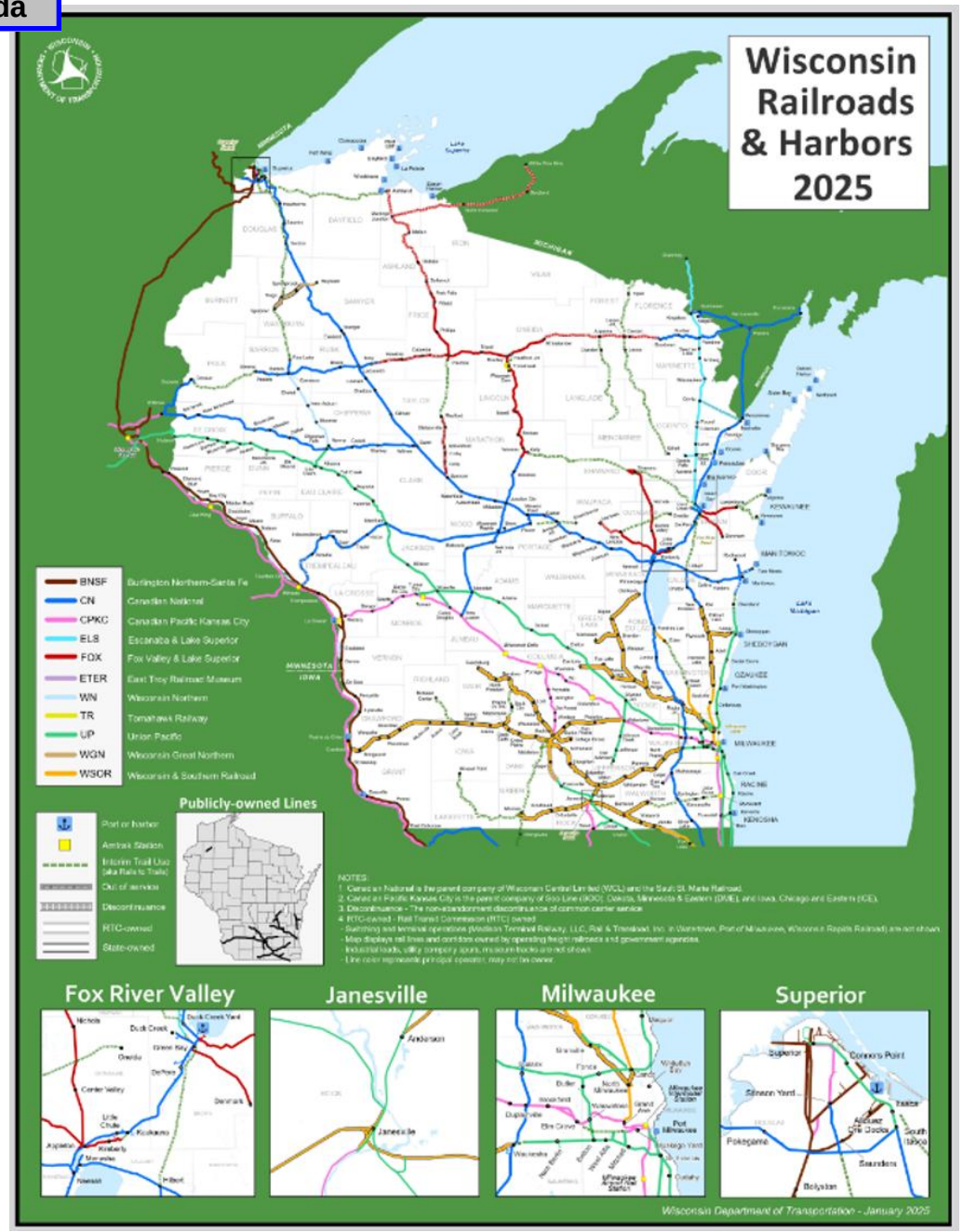
*For those 41 businesses who ship logs/wood
**Assuming survey results are representative samples

Agenda

Oneida County Freight Profile



Agenda



The Wisconsin Rail Map shows the carriers and status of the rail assets in the state. The dashed lines include low density or service excepted lines. RIA funds can help support investments to connect WI to global markets service by marine infrastructure and the connection to Class one carriers who serve North American Markets.

This map also shows the **disconnected rail assets**. Gaps in rail service reduce the economic competitiveness of rail In the state. The RIA can help support improving rail bridges, so shippers do not need to lighten loads in rail service. The RIA can support tie replacement, spurs to serve customers, transloads and the purchase of rail cars among other things.

Rail service could be restored to waterfronts and Port of Escanaba which would support SAF, forest products exports and rare earth shipments from regional mining efforts.

Agenda

Why Should Oneida County Participate?

- Wisconsin rail infrastructure has been carved up due to mergers and acquisitions which has resulted in a disconnected rail network which struggles to provide economically competitive, efficient service. ***This RIA would help fund critical projects*** in the state and region to support Wisconsin's forest productions and natural resource enterprises by ***reconnecting transportation networks*.**
- High fuel prices have resulted in trucking companies who serve the region, going bankrupt or reshaping their networks to reduce empty miles. ***Rail is needed to support supply chains no longer supported by trucks***.

Agenda

Continued

- This grant was highly ranked, projects have been identified but others can be included. ***A team is ready to move forward with this award but needs an eligible applicant*** to accept the award.
- State and Regional grant assistance is expensive and public agencies often lack the subject matter expertise to support rural and regional projects. ***This RIA provides technical assistance to support improved grant success with public infrastructure development and implementation.***

Agenda

Onieda County Risks

- **Staffing Concerns –** The RIA will fund a Grant Manager to handle the interface between US DOT and the RIA. This person will process invoices and submit reports. They have experience with the Cooperative contract agreements and procurement rules.
- **Subject Matter Oversight –** Project development expertise is often lacking at the local level, this skill is provided by the RIA team and double checked by the Build America Bureau to ensure all invoices and procurement meets contracting requirements. The Build America Bureau provides support about how to navigate and program resources available.
- **Experienced Grant and Transportation Experts -**will provide subject matter expertise to support project development and selection.

Agenda

Cooperative Reimbursement Agreement

- The **Cooperative reimbursement agreement** requires that the RIA pay daily expenses and subject matter experts before they can claim reimbursement from the US DOT.
- An average invoice rate of $50,000 per month is anticipated but some months maybe greater or less. A line of credit has been proposed to manage this cash flow requirement and would cost approximately $16,000 for the entire project. This cost could be covered by match fees from applicants**. We are seeking support from users to help us cover this cost.** The RIA budget can not cover this cost to cover a bridge loan.
- The Federal Government can rescind grant awards which might impact the reimbursement process. To date this has not happened.
- The RIA has the ability to collect fees for service and can reimburse what ever costs Oneida County requires for reimbursement.

Agenda

The Math – A $1.15 M RIA could support more than $200 million in infrastructure investment

- A recent CRISI Grant was provided to Twin Cities Western and they bought grain cars to support their shippers. A RIA service could help the forest products industry with the purchase of log cars to support the region. The RIA could pay for the cost of the grant application, engineering, cost estimates, feasibility etc. could be covered. A $20 million grant could be the result of RIA support.
- Wisconsin seeks an intermodal terminal. The State has explored sites but a terminal and railroad bridge obstructions would have to be addressed. This could be a $100 Million project a RRIF loan(s) could cover.
- Port development and containerization to connect Northern Wisconsin could cost $70 million or more and these costs could be covered by RIA.
- The rebuilding of the Highway 8 Rail network is essential. The RIA could fund the feasibility, engineering cost estimates and grant and or loan applications to rebuild this critical network.

Agenda

Questions?

Agenda

TEMPORARY TELEWORK POLICY

POLICY STATEMENT
The purpose of the Oneida County Telework policy is to allow employees to work at alternative locations on a temporary or short-term arrangement. Unless operating under a pre-approved, short-term telework agreement, Oneida County employees are required to perform their duties at their designated workplace during regular business hours.

SCOPE
Full-time and regular part-time employees that have been employed a minimum of 6 months, have a satisfactory performance record and the job responsibilities must meet the requirements to work remotely.

GENERAL GUIDELINES
Temporary teleworking arrangements may be approved for circumstances such as inclement weather or other emergency situations. These arrangements are approved on an as-needed basis only, with no expectation of ongoing continuance.

GUIDELINES
DEFINITIONS:

a) **Telework**: A flexible work arrangement whereby employees have approval to carry out some or all their work duties from a telework place

b) **Designated workplace**: The employee's designated workplace or business address where the employee would work if there were no telework situation.

c) **Telework place**: The alternative location where the employee is permitted to carry out the work otherwise performed at or from their designated workplace.

d) **Department head:** Means supervisor or manager.

e) **Flexible or alternate work schedule:** Provides employees flexibility with their start and end times. Employees are required to be on duty during a specific timeframe ("regularly scheduled hours") and can work the additional hours before and/or after that defined timeframe. Employees are expected to have worked the minimum number of hours each day or week as agreed upon with their department head.

ELIGIBILITY

Individuals requesting temporary telework arrangements must be employed with Oneida County for a minimum of 6 months of continuous, regular employment and must have a satisfactory performance record.

Before entering into any teleworking agreement, the employee and department head, with the assistance of the human resource department and administrative coordinator, will evaluate the suitability of such an arrangement, reviewing the following areas:

a) **Job responsibilities**. The employee and department head will discuss the job responsibilities and determine if the job is appropriate for a teleworking arrangement. Court employees, highway road crew, including shop, maintenance, sheriff's personnel, front office workers are ineligible for telework.

b) **Equipment needs, workspace design considerations and scheduling issues**. The employee and department head will review the physical workspace needs and the appropriate location for the

telework. Working in a public area will not be permitted.

c) **Worker's Compensation**. Coverage is provided as determined by the County Worker's Compensation carrier. Employees agree to practice the same safety habits they would use in established Oneida County workplaces and to maintain safe conditions in their alternate work locations. Employees must follow normal procedures for reporting illness or injury.

d) **Compliance with Policies**. Employees must agree to comply with County rules, policies, practices and instructions and understand that violation of such may result in the termination of the remote work arrangement and/or disciplinary action, up to and including dismissal. Employees who telework will be subject to the same policies as other employees, including policies relating to information security and data protection.

e) **Tax and other legal implications**. The employee must determine any tax or legal implications under IRS, state and local government laws, and/or restrictions of working out of a home-based office. Responsibility for fulfilling all obligations in this area rests solely with the employee.

If the employee and department head agree and the Human Resources Director and Administrative Coordinator concur, a draft teleworking agreement will be prepared and signed by all parties. An appropriate level of communication between the teleworker and supervisor will be agreed to as part of the discussion process.

PROCEDURE

The approval of each temporary telework situation shall be made on a case-by-case basis at the discretion of the County. Departments are encouraged to clarify their approval criteria for telework requests.

Prior to approving requests from employees to telework, department head shall ensure that the following conditions apply:

- the nature of the work to be performed at the telework place is operationally feasible;
- the overall quality and quantity of work carried out in the designated workplace shall be sustained by the teleworker in the telework place;
- the work done at the telework place should be cost effective, no additional cost to the County.
- the terms and conditions of employment, and the application of existing policies and legislation will continue to apply in telework situations;
- official language requirements and service to the public are not compromised by the telework arrangement;
- the details of the telework arrangement must be discussed and agreed upon between the employee participating in the telework situation and the supervisor and at the request of either party these details will be put in writing. These details must at a minimum include: the voluntary nature of the arrangement; the duration of the arrangement; the telework location; work objectives and expected results; issues of liability (personal and equipment); responsibility for costs associated with telework (utilities and insurance); safety and health responsibilities; impact on colleagues; and the requirement to adhere to all aspects of county policies, rules and regulations;

A telework arrangement can be terminated at any time.

Once requests are approved, the department head should ensure employees who will be teleworking, and their colleagues, understand the impacts and practical considerations of the telework situation.

Equipment and electronic network requirements for any telework arrangement shall be decided upon on a case-by-case basis and an agreement reached between the employer and the employee prior to undertaking a telework situation.

- where the employer provides the equipment, the employer will assume the responsibility for normal maintenance and repair;
- No new equipment will be purchased for teleworking purposes;
- The employee will not be permitted to use their own equipment for County business;

Employees who participate in telework are responsible for:

- the costs of maintaining the telework place (such as insurance, heat, and water);
- adequately equipping the telework place from a safety and health point of view;
- respecting the terms and conditions of employment, relevant collective agreements, legislation, and departmental policies, at the telework place; and
- using supplies, equipment and electronic networks belonging to the employer only for the purposes of carrying out the employer's work unless otherwise authorized by the department head.
- IT Department must approve the quality of your ISP and internet connection.

Employees must consult their department head before undertaking a telework arrangement.

TIME WORKED

Teleworking employees who are not exempt from the overtime requirements of the Fair Labor Standards Act will be required to accurately record all hours worked using Oneida County's time-keeping system (mipayonline).

Agenda

Budget/Actual - LRES (Labor Relations/Employee Services)

November 13, 2026 09:49 AM

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.30.50000.000000{-}101.30.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.30.51430.511101	SALARIES-PERM EMPLOYEE(E)	160,540.71	189,664.00	29,123.29	84.64%
101.30.51430.511102	WAGES-PERM EMPLOYEE(E)	49,188.58	57,741.00	8,552.42	85.18%
101.30.51430.511205	HOLIDAY WORKED PAY(E)	206.32	.00	-206.32	100.00%
101.30.51430.512001	SOCIAL SECURITY(E)	15,300.56	19,020.00	3,719.44	80.44%
101.30.51430.512002	RETIREMENT-EMPLOYER'S SHARE(E)	14,065.30	17,383.00	3,317.70	80.91%
101.30.51430.512004	HEALTH/DENTAL INSURANCE(E)	58,794.36	91,765.00	32,970.64	64.07%
101.30.51430.512005	LIFE INSURANCE(E)	314.71	1,025.00	710.29	30.70%
101.30.51430.512006	WORKER'S COMPENSATION(E)	319.09	485.00	165.91	65.79%
101.30.51430.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.30.51430.512017	RETIREE HEALTH INSURANCE(E)	12,492.00	13,790.00	1,298.00	90.58%
101.30.51430.512018	CASH IN LIEU OF HEALTH INS(E)	1,000.00	.00	-1,000.00	100.00%
101.30.51430.512019	EMPLOYEE RECOGNITION(E)	250.40	1,100.00	849.60	22.76%
101.30.51430.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.30.51430.521102	EMPLOYEE MEDICAL EXAMS(E)	11,047.44	16,400.00	5,352.56	67.36%
101.30.51430.522005	TELEPHONE AND FAX(E)	777.59	800.00	22.41	97.19%
101.30.51430.531101	POSTAGE AND BOX RENT(E)	95.67	275.00	179.33	34.78%
101.30.51430.531102	PRINTING AND DUPLICATION(E)	.00	650.00	650.00	0.00%
101.30.51430.531103	CENTRAL PURCHASING(E)	747.11	875.00	127.89	85.38%
101.30.51430.531202	SUBSCRIPTIONS(E)	42.00	100.00	58.00	42.00%
101.30.51430.531203	MEMBERSHIP DUES(E)	210.00	315.00	105.00	66.66%
101.30.51430.531301	TRAINING/CONFERENCE FEES(E)	600.00	850.00	250.00	70.58%
101.30.51430.531302	EMPLOYEE AUTO ALLOWANCE(E)	689.90	850.00	160.10	81.16%
101.30.51430.531305	MEALS LODGING & MISC TRAVEL(E)	675.24	1,000.00	324.76	67.52%
101.30.51431.512001	SOCIAL SECURITY(E)	188.79	300.00	111.21	62.93%

Agenda

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.30.51431.521901	OTHER PROFESSIONAL SERVICES(E)	38,500.00	42,000.00	3,500.00	91.66%
101.30.51431.521902	SECT 125 ADMINISTRATION(E)	19,913.71	24,725.00	4,811.29	80.54%
101.30.51431.521910	CONTRACTUAL PROGRAMS(E)	8,671.60	16,116.00	7,444.40	53.80%
101.30.51431.531102	PRINTING AND DUPLICATION(E)	.00	400.00	400.00	0.00%
101.30.51431.531903	WELLNESS INCENTIVES(E)	2,221.20	3,000.00	778.80	74.04%
AccountTypeExpenditure		**396,852.28**	**500,629.00**	**103,776.72**	
101.30.51430.473600	INTERGOV CHGS-TESTING(R)	-420.00	-500.00	-80.00	84.00%
	AccountTypeRevenue	**-420.00**	**-500.00**	**-80.00**	
	Fund101 - GENERAL FUND	**396,432.28**	**500,129.00**	**103,696.72**	
	Total:	**396,432.28**	**500,129.00**	**103,696.72**	

Agenda

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
AMAZON CAPITAL SERVICES LLC									
AMAZON CENTRAL PURCHASING	26975	10/20/2026	08/17/2026	1KDH-XWKF-36DM	101.30.51430.531103	29.19	10/22/2026	444604	29.19
Total AMAZON CAPITAL SERVICES LLC:									29.19
ASPIRUS BUSINESS HEALTH									
EAS CONTRACTED FULL SERVICE	24153	10/01/2026	10/01/2026	162945	101.30.51431.521910	867.16	10/08/2026	444353	867.16
POST OFFER DRUG SCREEN + MRO	24153	10/01/2026	10/01/2026	163352	101.30.51430.521102	671.50	10/08/2026	444353	671.50
Total ASPIRUS BUSINESS HEALTH:									1,538.66
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	10/21/2026	10/19/2026	262920000019	101.30.51430.512017	1,122.00	10/22/2026	444607	1,122.00
Total ASPIRUS HEALTH PLAN INC:									1,122.00
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JENNIFER LUENEBURG #2520	29450	10/19/2026	10/15/2026	8855 October 2026	101.30.51430.531103	950.56	10/22/2026	444615	950.56
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									950.56
DIVERSIFIED BENEFIT SERVICES INC									
DBS OCTOBER COBRA	24171	10/06/2026	10/01/2026	491046	101.30.51431.521902	243.75	10/08/2026	444370	243.75
DBS FRA LRES	24171	10/06/2026	10/02/2026	492501	101.30.51430.512004	1,325.86	10/08/2026	444370	1,325.86
DBS FSA OCTOBER	24171	10/19/2026	10/15/2026	493342	101.30.51431.521902	291.28	10/22/2026	444618	291.28
Total DIVERSIFIED BENEFIT SERVICES INC:									1,860.89
R. Bauman & Associates, S.C.									
ASSESSMENT & TESTING AUGUST	28638	09/29/2026	08/31/2026	2366	101.30.51430.521102	1,058.00	10/08/2026	444399	1,058.00
ASSESSMENT & TESTING SEPTEMBER	28638	10/06/2026	09/30/2026	2376	101.30.51430.521102	529.00	10/08/2026	444399	529.00
Total R. Bauman & Associates, S.C.:									1,587.00

Agenda

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
USI Insurance Services LLC									
ONGOING CONSULTION INSTALLMENT 11 OF 12	500809	10/01/2026	09/30/2026	6160935	101.30.51431.521901	3,500.00	10/08/2026	444417	3,500.00
Total USI Insurance Services LLC:									3,500.00
WI DEPT OF JUSTICE-RECORDS CHECK									
ACCT# G3400 GENERAL SEPTEMBER	2243	10/09/2026	09/30/2026	092026	101.30.51430.521102	30.00	10/22/2026	444689	30.00
Total WI DEPT OF JUSTICE-RECORDS CHECK:									30.00
Grand Totals:									10,618.30

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	.00	10,618.30-	10,618.30-
101.30.51430.512004	4.60	.00	4.60
101.30.51430.512017	1,122.00	.00	1,122.00
101.30.51430.521102	2,288.50	.00	2,288.50
101.30.51430.531103	979.75	.00	979.75
101.30.51431.521901	3,500.00	.00	3,500.00
101.30.51431.521902	1,856.29	.00	1,856.29
101.30.51431.521910	867.16	.00	867.16
Grand Totals:	10,618.30	10,618.30-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Agenda

GL Account	Debit	Credit	Proof

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"

Opioid Settlement Fund Tracking

Date	Settlement Payments	Interest Income	Project Expenses	Account Balance
2022	**248,535.13**	**1,162.35**	**-**	**249,697.48**
2023	**64,700.02**	**14,107.50**	**-**	**328,505.00**
2024	**391,736.90**	**45,239.67**	**-**	**765,481.57**
2025	**147,225.33**	**33,864.40**	**(26,977.41)**	**919,593.89**
1/31/2026		2,708.92		922,302.81
2/28/2026		2,535.62		924,838.43
3/31/2026		2,696.98	(19,396.50)	908,138.91
4/30/2026		2,660.63	(22,648.77)	888,150.77
5/31/2026	22,500.31	2,683.02	(68.49)	913,265.61
6/30/2026		2,690.67		915,956.28
7/31/2026		2,698.43		918,654.71
8/31/2026		2,706.21		921,360.92
9/30/2026		2,709.07	(1,716.88)	922,353.11
10/31/2026				922,353.11
11/30/2026	137,070.66			1,059,423.77
12/31/2026				1,059,423.77
2026	**159,570.97**	**24,089.55**	**(43,830.64)**	**1,059,423.77**
TO DATE	**1,011,768.35**	**118,463.47**	**(70,808.05)**	**1,059,423.77**

Opioid Settlement Banking Summary	
October 31, 2026	
Settlement Payments	1,011,768.35
Interest Earnings	118,463.47
Qualified Expenditures	(70,808.05)
Cash Balance	1,059,423.77

Opioid Settlement Fund Summary	
October 31, 2026	
Settlement Payments	1,011,768.35
Interest Earnings	118,463.47
Approved Projects	(335,886.26)
Uncommitted Fund Balance	794,345.56

Approved Project #1

COMPLETE

Resolution # 105-2024 - 2025 Treatment Alternative and Diversion (TAD) Grant. A/C # 211.58.56720.584004

Approved	*$ 23,187.00*	
Expended		*$ 23,187.00*
Unspent		*$ -*

Approved Project #2

Resolution # 46-2025 - Telehealth Expansion. A/C # 211.58.56720.699270

Approved	$ 7,000.00	
Expended		*$ 3,790.50*
Unspent		*$ 3,209.50*

Approved Project #3

Resolution # 58-2025 - Peer Support LTE Positions. A/C # 211.58.56720.584005

Approved	$ 6,598.00	
Expended		*$ -*
Unspent		*$ 6,598.00*

Updated with resolution # 81-2025-2026 Project # 6

Approved Project #4

Resolution # 79-2025 - 2026 Treatment Alternative and Diversion (TAD) Grant. A/C # 211.58.56720.584004

Approved	$ 28,213.00	
Expended		*$ -*
Unspent		*$ 20,930.26*

Transferred out $7,282.74 on 5.28.2026

Approved Project #5

COMPLETE

Resolution # 80-2025 - Hearing Room Improvements. A/C # 211.58.56720.699211

Approved	$ 22,717.26	
Expended		*$ 22,717.26*
Unspent		*$ -*

originally $30,000

Approved Project #6

Resolution #81-2025 - Peer Support LTE Positions. A/C # 211.58.56720.584005

Approved	$ 32,991.00	
Expended		*$ -*
Unspent		*$ 32,991.00*

originally $26,393 $6,598 added 1.1.2026

Approved Project #7

Resolution #10-2026 - Treatment Alternative and Diversion (TAD) Grant Writer. A/C # 211.58.56720.521904

Approved	$ 11,200.00	
Expended		*$ 6,164.94*
Unspent		*$ 5,035.06*

Approved Project #8

Resolution #30-2026 - Behavioral Health Therapist Positions. A/C #211.58.56720.531489

Approved	$ 43,980.00	
Expended		*$ -*
Unspent		*$ 43,980.00*

Approved Project #9

Resolution # 79-2026 - 2027 Treatment Alternative and Diversion (TAD) Grant. A/C # 211.58.56720.584004

Approved	$ 60,000.00	
Expended		*$ -*
Unspent		*$ 60,000.00*

Approved Project #10

Resolution # 80-2026 - 2027 Morgue cooler & Equipment. A/C # 211.58.56720.584010

Approved	$ 100,000.00	
Expended		*$ -*
Unspent		*$ 100,000.00*

TOTAL PROJECTS

Approved	$ 335,886.26	
Expended		*$ 55,859.70*
Unspent		*$ 280,026.56*

Agenda

Oneida County
Investment Report [6]

Oct-26

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP [1]	616,339			2,066	618,405	3.950%
American Deposit Mgt - General Fd [2]	896,519		(23,914)	2,728	875,333	3.760%
American Deposit Mgt - Opioid Fd [2]	941,750			2,910	944,660	3.760%
Dana Investment Advisors [3]	7,860,694			66,949	7,927,644	10.220%
Ehlers Public Finance [4]	7,730,896			52,808	7,783,704	8.200%
Wisc. Investment Series Coop [5]	7,553,813			76,247	7,630,060	12.113%
Total	**$ 25,600,011**	**$ -**	**$ (23,914)**	**$ 203,709**	**$ 25,779,806**	**9.56%**

Year-To-Date 2026

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP [1]	599,569	-	(45)	18,882	618,405	3.720%
American Deposit Mgt - General Fd [2]	879,422	4,582	(34,264)	25,594	875,333	3.538%
American Deposit Mgt - Opioid Fd [2]	938,990	22,500	(43,831)	27,000	944,660	3.538%
Dana Investment Advisors [3]	7,692,238	-	-	235,405	7,927,644	4.129%
Ehlers Public Finance [4]	7,652,280	-	-	131,425	7,783,704	3.779%
Wisc. Investment Series Coop [5]	7,523,019	-	-	107,041	7,630,060	3.315%
Total	**$ 25,285,518**	**$ 27,082**	**$ (78,140)**	**$ 545,346**	**$ 25,779,806**	**5.75%**

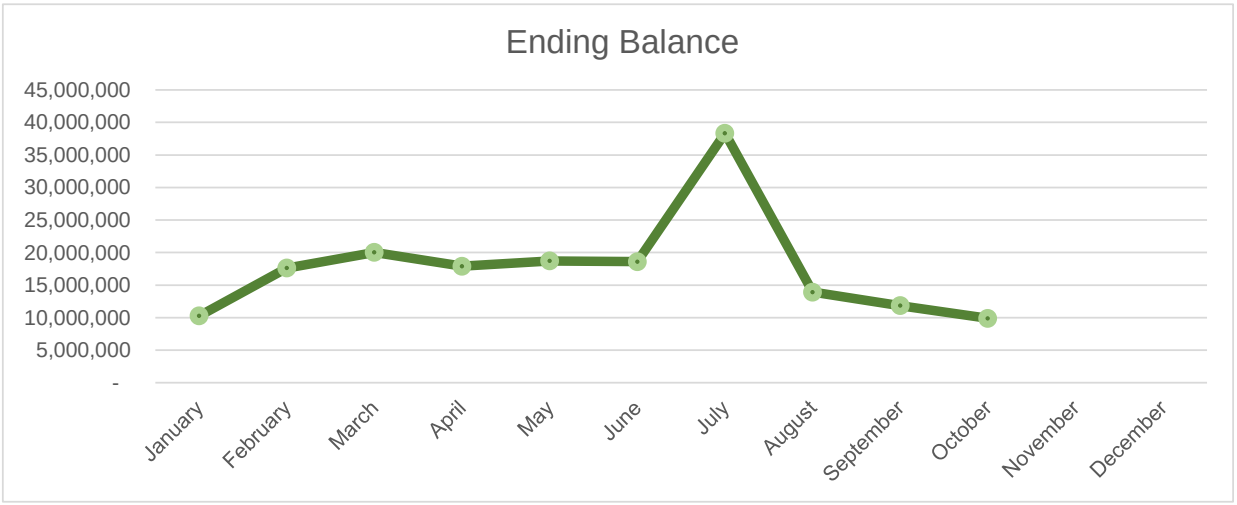
Notes

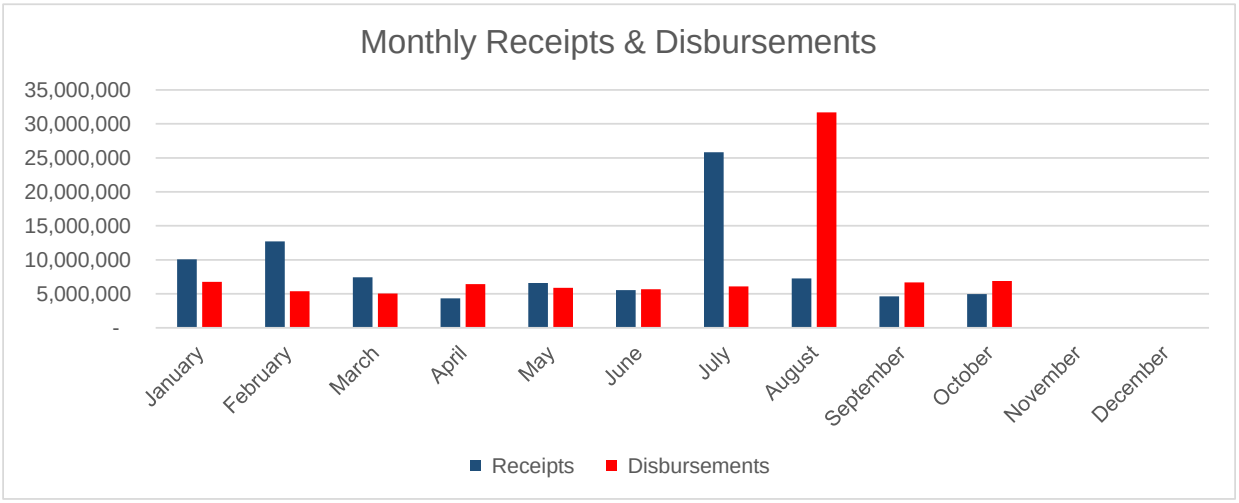
1. Pooled account. Investment Grade MMF managed by State Treasurer. Excludes Airport balances
2. Managed Account. Money Market Fund or CDs. American Deposit Management balances include General and Opioid Settlement Funds; excludes HSC Escrow.
3. Managed account. Short-term, investment-grade fixed income securities; Avg maturity 2 - 5 years.
4. Managed account. Short-term, investment-grade fixed income securities; Avg maturity 2 - 5 years.
5. Pooled account. Short-term, investment-grade fixed income securities; Avg maturity 0 - 2 years.
6. Report Includes general County balances. This report excludes the following restricted balances: Credit Card clearning accounts, Insurance accounts (FAHP, Section 125, HSC HRA), DSS Trust (Client Trust, ADRC Transportation, CCOP Risk), Airport, Solid Waste Escrows, Clerk of Circuit Court, and Sheriff forfeiture.

Agenda

Oneida County
2026 Checking Account

Month	Beginning Balance	Receipts	Disbursements	Ending Balance
January	6,931,057	10,092,208	6,747,111	10,276,154
February	10,276,154	12,726,122	5,375,091	17,627,185
March	17,625,766	7,440,081	5,041,512	20,024,334
April	20,024,334	4,320,003	6,434,901	17,909,437
May	17,967,625	6,612,317	5,863,836	18,716,107
June	18,716,107	5,566,612	5,685,434	18,597,284
July	18,597,284	25,845,324	6,100,164	38,342,445
August	38,342,445	7,263,900	31,695,110	13,911,234
September	13,911,234	4,619,989	6,696,123	11,835,100
October	11,835,100	4,961,728	6,898,853	9,897,976
November				
December				
Year To Date	6,931,057	89,448,283	86,538,134	9,841,207
Average		*8,944,828*	*8,653,813*	





Prepared by the Finance Department.
Unaudited. Subject to change without notice.

Agenda

ONEIDA COUNTY

Budget / Actual

11/14/2026 17:46

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.51460.523203	MACY AND EQUIP SVC CONTRACTS(E)	0	2,200.00	2,200.00	0.00%
101.58.51460.531101	POSTAGE AND BOX RENT(E)	60,418.19	70,100.00	9,681.81	86.18%
101.58.51460.531302	EMPLOYEE AUTO ALLOWANCE(E)	88.46	200	111.54	44.23%
101.58.51460.531305	MEALS LODGING & MISC TRAV(E)	0	0	0	100.00%
101.58.51460.531701	RENTS AND LEASES(E)	0	7,500.00	7,500.00	0.00%
101.58.51470.522005	TELEPHONE AND FAX(E)	60,974.84	72,000.00	11,025.16	84.68%
101.58.51480.523203	MACY AND EQUIP SVC CONTRACTS(E)	0	0	0	100.00%
101.58.51480.531102	PRINTING AND DUPLICATION(E)	0	0	0	100.00%
101.58.51480.531103	CENTRAL PURCHASING(E)	624.55	0	-624.55	100.00%
101.58.51510.511101	SALARIES-PERM EMPLOYEE(E)	158,231.34	141,400.00	-16,831.34	111.90%
101.58.51510.511102	WAGES-PERM EMPLOYEE(E)	2,752.00	60,000.00	57,248.00	4.58%
101.58.51510.511103	OVERTIME WAGES(E)	5.61	1,500.00	1,494.39	0.37%
101.58.51510.511104	WAGES-PART-TIME EMPLOYEE(E)	21,263.80	41,000.00	19,736.20	51.86%
101.58.51510.511105	WAGES-LIMITED TERM EMPLOYEE(E)	0	0	0	100.00%
101.58.51510.511205	HOLIDAY WORKED PAY(E)	464.28	0	-464.28	100.00%
101.58.51510.512001	SOCIAL SECURITY(E)	13,883.63	18,000.00	4,116.37	77.13%
101.58.51510.512002	RETIREMENT-EMPLOYER'S SHARE(E)	28,819.21	15,500.00	-13,319.21	185.93%
101.58.51510.512004	HEALTH/DENTAL INSURANCE(E)	8,088.46	12,500.00	4,411.54	64.70%
101.58.51510.512005	LIFE INSURANCE(E)	404.36	1,000.00	595.64	40.43%
101.58.51510.512006	WORKER'S COMPENSATION(E)	264.9	400	135.1	66.22%
101.58.51510.512007	INCOME CONTINUATION INS(E)	0	0	0	100.00%
101.58.51510.512017	RETIREE HEALTH INSURANCE(E)	0	0	0	100.00%
101.58.51510.512018	CASH IN LIEU OF HEALTH INS(E)	2,400.00	3,000.00	600	80.00%
101.58.51510.521301	ACCOUNTING AND AUDITING(E)	3,050.00	0	-3,050.00	100.00%
101.58.51510.522005	TELEPHONE AND FAX(E)	583.21	800	216.79	72.90%
101.58.51510.531101	POSTAGE AND BOX RENT(E)	861.41	800	-61.41	107.67%

Agenda

ONEIDA COUNTY

Budget / Actual

11/14/2026 17:46

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.58.51510.531102	PRINTING AND DUPLICATION(E)	0	100	100	0.00%
101.58.51510.531103	CENTRAL PURCHASING(E)	422.18	800	377.82	52.77%
101.58.51510.531203	MEMBERSHIP DUES(E)	0	750	750	0.00%
101.58.51510.531204	ADVERTISING(E)	380	0	-380	100.00%
101.58.51510.531301	TRAINING/CONFERENCE FEES(E)	0	4,000.00	4,000.00	0.00%
101.58.51510.531302	EMPLOYEE AUTO ALLOWANCE(E)	524.86	0	-524.86	100.00%
101.58.51510.531305	MEALS LODGING & MISC TRAVEL(E)	1,340.00	0	-1,340.00	100.00%
101.58.51511.521301	ACCOUNTING AND AUDITING(E)	63,270.00	80,000.00	16,730.00	79.08%
101.58.51512.521301	ACCOUNTING AND AUDITING(E)	0	6,500.00	6,500.00	0.00%
101.58.51550.511102	WAGES-PERM EMPLOYEE(E)	0	0	0	100.00%
101.58.51550.511103	OVERTIME WAGES(E)	0	0	0	100.00%
101.58.51550.512001	SOCIAL SECURITY(E)	0	0	0	100.00%
101.58.51550.512002	RETIREMENT-EMPLOYER'S SHARE(E)	0	0	0	100.00%
101.58.51550.512004	HEALTH/DENTAL INSURANCE(E)	0	0	0	100.00%
101.58.51550.512005	LIFE INSURANCE(E)	0	0	0	100.00%
101.58.51550.512006	WORKER'S COMPENSATION(E)	0	0	0	100.00%
101.58.51550.512007	INCOME CONTINUATION INS(E)	0	0	0	100.00%
101.58.51550.531101	POSTAGE AND BOX RENT(E)	0	0	0	100.00%
101.58.51550.531102	PRINTING AND DUPLICATION(E)	0	0	0	100.00%
101.58.51550.531103	CENTRAL PURCHASING(E)	0	0	0	100.00%
101.58.51550.531901	OTHER SUPPLIES & EXPENSES(E)	0	0	0	100.00%
101.58.51550.583050	BANK SERVICE CHARGES(E)	0	0	0	100.00%
101.58.51990.511208	ACCRUED COMPENSATED ABSENCES(E)	0	0	0	100.00%
101.58.51990.512004	HEALTH/DENTAL INSURANCE(E)	0	0	0	100.00%
101.58.51990.531901	OTHER SUPPLIES & EXPENSES(E)	61.56	0	-61.56	100.00%
101.58.51990.572004	OTHER INTEREST(E)	0	0	0	100.00%
	AccountTypeExpenditure	429,176.85	540,050.00	110,873.15	

Agenda

ONEIDA COUNTY

Budget / Actual

11/14/2026 17:46

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.58.51110.433600	FEDERAL GRANTS- SLFRF(R)	0	0	0	100.00%
101.58.51460.474102	LOCAL DEPT CHGS-POSTAGE(R)	-42,428.24	-80,000.00	-37,571.76	53.03%
101.58.51460.489140	REIMB PRIOR YR EXPENDITURE(R)	0	0	0	100.00%
101.58.51470.474104	LOCAL DEPT CHGS-TELEPHONE(R)	-50,739.28	-72,000.00	-21,260.72	70.47%
101.58.51480.461002	PUBLIC CHGS-DUPLICATION FEES(R)	0	0	0	100.00%
101.58.51480.474100	LOCAL DEPT CHGS-PRINTING(R)	0	0	0	100.00%
101.58.51510.461021	PUBLIC CHGS-FINANCE DEPT FEES(R)	-5,503.72	-5,500.00	3.72	100.06%
101.58.51510.461900	PUBLIC CHGS-EMPLOYEE FEES(R)	-486	-1,000.00	-514	48.60%
101.58.51550.474106	LOCAL DEPT CHGS-CENTRAL PUR(R)	0	0	0	100.00%
101.58.51550.494010	HOLDING-LIFE INSURANCE(R)	0	0	0	100.00%
101.58.51990.489100	MISCELLANEOUS REVENUES(R)	-99,077.48	0	99,077.48	100.00%
101.58.51990.489130	REFUND OF HRA-MERP(R)	0	0	0	100.00%
101.58.51990.493050	APPL CONT APPR-ACCRUED COMP(R)	0	0	0	100.00%
AccountTypeRevenue		-198,234.72	-158,500.00	39,734.72	
Fund101 - GENERAL FUND		230,942.13	381,550.00	150,607.87	

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.59990.512009	OTHER EMPLOYER CONTRIBUTIONS(E)	12,860.00	.00	-12,860.00	100.00%
101.58.59990.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.58.59990.513902	COST ALLOC-COLA ADJUSTMEN(E)	.00	.00	.00	100.00%
101.58.59990.513904	COST ALLOC-HEALTH / FRINGE A(E)	.00	194,248.00	194,248.00	0.00%
101.58.59990.521901	OTHER PROFESSIONAL SERVICES(E)	3,136.69	99,700.00	96,563.31	3.14%
101.58.59990.521910	CONTRACTUAL PROGRAMS(E)	.00	109,497.00	109,497.00	0.00%
101.58.59990.583050	BANK SERVICE CHARGES(E)	.00	.00	.00	100.00%
101.58.59990.583051	BOND GUARANTY RELATED EXPENSES(E)	8,530.00	96,000.00	87,470.00	8.88%
101.58.59990.583052	HUMAN SERVICES TRANSITION(E)	.00	.00	.00	100.00%
101.58.59990.583200	CHG ACCOUNTING ASSUMPTION(E)	.00	.00	.00	100.00%
101.58.59990.711002	OPERATING TRANSFER(E)	.00	.00	.00	100.00%
101.58.59990.721010	RESERVE FOR GEN FUND EXPE(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		**24,526.69**	**499,445.00**	**474,918.31**	
101.58.59990.411100	GENERAL PROPERTY TAXES(R)	-13,486,243.83	-13,486,518.00	-274.17	99.99%
101.58.59990.411101	GEN PROP TX CHRG BACKS(R)	-535.00	-535.00	.00	100.00%
101.58.59990.411500	FOREST CROPLAND/MANAGED LAND(R)	-106,184.01	-126,000.00	-19,815.99	84.27%
101.58.59990.412210	COUNTY SALES TAX(R)	-5,594,619.74	-7,305,000.00	-1,710,380.26	76.58%
101.58.59990.412220	SALES TAX RETAINED BY COUNTY(R)	.00	.00	.00	100.00%
101.58.59990.418800	INTEREST ON TAXES(R)	-242,185.72	-250,000.00	-7,814.28	96.87%
101.58.59990.418900	PENALTY ON TAXES(R)	-122,400.82	-125,000.00	-2,599.18	97.92%
101.58.59990.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.58.59990.434110	SHARED REVENUE(R)	-1,086,307.22	-678,100.00	408,207.22	160.19%
101.58.59990.435801	STATE AID-CONSERVATION AIDS(R)	-77,609.27	-187,000.00	-109,390.73	41.50%
101.58.59990.435901	PILT-EXEMPT COMPUTERS(R)	-211,373.52	-20,000.00	191,373.52	1056.86%

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.58.59990.435902	PERSONAL PROPERTY AID(R)	-88,537.79	-74,000.00	14,537.79	119.64%
101.58.59990.436900	STATE-UNEMPLOYMENT(R)	.00	.00	.00	100.00%
101.58.59990.474110	LOCAL DEPT CHGS-INDIRECT CST(R)	-270,635.00	-324,762.00	-54,127.00	83.33%
101.58.59990.481100	INTEREST EARNED(R)	-837,346.91	-2,050,000.00	-1,212,653.09	40.84%
101.58.59990.482100	RENT OF OTHER FACILITIES(R)	.00	.00	.00	100.00%
101.58.59990.483100	SALE OF FIXED ASSETS(R)	.00	.00	.00	100.00%
101.58.59990.483110	SALE OF COUNTY LAND(R)	-8,275.00	.00	8,275.00	100.00%
101.58.59990.483400	PROCEEDS FROM SALE OF CA(R)	-714,819.00	.00	714,819.00	100.00%
101.58.59990.484102	OPIOID LAWSUIT SETTLEMENT(R)	.00	.00	.00	100.00%
101.58.59990.489100	MISCELLANEOUS REVENUES(R)	6,997.23	-4,500.00	-11,497.23	-155.49%
101.58.59990.489300	REPAYMENT OF ECON DEVEL L(R)	.00	.00	.00	100.00%
101.58.59990.489400	BOND GUARANTY FEE(R)	-48,000.00	-96,000.00	-48,000.00	50.00%
101.58.59990.493051	APPL CONT APPN-BOND GUARANTY(R)	.00	.00	.00	100.00%
101.58.59990.493052	APPL CONT APPN-HSC TRANSITION(R)	.00	.00	.00	100.00%
101.58.59990.493101	FUND BAL APP-GENERAL FUND(R)	.00	.00	.00	100.00%
101.58.59990.493801	APPL CONT APPN-ONE TIME C(R)	.00	.00	.00	100.00%
101.58.59990.494100	HOLDING-HSC ESCROW TRANSACTION(R)	-18,268.57	.00	18,268.57	100.00%
101.58.59991.489400	REPAYMENT HUMAN SERV CTR LN(R)	.00	.00	.00	100.00%
101.58.59991.489430	REPAYMENT-EC DEVEL LOAN(R)	.00	.00	.00	100.00%
AccountTypeRevenue		**-22,906,344.17**	**-24,727,415.00**	**-1,821,070.83**	
Fund101 - GENERAL FUND		**-22,881,817.48**	**-24,227,970.00**	**-1,346,152.52**	
Total:		**-22,881,817.48**	**-24,227,970.00**	**-1,346,152.52**	

Agenda

ONEIDA COUNTY

Budget / Actual Finance Department & Centralized Business Units

11/14/2026 17:38

101.58.53000.000000{-}101.58.58999.999999 AND End.GLPeriod 1026

	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND				
GENERAL FUND - FINANCE - PUBLIC WORKS - AIRPORT	197,081.00	197,081.00	0	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	0	0	0	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	53,900.00	53,900.00	0	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - LAKELAND RETIREMENT FOUNDAT	0	0	0	100.00%
GENERAL FUND - FINANCE - CULTURE, EDUCATION & RECREATIO - REGIONAL REFERENCE LIBRARY	7,807.08	0	-7,807.08	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	146,500.00	146,500.00	0	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	34,233.57	70,000.00	35,766.43	48.90%
	439,521.65	467,481.00	27,959.35	
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	0	-18,500.00	-18,500.00	0.00%
	0	-18,500.00	-18,500.00	
Fund101 - GENERAL FUND	439,521.65	448,981.00	9,459.35	

Agenda

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10158","20306","40158","40458","10121","10124","10126"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
AMAZON CAPITAL SERVICES LLC										
2027 BUDGET BINDERS	26975	10/12/2026	09/21/2026	1L71-WDMP-39YX	101.58.51480.531103	54.04	10/22/2026	444604	54.04	
CARDINAL 1-INCH, ROUND RING VIEW BINDER, BLACK, CASE OF 6 BINDERS (00412)	26975	10/12/2026	09/28/2026	1LXT-3GTR-4L61	101.58.51480.531103	23.44	10/22/2026	444604	23.44	
SHARP 12-DIGIT TWO-COLOR PRINT CALCULATOR, BRIGHT, HIGH-CONTRAST DISPLAY WITHWEIGHTED BASE FOR STABLE PRINTING, DESKTOP ...SOLD	26975	10/12/2026	08/31/2026	1RHN-HP6V-1J3P	101.58.51480.531103	186.48	10/22/2026	444604	186.48	
STANDING DESK CONVERTER	26975	10/12/2026	08/31/2026	1WCH-HHJ9-VNWQ	101.58.51480.531103	269.99	10/22/2026	444604	269.99	
Total AMAZON CAPITAL SERVICES LLC:									533.95	
ASPIRUS HEALTH PLAN INC										
COBRA	28681	10/21/2026	10/19/2026	262920000089	101.58.59990.512009	422,284.00	10/22/2026	444607	422,284.00	
EMPLOYER PORTION (ACTIVE EMPLOYEES)	28681	10/21/2026	10/19/2026	262920000234	101.215310	2,517.00	10/22/2026	444607	2,517.00	
Total ASPIRUS HEALTH PLAN INC:									424,801.00	
ASSOCIATED BANK HSA (EFT)										
HSA CONTRIBUTION	2387	10/06/2026	10/02/2026	2026 OCTOBER 02	101.215355	11,039.26	10/09/2026	500459	11,039.26	M
HSA CONTRIBUTION	2387	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215355	10,786.13	10/23/2026	500466	10,786.13	M
Total ASSOCIATED BANK HSA (EFT):									21,825.39	
Boston Mutual Life Ins CO (ACH)										
LIFE INS PREMIUM	500436	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215420	1,042.58	10/22/2026	17409	1,042.58	
Total Boston Mutual Life Ins CO (ACH):									1,042.58	
CHARTER COMMUNICATIONS										
171433701 - SPECTRUM FIBER INTERNET (FINANCE)	5998	10/06/2026	10/01/2026	171433701100126	101.58.51470.522005	1,020.00	10/08/2026	444359	1,020.00	
Total CHARTER COMMUNICATIONS:									1,020.00	
Delta Dental (EFT)										
DENTAL NOVEMBER COBRA	500217	10/19/2026	11/01/2026	1119381	101.215480	14,922.81	10/23/2026	500467	14,922.81	M

M = Manual Check, V = Void Check

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
Total Delta Dental (EFT):									14,922.81	
Delta Vision of Wisconsin Inc (EFT)										
VISION NOVEMBER	500218	10/19/2026	11/01/2026	1119381	101.215470	1,518.15	10/23/2026	500468	1,518.15	M
Total Delta Vision of Wisconsin Inc (EFT):									1,518.15	
EMPOWER (FKA GREAT WEST)(WI DEFF COMP)										
WI DC & ROTH DEDUCTIONS	14390	10/06/2026	10/02/2026	2026 OCTOBER 02	101.215700	14,925.16	10/09/2026	500460	14,925.16	M
WI ROTH DEDUCTIONS	14390	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215700	14,633.45	10/23/2026	500469	14,633.45	M
Total EMPOWER (FKA GREAT WEST)(WI DEFF COMP):									29,558.61	
FRONTIER COMMUNICATIONS										
715/369-6319	6	10/06/2026	10/01/2026	October 2026	101.58.51470.522005	2,385.05	10/08/2026	444374	2,385.05	
Total FRONTIER COMMUNICATIONS:									2,385.05	
INCREDIBLEBANK - RIVER VALLEY										
BENJAMIN E RICH CASE # 19-CV-91	500105	09/30/2026	10/02/2026	2026 OCTOBER 2	101.215800	23.43	10/06/2026	444186	23.43	
BENJAMIN E RICH CASE # 19-CV-91	500105	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215800	21.24	10/20/2026	444432	21.24	
Total INCREDIBLEBANK - RIVER VALLEY:									44.67	
INTERNAL REVENUE SERVICE EFT										
MC PAYROLL TAXES	1871	09/30/2026	10/02/2026	2026 OCTOBER 2	101.215150	208,877.30	10/09/2026	500461	208,877.30	M
MC PAYROLL TAXES	1871	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215150	208,819.89	10/23/2026	500470	208,819.89	M
Total INTERNAL REVENUE SERVICE EFT:									417,697.19	
Kohner, Mann & Kailas, S.C.										
HURLBURT, CAMBRYA CASE # 25FJ03A	500901	09/30/2026	10/02/2026	2026 OCTOBER 2	101.215800	466.23	10/06/2026	444187	466.23	
HURLBURT, CAMBRYA CASE # 25FJ03A	500901	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215800	466.30	10/20/2026	444433	466.30	
Total Kohner, Mann & Kailas, S.C.:									932.53	
METRO WIRELESS										
HSC WIRELESS	500810	10/05/2026	10/05/2026	INV-0000024393	101.58.51470.522005	1,869.71	10/08/2026	444384	1,869.71	

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total METRO WIRELESS:									1,869.71
ONEIDA CO DEPUTY SHERIFF ASSOCIATION									
UNION DUES	500434	10/06/2026	10/02/2026	2026 OCTOBER 02	101.215800	750.00	10/06/2026	17050	750.00
Total ONEIDA CO DEPUTY SHERIFF ASSOCIATION:									750.00
ONEIDA COUNTY DEPT OF HUMAN SERVICES									
ONEIDA CO DEPT OF HUMAN SERVICES	8580	10/07/2026	10/07/2026	10.7.2026	101.242430	3,400.32	10/22/2026	444653	3,400.32
Total ONEIDA COUNTY DEPT OF HUMAN SERVICES:									3,400.32
ONEIDA COUNTY ECONOMIC DEV CORP									
Q4 2026 SUBSIDY	6240	10/05/2026	10/05/2026	Q4 2026 Invoice	101.58.56710.581201	36,625.00	10/08/2026	444391	36,625.00
Total ONEIDA COUNTY ECONOMIC DEV CORP:									36,625.00
ONEIDA COUNTY HUMANE SOCIETY INC									
4TH QUARTER PAYMENT 2026	719	10/20/2026	10/01/2026	4Q2026	101.58.54193.581201	13,475.00	10/22/2026	444654	13,475.00
Total ONEIDA COUNTY HUMANE SOCIETY INC:									13,475.00
PITNEY BOWES RESERVE ACCOUNT									
PITNEY BOWES RESERVE ACCOUNT # 35425628	25959	09/24/2026	09/24/2026	09.2026.25959	101.58.51460.531101	10,000.00	10/08/2026	444397	10,000.00
Total PITNEY BOWES RESERVE ACCOUNT:									10,000.00
REINHART BOERNER VAN DEUREN									
SEPTEMBER 2026 BT	14192	09/23/2026	09/17/2026	13208341	101.58.59990.583051	2,557.50	10/08/2026	444400	2,557.50
Total REINHART BOERNER VAN DEUREN:									2,557.50
SECURIAN FINANCIAL GROUP INC									
EMPLOYEE DED. SPOUSE & DEPENDENT	127	10/20/2026	10/01/2026	OCTOBER 2026	101.215420	9,298.78	10/20/2026	444434	9,298.78
Total SECURIAN FINANCIAL GROUP INC:									9,298.78

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
STATE OF WI FINES & FORFEITURES EFT										
ST83 FINES, FORFEITURES, ASSESSMENT	2168	10/07/2026	10/07/2026	10.7.2026	101.242390	72,679.76	10/23/2026	500471	72,679.76	M
Total STATE OF WI FINES & FORFEITURES EFT:									72,679.76	
UNITED MAILING SERVICES INC										
UMS 9/1/26 - 9/30/26	22928	10/09/2026	10/07/2026	236507	101.58.51460.531101	451.41	10/22/2026	444676	451.41	
Total UNITED MAILING SERVICES INC:									451.41	
VOYA FINANCIAL - VEBA - EFT										
VEBA	500844	10/08/2026	10/02/2026	2026 OCTOBER 02	101.215390	4,339.42	10/23/2026	500472	4,339.42	M
VEBA	500844	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215390	4,339.42	10/23/2026	500473	4,339.42	M
Total VOYA FINANCIAL - VEBA - EFT:									8,678.84	
VOYA FINANCIAL EFT										
DEFFERED COMP & ROTH	500823	10/06/2026	10/02/2026	2026 OCTOBER 02	101.215700	14,822.31	10/09/2026	500462	14,822.31	M
DEFERRED ROTH	500823	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215700	14,505.63	10/23/2026	500474	14,505.63	M
Total VOYA FINANCIAL EFT:									29,327.94	
WI DEPT OF ADMIN										
WI LAND PROGRAM	7283	10/06/2026	10/06/2026	10.6.2026	101.242920	7,119.00	10/08/2026	444423	7,119.00	
Total WI DEPT OF ADMIN:									7,119.00	
WI DEPT OF EMPLOYEE TRUST EFT										
WRS CONTRIBUTIONS	1938	09/28/2026	09/28/2026	2026 AUGUST	101.215210	280,690.04	10/09/2026	500463	280,690.04	M
Total WI DEPT OF EMPLOYEE TRUST EFT:									280,690.04	
WI DEPT OF REVENUE EFT										
WI SALES TAX DISCOUNT	8014	10/06/2026	10/06/2026	10.6.2026	101.242130	806.37	10/09/2026	500464	806.37	M
GARNISHMENT FLANNERY CASE # 4763312	8014	09/30/2026	10/02/2026	2026 OCTOBER 2	101.215800	748.83	10/09/2026	500464	748.83	M
GARNISHMENT OLSON CASE # 4691862	8014	10/19/2026	10/19/2026	2026 OCTOBER 16	101.215800	641.46	10/23/2026	500475	641.46	M
Total WI DEPT OF REVENUE EFT:									2,196.66	

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
WI DEPT OF REVENUE STATE W/H EFT										
STATE WH PAYROLL TAXES	1916	09/30/2026	10/02/2026	2026 OCTOBER 2	101.215130	37,225.50	10/09/2026	500465	37,225.50	M
STATE WH PAYROLL TAXES	1916	10/19/2026	10/19/2026	2026 OCTOBER 16	101.215130	37,260.28	10/23/2026	500476	37,260.28	M
Total WI DEPT OF REVENUE STATE W/H EFT:									74,485.78	
WI SCTF										
RICH, BENJAMIN 387847121	500437	09/30/2026	10/02/2026	2026 OCTOBER 2	101.215800	1,565.21	10/06/2026	444188	1,565.21	
RICH, BENJAMIN 387847121	500437	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215800	1,565.21	10/20/2026	444435	1,565.21	
Total WI SCTF:									3,130.42	
WPPA SHERIFFS UNION (ACH)										
INVOICE # 29443 PAYROLL UNION DUES	500433	10/06/2026	10/02/2026	2026 OCTOBER 02	101.215800	1,590.00	10/06/2026	17052	1,590.00	
Total WPPA SHERIFFS UNION (ACH):									1,590.00	
YMCA OF THE NORTHWOODS										
2026 OCTOBER MEMBERSHIP DUES	8109	10/19/2026	10/16/2026	2026 OCTOBER 16	101.215802	1,083.50	10/20/2026	444436	1,083.50	
Total YMCA OF THE NORTHWOODS:									1,083.50	
Grand Totals:									1,475,691.59	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	6,079.00	1,481,770.59-	1,475,691.59-
101.215110	225,035.29	.00	225,035.29
101.215120	140,032.63	.00	140,032.63
101.215130	74,485.78	.00	74,485.78
101.215150	52,629.27	.00	52,629.27
101.215210	280,690.04	.00	280,690.04
101.215310	388,746.00	.00	388,746.00
101.215355	21,825.39	.00	21,825.39
101.215390	8,678.84	.00	8,678.84

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
101.215410	34,705.00	.00	34,705.00
101.215420	10,341.36	.00	10,341.36
101.215470	1,518.15	.00	1,518.15
101.215480	14,922.81	.00	14,922.81
101.215700	58,886.55	.00	58,886.55
101.215800	7,837.91	.00	7,837.91
101.215802	1,083.50	.00	1,083.50
101.242130	816.37	10.00-	806.37
101.242390	72,679.76	.00	72,679.76
101.242430	3,400.32	.00	3,400.32
101.242920	7,119.00	.00	7,119.00
101.58.51460.531101	10,451.41	.00	10,451.41
101.58.51470.522005	5,274.76	.00	5,274.76
101.58.51480.531103	533.95	.00	533.95
101.58.51990.489100	.00	6,069.00-	6,069.00-
101.58.54193.581201	13,475.00	.00	13,475.00
101.58.56710.581201	36,625.00	.00	36,625.00
101.58.59990.512009	7,419.00	.00	7,419.00
101.58.59990.583051	2,557.50	.00	2,557.50
Grand Totals:	1,487,849.59	1,487,849.59-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10158","20306","40158","40458","10121","10124","10126"

M = Manual Check, V = Void Check

Agenda

Information Technology Status

October 2026

Highlights

Top Projects

1. JL – Replace Jail Access System. On Going. Phase 1 is the hardware, Phase 2 is the software if needed.
2. SD – New World update/upgrade. Scheduled: September 2026. CIP Project. Servers built. Install in progress.
3. SW – Fiber connectivity, Cameras… Still pending.
4. County Wide – Infrastructure replacement. Main/Core VSP completed. Will continue 2026 thru 2032.
5. SD – Arbitrator upgrade. Scheduled for October 2026. Completed.
6. HD – New office wireless and cameras. Fiber installed. Wireless installed.
7. PH – Sensaphone failover/redundant monitoring cell device returned for configuration.
8. County Wide – migration to Office 365, CIP Project Scheduled by end of October. Licenses ordered, migration underway. Rolled out October 30th.

Upcoming Projects

9. LI – New GIS Servers and upgrades. End of 2026, CIP Project
10. ITS – UPS Battery replacement schedule for 2027.
11. IT – Redundant/Failover/Load Balance Fiber internet line. Back Burner until vendor found.

Helpdesk Status Report:

Ticket Trends

- Currently averaging 83 open tickets per day.

Downtime Incidents:

November 12th widespread Microsoft outage made our emails inaccessible. Started approx. 11:AM… Resolved by 6:45 AM on 11-13-26.

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 1026

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.12.51450.489100	NON-SUBSCRIPTION COMPONENT(E)	.00	.00	.00	100.00%
101.12.51450.511101	SALARIES-PERM EMPLOYEE(E)	460,119.48	521,800.00	61,680.52	88.17%
101.12.51450.511102	WAGES-PERM EMPLOYEE(E)	109,494.34	164,100.00	54,605.66	66.72%
101.12.51450.511103	OVERTIME WAGES(E)	927.50	1,500.00	572.50	61.83%
101.12.51450.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.12.51450.511107	CALL PAY(E)	2,484.00	7,500.00	5,016.00	33.12%
101.12.51450.511113	COVID-19 PAY(E)	.00	.00	.00	100.00%
101.12.51450.511205	HOLIDAY WORKED PAY(E)	1,844.39	500.00	-1,344.39	368.87%
101.12.51450.512001	SOCIAL SECURITY(E)	42,682.79	58,537.00	15,854.21	72.91%
101.12.51450.512002	RETIREMENT-EMPLOYER'S SHARE(E)	38,874.35	47,000.00	8,125.65	82.71%
101.12.51450.512004	HEALTH/DENTAL INSURANCE(E)	111,844.55	139,500.00	27,655.45	80.17%
101.12.51450.512005	LIFE INSURANCE(E)	1,767.11	2,500.00	732.89	70.68%
101.12.51450.512006	WORKER'S COMPENSATION(E)	876.21	740.00	-136.21	118.40%
101.12.51450.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.12.51450.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.12.51450.512017	RETIREE HEALTH INSRANCE(E)	19,074.00	28,000.00	8,926.00	68.12%
101.12.51450.512018	CASH IN LIEU OF HEALTH INS(E)	3,500.00	18,000.00	14,500.00	19.44%
101.12.51450.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.12.51450.521401	DP TRAINING-OTHER DEPTS(E)	.00	12,000.00	12,000.00	0.00%
101.12.51450.521402	CONTRACT PROGRAMMING/CONSULT(E)	185,496.00	60,000.00	-125,496.00	309.16%
101.12.51450.521901	OTHER PROFESSIONAL SERVICES(E)	34,104.77	23,000.00	-11,104.77	148.28%
101.12.51450.522005	TELEPHONE AND FAX(E)	14,784.16	30,000.00	15,215.84	49.28%
101.12.51450.523202	MACY AND EQUIP REPAIR(E)	398.22	4,000.00	3,601.78	9.95%
101.12.51450.523204	HARDWARE MAINTENANCE(E)	72,044.05	100,000.00	27,955.95	72.04%

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Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.523205	SOFTWARE MAINTENANCE(E)	439,683.90	558,192.00	118,508.10	78.76%
101.12.51450.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51450.531101	POSTAGE AND BOX RENT(E)	82.94	200.00	117.06	41.47%
101.12.51450.531102	PRINTING AND DUPLICATION(E)	.00	1,075.00	1,075.00	0.00%
101.12.51450.531103	CENTRAL PURCHASING(E)	148.52	800.00	651.48	18.56%
101.12.51450.531104	CENTRAL COPIER PRINTER LEASE(E)	60,990.87	78,500.00	17,509.13	77.69%
101.12.51450.531204	ADVERTISING(E)	200.00	800.00	600.00	25.00%
101.12.51450.531301	TRAINING/CONFERENCE FEES(E)	1,193.20	1,000.00	-193.20	119.32%
101.12.51450.531302	EMPLOYEE AUTO ALLOWANCE(E)	778.78	1,975.00	1,196.22	39.43%
101.12.51450.531304	MEALS-TAXABLE(E)	.00	100.00	100.00	0.00%
101.12.51450.531305	MEALS LODGING & MISC TRAVEL(E)	.00	1,000.00	1,000.00	0.00%
101.12.51450.531901	OTHER SUPPLIES & EXPENSES(E)	8,131.25	15,000.00	6,868.75	54.20%
101.12.51450.531974	SUBSCRIPTION AMORITZATION(E)	.00	.00	.00	100.00%
101.12.51450.571002	SUBSCRIPTION PRINCIPAL(E)	.00	.00	.00	100.00%
101.12.51450.572006	SUBSCRIPTION INTEREST(E)	.00	.00	.00	100.00%
101.12.51450.583001	BAD DEBT EXPENSES(E)	.00	.00	.00	100.00%
101.12.51450.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51450.699007	SOFTWARE(E)	1,594.75	13,000.00	11,405.25	12.26%
101.12.51450.699008	COMPUTER HARDWARE(E)	394,260.44	348,000.00	-46,260.44	113.29%
101.12.51450.699040	SPECIAL PROJECTS(E)	.00	.00	.00	100.00%
101.12.51450.699041	COMPUTER REPLACEMENT(E)	.00	.00	.00	100.00%
101.12.51450.699042	COMPUTER EQ-MAJOR SYS UPGRAD(E)	.00	.00	.00	100.00%
101.12.51450.699044	PERIFERIAL SMALL EQ REPLACEM(E)	3,879.93	10,000.00	6,120.07	38.79%
101.12.51450.699260	PROJECT 1-E MAIL-ENTERPRISE(E)	.00	.00	.00	100.00%
101.12.51450.699262	PROJECT 3 VOICE OVER IP(E)	.00	.00	.00	100.00%

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 1026

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.699263	PROJECT 4-ACCOUNTING UPGR(E)	.00	.00	.00	100.00%
101.12.51450.699264	PROJECT 5-CAPITAL IMPROVEMT(E)	.00	.00	.00	100.00%
101.12.51450.699265	PROJECT 6-WI FI CTHSE(E)	.00	.00	.00	100.00%
101.12.51450.699266	PROJECT 7-SERVER UPGRADES&BU(E)	.00	.00	.00	100.00%
101.12.51450.699267	PROJECT 8-MOBILE SD COMPUTER(E)	.00	.00	.00	100.00%
101.12.51450.699268	PROJECT 9-DESKTOP/LAPTOP/PRI(E)	.00	.00	.00	100.00%
101.12.51450.699269	PROJECT 10-EXCHANGE UPGRADE(E)	.00	.00	.00	100.00%
101.12.51450.699270	PROJECT 11-OFFICE 2016(E)	.00	.00	.00	100.00%
101.12.51450.699271	PROJECT 12-NEW WORLD REFRESH(E)	13,195.44	.00	-13,195.44	100.00%
101.12.51450.699272	PROJECT 13-NW HDWR SUPP(E)	.00	.00	.00	100.00%
101.12.51450.699273	PROJECT 14-FIREWALL REPL(E)	.00	.00	.00	100.00%
101.12.51450.699274	PROJECT 15(E)	.00	.00	.00	100.00%
101.12.51450.699500	CIP PROJECTS(E)	.00	.00	.00	100.00%
101.12.51450.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51452.521402	CONTRACT PROGRAMMING/CONS(E)	.00	.00	.00	100.00%
101.12.51452.523205	SOFTWARE MAINTENANCE(E)	171,792.39	135,000.00	-36,792.39	127.25%
101.12.51452.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51452.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.12.51452.531974	SUBSCRIPTION AMORITZATION(E)	.00	.00	.00	100.00%
101.12.51452.571002	SUBSCRIPTION PRINCIPAL(E)	.00	.00	.00	100.00%
101.12.51452.572006	SUBSCRIPTION INTEREST(E)	.00	.00	.00	100.00%
101.12.51452.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51452.699007	SOFTWARE(E)	.00	.00	.00	100.00%
101.12.51452.699008	COMPUTER HARDWARE(E)	.00	135,000.00	135,000.00	0.00%
101.12.51452.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 1026

Account Number	Account Title	YTD	Budget	Variance	% Budget
AccountTypeExpenditure		**2,196,248.33**	**2,518,319.00**	**322,070.67**	
101.12.51450.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.12.51450.461700	PUBLIC CHGS-INFO TECH SERV(R)	-3,174.35	-5,000.00	-1,825.65	63.48%
101.12.51450.489140	REIMB PRIOR YR EXPENDITURE(R)	.00	.00	.00	100.00%
101.12.51450.493003	APPL CONT APPR-INFO TECH SER(R)	.00	-80,000.00	-80,000.00	0.00%
101.12.51450.493004	APPL CONT APPR-ITS-HARD/S(R)	.00	-50,000.00	-50,000.00	0.00%
101.12.51450.493005	APPL CONT APPR-ITS-EQUIPM(R)	.00	.00	.00	100.00%
101.12.51450.493006	APPL CONT APPR-MAJOR SYS UPG(R)	.00	.00	.00	100.00%
101.12.51450.493007	APPL CONT APPR-LAW ENF CO(R)	.00	.00	.00	100.00%
101.12.51450.493034	APPL CONT APPR-PP EQUIP>10,0(R)	.00	.00	.00	100.00%
101.12.51450.493119	APPL CONT APPN-ITS CAP IMP(R)	.00	.00	.00	100.00%
101.12.51450.493121	APPL CONT APPN-SERVER UPGR(R)	.00	.00	.00	100.00%
101.12.51450.493122	APPL CONT APPN-MOBILE SD COM(R)	.00	.00	.00	100.00%
101.12.51450.493126	APPL CONT APPR-COPIER(R)	.00	.00	.00	100.00%
101.12.51452.461901	PUBLIC CHGS-SANITARY MAIN(R)	-24,381.00	-25,000.00	-619.00	97.52%
101.12.51452.493010	APPL CONT APPR-LAND REC F(R)	.00	.00	.00	100.00%
101.12.51452.493110	APPL CONT APPR-ROD REC 2010(R)	.00	-245,000.00	-245,000.00	0.00%
AccountTypeRevenue		**-27,555.35**	**-405,000.00**	**-377,444.65**	
Fund101 - GENERAL FUND		**2,168,692.98**	**2,113,319.00**	**-55,373.98**	
Total:		**2,168,692.98**	**2,113,319.00**	**-55,373.98**	

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (6 Characters) = "101125","404125"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
3RT Networks LLC									
DUO SOFTWARE SUBSCRIPTION	500495	10/06/2026	10/05/2026	CW39867	101.12.51450.523205	150.00	10/08/2026	444349	150.00
Total 3RT Networks LLC:									150.00
AMAZON CAPITAL SERVICES LLC									
GRANDSTREAM HT801-V2 ANALOG TELEPHONE ADAPTER	26975	10/20/2026	05/11/2026	1GVD-N6V4-WMQM	101.12.51450.522005	200.95	10/22/2026	444604	200.95
Total AMAZON CAPITAL SERVICES LLC:									200.95
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	10/21/2026	10/19/2026	262920000019	101.12.51450.512017	2,244.00	10/22/2026	444607	2,244.00
Total ASPIRUS HEALTH PLAN INC:									2,244.00
AT&T MOBILITY LLC									
ITS ON-CALL CELL PHONE (FIRSTNET)	28220	10/20/2026	10/07/2026	287338869940X10152026	101.12.51450.522005	43.91	10/22/2026	444608	43.91
Total AT&T MOBILITY LLC:									43.91
CDW GOVERNMENT INC									
W2022X - HP 414 YELLOW TONER CARTRIDGE, HIGH YIELD	6395	10/06/2026	09/17/2026	AL1FQ9Q	101.12.51450.531901	566.68	10/08/2026	444357	566.68
GS305PP - NETGERA 5-PORT POE+ GIGABIT UNMANAGED SWITCH	6395	10/06/2026	09/18/2026	AL1PE3R	101.12.51450.699044	229.56	10/08/2026	444357	229.56
HP 952 CYAN/YELLOW/MAGENTA CARTRIDGE	6395	10/20/2026	09/30/2026	AL25C6G	101.12.51450.531901	126.03	10/22/2026	444611	126.03
PPDPER0452-A - TUNGSTEN POWER PDF 2025 BUSINESS	6395	10/20/2026	09/25/2026	AL2HM6F	101.12.51450.699007	132.69	10/22/2026	444611	132.69
HP 213X MAGENTA TONER CARTRIDGE	6395	10/20/2026	10/09/2026	AL4BU8Q	101.12.51450.531901	1,281.19	10/22/2026	444611	1,281.19
Total CDW GOVERNMENT INC:									2,336.15
CHAMP SOFTWARE									
NIGHTINGALE NOTES SUBSCRIPTION	5855	10/06/2026	09/01/2026	CH-15264	101.12.51450.523205	26,492.00	10/08/2026	444358	26,492.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total CHAMP SOFTWARE:									26,492.00
CHARTER COMMUNICATIONS									
171429001 - HODAG COUNTRY FEST INTERNET	5998	10/06/2026	10/01/2026	171429001100126	101.12.51450.522005	119.99	10/08/2026	444359	119.99
171433701 - SPECTRUM FIBER INTERNET (COURTHOUSE)	5998	10/06/2026	10/01/2026	171433701100126	101.12.51450.522005	680.00	10/08/2026	444359	680.00
259255101 - SPECTRUM CABLE INTERNET (HIGHWAY DEPARTMENT)	5998	10/06/2026	10/01/2026	259255101100126	101.12.51450.522005	360.00	10/08/2026	444359	360.00
Total CHARTER COMMUNICATIONS:									1,159.99
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JASON RHODES #7194	29450	10/19/2026	10/15/2026	8855 October 2026	101.12.51450.531103	2,187.22	10/22/2026	444615	2,187.22
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									2,187.22
DIVERSIFIED BENEFIT SERVICES INC									
DBS FRA ITS	24171	10/06/2026	10/02/2026	492501	101.12.51450.512004	4.60	10/08/2026	444370	4.60
Total DIVERSIFIED BENEFIT SERVICES INC:									4.60
E.O. Johnson Co. Inc.									
EO JOHNSON PRINTER LEASE PAYMENT	322	10/19/2026	10/16/2026	43278301	101.12.51450.531104	5,896.80	10/22/2026	444619	5,896.80
Total E.O. Johnson Co. Inc.:									5,896.80
EO JOHNSON CO									
HP X45135DW WIRELESS COLOR PRINTER	322	10/19/2026	10/14/2026	INV2051097	101.12.51450.699008	914.67	10/22/2026	444621	914.67
Total EO JOHNSON CO:									914.67
TECHNOLOGY MANAGEMENT LLC									
SCALE HC3450FG SERVER	6284	10/21/2026	10/15/2026	10710	101.12.51450.699008	186,970.77	10/22/2026	444672	186,970.77
INSTALL150 - WORK ON OCFIBERUP2026	6284	10/19/2026	10/15/2026	10714	404.12.57141.699276	10,115.98	10/22/2026	444672	10,115.98
SYMANTEC ENDPOINT SECURITY ENTERPRISE, 1-99 DEVICES	6284	10/19/2026	10/15/2026	10715	101.12.51450.523205	585.50	10/22/2026	444672	585.50
SYMANTEC ENDPOINT SECURITY ENTERPRISE, 1-99 DEVICES	6284	10/19/2026	10/15/2026	10722	101.12.51450.523205	1,171.00	10/22/2026	444672	1,171.00
MEDCSECGATEWAY - ENDPOINT CENTRAL SECURE GATEWAY SERVER SUBSCRIPTION	6284	10/19/2026	10/15/2026	10730	101.12.51450.523205	20,797.00	10/22/2026	444672	20,797.00
INSTALL150 - OCO365MIGRATION2026	6284	10/19/2026	10/15/2026	10758	404.12.57141.699275	225.00	10/22/2026	444672	225.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
DUOMSP - DUO MSP LICENSE FOR 2FA	6284	10/19/2026	10/15/2026	10769	101.12.51450.523205	768.00	10/22/2026	444672	768.00
INSTALL150 - HSD SWITCH UPGRADES	6284	10/19/2026	10/15/2026	10783	404.12.57141.699276	375.00	10/22/2026	444672	375.00
INSTALL150 - OCDUOADVUP2026	6284	10/19/2026	10/15/2026	10784	101.12.51450.521402	450.00	10/22/2026	444672	450.00
INSTALL150 - OCSCALECOMP2024	6284	10/15/2026	10/15/2026	10786	101.12.51450.521402	412.50	10/22/2026	444672	412.50
INSTALL150 - OCSESUP2026	6284	10/15/2026	10/15/2026	10787	101.12.51450.521402	2,550.00	10/22/2026	444672	2,550.00
INSTALL150 - OCVSPREPLACE2026	6284	10/15/2026	10/15/2026	10788	101.12.51450.521402	6,112.50	10/22/2026	444672	6,112.50
SUPPORT150 - SYSTEM SUPPORT (HSC)	6284	10/15/2026	10/15/2026	10789	101.12.51450.521402	525.00	10/22/2026	444672	525.00
SUPPORT150 - SYSTEM SUPPORT	6284	10/15/2026	10/15/2026	10790	101.12.51450.521402	6,975.00	10/22/2026	444672	6,975.00
Total TECHNOLOGY MANAGEMENT LLC:									238,033.25
US INTERNET CORP									
HOSTED EXCHANGE	29595	10/19/2026	10/17/2026	6207608	101.12.51450.523205	2,620.00	10/22/2026	444678	2,620.00
Total US INTERNET CORP:									2,620.00
Grand Totals:									282,283.54

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.12.51450.512004	4.60	.00	4.60
101.12.51450.512017	2,244.00	.00	2,244.00
101.12.51450.521402	17,025.00	.00	17,025.00
101.12.51450.522005	1,404.85	.00	1,404.85
101.12.51450.523205	52,583.50	.00	52,583.50
101.12.51450.531103	2,187.22	.00	2,187.22
101.12.51450.531104	5,896.80	.00	5,896.80
101.12.51450.531901	1,973.90	.00	1,973.90
101.12.51450.699007	132.69	.00	132.69
101.12.51450.699008	187,885.44	.00	187,885.44
101.12.51450.699044	229.56	.00	229.56
101.211100	.00	271,567.56-	271,567.56-
404.12.57141.699275	225.00	.00	225.00
404.12.57141.699276	10,490.98	.00	10,490.98
404.211100	.00	10,715.98-	10,715.98-

GL Account	Debit	Credit	Proof
Grand Totals:	282,283.54	282,283.54-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (6 Characters) = "101125","404125"

M = Manual Check, V = Void Check

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.10.50000.000000{-}101.10.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.10.51520.511101	SALARIES-PERM EMPLOYEE(E)	75,854.50	93,190.00	17,335.50	81.39%
101.10.51520.511102	WAGES-PERM EMPLOYEE(E)	48,146.64	60,400.00	12,253.36	79.71%
101.10.51520.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.10.51520.511104	WAGES-PART-TIME EMPLOYEE(E)	20,095.00	28,000.00	7,905.00	71.76%
101.10.51520.511105	WAGES-LIMITED TERM EMPLOYEE(E)	1,140.49	1,700.00	559.51	67.08%
101.10.51520.511205	HOLIDAY WORKED PAY(E)	.00	.00	.00	100.00%
101.10.51520.512001	SOCIAL SECURITY(E)	10,313.74	13,900.00	3,586.26	74.19%
101.10.51520.512002	RETIREMENT-EMPLOYER'S SHARE(E)	8,931.97	11,400.00	2,468.03	78.35%
101.10.51520.512004	HEALTH/DENTAL INSURANCE(E)	40,616.80	44,175.00	3,558.20	91.94%
101.10.51520.512005	LIFE INSURANCE(E)	365.35	1,000.00	634.65	36.53%
101.10.51520.512006	WORKER'S COMPENSATION(E)	232.30	400.00	167.70	58.07%
101.10.51520.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.10.51520.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.10.51520.512018	CASH IN LIEU OF HEALTH INS(E)	.00	.00	.00	100.00%
101.10.51520.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.10.51520.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.10.51520.522005	TELEPHONE AND FAX(E)	1,555.23	1,200.00	-355.23	129.60%
101.10.51520.523203	MACY AND EQUIP SVC CONTRACTS(E)	271.00	330.00	59.00	82.12%
101.10.51520.531101	POSTAGE AND BOX RENT(E)	11,043.14	17,500.00	6,456.86	63.10%
101.10.51520.531102	PRINTING AND DUPLICATION(E)	.00	.00	.00	100.00%
101.10.51520.531103	CENTRAL PURCHASING(E)	5,101.87	6,200.00	1,098.13	82.28%
101.10.51520.531201	PUBLICATION OF LEGAL NOTICES(E)	.00	250.00	250.00	0.00%
101.10.51520.531203	MEMBERSHIP DUES(E)	100.00	100.00	.00	100.00%
101.10.51520.531204	ADVERTISING(E)	.00	.00	.00	100.00%

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.10.50000.000000{-}101.10.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.10.51520.531301	TRAINING/CONFERENCE FEES(E)	250.00	250.00	.00	100.00%
101.10.51520.531302	EMPLOYEE AUTO ALLOWANCE(E)	832.73	1,200.00	367.27	69.39%
101.10.51520.531305	MEALS LODGING & MISC TRAVEL(E)	739.88	1,200.00	460.12	61.65%
101.10.51521.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.10.51910.599901	REFUNDS AND OFFSETS(E)	3,456.57	.00	-3,456.57	100.00%
101.10.51910.599902	TREASURER'S HOLDING(E)	.00	.00	.00	100.00%
101.10.51910.599903	BALANCE UNDER $4(E)	-15.38	.00	15.38	100.00%
AccountTypeExpenditure		**229,031.83**	**282,395.00**	**53,363.17**	
101.10.51520.411100	GENERAL PROPERTY TAXES(R)	.00	.00	.00	100.00%
101.10.51520.461020	PUBLIC CHGS-TREASURERS FEES(R)	6,432.60	-2,000.00	-8,432.60	-321.63%
AccountTypeRevenue		**6,432.60**	**-2,000.00**	**-8,432.60**	
Fund101 - GENERAL FUND		**235,464.43**	**280,395.00**	**44,930.57**	
Total:		**235,464.43**	**280,395.00**	**44,930.57**	

Agenda

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10110"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
AMAZON CAPITAL SERVICES LLC									
WIRELESS HEADSET	26975	10/20/2026	07/27/2026	13N6-1LM9-NFCJ	101.10.51520.531103	189.00	10/22/2026	444604	189.00
3 YEAR CALENDER	26975	10/16/2026	10/16/2026	1CTX-6PXY-3DK3	101.10.51520.531103	31.49	10/22/2026	444604	31.49
Total AMAZON CAPITAL SERVICES LLC:									220.49
VILAS CO TREASURER									
SHARED MILEAGE FALL CONF	6788	10/19/2026	10/19/2026	fall conference shared mile	101.10.51520.531305	142.88	10/22/2026	444686	142.88
Total VILAS CO TREASURER:									142.88
Grand Totals:									363.37

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	220.49	.00	220.49
101.10.51520.531305	142.88	.00	142.88
101.211100	.00	363.37-	363.37-
Grand Totals:	363.37	363.37-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.06.51110.511101	SALARIES-PERM EMPLOYEE(E)	33,952.47	40,600.00	6,647.53	83.62%
101.06.51110.511301	COMMITTEE PER DIEM(E)	13,860.00	21,000.00	7,140.00	66.00%
101.06.51110.512001	SOCIAL SECURITY(E)	3,615.03	4,200.00	584.97	86.07%
101.06.51110.512002	RETIREMENT-EMPLOYER'S SHARE(E)	2,102.34	2,520.00	417.66	83.42%
101.06.51110.512006	WORKER'S COMPENSATION(E)	78.61	58.00	-20.61	135.53%
101.06.51110.521201	LEGAL SERVICES(E)	.00	3,800.00	3,800.00	0.00%
101.06.51110.521901	OTHER PROFESSIONAL SERVIC(E)	500.00	.00	-500.00	100.00%
101.06.51110.531101	POSTAGE AND BOX RENT(E)	57.89	300.00	242.11	19.29%
101.06.51110.531102	PRINTING AND DUPLICATION(E)	.00	750.00	750.00	0.00%
101.06.51110.531103	CENTRAL PURCHASING(E)	357.02	930.00	572.98	38.38%
101.06.51110.531201	PUBLICATION OF LEGAL NOTICES(E)	5,701.81	7,000.00	1,298.19	81.45%
101.06.51110.531202	SUBSCRIPTIONS(E)	757.00	720.00	-37.00	105.13%
101.06.51110.531203	MEMBERSHIP DUES(E)	6,936.00	6,936.00	.00	100.00%
101.06.51110.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.06.51110.531301	TRAINING/CONFERENCE FEES(E)	2,780.00	4,000.00	1,220.00	69.50%
101.06.51110.531302	EMPLOYEE AUTO ALLOWANCE(E)	3,374.25	4,200.00	825.75	80.33%
101.06.51110.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.06.51110.531305	MEALS LODGING & MISC TRAVEL(E)	2,839.10	3,500.00	660.90	81.11%
101.06.51110.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.06.51120.511301	COMMITTEE PER DIEM(E)	30,670.00	45,700.00	15,030.00	67.11%
101.06.51120.512001	SOCIAL SECURITY(E)	2,601.60	3,496.00	894.40	74.41%
101.06.51120.512002	RETIREMENT-EMPLOYER'S SHARE(E)	2.88	.00	-2.88	100.00%
101.06.51120.512006	WORKER'S COMPENSATION(E)	54.62	69.00	14.38	79.15%
101.06.51120.531301	TRAINING/CONFERENCE FEES(E)	913.00	.00	-913.00	100.00%
101.06.51120.531302	EMPLOYEE AUTO ALLOWANCE(E)	20,991.22	23,500.00	2,508.78	89.32%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.06.51120.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.06.51120.531305	MEALS LODGING & MISC TRAVEL(E)	3,143.07	2,400.00	-743.07	130.96%
101.06.51130.531305	MEALS LODGING & MISC TRAV(E)	1,077.00	.00	-1,077.00	100.00%
101.06.51130.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.08.51420.512006	WORKER'S COMPENSATION(E)	271.99	400.00	128.01	67.99%
101.08.51440.512006	WORKER'S COMPENSATION(E)	1.42	2.00	.58	71.00%
AccountTypeExpenditure		**136,638.32**	**176,081.00**	**39,442.68**	
101.06.51130.493001	APPL CONT APPR-COUNTY BOA(R)	.00	.00	.00	100.00%
101.06.51130.493030	APPL CONT APPR-MINERAL RESOU(R)	.00	.00	.00	100.00%
AccountTypeRevenue		**.00**	**.00**	**.00**	
Fund101 - GENERAL FUND		**136,638.32**	**176,081.00**	**39,442.68**	
Total:		**136,638.32**	**176,081.00**	**39,442.68**	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.08.51420.511101	SALARIES-PERM EMPLOYEE(E)	80,109.96	93,190.00	13,080.04	85.96%
101.08.51420.511102	WAGES-PERM EMPLOYEE(E)	57,564.64	67,300.00	9,735.36	85.53%
101.08.51420.511103	OVERTIME WAGES(E)	.00	100.00	100.00	0.00%
101.08.51420.511104	WAGES-PART-TIME EMPLOYEE(E)	32,048.40	37,800.00	5,751.60	84.78%
101.08.51420.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.08.51420.512001	SOCIAL SECURITY(E)	12,652.35	15,500.00	2,847.65	81.62%
101.08.51420.512002	RETIREMENT-EMPLOYER'S SHARE(E)	12,232.94	14,200.00	1,967.06	86.14%
101.08.51420.512004	HEALTH/DENTAL INSURANCE(E)	33,944.03	35,640.00	1,695.97	95.24%
101.08.51420.512005	LIFE INSURANCE(E)	373.41	600.00	226.59	62.23%
101.08.51420.512006	WORKER'S COMPENSATION(E)	271.99	400.00	128.01	67.99%
101.08.51420.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.08.51420.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.08.51420.522005	TELEPHONE AND FAX(E)	896.55	1,200.00	303.45	74.71%
101.08.51420.531101	POSTAGE AND BOX RENT(E)	145.19	200.00	54.81	72.59%
101.08.51420.531102	PRINTING AND DUPLICATION(E)	87.00	100.00	13.00	87.00%
101.08.51420.531103	CENTRAL PURCHASING(E)	813.65	550.00	-263.65	147.93%
101.08.51420.531203	MEMBERSHIP DUES(E)	175.00	150.00	-25.00	116.66%
101.08.51420.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.08.51420.531301	TRAINING/CONFERENCE FEES(E)	400.00	400.00	.00	100.00%
101.08.51420.531302	EMPLOYEE AUTO ALLOWANCE(E)	92.80	50.00	-42.80	185.60%
101.08.51420.531305	MEALS LODGING & MISC TRAVEL(E)	.00	500.00	500.00	0.00%
101.08.51421.521901	OTHER PROFESSIONAL SERVICES(E)	3,616.00	3,000.00	-616.00	120.53%
101.08.51440.511105	WAGES-LIMITED TERM EMPLOY(E)	891.00	2,000.00	1,109.00	44.55%
101.08.51440.511302	ELECTION CLERKS(E)	.00	.00	.00	100.00%
101.08.51440.512001	SOCIAL SECURITY(E)	68.18	100.00	31.82	68.18%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.08.51440.512006	WORKER'S COMPENSATION(E)	1.42	2.00	.58	71.00%
101.08.51440.531101	POSTAGE AND BOX RENT(E)	12.83	100.00	87.17	12.83%
101.08.51440.531102	PRINTING AND DUPLICATION(E)	98,164.70	107,648.00	9,483.30	91.19%
101.08.51440.531103	CENTRAL PURCHASING(E)	1,939.34	1,000.00	-939.34	193.93%
101.08.51440.531201	PUBLICATION OF LEGAL NOTICES(E)	6,549.60	5,000.00	-1,549.60	130.99%
101.08.51440.531301	TRAINING/CONFERENCE FEES(E)	.00	150.00	150.00	0.00%
101.08.51440.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	.00	.00	100.00%
101.08.51440.584002	PURCHASES FOR DISTRICTS(E)	.00	.00	.00	100.00%
101.08.51440.699007	SOFTWARE(E)	.00	.00	.00	100.00%
101.08.51440.699008	COMPUTER HARDWARE(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		**343,050.98**	**386,880.00**	**43,829.02**	
101.08.51220.461010	PUBLIC CHGS-MEDIATION FEE(R)	.00	.00	.00	100.00%
101.08.51420.442002	CTY SHARE MARRIAGE LICENSE(R)	-5,234.52	-5,500.00	-265.48	95.17%
101.08.51420.442005	CTY SHARE DOMESTIC PARTNERSH(R)	.00	.00	.00	100.00%
101.08.51420.461010	PUBLIC CHGS-MEDIATION FEES(R)	-3,300.00	-4,000.00	-700.00	82.50%
101.08.51420.461025	PUBLIC CHGS-CLERKS FEES(R)	-420.00	.00	420.00	100.00%
101.08.51440.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.08.51440.472110	INTERGOV CHGS-ELECTIONS(R)	-425.00	-6,000.00	-5,575.00	7.08%
101.08.51440.493002	APPL CONT APPR-ELECTIONS(R)	.00	-20,000.00	-20,000.00	0.00%
101.08.51490.461303	PUBLIC CHGS-RURAL ROAD DIREC(R)	.00	.00	.00	100.00%
101.36.51930.474108	LOCAL DEPT CHGS-LIAB & INSUR(R)	.00	-495,500.00	-495,500.00	0.00%
AccountTypeRevenue		**-9,379.52**	**-531,000.00**	**-521,620.48**	
Fund101 - GENERAL FUND		**333,671.46**	**-144,120.00**	**-477,791.46**	
Total:		**333,671.46**	**-144,120.00**	**-477,791.46**	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.36.51540.512010	SAFETY PROGRAM(E)	.00	.00	.00	100.00%
101.36.51540.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.36.51540.523201	VEHICLE REPAIR(E)	.00	.00	.00	100.00%
101.36.51540.523208	BUILDINGS MAINTENANCE(E)	.00	.00	.00	100.00%
101.36.51540.531751	INS ON BUILDINGS & CONTEN(E)	.00	.00	.00	100.00%
101.36.51540.531752	INS ON VEHICLES & EQUIPME(E)	.00	.00	.00	100.00%
101.36.51540.531753	PUBLIC LIABILITY(E)	.00	.00	.00	100.00%
101.36.51540.531754	PUBLIC LIABILITY DEDUCTIB(E)	.00	.00	.00	100.00%
101.36.51540.531760	PREMIUMS ON SURETY BONDS(E)	.00	.00	.00	100.00%
101.36.51540.531762	WORKERS COMPENSATION PREI(E)	.00	.00	.00	100.00%
101.36.51540.531764	AUTOMOBILE DEDUCTIBLE(E)	.00	.00	.00	100.00%
101.36.51540.531901	OTHER SUPPLIES & EXPENSES(E)	-612.37	.00	612.37	100.00%
101.36.51930.521901	OTHER PROFESSIONAL SERVICES(E)	4,093.75	5,000.00	906.25	81.87%
101.36.51930.523201	VEHICLE REPAIR(E)	16,613.54	40,000.00	23,386.46	41.53%
101.36.51930.523208	BUILDINGS MAINTENANCE(E)	.00	15,000.00	15,000.00	0.00%
101.36.51930.531751	INS ON BUILDINGS & CONTENTS(E)	94,595.00	113,000.00	18,405.00	83.71%
101.36.51930.531752	INS ON VEHICLES & EQUIPMENT(E)	117,797.00	85,000.00	-32,797.00	138.58%
101.36.51930.531753	PUBLIC LIABILITY(E)	143,069.00	140,000.00	-3,069.00	102.19%
101.36.51930.531754	PUBLIC LIABILITY DEDUCTIBLE(E)	.00	50,000.00	50,000.00	0.00%
101.36.51930.531756	INSURANCE ON BOILER(E)	4,339.00	4,000.00	-339.00	108.47%
101.36.51930.531757	AUTOMOBILE LIABILITY(E)	142,394.00	139,000.00	-3,394.00	102.44%
101.36.51930.531758	AUTOMOBILE COMPREHENSIVE(E)	.00	.00	.00	100.00%
101.36.51930.531759	OTHER INSURANCE(E)	.00	.00	.00	100.00%
101.36.51930.531760	PREMIUMS ON SURETY BONDS(E)	6,936.00	7,500.00	564.00	92.48%
101.36.51930.531761	OFFICIALS BOND & NOTARY(E)	.00	.00	.00	100.00%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.36.51930.531762	WORKERS COMPENSATION PREIUM(E)	308,562.00	372,500.00	63,938.00	82.83%
101.36.51930.531763	AUTOMOBILE COLLISION INS(E)	.00	.00	.00	100.00%
101.36.51930.531764	AUTOMOBILE DEDUCTIBLE(E)	14,400.33	18,000.00	3,599.67	80.00%
101.36.51930.531765	DEDUCTIBLE FUND ESCROW(E)	41,585.00	10,000.00	-31,585.00	415.85%
101.36.51930.531775	STORAGE TANK INSURANCE(E)	.00	2,000.00	2,000.00	0.00%
AccountTypeExpenditure		**893,772.25**	**1,001,000.00**	**107,227.75**	
101.36.51540.493014	APPL CONT APPR-INS-RISK MAN(R)	.00	.00	.00	100.00%
101.36.51930.474108	LOCAL DEPT CHGS-LIAB & INSUR(R)	.00	-495,500.00	-495,500.00	0.00%
101.36.51930.474109	LOCAL DEPT CHGS-WORK COMP(R)	-299,844.91	-372,500.00	-72,655.09	80.49%
101.36.51930.484100	INSURANCE RECOVERIES(R)	-11,286.69	-33,000.00	-21,713.31	34.20%
101.36.51930.484101	PREMIUM DIV/REFUND(R)	-2,731.00	.00	2,731.00	100.00%
101.36.51930.489150	REIMBURSEMENT OF EXPENDIT(R)	.00	.00	.00	100.00%
101.36.51930.493013	APPL CONT APPR-INS-LIABILITY(R)	.00	.00	.00	100.00%
AccountTypeRevenue		**-313,862.60**	**-901,000.00**	**-587,137.40**	
Fund101 - GENERAL FUND		**579,909.65**	**100,000.00**	**-479,909.65**	
Total:		**579,909.65**	**100,000.00**	**-479,909.65**	

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10106","10108","10136"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
AMAZON CAPITAL SERVICES LLC									
AMAZON ORDER 6/7/26 PAPER & BINDINGS FOR DIRECTORIES	26975	06/17/2026	06/15/2026	1N6C-D71H-1W3R	101.06.51110.531103	266.31	07/02/2026	440560	266.31
Total AMAZON CAPITAL SERVICES LLC:									266.31
APPRAISAL NORTH LLC									
APPRAISAL NORTH LLC PAYMENT 7/1/26 KOINONIA APPRAISAL	5286	07/02/2026	07/01/2026	07.2026.5286	101.06.51110.521901	500.00	07/16/2026	440836	500.00
Total APPRAISAL NORTH LLC:									500.00
COMMAND CENTRAL LLC									
COMMAND CENTRAL HMA RENEWAL 1/1/26 - 12/31/26	15227	07/07/2026	11/01/2025	36106	101.08.51440.531102	425.00	07/16/2026	440844	425.00
COMMAND CENTRAL LLC PARTISAN PRIMARY 7/1/2026	15227	07/28/2026	07/01/2026	36922	101.08.51440.531102	13,886.95	07/30/2026	441098	13,886.95
COMMAND CENTRAL LLC ORDER 7/16/26	15227	07/28/2026	07/16/2026	36977	101.08.51440.531102	13,928.65	07/30/2026	441098	13,928.65
Total COMMAND CENTRAL LLC:									28,240.60
SAFELITE FULFILLMENT INC									
SAFELITE AUTO GLASS - SHERIFF OFFICE - 2025 FORD TRANSIT - SQUAD 20	16575	07/22/2026	07/20/2026	05187-200199	101.36.51930.531764	936.18	07/30/2026	441138	936.18
Total SAFELITE FULFILLMENT INC:									936.18
SCHWAAB INC									
SCHWAAB INC 7/23/26	5349	07/10/2026	06/23/2026	5066146	101.06.51110.531103	90.71	07/16/2026	440899	90.71
Total SCHWAAB INC:									90.71
T&M TOWING AND REPAIR LLC									
2023 FORD POLICE INTERCEPTOR - SQ 60 - T&M REPAIR/STORAGE	28658	06/26/2026	05/06/2026	9695	101.36.51930.523201	1,335.00	07/02/2026	440615	1,335.00
2021 FORD INTERCEPTOR - SHERIFF OFFICE - SQ 38	28658	07/15/2026	07/14/2026	9755	101.36.51930.523201	2,959.88	07/30/2026	441146	2,959.88
2021 FORD INTERCEPTOR - SHERIFF OFFICE - SQ 34	28658	07/15/2026	07/14/2026	9756	101.36.51930.523201	4,015.34	07/30/2026	441146	4,015.34

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total T&M TOWING AND REPAIR LLC:									8,310.22
THE LAKELAND TIMES									
LAKELAND PRINTING 6/25/26 ABSENTEE	575	06/26/2026	06/25/2026	195219	101.08.51440.531201	224.19	07/02/2026	440618	224.19
Total THE LAKELAND TIMES:									224.19
THE NORTHWOODS RIVER NEWS									
NORTHWOODS RIVER NEWS 6/25/26 ABSENTEE	20507	06/26/2026	06/25/2026	195218	101.08.51440.531201	224.19	07/02/2026	440619	224.19
NORTHWOODS RIVER NEWS MTG MINS 6/16/26	20507	06/30/2026	06/29/2026	195243	101.06.51110.531201	653.40	07/02/2026	440619	653.40
Total THE NORTHWOODS RIVER NEWS:									877.59
WI COUNTIES ASSOC									
WI COUNTIES ASSOC - ANNUAL CONFERENCE 2026	1323	07/22/2026	07/17/2026	07.2026.1323	101.08.51420.531301	1,530.00	07/30/2026	441163	1,530.00
Total WI COUNTIES ASSOC:									1,530.00
Grand Totals:									40,975.80

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.06.51110.521901	500.00	.00	500.00
101.06.51110.531103	357.02	.00	357.02
101.06.51110.531201	653.40	.00	653.40
101.06.51110.531301	1,350.00	.00	1,350.00
101.08.51420.531301	180.00	.00	180.00
101.08.51440.531102	28,240.60	.00	28,240.60
101.08.51440.531201	448.38	.00	448.38
101.211100	.00	40,975.80-	40,975.80-
101.36.51930.523201	3,310.22	.00	3,310.22
101.36.51930.531764	5,936.18	.00	5,936.18

GL Account	Debit	Credit	Proof
Grand Totals:	40,975.80	40,975.80-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10106","10108","10136"