

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: 851 5017 0309 Password: 907378

**** 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 19, 2025 **TIME:** 8:30 AM

The Executive Committee consists of a quorum of County Board Supervisors that also sit on the County Facilities Committee 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 today's meeting (order of agenda items at Chairperson's discretion).
3. Approve minutes of November 5, 2025
4. Public comment
5. Human Services Administrative Support LTE Hours Request
6. Finance Department Restructure
7. Letters of Credit for Demo 4 Closure and Demo 4 Long-term Care
8. Monthly reports (including invoices paid, budget to actual) and department updates:
 - a. LRES
 - Department Update
 - b. Finance
 - Human Service Center Update
 - Opioid Funds Update
 - Cost Allocation Report
 - Investment Report
 - Sales Tax by Month Report
 - Checking Account Report
 - c. ITS
 - Genetec Quote / Agreement
 - IT Planning update
 - d. Treasurer
 - e. County Clerk
9. Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant to Section 19.85(10) (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: Potential PFAS Litigation and Bug Tussel / Bond Counsel Update). 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.
10. 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).

- 11. PFAS – Legal Services Agreement
- 12. Public comment
- 13. Dates and items for future agenda/meetings
- 14. Adjourn

Notice of Posting	Time 4:00 p.m.	Date:11/14/2025	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 4:00 p.m.	Date:11/14/2025	
Northwoods River News	The Lakeland Times	North Star Journal	WPEG
WJFW TV Channel 12	NRG Media	WYCE Radio	Sunlight Report
WRJO Radio	Tomahawk Leader	WXPR Radio	

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 settling 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

**EXECUTIVE COMMITTEE
NOVEMBER 5, 2025
MINUTES**

Committee members present: Chairman Billy Fried; Scott Holewinski; Russ Fisher; Robb Jensen; Diana Harris

Absent: Steven Schreier; Connor Showalter

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: Holewinski/Fisher to approve today's Amended Agenda with the order of items at the Chair's discretion. All "Aye"; Motion carried.

Approve the Minutes of October 6, October 7, October 8 and October 22:

Motion/Second: Holewinski/Jensen to approve the Minutes of October 6, October 7, October 8 and October 22. All "Aye"; Motion carried.

Public comment: None

Resolution to Update Oneida County Code, Chapter 1, County Treasurer, Auditor/Finance Director, Investment Policy and Chapter 3, Local Government Pooled Investment Fund, Financial Policies and Procedures: Smigielski stated that this was a project she was working on with County Clerk/Administrative Coordinator Tracy Hartman, Andy Kaftan of Corporation Counsel and Treasurer Tara Ostermann. Smigielski explained that this portion of the Code was out of date and there was conflicting language. Smigielski went over the changes and noted that this is now updated.

Motion/Second: Fried/Holewinski to approve the Resolution to Update Oneida County Code, Chapter 1, as presented and forward it on to the County Board as a Consent Agenda Item.

Vote on Motion: All "Aye"; Motion passes.

Resolution to Update Oneida County Code, Chapter 3, Accounts Receivable: Smigielski explained that this is updating the Code to match the software that we have now. Smigielski noted that this updates the language to be more current, clarifies what accounts receivable are, what write-offs are and the process. Discussion regarding current processes.

Motion/Second: Fried/Holewinski to approve the Resolution to Update Oneida County Code, Chapter 1 as presented and forward it on to the County Board as a Consent Agenda item.

Vote on Motion: All "Aye"; Motion passes.

Draft Internal Control Narrative Fund Balance / Continuing Appropriations: Smigielski explained that this does not need to be put into Code, but can just be in policy. Smigielski noted that this would give a clearer definition of what Continuing Appropriations are. Smigielski explained the parameters presented. Smigielski stated that all of the departments will need to update their Continuing Appropriation balances by March 15th and that balance reporting would come to this Committee for input. Discussion regarding the presented changes. Discussion that this process

would not change Committee authority. Holewinski stated that the County went away from Continuing Appropriations Accounts as the departments were using them for items other than what they were actually set aside for. Holewinski explained that the CIP system is a better system. Smigielski reported that this is just setting a policy to clarify what those accounts are for and would allow for the Committee to see what the balances are in those accounts earlier in the year before the budget process.

Motion/Second: Fried/Harris to direct the finance director to move forward with the implementation of the control narrative on Fund Balances and Continuing Appropriations.

Vote on Motion: All "Aye"; Motion passes.

Resolution to Amend County Board Supervisory District Lines – Town of Crescent to City of

Rhineland: Hartman explained that in 2022 the City of Rhineland annexed property from the towns of Crescent, Pelican, and Pine Lake. Hartman stated that this information should have been forwarded to the County Clerk's Office, but was not. Hartman presented the different ways that this could be corrected. Hartman stated that this impacts zero voters, two are commercial properties and the Town of Crescent parcel was donated to the City for recreational use. Hartman reported that the presented change would correct the maps. Hartman explained that the Resolutions were gone over with Corporation Counsel and that there were discussions with the Wisconsin Elections Commission State Mapping, Corporation Counsel and Land Information.

Motion/Second: Jensen/Holewinski to approve the Resolution to Amend County Board Supervisory District Lines – Town of Crescent to City of Rhineland and forward it to the County Board as a Consent Agenda item.

Vote on Motion: All "Aye"; Motion passes.

Resolution to Amend County Board Supervisory District Lines – Town of Pelican to City of

Rhineland:

Motion/Second: Fried/Harris to approve the Resolution to Amend County Board Supervisory District Lines – Town of Pelican to City of Rhineland and forward it on to the County Board as a Consent Agenda item.

Vote on Motion: All "Aye"; Motion passes.

Resolution to Amend County Board Supervisory District Lines – Town of Pine Lake to City of

Rhineland:

Motion/Second: Fried/Harris to approve the Resolution to Amend County Board Supervisory District Lines – Town of Pine Lake to City of Rhineland and forward it on to the County Board as a Consent Agenda item.

Vote on Motion: All "Aye"; Motion passes.

Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant to 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: Judicial Assistant Compensation) and pursuant to Section 19.85(10) (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: Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice). 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: Holewinski/Harris to go into Closed Session at 9:14 a.m.

Roll Call Vote: Jensen, Aye; Holewinski, Aye; Fried, Aye; Fisher, Aye; Harris, Aye

Motion: Passes

Motion/Second: Holewinski/Harris to return to Open Session at 10:03 a.m.

Roll Call Vote: Jensen, Aye; Holewinski, Aye; Fried, Aye; Fisher, Aye; Harris Aye

Motion: Passes

Announcement: Chairman Fried announced that while in closed session no Motions were made and no was action taken.

Motion/Second: Holewinski/Jensen to set the Judicial Assistant Compensation, Grade Level H at a Step 9 starting wage.

Vote on Motion: All Aye; Motion passes.

Resolution to deny the Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice:

Motion/Second: Holewinski/Harris to approve the Resolution to deny the Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice and forward it on to the County Board.

Vote on Motion: All "Aye"; Motion passes.

Public comment: None

Dates and items for future agenda/meetings:

The next meeting date was set for November 19, 2025.

ADJOURNMENT:

Chairman Fried adjourned the meeting at 10:07 a.m.



**ONEIDA COUNTY
HUMAN SERVICES**
Better Together

Court House

1 S. Oneida Ave
Rhineland, WI 54501
Phone: 715-362-5695
Fax: 715-362-7910

- Child Support
- Economic Support
- Child Protective Services
- Foster/Kinship Care
- Youth Justice

Timber Drive

705 E. Timber Drive
Rhineland, WI 54501
Phone: 715-369-2215
Fax: 715-369-2214

- Adult Community Services
- Children’s Community Services
- Emergency Services
- Outpatient Clinic

**Aging & Disability
Resource Center**

100 W. Keenan St
Rhineland, WI 54501
Phone: 715-369-6170
Fax: 715-369-6245

- Adult Protective Services
- Disability Benefits
- Elderly Benefits
- Information & Assistance
- Transportation
- Volunteer Opportunities

MEMO

From: Beth Hoerchler, Director

Re: Continued need for Administrative Support LTE

Oneida County Human Services is having significant issues with the NetSmart EHR/EMR software at the Timber Drive location. A formal complaint was filed with the company requesting that they address the issues with reporting functions, forms and billing processes and provide training to staff so that the Department can fully and correctly utilize the system.

A former employee of the Human Service Center has been working as an LTE over the last year to assist the Department with troubleshooting issues in the system and training staff in the workarounds or creating additional tasks to track data that NetSmart should be able to provide.

The LTE position was approved by LRES and an extension was approved by committee. Due to an oversight the hourly maximum and timeframe was exceeded. She was approved for up to 610 hours. She has worked 657.70 hours as of 10/31/25. As noted below the Department did have vacancy dollars to cover the cost of the additional hours.

Oneida County Human Services is requesting approval to continue the LTE position on an as needed basis not to exceed a total of 800 hours. Dependent on the outcome of the complaint and the ability of the Department to get issues in the system resolved the Department may request LRES approve additional hours in 2026 not to exceed 450. The Department will ensure that sufficient vacancy dollars are available for the position prior to requesting them from LRES.

The costing for this is below. This would be covered by vacancy dollars.

Administrative Support LTE Request	
Savings from Vacancies	\$ 29,065.23
Costs of LTE from 1/1-10/31/25	\$ 18,429.81
Cost of Additional time	\$ 2,967.22
Total Cost of LTE	\$ 21,397.03

Reviewed by the Human Service Committee on November 17, 2025



Oneida County

Finance Department Memorandum

November 6, 2025

TO: Members of the Executive Committee
FROM: Tina Smigielski, CPA, Finance Director
CC: Jennifer Lueneburg, Human Resources Director
Tracy Hartman, County Clerk & Administrative Coordinator
RE: Finance Department restructure, permission to recruit in 2025

The Finance Department is currently structured with three full time positions: Finance Director and two full time Finance Specialists. As tentatively approved via the 2026 budget, and as a result of efficiencies resulting from the Countywide ERP upgrade, the Finance Department will shift to two full time and one part time position.

One of the Finance Department's employees' last day will be Friday, December 21st. This affords the opportunity to revisit roles within the Department to establish a clear pathway for career progression, improved use of technology to ensure sound internal controls and strong processes, and to place a stronger emphasis on accounting and auditing tasks.

Therefore, I respectfully recommend the remaining Financial Specialist position be upgraded to an Accountant position with bachelor degree requirements and added supervisory responsibility. The vacated Finance Specialist position which will be dropping to 3-days per week may be appropriately downgraded to a Finance Technician position.

Fiscal impact statements and job descriptions are attached for review and consideration. The change will yield a budgetary savings.

If approved, this change would be effective January 1st; although I respectfully request permission to begin the recruitment for the part-time Financial Technician position December 1st as the holidays may add time to any recruitment process.

Thank you.

ONEIDA COUNTY
Position Description

Job Title:	Accountant	Reports To:	County Finance Director & Auditor		
Department:	Finance	Date:	January 1, 2026		
FLSA Status:	Exempt	Pay Grade:	J	FTE:	1.0

General Job Summary

This position assists the Finance Director in monitoring and maintaining all financial activities for the County. Under the supervision of the Director, the Accountant's primary responsibility is Payroll and Disbursement Control; actively participates in the maintenance of the integrated computerized financial system; assists with Finance Director with the preparation of financial transactions reports; assists departments with payroll, accounting and financial related functions. The Accountant is the direct supervisor of the Financial Technician.

Duties and Responsibilities		Estimated % of Time
1.	Payroll & Employee Benefit Administration: Responsible for the payroll processing operations; ensures accurate calculation of wages and processing of employee withholdings and employer contributions; prepares filings and reports with third party agencies such as tax withholdings and unemployment reporting; ensures time & attendance system as well as payroll database is up to date and accurate; assists in the resolving of errors or responding to inquires; serves as first level escalation for complaints or complex error resolution; maintains updated procedure manuals.	40
2.	Disbursement Management: Reconciles and processes countywide payments including employee benefit programs offered via third-party vendors, subsidy payments to various quasi-governmental agencies, et cetera. Supervises the Financial Technician responsible for the payment of invoices associated with accounts payable, reconciliation of County-issued credit cards; and centralized purchasing for volume purchases such as office supplies and paper stock.	30
3.	General Accounting: Under the direction of the Finance Director, prepares documentation and support used in identifying, investigating, and troubleshooting issues as needed. Makes standard accounting decisions investigating items with other departments, vendors, and reviewing Generally Accepted Accounting Principles as necessary. Works with staff from other departments to verify that account balances and activity are coded correctly.	10
4.	Accounts Receivable & Cash Receipting: Provide back-up to Finance Director in supporting accounts receivable and cash receipting policies, procedures and reconciliations. Works with staff from other departments to verify that revenues and receipts are coded correctly.	10

5.	<p>Miscellaneous: Prepares audit work papers and account reconciliations as needed. Responds to auditor inquiries and requests. Actively participates in upgrading / updating and cross-training on computerized financial system including ongoing training / opening support tickets with the software provider and assisting internal users of the system. Attends webinar and/or conferences as approved by the Director to stay current on computerized financial system, accounting trends and other fiscal matters. Works on miscellaneous projects as requested by the Finance Director.</p>	10
<p>Perform additional duties as assigned and attend required training. Regular attendance is required, remote work is available but must be approved by the Finance Director in advance. Work in a manner that is aware of personal safety and the safety of others and observes safety, health and sanitation codes, regulations, or practices required by the County or governmental authority.</p>		

Required Minimum Qualifications

Education & Experience

- Bachelor’s degree in Accounting, Finance, or a related field is a requirement.
- 2 - 5 years of progressively responsible accounting experience is a requirement...
- Professional certifications in payroll, purchasing, or related fields are not required, but are encouraged.
- Attend a minimum of one professional organization conference annually.

Knowledge, Skills, and Abilities

- Knowledge and understanding of governmental fund accounting principles and practices.
- Ability to read, understand, and interpret contracts, collective bargaining agreements, budgets, financial statements, accounting policies and procedures, and audit reports.
- Ability to use logic and reasoning to identify problems and make sound decisions, including situations where only limited information is available, while conducting research, analyzing complex issues, and formulating recommendations.
- Ability to maintain efficient and effective financial systems and procedures.
- Ability to reconcile accounts with significant and varied activity.
- Advanced analytical and problem-solving skills.
- High degree of integrity, discretion and ability to maintain confidentiality.
- Ability to establish and maintain effective working relationships with all County staff.
- Proficiency with Word and Excel and ability to learn the County’s financial software.
- Exceptional attention to detail.
- Ability to work under pressure and/or frequent interruptions.
- Ability to manage multiple projects simultaneously.
- Ability to talk politely and resolve customer service issues.
- Ability to communicate effectively, verbally and in writing.
- Ability to work in a team environment with other departments.

The County may consider any equivalent amount of credentials, licensures, training, or experience that provides The necessary knowledge, skills, and abilities to perform the duties and responsibilities of this job.

Equipment Used

Computer, phone, multifunction copier, fax, mail machine, calculator, and other general office equipment.

Working Conditions

Work is primarily in an office environment. Typical hours are Monday – Friday 8:00 a.m. – 4:30 p.m. Flexible work schedule (i.e. 4 10-hour day workweek), and remote/ hybrid may be considered.

Physical Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the duties and responsibilities of the job. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform this job.

Generally a sedentary position working in a professional office environment. Regularly required to sit, stand, walk and use both hands to handle, touch, grasp; reach with hands and arms. Frequent talking, hearing/listening, seeing/observing, and performing repetitive motions. Occasional physical activities such as stooping, kneeling, crouching, standing, walking; lifting, carrying, pushing, and pulling up to 10 pounds.

Note

The duties and responsibilities listed in this job description are intended to describe the general nature and level of work that may be performed. The omission of specific statements of duties does not exclude them from the job if work is similar, related or a logical assignment to the job. Percentage of time may vary widely depending on the needs of the position during any particular time period.

This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.



**ONEIDA COUNTY
FISCAL IMPACT
2026**

	<u>Current</u>		<u>Proposed</u>		<u>Change</u>
Title	FN Spec - I 2		Accountant J 1		
Salary Schedule	Non-Exempt		Exempt		
Hourly Rate	\$	28.55	\$	30.21	\$ 1.65
Annual Hours		2,080		2,080	-
Estimated Amounts					
Wages	\$	59,393	\$	62,830	\$ 3,437
FICA & Medicare		4,544		4,807	263
Retirement		4,128		4,367	239
Health Insurance		-		-	-
Life Insurance		59		63	3
Income Continuation Ins.*		-		-	-
Workers Comp Ins.		<u>1,378</u>		<u>101</u>	<u>(1,277)</u>
Total Wage & Fringe	\$	<u>69,502</u>	\$	<u>72,167</u>	<u>2,665</u>

Update Finance Specialist to Accountant to coincide with increased education requirement and supervisory responsibilities.

* Currently no employer cost associated with ICI.

ONEIDA COUNTY
Position Description

Job Title:	Finance Technician	Reports To:	Accountant		
Department:	Finance			Date:	January 1, 2026
FLSA Status:	Non Exempt	Pay Grade:	H	FTE:	0.60

General Job Summary

This position assists the Accountant in monitoring and maintaining financial activities for the County. This position will serve as the primary accounts payables and purchasing coordinator, and handle recording of cash receipts and other projects as assigned by the Finance Director and / or the Accountant.

Duties and Responsibilities		Estimated % of Time
1.	Accounts Payables & Purchasing: Verifies payment of invoices associated with accounts payable and ensures payments are charged to the appropriate accounts, matched to open purchase orders if applicable, and in accordance with County and State of Wisconsin procurement rules and regulations. Maintains records and monitors compliance regarding the issuance of County-issued credit cards and credit accounts. Acts as centralized purchasing point-of-contact for volume purchases such as office supplies and paper stock.	80
2.	Vendor Relationships: Actively participates in upgrading / updating and cross-training on computerized financial system and assisting internal users of the system. Serves as the main third-party contact with customers and vendors, assisting with questions and resolving invoice and / or payment disputes. Responsible for annual 1099 issuance and filings. Serves as back up to Accountant responsible for payroll and employee benefits.	10
3.	Miscellaneous: Attends webinar and/or conferences as approved by the Director to stay current on computerized financial system, accounting trends and other fiscal matters. Works on miscellaneous projects as requested by the Finance Director and/or Accountant.	10

Perform additional duties as assigned and attend required training. Regular attendance is required. Work in a manner that is aware of personal safety and the safety of others and observes safety, health and sanitation codes, regulations, or practices required by the County or governmental authority.

Required Minimum Qualifications

Education & Experience

- Associate's Degree in Accounting, Finance, or a related field is preferred.
- 1 - 3 years of progressively responsible accounting experience is a requirement.
- Extensive experience in accounting software systems (example QuickBooks) is a requirement.

Knowledge, Skills, and Abilities

- Knowledge and understanding of accounting principles and practices.
- Ability to read, understand, and interpret contracts, collective bargaining agreements, budgets, financial statements, accounting policies and procedures, and audit reports.
- Ability to use logic and reasoning to identify problems and make sound decisions, including situations where only limited information is available, while conducting research, analyzing complex issues, and formulating recommendations.
- Ability to maintain efficient and effective financial systems and procedures.
- Ability to reconcile accounts with significant and varied activity.
- Advanced analytical and problem-solving skills.
- High degree of integrity, discretion and ability to maintain confidentiality.
- Ability to establish and maintain effective working relationships with all County staff.
- Proficiency with Word and Excel and ability to learn the County's financial software.
- Exceptional attention to detail.
- Ability to work under pressure and/or frequent interruptions.
- Ability to manage multiple projects simultaneously.
- Ability to talk politely and resolve customer service issues.
- Ability to communicate effectively, verbally and in writing.
- Ability to work in a team environment with other departments.

The County may consider any equivalent amount of credentials, licensures, training, or experience that provides the necessary knowledge, skills, and abilities to perform the duties and responsibilities of this job.

Equipment Used

Computer, phone, multifunction copier, fax, mail machine, calculator, and other general office equipment.

Working Conditions

Work is primarily in an office environment. This position is 24 hours per week within a Monday – Friday, 8:00 a.m. – 4:00 p.m. schedule, with set schedule to be determined by Accountant and approved by the Finance Director.

Physical Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the duties and responsibilities of the job. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform this job.

Generally a sedentary position working in a professional office environment. Regularly required to sit, stand, walk and use both hands to handle, touch, grasp; reach with hands and arms. Frequent talking, hearing/listening, seeing/observing, and performing repetitive motions. Occasional physical activities such as stooping, kneeling, crouching, standing, walking; lifting, carrying, pushing, and pulling up to 10 pounds.

Note

The duties and responsibilities listed in this job description are intended to describe the general nature and level of work that may be performed. The omission of specific statements of duties does not exclude them from the job if work is similar, related or a logical assignment to the job. Percentage of time may vary widely depending on the needs of the position during any particular time period.

This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.



**ONEIDA COUNTY
FISCAL IMPACT
2026**

	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Title	FN Spec - I 7	FN Tech - H 1	
Salary Schedule	Non-Exempt	Non-Exempt	
Hourly Rate	\$ 32.79	\$ 25.79	\$ (7.00)
Annual Hours	1,248	1,248	-
Estimated Amounts			
Wages	\$ 40,926	\$ 32,190	\$ (8,736)
FICA & Medicare	3,131	2,463	(668)
Retirement	2,844	2,237	(607)
Health Insurance	-	-	-
Life Insurance	41	32	(9)
Income Continuation Ins.*	-	-	-
Workers Comp Ins.	949	52	(898)
Total Wage & Fringe	\$ 47,892	\$ 36,974	\$ (10,918)

Replace Finance Specialist position with a Finance Technician position. Position is slated to go to 60% effective January 1st per budget. Person currently holding position has advised of intent to retire in December 2025.

* Currently no employer cost associated with ICI.

LRES Update – November 2025

Department Highlights

- Conducting Benefit Open Enrollment from November 10th through November 20th.
- Working on a records retention project with Human Services/Timber Drive location.

Hiring

From October 16, 2025 to November 13, 2025, Oneida County has:

→ Hired 8 employees externally in the following positions:

- Solid Waste Operator/Solid Waste
- Highway Operator/Highway (2 employees)
- Social Workers/Human Services (2 employees)
- Cleaning Technician/Buildings & Grounds
- Computer Technician/ITS
- Corporation Counsel appointed

Vacancy

Monthly Turnover rate – full-time and part-time employees ending employment:

October 2025 = 2 employees = .6%

September 2025 = 5 employees = 1.5%

August 2025 = 8 employees = 2.5%

Year to date **average** = 1.7%

Annual Employee Retention Rate: Employees that were with the county at the start of the year and are still here.

2024 = 92%

2025 YTD = 86.4%

<u>Reasons for vacancy</u>	Percentage of total current vacancies
Voluntary - disliked position	17.31%
Voluntary - offered better pay, benefits or duties	38.46%
Resigned - unable to do job duties or in lieu of termination	13.46%
Terminated	9.62%
Retirement	17.31%
Death	3.84%

Oneida County Vacancies as of 11-13-2025

15 vacant positions

Job Title	Department	Date Vacant	Reason	Filling Status	Funding Source	Days Vacant
Deputy Clerk Courts	Clerk of Court	10/31/2025	promotion	application review process	tax levy	13
Mental Health Technician	Human Services	10/15/2025	voluntary term	interview process	state funds	29
Corrections Sergeant	Sheriff	9/15/2025	promotion	waiting on department	tax levy	59
Computer Technician	ITS	8/22/2025	voluntary term	no hire on posting; reposting	tax levy	83
Program Assistant	Planning & Zoning	8/20/2025	voluntary term	interview process	tax levy	85
Telecommunicator Sgt.	Sheriff	8/18/2025	promotion	waiting on department	tax levy	87
Corrections Officer	Sheriff	8/12/2025	death	waiting on department	tax levy	93
Deputy Sheriff	Sheriff	7/25/2025	voluntary term	waiting on department	tax levy	111
Economic Support Spec.	Human Services	6/25/2025	quit same day started	interview process	state funds	141
Peer Support Specialist	Human Services	6/10/2025	voluntary term	job offered	grant	156
Corrections Officer	Sheriff	6/9/2025	resigned	waiting on department	tax levy	157
Law Clerk	Branch I	5/31/2025	voluntary term	waiting on department	50% tax levy, 50% Vilas	166
Corrections Officer	Sheriff	5/2/2025	voluntary term	waiting on department	tax levy	195
Deputy Sheriff	Sheriff	3/15/2025	resigned	waiting on department	tax levy	243
Corrections Officer	Sheriff	1/1/2025	promotion	waiting on department	tax levy	316

Workers Compensation Claims

There are three claims currently open as follows:

Workers Comp claims open as of 11-10-25

Date of Injury	Department	Injury	Amount Reserved for Injury	Amount Paid			
				Medical	Indemnity	Expenses	Total Paid
10/9/2025	Human Services	Strain	\$10,000	\$0.00	\$0.00	\$0.00	\$0.00
8/20/2025	Courts	Fall	\$2,000	\$0.00	\$0.00	\$0.00	\$0.00
4/1/2025	Highway	Strain	\$46,000	\$14,492.88	\$380.10	\$3,921.05	\$18,794.03

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

November 13, 2025 10:05 AM

End.GLPeriod 1025 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)	219,894.43	224,863.00	4,968.57	97.79%
101.30.51430.511102	WAGES-PERM EMPLOYEE(E)	44,719.69	54,280.00	9,560.31	82.38%
101.30.51430.512001	SOCIAL SECURITY(E)	18,648.74	21,354.00	2,705.26	87.33%
101.30.51430.512002	RETIREMENT-EMPLOYER'S SHARE(E)	14,384.78	19,261.00	4,876.22	74.68%
101.30.51430.512004	HEALTH/DENTAL INSURANCE(E)	77,594.00	86,275.00	8,681.00	89.93%
101.30.51430.512005	LIFE INSURANCE(E)	709.66	975.00	265.34	72.78%
101.30.51430.512006	WORKER'S COMPENSATION(E)	373.86	350.00	-23.86	106.81%
101.30.51430.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.30.51430.512017	RETIREE HEALTH INSURANCE(E)	2,925.00	.00	-2,925.00	100.00%
101.30.51430.512018	CASH IN LIEU OF HEALTH INS(E)	200.00	.00	-200.00	100.00%
101.30.51430.512019	EMPLOYEE RECOGNITION(E)	206.50	1,250.00	1,043.50	16.52%
101.30.51430.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.30.51430.521102	EMPLOYEE MEDICAL EXAMS(E)	9,719.50	18,000.00	8,280.50	53.99%
101.30.51430.522005	TELEPHONE AND FAX(E)	583.27	800.00	216.73	72.90%
101.30.51430.531101	POSTAGE AND BOX RENT(E)	168.83	275.00	106.17	61.39%
101.30.51430.531102	PRINTING AND DUPLICATION(E)	26.98	750.00	723.02	3.59%
101.30.51430.531103	CENTRAL PURCHASING(E)	806.42	750.00	-56.42	107.52%
101.30.51430.531202	SUBSCRIPTIONS(E)	87.00	130.00	43.00	66.92%
101.30.51430.531203	MEMBERSHIP DUES(E)	315.00	235.00	-80.00	134.04%
101.30.51430.531204	ADVERTISING(E)	206.56	.00	-206.56	100.00%
101.30.51430.531301	TRAINING/CONFERENCE FEES(E)	585.00	750.00	165.00	78.00%
101.30.51430.531302	EMPLOYEE AUTO ALLOWANCE(E)	553.00	700.00	147.00	79.00%
101.30.51430.531305	MEALS LODGING & MISC TRAVEL(E)	875.26	900.00	24.74	97.25%
101.30.51431.512001	SOCIAL SECURITY(E)	149.51	.00	-149.51	100.00%
101.30.51431.521102	EMPLOYEE MEDICAL EXAMS(E)	-400.00	.00	400.00	100.00%
101.30.51431.521901	OTHER PROFESSIONAL SERVICES(E)	35,000.00	42,000.00	7,000.00	83.33%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.30.51431.521902	SECT 125 ADMINISTRATION(E)	17,803.71	24,725.00	6,921.29	72.00%
101.30.51431.521910	CONTRACTUAL PROGRAMS(E)	7,525.14	16,116.00	8,590.86	46.69%
101.30.51431.531102	PRINTING AND DUPLICATION(E)	.00	600.00	600.00	0.00%
101.30.51431.531903	WELLNESS INCENTIVES(E)	1,740.05	3,000.00	1,259.95	58.00%
AccountTypeExpenditure		455,401.89	518,339.00	62,937.11	

101.30.51430.473600	INTERGOV CHGS-TESTING(R)	-980.00	-500.00	480.00	196.00%
101.30.51431.461900	PUBLIC CHGS-EMPLOYEE FEES(R)	.00	.00	.00	100.00%
101.30.51431.474113	LOCAL DEPT CHGS-125 ADMINIST(R)	.00	.00	.00	100.00%
101.30.51431.489150	REIMBURSEMENT OF EXPENDITURE(R)	.00	.00	.00	100.00%
101.30.51431.493062	APPL CONT APPR-EMP FEES(R)	.00	.00	.00	100.00%
AccountTypeRevenue		-980.00	-500.00	480.00	

Fund101 - GENERAL FUND **454,421.89** **517,839.00** **63,417.11**

Total: **454,421.89** **517,839.00** **63,417.11**

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									
A3FOI7ZQ7X1SFH	26975	09/30/2025	09/22/2025	17C3-FHFN-3VFF	101.30.51430.531103	68.02	10/09/2025	435686	68.02
A3FOI7ZQ7X1SFH	26975	09/30/2025	09/30/2025	1KGX-RLQJ-3KCR	101.30.51430.531103	14.19-	10/09/2025	435686	14.19-
Total AMAZON CAPITAL SERVICES LLC:									53.83
ASPIRUS BUSINESS HEALTH									
EAS CONTRACTED FULL SERVICE	24153	10/01/2025	10/01/2025	148807	101.30.51431.521910	840.56	10/09/2025	435688	840.56
RANDOM, POST-OFFER AND POST ACCIDENT SCREENS	24153	10/01/2025	10/01/2025	149164	101.30.51430.521102	944.00	10/09/2025	435688	944.00
Total ASPIRUS BUSINESS HEALTH:									1,784.56
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	10/28/2025	10/28/2025	252900000088	101.30.51430.512017	1,125.00	10/30/2025	436043	1,125.00
Total ASPIRUS HEALTH PLAN INC:									1,125.00
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JENNIFER LUENEBURG X2520	29450	10/16/2025	10/15/2025	4715 1103 0365 8855 10-1	101.30.51430.531103	416.44	10/23/2025	435943	416.44
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									416.44
COTTINGHAM & BUTLER INC									
ONGOING CONSULTING INSTALL 10 OF 12	27363	09/30/2025	09/30/2025	383851	101.30.51431.521901	3,500.00	10/09/2025	435698	3,500.00
Total COTTINGHAM & BUTLER INC:									3,500.00
DIVERSIFIED BENEFIT SERVICES INC									
DBS COBRA OCT	24171	10/02/2025	10/01/2025	455282	101.30.51431.521902	227.50	10/09/2025	435702	227.50
DBS HRA OCT	24171	10/03/2025	10/02/2025	456044	101.30.51431.521902	1,409.50	10/09/2025	435702	1,409.50
DBS FSA OCTOBER	24171	10/20/2025	10/15/2025	457579	101.30.51431.521902	297.50	10/23/2025	435948	297.50
Total DIVERSIFIED BENEFIT SERVICES INC:									1,934.50

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
R BAUMAN & ASSOCIATES SC									
ASSESSMENT & TESTING AUGUST	28638	09/30/2025	08/31/2025	2163	101.30.51430.521102	1,464.00	10/09/2025	435736	1,464.00
Total R BAUMAN & ASSOCIATES SC:									1,464.00
WI DEPT OF JUSTICE-RECORDS CHECK									
ACCT# G3400 GENERAL SEPTEMBER	2243	10/03/2025	10/01/2025	092025	101.30.51430.521102	67.00	10/23/2025	436035	67.00
Total WI DEPT OF JUSTICE-RECORDS CHECK:									67.00
Grand Totals:									10,345.33

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	14.19	10,359.52-	10,345.33-
101.30.51430.512017	1,125.00	.00	1,125.00
101.30.51430.521102	2,475.00	.00	2,475.00
101.30.51430.531103	484.46	14.19-	470.27
101.30.51431.521901	3,500.00	.00	3,500.00
101.30.51431.521902	1,934.50	.00	1,934.50
101.30.51431.521910	840.56	.00	840.56
Grand Totals:	10,373.71	10,373.71-	.00

Reviewed by: _____

Date: ____ / ____ / _____



Oneida County

Finance Department Memorandum

November 12, 2025

TO: Members of the Executive Committee
Chad Lynch, Corporation Counsel
Tracy Hartman, County Clerk & Administrative Coordinator

FROM: Tina Smigielski, CPA, Finance Director

RE: The Human Service Center Fiscal Matters Update

The Human Service Center Board was dissolved effective January 2025 via Resolution by Forest, Vilas and Oneida.

The three counties have subsequently entered into two separate Resolutions.

Resolution #39-2025 settled the matter of real estate.

- In accordance with the Resolution Oneida County used General Fund reserves to remit payment of \$162,000 to Forest and \$330,000 to Vilas for a total of \$492,000.
- This payment was in exchange for clear transfer of ownership of the building, building contents, and land relative to The Human Service Center on Timber Drive and The Koinonia Facility on Winnebago Street.
- Oneida County continues to use the Timber Drive location for our Human Services Department, and the Winnebago Street is rented to an outside entity.

Resolution #62-2025 approved a Memorandum of Understanding (MOU) between the three counties regarding all other fiscal activity.

- The MOU establishes the Finance Directors as the MOU Administrators from January 1, 2025 to April 1, 2035.
- Oneida County assumes all accounting and banking responsibility related to the dissolving of The Human Service Center.
- There are two accounts established as a result: HSC Residual Account and HSC HRA Account.
 - The Residual Account holds all remaining cash balances from The Human Service Center.

- The Residual Account is invested in accordance with Oneida County's Investment Policy.
 - The Residual Account is used to receive any amounts associated with services provided before closure date from public and private insurance and to remit payment for any run-out costs such as unemployment, banking fees, et cetera.
 - The account balance is to be maintained at \$250,000.
 - In order to bring the Residual Account balance down to \$250,000 post MOU execution, disbursement of excess funds were made to the three counties as follows: \$3,197,073.88 to Oneida; \$1,835,357.23 to Vilas; and, \$888,076.08 to Forest.
 - Excess funds will be disbursed monthly, and if the balance falls below \$250,000 a demand to fund can be made to the three counties.
- The HSC HRA Account holds funds associated with the Health Reimbursement Arrangement which was transferred from The Human Service Center to Oneida County for administration.
 - The HSC HRA Account is held in an interest-bearing, collateralized checking account.
 - The Third Party Administrator for the plan disburses funds held for eligible expenses to plan participants.
 - The account balance as of October 31st was \$429 thousand, and the plan obligated balance is \$413 thousand.
 - Oneida County charges the HRA plan 0.1% per month of the obligated balance for overhead costs, and the Third Party Administrator fees are also paid by the plan.
 - The plan will be closed September 30, 2034 which allows for a 90-day run out to claims until December 31, 2034.

The HSC audit is in its final phase, with all fieldwork completed by Oneida County Finance and Human Service Departments. It is currently in quality assurance review process at Sikich LLP. I anticipate the final audit report to be issued before year-end.

Please contact me with any questions or concerns. Thank you.

Opioid Settlement Fund Summary	
October 31, 2025	
Settlement Payments	852,197.38
Interest Earnings	88,727.09
Qualified Expenses	(6,385.50)
Cash Balance	934,538.97

Opioid Settlement Fund Summary	
October 31, 2025	
Settlement Payments	852,197.38
Interest Earnings	88,727.09
Approved Projects	(36,785.00)
Uncommitted Fund Balance	904,139.47

Approved Project #1	
Resolution # 105-2024 - 2025 Treatment Alternative and Diversion (TAD) Grant. A/C # 211.58.56720.584004	
Approved	\$ 23,187.00
<i>Expended</i>	\$ 2,595.09
<i>Unspent</i>	\$ 20,591.91

Approval Project #2	
Resolution # 46-2025 - Telehealth Expansion. A/C # 211.58.56720.699270	
Approved	\$ 7,000.00
<i>Expended</i>	\$ 3,790.50
<i>Unspent</i>	\$ 3,209.50

Approval Project #3	
Resolution # 58-2025 - Peer Support LTE Positions. A/C # 211.58.56720.584005	
Approved	\$ 6,598.00
<i>Expended</i>	\$ -
<i>Unspent</i>	\$ 6,598.00

TOTAL PROJECTS	
Approved	\$ 36,785.00
<i>Expended</i>	\$ 6,385.59
<i>Unspent</i>	\$ 30,399.41

Opioid Settlement Fund Tracking

Date	Settlement Payments	Interest Income	Project Expenses	Account Balance
<u>2022</u>	<u>248,535.13</u>	<u>1,162.35</u>	<u>-</u>	<u>249,697.48</u>
<u>2023</u>	<u>64,700.02</u>	<u>14,107.50</u>	<u>-</u>	<u>328,505.00</u>
<u>2024</u>	<u>391,736.90</u>	<u>45,239.67</u>	<u>-</u>	<u>765,481.57</u>
<u>2025</u>				
1/31/2025		2,645.97		768,127.54
2/28/2025		2,478.30		770,605.84
3/31/2025		2,659.32		773,265.16
4/30/2025	15,767.32	2,744.24		791,776.72
5/31/2025		2,785.78		794,562.50
6/30/2025		2,782.06		797,344.56
7/31/2025		2,791.80		800,136.36
8/31/2025	131,458.01	3,098.53	(3,790.50)	930,902.40
9/30/2025		3,178.72	(2,595.00)	931,486.12
10/31/2025		3,052.85		934,538.97
11/30/2025				
12/31/2025				
<u>TOTAL</u>	<u>147,225.33</u>	<u>28,217.57</u>	<u>(6,385.50)</u>	<u>934,538.97</u>
<u>TO DATE</u>	<u>852,197.38</u>	<u>88,727.09</u>	<u>(6,385.50)</u>	<u>934,538.97</u>



November 11, 2025

Ms. Tina Smigielski, Finance Director
Oneida County
1 S Oneida Avenue, P.O. Box 400
Rhinelander, Wisconsin 54501

Dear Ms. Smigielski:

Enclosed are four copies of Oneida County's Central Services Cost Allocation Plan for the calendar/fiscal year ending December 31, 2024. This plan is used to establish final costs for 2024 and establish roll forward differences between actual 2022 and fixed 2024 costs. The 2024 plan, plus roll forward differences, will be used to establish claim amounts in 2026. Your previous cost allocation plan (actual 2023) is being used to recover funds in 2024.

MAXIMUS continues to commit to excellence in our work and in our continuing relationship with our clients. Our enhanced computer software and related cost plan services provide, to the greatest extent possible, maximum 2 CFR Part 200 allowable indirect cost recoveries which are based on current Federal Financial Participation (FFP) rates. MAXIMUS stands behind its work and guarantees that any cost allocation plan we prepare for clients will be approved.

Please notify all County personnel involved in administering Federal programs that you have an updated indirect cost allocation plan meeting the requirements of 2 CFR Part 200. Please feel welcome to contact us if you or anyone else has questions regarding this cost allocation plan, or if you need assistance in recovering indirect costs.

We look forward to working with you in the future and appreciate the opportunity to assist you.

Sincerely,

A handwritten signature in black ink that reads "Jose Vargas Gutierrez". The signature is written in a cursive, flowing style.

Jose Vargas-Gutierrez
Associate Consultant

Enclosure

maximus



**Central Services
Cost Allocation Plan
Oneida County,
Wisconsin**

FY 2024
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2024



**Central Services
Cost Allocation Plan
Oneida County, Wisconsin**

FY 2024
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2024



**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the indirect cost rate plan submitted herewith and to the best of my knowledge and belief.

1. All costs included in this plan dated November 7, 2025 to establish cost allocations or billings for fiscal year ended December 31, 2024 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.
3. The covered telecommunications and video surveillance services or equipment mentioned in Section 889 of the National Defense Authorization Act of 2019 and covered at §2 CFR Part 200.216, which are unallowable, were not charged as part of the indirect cost proposal directly or indirectly to Federal awards.

I declare that the foregoing is true and correct.

Oneida County, Wisconsin

Government Unit



Signature

Tina M. Smigielski

Name of Official

Finance Director

Title

11/11/2025

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
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**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
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Section A: Cost Allocation Methodology and Process

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by MAXIMUS Consulting Services, Inc. (MAXIMUS) for Oneida County, Wisconsin. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, MAXIMUS used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2024.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

MAXIMUS employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

MAXIMUS double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by MAXIMUS in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, MAXIMUS determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

MAXIMUS analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the

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Indirect Cost Allocation Plan
Fiscal Year 2024
Cost Allocation Methodology and Process**

benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

MAXIMUS evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll*

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Forward column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule _1 – Nature and Extent of Services: Schedule _1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule _2 – Costs to be Allocated: Schedule _2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.

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- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balance to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, MAXIMUS utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

**ONEIDA COUNTY, WISCONSIN
ORGANIZATION CHART**

ONEIDA COUNTY
BOARD OF
SUPERVISORS

CENTRAL SERVICE DEPTS

Building Depreciation
Equipment Depreciation
Insurance & Risk Management
Building & Grounds
Labor Relations & Benefits
Finance
Information Technology
Treasurer
County Clerk
Corporation Counsel
Family Court Commissioner
Clerk of Courts

OPERATING DEPTS

Child Support
Human Services
Social Services
Public Health
ADRC
Highway
Forestry
Veteran's Service
Sheriff
Jail
Emergency Management
Ambulance
District Attorney
Courts
UW Extension
Solid Waste
Libraries
Register of Deeds Planning
& Zoning
Land Conservation
Land Information
Other Departments

Section C: Cost Allocation Plan

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Child Support	Human Services	Social Services	Public Health	WIC
Building Depreciation	15,235	25,744	72,555	87,963	0
Equipment Depreciation	0	0	0	0	0
Insurance & Risk Management	0	2,181	0	13,623	(53)
Building & Grounds	26,966	0	62,945	94,159	0
Labor Relations & Benefits	6,657	0	83,152	36,117	1,614
Finance	5,097	4,182	62,479	21,799	2,552
Information Technology	20,677	0	203,322	161,969	0
Treasurer	976	1,791	11,692	10,573	803
County Clerk	2,617	5,183	3,432	4,953	0
Corporation Counsel	25,201	0	110,672	12,787	0
Family Court Commissioner	99	0	0	0	0
Clerk of Courts	1,939	0	0	0	0
Allocated Costs for Fiscal 2024	105,464	39,080	610,249	443,943	4,917
Roll Forwards	11,714	0	32,113	83,327	0
Fixed Costs	117,178	39,080	642,362	527,270	4,917

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Sanitarian	ADRC	Highway	Forestry	Veteran's Service
Building Depreciation	0	87,963	0	6,928	6,234
Equipment Depreciation	0	0	0	0	0
Insurance & Risk Management	364	2,475	0	15,705	411
Building & Grounds	0	94,160	0	12,262	11,034
Labor Relations & Benefits	8,888	13,548	48,533	13,165	3,362
Finance	11,917	23,395	33,485	12,722	3,078
Information Technology	0	37,908	37,908	24,123	10,338
Treasurer	3,491	28,802	5,780	5,404	703
County Clerk	415	2,598	93	330	116
Corporation Counsel	0	6,394	25,575	19,181	6,394
Family Court Commissioner	0	0	0	0	0
Clerk of Courts	0	0	0	0	0
Allocated Costs for Fiscal 2024	25,074	297,242	151,373	109,819	41,671
Roll Forwards	0	76,849	0	0	0
Fixed Costs	25,074	374,090	151,373	109,819	41,671

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Sheriff	Jail	Emergency Management	Ambulance	District Attorney
Building Depreciation	289,349	240,650	0	0	11,712
Equipment Depreciation	0	0	0	0	0
Insurance & Risk Management	138,266	8,623	0	0	474
Building & Grounds	432,143	345,646	0	0	20,730
Labor Relations & Benefits	116,839	33,470	3,479	0	6,657
Finance	73,997	19,900	3,424	1,461	5,329
Information Technology	472,121	0	48,246	0	3,446
Treasurer	15,589	6,108	840	626	1,076
County Clerk	3,316	0	0	0	2,950
Corporation Counsel	31,968	12,787	0	6,394	0
Family Court Commissioner	0	0	0	0	0
Clerk of Courts	0	0	0	0	0
Allocated Costs for Fiscal 2024	1,573,588	667,185	55,988	8,481	52,375
Roll Forwards	0	0	0	0	0
Fixed Costs	1,573,588	667,185	55,988	8,481	52,375

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Courts	UW Extension	Solid Waste	Libraries	Register of Deeds
Building Depreciation	78,271	0	0	0	15,705
Equipment Depreciation	0	0	0	0	0
Insurance & Risk Management	2,170	(54)	0	0	271
Building & Grounds	138,538	0	0	0	27,797
Labor Relations & Benefits	8,056	1,664	13,099	0	6,657
Finance	9,073	2,523	13,428	112	4,631
Information Technology	0	20,677	10,338	0	37,908
Treasurer	2,424	945	6,396	48	2,855
County Clerk	805	585	678	0	1,343
Corporation Counsel	0	0	6,394	0	6,394
Family Court Commissioner	0	0	0	0	0
Clerk of Courts	0	0	0	0	0
Allocated Costs for Fiscal 2024	239,336	26,340	50,333	160	103,561
Roll Forwards	0	0	0	0	0
Fixed Costs	239,336	26,340	50,333	160	103,561

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Planning & Zoning	Land Conservation	Land Information	Medical Examiner	Airport
Building Depreciation	24,222	13,239	17,400	4,812	0
Equipment Depreciation	0	0	0	0	0
Insurance & Risk Management	1,393	854	204	4,705	0
Building & Grounds	42,873	23,433	30,797	8,518	0
Labor Relations & Benefits	20,488	6,474	10,352	4,061	0
Finance	15,563	5,412	7,530	9,324	17
Information Technology	72,369	0	0	0	0
Treasurer	19,744	1,283	2,637	4,864	7
County Clerk	8,462	47	484	119	0
Corporation Counsel	51,149	0	25,575	6,394	6,394
Family Court Commissioner	0	0	0	0	0
Clerk of Courts	0	0	0	0	0
Allocated Costs for Fiscal 2024	256,264	50,743	94,978	42,797	6,418
Roll Forwards	0	0	0	0	0
Fixed Costs	256,264	50,743	94,978	42,797	6,418

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	County Board	Other Departments	Total Allocated	Direct Billed	Unallocated
Building Depreciation	10,857	18,184	1,027,023	0	0
Equipment Depreciation	0	0	0	0	0
Insurance & Risk Management	238	1,219	193,070	0	0
Building & Grounds	19,217	32,186	1,423,405	65,476	30,776
Labor Relations & Benefits	3,062	0	449,396	0	0
Finance	1,466	323	354,219	0	0
Information Technology	0	117,169	1,278,517	0	0
Treasurer	628	138	136,222	0	162,155
County Clerk	375	1,331	40,231	0	317,960
Corporation Counsel	38,362	0	398,014	183,022	0
Family Court Commissioner	0	0	99	47,852	0
Clerk of Courts	0	0	1,939	13,099	5,866
Allocated Costs for Fiscal 2024	74,205	170,551	5,302,133	309,449	516,757
Roll Forwards	0	0	204,002		
Fixed Costs	74,205	170,551	5,506,136		

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building Depreciation	(1,166,193)		
Equipment Depreciation	(82,992)		
Insurance & Risk Management	603,846		
Building & Grounds	3,106	84,944	
Labor Relations & Benefits	912		
Finance	474		
Information Technology	26,281	130,705	
Treasurer	1,420		
County Clerk	8,690		
Corporation Counsel	0		
Family Court Commissioner	0		
Clerk of Courts	639,933		
Allocated Costs for Fiscal 2024	35,477	215,649	6,379,465

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2024	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Child Support	105,464	93,750	11,714	117,178	0	117,178
Human Services	39,080	NA	NA	39,080	0	39,080
Social Services	610,249	578,136	32,113	642,362	0	642,362
Public Health	443,943	360,616	83,327	527,270	0	527,270
WIC	4,917	NA	NA	4,917	0	4,917
Sanitarian	25,074	NA	NA	25,074	0	25,074
ADRC	297,242	220,393	76,849	374,090	0	374,090
Highway	151,373	NA	NA	151,373	0	151,373
Forestry	109,819	NA	NA	109,819	0	109,819
Veteran's Service	41,671	NA	NA	41,671	0	41,671
Sheriff	1,573,588	NA	NA	1,573,588	0	1,573,588
Jail	667,185	NA	NA	667,185	0	667,185
Emergency Management	55,988	NA	NA	55,988	0	55,988
Ambulance	8,481	NA	NA	8,481	0	8,481
District Attorney	52,375	NA	NA	52,375	0	52,375
Courts	239,336	NA	NA	239,336	0	239,336
UW Extension	26,340	NA	NA	26,340	0	26,340
Solid Waste	50,333	NA	NA	50,333	0	50,333
Libraries	160	NA	NA	160	0	160
Register of Deeds	103,561	NA	NA	103,561	0	103,561
Planning & Zoning	256,264	NA	NA	256,264	0	256,264
Land Conservation	50,743	NA	NA	50,743	0	50,743
Land Information	94,978	NA	NA	94,978	0	94,978
Medical Examiner	42,797	NA	NA	42,797	0	42,797
Airport	6,418	NA	NA	6,418	0	6,418
County Board	74,205	NA	NA	74,205	0	74,205
Other Departments	170,551	NA	NA	170,551	0	170,551
Total Allocated	5,302,133	1,252,895	204,002	5,506,136	0	5,506,136
Direct Billed	309,449					
Unallocated Total	516,757					
Cost Adjustments	35,477					
Disallowed Total	215,649					
Total Expenditures	6,379,465					

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		1,166,193		0	
Equipment Depreciation	0		82,992		0	
Insurance & Risk Management	802,391		(603,846)		0	
Building & Grounds	1,607,941	(84,944)	(3,106)	(30,776)	(65,476)	
Labor Relations & Benefits	443,407		(912)		0	
Finance	358,615		(474)		0	
Information Technology	1,386,675	(130,705)	(26,281)		0	
Treasurer	243,546		(1,420)	(162,155)	0	
County Clerk	327,224		(8,690)	(317,960)	0	
Corporation Counsel	569,339		0		(183,022)	
Family Court Commissioner	47,852		0	0	(47,852)	
Clerk of Courts	592,475		(639,933)	(5,866)	(13,099)	
Child Support						105,464
Human Services						39,080
Social Services						610,249
Public Health						443,943
WIC						4,917
Sanitarian						25,074
ADRC						297,242
Highway						151,373
Forestry						109,819
Veteran's Service						41,671
Sheriff						1,573,588
Jail						667,185
Emergency Management						55,988
Ambulance						8,481
District Attorney						52,375
Courts						239,336
UW Extension						26,340
Solid Waste						50,333
Libraries						160
Register of Deeds						103,561
Planning & Zoning						256,264
Land Conservation						50,743
Land Information						94,978
Medical Examiner						42,797
Airport						6,418
County Board						74,205
Other Departments						170,551
Totals	6,379,465	(215,649)	(35,477)	(516,757)	(309,449)	5,302,133

Deviation: 0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 Courthouse	Usable Square Footage by Department	Building Maintenance Records
1.4.2 Law Enforcement Center	Usable Square Footage by Department	Building Maintenance Records
1.4.3 Aging / Public Health	Usable Square Footage by Department	Building Maintenance Records
1.4.4 Human Services Building	Usable Square Footage by Department	Building Maintenance Records
Equipment Depreciation		
2.4.1 Equipment Depreciation	Equipment Depreciation by Department	Fixed Asset Records
Insurance & Risk Management		
3.4.1 Property Insurance	Usable Square Footage by Department (Less Direct Billed Departments)	Building Maintenance Records
3.4.2 Liability Insurance	Number of Employee by Department (Less Direct Billed Departments)	County Payroll Records
3.4.3 Workers Compensation	Percentage of Worker's Compensation Expenditures by Department	County Payroll Records
3.4.4 Vehicles	Number of Vehicles by Department	Fixed Asset Records
Building & Grounds		
4.4.1 Maintenance	Usable Square Footage by Department	Building Maintenance Records
4.4.2 Law Enforcement Center	Usable Square Footage by Department	Building Maintenance Records
4.4.3 Aging / Public Health	Usable Square Footage by Department	Building Maintenance Records
4.4.4 Department Specific	Building & Grounds Expenditures for a Specific Department	Building Maintenance Records
Labor Relations & Benefits		
5.4.1 Personnel	Number of Employee by Department	County Payroll Records
Finance		
6.4.1 Payroll	Number of Paychecks by Department	County Financial Records
6.4.2 Accounts Payable	Number of Expenditure Transactions by Department	County Financial Records
6.4.3 Audit	Number of Expenditure Transactions by Department	County Financial Records
Information Technology		
7.4.1 Information Technology	Number of Supported Devices by Department	Information Technology Records
Treasurer		
8.4.1 Disbursements	General & Payroll Checks by Department	County Financial Records
8.4.2 General Receipts	Number of Receipts issued by Department	County Financial Records
County Clerk		
9.4.1 Mail Services	Postage Charges from a sample month	Postal Records
Corporation Counsel		
10.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
10.4.2 Other Civil	Percent of Effort Expended by Department	Corp Counsel Records
Family Court Commissioner		
11.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
Clerk of Courts		
12.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation**

Oneida County owns three buildings that were included in this cost plan. These buildings are the Courthouse, Law Enforcement Center, and Aging / Public Health. The County Jail is included in the Law Enforcement Center.

Allowable depreciation costs by building for the current fiscal year has been allocated based on usable square footage by department or program.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Building Depreciation	1,166,193			
Total Departmental Cost Adjustments:	1,166,193			1,166,193
Total To Be Allocated:	1,166,193			1,166,193

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

	Total	G&A	Courthouse	Law Enforcement Center	Aging / Public Health
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depreciation	1,166,193	0	434,525	529,999	175,925
Functional Cost	1,166,193	0	434,525	529,999	175,925
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,166,193	0	434,525	529,999	175,925
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building Depreciation					
Schedule .3 Total	1,166,193	0	434,525	529,999	175,925

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

	Human Services Building
<hr/>	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Building Depreciation	25,744
 Functional Cost	 25,744
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	25,744
Allocation Step 2	
2nd Allocation	0
Total For Building Depreciation	
Schedule .3 Total	25,744

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	7,427	11.972660	52,024		52,024		52,024
Labor Relations & Benefits	1,347	2.171425	9,435		9,435		9,435
Finance	1,288	2.076314	9,022		9,022		9,022
Information Technology	3,302	5.322973	23,130		23,130		23,130
Treasurer	1,237	1.994100	8,665		8,665		8,665
County Clerk	1,393	2.245579	9,758		9,758		9,758
Corporation Counsel	1,740	2.804959	12,188		12,188		12,188
Child Support	2,175	3.506198	15,235		15,235		15,235
Social Services	10,358	16.697564	72,555		72,555		72,555
Forestry	989	1.594313	6,928		6,928		6,928
Veteran's Service	890	1.434720	6,234		6,234		6,234
District Attorney	1,672	2.695340	11,712		11,712		11,712
Clerk of Courts	2,134	3.440104	14,948		14,948		14,948
Courts	11,174	18.012995	78,271		78,271		78,271
Register of Deeds	2,242	3.614205	15,705		15,705		15,705
Planning & Zoning	3,458	5.574452	24,222		24,222		24,222
Land Conservation	1,890	3.046765	13,239		13,239		13,239
Land Information	2,484	4.004320	17,400		17,400		17,400
Medical Examiner	687	1.107475	4,812		4,812		4,812
County Board	1,550	2.498670	10,857		10,857		10,857
Other Departments	2,596	4.184869	18,184		18,184		18,184
Schedule .4 Total for Courthouse	62,033	100.000000	434,525		434,525	0	434,525

Allocation Basis: Usable Square Footage by Department
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Law Enforcement Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	35,590	54.594263	289,349		289,349		289,349
Jail	29,600	45.405737	240,650		240,650		240,650
Schedule .4 Total for Law Enforcement Center	65,190	100.000000	529,999		529,999	0	529,999

Allocation Basis: Usable Square Footage by Department
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Aging / Public Health

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Health	8,888	50.000000	87,963		87,963		87,963
ADRC	8,888	50.000000	87,963		87,963		87,963
Schedule .4 Total for Aging / Public Health	17,776	100.000000	175,925		175,925	0	175,925

Allocation Basis: Usable Square Footage by Department

Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Human Services Building

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Services	22,000	100.000000	25,744		25,744		25,744
Schedule .4 Total for Human Services Building	22,000	100.000000	25,744		25,744	0	25,744

Allocation Basis: Usable Square Footage by Department
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Total	Courthouse	Law Enforcement Center	Aging / Public Health	Human Services Building
Building & Grounds	52,024	52,024	0	0	0
Labor Relations & Benefits	9,435	9,435	0	0	0
Finance	9,022	9,022	0	0	0
Information Technology	23,130	23,130	0	0	0
Treasurer	8,665	8,665	0	0	0
County Clerk	9,758	9,758	0	0	0
Corporation Counsel	12,188	12,188	0	0	0
Child Support	15,235	15,235	0	0	0
Human Services	25,744	0	0	0	25,744
Social Services	72,555	72,555	0	0	0
Public Health	87,963	0	0	87,963	0
ADRC	87,963	0	0	87,963	0
Forestry	6,928	6,928	0	0	0
Veteran's Service	6,234	6,234	0	0	0
Sheriff	289,349	0	289,349	0	0
Jail	240,650	0	240,650	0	0
District Attorney	11,712	11,712	0	0	0
Clerk of Courts	14,948	14,948	0	0	0
Courts	78,271	78,271	0	0	0
Register of Deeds	15,705	15,705	0	0	0
Planning & Zoning	24,222	24,222	0	0	0
Land Conservation	13,239	13,239	0	0	0
Land Information	17,400	17,400	0	0	0
Medical Examiner	4,812	4,812	0	0	0
County Board	10,857	10,857	0	0	0
Other Departments	18,184	18,184	0	0	0
Direct Bill	0	0	0	0	0
Total	1,166,193	434,525	529,999	175,925	25,744

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Equipment Depreciation**

Depreciation expense on equipment in the inventory of the central service departments has been allocated to these departments based on the actual depreciation expenses by department. All Election related equipment was excluded from this process.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
Equipment Depreciation	82,992			
Total Departmental Cost Adjustments:	82,992			82,992
Total To Be Allocated:	82,992			82,992

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation**

	Total	G&A	Equipment Depreciation
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Equipment Depreciation	82,992	0	82,992
Functional Cost	82,992	0	82,992
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	82,992	0	82,992
Allocation Step 2			
2nd Allocation	0	0	0
Total For Equipment Depreciation			
Schedule .3 Total	82,992	0	82,992

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - Equipment Depreciation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	25,320.00	30.508965	25,320		25,320		25,320
Information Technology	57,672.00	69.491035	57,672		57,672		57,672
Schedule .4 Total for Equipment Depreciation	82,992.00	100.000000	82,992		82,992	0	82,992

Allocation Basis: Equipment Depreciation by Department
Allocation Source: Fixed Asset Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Equipment Depreciation**

Receiving Department	Total	Equipment Depreciation
Building & Grounds	25,320	25,320
Information Technology	57,672	57,672
Direct Bill	0	0
Total	82,992	82,992

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Insurance & Risk Management**

The County did not allocate the costs for the following types of insurance: Property Insurance, Liability Insurance, Worker's Compensation, and Vehicle Insurance. All applicable dividends and worker's compensation reimbursements have been applied to the insurance premiums to accurately reflect the true cost of the insurance policies. These costs are allowable for plan purposes and are allocated as follows:

- Property Insurance - Allocated on the total building square footage less departments that pay for their own portion of the policy.
- Liability Insurance - Allocated on the number of employees by department less departments that pay for their portion of the policy.
- Worker's Compensation - Allocated on the percentage of worker's compensation expenditures by department less departments that pay for their portion of the policy.
- Vehicle Insurance - Allocated on the number of vehicles by department or program.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Insurance & Risk Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	802,391			802,391
Cost Adjustments:				
Local Dept Chgs-Liab & Insurance	-262,899			
Local Dept Chgs-Work Comp	-225,778			
Insurance Recoveries	-75,596			
Premium Div/Refund	-39,573			
Total Departmental Cost Adjustments:	-603,846			-603,846
Inbound Costs:				
Finance		460	460	
Treasurer		187	187	
Corporation Counsel		6,055	6,055	
Total Allocated Additions:		6,703	6,703	6,703
Total To Be Allocated:	198,545	6,703		205,248

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Insurance & Risk Management**

	Total	G&A	Property Insurance	Liability Insurance	Workers Compensation
Other Expense & Cost					
Other Professional Services	5,125	0	0	5,125	0
Vehilce Repair	37,466	0	0	0	0
Building Maintenance	12,114	0	0	12,114	0
Ins On Buildings & Contents	88,628	0	88,628	0	0
Ins On Vehicles & Equipment	72,841	0	72,841	0	0
Public Liability	125,442	0	0	125,442	0
Public Liability Deductible	39,107	0	0	39,107	0
Insurance On Boiler	3,393	0	3,393	0	0
Automobile Liability	124,862	0	0	0	0
Premiums On Surety Bonds	8,704	0	0	8,704	0
Workers Compensation Preium	268,981	0	0	0	268,981
Automobile Deductible	21,234	0	0	0	0
Deductible Fund Escrow	(5,506)	0	0	(5,506)	0
Departmental Total					
Expenditures Per Financial Statement	802,391				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Local Dept Chgs-Liab & Insurance	(262,899)	0	(121,959)	(140,940)	0
Local Dept Chgs-Work Comp	(225,778)	0	0	0	(225,778)
Insurance Recoveries	(75,596)	0	(15,429)	(17,826)	(25,166)
Premium Div/Refund	(39,573)	0	0	(39,573)	0
Functional Cost	198,545	0	27,474	(13,353)	18,037
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	198,545	0	27,474	(13,353)	18,037
Allocation Step 2					
Inbound - All Others	6,703	0	1,368	1,580	2,232
2nd Allocation	6,703	0	1,368	1,580	2,232
Total For Insurance & Risk Management					
Schedule .3 Total	205,248	0	28,842	(11,773)	20,269

Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Insurance & Risk Management

Vehicles

<hr/>	
Other Expense & Cost	
Other Professional Services	0
Vehice Repair	37,466
Building Maintenance	0
Ins On Buildings & Contents	0
Ins On Vehicles & Equipment	0
Public Liability	0
Public Liability Deductible	0
Insurance On Boiler	0
Automobile Liability	124,862
Premiums On Surety Bonds	0
Workers Compensation Preium	0
Automobile Deductible	21,234
Deductible Fund Escrow	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Local Dept Chgs-Liab & Insurance	0
Local Dept Chgs-Work Comp	0
Insurance Recoveries	(17,175)
Premium Div/Refund	0
Functional Cost	166,387
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	166,387
Allocation Step 2	
Inbound - All Others	1,523
2nd Allocation	1,523
Total For Insurance & Risk Management	
Schedule .3 Total	167,910

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Insurance & Risk Management**

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	7,427	5.606722	1,540		1,540	77	1,617
Labor Relations & Benefits	1,347	1.016865	279		279	14	293
Finance	1,288	0.972325	267		267	13	280
Information Technology	3,302	2.492715	685		685	34	719
Treasurer	1,237	0.933825	257		257	13	269
County Clerk	1,393	1.051591	289		289	14	303
Corporation Counsel	1,740	1.313545	361		361	18	379
Public Health	8,888	6.709646	1,843		1,843	92	1,935
ADRC	8,888	6.709646	1,843		1,843	92	1,935
Forestry	989	0.746607	205		205	10	215
Veteran's Service	890	0.671871	185		185	9	194
Sheriff	35,590	26.867269	7,382		7,382	368	7,749
Jail	29,600	22.345357	6,139		6,139	306	6,445
District Attorney	1,672	1.262211	347		347	17	364
Clerk of Courts	2,134	1.610979	443		443	22	465
Courts	11,174	8.435372	2,318		2,318	115	2,433
Register of Deeds	2,242	1.692510	465		465	23	488
Planning & Zoning	3,458	2.610481	717		717	36	753
Land Conservation	1,890	1.426781	392		392	20	412
Land Information	2,484	1.875198	515		515	26	541
Medical Examiner	687	0.518624	142		142	7	150
County Board	1,550	1.170112	321		321	16	338
Other Departments	2,596	1.959748	538		538	27	565
Schedule .4 Total for Property Insurance	132,466	100.000000	27,474		27,474	1,368	28,842

Allocation Basis: Usable Square Footage by Department (Less Direct Billed Departments)
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Insurance & Risk Management**

Activity - Liability Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	9.52	4.385278	(586)		(586)	69	(516)
Labor Relations & Benefits	2.89	1.331245	(178)		(178)	21	(157)
Finance	2.83	1.303607	(174)		(174)	21	(153)
Information Technology	8.38	3.860150	(515)		(515)	61	(454)
Treasurer	2.90	1.335851	(178)		(178)	21	(157)
County Clerk	2.83	1.303607	(174)		(174)	21	(153)
Corporation Counsel	4.65	2.141969	(286)		(286)	34	(252)
Public Health	21.70	9.995854	(1,335)		(1,335)	158	(1,177)
WIC	0.97	0.446819	(60)		(60)	7	(53)
Sanitarian	5.34	2.459809	(328)		(328)	39	(290)
ADRC	8.14	3.749597	(501)		(501)	59	(441)
Forestry	7.91	3.643650	(487)		(487)	58	(429)
Veteran's Service	2.02	0.930490	(124)		(124)	15	(110)
Sheriff	70.20	32.336819	(4,318)		(4,318)	511	(3,807)
Jail	20.11	9.263439	(1,237)		(1,237)	146	(1,091)
District Attorney	4.00	1.842554	(246)		(246)	29	(217)
Clerk of Courts	6.16	2.837533	(379)		(379)	45	(334)
Courts	4.84	2.229490	(298)		(298)	35	(262)
UW Extension	1.00	0.460638	(62)		(62)	7	(54)
Register of Deeds	4.00	1.842554	(246)		(246)	29	(217)
Planning & Zoning	12.31	5.670459	(757)		(757)	90	(668)
Land Conservation	3.89	1.791884	(239)		(239)	28	(211)
Land Information	6.22	2.865171	(383)		(383)	45	(337)
Medical Examiner	2.44	1.123958	(150)		(150)	18	(132)
County Board	1.84	0.847575	(113)		(113)	13	(100)
Schedule .4 Total for Liability Insurance	217.09	100.000000	(13,353)		(13,353)	1,580	(11,773)

Allocation Basis: Number of Employee by Department (Less Direct Billed Departments)

Allocation Source: County Payroll Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Insurance & Risk Management**

Activity - Workers Compensation

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	0.04	6.451613	1,164		1,164	144	1,308
Public Health	0.06	9.677419	1,746		1,746	216	1,962
Sanitarian	0.02	3.225806	582		582	72	654
ADRC	0.03	4.838710	873		873	108	981
Forestry	0.02	3.225806	582		582	72	654
Veteran's Service	0.01	1.612903	291		291	36	327
Sheriff	0.24	38.709680	6,982		6,982	864	7,846
Jail	0.10	16.129032	2,909		2,909	360	3,269
District Attorney	0.01	1.612903	291		291	36	327
Planning & Zoning	0.04	6.451613	1,164		1,164	144	1,308
Land Conservation	0.02	3.225806	582		582	72	654
Medical Examiner	0.01	1.612903	291		291	36	327
Other Departments	0.02	3.225806	582		582	72	654
Schedule .4 Total for Workers Compensation	0.62	100.000000	18,037		18,037	2,232	20,269

Allocation Basis: Percentage of Worker's Compensation Expenditures by Department
Allocation Source: County Payroll Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Insurance & Risk Management**

Activity - Vehicles

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	4	5.194805	8,643		8,643	79	8,723
Human Services	1	1.298701	2,161		2,161	20	2,181
Public Health	5	6.493506	10,804		10,804	99	10,903
Forestry	7	9.090909	15,126		15,126	138	15,265
Sheriff	58	75.324676	125,330		125,330	1,147	126,478
Medical Examiner	2	2.597403	4,322		4,322	40	4,361
Schedule .4 Total for Vehicles	77	100.000000	166,387		166,387	1,523	167,910

Allocation Basis: Number of Vehicles by Department
Allocation Source: Fixed Asset Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Insurance & Risk Management**

Receiving Department	Total	Property Insurance	Liability Insurance	Workers Compensation	Vehicles
Building & Grounds	11,131	1,617	(516)	1,308	8,723
Labor Relations & Benefits	137	293	(157)	0	0
Finance	127	280	(153)	0	0
Information Technology	264	719	(454)	0	0
Treasurer	112	269	(157)	0	0
County Clerk	150	303	(153)	0	0
Corporation Counsel	127	379	(252)	0	0
Human Services	2,181	0	0	0	2,181
Public Health	13,623	1,935	(1,177)	1,962	10,903
WIC	(53)	0	(53)	0	0
Sanitarian	364	0	(290)	654	0
ADRC	2,475	1,935	(441)	981	0
Forestry	15,705	215	(429)	654	15,265
Veteran's Service	411	194	(110)	327	0
Sheriff	138,266	7,749	(3,807)	7,846	126,478
Jail	8,623	6,445	(1,091)	3,269	0
District Attorney	474	364	(217)	327	0
Clerk of Courts	131	465	(334)	0	0
Courts	2,170	2,433	(262)	0	0
UW Extension	(54)	0	(54)	0	0
Register of Deeds	271	488	(217)	0	0
Planning & Zoning	1,393	753	(668)	1,308	0
Land Conservation	854	412	(211)	654	0
Land Information	204	541	(337)	0	0
Medical Examiner	4,705	150	(132)	327	4,361
County Board	238	338	(100)	0	0
Other Departments	1,219	565	0	654	0
Direct Bill	0	0	0	0	0
Total	205,248	28,842	(11,773)	20,269	167,910

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Building & Grounds**

The Building & Grounds department is responsible for the cleaning and maintenance of the Courthouse, Law Enforcement Center, and Department on Aging facilities. Maintenance costs are allocated to these buildings based on the usable square footage by department within each building.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,607,941			1,607,941
Deductions:				
Other Capital Equipment	-2,026			
Cap Outlay-Cir Ct BR II	-4,000			
Cap Outlay-Forestry	-2,000			
Cap Outlay-Sheriff	-1,343			
Cap Outlay-Planning & Zoning	0			
Cap Outlay-Ergonomic Equip	-4,070			
Sp Project-Major Renovation	-41,837			
Project 5-Sidewalks/Blacktoppn	-5,098			
Project 12-Cthse Security	-13,000			
Project 16-Flooring	-600			
Project 17-B&G Equipment	-10,970			
Total Deductions:	-84,944			-84,944
Cost Adjustments:				
Local Dept Charges-Building & Grounds	-1,709			
Public Charges - Bldgs & Grounds	-475			
Public Charges - Vending Machines	-186			
Sale of Fixed Assets	0			
Sale of Salvage & Waste Prod	-736			
Total Departmental Cost Adjustments:	-3,106			-3,106
Inbound Costs:				
Building Depreciation	52,024		52,024	
Equipment Depreciation	25,320		25,320	
Insurance & Risk Management	10,762	369	11,131	
Building & Grounds		82,806	82,806	
Labor Relations & Benefits		14,335	14,335	
Finance		14,698	14,698	
Information Technology		33,052	33,052	
Treasurer		3,440	3,440	
County Clerk		12	12	
Total Allocated Additions:	88,106	148,712	236,818	236,818
Total To Be Allocated:	1,607,997	148,712		1,756,709

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds**

	Total	G&A	Maintenance	Law Enforcement Center	Aging / Public Health
Wages & Benefits					
Salaries & Wages	601,145	104,359	227,833	197,176	57,830
Fringe Benefits	256,384	44,508	97,170	84,094	24,664
Other Expense & Cost					
Janitorial	9,135	0	0	0	9,135
Pest Extermination	960	0	0	960	0
Water And Sewer	61,730	0	10,383	47,039	4,308
Electric	172,137	0	71,319	86,938	13,880
Gas	64,501	0	28,114	32,794	3,593
Telephone And Fax	1,552	269	589	509	149
Snow Removal	4,448	0	2,525	684	1,239
Macy And Equip Repair	40,786	0	10,737	30,049	0
Software Maintenance	7,717	0	7,717	0	0
Grounds Maintenance	7,535	0	4,654	2,881	0
Buildings Maintenance	134,897	0	39,413	74,527	20,957
Storage Building Maintenance	7,029	0	7,029	0	0
Elevator Repair And Maintenc	16,168	0	13,168	0	3,000
Comm Tower Maintenance	16,550	0	0	0	0
Major Maint/Minor Renovation	34,170	0	34,170	0	0
Refuse Collection	14,539	0	3,401	7,442	3,696
Postage And Box Rent	21	0	21	0	0
Central Purchasing	822	0	822	0	0
Advertising	765	0	765	0	0
Training/Conference Fees	1,409	0	1,409	0	0
Employee Auto Allowance	96	17	37	31	9
Meals Lodging & Misc Travel	100	17	38	33	10
Household & Janitorial Sup	62,863	0	19,980	42,883	0
Gasoline Motor Oil Etc	4,620	0	4,620	0	0
Other Supplies & Expenses	918	0	0	0	918
*Other Capital Equipment	2,026	0	0	0	0
*Cap Outlay-Cir Ct BR II	4,000	0	0	0	0
*Cap Outlay-Forestry	2,000	0	0	0	0
*Cap Outlay-Sheriff	1,343	0	0	0	0
*Cap Outlay-Planning & Zoning	0	0	0	0	0
*Cap Outlay-Ergonomic Equip	4,070	0	0	0	0
*Sp Project-Major Renovation	41,837	0	0	0	0
*Project 5-Sidewalks/Blacktoppn	5,098	0	0	0	0
*Project 12-Cthse Security	13,000	0	0	0	0
*Project 16-Flooring	600	0	0	0	0
*Project 17-B&G Equipment	10,970	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,607,941				
Deductions					
*Total Disallowed Costs	(84,944)	0	0	0	0
Cost Adjustments					
Local Dept Charges-Building & Grounds	(1,709)	0	(1,709)	0	0
Public Charges - Bldgs & Grounds	(475)	0	(475)	0	0
Public Charges - Vending Machines	(186)	0	(186)	0	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds**

	Total	G&A	Maintenance	Law Enforcement Center	Aging / Public Health
Sale of Fixed Assets	0	0	0	0	0
Sale of Salvage & Waste Prod	(736)	0	(736)	0	0
Functional Cost	1,519,891	149,170	582,808	608,040	143,388
Allocation Step 1					
Inbound - All Others	88,106	15,295	33,392	28,899	8,476
Reallocate Admin Costs		(164,465)	75,424	65,276	19,144
Unallocated Costs	(26,601)	0	0	0	0
1st Allocation	1,581,397	0	691,624	702,215	171,008
Allocation Step 2					
Inbound - All Others	148,712	25,816	56,362	48,778	14,306
Reallocate Admin Costs		(25,816)	11,839	10,247	3,005
Unallocated Costs	(4,175)	0	0	0	0
2nd Allocation	144,536	0	68,201	59,024	17,311
Total For Building & Grounds					
Schedule .3 Total	1,725,933	0	759,825	761,239	188,319

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds**

	Department Specific	Other Buildings**
<hr/>		
Wages & Benefits		

Salaries & Wages	0	13,947
Fringe Benefits	0	5,948
Other Expense & Cost		

Janitorial	0	0
Pest Extermination	0	0
Water And Sewer	0	0
Electric	0	0
Gas	0	0
Telephone And Fax	0	36
Snow Removal	0	0
Macy And Equip Repair	0	0
Software Maintenance	0	0
Grounds Maintenance	0	0
Buildings Maintenance	0	0
Storage Building Maintenance	0	0
Elevator Repair And Maintenc	0	0
Comm Tower Maintenance	16,550	0
Major Maint/Minor Renovation	0	0
Refuse Collection	0	0
Postage And Box Rent	0	0
Central Purchasing	0	0
Advertising	0	0
Training/Conference Fees	0	0
Employee Auto Allowance	0	2
Meals Lodging & Misc Travel	0	2
Household & Janitorial Sup	0	0
Gasoline Motor Oil Etc	0	0
Other Supplies & Expenses	0	0
*Other Capital Equipment	0	0
*Cap Outlay-Cir Ct BR II	0	0
*Cap Outlay-Forestry	0	0
*Cap Outlay-Sheriff	0	0
*Cap Outlay-Planning & Zoning	0	0
*Cap Outlay-Ergonomic Equip	0	0
*Sp Project-Major Renovation	0	0
*Project 5-Sidewalks/Blacktoppn	0	0
*Project 12-Cthse Security	0	0
*Project 16-Flooring	0	0
*Project 17-B&G Equipment	0	0
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Cost Adjustments		

Local Dept Charges-Building & Grounds	0	0
Public Charges - Bldgs & Grounds	0	0
Public Charges - Vending Machines	0	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds**

	Department Specific	Other Buildings**
Sale of Fixed Assets	0	0
Sale of Salvage & Waste Prod	0	0
Functional Cost	16,550	19,935
Allocation Step 1		
Inbound - All Others	0	2,044
Reallocate Admin Costs	0	4,621
Unallocated Costs	0	(26,601)
1st Allocation	16,550	0
Allocation Step 2		
Inbound - All Others	0	3,450
Reallocate Admin Costs	0	725
Unallocated Costs	0	(4,175)
2nd Allocation	0	0
Total For Building & Grounds		
Schedule .3 Total	16,550	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Maintenance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	7,427	11.972660	82,806		82,806		82,806
Labor Relations & Benefits	1,347	2.171425	15,018		15,018	1,682	16,700
Finance	1,288	2.076314	14,360		14,360	1,609	15,969
Information Technology	3,302	5.322973	36,815		36,815	4,124	40,939
Treasurer	1,237	1.994100	13,792		13,792	1,545	15,337
County Clerk	1,393	2.245579	15,531		15,531	1,740	17,271
Corporation Counsel	1,740	2.804959	19,400		19,400	2,173	21,573
Child Support	2,175	3.506198	24,250		24,250	2,716	26,966
Social Services	10,358	16.697564	115,484	(65,476)	50,008	12,937	62,945
Forestry	989	1.594313	11,027		11,027	1,235	12,262
Veteran's Service	890	1.434720	9,923		9,923	1,112	11,034
District Attorney	1,672	2.695340	18,642		18,642	2,088	20,730
Clerk of Courts	2,134	3.440104	23,793		23,793	2,665	26,458
Courts	11,174	18.012995	124,582		124,582	13,956	138,538
Register of Deeds	2,242	3.614205	24,997		24,997	2,800	27,797
Planning & Zoning	3,458	5.574452	38,554		38,554	4,319	42,873
Land Conservation	1,890	3.046765	21,072		21,072	2,361	23,433
Land Information	2,484	4.004320	27,695		27,695	3,102	30,797
Medical Examiner	687	1.107475	7,660		7,660	858	8,518
County Board	1,550	2.498670	17,281		17,281	1,936	19,217
Other Departments	2,596	4.184869	28,944		28,944	3,242	32,186
Schedule .4 Total for Maintenance	62,033	100.000000	691,624	(65,476)	626,148	68,201	694,349
Direct Billed				65,476	65,476		65,476
Schedule .3 Total for Maintenance	62,033	100.000000		0	691,624	68,201	759,825

Allocation Basis: Usable Square Footage by Department
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Law Enforcement Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	35,590	54.594263	383,369		383,369	32,224	415,593
Jail	29,600	45.405737	318,846		318,846	26,800	345,646
Schedule .4 Total for Law Enforcement Center	65,190	100.000000	702,215		702,215	59,024	761,239

Allocation Basis: Usable Square Footage by Department
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Aging / Public Health

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Public Health	8,888	50.000000	85,504		85,504	8,655	94,159
ADRC	8,888	50.000000	85,504		85,504	8,656	94,160
Schedule .4 Total for Aging / Public Health	17,776	100.000000	171,008		171,008	17,311	188,319

Allocation Basis: Usable Square Footage by Department

Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Department Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	16,550.00	100.000000	16,550		16,550		16,550
Schedule .4 Total for Department Specific	16,550.00	100.000000	16,550		16,550	0	16,550

Allocation Basis: Building & Grounds Expenditures for a Specific Department
Allocation Source: Building Maintenance Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Building & Grounds**

Receiving Department	Total	Maintenance	Law Enforcement Center	Aging / Public Health	Department Specific
Building & Grounds	82,806	82,806	0	0	0
Labor Relations & Benefits	16,700	16,700	0	0	0
Finance	15,969	15,969	0	0	0
Information Technology	40,939	40,939	0	0	0
Treasurer	15,337	15,337	0	0	0
County Clerk	17,271	17,271	0	0	0
Corporation Counsel	21,573	21,573	0	0	0
Child Support	26,966	26,966	0	0	0
Social Services	62,945	62,945	0	0	0
Public Health	94,159	0	0	94,159	0
ADRC	94,160	0	0	94,160	0
Forestry	12,262	12,262	0	0	0
Veteran's Service	11,034	11,034	0	0	0
Sheriff	432,143	0	415,593	0	16,550
Jail	345,646	0	345,646	0	0
District Attorney	20,730	20,730	0	0	0
Clerk of Courts	26,458	26,458	0	0	0
Courts	138,538	138,538	0	0	0
Register of Deeds	27,797	27,797	0	0	0
Planning & Zoning	42,873	42,873	0	0	0
Land Conservation	23,433	23,433	0	0	0
Land Information	30,797	30,797	0	0	0
Medical Examiner	8,518	8,518	0	0	0
County Board	19,217	19,217	0	0	0
Other Departments	32,186	32,186	0	0	0
Direct Bill	65,476	65,476	0	0	0
Total	1,725,933	759,825	761,239	188,319	16,550

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Labor Relations & Benefits**

The Oneida County Labor Relations & Benefits department is responsible for providing a central personnel management system, including classification, recruitment, salary survey and research, EEO, supervisory training, employee valuation, and staffing requirements

All expenditures for this department are allocated based on the number of employees by department or program.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Labor Relations & Benefits**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	443,407			443,407
Cost Adjustments:				
Intergov Charge-Testing	-912			
Total Departmental Cost Adjustments:	-912			-912
Inbound Costs:				
Building Depreciation	9,435		9,435	
Insurance & Risk Management	102	35	137	
Building & Grounds	15,018	1,682	16,700	
Labor Relations & Benefits		4,352	4,352	
Finance		3,996	3,996	
Information Technology		12,019	12,019	
Treasurer		858	858	
County Clerk		56	56	
Corporation Counsel		24,222	24,222	
Total Allocated Additions:	24,555	47,219	71,774	71,774
Total To Be Allocated:	467,050	47,219		514,269

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Labor Relations & Benefits**

	Total	G&A	Personnel
Wages & Benefits			
Salaries & Wages	253,219	0	253,219
Fringe Benefits	96,124	0	96,124
Other Expense & Cost			
Employee Medical Exams	15,066	0	15,066
Legal Services	0	0	0
Other Professional Services	42,000	0	42,000
Telephone & Fax	887	0	887
Postage & Box Rent	69	0	69
Printing & Duplication	236	0	236
Central Purchasing	518	0	518
Other Supplies & Expenses	0	0	0
Subscriptions	130	0	130
Membership Dues	235	0	235
Advertising	82	0	82
Training/Conference Fees	476	0	476
Employee Auto Allowance	516	0	516
Meals Lodging & Misc Travel	970	0	970
Wellness Incentives	2,947	0	2,947
Sect 125 Administration	21,282	0	21,282
Contractual Programs	8,650	0	8,650
Departmental Total			
Expenditures Per Financial Statement	443,407		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Intergov Charge-Testing	(912)	0	(912)
Functional Cost	442,495	0	442,495
Allocation Step 1			
Inbound - All Others	24,555	0	24,555
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	467,050	0	467,050
Allocation Step 2			
Inbound - All Others	47,219	0	47,219
2nd Allocation	47,219	0	47,219
Total For Labor Relations & Benefits			
Schedule .3 Total	514,269	0	514,269

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Labor Relations & Benefits**

Activity - Personnel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	9.52	3.069285	14,335		14,335		14,335
Labor Relations & Benefits	2.89	0.931747	4,352		4,352		4,352
Finance	2.83	0.912403	4,261		4,261	449	4,710
Information Technology	8.38	2.701744	12,619		12,619	1,329	13,947
Treasurer	2.90	0.934971	4,367		4,367	460	4,827
County Clerk	2.83	0.912403	4,261		4,261	449	4,710
Corporation Counsel	4.65	1.499178	7,002		7,002	737	7,739
Child Support	4.00	1.289615	6,023		6,023	634	6,657
Social Services	49.96	16.107296	75,229		75,229	7,923	83,152
Public Health	21.70	6.996163	32,676		32,676	3,441	36,117
WIC	0.97	0.312732	1,461		1,461	154	1,614
Sanitarian	5.34	1.721637	8,041		8,041	847	8,888
ADRC	8.14	2.624367	12,257		12,257	1,291	13,548
Highway	29.16	9.401296	43,909		43,909	4,624	48,533
Forestry	7.91	2.550214	11,911		11,911	1,254	13,165
Veteran's Service	2.02	0.651256	3,042		3,042	320	3,362
Sheriff	70.20	22.632751	105,706		105,706	11,133	116,839
Jail	20.11	6.483541	30,281		30,281	3,189	33,470
Emergency Management	2.09	0.673824	3,147		3,147	331	3,479
District Attorney	4.00	1.289615	6,023		6,023	634	6,657
Clerk of Courts	6.16	1.986008	9,276		9,276	977	10,253
Courts	4.84	1.560435	7,288		7,288	768	8,056
UW Extension	1.00	0.322404	1,506		1,506	159	1,664
Solid Waste	7.87	2.537318	11,851		11,851	1,248	13,099
Register of Deeds	4.00	1.289615	6,023		6,023	634	6,657
Planning & Zoning	12.31	3.968791	18,536		18,536	1,952	20,488
Land Conservation	3.89	1.254151	5,858		5,858	617	6,474
Land Information	6.22	2.005352	9,366		9,366	986	10,352
Medical Examiner	2.44	0.786665	3,674		3,674	387	4,061
County Board	1.84	0.593223	2,771		2,771	292	3,062
Schedule .4 Total for Personnel	310.17	100.000000	467,050		467,050	47,219	514,269

Allocation Basis: Number of Employee by Department

Allocation Source: County Payroll Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Labor Relations & Benefits**

Receiving Department	Total	Personnel
Building & Grounds	14,335	14,335
Labor Relations & Benefits	4,352	4,352
Finance	4,710	4,710
Information Technology	13,947	13,947
Treasurer	4,827	4,827
County Clerk	4,710	4,710
Corporation Counsel	7,739	7,739
Child Support	6,657	6,657
Social Services	83,152	83,152
Public Health	36,117	36,117
WIC	1,614	1,614
Sanitarian	8,888	8,888
ADRC	13,548	13,548
Highway	48,533	48,533
Forestry	13,165	13,165
Veteran's Service	3,362	3,362
Sheriff	116,839	116,839
Jail	33,470	33,470
Emergency Management	3,479	3,479
District Attorney	6,657	6,657
Clerk of Courts	10,253	10,253
Courts	8,056	8,056
UW Extension	1,664	1,664
Solid Waste	13,099	13,099
Register of Deeds	6,657	6,657
Planning & Zoning	20,488	20,488
Land Conservation	6,474	6,474
Land Information	10,352	10,352
Medical Examiner	4,061	4,061
County Board	3,062	3,062
Direct Bill	0	0
Total	514,269	514,269

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Finance**

The Finance Department is responsible for maintaining the County's Books of Record, payroll, accounts payable, preparing and administering the County's budget, and providing support for the external audit. Expenditures are separated into the following functions for allocation:

- Payroll - Expenditures are allocated based on a calculated number of payroll checks by department or program.
- Accounts Payable - Expenditures are allocated based on the number of transactions by department or program.
- Audit - The external audit and cost allocation plan expenditures are allocated based on the number of transactions by department or program.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Finance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	358,615			358,615
Cost Adjustments:				
Public Chgs-Employee Fees	-474			
Total Departmental Cost Adjustments:	-474			-474
Inbound Costs:				
Building Depreciation	9,022		9,022	
Insurance & Risk Management	93	34	127	
Building & Grounds	14,360	1,609	15,969	
Labor Relations & Benefits	4,261	449	4,710	
Finance		4,608	4,608	
Information Technology		9,014	9,014	
Treasurer		1,117	1,117	
County Clerk		504	504	
Corporation Counsel		6,055	6,055	
Total Allocated Additions:	<u>27,737</u>	<u>23,389</u>	51,126	51,126
Total To Be Allocated:	<u>385,878</u>	<u>23,389</u>		<u>409,267</u>

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Finance**

	Total	G&A	Payroll	Accounts Payable	Audit
Wages & Benefits					
Salaries & Wages	237,005	122,650	81,151	33,204	0
Fringe Benefits	49,574	25,655	16,974	6,945	0
Other Expense & Cost					
Accounting & Auditing	13,010	6,732	4,455	1,823	0
Telephone & Fax	665	344	228	93	0
Postage & Box Rent	612	316	210	86	0
Printing & Duplication	374	194	128	52	0
Central Purchasing	669	346	229	94	0
Membership Dues	549	284	188	77	0
Advertising	0	0	0	0	0
Training/Conference Fees	250	129	86	35	0
Employee Auto Allowance	0	0	0	0	0
Meals Lodging & Misc Travel	87	45	30	12	0
Independent Audit	51,820	0	0	0	51,820
Cost Allocation Plan	4,000	0	0	0	4,000
Departmental Total					
Expenditures Per Financial Statement	358,615				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Public Chgs-Employee Fees	(474)	(245)	(162)	(66)	(1)
Functional Cost	358,141	156,450	103,517	42,355	55,819
Allocation Step 1					
Inbound - All Others	27,737	14,354	9,497	3,886	0
Reallocate Admin Costs		(170,804)	121,202	49,601	0
Unallocated Costs	0	0	0	0	0
1st Allocation	385,878	0	234,216	95,842	55,819
Allocation Step 2					
Inbound - All Others	23,389	12,104	8,008	3,277	0
Reallocate Admin Costs		(12,104)	8,589	3,515	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	23,389	0	16,598	6,792	0
Total For Finance					
Schedule .3 Total	409,267	0	250,814	102,634	55,819

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Finance**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	248	3.093041	7,244		7,244		7,244
Labor Relations & Benefits	75	0.935395	2,191		2,191		2,191
Finance	74	0.922923	2,162		2,162		2,162
Information Technology	218	2.718883	6,368		6,368	475	6,843
Treasurer	75	0.935395	2,191		2,191	163	2,354
County Clerk	74	0.922923	2,162		2,162	161	2,323
Corporation Counsel	121	1.509105	3,535		3,535	264	3,798
Child Support	104	1.297082	3,038		3,038	226	3,264
Social Services	1,299	16.201048	37,946		37,946	2,829	40,775
Public Health	564	7.034173	16,475		16,475	1,228	17,704
WIC	25	0.311798	730		730	54	785
Sanitarian	139	1.733599	4,060		4,060	303	4,363
ADRC	212	2.644051	6,193		6,193	462	6,654
Highway	758	9.453729	22,142		22,142	1,651	23,793
Forestry	206	2.569219	6,018		6,018	449	6,466
Veteran's Service	53	0.661013	1,548		1,548	115	1,664
Sheriff	1,825	22.761287	53,311		53,311	3,975	57,286
Jail	523	6.522824	15,278		15,278	1,139	16,417
Emergency Management	54	0.673485	1,577		1,577	118	1,695
District Attorney	104	1.297082	3,038		3,038	226	3,264
Clerk of Courts	160	1.995510	4,674		4,674	348	5,022
Courts	126	1.571464	3,681		3,681	274	3,955
UW Extension	26	0.324270	759		759	57	816
Solid Waste	205	2.556747	5,988		5,988	446	6,435
Register of Deeds	104	1.297082	3,038		3,038	226	3,264
Planning & Zoning	320	3.991020	9,348		9,348	697	10,045
Land Conservation	101	1.259666	2,950		2,950	220	3,170
Land Information	162	2.020454	4,732		4,732	353	5,085
Medical Examiner	63	0.785732	1,840		1,840	137	1,978
Schedule .4 Total for Payroll	8,018	100.000000	234,216		234,216	16,598	250,814

Allocation Basis: Number of Paychecks by Department
Allocation Source: County Financial Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Finance**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance & Risk Management	112	0.303605	291		291		291
Building & Grounds	1,813	4.914611	4,710		4,710		4,710
Labor Relations & Benefits	439	1.190024	1,141		1,141		1,141
Finance	595	1.612903	1,546		1,546		1,546
Information Technology	897	2.431553	2,330		2,330	180	2,510
Treasurer	512	1.387910	1,330		1,330	102	1,433
County Clerk	329	0.891841	855		855	66	921
Corporation Counsel	34	0.092166	88		88	7	95
Family Court Commissioner	16	0.043372	42		42	3	45
Child Support	425	1.152074	1,104		1,104	85	1,189
Human Services	970	2.629439	2,520		2,520	194	2,714
Social Services	5,034	13.645976	13,079		13,079	1,009	14,088
Public Health	950	2.575224	2,468		2,468	190	2,658
WIC	410	1.111412	1,065		1,065	82	1,147
Sanitarian	1,752	4.749255	4,552		4,552	351	4,902
ADRC	3,883	10.525888	10,088		10,088	777	10,866
Highway	2,248	6.093792	5,840		5,840	450	6,290
Forestry	1,451	3.933315	3,770		3,770	290	4,060
Veteran's Service	328	0.889130	852		852	66	918
Sheriff	3,876	10.506912	10,070		10,070	776	10,846
Jail	808	2.190295	2,099		2,099	162	2,261
Emergency Management	401	1.087015	1,042		1,042	80	1,122
Ambulance	339	0.918948	881		881	68	949
District Attorney	479	1.298455	1,244		1,244	96	1,340
Clerk of Courts	751	2.035782	1,951		1,951	150	2,101
Courts	1,187	3.217674	3,084		3,084	238	3,321
UW Extension	396	1.073462	1,029		1,029	79	1,108
Solid Waste	1,622	4.396856	4,214		4,214	325	4,539
Libraries	26	0.070480	68		68	5	73
Register of Deeds	317	0.859311	824		824	63	887
Planning & Zoning	1,280	3.469775	3,326		3,326	256	3,582
Land Conservation	520	1.409596	1,351		1,351	104	1,455
Land Information	567	1.537002	1,473		1,473	113	1,587
Medical Examiner	1,704	4.619138	4,427		4,427	341	4,768
Airport	4	0.010843	10		10	1	11
County Board	340	0.921659	883		883	68	951
Other Departments	75	0.203307	195		195	15	210
Schedule .4 Total for Accounts Payable	36,890	100.000000	95,842		95,842	6,792	102,634

Allocation Basis: Number of Expenditure Transactions by Department
Allocation Source: County Financial Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Finance**

Activity - Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance & Risk Management	112	0.303605	169		169		169
Building & Grounds	1,813	4.914611	2,743		2,743		2,743
Labor Relations & Benefits	439	1.190024	664		664		664
Finance	595	1.612903	900		900		900
Information Technology	897	2.431553	1,357		1,357		1,357
Treasurer	512	1.387910	775		775		775
County Clerk	329	0.891841	498		498		498
Corporation Counsel	34	0.092166	51		51		51
Family Court Commissioner	16	0.043372	24		24		24
Child Support	425	1.152074	643		643		643
Human Services	970	2.629439	1,468		1,468		1,468
Social Services	5,034	13.645976	7,617		7,617		7,617
Public Health	950	2.575224	1,437		1,437		1,437
WIC	410	1.111412	620		620		620
Sanitarian	1,752	4.749255	2,651		2,651		2,651
ADRC	3,883	10.525888	5,875		5,875		5,875
Highway	2,248	6.093792	3,401		3,401		3,401
Forestry	1,451	3.933315	2,196		2,196		2,196
Veteran's Service	328	0.889130	496		496		496
Sheriff	3,876	10.506912	5,865		5,865		5,865
Jail	808	2.190295	1,223		1,223		1,223
Emergency Management	401	1.087015	607		607		607
Ambulance	339	0.918948	513		513		513
District Attorney	479	1.298455	725		725		725
Clerk of Courts	751	2.035782	1,136		1,136		1,136
Courts	1,187	3.217674	1,796		1,796		1,796
UW Extension	396	1.073462	599		599		599
Solid Waste	1,622	4.396856	2,454		2,454		2,454
Libraries	26	0.070480	39		39		39
Register of Deeds	317	0.859311	480		480		480
Planning & Zoning	1,280	3.469775	1,937		1,937		1,937
Land Conservation	520	1.409596	787		787		787
Land Information	567	1.537002	858		858		858
Medical Examiner	1,704	4.619138	2,578		2,578		2,578
Airport	4	0.010843	6		6		6
County Board	340	0.921659	514		514		514
Other Departments	75	0.203307	113		113		113
Schedule .4 Total for Audit	36,890	100.000000	55,819		55,819	0	55,819

Allocation Basis: Number of Expenditure Transactions by Department
Allocation Source: County Financial Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Finance**

Receiving Department	Total	Payroll	Accounts Payable	Audit
Insurance & Risk Management	460	0	291	169
Building & Grounds	14,698	7,244	4,710	2,743
Labor Relations & Benefits	3,996	2,191	1,141	664
Finance	4,608	2,162	1,546	900
Information Technology	10,710	6,843	2,510	1,357
Treasurer	4,561	2,354	1,433	775
County Clerk	3,741	2,323	921	498
Corporation Counsel	3,945	3,798	95	51
Family Court Commissioner	69	0	45	24
Child Support	5,097	3,264	1,189	643
Human Services	4,182	0	2,714	1,468
Social Services	62,479	40,775	14,088	7,617
Public Health	21,799	17,704	2,658	1,437
WIC	2,552	785	1,147	620
Sanitarian	11,917	4,363	4,902	2,651
ADRC	23,395	6,654	10,866	5,875
Highway	33,485	23,793	6,290	3,401
Forestry	12,722	6,466	4,060	2,196
Veteran's Service	3,078	1,664	918	496
Sheriff	73,997	57,286	10,846	5,865
Jail	19,900	16,417	2,261	1,223
Emergency Management	3,424	1,695	1,122	607
Ambulance	1,461	0	949	513
District Attorney	5,329	3,264	1,340	725
Clerk of Courts	8,260	5,022	2,101	1,136
Courts	9,073	3,955	3,321	1,796
UW Extension	2,523	816	1,108	599
Solid Waste	13,428	6,435	4,539	2,454
Libraries	112	0	73	39
Register of Deeds	4,631	3,264	887	480
Planning & Zoning	15,563	10,045	3,582	1,937
Land Conservation	5,412	3,170	1,455	787
Land Information	7,530	5,085	1,587	858
Medical Examiner	9,324	1,978	4,768	2,578
Airport	17	0	11	6
County Board	1,466	0	951	514
Other Departments	323	0	210	113
Direct Bill	0	0	0	0
Total	409,267	250,814	102,634	55,819

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Information Technology**

The Information Technology department expenditures are divided into two functions which are allocated as follows:

- Personnel Computers - Allocated based on the number of devices supported by department or program.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,386,675			1,386,675
Deductions:				
Computer Hardware	-78,892			
Project 5-Capital Improvemt	0			
Project 7-Server Upgrades&Bu	0			
Project 9-Desktop/Laptop/Pri	0			
Project 10-Exchange Upgrade	0			
Project 12-New World Refresh	0			
Project 13-Nw Hdwr Supp	0			
Project 14-Firewall Repl	0			
Land Records Computerization	-51,813			
Total Deductions:	<u>-130,705</u>			-130,705
Cost Adjustments:				
Public Charges - Info Tech	-26,281			
Total Departmental Cost Adjustments:	<u>-26,281</u>			-26,281
Inbound Costs:				
Building Depreciation	23,130		23,130	
Equipment Depreciation	57,672		57,672	
Insurance & Risk Management	169	95	264	
Building & Grounds	36,815	4,124	40,939	
Labor Relations & Benefits	12,619	1,329	13,947	
Finance	10,056	654	10,710	
Information Technology		156,245	156,245	
Treasurer		1,874	1,874	
County Clerk		13	13	
Corporation Counsel		6,055	6,055	
Total Allocated Additions:	<u>140,460</u>	<u>170,390</u>	310,850	310,850
Total To Be Allocated:	<u>1,370,149</u>	<u>170,390</u>		<u>1,540,539</u>

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Information Technology**

	Total	G&A	Information Technology
Wages & Benefits			
Salaries & Wages	599,344	161,283	438,061
Fringe Benefits	190,579	51,285	139,294
Other Expense & Cost			
Cost Alloc-Vacancy/Reduction	0	0	0
DP Training-Other Depts	0	0	0
Contract Programming/Consult	77,625	20,889	56,736
Other Professional Services	7,876	2,119	5,757
Telephone And Fax	14,937	4,020	10,917
Macy And Equip Repair	242	65	177
Hardware Maintenance	67,292	18,108	49,184
Software Maintenance	209,917	56,489	153,428
Postage And Box Rent	16	4	12
Info Tech Subscription	(72,467)	(19,501)	(52,966)
Printing And Duplication	0	0	0
Central Purchasing	1,210	326	884
Central Copier Printer Lease	63,353	17,048	46,305
Advertising	159	43	116
Training/Conference Fees	829	223	606
Employee Auto Allowance	1,209	325	884
Meals-Taxable	0	0	0
Meals Lodging & Misc Travel	0	0	0
Other Supplies & Expenses	5,405	1,454	3,951
Subscription Amoritzation	9,511	2,559	6,952
Subscription Principal	67,258	18,099	49,159
Subscription Interest	5,871	1,580	4,291
Subscription Clear - CHG ACCTG	(9,000)	(2,422)	(6,578)
Software	11,727	3,156	8,571
*Computer Hardware	78,892	0	0
Peripheral Small Eq Replacement	3,137	844	2,293
Other Finc Source Subscription	(60)	(16)	(44)
*Project 5-Capital Improvemt	0	0	0
*Project 7-Server Upgrades&Bu	0	0	0
*Project 9-Desktop/Laptop/Pri	0	0	0
*Project 10-Exchange Upgrade	0	0	0
*Project 12-New World Refresh	0	0	0
*Project 13-Nw Hdwr Supp	0	0	0
*Project 14-Firewall Repl	0	0	0
*Land Records Computerization	51,813	0	0
Departmental Total			
Expenditures Per Financial Statement	1,386,675		
Deductions			
*Total Disallowed Costs	(130,705)	0	0
Cost Adjustments			
Public Charges - Info Tech	(26,281)	0	(26,281)
Functional Cost	1,229,689	337,980	891,709

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Information Technology**

	Total	G&A	Information Technology
Allocation Step 1			
Inbound - All Others	140,460	37,798	102,662
Reallocate Admin Costs		(375,778)	375,778
Unallocated Costs	0	0	0
1st Allocation	1,370,149	0	1,370,149
Allocation Step 2			
Inbound - All Others	170,390	45,852	124,538
Reallocate Admin Costs		(45,852)	45,852
Unallocated Costs	0	0	0
2nd Allocation	170,390	0	170,390
Total For Information Technology			
Schedule .3 Total	1,540,539	0	1,540,539

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Information Technology

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	11.00	2.412281	33,052		33,052		33,052
Labor Relations & Benefits	4.00	0.877193	12,019		12,019		12,019
Finance	3.00	0.657895	9,014		9,014		9,014
Information Technology	52.00	11.403509	156,245		156,245		156,245
Treasurer	7.00	1.535088	21,033		21,033	3,090	24,123
County Clerk	3.00	0.657895	9,014		9,014	1,324	10,338
Corporation Counsel	5.00	1.096491	15,024		15,024	2,207	17,231
Child Support	6.00	1.315789	18,028		18,028	2,649	20,677
Social Services	59.00	12.938596	177,278		177,278	26,044	203,322
Public Health	47.00	10.307018	141,222		141,222	20,747	161,969
ADRC	11.00	2.412281	33,052		33,052	4,856	37,908
Highway	11.00	2.412281	33,052		33,052	4,856	37,908
Forestry	7.00	1.535088	21,033		21,033	3,090	24,123
Veteran's Service	3.00	0.657895	9,014		9,014	1,324	10,338
Sheriff	137.00	30.043859	411,646		411,646	60,476	472,121
Emergency Management	14.00	3.070175	42,066		42,066	6,180	48,246
District Attorney	1.00	0.219298	3,005		3,005	441	3,446
UW Extension	6.00	1.315789	18,028		18,028	2,649	20,677
Solid Waste	3.00	0.657895	9,014		9,014	1,324	10,338
Register of Deeds	11.00	2.412281	33,052		33,052	4,856	37,908
Planning & Zoning	21.00	4.605263	63,099		63,099	9,270	72,369
Other Departments	34.00	7.456140	102,160		102,160	15,008	117,169
Schedule .4 Total for Information Technology	456.00	100.000000	1,370,149		1,370,149	170,390	1,540,539

Allocation Basis: Number of Supported Devices by Department
Allocation Source: Information Technology Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Information Technology**

Receiving Department	Total	Information Technology
Building & Grounds	33,052	33,052
Labor Relations & Benefits	12,019	12,019
Finance	9,014	9,014
Information Technology	156,245	156,245
Treasurer	24,123	24,123
County Clerk	10,338	10,338
Corporation Counsel	17,231	17,231
Child Support	20,677	20,677
Social Services	203,322	203,322
Public Health	161,969	161,969
ADRC	37,908	37,908
Highway	37,908	37,908
Forestry	24,123	24,123
Veteran's Service	10,338	10,338
Sheriff	472,121	472,121
Emergency Management	48,246	48,246
District Attorney	3,446	3,446
UW Extension	20,677	20,677
Solid Waste	10,338	10,338
Register of Deeds	37,908	37,908
Planning & Zoning	72,369	72,369
Other Departments	117,169	117,169
Direct Bill	0	0
Total	1,540,539	1,540,539

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Treasurer**

The County Treasurer, in addition to tax collection activities, has responsibility for processing all County disbursements, reconciling bank accounts, and processing general county and departmental receipts. Costs are accumulated for the allowable functions based on the effort expended and an analysis of other departmental expenditures.

Accumulated expenditures are allocated by function as follows:

- Disbursements - Allocated based on the number of accounts payable transactions and paychecks by department or program.
- General Receipts - Allocated based on the number of receipts processed broken down by department or program.

All other activities (tax collection) are considered general government and have been disallowed.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	243,546			243,546
Cost Adjustments:				
Public Charges - Treasurer's Fees	-1,420			
Total Departmental Cost Adjustments:	-1,420			-1,420
Inbound Costs:				
Building Depreciation	8,665		8,665	
Insurance & Risk Management	78	34	112	
Building & Grounds	13,792	1,545	15,337	
Labor Relations & Benefits	4,367	460	4,827	
Finance	4,296	266	4,561	
Information Technology	21,033	3,090	24,123	
Treasurer		9,269	9,269	
County Clerk		7,096	7,096	
Corporation Counsel		6,055	6,055	
Total Allocated Additions:	52,230	27,814	80,044	80,044
Total To Be Allocated:	294,356	27,814		322,170

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Disbursements	General Receipts	General Government**
Wages & Benefits					
Salaries & Wages	161,018	42,460	30,046	28,581	59,931
Fringe Benefits	63,566	16,762	11,861	11,283	23,660
Other Expense & Cost					
Telephone & Fax	1,774	468	331	315	660
Macy & Equip Svc Contracts	240	63	45	43	89
Postage & Box Rent	12,983	3,424	2,423	2,304	4,832
Printing & Duplication	3	1	0	1	1
Central Purchasing	2,041	538	381	362	760
Publication of Legal Notices	0	0	0	0	0
Membership Dues	100	26	19	18	37
Training/Conference Fees	250	66	47	44	93
Employee Auto Allowance	956	252	178	170	356
Meals Lodging & Misc Travel	615	162	115	109	229
Departmental Total					
Expenditures Per Financial Statement	243,546				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Public Charges - Treasurer's Fees	(1,420)	0	0	0	(1,420)
Functional Cost					
Functional Cost	242,126	64,222	45,446	43,230	89,228
Allocation Step 1					
Inbound - All Others	52,230	13,773	9,746	9,271	19,440
Reallocate Admin Costs		(77,995)	19,764	18,805	39,427
Unallocated Costs	(148,095)	0	0	0	(148,095)
1st Allocation	146,262	0	74,956	71,305	0
Allocation Step 2					
Inbound - All Others	27,814	7,335	5,190	4,937	10,353
Reallocate Admin Costs		(7,335)	1,859	1,768	3,708
Unallocated Costs	(14,060)	0	0	0	(14,060)
2nd Allocation	13,754	0	7,048	6,705	0
Total For Treasurer					
Schedule .3 Total	160,015	0	82,005	78,011	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Disbursements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance & Risk Management	112	0.249399	187		187		187
Building & Grounds	2,061	4.589383	3,440		3,440		3,440
Labor Relations & Benefits	514	1.144562	858		858		858
Finance	669	1.489712	1,117		1,117		1,117
Information Technology	1,115	2.482854	1,861		1,861		1,861
Treasurer	587	1.307117	980		980		980
County Clerk	403	0.897390	673		673	71	744
Corporation Counsel	155	0.345150	259		259	27	286
Family Court Commissioner	16	0.035628	27		27	3	29
Child Support	529	1.177964	883		883	94	976
Human Services	970	2.159971	1,619		1,619	172	1,791
Social Services	6,333	14.102164	10,571		10,571	1,121	11,692
Public Health	1,514	3.371337	2,527		2,527	268	2,795
WIC	435	0.968647	726		726	77	803
Sanitarian	1,891	4.210831	3,156		3,156	334	3,491
ADRC	4,095	9.118643	6,835		6,835	724	7,559
Highway	3,006	6.693685	5,017		5,017	532	5,549
Forestry	1,657	3.689766	2,766		2,766	293	3,059
Veteran's Service	381	0.848401	636		636	67	703
Sheriff	5,701	12.694843	9,516		9,516	1,008	10,524
Jail	1,331	2.963837	2,222		2,222	235	2,457
Emergency Management	455	1.013183	759		759	80	840
Ambulance	339	0.754877	566		566	60	626
District Attorney	583	1.298210	973		973	103	1,076
Clerk of Courts	911	2.028592	1,521		1,521	161	1,682
Courts	1,313	2.923755	2,191		2,191	232	2,424
UW Extension	422	0.939699	704		704	75	779
Solid Waste	1,827	4.068317	3,050		3,050	323	3,373
Libraries	26	0.057896	43		43	5	48
Register of Deeds	421	0.937472	703		703	74	777
Planning & Zoning	1,600	3.562840	2,671		2,671	283	2,954
Land Conservation	621	1.382827	1,037		1,037	110	1,146
Land Information	729	1.623319	1,217		1,217	129	1,346
Medical Examiner	1,767	3.934711	2,949		2,949	313	3,262
Airport	4	0.008907	7		7	1	7
County Board	340	0.757103	567		567	60	628
Other Departments	75	0.167008	125		125	13	138
Schedule .4 Total for Disbursements	44,908	100.000000	74,956		74,956	7,048	82,005

Allocation Basis: General & Payroll Checks by Department
Allocation Source: County Financial Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - General Receipts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	2	0.018292	13		13		13
Treasurer	1,271	11.624291	8,289		8,289		8,289
County Clerk	597	5.460033	3,893		3,893	414	4,308
Public Health	1,078	9.859155	7,030		7,030	748	7,778
ADRC	2,944	26.925187	19,199		19,199	2,044	21,243
Highway	32	0.292665	209		209	22	231
Forestry	325	2.972380	2,119		2,119	226	2,345
Sheriff	702	6.420340	4,578		4,578	487	5,065
Jail	506	4.627767	3,300		3,300	351	3,651
UW Extension	23	0.210353	150		150	16	166
Solid Waste	419	3.832083	2,732		2,732	291	3,023
Register of Deeds	288	2.633986	1,878		1,878	200	2,078
Planning & Zoning	2,327	21.282239	15,175		15,175	1,615	16,790
Land Conservation	19	0.173770	124		124	13	137
Land Information	179	1.637095	1,167		1,167	124	1,292
Medical Examiner	222	2.030364	1,448		1,448	154	1,602
Schedule .4 Total for General Receipts	10,934	100.000000	71,305		71,305	6,705	78,011

Allocation Basis: Number of Receipts issued by Department
Allocation Source: County Financial Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Disbursements	General Receipts
Insurance & Risk Management	187	187	0
Building & Grounds	3,440	3,440	0
Labor Relations & Benefits	858	858	0
Finance	1,117	1,117	0
Information Technology	1,874	1,861	13
Treasurer	9,269	980	8,289
County Clerk	5,051	744	4,308
Corporation Counsel	286	286	0
Family Court Commissioner	29	29	0
Child Support	976	976	0
Human Services	1,791	1,791	0
Social Services	11,692	11,692	0
Public Health	10,573	2,795	7,778
WIC	803	803	0
Sanitarian	3,491	3,491	0
ADRC	28,802	7,559	21,243
Highway	5,780	5,549	231
Forestry	5,404	3,059	2,345
Veteran's Service	703	703	0
Sheriff	15,589	10,524	5,065
Jail	6,108	2,457	3,651
Emergency Management	840	840	0
Ambulance	626	626	0
District Attorney	1,076	1,076	0
Clerk of Courts	1,682	1,682	0
Courts	2,424	2,424	0
UW Extension	945	779	166
Solid Waste	6,396	3,373	3,023
Libraries	48	48	0
Register of Deeds	2,855	777	2,078
Planning & Zoning	19,744	2,954	16,790
Land Conservation	1,283	1,146	137
Land Information	2,637	1,346	1,292
Medical Examiner	4,864	3,262	1,602
Airport	7	7	0
County Board	628	628	0
Other Departments	138	138	0
Direct Bill	0	0	0
Total	160,015	82,005	78,011

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department County Clerk**

The County Clerk staff perform multiple activities for the county. For the purposes of this plan, only the mail services function is allocated. Expenditures associated with the mail services function are allocated based on actual postage charges by department for a sample period.

All other functions are considered general government and not allocated further in the plan.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department County Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	327,224			327,224
Cost Adjustments:				
Misc Revenue Accts	-8,690			
Total Departmental Cost Adjustments:	-8,690			-8,690
Inbound Costs:				
Building Depreciation	9,758		9,758	
Insurance & Risk Management	115	35	150	
Building & Grounds	15,531	1,740	17,271	
Labor Relations & Benefits	4,261	449	4,710	
Finance	3,514	227	3,741	
Information Technology	9,014	1,324	10,338	
Treasurer	4,566	486	5,051	
County Clerk		128	128	
Corporation Counsel		6,055	6,055	
Total Allocated Additions:	46,759	10,444	57,203	57,203
Total To Be Allocated:	365,293	10,444		375,737

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department County Clerk**

	Total	G&A	Mail Services	General Government**
Wages & Benefits				
Salaries & Wages	167,747	78,103	18,234	71,410
Fringe Benefits	53,029	24,691	5,764	22,574
Other Expense & Cost				
Telephone & Fax	1,109	516	121	472
Postage & Box Rent	182	85	20	77
Printing & Duplication	145	67	16	62
Central Purchasing	693	323	75	295
Membership Dues	125	58	14	53
Training/Conference Fees	8	4	1	3
Employee Auto Allowance	278	130	30	118
Meals Lodging & Misc Travel	200	93	22	85
Other Professional Services	3,327	1,549	362	1,416
Elections Staff	1,086	0	0	1,086
Elections Expenses	99,295	0	0	99,295
Departmental Total				
Expenditures Per Financial Statement	327,224			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Revenue Accts	(8,690)	0	0	(8,690)
Functional Cost	318,534	105,619	24,659	188,256
Allocation Step 1				
Inbound - All Others	46,759	21,771	5,083	19,905
Reallocate Admin Costs		(127,390)	25,911	101,479
Unallocated Costs	(309,640)	0	0	(309,640)
1st Allocation	55,653	0	55,653	0
Allocation Step 2				
Inbound - All Others	10,444	4,863	1,135	4,446
Reallocate Admin Costs		(4,863)	989	3,874
Unallocated Costs	(8,320)	0	0	(8,320)
2nd Allocation	2,124	0	2,124	0
Total For County Clerk				
Schedule .3 Total	57,777	0	57,777	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department County Clerk**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	14.41	0.021312	12		12		12
Labor Relations & Benefits	68.52	0.101337	56		56		56
Finance	612.35	0.905632	504		504		504
Information Technology	16.16	0.023900	13		13		13
Treasurer	8,620.75	12.749611	7,096		7,096		7,096
County Clerk	155.90	0.230567	128		128		128
Corporation Counsel	3,613.93	5.344802	2,974		2,974	132	3,107
Child Support	3,044.09	4.502040	2,505		2,505	111	2,617
Human Services	6,028.98	8.916527	4,962		4,962	220	5,183
Social Services	3,991.95	5.903872	3,286		3,286	146	3,432
Public Health	5,762.03	8.521723	4,743		4,743	211	4,953
Sanitarian	482.83	0.714079	397		397	18	415
ADRC	3,022.61	4.470272	2,488		2,488	110	2,598
Highway	108.45	0.160392	89		89	4	93
Forestry	384.09	0.568048	316		316	14	330
Veteran's Service	135.23	0.199998	111		111	5	116
Sheriff	3,857.62	5.705206	3,175		3,175	141	3,316
District Attorney	3,431.63	5.075190	2,824		2,824	125	2,950
Clerk of Courts	7,713.42	11.407720	6,349		6,349	282	6,631
Courts	936.08	1.384410	770		770	34	805
UW Extension	680.02	1.005712	560		560	25	585
Solid Waste	789.19	1.167168	650		650	29	678
Register of Deeds	1,562.84	2.311354	1,286		1,286	57	1,343
Planning & Zoning	9,841.73	14.555371	8,101		8,101	361	8,462
Land Conservation	55.14	0.081549	45		45	2	47
Land Information	562.80	0.832350	463		463	21	484
Medical Examiner	138.26	0.204479	114		114	5	119
County Board	436.37	0.645367	359		359	16	375
Other Departments	1,548.41	2.290012	1,274		1,274	56	1,331
Schedule .4 Total for Mail Services	67,615.79	100.000000	55,653		55,653	2,124	57,777

Allocation Basis: Postage Charges from a sample month
Allocation Source: Postal Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department County Clerk**

Receiving Department	Total	Mail Services
Building & Grounds	12	12
Labor Relations & Benefits	56	56
Finance	504	504
Information Technology	13	13
Treasurer	7,096	7,096
County Clerk	128	128
Corporation Counsel	3,107	3,107
Child Support	2,617	2,617
Human Services	5,183	5,183
Social Services	3,432	3,432
Public Health	4,953	4,953
Sanitarian	415	415
ADRC	2,598	2,598
Highway	93	93
Forestry	330	330
Veteran's Service	116	116
Sheriff	3,316	3,316
District Attorney	2,950	2,950
Clerk of Courts	6,631	6,631
Courts	805	805
UW Extension	585	585
Solid Waste	678	678
Register of Deeds	1,343	1,343
Planning & Zoning	8,462	8,462
Land Conservation	47	47
Land Information	484	484
Medical Examiner	119	119
County Board	375	375
Other Departments	1,331	1,331
Direct Bill	0	0
Total	57,777	57,777

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Corporation Counsel**

The Corporation Counsel provides non-criminal legal services for all County departments. For plan purposes, the department has been divided into two function and allocated as follows:

- Child Support - Costs are allocated exclusively to Child Support. Total allocation to Child Support is reduced based on amounts previously claimed to the State.
- Other Civil - All other costs are allocated to departments based on effort expended per the Corporation Counsel's time records.

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Corporation Counsel**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	569,339			569,339
Cost Adjustments:				
Child Support Operations	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building Depreciation	12,188		12,188	
Insurance & Risk Management	75	52	127	
Building & Grounds	19,400	2,173	21,573	
Labor Relations & Benefits	7,002	737	7,739	
Finance	3,674	270	3,945	
Information Technology	15,024	2,207	17,231	
Treasurer	259	27	286	
County Clerk	2,974	132	3,107	
Corporation Counsel		24,222	24,222	
Total Allocated Additions:	60,596	29,821	90,417	90,417
Total To Be Allocated:	629,935	29,821		659,756

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel**

	Total	G&A	Child Support	Other Civil
Wages & Benefits				
Salaries & Wages	357,539	0	85,819	271,720
Fringe Benefits	173,478	0	41,640	131,838
Other Expense & Cost				
Telephone And Fax	1,330	0	0	1,330
Paper Service	7,480	0	0	7,480
Postage & Box Rent	3,714	0	0	3,714
Printing & Duplication	406	0	0	406
Central Purchasing	939	0	0	939
Subscriptions	176	0	0	176
Membership Dues	1,193	0	0	1,193
Advertising	1,593	0	0	1,593
Training/Conference Fees	762	0	0	762
Employee Auto Allowance	646	0	0	646
Meals-Taxable	0	0	0	0
Meals Lodging & Misc Travel	962	0	0	962
Software	2,128	0	0	2,128
Library Books & Film	16,993	0	0	16,993
Departmental Total				
Expenditures Per Financial Statement	569,339			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Child Support Operations	0	0	3,502	(3,502)
Functional Cost	569,339	0	130,961	438,378
Allocation Step 1				
Inbound - All Others	60,596	0	14,543	46,053
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	629,935	0	145,504	484,431
Allocation Step 2				
Inbound - All Others	29,821	0	7,156	22,664
2nd Allocation	29,821	0	7,156	22,664
Total For Corporation Counsel				
Schedule .3 Total	659,756	0	152,660	507,095

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel**

Activity - Child Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Support	100	100.000000	145,504	(127,459)	18,045	7,156	25,201
Schedule .4 Total for Child Support	100	100.000000	145,504	(127,459)	18,045	7,156	25,201
Direct Billed				127,459	127,459		127,459
Schedule .3 Total for Child Support	100	100.000000		0	145,504	7,156	152,660

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel**

Activity - Other Civil

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance & Risk Management	1.00	1.250000	6,055		6,055		6,055
Labor Relations & Benefits	4.00	5.000000	24,222		24,222		24,222
Finance	1.00	1.250000	6,055		6,055		6,055
Information Technology	1.00	1.250000	6,055		6,055		6,055
Treasurer	1.00	1.250000	6,055		6,055		6,055
County Clerk	1.00	1.250000	6,055		6,055		6,055
Corporation Counsel	4.00	5.000000	24,222		24,222		24,222
Social Services	26.00	32.500000	157,440	(55,563)	101,877	8,795	110,672
Public Health	2.00	2.500000	12,111		12,111	677	12,787
ADRC	1.00	1.250000	6,055		6,055	338	6,394
Highway	4.00	5.000000	24,222		24,222	1,353	25,575
Forestry	3.00	3.750000	18,166		18,166	1,015	19,181
Veteran's Service	1.00	1.250000	6,055		6,055	338	6,394
Sheriff	5.00	6.250000	30,277		30,277	1,691	31,968
Jail	2.00	2.500000	12,111		12,111	677	12,787
Ambulance	1.00	1.250000	6,055		6,055	338	6,394
Solid Waste	1.00	1.250000	6,055		6,055	338	6,394
Register of Deeds	1.00	1.250000	6,055		6,055	338	6,394
Planning & Zoning	8.00	10.000000	48,443		48,443	2,706	51,149
Land Information	4.00	5.000000	24,222		24,222	1,353	25,575
Medical Examiner	1.00	1.250000	6,055		6,055	338	6,394
Airport	1.00	1.250000	6,055		6,055	338	6,394
County Board	6.00	7.500000	36,332		36,332	2,030	38,362
Schedule .4 Total for Other Civil	80.00	100.000000	484,431	(55,563)	428,868	22,664	451,532
Direct Billed				55,563	55,563		55,563
Schedule .3 Total for Other Civil	80.00	100.000000		0	484,431	22,664	507,095

Allocation Basis: Percent of Effort Expended by Department
Allocation Source: Corp Counsel Records

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Corporation Counsel**

Receiving Department	Total	Child Support	Other Civil
Insurance & Risk Management	6,055	0	6,055
Labor Relations & Benefits	24,222	0	24,222
Finance	6,055	0	6,055
Information Technology	6,055	0	6,055
Treasurer	6,055	0	6,055
County Clerk	6,055	0	6,055
Corporation Counsel	24,222	0	24,222
Child Support	25,201	25,201	0
Social Services	110,672	0	110,672
Public Health	12,787	0	12,787
ADRC	6,394	0	6,394
Highway	25,575	0	25,575
Forestry	19,181	0	19,181
Veteran's Service	6,394	0	6,394
Sheriff	31,968	0	31,968
Jail	12,787	0	12,787
Ambulance	6,394	0	6,394
Solid Waste	6,394	0	6,394
Register of Deeds	6,394	0	6,394
Planning & Zoning	51,149	0	51,149
Land Information	25,575	0	25,575
Medical Examiner	6,394	0	6,394
Airport	6,394	0	6,394
County Board	38,362	0	38,362
Direct Bill	183,022	127,459	55,563
Total	659,756	152,660	507,095

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Family Court Commissioner**

The Family Court Commissioner expenditures are divided into two functions for the purposes of this plan:

- Child Support - Costs are allocated exclusively to Child Support. Total allocation to Child Support is reduced based on amounts previously claimed to the State.
- General Government - Costs are not allocated further in the plan

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Family Court Commissioner**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,852			47,852
Inbound Costs:				
Finance	66	3	69	
Treasurer	27	3	29	
Total Allocated Additions:	93	6	98	98
Total To Be Allocated:	47,945	6		47,950

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Family Court Commissioner**

	Total	G&A	Child Support	General Government**
Other Expense & Cost				
Legal Services	47,750	0	47,852	(102)
Transcriptions	102	0	0	102
Departmental Total				
Expenditures Per Financial Statement	47,852			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	47,852	0	47,852	0
Allocation Step 1				
Inbound - All Others	93	0	93	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	47,945	0	47,945	0
Allocation Step 2				
Inbound - All Others	6	0	6	0
2nd Allocation	6	0	6	0
Total For Family Court Commissioner				
Schedule .3 Total	47,951	0	47,951	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Family Court Commissioner**

Activity - Child Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Support	100	100.000000	47,945	(47,852)	93	6	99
Schedule .4 Total for Child Support	100	100.000000	47,945	(47,852)	93	6	99
Direct Billed				47,852	47,852		47,852
Schedule .3 Total for Child Support	100	100.000000		0	47,945	6	47,951

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Family Court Commissioner**

Receiving Department	Total	Child Support
Child Support	99	99
Direct Bill	47,852	47,852
Total	47,951	47,951

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .1 - Nature and Extent of Services
For Department Clerk of Courts**

The Clerk of Courts expenditures are divided into two functions for the purposes of this plan:

- Child Support - Costs are allocated exclusively to Child Support. Total allocation to Child Support is reduced based on amounts previously claimed to the State.
- General Government - Costs are not allocated further in the plan

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .2 - Costs To Be Allocated
For Department Clerk of Courts**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	592,475			592,475
Cost Adjustments:				
Misc Revenue Accts	-639,933			
Total Departmental Cost Adjustments:	-639,933			-639,933
Inbound Costs:				
Building Depreciation	14,948		14,948	
Insurance & Risk Management	64	67	131	
Building & Grounds	23,793	2,665	26,458	
Labor Relations & Benefits	9,276	977	10,253	
Finance	7,761	499	8,260	
Treasurer	1,521	161	1,682	
County Clerk	6,349	282	6,631	
Total Allocated Additions:	63,711	4,651	68,361	68,361
Total To Be Allocated:	16,253	4,651		20,903

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .3 - Costs Allocated By Activity
For Department Clerk of Courts**

	Total	G&A	Child Support	General Government**
Wages & Benefits				
Salaries & Wages	379,897	0	9,030	370,867
Fringe Benefits	171,200	0	4,069	167,131
Other Expense & Cost				
Collection Agency Fees	900	0	0	900
Other Professional Services	4,868	0	0	4,868
Telephone And Fax	0	0	0	0
Macy And Equip Svc Contracts	180	0	4	176
Victim/Witness Services	913	0	0	913
Jury Fees	21,562	0	0	21,562
Postage And Box Rent	7,736	0	184	7,552
Printing And Duplication	2	0	0	2
Central Purchasing	2,814	0	67	2,747
Membership Dues	125	0	3	122
Advertising	374	0	9	365
Training/Conference Fees	310	0	7	303
Employee Auto Allowance	754	0	18	736
Meals-Taxable	0	0	0	0
Meals Lodging & Misc Travel	840	0	20	820
Other Supplies & Expenses	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	592,475			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Revenue Accts	(639,933)	0	0	(639,933)
Functional Cost	(47,458)	0	13,411	(60,869)
Allocation Step 1				
Inbound - All Others	63,711	0	1,516	62,194
Reallocate Admin Costs		0	0	0
Unallocated Costs	(1,325)	0	0	(1,325)
1st Allocation	14,927	0	14,927	0
Allocation Step 2				
Inbound - All Others	4,651	0	110	4,541
Unallocated Costs	(4,541)	0	0	(4,541)
2nd Allocation	110	0	110	0
Total For Clerk of Courts				
Schedule .3 Total	15,038	0	15,038	0

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .4 - Detail Activity Allocations
For Department Clerk of Courts**

Activity - Child Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Child Support	100	100.000000	14,927	(13,099)	1,828	110	1,939
Schedule .4 Total for Child Support	100	100.000000	14,927	(13,099)	1,828	110	1,939
Direct Billed				13,099	13,099		13,099
Schedule .3 Total for Child Support	100	100.000000		0	14,927	110	15,038

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation

**Oneida County, Wisconsin
Indirect Cost Allocation Plan
Fiscal Year 2024
Schedule .5 - Allocation Summary
For Department Clerk of Courts**

Receiving Department	Total	Child Support
Child Support	1,939	1,939
Direct Bill	13,099	13,099
Total	15,038	15,038

Section D: Supplemental Data

ONEIDA COUNTY, WISCONSIN
FY 2024 CENTRAL SERVICES COST ALLOCATION PLAN
RECONCILIATION OF FINANCIAL STATEMENT TO INDIRECT COST PLAN

Expenditure Information Source: Expenditures with Acct Detail 2024.xlsx

COST PLAN SCHEDULE	COST CENTER	TOTAL EXPENDITURES	EXPENDITURE REPORT PAGE REFERENCE	AMOUNT
1.2	BUILDING DEPRECIATION		FROM FIXED ASSETS PROPERTY LISTING	
2.2	EQUIPMENT DEPRECIATION		FROM FIXED ASSETS PROPERTY LISTING	
3.2	INSURANCE & RISK MANAGEMENT	\$802,391	00101-36-51540	\$0
			00101-36-51930	\$802,391
			Insurance & Risk Management Total	\$802,391
4.2	BUILDING & GROUNDS	\$1,607,941	00101-18-51560	\$1,221,018
			00101-18-51562	\$60,726
			00101-18-52114	\$326,197
			Building & Grounds Total	\$1,607,941
5.2	LABOR RELATIONS & BENEFITS	\$443,407	00101-30-51430	\$368,518
			00101-30-51431	\$74,889
			Labor Relations & Benefits Total	\$443,407
6.2	FINANCE	\$358,615	00101-58-51510	\$302,795
			00101-58-51511	\$51,820
			00101-58-51512	\$4,000
			Finance Total	\$358,615
7.2	INFORMATION TECHNOLOGY	\$1,386,675	00101-12-51450	\$1,334,862
			00101-12-51452	\$51,813
			Information Technology Total	\$1,386,675
8.2	COUNTY TREASURER	\$243,546	00101-10-51520	\$243,546
			County Treasurer Total	\$243,546
9.2	COUNTY CLERK	\$327,224	00101-08-51420	\$223,516
			00101-08-51421	\$3,327
			00101-08-51440	\$100,381
			County Clerk Total	\$327,224
10.2	CORPORATION COUNSEL	\$569,339	00101-04-51252	\$16,993
			00101-04-51320	\$552,346
			Corporation Counsel Total	\$569,339
11.2	FAMILY COURT COMMISSIONER	\$47,852	00101-60-51240	\$47,852
			Family Court Commissioner Total	\$47,852
12.2	CLERK OF COURTS	\$592,475	00101-02-51220	\$592,475
			Clerk of Courts Total	\$592,475

Note: Small variances between Cost Allocation Plan and source document are due to rounding at the object level in the report

maximus

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Oneida County Investment Report ⁶

Aug-25

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP ¹	2,080,681			7,705	2,088,386	4.360%
American Deposit Management ²	7,776,095	131,458		27,524	7,935,077	4.260%
Dana Investment Advisors ³	8,244,713			42,789	8,287,502	5.730%
Ehlers Public Finance ⁴	8,229,122			63,424	8,292,546	9.250%
Wisc. Investment Series Coop ⁵	8,089,930			68,536	8,158,466	10.166%
Total	\$ 34,420,541	\$ 131,458	\$ -	\$ 209,978	\$ 34,761,977	7.19%

Year-To-Date 2025

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP ¹	2,033,242	-	(4,756)	59,900	2,088,386	4.376%
American Deposit Management ²	6,217,626	1,388,643	-	328,808	7,935,077	4.278%
Dana Investment Advisors ³	8,000,162	-	-	287,341	8,287,502	4.908%
Ehlers Public Finance ⁴	8,054,978	-	-	237,568	8,292,546	5.756%
Wisc. Investment Series Coop ⁵	7,846,033	-	-	312,434	8,158,466	5.803%
Total	\$ 32,152,040	\$ 1,388,643	\$ (4,756)	\$ 1,226,050	\$ 34,761,977	5.15%

Notes

1. Pooled account. Investment Grade MMF managed by State Treasurer
2. Managed Account. Money Market Fund or CDs. American Deposit Management balances include General ARPA, Opioid Settlement, and 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 only. This report excludes the following restricted balances: Credit Card clearing 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.



Oneida County Investment Report ⁶

Sep-25

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP ¹	2,088,386		(1,500,000)	5,146	593,532	4.350%
American Deposit Management ²	7,935,077	21,604	(3,791)	27,069	7,979,959	4.150%
Dana Investment Advisors ³	8,287,502		(750,000)	49,308	7,586,811	5.700%
Ehlers Public Finance ⁴	8,292,546		(750,000)	37,050	7,579,596	5.890%
Wisc. Investment Series Coop ⁵	8,158,466			25,807	8,184,274	3.796%
Total	\$ 34,761,977	\$ 21,604	\$ (3,003,791)	\$ 144,381	\$ 31,924,171	4.84%

Year-To-Date 2025

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP ¹	2,033,242	-	(1,504,756)	65,046	593,532	4.373%
American Deposit Management ²	6,217,626	1,410,247	(3,791)	355,877	7,979,959	4.263%
Dana Investment Advisors ³	8,000,162	-	(750,000)	336,649	7,586,811	4.996%
Ehlers Public Finance ⁴	8,054,978	-	(750,000)	274,618	7,579,596	5.771%
Wisc. Investment Series Coop ⁵	7,846,033	-	-	338,241	8,184,274	5.580%
Total	\$ 32,152,040	\$ 1,410,247	\$ (3,008,547)	\$ 1,370,431	\$ 31,924,171	5.12%

Notes

1. Pooled account. Investment Grade MMF managed by State Treasurer
2. Managed Account. Money Market Fund or CDs. American Deposit Management balances include General ARPA, Opioid Settlement, and 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 only. This report excludes the following restricted balances: Credit Card clearing 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.



Oneida County Investment Report ⁶

Sep-25

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP ¹	593,532			2,125	595,657	4.220%
American Deposit Management ²	7,979,959	2,127	(5,924,543)	24,282	2,081,826	3.990%
Dana Investment Advisors ³	7,586,811			13,229	7,600,040	6.110%
Ehlers Public Finance ⁴	7,579,596			31,227	7,610,823	4.940%
Wisc. Investment Series Coop ⁵	8,184,274			30,447	8,214,721	4.464%
Total	\$ 31,924,171	\$ 2,127	\$ (5,924,543)	\$ 101,311	\$ 26,103,066	5.04%

Year-To-Date 2025

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP ¹	2,033,242	-	(1,504,756)	67,171	595,657	4.358%
American Deposit Management ²	6,217,626	1,412,374	(5,928,333)	380,159	2,081,825	4.236%
Dana Investment Advisors ³	8,000,162	-	(750,000)	349,878	7,600,040	5.107%
Ehlers Public Finance ⁴	8,054,978	-	(750,000)	305,845	7,610,823	5.688%
Wisc. Investment Series Coop ⁵	7,846,033	-	-	368,688	8,214,721	5.468%
Total	\$ 32,152,040	\$ 1,412,374	\$ (8,933,089)	\$ 1,471,742	\$ 26,103,066	5.11%

Notes

1. Pooled account. Investment Grade MMF managed by State Treasurer
2. Managed Account. Money Market Fund or CDs. American Deposit Management balances include General ARPA, Opioid Settlement, and 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 only. This report excludes the following restricted balances: Credit Card clearing 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.

ONEIDA CO SALES TAX DISTRIBUTIONS BY MONTH



Sales Tax Distributions by Month

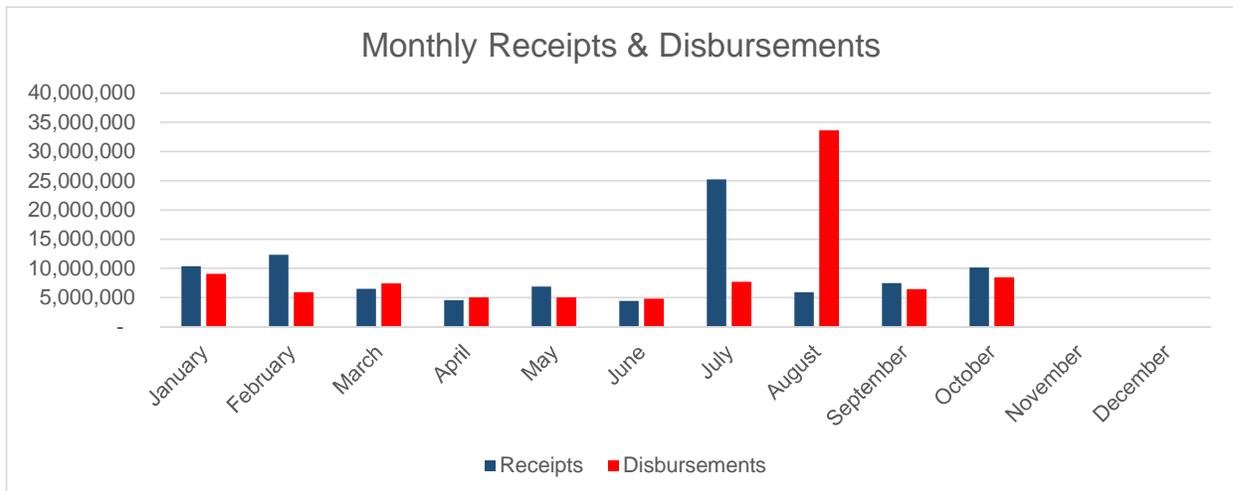
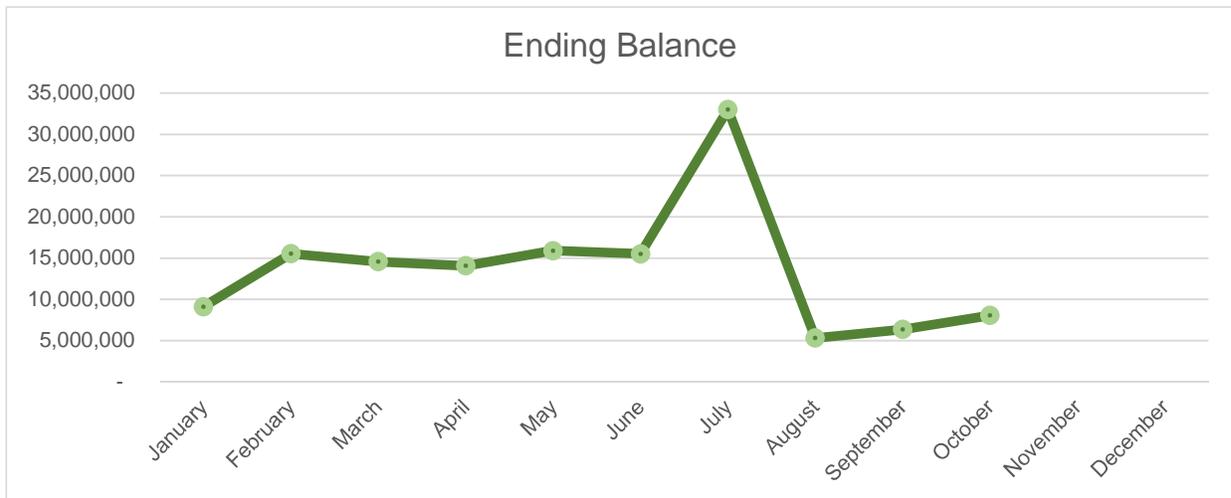
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Jan	400,630	420,899	404,107	420,049	404,380	631,495
Feb	374,937	440,390	501,151	581,804	676,612	479,199
Mar	302,900	337,383	411,163	427,402	443,215	414,170
Apr	363,400	440,684	415,204	389,398	312,431	412,001
May	307,624	445,715	446,697	468,273	573,931	629,422
Jun	351,440	533,259	563,546	613,723	525,561	425,266
Jul	544,174	618,908	612,151	593,004	638,215	862,453
Aug	621,584	565,100	651,494	836,594	815,565	808,832
Sep	537,871	703,930	718,692	703,180	615,583	683,017
Oct	574,925	544,833	580,311	588,767	755,779	830,892
Nov	432,256	476,000	622,264	686,319	723,216	
Dec	481,521	587,322	531,460	579,376	479,100	
Total	\$ 5,293,263	\$ 6,114,422	\$ 6,458,240	\$ 6,887,889	\$ 6,963,589	\$ 6,176,747
Annual Budget	4,550,000	4,800,000	5,500,000	6,400,000	7,060,000	7,050,000
% of Budget	108%	116%	127%	117%	108%	88%
% Chg vs PY		16%	6%	7%	1%	-11%

Source: WDOR, Monthly County Sales Tax Distributions



Oneida County 2025 Checking Account

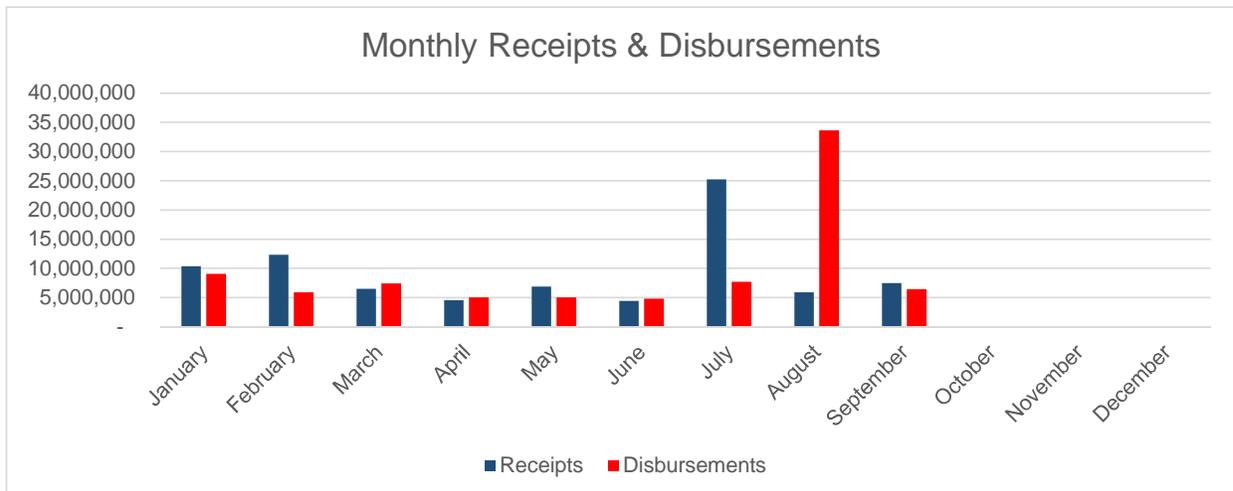
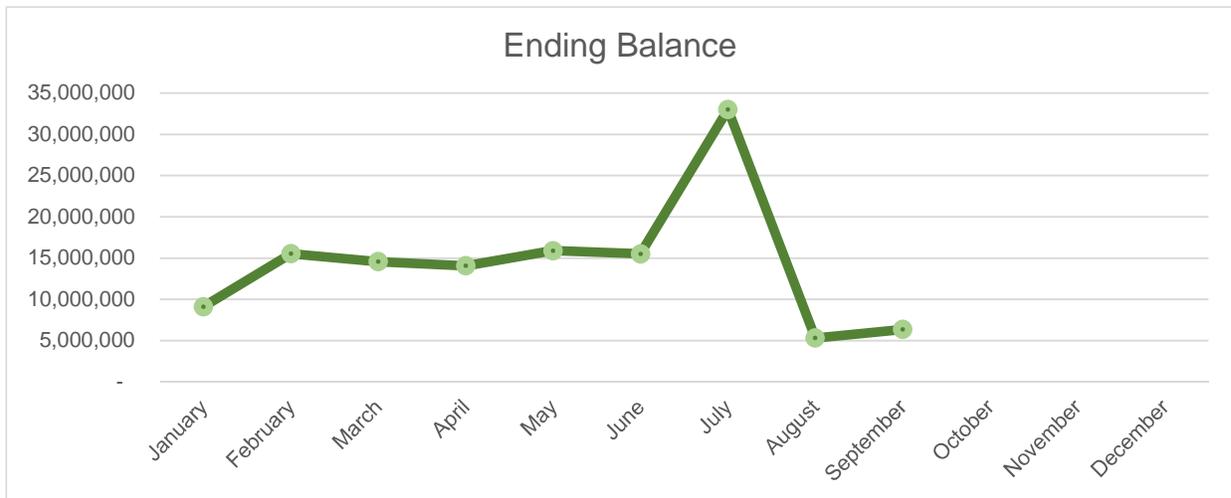
Month	Beginning Balance	Receipts	Disbursements	Ending Balance
January	7,778,181	10,417,993	9,092,032	9,104,142
February	9,104,142	12,364,460	5,931,286	15,537,317
March	15,537,317	6,519,802	7,476,369	14,580,750
April	14,580,750	4,566,151	5,086,165	14,060,736
May	14,060,736	6,897,151	5,062,456	15,895,432
June	15,895,432	4,472,301	4,848,724	15,519,009
July	15,519,009	25,253,903	7,756,848	33,016,064
August	33,016,064	5,937,907	33,646,665	5,307,306
September	5,307,306	7,523,115	6,469,061	6,361,360
October	6,361,360	10,214,659	8,515,957	8,060,061
November	8,060,061			
December	-			
Year To Date	7,778,181	94,167,442	93,885,562	8,060,061
<i>Average</i>		<i>9,416,744</i>	<i>9,388,556</i>	





Oneida County 2025 Checking Account

Month	Beginning Balance	Receipts	Disbursements	Ending Balance
January	7,778,181	10,417,993	9,092,032	9,104,142
February	9,104,142	12,364,460	5,931,286	15,537,317
March	15,537,317	6,519,802	7,476,369	14,580,750
April	14,580,750	4,566,151	5,086,165	14,060,736
May	14,060,736	6,897,151	5,062,456	15,895,432
June	15,895,432	4,472,301	4,848,724	15,519,009
July	15,519,009	25,253,903	7,756,848	33,016,064
August	33,016,064	5,937,907	33,646,665	5,307,306
September	5,307,306	7,523,115	6,469,061	6,361,360
October	6,361,360			
November	-			
December	-			
Year To Date	7,778,181	83,952,783	85,369,605	6,361,360
Average		9,328,087	9,485,512	



End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.53000.000000{-}101.58.58999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - PUBLIC WORKS - AIRPORT	GRANTS TO INSTITUTIONS	101.58.53510.581201	197,081.00	197,081.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	GRANTS TO INSTITUTIONS	101.58.54193.581201	43,900.00	43,900.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - LAKELAND RETIREMENT FOUNDAT	GRANTS TO INSTITUTIONS	101.58.54697.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CULTURE, EDUCATION & RECREATIO - REGIONAL REFERENCE LIBRARY	GRANTS TO INSTITUTIONS	101.58.55116.581201	7,807.08	7,900.00	92.92	98.82%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	OTHER PROFESSIONAL SERVICES	101.58.56710.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	ADVERTISING	101.58.56710.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	GRANTS TO INSTITUTIONS	101.58.56710.581201	146,500.00	146,500.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	OTHER PROFESSIONAL SERVICES	101.58.56730.521901	22,220.00	100,000.00	77,780.00	22.22%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	TRAINING/CONFERENCE FEES	101.58.56730.531301	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	NON-EMPLOYEE AUTO ALLOWANCE	101.58.56730.531303	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - NORTH CENTRAL REGIONAL PLAN	GRANTS TO INSTITUTIONS	101.58.56910.581201	.00	.00	.00	100.00%
AccountTypeExpenditure			417,508.08	495,381.00	77,872.92	
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	CTY SHARE DOG LICENSES	101.58.54193.442003	-17,098.25	-18,500.00	-1,401.75	92.42%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	PROCEEDS FROM BONDS	101.58.56710.491100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	APPL CONT APPR-ECONOMIC DEVL	101.58.56710.493031	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	FEDERAL GRANTS-CARES ACT	101.58.56730.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	PUBLIC CHGS-ADVERTISING	101.58.56730.468400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	APPL CONT APPR-ADVERTISING	101.58.56730.493032	.00	.00	.00	100.00%
AccountTypeRevenue			-17,098.25	-18,500.00	-1,401.75	
Fund101 - GENERAL FUND			400,409.83	476,881.00	76,471.17	
Total:			400,409.83	476,881.00	76,471.17	

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS	101.58.51460.523203	.00	2,200.00	2,200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT	101.58.51460.531101	59,664.55	67,000.00	7,335.45	89.05%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE	101.58.51460.531302	177.00	200.00	23.00	88.50%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MEALS LODGING & MISC TRAV	101.58.51460.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	RENTS AND LEASES	101.58.51460.531701	.00	7,500.00	7,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX	101.58.51470.522005	38,054.91	70,000.00	31,945.09	54.36%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS	101.58.51480.523203	.00	2,500.00	2,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PRINTING AND DUPLICATION	101.58.51480.531102	.00	1,000.00	1,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING	101.58.51480.531103	465.64	10,500.00	10,034.36	4.43%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE	101.58.51510.511101	130,274.51	138,000.00	7,725.49	94.40%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE	101.58.51510.511102	119,693.87	125,000.00	5,306.13	95.75%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES	101.58.51510.511103	797.65	1,330.00	532.35	59.97%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PART-TIME EMPLOYEE	101.58.51510.511104	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-LIMITED TERM EMPLOYEE	101.58.51510.511105	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HOLIDAY WORKED PAY	101.58.51510.511205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY	101.58.51510.512001	19,065.57	21,000.00	1,934.43	90.78%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE	101.58.51510.512002	14,769.75	18,300.00	3,530.25	80.70%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE	101.58.51510.512004	11,169.33	15,990.00	4,820.67	69.85%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE	101.58.51510.512005	719.70	1,000.00	280.30	71.97%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION	101.58.51510.512006	411.31	500.00	88.69	82.26%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	INCOME CONTINUATION INS	101.58.51510.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREE HEALTH INSURANCE	101.58.51510.512017	.00	.00	.00	100.00%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CASH IN LIEU OF HEALTH INS	101.58.51510.512018	2,500.00	3,000.00	500.00	83.33%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ACCOUNTING AND AUDITING	101.58.51510.521301	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX	101.58.51510.522005	437.47	750.00	312.53	58.32%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT	101.58.51510.531101	665.85	800.00	134.15	83.23%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION	101.58.51510.531102	.00	100.00	100.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING	101.58.51510.531103	837.43	850.00	12.57	98.52%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEMBERSHIP DUES	101.58.51510.531203	250.00	750.00	500.00	33.33%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ADVERTISING	101.58.51510.531204	.00	100.00	100.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TRAINING/CONFERENCE FEES	101.58.51510.531301	320.00	2,600.00	2,280.00	12.30%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	EMPLOYEE AUTO ALLOWANCE	101.58.51510.531302	264.60	300.00	35.40	88.20%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEALS LODGING & MISC TRAVEL	101.58.51510.531305	267.90	350.00	82.10	76.54%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING	101.58.51511.521301	51,610.00	76,260.00	24,650.00	67.67%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COST ALLOCATION PLAN	ACCOUNTING AND AUDITING	101.58.51512.521301	.00	6,250.00	6,250.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WAGES-PERM EMPLOYEE	101.58.51550.511102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OVERTIME WAGES	101.58.51550.511103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	SOCIAL SECURITY	101.58.51550.512001	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	RETIREMENT-EMPLOYER'S SHARE	101.58.51550.512002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HEALTH/DENTAL INSURANCE	101.58.51550.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LIFE INSURANCE	101.58.51550.512005	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WORKER'S COMPENSATION	101.58.51550.512006	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	INCOME CONTINUATION INS	101.58.51550.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	POSTAGE AND BOX RENT	101.58.51550.531101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	PRINTING AND DUPLICATION	101.58.51550.531102	.00	.00	.00	100.00%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	CENTRAL PURCHASING	101.58.51550.531103	.00	32,000.00	32,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OTHER SUPPLIES & EXPENSES	101.58.51550.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	BANK SERVICE CHARGES	101.58.51550.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	ACCRUED COMPENSATED ABSENCES	101.58.51990.511208	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	HEALTH/DENTAL INSURANCE	101.58.51990.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	OTHER SUPPLIES & EXPENSES	101.58.51990.531901	23,535.25	.00	-23,535.25	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	OTHER INTEREST	101.58.51990.572004	.00	.00	.00	100.00%
AccountTypeExpenditure			475,952.29	606,130.00	130,177.71	
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COUNTY BOARD	FEDERAL GRANTS- SLFRF	101.58.51110.433600	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	LOCAL DEPT CHGS-POSTAGE	101.58.51460.474102	-47,030.08	-76,900.00	-29,869.92	61.15%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	REIMB PRIOR YR EXPENDITURE	101.58.51460.489140	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	LOCAL DEPT CHGS-TELEPHONE	101.58.51470.474104	-38,055.94	-70,000.00	-31,944.06	54.36%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PUBLIC CHGS-DUPLICATION FEES	101.58.51480.461002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	LOCAL DEPT CHGS-PRINTING	101.58.51480.474100	-1,012.53	-14,000.00	-12,987.47	7.23%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-FINANCE DEPT FEES	101.58.51510.461021	-4,006.84	.00	4,006.84	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-EMPLOYEE FEES	101.58.51510.461900	-510.00	-1,000.00	-490.00	51.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LOCAL DEPT CHGS-CENTRAL PUR	101.58.51550.474106	.00	-32,000.00	-32,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HOLDING-LIFE INSURANCE	101.58.51550.494010	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	MISCELLANEOUS REVENUES	101.58.51990.489100	161,467.54	.00	-161,467.54	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	REFUND OF HRA-MERP	101.58.51990.489130	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDRY GENERAL GOVERNMENT	APPL CONT APPR-ACCRUED COMP	101.58.51990.493050	.00	.00	.00	100.00%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GOVERNMENT						
AccountTypeRevenue			70,852.15	-193,900.00	-264,752.15	
Fund101 - GENERAL FUND			546,804.44	412,230.00	-134,574.44	
Total:			546,804.44	412,230.00	-134,574.44	

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OTHER EMPLOYER CONTRIBUTIONS	101.58.59990.512009	10,690.00	6,000.00	-4,690.00	178.16%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-VACANCY/REDUCTION	101.58.59990.513901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-COLA ADJUSTMEN	101.58.59990.513902	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-HEALTH / FRINGE A	101.58.59990.513904	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OTHER PROFESSIONAL SERVICES	101.58.59990.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	CONTRACTUAL PROGRAMS	101.58.59990.521910	4,593.55	125,000.00	120,406.45	3.67%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	BANK SERVICE CHARGES	101.58.59990.583050	2,045.90	3,000.00	954.10	68.19%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY RELATED EXPENSES	101.58.59990.583051	14,276.00	105,000.00	90,724.00	13.59%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	HUMAN SERVICES TRANSITION	101.58.59990.583052	64,502.45	69,941.00	5,438.55	92.22%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	CHG ACCOUNTING ASSUMPTION	101.58.59990.583200	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OPERATING TRANSFER	101.58.59990.711002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	RESERVE FOR GEN FUND EXPE	101.58.59990.721010	.00	.00	.00	100.00%
AccountTypeExpenditure			96,107.90	308,941.00	212,833.10	
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	GENERAL PROPERTY TAXES	101.58.59990.411100	-12,967,128.00	-12,967,128.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	GEN PROP TX CHRG BACKS	101.58.59990.411101	-265.51	-265.51	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	FOREST CROPLAND/MANAGED LAND	101.58.59990.411500	-129,127.47	-115,000.00	14,127.47	112.28%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COUNTY SALES TAX	101.58.59990.412210	-6,176,747.35	-7,050,000.00	-873,252.65	87.61%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	SALES TAX RETAINED BY COUNTY	101.58.59990.412220	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	INTEREST ON TAXES	101.58.59990.418800	-241,613.66	-250,000.00	-8,386.34	96.64%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	PENALTY ON TAXES	101.58.59990.418900	-120,897.54	-150,000.00	-29,102.46	80.59%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	FEDERAL GRANTS-CARES ACT	101.58.59990.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	SHARED REVENUE	101.58.59990.434110	-261,517.46	-661,349.05	-399,831.59	39.54%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	STATE AID-CONSERVATION AIDS	101.58.59990.435801	-78,860.33	-150,000.00	-71,139.67	52.57%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	PILT-EXEMPT COMPUTERS	101.58.59990.435901	-208,819.50	-25,000.00	183,819.50	835.27%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	PERSONAL PROPERTY AID	101.58.59990.435902	.00	-162,315.16	-162,315.16	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	STATE-UNEMPLOYMENT	101.58.59990.436900	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	LOCAL DEPT CHGS-INDIRECT CST	101.58.59990.474110	-114,513.30	-137,416.00	-22,902.70	83.33%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	INTEREST EARNED	101.58.59990.481100	-1,771,143.77	-1,825,000.00	-53,856.23	97.04%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	RENT OF OTHER FACILITIES	101.58.59990.482100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	SALE OF FIXED ASSETS	101.58.59990.483100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	SALE OF COUNTY LAND	101.58.59990.483110	-85,932.00	-62,582.00	23,350.00	137.31%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OPIOID LAWSUIT SETTLEMENT	101.58.59990.484102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	MISCELLANEOUS REVENUES	101.58.59990.489100	-2,237.90	-2,000.00	237.90	111.89%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	REPAYMENT OF ECON DEVEL L	101.58.59990.489300	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY FEE	101.58.59990.489400	-48,266.67	-65,000.00	-16,733.33	74.25%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-BOND GUARANTY	101.58.59990.493051	.00	-40,000.00	-40,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-HSC TRANSITION	101.58.59990.493052	.00	-400,000.00	-400,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	FUND BAL APP-GENERAL FUND	101.58.59990.493101	.00	-22,157.49	-22,157.49	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-ONE TIME C	101.58.59990.493801	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	HOLDING-HSC ESCROW TRANSACTION	101.58.59990.494100	2,723,433.31	.00	-2,723,433.31	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT HUMAN SERV CTR LN	101.58.59991.489400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT-EC DEVEL LOAN	101.58.59991.489430	.00	.00	.00	100.00%
AccountTypeRevenue			-19,483,637.15	-24,085,213.21	-4,601,576.06	
Fund101 - GENERAL FUND			-19,387,529.25	-23,776,272.21	-4,388,742.96	
Total:			-19,387,529.25	-23,776,272.21	-4,388,742.96	

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									
SCOTCH TAPE & CALCULATOR RIBBONS	26975	10/06/2025	10/06/2025	13FY-VCQT-H6GH	101.58.51510.531103	22.69	10/09/2025	435686	22.69
AVERY CUSTOMIZABLE 12-TAB 3-RING BINDER DIVIDERS FOR BUDGET HEARINGS	26975	09/29/2025	09/29/2025	1HLT-K9H3-36QW	101.58.51510.531103	37.80	10/09/2025	435686	37.80
Total AMAZON CAPITAL SERVICES LLC:									60.49
ASPIRUS HEALTH PLAN INC									
SUNDRY: BILLED IN ERROR	28681	10/28/2025	10/28/2025	252900000088	101.58.51990.489100	1,542.00	10/30/2025	436043	1,542.00
CREDITS/DEBITS PER CARRIER	28681	10/28/2025	10/28/2025	252900000197	101.58.51990.489100	387,765.00	10/30/2025	436043	387,765.00
COBRA	28681	10/28/2025	10/28/2025	252900000433	101.58.59990.512009	3,207.00	10/30/2025	436043	3,207.00
Total ASPIRUS HEALTH PLAN INC:									392,514.00
ASSOCIATED BANK FAHP (EFT)									
CIL FAHP EE PMT	29482	09/25/2025	09/25/2025	2025 FN-0097	101.215381	3,464.89	10/10/2025	500204	3,464.89
CIL FAHP EE PMT	29482	10/02/2025	10/02/2025	2025 FN-0101	101.215381	3,202.41	10/10/2025	500205	3,202.41
CIL FAHP EE PMT	29482	10/20/2025	10/16/2025	2025 FN-0106	101.215381	7,297.52	10/24/2025	500218	7,297.52
Total ASSOCIATED BANK FAHP (EFT):									13,964.82
ASSOCIATED BANK HSA (EFT)									
2025 OCTOBER 03 HSA	2387	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215355	12,267.95	10/07/2025	500199	12,267.95
2025 OCTOBER 17 HSA	2387	10/20/2025	10/17/2025	2025 OCTOBER 17	101.215355	11,219.19	10/21/2025	500213	11,219.19
Total ASSOCIATED BANK HSA (EFT):									23,487.14
Boston Mutual Life Ins CO (ACH)									
2025 OCTOBER 17 LIFE INS PREMIUM	500436	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215420	1,164.26	10/20/2025	8017	1,164.26
Total Boston Mutual Life Ins CO (ACH):									1,164.26
CHARTER COMMUNICATIONS									
171433701 - SPECTRUM FIBER INTERNET (FINANCE)	5998	10/07/2025	10/01/2025	171433701100125	101.58.51470.522005	745.00	10/09/2025	435695	745.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total CHARTER COMMUNICATIONS:									745.00
Department of Employee Trust Funds									
AMY JEWELL/HUBER CLAIM # 47384193 - MEMBER # 11479733	500552	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215800	100.00	10/06/2025	435533	100.00
AMY JEWELL/HUBER CLAIM # 47384193 - MEMBER # 11479733	500552	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215800	100.00	10/20/2025	435774	100.00
Total Department of Employee Trust Funds:									200.00
EHLERS AND ASSOCIATES									
2025 CONTINUING DISCLOSURE REPORTING	29447	09/24/2025	09/15/2025	102965	101.58.59990.583051	500.00	10/09/2025	435705	500.00
Total EHLERS AND ASSOCIATES:									500.00
EMPOWER (FKA GREAT WEST)(WI DEFF COMP)									
2025 OCT 03 WI DC & ROTH DEDUCTIONS	14390	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215700	14,040.99	10/07/2025	500200	14,040.99
2025 OCT 17 WI DC & ROTH DEDUCTIONS	14390	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215700	13,624.59	10/21/2025	500214	13,624.59
Total EMPOWER (FKA GREAT WEST)(WI DEFF COMP):									27,665.58
FOREST CO TREAS									
HSC ESCROW DISBURSEMENT	3761	10/27/2025	10/27/2025	HSC ESCROW	101.58.59990.494100	888,076.08	10/30/2025	436044	888,076.08
SETTLEMENT HSC CAPITAL ASSETS	3761	10/27/2025	10/27/2025	MOU HSC	101.58.51990.531901	15,888.46	10/30/2025	436044	15,888.46
Total FOREST CO TREAS:									903,964.54
FRONTIER COMMUNICATIONS									
715/369-6245.0	6	10/15/2025	10/01/2025	715-188-0021-041714-7 O	101.58.51470.522005	3,445.63	10/23/2025	435954	3,445.63
Total FRONTIER COMMUNICATIONS:									3,445.63
INTERNAL REVENUE SERVICE EFT									
OCT 3, 2025 PAYROLL TAXES	1871	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215150	211,353.83	10/07/2025	500201	211,353.83
OCT 17, 2025 PAYROLL TAXES	1871	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215150	213,438.42	10/21/2025	500215	213,438.42
Total INTERNAL REVENUE SERVICE EFT:									424,792.25

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
MEAD AND HUNT INC									
CONSULTING SVCS-RHI	29584	10/16/2025	10/08/2025	395109	401.58.57310.521901	1,464.75	10/23/2025	435972	1,464.75
Total MEAD AND HUNT INC:									1,464.75
NATIONWIDE RETIREMENT SOLUTIONS INC EFT									
2025 OCT 03 NACO DEF COMP & ROTH	50580	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215700	11,685.69	10/07/2025	500202	11,685.69
2025 OCTOBER NACO DEF COMP & ROTH	50580	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215700	11,685.69	10/21/2025	500216	11,685.69
Total NATIONWIDE RETIREMENT SOLUTIONS INC EFT:									23,371.38
NORTHWOOD MAP PUBLISHERS INC									
NO INV# LISTED	28202	10/21/2025	10/21/2025	4058	101.58.56730.521901	4,500.00	10/23/2025	435983	4,500.00
Total NORTHWOOD MAP PUBLISHERS INC:									4,500.00
ONEIDA CO DEPUTY SHERIFF ASSOCIATION									
OCT 03 2025 UNION DUES	500434	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215800	800.00	10/06/2025	7667	800.00
Total ONEIDA CO DEPUTY SHERIFF ASSOCIATION:									800.00
ONEIDA COUNTY DEPT OF HUMAN SERVICES									
ONEIDA CO DEPT OF HUMAN SERVICES	8580	10/15/2025	10/15/2025	10.15.2025	101.242430	3,904.67	10/23/2025	435987	3,904.67
ONEIDA CO DEPT OF HUMAN SERVICES	8580	10/15/2025	10/15/2025	10.15-2.2025	101.242430	4,836.87	10/23/2025	435987	4,836.87
Total ONEIDA COUNTY DEPT OF HUMAN SERVICES:									8,741.54
ONEIDA COUNTY ECONOMIC DEV CORP									
4TH QUARTER GRANT / SUBSIDY	6240	10/15/2025	10/06/2025	4Q2025	101.58.56710.581201	36,625.00	10/23/2025	435988	36,625.00
Total ONEIDA COUNTY ECONOMIC DEV CORP:									36,625.00
ONEIDA COUNTY TREASURER/DBS EFT									
FSA HEALTH CARE	16959	09/29/2025	09/29/2025	2025 FN-0098	101.215452	2,000.91	10/10/2025	500206	2,000.91
MERP EE	16959	09/29/2025	09/30/2025	2025 FN-0099	101.215380	800.58	10/10/2025	500207	800.58
FSA LIMITED	16959	10/06/2025	10/06/2025	2025 FN-0102	101.215455	1,838.27	10/10/2025	500208	1,838.27
MERP EE	16959	10/06/2025	10/07/2025	2025 FN-0103	101.215380	5,503.64	10/10/2025	500209	5,503.64
FSA LIMITED	16959	10/13/2025	10/13/2025	2025 FN-0104	101.215455	6,509.60	10/24/2025	500219	6,509.60
MERP EE	16959	10/13/2025	10/13/2025	2025 FN-0105	101.215380	749.95	10/24/2025	500220	749.95

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
FSA LIMITED	16959	10/20/2025	10/20/2025	2025 FN-0107	101.215455	3,029.92	10/24/2025	500221	3,029.92
MERP EE	16959	10/20/2025	10/21/2025	2025 FN-0108	101.215380	9,850.64	10/24/2025	500222	9,850.64
Total ONEIDA COUNTY TREASURER/DBS EFT:									30,283.51
PITNEY BOWES RESERVE ACCOUNT									
PITNEY BOWES RESERVE ACCOUNT # 35425628	25959	10/16/2025	10/16/2025	10.2025.25959	101.58.51460.531101	10,000.00	10/23/2025	435997	10,000.00
Total PITNEY BOWES RESERVE ACCOUNT:									10,000.00
REINHART BOERNER VAN DEUREN									
ONEIDA COUNTY FOND DU LAC BOND FINANCING	14192	10/15/2025	10/06/2025	13170953	101.58.59990.583051	580.00	10/23/2025	436004	580.00
Total REINHART BOERNER VAN DEUREN:									580.00
SECURIAN FINANCIAL GROUP INC									
EMPLOYEE DED. SPOUSE & DEPENDENT	127	10/07/2025	10/06/2025	2025 NOVEMBER P#0028	101.215420	9,131.96	10/09/2025	435745	9,131.96
Total SECURIAN FINANCIAL GROUP INC:									9,131.96
SECURITY BENEFIT (ACH)									
2025 OCTOBER 03 VEBA	50059	10/02/2025	10/03/2025	2025 OCOTBER 03	101.215390	4,334.76	10/06/2025	7668	4,334.76
2025 OCTOBER 17 VEBA	50059	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215390	4,334.76	10/20/2025	8018	4,334.76
Total SECURITY BENEFIT (ACH):									8,669.52
SECURITY BENEFIT RETIRE PLAN (ACH)									
2025 SEPTEMBER 5 457 AND ROTH	500277	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215700	3,531.92	10/06/2025	7669	3,531.92
2025 OCTOBER 17 457 AND ROTH	500277	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215700	3,428.93	10/20/2025	8019	3,428.93
Total SECURITY BENEFIT RETIRE PLAN (ACH):									6,960.85
STATE OF WI FINES & FORFEITURES EFT									
ST83 FINES, FORFEITURES, ASSESSMENT	2168	10/15/2025	10/15/2025	10.15.2025	101.242390	85,485.43	10/24/2025	500223	85,485.43
ST83 FINES, FORFEITURES, ASSESSMENT	2168	10/15/2025	10/15/2025	10/15/2025	101.242390	74,954.22	10/24/2025	500223	74,954.22
Total STATE OF WI FINES & FORFEITURES EFT:									160,439.65

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
TREASURER, STATE OF WI EFT									
QUARTERLY REPORT OF PROBATE & VITAL RECORDS FEES	18791	10/15/2025	10/15/2025	10.15.2025	101.242917	16,245.48	10/24/2025	500224	16,245.48
Total TREASURER, STATE OF WI EFT:									16,245.48
U S TREASURY									
1Q2025 941 LATE REPORTING PENALTY	21923	09/30/2025	09/29/2025	CP161	101.215120	9,552.35	10/06/2025	435534	9,552.35
Total U S TREASURY:									9,552.35
UNITED MAILING SERVICES INC									
UMS 9/1/25 - 9/30/25	22928	10/13/2025	10/07/2025	227736	101.58.51460.531101	405.14	10/23/2025	436023	405.14
Total UNITED MAILING SERVICES INC:									405.14
VILAS CO TREASURER - EFT									
HSC ESCROW SEPT DISBURSEMENT	500687	10/27/2025	10/27/2025	SEPT HSC ESCROW	101.58.59990.494100	1,835,357.23	10/29/2025	8377	1,835,357.23
SETTLEMENT HSC CAPITAL ASSETS	500687	10/27/2025	10/27/2025	MOU HSC VILAS 1	101.58.59990.583052	32,836.16	10/29/2025	8378	32,836.16
Total VILAS CO TREASURER - EFT:									1,868,193.39
WI DEPT OF ADMIN									
WI LIO PROGRAM	7283	10/03/2025	10/03/2025	10.3.2025	101.242920	6,111.00	10/09/2025	435763	6,111.00
Total WI DEPT OF ADMIN:									6,111.00
WI DEPT OF EMPLOYEE TRUST EFT									
WRS ADJUSTMENT	1938	09/29/2025	10/31/2025	2025 FN-0100	101.58.51510.512002	264,224.04	10/10/2025	500210	264,224.04
Total WI DEPT OF EMPLOYEE TRUST EFT:									264,224.04
WI DEPT OF REVENUE									
WI SALES TAX DISCOUNT	8014	10/03/2025	10/03/2025	10.3.2025	101.242130	886.28	10/10/2025	500211	886.28
Total WI DEPT OF REVENUE:									886.28
WI DEPT OF REVENUE STATE W/H EFT									
SWT OCT 1 TO 15 2025	1916	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215130	36,343.92	10/07/2025	500203	36,343.92
SWT OCT 1 TO 15 2025	1916	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215130	37,241.73	10/21/2025	500217	37,241.73

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 WI DEPT OF REVENUE STATE W/H EFT:									73,585.65
WI DEPT REV REAL EST TRANS FEE EFT									
REAL ESTATE TRANSFER FEES	10794	10/03/2025	10/03/2025	10.3.2025	101.242140	151,479.60	10/10/2025	500212	151,479.60
Total WI DEPT REV REAL EST TRANS FEE EFT:									151,479.60
WI SCTF									
RICH, BENJAMIN 387847121	500437	10/02/2025	10/03/2025	2025 OCTOBER 03	101.215800	1,657.98	10/06/2025	435535	1,657.98
RICH, BENJAMIN 387847121	500437	10/17/2025	10/17/2025	2025 OCTOBER 17	101.215800	1,657.98	10/20/2025	435775	1,657.98
Total WI SCTF:									3,315.96
WI STATE CONTROLLER									
STATE SPECIAL CHARGE	500690	09/29/2025	09/29/2025	STATE SPECIAL	101.242110	45.40	10/09/2025	435766	45.40
Total WI STATE CONTROLLER:									45.40
WPPA SHERIFFS UNION (ACH)									
10/03/2025 PAYROLL UNION DUES	500433	10/02/2025	09/30/2025	2025 OCTOBER 03	101.215800	1,654.40	10/06/2025	7671	1,654.40
Total WPPA SHERIFFS UNION (ACH):									1,654.40
YMCA OF THE NORTHWOODS									
2025 OCTOBER PR DEDUCTION	8109	10/20/2025	10/17/2025	2025 OCTOBER 17	101.215800	1,494.00	10/23/2025	436040	1,494.00
Total YMCA OF THE NORTHWOODS:									1,494.00
Grand Totals:									4,491,264.56

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	10.00	4,489,809.81-	4,489,799.81-
101.215110	224,589.98	.00	224,589.98

GL Account	Debit	Credit	Proof
101.215120	157,229.34	.00	157,229.34
101.215130	73,585.65	.00	73,585.65
101.215150	52,525.28	.00	52,525.28
101.215210	264,223.93	.00	264,223.93
101.215310	353,248.00	.00	353,248.00
101.215355	23,487.14	.00	23,487.14
101.215370	3,468.44	.00	3,468.44
101.215371	9,453.98	.00	9,453.98
101.215380	3,982.39	.00	3,982.39
101.215381	13,964.82	.00	13,964.82
101.215390	8,669.52	.00	8,669.52
101.215410	32,151.00	.00	32,151.00
101.215420	10,296.22	.00	10,296.22
101.215452	12,716.57	.00	12,716.57
101.215455	662.13	.00	662.13
101.215700	57,997.81	.00	57,997.81
101.215800	7,464.36	.00	7,464.36
101.242110	45.40	.00	45.40
101.242130	896.28	10.00-	886.28
101.242140	151,479.60	.00	151,479.60
101.242320	7,820.48	.00	7,820.48
101.242390	160,439.65	.00	160,439.65
101.242430	8,741.54	.00	8,741.54
101.242910	1,778.00	.00	1,778.00
101.242912	2,032.00	.00	2,032.00
101.242914	1,846.00	.00	1,846.00
101.242916	2,730.00	.00	2,730.00
101.242917	39.00	.00	39.00
101.242920	6,111.00	.00	6,111.00
101.58.51460.531101	10,405.14	.00	10,405.14
101.58.51470.522005	4,190.63	.00	4,190.63
101.58.51510.512002	.11	.00	.11
101.58.51510.531103	60.49	.00	60.49
101.58.51990.489100	3,908.00	.00	3,908.00
101.58.51990.531901	15,888.46	.00	15,888.46
101.58.56710.581201	36,625.00	.00	36,625.00
101.58.56730.521901	4,500.00	.00	4,500.00
101.58.59990.494100	2,723,433.31	.00	2,723,433.31
101.58.59990.512009	3,207.00	.00	3,207.00
101.58.59990.583051	1,080.00	.00	1,080.00

GL Account	Debit	Credit	Proof
101.58.59990.583052	32,836.16	.00	32,836.16
401.211100	.00	1,464.75-	1,464.75-
401.58.57310.521901	1,464.75	.00	1,464.75
Grand Totals:	<u>4,491,284.56</u>	<u>4,491,284.56-</u>	<u>.00</u>

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10158","20306","40158","40458","10121","10124","10126"



Convergint
W136N4829 Campbell Drive
Menomonee Falls, WI 53051
Phone:(608) 839-3174
www.convergint.com

10/2/2025

Onieda County
2000 E. Winnebago St
Rhinelander, WI, 54501

Dear Jason Rhodes,

Thank you for considering Convergint as your service provider of choice. I am pleased to provide you with this Customer Support Program (CSP) proposal to assist you in maintaining your system. Our goal is to work with you to maintain the integrity of the system and equipment, minimize downtime, and assist you in providing a safe and secure environment.

Convergint is committed to providing long-term customer satisfaction and support for new and existing systems and equipment. CSP agreements enable you to maximize your investment in your assets through:

- Optimizing the performance and integrity of your security equipment, thus extending the life of the systems.
- Performing comprehensive testing of systems and equipment to ensure and validate system integrity and functionality.
- Identifying system deficiencies or facility modifications that may impact equipment and system performance.
- Providing the experience of trained and/or factory-certified technicians for the ongoing service of your systems.
- Providing testing and inspections with service documentation to demonstrate compliance with requirements.

Thank you for the opportunity to provide your organizational service!

Sincerely,
Nick Giudice

CUSTOMER SUPPORT PLAN (“CSP”)

Contract Term: 10-1-2025 – 9-30-2030

Proposed Systems Covered: DVS

**Covered Site(s): 2000 E. Winnebago St.
Rhineland, WI 54501**

We are pleased to provide this proposal for your consideration. This quotation is valid for THIRTY (30) days.

CSP VALUE

Multi-Year Program Commitment

Convergint is committed to establishing long-term agreements at mutually agreed pricing. When a customer agrees to purchase a multi-year support program from Convergint, the contract is valid for 60 months.

Preferred Pricing

Predictable costs by means of pre-established labor rates and material costs in accordance with Convergint’s published rates and associated discounts.

Service Documentation

Each system testing and service call will be documented utilizing an inspection report and/or a work order completed by our assigned Service Specialist. The Service Specialist’s job will not be complete until their testing and/or service call is formally documented and presented to a designated customer representative.

Preferred Priority Service Response

As a Convergint CSP customer, you will be given priority for emergency service calls. Non-emergency service calls will be responded to promptly following our standard service response times which can be provided by your Convergint representative.

Trained and Qualified Resources

A professional team of certified and qualified personnel deliver services performed by Convergint. Field technical personnel are also equipped with the proper tools and information necessary to perform their jobs.

Telephone Support and Consultation

Telephone diagnostic support is available for all CSP customers. Our on-call technicians will provide diagnostic and troubleshooting support to help reduce your costs by trying to resolve issues prior to our arrival.

PLAN OPTIONS

Detailed below are the CSP options offered by Convergent. Clarification on which packages are included in this proposal will be provided in the Covered Systems and Equipment section of this proposal.

LEVEL 1 CSP (Preventative Maintenance)

Preventative Maintenance

According to the scheduled frequency below, Convergent will provide system preventive maintenance for components listed within the equipment listed herein. All preventive maintenance testing will be performed in accordance with manufacturers' recommendations and will address areas that can adversely affect system performance. Preventive maintenance will include a visual inspection and a functional test of system components. Excludes battery replacement in panels and devices. Lifts to execute inspection are included.

LEVEL 2 CSP (Preventative Maintenance + Cyber Hygiene)

As part of Level 2 CSP, Convergent will also provide the following Cyber Hygiene (Firmware Update) in addition to Preventative Maintenance:

To reduce the risk of cyber-attacks, Convergent recommends a software service to keep your system safe and operating with optimal performance. Convergent cannot guarantee the security of the devices it installs or of Customer's IT environment, a networked system cannot be completely secure. Convergent cannot guarantee that the systems or services will be error free or operate without interruption. However, these services reduce the risk of cyber vulnerabilities for the devices being installed. Please note that these services are intended to address specified potential cyber vulnerabilities of certain devices Convergent may or may not have installed - they do not address any other aspect of Customer's IT environment or practices, which remain the Customer's responsibility. As part of this CSP, Convergent will provide the following services:

Manufacturer Software Support

Convergent's CSP provides customers with a software support plan that allows them to keep pace with software revisions as they become available from the manufacturer. Such revisions will keep systems operating with the latest technology and provide a worry-free way to keep systems current. Covered software is identified in the equipment list of this proposal. A valid manufacturer support contract is required for most systems to access new version updates.

Video Surveillance/Alarm/Access Hardware Firmware Update Options

Convergent specialists will install the latest firmware updates (according to the scheduled frequency below), to enhance security and expand hardware functionality. Convergent will apply critical security updates as specified by the manufacturer or CVE database as soon as they become available. This provides the best possible protection against system exploitation.

IoT Cyber Hygiene

Convergint will utilize a Privileged Access Management (PAM) application to manage and audit device passwords used to secure systems installed in customer facilities. Passwords will be created and updated once or twice annually depending on your specific business needs to meet or exceed industry practices in accordance with NIST Cybersecurity Framework to help protect systems from unauthorized access. Convergint's PAM is a standalone, AES-256-bit encrypted, cloud-based database accessed only through two-factor authentication. There is no integration or direct connection between Convergint's database of passwords and systems on premises.

Remote Online Support

Convergint has several options for remote support. We will work with your IT staff to come up with a secure method that meets your requirements. This will result in a quick turnaround and less system downtime. If firmware and software updates cannot be completed remotely, a service specialist will be dispatched to your site and invoiced for labor per our current labor rates.

Annual Business and Technology Reviews

Convergint ensures alignment with our customers through regular business reviews. These meetings are an opportunity to collaboratively highlight our progress by providing updates, reviewing risks, and addressing areas for improvement. Also, these engagements provide a platform for discussing roadmap activities to include technological initiatives.

LEVEL 3 CSP (Preventative Maintenance + Cyber Hygiene + Service Labor)

As part of the Level 3 CSP, Convergint will also provide the following Service Labor in addition to Preventative Maintenance, Cyber Hygiene (Firmware Update).

Comprehensive Service Labor

To help manage financial risk associated with system service and repair, this option is intended to provide comprehensive labor coverage upfront for:

1. Prescheduled Service Calls during normal business hours (Monday – Friday 8am – 5pm)
 - a. Emergency calls will be invoiced at T&M
2. System Troubleshooting & Diagnostics
3. Component Repair Labor
4. Excludes Parts and Battery replacement

This includes all travel and on-site labor for routine service on specified covered equipment during regular business hours of 8am - 5pm, Monday thru Friday (excludes Local & National Holidays). Convergint will cover labor on all repairs of equipment excluding material.



LEVEL 4 CSP (Preventative Maintenance + Cyber Hygiene + Service Labor + Parts (Material))

As part of the Level 4 CSP, Convergent will also provide the following Service Parts coverage in addition to Preventative Maintenance, Cyber Hygiene (Firmware Update) and Service Labor Coverage.

Comprehensive Parts Coverage

To help manage financial risk associated with system service and repair, this option is intended to provide comprehensive parts coverage upfront for:

1. Prescheduled Service Calls during normal business hours (Monday – Friday 8am – 5pm)
 - a. Emergency calls will be invoiced at T&M
2. Parts associated with equipment that are up to date on routine Preventative Maintenance
3. System Troubleshooting & Diagnostics
4. Component Replacement Labor
5. Excludes obsolete equipment or the need for upgraded parts

This includes all travel and on-site labor for routine service on specified covered equipment during regular business hours of 8am - 5pm, Monday thru Friday (excludes Local & National Holidays). Convergent will cover labor and parts for all repairs of equipment.

Monitoring Only CSP

Alarm Monitoring / Fire Alarm Monitoring

Provides customers with monitoring services and 24/7 facility alarm protection. Utilizing a third-party monitoring service, Convergent provides customers with fully redundant monitoring services resulting in a reliable monitoring network. Optional online portal, customers have access to activity logs, monthly reports and can administer account information from a secure internet connection. Global accounts are available to administer multiple systems across your business.

System Licensing Only CSP (Alarm/Access or Digital Video System)

- Convergent offers **Alarm/Access Virtual Keypad Licensing** options as a solution. Virtual Keypad allows you to manage your users that arm/disarm your system. End users will be able to access system programming through web portal or mobile app. A network or cellular connection is required to access Virtual Keypad cloud. Convergent has a remote capability to allow our Certified Technicians ability to troubleshoot and resolve issues without dispatching a service specialist onsite, for quicker service and less cost to the customer when available.
- Convergent offers **Digital Video System Licensing** which has features such as managed access controls that determine who can use, distribute, and access digital video content. This helps prevent unauthorized access and misuse of the video content, ensuring that systems only need to accommodate legitimate access requests, contributing to a more stable and efficient system. Features also include reduced overload by preventing unauthorized copying and distribution. Licensing helps to manage the demand placed on video hosting and distribution systems. This reduces server overload, improves streaming quality, and ensures smoother delivery of content for legitimate users. Preventing malware and viruses by restricting unlicensed content obtained from untrusted sources is often a vector for malware and viruses. Downloading threats and risks are significantly reduced.

Cyber Hygiene Only CSP (Firmware Update)

To reduce the risk of cyber-attacks, Convergent recommends a software service to keep your system safe and operating with optimal performance. Convergent cannot guarantee the security of the devices it installs or of Customer's IT environment, and no networked system can be completely secure. Convergent cannot guarantee that the systems or services will be error free or operate without interruption. However, these services reduce the risk of cyber vulnerabilities for the devices being installed. Please note that these services are intended to address specified potential cyber vulnerabilities of certain devices Convergent may or may not have installed - they do not address any other aspect of Customer's IT environment or practices, which remain Customer's responsibility. As part of this CSP, Convergent will provide the following services:

Manufacturer Software Support

Convergent's CSP provides customers with a software support plan that allows them to keep pace with software revisions as they become available from the manufacturer. Such revisions will keep systems operating with the latest technology and provide a worry-free way to keep systems current. Covered software is identified in the equipment list of this proposal. A valid manufacturer support contract is required for most systems to access new version updates.

Video Surveillance/Alarm/Access Hardware Firmware Update Options

Convergent specialists will install the latest firmware updates (according to the scheduled frequency below), to enhance security and expand hardware functionality. Convergent will apply critical security updates as specified by the manufacturer or CVE database as soon as they become available. This provides the best possible protection against system exploitation.

IoT Cyber Hygiene

Convergent will utilize a Privileged Access Management (PAM) application to manage and audit device passwords used to secure systems installed in customer facilities. Passwords will be created and updated once or twice annually depending on your specific business needs to meet or exceed industry practices in accordance with NIST Cybersecurity Framework to help protect systems from unauthorized access. Convergent's PAM is a standalone, AES-256-bit encrypted, cloud-based database accessed only through two-factor authentication. There is no integration or direct connection between Convergent's database of passwords and systems on premises.

Remote Online Support

Convergent has several options for remote support. We will work with your IT staff to come up with a secure method that meets your requirements. This will result in a quick turnaround and less system downtime. If firmware and software updates cannot be completed remotely, a service specialist will be dispatched to your site and invoiced for labor per our current labor rates.

ADDITIONAL SERVICE OPTIONS AVAILABLE (NOT INCLUDED)

System Health Monitoring Software

Convergint will provide a Health Monitoring Dashboard that allows end-users to have a better understanding of the overall performance of their network. This is enabled by software installed on the IoT network which identifies devices (e.g., cameras) and collects data about those devices for analysis.

Remote System Monitoring Service

Convergint will utilize software to monitor the system for critical issues remotely.

Quick detection of system shutdowns, loss of power, hard drive issues and memory usage.

Make sure critical Windows services keep running. In addition to health monitoring, software gives Convergint remote desktop capability to troubleshoot system issues, resolve and reduce system downtime where possible.

Device Barcoding – Asset Management

Convergint's web-based reporting includes the process of applying registered barcodes to security devices such as cameras, video recorders, card readers, control panels, head-end equipment, and other system devices. Within 24 hours following the inspection visit, an on-line database and associated report of the system test is available for viewing, downloading, printing, or emailing. This maintenance information can be retrieved anywhere using a standard internet browser. Convergint's web-based reporting system provides immediate documentation to building owners and managers that their security systems are being tested and inspected according to manufacturer's requirements and in a timely manner.

COVERED SYSTEMS AND EQUIPMENT

System(s) Covered by Monitoring

The following systems are included as part of this CSP package provided in this quotation.

Line	Annual Frequency	Description	Annual Sale Price
1	N/A		\$
2	N/A		\$
Total Annual Price		\$	

Preventative Maintenance & Service Packages

The following list of systems are included as part of this provided in this quotation. This is not intended to be a comprehensive list of all system parts.

Proposed System(s) Included Listed Below

Line	CSP Level	Annual Frequency	CSP Level Option & System Description	Annual Sale Price
1				\$
2				\$
3				\$
4				\$
5				\$
6				\$
Total Annual Price			\$	

Cyber Hygiene (Firmware Update) System(s) Included Listed Below

Line	Annual Frequency	System Description	Annual Sale Price
1			\$
2			\$
3			\$
Total Annual Price		\$	

System License(s) Included Listed Below

Line	Term	Quantity	System & License/Subscription Description	Term Price
1	5	145	Genetec-ADV-RE-CAM-E 5Y	\$24,430.00
2				\$
3				\$
4				\$
5				\$
6				\$
7				\$
8				\$
Total Term Price			\$24,430.00	

CLARIFICATIONS, QUALIFICATIONS, AND EXCLUSIONS

Please reference the clarifications, qualifications, and exclusions noted below.

1. Convergent reserves the right to propose an annual adjustment to the CSP program cost if additional devices or appliances are added to the system during the term of the agreement.
2. This proposal pricing is based on a multi-year commitment. Rates are subject to change if any services or term years are individualized.

Customer Responsibilities

1. Customer agrees to cooperate in the care of the Equipment and to promptly notify Convergent in the event of any malfunction in the operation of the Equipment. Requests for service are accepted by phone or by email at wisconsin.service@convergent.com
2. Customer agrees to give Convergent employees and representatives full and free access to the Equipment for the purpose of performing the required service hereunder. It is the responsibility of Customer to provide a safe working environment and safe access to Equipment for technicians. The final determination of a safe working environment will reside with the technician.
3. Customer agrees that when service must be provided to an area where cash, negotiable securities, and other valuables are readily accessible, Convergent employees and representatives shall be always accompanied by Customer's employee or representative.
4. Payment is acceptance of the terms of this agreement.
5. Customer acknowledges that it is its sole responsibility to determine the nature and extent of alarms and other security devices and measures necessary to protect its Equipment and other property, which is not in the possession of Convergent. Convergent shall not be liable for losses made possible or arising out of Customer's or any of its contractors' failure to provide, maintain, use or properly monitor and respond to alarms and other security devices necessary to protect Customer's Equipment and other property.

Exclusions

1. Problems related to network issues, communication issues, source voltage problems and other issues not directly related to Equipment components, circuitry or software are not covered under the terms of this Agreement.
2. Convergent will not be responsible for failure or delay, or the consequences thereof, in rendering service occasioned by any circumstances beyond its reasonable control.
3. Contracted systems and parts are not covered due to force majeure, water damage, fire, or vandalism.
4. The Annual Agreement Fee does not include costs for parts or labor incurred by Convergent for relocating equipment, wiring, cables, label changes, changing set-up, changing original features or functions, modifications, or any major overhaul of the Equipment. If any Equipment is relocated, altered, or serviced by persons other than Convergent representatives during the term of this Agreement, Convergent shall have the right to inspect the Equipment for any damage which may have occurred. Convergent shall have the right to charge customer for parts and labor required to repair such Equipment at current prices and rates in effect at that time. If Customer refuses such inspection or repair, Convergent has the option to cancel contracted coverage for such Equipment hereunder.
5. This Agreement covers only the services detailed herein that Convergent is expressly agreeing to undertake. Any service not expressly provided by Convergent herein is specifically not covered under this Agreement. If Convergent is requested to provide emergency service outside the times set forth above, which service Convergent shall have the right to elect or not elect to undertake in its sole discretion, Customer agrees to pay Convergent overtime rates for hours worked or traveled during such times.



This pricing is valid for 30 calendar days from the date of this proposal. To accept this proposal, please sign and date below and return to Convergent. The contract will be invoiced annually in advance unless otherwise agreed upon.

Total Annual Services:

\$.00 + tax

Thank you for considering for your Service needs. If you have any questions or would like additional information, please don't hesitate to contact me immediately. If you would like to proceed with the scope of work as outlined in this proposal, please sign below and return to my attention.

Sincerely,

[[SLFN]] [[SLLN]]

Convergent

[[SLFN]] [[SLLN]]

By signing below, I accept this proposal and agree to the Terms and Conditions contained herein. I also understand that the term of this agreement is 60 months.

Customer Name (Printed)

Date

Authorized Signature

Title

Jarrod Lofgren

Convergent (Printed)

Date

Jarrod Lofgren (Authorized Signature)

General Manager

Title

Option to Opt-Out of Service Coverage Plan

By signing below, you are opting out of the service contract coverage offered by Convergent.

Authorized Signature

Date

Throughout this Proposal, including these Terms and Conditions and any attachments, (together, "Agreement") the term "Convergent" refers to the Convergent Technologies affiliate operating in the state/province in which the Services is being performed and "Convergent Related Parties" means Convergent and its contractors, subcontractors, third party product manufacturers or providers.

Section 1. THE SERVICE

This Agreement takes precedence over and supersedes all prior proposals, correspondence, and oral or written agreements or representations relating to the services set forth in the accompanying Proposal ("Services") and, subject to any changes or addendums, represents the entire agreement between Convergent and Customer. This Agreement applies to the exclusion of any other terms that the Customer seeks to impose or incorporate (such as Customer's purchase order form) which are in addition to or inconsistent with the terms and conditions of this Agreement, or which are implied by trade, custom, practice or course of dealing, all of which are deemed expressly rejected and will not be binding.

This Agreement is made without regard to compliance with any special sourcing and/or manufacturing requirements, minority or disadvantaged supplier requirements, or similar government procurement laws. Should such requirements be applicable to this Agreement, Convergent reserves the right to modify and/or withdraw its Agreement.

Customer understands that Convergent is an authorized distributor or reseller and not the manufacturer or developer ("OEM") of software, hardware and equipment (collectively, "Third Party Products") being maintained under this Agreement.

This Agreement assumes the systems and Third Party Products covered are in maintainable condition. If repairs are found necessary upon initial inspection by Convergent, a separate proposal for repair will be submitted for approval. Should this separate proposal be declined, all non-maintainable items will be removed from this Agreement and the CSP Costs adjusted accordingly.

Customer agrees at no cost to Convergent:

- a. To provide access to all areas of the site for the equipment identified in and/or relating to the List of Covered Equipment (as specified in the accompanying Proposal);
- b. To supply suitable electrical service as required by Convergent;
- c. To remove site obstacles and job safety hazards; and
- d. That in the event of any emergency or systems failure, reasonable safety precautions will be taken by Customer to protect life and property during the period from when Convergent is first notified of the emergency or failure and until such time that Convergent notifies the Customer that the systems are operational or that the emergency has cleared.

It is understood that repair, replacement and emergency service provisions apply only to the systems and Third Party Products covered by this Agreement and identified in the Agreement. Repair or replacement of non-maintainable parts of the systems such as, but not limited to, unit cabinets, insulating materials, electrical wiring, structural supports and other non-moving parts, are not included in this Agreement.

In the event that the systems or Third Party Products included in this Agreement are modified, repaired, have a peripheral device attached to them, or are adjusted (hardware or software) by someone other than a Convergent representative after the Start Date of this Agreement (hereinafter "Modification Event"), Convergent shall have the right to exercise any or all of the following options in response to this Modification Event:

- a. Require that the systems or Third Party Products impacted by the Modification Event be subject to reacceptance testing by Convergent;
- b. Require removal of the equipment impacted by the Modification Event from the scope of this Agreement, so that the Services hereunder will not apply to such equipment;
- c. Require termination of this Agreement upon thirty (30) days' notice to Customer, at Convergent's option.

THE SERVICES AND/OR THIRD PARTY PRODUCTS ARE DESIGNED TO HELP REDUCE, BUT NOT ELIMINATE RISKS OF LOSS RELATING TO PEOPLE, PREMISES, OR PROPERTY. THE AMOUNTS BEING CHARGED BY CONVERGENT ARE NOT SUFFICIENT TO GUARANTEE THAT LOSS OR DAMAGE WILL DECREASE OR BE ELIMINATED. Customer acknowledges that proper safety and security requires a multi-layered approach of people, processes, safety, and technologies. The Services, including Third Party Products, provided by Convergent are not sufficient to ensure overall safety and security. Customer acknowledges and agrees that it is responsible for its overall safety and security, including testing and maintenance of the Third Party Products (except to the extent contracted to Convergent by written agreement) and training of its personnel. Customer acknowledges and agrees that it has a duty of care and is solely responsible for its compliance with applicable laws, rules, and regulations, including but not limited to export and re-export restrictions and regulations, privacy and data protection regulations, applicable OEM instructions, terms and conditions, EULAs, and proper product usage.

Risk of loss, including any materials comprising the Services, shall pass to Customer as the materials are incorporated at Customer's site subject to any end user license agreements. If materials are earlier stored on Customer's site pursuant to agreement between Customer and Convergent, risk of loss with respect to such materials shall pass to Customer upon delivery to Customer's site.

Applicable to Monitoring Services Only: If Monitoring Services are identified in the Proposal, the parties agree that (a) these Terms and Conditions are not applicable, and (b) Monitoring Services are governed by the Monitoring Services Terms and Conditions effective on the Effective Date of the Proposal and available at <https://www.convergent.com/terms>, which is incorporated by reference as if set forth herein in full. "Monitoring Services" is defined as "Services" in the Monitoring Services Terms and Conditions.



SECTION 2. TERM

This Agreement will commence on the Services start date ("Start Date") and continue for the period of time specified in the accompanying Proposal ("Initial Term"). At the end of the Initial Term, this Agreement will renew automatically for successive terms of one year ("Renewal Term" and together with the Initial Term, the "Term"). Either party may terminate this Agreement by giving the other party no less than thirty (30) days written notice prior to the expiration date of the Initial Term or the then current Renewal Term.

SECTION 3. PRICING

Pricing and amounts proposed shall remain valid for 30 days unless otherwise specified. CSP Costs includes only the Services, including Third Party Products, set forth on Convergent's Proposal, unless noted otherwise. Additional services or Third Party Products, unless negotiated prior to order placement, will be billed accordingly. Sales taxes (or as applicable GST, PST, VAT or similar tax) and any other taxes assessed on Customer shall be added to the CSP Costs upon invoice to Customer.

SECTION 4. INVOICE REMITTANCE AND PAYMENT

Customer agrees to pay the amount due to Convergent as invoiced, within thirty (30) days of the date of such invoice. If Customer is overdue in any payment, Convergent shall be entitled to suspend the Services without liability until paid, charge Customer an interest rate 1 and 1/2% percent per month (or the maximum rate permitted by law, whichever is less), and may avail itself of any other legal or equitable remedy. Customer shall reimburse Convergent costs incurred in collecting any amounts that become overdue, including attorney fees, court costs and any other reasonable expenditure.

SECTION 5. WARRANTY

Warranties for Convergent's Services and Third Party Products are described in the Limited Warranty for Products and Services available at <https://www.convergent.com/terms/>, which is in effect as of the effective date of this Agreement and is incorporated by reference as if set forth herein in full.

SECTION 6. CHANGES

Without invalidating this Agreement or any bond given hereunder, Customer or Convergent may request changes in the Services with a change order signed by both parties. If Customer orders (i) any changes to the Services (e.g. change in objective, deliverables, tasks or hours), (ii) changes to schedule (e.g. frequency of visits), or (iii) causes any material interference with Convergent's performance of the Services, Convergent shall be entitled to an equitable adjustment in the time for performance and in the CSP Costs, including a reasonable allowance for overhead and profit.

SECTION 7. FORCE MAJEURE

Neither Customer nor Convergent shall be liable for any delay or failure in the performance of their respective obligations pursuant to this Agreement due to circumstances beyond their reasonable control ("Force Majeure") and without the fault or negligence of the party experiencing such delay. A Force Majeure event shall include, but not be limited to: acts of God, pandemic or epidemic, diseases, quarantines, unavoidable casualties, concealed conditions, acts of any civil or military authority; riot, insurrections, and civil disturbances; war, invasion, act of foreign enemies, hostilities (regardless of whether or not war is declared), rebellion, revolution, terrorist activities; strikes, lockouts or other labor disputes; embargoes; shortage or unavailability of labor, supplies, materials, equipment or systems; accident, fire, storm, water, flooding, negligence of others, vandalism, power failure, installation of incompatible equipment, improper operating procedures, source current fluctuations or lighting, transportation contingencies; laws, statutes, regulations, and other legal requirements, orders or judgements; acts or order of any government or agency or official thereof, other catastrophes or any other similar occurrences. If performance by either party is delayed due to Force Majeure, the time for performance shall be extended for a period of time reasonably necessary to overcome the effect of the delay and Convergent shall be entitled to an equitable adjustment of the CSP Costs.

SECTION 8. INSURANCE

In lieu of any Customer insurance requirements, for Services performed in the United States, Convergent shall maintain the following insurance coverages during the term of this Agreement and upon request, shall provide certificates of insurance to the Customer:

Worker's Compensation	Statutory Limits
Employer's Liability	\$1,000,000 per occurrence/aggregate
Commercial General Liability	\$1,000,000 per occurrence \$2,000,000 general aggregate
Automobile Liability	\$1,000,000 per occurrence/aggregate
Excess/Umbrella Liability	\$3,000,000 per occurrence/aggregate

Convergent shall not provide loss runs or copies of its insurance policies. Convergent shall provide to the Customer no less than thirty (30) days' notice prior to the termination or cancellation of any such insurance policy. For services performed in Canada, Convergent shall maintain similar insurance coverage dependent upon the local requirements in Canada and upon the insurance available under Convergent's insurance program. All required insurance coverage shall be reasonable in the circumstances and compliant with local regulations.

SECTION 9. INDEMNIFICATION

To the fullest extent allowed by law, Convergent shall indemnify and hold Customer harmless from and against claims, damages, losses, and expenses (excluding loss of use) attributable to bodily injury, sickness, disease or death, or to destruction of tangible property, but only to the extent caused by the negligent acts or omissions of Convergent or Convergent's employees or subcontractors while on Customer's site.

If Convergent is providing products or services for intrusion detection, detection of specific threats to people or property (including gunshot, or drone detection), mass notification, ballistics or explosives protection, or processing of biometric, health, financial, or government identifier data (collectively, "Special Offerings"), then to the fullest extent allowed by law (i) Convergent's indemnification obligations under the Agreement do not apply whatsoever and Convergent Related Parties have no liability to Customer for any losses or damages caused by any Special Offerings; and (ii) Customer shall indemnify, defend, and hold harmless Convergent Related Parties, from and against all claims, demands, actions, liabilities, damages, and costs (including reasonable attorneys' fees) relating to Special Offerings provided by Convergent, except to the extent of Convergent's gross negligence installing such Special Offerings. Any waiver of damages or limitation of liability contained in the Agreement and as modified herein shall not apply to Customer's indemnification, hold harmless and defense obligations herein.



Applicable to Weapons Detection Only: If Convergent provides Weapons Detection Systems or Services, then such Systems and Services are further governed by the Weapons Detection Addendum effective on the Effective Date of this Proposal and available at <https://www.convergent.com/terms>, which is incorporated by reference as if set forth herein in full. "Weapons Detection Systems or Services" means any "Systems" and/or "Services" as each are defined in the Weapons Detection Addendum.

SECTION 10. LIMITATION OF LIABILITY

EXCEPT AS PROVIDED HEREIN, TO THE FULLEST EXTENT ALLOWED BY LAW: (A) IN NO EVENT SHALL EITHER CONVERGENT RELATED PARTIES, OR CUSTOMER BE LIABLE UNDER OR IN CONNECTION WITH THIS PROPOSAL FOR SPECIAL, INDIRECT, INCIDENTAL, PUNITIVE, LIQUIDATED OR CONSEQUENTIAL DAMAGES, INCLUDING COMMERCIAL LOSS, LOSS OF USE OR LOST PROFITS, EVEN IF THAT PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AND (B) THE AGGREGATE LIABILITY OF CONVERGENT RELATED PARTIES ARISING OUT OF OR RELATED TO THIS AGREEMENT SHALL NOT EXCEED THE AMOUNTS PAID BY CUSTOMER TO CONVERGENT UNDER THIS AGREEMENT DURING THE 12 MONTH PERIOD IMMEDIATELY PRECEDING THE DATE OF THE FIRST INCIDENT GIVING RISE TO THE LIABILITY. THE EXISTENCE OF MORE THAN ONE CLAIM WILL NOT ENLARGE THIS LIMIT. THE LIMITATION SET FORTH IN THIS SECTION SHALL APPLY WHETHER THE CLAIM IS BASED ON CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE) OR OTHER LEGAL THEORY.

SECTION 11. COMPLIANCE WITH LAW, SAFETY, & SITE CONDITIONS

Convergent agrees to comply with all laws, rules and regulations applicable to its provision of the Services. Customer will comply with all applicable laws and agreements applicable to its use and operation of the Services. Convergent shall comply with all safety related laws and regulations and with the safety program of the Customer, provided such program is supplied to Convergent prior to beginning Services.

If during the course of its Services, Convergent encounters conditions at the site that are subsurface, differ materially from what is represented in the contract documents, or otherwise concealed physical conditions, Convergent shall be entitled to an extension of time and additional costs for the performance of its work.

If Convergent discovers or suspects the presence of hazardous materials or unsafe working conditions at Customer's site where the Services are to be performed, Convergent is entitled to stop the Services at that site if such hazardous materials, or unsafe working conditions were not provided by or caused by Convergent. Convergent in its sole discretion shall determine when it is "safe" to return to perform the Services at Customer's site. Convergent shall have no responsibility for the discovery, presence, handling, removing or disposal of or exposure of persons to hazardous materials in any form at the Customer's site. To the fullest extent allowed by law, Customer shall indemnify and hold harmless Convergent from and against claims, damages, losses and expenses, including but not limited to, reasonable attorney's fees, arising out of or resulting from undisclosed hazardous materials or unsafe working conditions at Customer's site.

SECTION 12. PERSONAL DATA & SECURITY

Convergent's obligations and liabilities regarding Processing of Personal Data and information security shall be limited solely to Processing performed by Convergent's personnel. Processing by OEMs or Third Party Products are governed by any applicable OEM end user licensing agreements or terms and conditions. Customer represents and warrants that it will comply with all applicable Data Protection Laws. Although certain products delivered by Convergent may be capable of processing Biometric Information, Personal Health Information, financial information, or government identifiers ("Sensitive Information"), Customer acknowledges that Convergent is not Processing Sensitive Information (or to the extent it is Processing Sensitive Information, it is doing so strictly in accordance with Customer's instructions) and Customer is solely responsible for compliance of all such Processing with Data Protection Laws. To the fullest extent allowed by law, Customer shall indemnify, defend and hold harmless Convergent from and against all claims, demands, actions, liabilities, damages, and costs (including reasonable attorneys' fees) asserted by a third party arising out of or relating to failure to comply with applicable Data Protection Laws including but not limited to those related to Sensitive Information. Convergent's obligations and liabilities regarding information security and Processing of customer information or data, including Personal Data, are limited to Processing performed by Convergent (if any). OEM and Third Party Product information security and Processing is governed by applicable OEM end user licensing agreements or terms. "Personal Data", "Process(ing)", "Biometric Information", and "Personal Health Information" shall be interpreted in accordance with, and shall include analogous terminology as used in, applicable laws and regulations relating to data privacy, information security, data protection, data breaches, cross-border data flows, and/or the rights and obligations of persons or entities regarding personal information ("Data Protection Laws").

To the extent Convergent accesses Customer's information systems, Convergent will not be responsible or liable for losses or harms caused by following Customer's instructions, caused by Third Party Products, caused by third party or Customer-specified remote access software, or that are otherwise not due to the fault of Convergent. Customer-authorized changes to Customer information systems are at Customer's own risk and Customer acknowledges it is responsible for the overall security of its information systems.

SECTION 13. INTELLECTUAL PROPERTY

Convergent shall retain title and ownership of all intellectual property rights relating to the drawings, technical documentation, or other technical information ("Documentation") delivered under this Agreement. The OEMs shall retain title and ownership of all intellectual property rights relating to the Third Party Products and will grant any license and right to use in connection with the Third Party Product through the OEM's end user license agreement or other terms and conditions. Customer shall not use any Documentation supplied by Convergent for any purposes other than those directly related to this Agreement or for the use and/or maintenance of the Third Party Product.

SECTION 14. PRICE ADJUSTMENT

Beginning on the one (1) year anniversary of the Start Date and annually thereafter for the Term of this Agreement, Convergent may automatically adjust the CSP Costs and Rates set forth in this Agreement: (i) by a percentage equal to the annual percent change in the Consumer Price Index ("CPI") for "All Cities, All Urban Consumers" as published by the Bureau of Labor Statistics of the U.S. Department of Labor (if the Services are performed in the United States) or Statistics Canada (if the Services are performed in Canada) for the 12-month period ending December 31 of the prior year; or (ii) with five (5) days prior written notice, in excess of the CPI if based on: (a) changes by its vendors to the cost of materials or Third Party Products to be provided

and/or labor costs related to personnel responsible for performing the Services, (b) macroeconomic conditions, such as taxes, tariffs or duties, natural disasters, labor shortages/strikes, etc., (c) market conditions such as price volatility or availability limitations, or (d) other events not within Convergent's control that impact the cost of performing the Services, and (e) such adjustment is supported by documentation or other evidence. The effective date of this adjustment shall be the first invoice in each new anniversary year. Convergent reserves the right to add periodic surcharges, including without limitation, adjustments for the then current price of fuel, such surcharges to be specified and invoiced by Convergent.

SECTION 15. TERMINATION

If a party materially breaches this Agreement, the other party shall provide written notice of the breach and a reasonable time to cure the breach, but in no event less than 30 days. If the breaching party fails to cure the breach within the specified time period, the non-breaching party may terminate this Agreement upon 15 days written notice to the other party. If Convergent notifies Customer of a material breach pursuant to this paragraph, Convergent may temporarily suspend its services without liability until Customer cures the breach.

SECTION 16. GOVERNING LAW AND DISPUTES

The parties agree that this Agreement shall be governed by the laws of the state/province where the Services are being performed, and venue for disputes shall be located in that state/province.

In the event of any dispute between Convergent and Customer, Convergent and Customer shall first attempt to resolve the dispute in the field, but if that is not successful, then in a meeting between authorized officers of each company. If settlement attempts are not successful, unless the dispute requires injunctive relief, then the dispute shall be decided exclusively by arbitration. Such arbitration shall be conducted in accordance with the Commercial Arbitration Rules of the American Arbitration Association (if the Services are performed in the United States) or Arbitration Rules of the ADR Institute of Canada, Inc. (if the Services are performed in Canada) currently in effect by a single arbitrator and shall be a final binding resolution of the issues presented between the parties. The prevailing party shall be entitled to recover its reasonable attorneys' fees and costs. Any award by the arbitrator may be entered as a judgment in any court having jurisdiction.

Section 17 MISCELLANEOUS

The parties have required that this Agreement be written in English and have also agreed that all notices or other documents required by or contemplated in this Agreement be written in English. Les parties ont requis que cette convention soit rédigée en anglais et ont également convenu que tout avis ou autre document exigé aux termes des présentes ou découlant de l'une quelconque de ses dispositions sera préparé en anglais.

Any changes to this Agreement shall be in writing signed by both Customer and Convergent.

In the event any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions of this Agreement shall remain in full force and effect.

Customer waives all claims against Convergent arising from or related to suspension of services pursuant to this Agreement.

Customer and Convergent are independent contractors, and nothing in this Agreement creates any agency, joint venture, partnership, or other form of joint enterprise, employment, or fiduciary relationship between them. Nothing contained in this Agreement shall be deemed to create a relationship of employee or employer between the parties, and neither party shall be entitled to any benefits that the other party provides for its own employees, including workers compensation and unemployment insurance. Each party shall have exclusive control over its own employees, agents, and subcontractors, its labor and employee relations, and its policies relating to wages, hours, working conditions, or other conditions.

Neither party to this Agreement shall assign this Agreement without the prior written consent of the other party hereto. Notwithstanding the foregoing, Convergent may assign this Agreement without notice or consent (i) to any of its parents, subsidiaries or affiliated companies or any entity majority owned by Convergent; or (ii) in connection with a merger, acquisition, reorganization, sale of all of the equity interests of Convergent, or a sale of all or substantially all of the assets of Convergent to which this Agreement relates.

If Customer transfers ownership or management of the Customer's site to a third party, Customer will promptly provide Convergent with the new owner's or manager's contact information and take all such actions as are necessary to assign this Agreement to the third party.

Notices shall be in writing and addressed to the other party, in accordance with the names and addresses of the parties as shown in the Proposal. All notices shall be effective upon receipt by the party to whom the notice was sent.

In no event will Convergent be obligated to comply with any project labor agreements or other collective bargaining agreements.

A waiver of the terms hereunder by one party to the other party shall not be effective unless in writing and signed by a person with authority to commit the Customer and Convergent. No waiver by Customer or Convergent shall operate as a continuous waiver, unless the written waiver specifically states that it is a continuous waiver of the terms stated in that waiver.

The Sections regarding invoicing, warranty, indemnity, limitation of liability, confidentiality and disputes shall survive the termination of this Agreement.

Convergent provides additional product safety and service information at <https://www.convergent.com/terms/> (see "IMPORTANT PRODUCT SAFETY AND SERVICE INFORMATION"), which it encourages Customer to review prior to use.

Information Technology Status

October 2025

Highlights

Top Projects

1. IT – Redundant/Failover/Load Balance Fiber internet line. *** May be a BugTussel Solution ***
2. PZ – Install NAS device and forward storage from Permit System replace with Laserfische. Kick-off meeting 10/9/25
3. DSS/ITS – Human Service Center migration and support. On-going.
4. PZ/TR/RD – Replace IMS/21 Imaging Solution. Completed for RD. LaserFische migration has started.
5. JL – Replace Jail Access System. On-Going. Phase 1 is the hardware, Phase 2 is the software if needed.
6. ITS – New Phone System. Scheduled for 2025. Equipment received. Started June 28th. Anticipated end of mid October/November 2025. Human Service Department is live as of 10-18-25.

Upcoming Projects

7. SD – New World update/upgrade. Scheduled: Winter 2026. CIP Project
8. LI – New GIS Servers and upgrades. Beginning 2026, CIP Project
9. County Wide – migration to Office 365, CIP Project
10. HD – New office wireless and cameras. After Fiber is lit.
11. SW – Wireless access once fiber is installed.
12. HSD – Wireless system replacement. Once fiber is active.
13. County Wide – Infrastructure replacement. Anticipated for late 2026 thru 2030.

Helpdesk Status Report:

Ticket Trends

- Currently averaging 93 open tickets per day.

Downtime Incidents:

None to report at this time.

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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)	395,081.22	499,254.00	104,172.78	79.13%
101.12.51450.511102	WAGES-PERM EMPLOYEE(E)	83,341.42	161,362.00	78,020.58	51.64%
101.12.51450.511103	OVERTIME WAGES(E)	129.04	1,500.00	1,370.96	8.60%
101.12.51450.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.12.51450.511107	CALL PAY(E)	2,781.00	7,500.00	4,719.00	37.08%
101.12.51450.511113	COVID-19 PAY(E)	.00	.00	.00	100.00%
101.12.51450.511205	HOLIDAY WORKED PAY(E)	252.65	500.00	247.35	50.53%
101.12.51450.512001	SOCIAL SECURITY(E)	35,570.91	50,537.00	14,966.09	70.38%
101.12.51450.512002	RETIREMENT-EMPLOYER'S SHARE(E)	33,226.17	45,583.00	12,356.83	72.89%
101.12.51450.512004	HEALTH/DENTAL INSURANCE(E)	98,566.66	161,650.00	63,083.34	60.97%
101.12.51450.512005	LIFE INSURANCE(E)	1,478.75	2,246.00	767.25	65.83%
101.12.51450.512006	WORKER'S COMPENSATION(E)	788.40	661.00	-127.40	119.27%
101.12.51450.512007	INCOME CONTINUATION INS(E)	.00	1,070.00	1,070.00	0.00%
101.12.51450.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.12.51450.512017	RETIREE HEALTH INSURANCE(E)	11,759.00	27,184.00	15,425.00	43.25%
101.12.51450.512018	CASH IN LIEU OF HEALTH INS(E)	3,750.00	18,000.00	14,250.00	20.83%
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)	193,568.12	114,399.60	-79,168.52	169.20%
101.12.51450.521901	OTHER PROFESSIONAL SERVICES(E)	7,782.74	19,000.00	11,217.26	40.96%
101.12.51450.522005	TELEPHONE AND FAX(E)	11,510.96	30,000.00	18,489.04	38.36%
101.12.51450.523202	MACY AND EQUIP REPAIR(E)	340.50	4,000.00	3,659.50	8.51%
101.12.51450.523204	HARDWARE MAINTENANCE(E)	177,399.20	195,000.00	17,600.80	90.97%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.523205	SOFTWARE MAINTENANCE(E)	388,735.73	476,000.00	87,264.27	81.66%
101.12.51450.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51450.531101	POSTAGE AND BOX RENT(E)	38.35	200.00	161.65	19.17%
101.12.51450.531102	PRINTING AND DUPLICATION(E)	.00	75.00	75.00	0.00%
101.12.51450.531103	CENTRAL PURCHASING(E)	240.98	800.00	559.02	30.12%
101.12.51450.531104	CENTRAL COPIER PRINTER LEASE(E)	66,928.63	75,000.00	8,071.37	89.23%
101.12.51450.531204	ADVERTISING(E)	653.84	500.00	-153.84	130.76%
101.12.51450.531301	TRAINING/CONFERENCE FEES(E)	820.00	1,000.00	180.00	82.00%
101.12.51450.531302	EMPLOYEE AUTO ALLOWANCE(E)	1,062.11	1,975.00	912.89	53.77%
101.12.51450.531304	MEALS-TAXABLE(E)	.00	100.00	100.00	0.00%
101.12.51450.531305	MEALS LODGING & MISC TRAVEL(E)	1,399.90	1,000.00	-399.90	139.99%
101.12.51450.531901	OTHER SUPPLIES & EXPENSES(E)	5,550.90	10,000.00	4,449.10	55.50%
101.12.51450.531974	SUBSCRIPTION AMORITZATION(E)	162.00	.00	-162.00	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)	200.00	.00	-200.00	100.00%
101.12.51450.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51450.699007	SOFTWARE(E)	523.78	10,000.00	9,476.22	5.23%
101.12.51450.699008	COMPUTER HARDWARE(E)	496,600.88	535,600.40	38,999.52	92.71%
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)	2,204.83	10,000.00	7,795.17	22.04%
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%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

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)	.00	.00	.00	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	5,000.00	5,000.00	0.00%
101.12.51452.523205	SOFTWARE MAINTENANCE(E)	185,255.59	133,420.00	-51,835.59	138.85%
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	5,000.00	5,000.00	0.00%
101.12.51452.699008	COMPUTER HARDWARE(E)	13,045.90	5,000.00	-8,045.90	260.91%
101.12.51452.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%

End.GLPeriod 1025 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
AccountTypeExpenditure		2,220,750.16	2,622,117.00	401,366.84	
101.12.51450.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.12.51450.461700	PUBLIC CHGS-INFO TECH SERV(R)	-3,853.20	-5,000.00	-1,146.80	77.06%
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	-245,000.00	-245,000.00	0.00%
101.12.51450.493004	APPL CONT APPR-ITS-HARD/S(R)	.00	-100,000.00	-100,000.00	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)	-24,484.00	-24,500.00	-16.00	99.93%
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	.00	.00	100.00%
AccountTypeRevenue		-28,337.20	-374,500.00	-346,162.80	
Fund101 - GENERAL FUND		2,192,412.96	2,247,617.00	55,204.04	
Total:		2,192,412.96	2,247,617.00	55,204.04	

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	10/07/2025	10/05/2025	CW38130	101.12.51450.521402	2,550.69	10/09/2025	435683	2,550.69
Total 3RT Networks LLC:									2,550.69
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	10/28/2025	10/28/2025	252900000088	101.12.51450.512017	1,069.00	10/30/2025	436043	1,069.00
Total ASPIRUS HEALTH PLAN INC:									1,069.00
AT&T MOBILITY LLC									
ITS ON-CALL CELL PHONE (FIRSTNET)	28220	10/06/2025	09/07/2025	287338869940X09152025	101.12.51450.522005	43.82	10/09/2025	435689	43.82
Total AT&T MOBILITY LLC:									43.82
BAYCOM INC									
HA-33LVDLT0 - HAVIS DOCKING STATION FOR CF33 LAPTOP	10727	10/21/2025	10/03/2025	EQUIPINV_058158	101.12.51450.699008	4,716.00	10/23/2025	435933	4,716.00
Total BAYCOM INC:									4,716.00
BENEFIT COORDINATORS CORPORATION									
10/2025 FAHP FEE - INV B0KJSF	29486	09/29/2025	10/01/2025	B0KJSF	101.12.51450.512004	64.94	10/09/2025	435691	64.94
Total BENEFIT COORDINATORS CORPORATION:									64.94
CHARTER COMMUNICATIONS									
171429001 - HODAG COUNTRY FEST INTERNET	5998	10/07/2025	10/01/2025	171429001100125	101.12.51450.522005	119.99	10/09/2025	435695	119.99
171433701 - SPECTRUM FIBER INTERNET (COURTHOUSE)	5998	10/07/2025	10/01/2025	171433701100125	101.12.51450.522005	554.00	10/09/2025	435695	554.00
Total CHARTER COMMUNICATIONS:									673.99
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JASON RHODES - 7194	29450	10/16/2025	10/15/2025	4715 1103 0365 8855 10-1	101.12.51450.531103	639.80	10/23/2025	435943	639.80

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									639.80
E.O. Johnson Co. Inc.									
EO JOHNSON PRINTER LEASE PAYMENT	322	10/21/2025	10/16/2025	40363720	101.12.51450.531104	5,627.50	10/23/2025	435950	5,627.50
Total E.O. Johnson Co. Inc.:									5,627.50
Norvado, Inc.									
DNS HOSTING	500408	10/06/2025	09/18/2025	September 2025	101.12.51450.523205	16.95	10/09/2025	435728	16.95
Total Norvado, Inc.:									16.95
TECHNOLOGY MANAGEMENT LLC									
DISPLAYPORT TO VGA ADAPTERS (10-PACK)	6284	10/07/2025	09/25/2025	9619	101.12.51450.699008	2,162.54	10/09/2025	435750	2,162.54
MEDCSECGATEWAY - ENDPOINT CENTRAL ANNUAL SUBSCRIPTION FEE FOR SECURE GATEWAY SERVER	6284	10/07/2025	09/25/2025	9641	101.12.51450.523205	20,647.00	10/09/2025	435750	20,647.00
DUOMSP - DUO MSP LICENSE FOR 2FA	6284	10/07/2025	09/25/2025	9673	101.12.51450.523205	669.00	10/09/2025	435750	669.00
INSTALL150 - OCFIREWALLUP2025-2	6284	10/07/2025	09/29/2025	9688	404.12.57141.699268	5,100.00	10/09/2025	435750	5,100.00
INSTALL150 - OCVOIPUP2025	6284	10/07/2025	09/29/2025	9689	404.12.57141.699268	5,250.00	10/09/2025	435750	5,250.00
INSTALL150 - THSCMIGRATION2024-2025	6284	10/07/2025	09/29/2025	9690	101.12.51450.521402	4,650.00	10/09/2025	435750	4,650.00
SUPPORT150 - SYSTEM SUPPORT	6284	10/07/2025	09/29/2025	9691	101.12.51450.521402	6,825.00	10/09/2025	435750	6,825.00
5940444-C - SYMANTEC ENDPOINT SECURITY ENTERPRISE HYBRID SUBSCRIPTION LICENSE WITH SUPPORT 1-99 DEVICES	6284	10/07/2025	09/29/2025	9713	101.12.51450.523205	1,021.00	10/09/2025	435750	1,021.00
7280538 - CISCO SNTC-8X5XNBD CATALYST 9200 48-PORT POE+ NETWORK ADVA (9200 SWITCH 2 - HALLWAY)	6284	10/07/2025	09/29/2025	9716	101.12.51450.523204	9,199.66	10/09/2025	435750	9,199.66
Total TECHNOLOGY MANAGEMENT LLC:									55,524.20
US INTERNET CORP									
HOSTED EXCHANGE	29595	10/21/2025	10/17/2025	5459557	101.12.51450.523205	2,708.00	10/23/2025	436024	2,708.00
Total US INTERNET CORP:									2,708.00
USIC LOCATING SERVICES LLC									
PER TICKET	24297	10/06/2025	09/30/2025	762210	101.12.51450.521901	404.48	10/09/2025	435758	404.48
Total USIC LOCATING SERVICES LLC:									404.48

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
VERIZON WIRELESS									
WIRELESS HOT SPOTS	28994	10/06/2025	09/23/2025	6124298460	101.12.51450.522005	342.09	10/09/2025	435759	342.09
Total VERIZON WIRELESS:									342.09
Grand Totals:									74,381.46

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.12.51450.512004	64.94	.00	64.94
101.12.51450.512017	1,069.00	.00	1,069.00
101.12.51450.521402	14,025.69	.00	14,025.69
101.12.51450.521901	404.48	.00	404.48
101.12.51450.522005	1,059.90	.00	1,059.90
101.12.51450.523204	4,413.91	.00	4,413.91
101.12.51450.523205	29,847.70	.00	29,847.70
101.12.51450.531103	639.80	.00	639.80
101.12.51450.531104	5,627.50	.00	5,627.50
101.12.51450.699008	6,878.54	.00	6,878.54
101.211100	.00	64,031.46-	64,031.46-
404.12.57141.699268	10,350.00	.00	10,350.00
404.211100	.00	10,350.00-	10,350.00-
Grand Totals:	74,381.46	74,381.46-	.00

Reviewed by: _____

Date: ____ / ____ / _____

GL Account

Debit

Credit

Proof

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (6 Characters) = "101125","404125"

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									
LARGE PAPER CLIPS	26975	10/16/2025	10/06/2025	17GT-HMPT-G7RC	101.10.51520.531103	5.49	10/23/2025	435926	5.49
MESSAGE BOARD	26975	10/16/2025	10/13/2025	1JJJ-XNTV-J7VH	101.10.51520.531103	27.95	10/23/2025	435926	27.95
Total AMAZON CAPITAL SERVICES LLC:									33.44
Grand Totals:									33.44

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	33.44	.00	33.44
101.211100	.00	33.44-	33.44-
Grand Totals:	33.44	33.44-	.00

Reviewed by: _____

Date: ____ / ____ / _____

End.GLPeriod 1025 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)	72,642.49	88,403.11	15,760.62	82.17%
101.10.51520.511102	WAGES-PERM EMPLOYEE(E)	47,885.12	57,405.00	9,519.88	83.41%
101.10.51520.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.10.51520.511104	WAGES-PART-TIME EMPLOYEE(E)	19,990.87	26,884.00	6,893.13	74.35%
101.10.51520.511105	WAGES-LIMITED TERM EMPLOYEE(E)	889.84	1,625.00	735.16	54.75%
101.10.51520.511205	HOLIDAY WORKED PAY(E)	100.39	.00	-100.39	100.00%
101.10.51520.512001	SOCIAL SECURITY(E)	9,946.69	13,506.00	3,559.31	73.64%
101.10.51520.512002	RETIREMENT-EMPLOYER'S SHARE(E)	8,376.72	12,069.00	3,692.28	69.40%
101.10.51520.512004	HEALTH/DENTAL INSURANCE(E)	38,900.80	44,175.00	5,274.20	88.06%
101.10.51520.512005	LIFE INSURANCE(E)	327.31	595.00	267.69	55.01%
101.10.51520.512006	WORKER'S COMPENSATION(E)	231.11	177.00	-54.11	130.57%
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	1,530.00	1,530.00	0.00%
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)	1,038.03	1,200.00	161.97	86.50%
101.10.51520.523203	MACY AND EQUIP SVC CONTRACTS(E)	255.00	285.00	30.00	89.47%
101.10.51520.531101	POSTAGE AND BOX RENT(E)	11,204.72	17,500.00	6,295.28	64.02%
101.10.51520.531102	PRINTING AND DUPLICATION(E)	.00	50.00	50.00	0.00%
101.10.51520.531103	CENTRAL PURCHASING(E)	1,955.48	6,200.00	4,244.52	31.54%
101.10.51520.531201	PUBLICATION OF LEGAL NOTICES(E)	438.86	250.00	-188.86	175.54%
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 1025 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)	214.40	1,200.00	985.60	17.86%
101.10.51520.531305	MEALS LODGING & MISC TRAVEL(E)	662.60	1,200.00	537.40	55.21%
101.10.51521.521901	OTHER PROFESSIONAL SERVICES(E)	45.66	.00	-45.66	100.00%
101.10.51910.599901	REFUNDS AND OFFSETS(E)	-7,158.72	.00	7,158.72	100.00%
101.10.51910.599902	TREASURER'S HOLDING(E)	.00	.00	.00	100.00%
101.10.51910.599903	BALANCE UNDER \$4(E)	155.05	.00	-155.05	100.00%
AccountTypeExpenditure		208,452.42	274,604.11	66,151.69	
101.10.51520.461020	PUBLIC CHGS-TREASURERS FEES(R)	-2,693.51	-1,080.00	1,613.51	249.39%
AccountTypeRevenue		-2,693.51	-1,080.00	1,613.51	
Fund101 - GENERAL FUND		205,758.91	273,524.11	67,765.20	
Total:		205,758.91	273,524.11	67,765.20	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.06.51110.511101	SALARIES-PERM EMPLOYEE(E)	21,205.14	25,600.00	4,394.86	82.83%
101.06.51110.511301	COMMITTEE PER DIEM(E)	13,400.00	21,000.00	7,600.00	63.80%
101.06.51110.512001	SOCIAL SECURITY(E)	2,631.27	3,044.00	412.73	86.44%
101.06.51110.512002	RETIREMENT-EMPLOYER'S SHARE(E)	1,030.54	1,380.00	349.46	74.67%
101.06.51110.512006	WORKER'S COMPENSATION(E)	60.25	58.00	-2.25	103.87%
101.06.51110.521201	LEGAL SERVICES(E)	.00	3,800.00	3,800.00	0.00%
101.06.51110.521901	OTHER PROFESSIONAL SERVIC(E)	.00	.00	.00	100.00%
101.06.51110.531101	POSTAGE AND BOX RENT(E)	167.12	500.00	332.88	33.42%
101.06.51110.531102	PRINTING AND DUPLICATION(E)	311.36	1,500.00	1,188.64	20.75%
101.06.51110.531103	CENTRAL PURCHASING(E)	524.55	430.00	-94.55	121.98%
101.06.51110.531201	PUBLICATION OF LEGAL NOTICES(E)	5,767.81	7,000.00	1,232.19	82.39%
101.06.51110.531202	SUBSCRIPTIONS(E)	.00	720.00	720.00	0.00%
101.06.51110.531203	MEMBERSHIP DUES(E)	6,936.00	7,000.00	64.00	99.08%
101.06.51110.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.06.51110.531301	TRAINING/CONFERENCE FEES(E)	2,625.00	4,000.00	1,375.00	65.62%
101.06.51110.531302	EMPLOYEE AUTO ALLOWANCE(E)	3,120.77	4,200.00	1,079.23	74.30%
101.06.51110.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.06.51110.531305	MEALS LODGING & MISC TRAVEL(E)	2,170.00	3,500.00	1,330.00	62.00%
101.06.51110.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.06.51120.511301	COMMITTEE PER DIEM(E)	27,715.00	45,700.00	17,985.00	60.64%
101.06.51120.512001	SOCIAL SECURITY(E)	1,146.88	3,496.00	2,349.12	32.80%
101.06.51120.512002	RETIREMENT-EMPLOYER'S SHARE(E)	.00	.00	.00	100.00%
101.06.51120.512006	WORKER'S COMPENSATION(E)	35.62	69.00	33.38	51.62%
101.06.51120.531301	TRAINING/CONFERENCE FEES(E)	.00	.00	.00	100.00%
101.06.51120.531302	EMPLOYEE AUTO ALLOWANCE(E)	17,704.26	23,500.00	5,795.74	75.33%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.06.51120.531304	MEALS-TAXABLE(E)	405.00	.00	-405.00	100.00%
101.06.51120.531305	MEALS LODGING & MISC TRAVEL(E)	3,384.14	2,400.00	-984.14	141.00%
101.06.51130.531305	MEALS LODGING & MISC TRAV(E)	.00	.00	.00	100.00%
101.06.51130.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.08.51420.512006	WORKER'S COMPENSATION(E)	261.12	227.00	-34.12	115.03%
101.08.51440.512006	WORKER'S COMPENSATION(E)	.58	2.00	1.42	29.00%
AccountTypeExpenditure		110,602.41	159,126.00	48,523.59	
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		110,602.41	159,126.00	48,523.59	
Total:		110,602.41	159,126.00	48,523.59	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.08.51420.511101	SALARIES-PERM EMPLOYEE(E)	75,965.99	88,403.00	12,437.01	85.93%
101.08.51420.511102	WAGES-PERM EMPLOYEE(E)	55,161.42	65,777.00	10,615.58	83.86%
101.08.51420.511103	OVERTIME WAGES(E)	.00	100.00	100.00	0.00%
101.08.51420.511104	WAGES-PART-TIME EMPLOYEE(E)	42,070.46	37,896.00	-4,174.46	111.01%
101.08.51420.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.08.51420.512001	SOCIAL SECURITY(E)	12,889.71	16,997.00	4,107.29	75.83%
101.08.51420.512002	RETIREMENT-EMPLOYER'S SHARE(E)	11,147.11	14,770.00	3,622.89	75.47%
101.08.51420.512004	HEALTH/DENTAL INSURANCE(E)	32,781.00	33,010.00	229.00	99.30%
101.08.51420.512005	LIFE INSURANCE(E)	390.70	596.00	205.30	65.55%
101.08.51420.512006	WORKER'S COMPENSATION(E)	261.12	227.00	-34.12	115.03%
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)	729.07	1,200.00	470.93	60.75%
101.08.51420.531101	POSTAGE AND BOX RENT(E)	114.03	200.00	85.97	57.01%
101.08.51420.531102	PRINTING AND DUPLICATION(E)	96.54	200.00	103.46	48.27%
101.08.51420.531103	CENTRAL PURCHASING(E)	565.46	550.00	-15.46	102.81%
101.08.51420.531203	MEMBERSHIP DUES(E)	125.00	125.00	.00	100.00%
101.08.51420.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.08.51420.531301	TRAINING/CONFERENCE FEES(E)	470.00	300.00	-170.00	156.66%
101.08.51420.531302	EMPLOYEE AUTO ALLOWANCE(E)	.80	50.00	49.20	1.60%
101.08.51420.531305	MEALS LODGING & MISC TRAVEL(E)	.00	500.00	500.00	0.00%
101.08.51421.521901	OTHER PROFESSIONAL SERVICES(E)	2,591.00	3,000.00	409.00	86.36%
101.08.51440.511105	WAGES-LIMITED TERM EMPLOY(E)	360.00	2,000.00	1,640.00	18.00%
101.08.51440.511302	ELECTION CLERKS(E)	.00	.00	.00	100.00%
101.08.51440.512001	SOCIAL SECURITY(E)	27.54	92.00	64.46	29.93%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.08.51440.512006	WORKER'S COMPENSATION(E)	.58	2.00	1.42	29.00%
101.08.51440.531101	POSTAGE AND BOX RENT(E)	11.84	100.00	88.16	11.84%
101.08.51440.531102	PRINTING AND DUPLICATION(E)	42,099.40	91,656.00	49,556.60	45.93%
101.08.51440.531103	CENTRAL PURCHASING(E)	488.71	1,000.00	511.29	48.87%
101.08.51440.531201	PUBLICATION OF LEGAL NOTICES(E)	4,214.08	5,000.00	785.92	84.28%
101.08.51440.531301	TRAINING/CONFERENCE FEES(E)	.00	150.00	150.00	0.00%
101.08.51440.531302	EMPLOYEE AUTO ALLOWANCE(E)	176.40	.00	-176.40	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		282,737.96	363,901.00	81,163.04	
101.08.51220.461010	PUBLIC CHGS-MEDIATION FEE(R)	.00	.00	.00	100.00%
101.08.51420.442002	CTY SHARE MARRIAGE LICENSE(R)	-5,580.00	-5,500.00	80.00	101.45%
101.08.51420.442005	CTY SHARE DOMESTIC PARTNERSH(R)	.00	.00	.00	100.00%
101.08.51420.461010	PUBLIC CHGS-MEDIATION FEES(R)	-3,520.00	-4,000.00	-480.00	88.00%
101.08.51420.461025	PUBLIC CHGS-CLERKS FEES(R)	-562.00	.00	562.00	100.00%
101.08.51440.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.08.51440.472110	INTERGOV CHGS-ELECTIONS(R)	-5,570.65	-10,000.00	-4,429.35	55.70%
101.08.51440.493002	APPL CONT APPR-ELECTIONS(R)	.00	.00	.00	100.00%
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	-439,500.00	-439,500.00	0.00%
AccountTypeRevenue		-15,232.65	-459,000.00	-443,767.35	
Fund101 - GENERAL FUND		267,505.31	-95,099.00	-362,604.31	
Total:		267,505.31	-95,099.00	-362,604.31	

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)	.00	.00	.00	100.00%
101.36.51930.521901	OTHER PROFESSIONAL SERVICES(E)	.00	5,000.00	5,000.00	0.00%
101.36.51930.523201	VEHICLE REPAIR(E)	31,057.04	40,000.00	8,942.96	77.64%
101.36.51930.523208	BUILDINGS MAINTENANCE(E)	17,828.00	15,000.00	-2,828.00	118.85%
101.36.51930.531751	INS ON BUILDINGS & CONTENTS(E)	107,585.00	99,000.00	-8,585.00	108.67%
101.36.51930.531752	INS ON VEHICLES & EQUIPMENT(E)	80,880.00	77,000.00	-3,880.00	105.03%
101.36.51930.531753	PUBLIC LIABILITY(E)	133,324.00	132,000.00	-1,324.00	101.00%
101.36.51930.531754	PUBLIC LIABILITY DEDUCTIBLE(E)	.00	47,500.00	47,500.00	0.00%
101.36.51930.531756	INSURANCE ON BOILER(E)	4,388.00	3,500.00	-888.00	125.37%
101.36.51930.531757	AUTOMOBILE LIABILITY(E)	132,718.00	131,000.00	-1,718.00	101.31%
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)	5,168.00	7,500.00	2,332.00	68.90%
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)	354,736.00	338,000.00	-16,736.00	104.95%
101.36.51930.531763	AUTOMOBILE COLLISION INS(E)	.00	.00	.00	100.00%
101.36.51930.531764	AUTOMOBILE DEDUCTIBLE(E)	8,744.57	18,000.00	9,255.43	48.58%
101.36.51930.531765	DEDUCTIBLE FUND ESCROW(E)	44,841.00	.00	-44,841.00	100.00%
101.36.51930.531775	STORAGE TANK INSURANCE(E)	.00	2,000.00	2,000.00	0.00%
AccountTypeExpenditure		921,269.61	915,500.00	-5,769.61	
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	-439,500.00	-439,500.00	0.00%
101.36.51930.474109	LOCAL DEPT CHGS-WORK COMP(R)	-298,777.40	-276,000.00	22,777.40	108.25%
101.36.51930.484100	INSURANCE RECOVERIES(R)	-35,036.54	-50,000.00	-14,963.46	70.07%
101.36.51930.484101	PREMIUM DIV/REFUND(R)	-38,567.61	-50,000.00	-11,432.39	77.13%
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		-372,381.55	-815,500.00	-443,118.45	
Fund101 - GENERAL FUND		548,888.06	100,000.00	-448,888.06	
Total:		548,888.06	100,000.00	-448,888.06	

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 9/22/25	26975	10/03/2025	09/22/2025	13V1-LKLR-1LXF	101.06.51110.531103	71.96	10/09/2025	435686	71.96
AMAZON INVOICE - SEP 15	26975	10/03/2025	09/15/2025	17QJ-6CYY-WFQX	101.06.51110.531103	50.97	10/09/2025	435686	50.97
Total AMAZON CAPITAL SERVICES LLC:									122.93
GENERAL CODE LLC									
GENERAL CODE - SUPPLEMENT # 14	27514	10/13/2025	10/09/2025	PG000043588	101.08.51421.521901	713.00	10/23/2025	435957	713.00
Total GENERAL CODE LLC:									713.00
T&M TOWING AND REPAIR LLC									
2024 FORD SUPER DUTY F-450 T&M TOWING AND REPAIR	28658	09/25/2025	09/24/2025	9014	101.36.51930.523201	13,328.17	10/02/2025	435532	13,328.17
Total T&M TOWING AND REPAIR LLC:									13,328.17
THE NORTHWOODS RIVER NEWS									
MTG MINS 8/19 & 9/16	20507	10/07/2025	09/30/2025	0925374	101.06.51110.531201	959.43	10/23/2025	436013	959.43
BUDGET REQUIRED PUBLIC NOTICE	20507	10/21/2025	10/20/2025	191188	101.06.51110.531201	131.37	10/23/2025	436015	131.37
Total THE NORTHWOODS RIVER NEWS:									1,090.80
Grand Totals:									15,254.90

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.06.51110.531103	122.93	.00	122.93
101.06.51110.531201	1,090.80	.00	1,090.80
101.08.51421.521901	713.00	.00	713.00
101.211100	.00	15,254.90-	15,254.90-
101.36.51930.523201	10,828.17	.00	10,828.17

GL Account	Debit	Credit	Proof
101.36.51930.531764	2,500.00	.00	2,500.00
Grand Totals:	<u>15,254.90</u>	<u>15,254.90-</u>	<u>.00</u>

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10106","10108","10136"

Committed to
Protecting the
Environment



We believe the essentials of life – our water supply, the air we breathe, the soil in which we grow our food – are so fundamental to our existence, safeguarding them should not even be a question. But the battle to protect our environment is among the most important ones we fight. Contaminated water and soil are preventable and we are here to help.

”

Water is the essence of life and we are so fortunate to have the opportunity to represent and assist clients who are impacted by contaminated water.

- Scott Summy

The nationally recognized attorneys from Baron & Budd, P.C. and Cossich Sumich Parsiola & Taylor, LLC, known together as the PFAS Litigation Group, are actively representing those affected by PFAS contamination across the nation. These clients include public and private drinking water providers, wastewater treatment facilities, airports and fire training facilities.

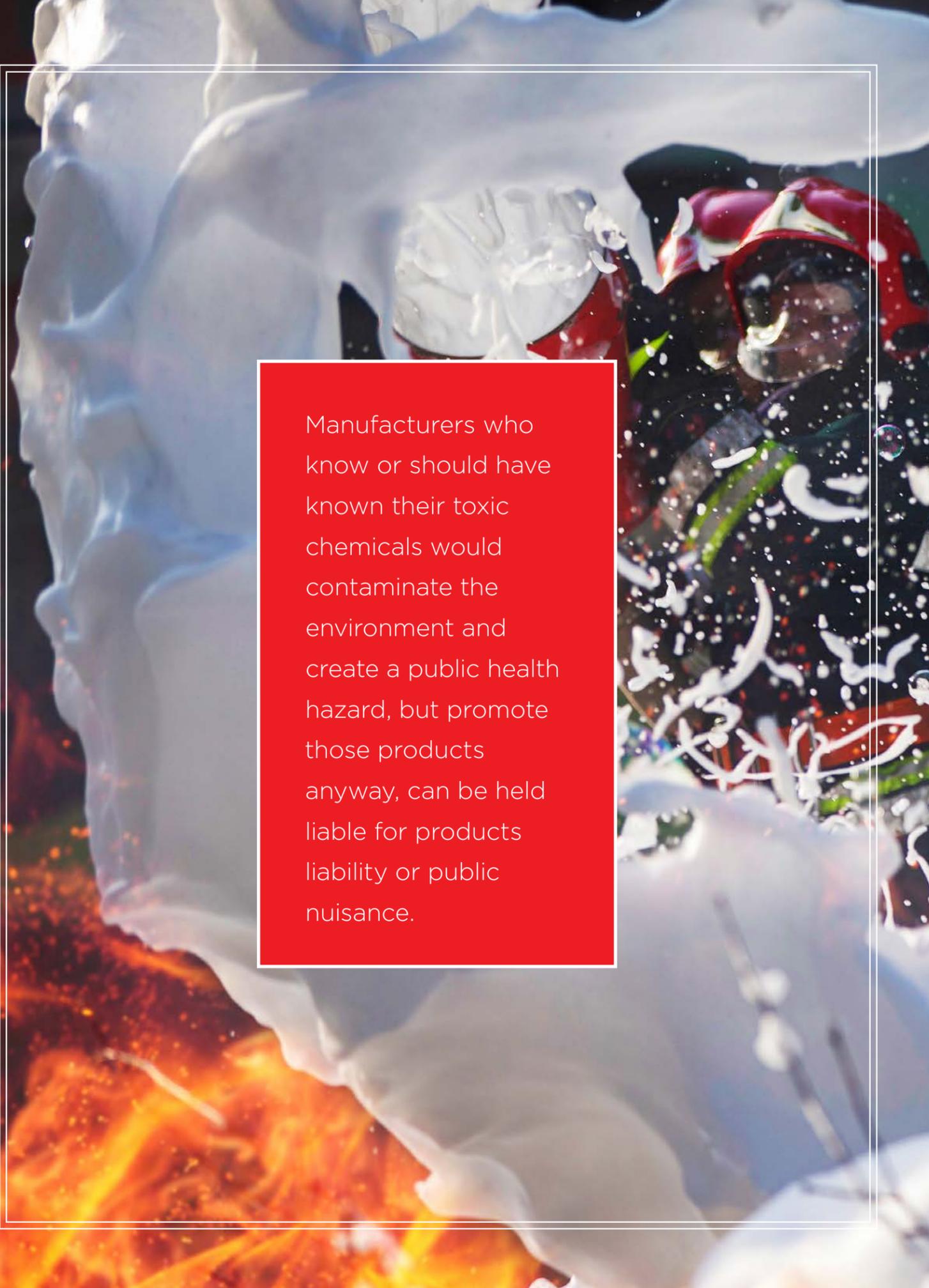
The lawyers and staff with the PFAS Litigation Group are experienced in representing these entities in contamination cases. The PFAS Litigation Group first teamed up on

the BP oil spill case, serving both on leadership and representing many significant clients who were impacted by the spill. Our attorneys know the technical environmental regulations and laws and the complicated legal issues involved in these cases.

Our commitment to safeguarding the environment has continued for over 40 years as we have achieved unprecedented results and recovered billions of dollars for our clients. We are proud to lead the charge in many high-profile cases, taking on oil giants and major companies.



We are not traditional environmental lawyers; we are trial lawyers pursuing environmental torts on behalf of our clients.



Manufacturers who know or should have known their toxic chemicals would contaminate the environment and create a public health hazard, but promote those products anyway, can be held liable for products liability or public nuisance.

AQUEOUS FILM-FORMING FOAM (AFFF)

Perfluorooctanoic acid (PFOA), and perfluorooctane sulfonic acid (PFOS) are man-made chemicals within a class known as perfluoroalkyl acid (PFAA). PFAAs are part of the larger chemical family known as per-and polyfluoroalkyl substances (PFAS). These chemicals are used to create many nonstick, stain resistant, and waterproof products. These are also the chemicals used in the manufacturing of AFFF.

AFFF is a water-based firefighting agent used to control and extinguish Class B fuel fires and is used in many locations like military bases, airports, petroleum refineries, and fire training centers. Since the 1960s, several companies have manufactured, marketed, and sold AFFF knowing that it contained toxic chemicals that would be released into the environment when used by consumers as recommended. The carbon-fluorine bond in PFAS is one of the strongest known bonds, which is the reason these chemicals are so persistent in the environment. PFOA and PFOS are highly water soluble, which increases the rate at which they spread throughout the environment, contaminating soil, groundwater, surface water, wastewater and even concrete. Because of this

persistence, PFAS chemicals are frequently referred to as “forever chemicals.” These companies failed to notify consumers of the potential hazards to the environment related to these products. Many facilities and organizations have been using AFFF in the methods recommended and promoted by the AFFF manufacturers, completely unaware that the product was contaminating their property and water.

The AFFF manufacturers had the technology to produce AFFF with safer chemicals from as early as the 1960s. However, these manufacturers knowingly chose to make and sell AFFF with PFOA and PFOS. Cities, towns, and neighborhoods surrounding locations where AFFF was utilized have reported contaminated groundwater and soil in their communities.

Chemical manufacturers can be held liable for their negligence. Litigation against these companies has resulted in the recovery of billions of dollars that has helped toward the cost of cleanup efforts. It is crucial that chemical companies are held accountable so we can stop the spread of these forever chemicals in our environment.

REGULATIONS

The EPA issued a Health Advisory level of 70 parts per trillion (ppt) for PFOA and PFOS combined. However, states around the country are setting their own regulations much lower than the EPA Health Advisory.



How Can an Attorney Help?

The PFAS Litigation Group is currently investigating areas of known AFFF applications to learn more about the concentration of potential contaminants in the area groundwater, soil, concrete and the surrounding environment. Our environmental attorneys are talking to property owners with known historical use of AFFF on or near their property. We will meet with you for free to discuss your potential case.

Seeking the guidance of an attorney is extremely important in these types of cases.

The lawsuits filed for AFFF contamination seek to recoup the costs associated with:

- Adequate drinking water, wastewater, groundwater, and/or soil treatment and remediation
- Past and future testing of contaminated areas

The PFAS Litigation Group consist of plaintiff law firms working on a contingency basis. This means that clients will never have to pay up front for the services provided to them. If the case is successful, the law firm will receive a percentage of the award. If it is not successful, the client does not owe the firm anything.

CONTACT US

Many public and private entities, including public and private water providers, wastewater treatment facilities, airports, and fire training facilities are coming forward with concerns about PFAS contamination on their property. If you have used AFFF or own water wells or property near an area that has, please contact the PFAS Litigation Group to learn more about your legal options.

866-729-2624

OUR FIRMS



With more than 40 years of experience, Baron & Budd has the expertise and resources to handle complex litigation throughout the United States. As a law firm that takes pride in remaining at the forefront of litigation, Baron & Budd has spearheaded many significant cases for hundreds of entities and thousands of individuals. Baron & Budd has been repeatedly selected by The Legal 500 as one of the country's premier law firms in mass tort claims and class action litigation. Since the firm was founded in 1977, Baron &

Budd has achieved substantial national acclaim for its work on cutting-edge litigation, trying hundreds of cases to verdict and settling tens of thousands of cases in areas of litigation as diverse and significant as dangerous and highly addictive pharmaceuticals, defective medical devices, asbestos and mesothelioma, California wildfires and environmental contamination, fraudulent banking practices, e-cigarettes, motor vehicles, federal whistleblower cases, and other consumer fraud issues.



Based in Louisiana, Cossich, Sumich, Parsiola and Taylor, LLC represents our clients in a wide array of environmental matters, including wetland and habitat protection, legacy oilfield contamination, and toxic torts. We also have extensive experience in complex litigation, often fighting against multinational corporations who have harmed our clients. In the

BP Oil Spill Multidistrict Litigation, our lawyers were chosen to serve on the Plaintiffs' Steering Committee and Plaintiff's Science Committee because of our history of obtaining justice. In the current AFFF MDL, both Christina Cossich and Philip Cossich, Jr., have once again been selected to serve leadership roles on the Plaintiffs' Executive Committee.

OUR LEGAL TEAM



Scott Summy is the leader of the Environmental Litigation Group (ELG) and a shareholder at Baron & Budd. ELG was started by Mr. Summy in 2002 and is comprised of 30 attorneys and support professionals whose concentration is in large environmental litigation across the country.

Mr. Summy has served both in court-appointed leadership positions and directly represented clients in some of the country's largest environmental cases with national significance. It all began with a single phone call in August

1995 when Mr. Summy was a new lawyer. He received a call from a prospective client in North Carolina who had learned that he and his neighbors had been ingesting the chemical MTBE in their drinking water wells for years. Mr. Summy took the case, and after years of fighting for the residents' rights and going to trial, the case resulted in a record settlement.

Mr. Summy soon learned that MTBE was contaminating drinking water wells all over America. That case proved to be only the first of many to come. Mr. Summy was hired by public water providers all over the country whose

residents had contaminated wells. He became the "go to" lawyer for public entities facing environmental contamination which impacted their public resources.

Mr. Summy has represented public entities from the east coast to the west coast and all across middle America. He and his ELG Team have recovered billions of dollars on behalf of their clients in environmental litigation.

Mr. Summy was recently appointed as Co-Lead Counsel by the court in AFFF MDL No. 2873 pending in federal district court in South Carolina. This litigation

focuses on PFAS contamination to the environment by its use in fire foam. The litigation focuses on the manufacturers of AFFF and PFAS and seeks damages for extensive contamination. This is the hottest environmental issue in the United States presently. Mr. Summy represents numerous public entities in the MDL.

Mr. Summy is also serving as Co-Chair of the General Liability Discovery Committee and the Science Committee. Baron & Budd Shareholder Carla Burke is also serving as Co-Chair of the Law and Briefing Committee.



OUR LEGAL TEAM



Carla Burke Pickrel

is a shareholder with Baron & Budd. After

several years in Baron & Budd's appellate section, Ms. Pickrel joined the Environmental Litigation Group in 2004. As one of the pioneers of the Group, she has worked to develop legal strategy for cases arising from methyl tertiary-butyl ether (MTBE), atrazine, perchloroethylene (PCE), polychlorinated biphenyl (PCB), and per- and polyfluoroalkyl substance (PFAS) contamination of drinking water supplies. In her time with the Group, she has represented hundreds of public entities — villages, towns, cities, utilities, school districts, and states.



Celeste Evangelisti

has devoted almost two decades of her career to

representing individuals, municipalities and public water suppliers who seek to recover costs to clean up contamination from the companies responsible — those who put dangerous products into the stream of commerce without ensuring they will not cause extensive environmental contamination.

A shareholder with Baron & Budd's Environmental Law Group, Ms Evangelisti currently represents plaintiffs in several states across the country who face a variety of contamination issues.



Christina Cossich is a nationally recognized environmental attorney

and a partner at Cossich, Sumich, Parsiola & Taylor in Belle Chasse, Louisiana.

With a primary focus in complex civil litigation, Christina has represented individuals, governmental agencies, and businesses in individual lawsuits, class actions, and multi district litigation.

She held a prominent leadership role in the Deepwater Horizon Plaintiffs' Steering Committee Science Group, where she was tasked with determining the environmental impacts and the fate

and transport of chemicals from the BP oil spill. Christina also currently represents several coastal Louisiana parishes against the multitude of oil and gas companies that have contributed to coastal land loss and the contamination of the Louisiana coast. She is passionate about her practice and helping people across the country affected by natural disasters and environmental contamination.

Christina was appointed by the United States District Court for the District of South Carolina to serve as a member of the Plaintiff's Executive Committee in the Aqueous Film-Forming Foams Products Liability Litigation.



OUR LEGAL TEAM



Philip F. Cossich, Jr. is the founding partner of Cossich, Sumich, Parsiola

& Taylor, L.L.C. He earned a bachelor of arts degree, magna cum laude, from Tulane University in 1980 and a Juris Doctor degree, cum laude, from Tulane School of Law in 1983. His law practice focuses in the areas of environmental law, mass torts, class actions, personal injury, admiralty, and complex business litigation. Phil has represented his clients in large environmental contamination cases across the country. He was appointed to the Plaintiffs' Steering Committee for the BP Multidistrict Litigation and as class counsel for all plaintiffs in the economic and property class settlement. He has recovered hundreds of millions of dollars for his clients through litigation involving admiralty law, oil spills, drinking water contamination, natural resource damages and natural disasters.



Brandon Taylor is a partner at Cossich, Sumich, Parsiola & Taylor

L.L.C. He earned a Bachelor of Science Degree in Marketing from Louisiana State University in 1997, graduating with honors, and earned a Juris Doctorate from Loyola University in New Orleans in 2001, also graduating with honors and as a member of Law Review. He has practiced law for 19 years, with significant experience in maritime law, environmental law and the collection of property damages and economic losses arising from first-party insurance claims. Mr. Taylor represents multiple public entities across the coast of Louisiana and around the country for contamination caused by large-scale industrial failures. In all, Mr. Taylor has assisted hundreds of individuals, companies, and local governments to receive millions of dollars for economic and property losses over the course of his career.



OUR CLIENTS

Our Law firms represents numerous public entities in the MDL that include:

State of Mississippi	England Economic and Industrial Development
Bakman Water Company	Hillsborough Community College
Calcasieu Parish Policy Jury	Iberia Parish Airport Authority
California Water Service Company	Lakefront Management Authority
City of Boise	Monterey Peninsula Airport District
City of Downey	San Bernardino International Airport Authority
City of Lauderhill	Santa Clarita Valley Water Agency
City of Pensacola	Sioux Falls Airport Authority
City of Pleasanton	South Adams County Water and Sanitation District
City of Ruston	Town of Ayer
City of San Jose	Town of Barnstable
City of Sioux Falls	Town of Bellingham
City of Tacoma	Town of Danvers
City of Watertown	Town of Maysville
City of Zephyrhills	
Coraopolis Water & Sewer Authority	
Emerald Coast Utilities Authority	

FOR MORE INFORMATION:

firefoamcontamination.com | 866-729-2624

info@baronbudd.com

FOR MORE INFORMATION:

firefoamcontamination.com | 866-729-2624

info@baronbudd.com

One of our dedicated attorneys will personally meet with you to review your case, for free.

LEGAL SERVICES AGREEMENT

RE: Oneida County, Wisconsin, civil lawsuit against
manufacturers of firefighting foam.

I. SCOPE OF SERVICES

ONEIDA COUNTY, WISCONSIN (“Client” or “County”), by and through its governing body, the Oneida County Board of Supervisors, hereby engages the law firm of BARON & BUDD, PC (“Firm” or “Lead Counsel”), pursuant to the Wisconsin Supreme Court Rules Chapter 20, Rules of Professional Conduct for Attorneys (“Wisconsin Rules”), on a contingent fee basis, to pursue all civil remedies against the manufacturers of firefighting foam products (known as “aqueous film forming foam” or “AFFF”) and/or other products containing perfluoroalkyl substances (“PFAS”) (including perfluorooctanoic acid (“PFOA” or “C8”), perfluorooctane sulfonate (“PFOS”), and any other related compounds) that have caused and will cause Client harm. This Attorney Engagement Letter is referred to herein as the “Agreement.” Cary McDougal of BARON & BUDD, P.C., shall serve as Lead Counsel to Client. Client authorizes Lead Counsel to employ and/or associate additional counsel, with consent of Client, to assist Lead Counsel in the just prosecution of the case. Client consents to the participation of the following firms:

National Counsel Law Firms

BARON & BUDD, P.C.
3102 Oak Lawn Avenue, Suite 1100
Dallas, Texas

COSSICH, SUMICH, PARSIOLA & TAYLOR, LLC
8397 Highway 23, Suite 100
Belle Chasse, Louisiana

Local Counsel Law Firm

ATTOLLES LAW, S.C.
222 East Erie Street, Suite 210
Milwaukee, Wisconsin

The Firm and the above law firms are referred to collectively herein as the “Attorneys.” By signing this Agreement, Client retains the law firms, and attorney services provided will not necessarily be performed by any particular attorney. Client understands and agrees that legal services will be rendered by multiple attorneys and support staff, and Attorneys may retain experts to assist in the representation. Attorneys shall provide those legal services reasonably required to represent Client, and shall take reasonable steps to keep Client informed of progress and to respond

to Client's inquiries. Client shall be truthful with Attorneys, cooperate with Attorneys, and keep Attorneys informed of any and all factual developments.

Nothing in this Agreement and nothing in Attorneys' statements to Client may be construed as a promise or guarantee about the outcome of any litigation, settlement, trial or appeal of the Lawsuit, and Attorneys make no such promises or guarantees.

II. COMPENSATION

A. ATTORNEY' FEES

Client and Attorneys have agreed that Client will pay Attorneys a contingent fee for representing Client in this matter. The fee is not set by law but is negotiable between Attorneys and Client. Attorneys and Client agree that the contingent fee will be calculated as described below.

1. Calculation of Contingent Fee

Attorneys will receive a contingency fee of twenty-five percent (25 %) of any gross recovery (as defined below).

The contingent fee is to be calculated based on Client's gross recovery before deduction of costs and expenses (as defined below).

The contingent fee is calculated by multiplying the gross recovery by the fee percentage.

2. Definitions

"Costs" and "Expenses" include, but are not limited to, the following: process servers' fees, court reporters' fees, document management costs, messenger and other delivery fees, travel, hotel accommodations, parking, investigation expenses, consultants' fees, expert witness fees, expert fees, fees fixed by law or assessed by courts or other agencies, and other similar items, incurred by Attorneys in the course of representing Client.

"Document Management Costs" are the costs associated with collecting, copying, and storing documents relevant to the Action as discussed in Section II.B.2 below. These costs include processing and hosting charges, hardware, software, and any other resources necessary to manage documents.

"Gross recovery" means the total recovery, whether obtained by settlement, arbitration award, court judgment following trial or appeal, or otherwise. "Gross recovery" shall include, without limitation, the following: (1) the then-present value of any monetary payments to be made to Client; and (2) the fair market value of any non-monetary property and services to be transferred and/or rendered for the

benefit of Client; and (3) any attorney's fees recovered by Client as part of any cause of action that provides a basis for such an award. "Gross recovery" may come from any source, including, but not limited to, the adverse parties to the Action and/or their insurance carriers and/or any third party, whether or not a party to the Action.

Any court order establishing a fee award in Client's case controls the fee percentage that will be charged to Client. This includes orders entered in a specific case, in an MDL, or in a class action. Where a "common benefit" fee or class fee reduces the contractual fee percentage, the reduced fee percentage is divided pro rata among contracting Attorneys as set out in Section II.D below.

If Client and Attorneys disagree as to the fair market value of any non-monetary property or services as described above, Attorneys and Client agree that a binding appraisal will be conducted to determine this value. However, regardless of the results of the binding appraisal, the fee associated with non-monetary property or services transferred or rendered for the benefit of the Client shall not, in any case, exceed the amount of the monetary payments made to the Client as part of the governing settlement or judgment. It is possible that payment to the Client by the adverse parties to the Action or their insurance carrier(s) or any third-party may be deferred, as in the case of an annuity, a structured settlement, or periodic payments. In such event, gross recovery will consist of the initial lump sum payment plus the present value (as of the time of the settlement) of the total of all payments to be received thereafter. The contingent fee is calculated, as described above, by multiplying the net recovery by the fee percentage. The Attorneys' fees will be paid out of the initial lump-sum payment if there are sufficient funds to satisfy the Attorneys' fee. If there are insufficient funds to pay the Attorneys' fees in full from the initial lump sum payment, the balance owed to Attorneys will be paid from subsequent payments to Client before there is any distribution to Client.

3. Reasonable Fee if Contingent Fee is Unenforceable or if Attorney is Discharged Before Any Recovery

In the event that the contingent fee portion of this Agreement is determined to be unenforceable for any reason or the Attorneys are prevented from representing Client on a contingent fee basis, Client agrees to pay a reasonable fee for the services rendered. If the parties are unable to agree on a reasonable fee for the services rendered, Attorneys and Client agree that the fee will be determined by arbitration proceedings before a neutral affiliated with the Judicial Arbitration and Mediation Services (JAMS); in any event, Attorneys and Client agree that the fee determined by arbitration shall not exceed 25 percent (25 %) of the gross recovery

as defined in this agreement. If there is no recovery by Client, no fee will be due to Attorneys.

4. Order or Agreement for Payment of Attorneys' Fees or Costs by Another Party

If a court orders, or the parties to the dispute agree, that another party shall pay some or all of Client's attorneys' fees, costs, or both, Attorneys shall be entitled to the greater of (i) the amount of any attorney's fees awarded by the court or included in the settlement or (ii) the percentage or other formula applied to the recovery amount not including such attorney's fees.

B. COSTS AND EXPENSES

1. General

In addition to paying legal fees, Client authorizes Attorneys to incur all reasonable costs and expenses and to hire any investigators, consultants, or expert witnesses. Attorneys will advance all costs and expenses. Attorneys will deduct those costs and expenses out of Client's recovery after attorney's fees have been deducted. If there is no recovery, Client will not be required to reimburse Attorneys for costs and fees. In the event a recovery is less than incurred costs and expenses, Client will not be required to reimburse Attorneys for costs/expenses, above and beyond the recovery and fees.

2. Document Management Costs

Attorneys have explored two means of managing litigation documents:

(a) Outsource to outside vendor. Attorneys contract with outside vendors to collect, copy, and store documents. Attorneys advance these costs, and Client reimburses Attorneys out of any recovery.

(b) Internal processing. Attorneys can create an internal document management system by obtaining computer software, hardware, and related resources necessary to collect, copy, store, organize, and produce documents and data. This option obviates the need to outsource this work to an outside vendor.

Attorneys represent that the second option above, internal processing, is the better choice for promoting efficiency, saving Client costs, and limiting legal expenses. Client agrees that Attorneys may purchase the resources necessary to provide an internal document management system for Client. Attorneys may, however, use outside vendors where costs or circumstances warrant.

C. SHARED EXPENSES

Client understands that Attorneys may incur certain expenses that jointly benefit multiple clients, including, for example, expenses for travel, experts, and copying. Client agrees that Attorneys may, in their discretion, divide such expenses equally or pro rata among such clients, and deduct Client's portion of those expenses from Client's share of any recovery. Prior client approval is not required for shared expenses. Nevertheless, Client shall only be responsible for prudent, fair and reasonable expenses.

D. DIVISION OF ATTORNEY FEES

Client understands and agrees to the joint representation by the law firms identified above. Client also understands and agrees that in the event of recovery for client, Attorneys will divide any Contingent Fee. The division of the fees is governed by the Wisconsin Supreme Court Rule Chapter 20, Rules of Professional Conduct for Attorneys, including, but not limited to: (1) the division of fees is in proportion to the services performed by each lawyer or each lawyer assumes joint responsibility for the representation and agrees to be available for consultation with Client; (2) Client has given written consent after full disclosure of the identity of each lawyer, that the fees will be divided, and that the division of fees will be in proportion to the services to be performed by each lawyer or that each lawyer will assume joint responsibility for the representation; (3) except where court approval of the fee division is obtained, the written closing statement shall be signed by the Client and each lawyer; and (4) the total fee must be reasonable.

The Contingent Fee or court-awarded attorneys' fees shall be split among the Attorneys as follows: (1) eighty percent (80%) among the two National Counsel Firms identified herein in a proportion to be disclosed in writing to Client in the Final Closing Statement; and (2) twenty percent (20%) to the Local Counsel Firm.

Where a "common benefit" fee or class fee reduces the contractual fee percentage, the reduced fee percentage is divided pro rata among contracting Attorneys in the percentages set out in this paragraph. Any fee awarded as a "common benefit" or "class" fee will not be divided among Attorneys but will remain the sole property of the firm(s) to which it is awarded.

Upon conclusion of this matter, Lead Counsel shall provide Client with a written statement ("Final Closing Statement") describing in detail, among other things: the outcome of the matter; the remittance of any recovery to Client; the method by which the recovery was determined and allocated among all recovering clients; an itemization of all costs and expenses and their respective allocation; the allocation of Contingent Fee or court-awarded attorneys' fees among the Attorneys; and, if applicable, the actual division of the lawyers' fees with a lawyer not in the same firm, as required under Wisconsin

Supreme Court Rule Chapter 20, Rules of Professional Conduct for Attorneys, Rule 1.5. The Final Closing Statement shall be signed by Client and the Attorneys.

III. LICENSES AND APPROVALS

The Attorneys warrant and represent that they have and will continue to maintain all licenses and approvals required to conduct their business, and that they shall at all times conduct business activities in a professional manner and that all services will be performed by personnel who are skilled, competent and qualified to perform the specialized legal services for this engagement.

IV. CLIENT CONTROL

Lead Counsel shall appoint a contact person to keep Client reasonably informed about the status of the matter in a manner deemed appropriate by Client. The parties acknowledge that Client has the right to control and oversee the litigation and decide the resolution of the litigation.

V. MULTIPLE REPRESENTATIONS

Client understands that Attorneys do or may represent many other individuals with actual or potential PFAS related litigation claims. Attorneys' representation of multiple claimants at the same time may create certain actual or potential conflicts of interest under the Wisconsin Supreme Court Rule Chapter 20, Rules of Professional Conduct for Attorneys and interpretive law, in that the interests and objectives of each client individually on certain issues are, or may become, inconsistent with the interests and objectives of the other. Attorneys are governed by specific rules and regulations relating to professional responsibility in representation of clients, and especially where conflicts of interest may arise from representation of multiple clients against the same or similar defendants, Attorneys must advise clients of any actual or potential conflicts of interest and obtain their informed written consent to our representation when actual, present, or potential conflicts of interest exist. Client has conferred with its own separate corporate or municipal counsel and has determined that it is in its own best interests to waive any and all potential or actual conflicts of which Client is currently aware as the result of Attorneys' current and continuing representation of other entities in similar litigation. By signing this agreement, Client states that: (1) it has been advised of the potential conflicts of interest which may be or are associated with our representation of Client and other multiple claimants; (2) it nevertheless wants Attorneys to represent Client; and (3) Client consents to Attorneys' representation of others in connection with PFAS litigation (AFFF or otherwise). Client remains completely free to seek other legal advice at any time even after signing this agreement.

VI. POWER OF ATTORNEY

Client gives Attorneys a power of attorney to execute all reasonable and necessary documents connected with the handling of the litigation associated with this cause of action. Prior to signing any documents relative to settlement agreements, compromises and releases, Attorneys

will confer with and advise Client of the contents and ramifications of such documents. Under no circumstances will Client's claims be settled without obtaining Client's advance consent.

VII. SETTLEMENT

Attorneys will not settle Client's claim without the advance approval of Client, who will have the absolute right to accept or reject any settlement. Attorneys will notify Client promptly of the terms of any settlement offer received by Attorneys.

VIII. AGGREGATE SETTLEMENTS

Often times in cases where Attorneys represent multiple clients in similar litigation, the opposing parties or defendants attempt to settle or otherwise resolve all of Attorneys' cases in a group or groups, by making a single settlement offer to settle a number of cases simultaneously. There exists a potential conflict of interest whenever a lawyer represents multiple clients in a settlement of this type because it necessitates choices concerning the allocation of limited settlement amounts among the multiple clients. However, if all clients consent, a group settlement can be accomplished and a single offer can be fairly distributed among the clients by assigning settlement amounts based upon the strengths and weaknesses of each case, the relative nature, severity and extent of injuries, and individual case evaluations. In the event of a group or aggregate settlement proposal, Attorneys may implement a settlement program, overseen by a referee or special master, who may be appointed by a court, designed to ensure consistency and fairness for all claimants, and which will assign various settlement values and amounts to each client's case depending upon the facts and circumstances of each individual case. Client authorizes Attorneys to enter into and engage in group settlement discussions and agreements that may include Client's individual claims. Although Client authorizes Attorneys to engage in such group settlement discussions and agreements, Client retains the right to approve any settlement of Client's claims, and Attorneys are required to obtain Client's approval before settling Client's claims.

IX. ATTORNEYS' LIEN

Attorneys will have a lien for attorneys' fees and costs advanced on all claims and causes of action that are the subject of the representation of Client under this Agreement and on all proceeds of any recovery obtained (whether by settlement, arbitration award, or court judgment). If no recovery is obtained for Client, or if a lien is obtained that exceeds the recovery by the Client, any lien in excess of the recovery for Client shall be released by Attorneys.

X. DISCHARGE OF ATTORNEYS

Client may discharge Attorneys at any time by written notice effective when received by Attorneys. Unless specifically agreed by Attorneys and Client, Attorneys will provide no further services and advance no further costs on Client's behalf after receipt of the notice. If Attorneys appear as Client's attorneys of record in any proceeding, Client will execute and return a substitution-of-attorney form immediately on its receipt from Attorneys. In the event that

Attorneys are discharged, for whatever reason, Attorneys and Client agree that Attorneys will have a lien for attorneys' fees and costs advanced on all claims and causes of action that are the subject of the representation of Client under this Agreement and on all proceeds of any recovery obtained (whether by settlement or court judgment). If no recovery is obtained for Client or if a lien is obtained that exceeds the recovery by the Client then any lien in excess of the recovery for Client shall be released by Attorneys.

XI. WITHDRAWAL OF ATTORNEYS

Client and Attorneys agree that if, after investigation of the facts and research of the law, Attorneys believe that Client's claims are of limited merit, Attorneys may terminate this agreement with Client prior to and without filing suit. Termination releases Attorneys from any further action on Client's claim and discharges Attorneys from this Agreement. Termination will be effected via delivery service with signature receipt to the last address provided by Client to Attorneys. After filing suit, Attorneys may withdraw with Client's consent as permitted under the governing Rules of Professional Conduct. The circumstances under which the Rules permit such withdrawal include, but are not limited to, the following: (a) the representation will result in violation of the rules of professional conduct or other law; (b) if withdrawal can be accomplished without material adverse effect on the interests of Client; (c) if Client persists in a course of action involving Attorneys' services that Attorneys reasonably believe is criminal or fraudulent or if Client has used Attorneys' services to perpetrate a crime or fraud; (d) if Client insists upon pursuing an objective that Attorneys consider repugnant or imprudent; (e) if Client fails substantially to fulfil an obligation to Attorneys regarding Attorneys' services and has given reasonable warning that Attorneys will withdraw unless the obligation is fulfilled; (f) the representation will result in an unreasonable financial burden on Attorneys; or (g) if other good cause for withdrawal exists. Upon termination of representation, Attorneys shall take steps to the extent reasonably practicable to protect Client's interests, will give reasonable notice to Client, will allow time for employment of other counsel, will surrender papers and property to which Client is entitled, and will refund any advance payment of fee that has not been earned. Notwithstanding Attorneys' withdrawal, Attorneys and Client agree that in all such cases described herein above, Attorneys will have a lien for attorneys' fees and costs advanced on all claims and causes of action that are the subject of the representation of Client under this Agreement and on all proceeds of any recovery obtained (whether by settlement or court judgment). If no recovery is obtained for Client or if a lien is obtained that exceeds the recovery by the Client any lien in excess of the recovery for Client shall be released by Attorneys.

XII. RECORDS; CONFIDENTIALITY; WISCONSIN PUBLIC RECORDS LAW

All written and oral documents and other information not in the public domain and not previously known, and all documents and other information obtained, developed or supplied by Client or at Client's expense, shall be kept confidential by Attorneys to the extent required by applicable law and will make reasonable efforts to prevent the inadvertent or unauthorized

disclosure of, or unauthorized access to, information relating to the representation of a client. Such information shall not be disclosed to any other party not subject to any confidentiality order in place in any litigation or proceedings, directly or indirectly, without the Client's prior written consent unless required by an order issued by a court or like authority of lawful jurisdiction. Attorneys will retain Client's paper and property in accordance with their document retention policies.

The Attorneys understand that the County is subject to the Wisconsin Public Records Law, Wis. Stat. § 19.21, et seq. Lead Counsel agrees it shall assist the County in retaining and producing records that are subject to the Wisconsin Public Records Law. A failure to do or violation of the Wisconsin Public Records Law shall constitute a material breach of this Agreement, and Lead Counsel shall defend and indemnify the County from any claim, liability, suit, damage or loss incurred by the County arising from an alleged violation of the Wisconsin Public Records Law, Wis. Stat. § 19.21, et seq. Except as otherwise authorized, all documents and other information shall be maintained for a period of seven (7) years after the conclusion of this matter.

XIII. INSPECTION OF RECORDS

Lead Counsel shall permit the County, after reasonable notice, to inspect and make copies of all documents and other information relating to all matters covered by this Agreement including all contracts, invoices, materials, payrolls, records of personnel, conditions of employment, and other data.

XIV. INSURANCE; INDEMNITY

All Attorneys shall have and maintain in full force and effect sufficient insurance policies covering acts related to their representation.

Attolles Law, s.c., is a limited liability entity under Wisconsin law, and maintains a policy of professional liability insurance, the limits of which exceed the minimum amounts required by the Wisconsin Supreme Court for a limited liability entity of its size.

Lead Counsel agrees to the fullest extent permitted by law, to indemnify, defend and hold harmless, the County, and its agents, officers and employees, from and against all loss or expense including costs and attorney's fees by reason of liability for damages including suits at law or in equity, caused by any wrongful, intentional, or negligent act or omission of Attorneys which may arise out of or are connected with this Agreement.

XV. ASSIGNMENT LIMITATION

Lead Counsel shall not assign any interest in this engagement, in whole or in part, and shall not transfer any interest in the same (whether by assignment, novation, or any other manner), without the prior written consent of the County. Assignment of any portion of the work by subcontract shall require the prior written consent of the County.

XVI. GOVERNING LAW; JURISDICTION

Wisconsin law shall apply to the provisions of legal services pursuant to this Agreement, and Attorneys shall abide by Wisconsin law in carrying out the legal services hereunder. The laws of Wisconsin shall govern this Agreement and the parties stipulate that venue for the breach of this Agreement shall be in the U.S. District Court for the Eastern District of Wisconsin.

XVII. SEVERABILITY

The terms and conditions of the Agreement shall be deemed to be severable. Consequently, if any clause, term, or condition hereof shall be held to be illegal or void, such determination shall not affect the validity or legality of the remaining terms and conditions, and notwithstanding any such determination, this Agreement shall continue in full force and effect, unless the particular clause, term or condition held to be illegal or void renders the balance of the Agreement impossible to perform.

XVIII. NOTICE

Client agrees to receive communications and documents from Attorneys via email. Attorneys agree to receive communications and documents from Client via email. Attorneys will respond to email as soon as practicable. Client agrees to receive communications from Attorney via cell phone. If Client needs to send hardcopy documents or other physical materials to Attorneys, or if Attorneys need to send hardcopy documents or other physical materials to Client, then Client and Attorneys agree to send those to the following addresses, respectively:

For CLIENT:

County Office of Corporation Counsel
PO Box 400
Rhineland, WI 54501

For ATTORNEYS:

Baron & Budd, P.C.
3102 Oak Lawn Ave., Suite 1100 Dallas,
Texas 75219

Cossich, Sumich, Parsiola & Taylor,
LLC 8397 Highway 23, Suite 100
Belle Chasse, Louisiana 70037

Attolles Law, S.C.
222 East Erie Street, Suite 210
Milwaukee, Wisconsin 53202

XIX. AUTHORIZATION

The County has executed this Agreement pursuant to action taken by the Oneida County Board of Supervisors pursuant to Resolution _____. By the signature of Cary McDougal below, the Firm represents that it is authorized to execute this Agreement on behalf of all Attorneys.

XX. ATTORNEY’S LIMITED LIABILITY.

To the extent that each law firm retained is a limited liability entity, the personal liability of each firm’s owner to Client for the firm’s debts and obligations is limited according to state law.

Signature Page Follows

The following Parties hereby execute this Agreement:

FOR ALL ATTORNEYS:

BY: _____ DATE: _____

NAME: _____

TITLE: _____

FOR ONEIDA COUNTY:

BY: _____ DATE: _____

NAME: _____

TITLE: _____