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: 834 5229 0043 Passcode: 413363

**** 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, OCTOBER 21, 2026 **TIME:** 8:30 AM

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

ALL AGENDA ITEMS ASSUMED TO BE DISCUSSION/DECISION ITEMS

AGENDA:

1. Call to order and Chairperson's announcements.
2. Approve agenda for todays meeting (order of agenda items at Chairperson's discretion).
3. Approve minutes of September 30, 2026
4. Public comment
5. Monthly reports (including invoices paid, budget to actual) and department updates:
    a. Finance
        - Investment Report
        - Sales Tax by Month Report
        - Checking Account Report
        - Opioid Funds Report
6. Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding Improvements to Morgue Cooler & Equipment.
7. 2026 – 2030 Auditor Proposal
8. Risk Manager Contract
9. Highway Department Winter Work Week Schedule
10. Resolution to provide a general wage increase for general municipal employees
11. Resolution to Delegate Oneida County Investment Authority
12. Resolution to Designate Oneida County Public Depositories
13. Opioid Funding Request – 2027 TAD Grant Match
14. Public comment
15. Dates and items for future agenda/meetings
16. Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant Section 19.85(1)(c), Wisconsin Stats., "considering employment, promotion, compensation or performance evaluation data of any public employee over which this body has jurisdiction or responsibility" (Topic: Human Service Leave of Absence Request and Performance Evaluation review for IT Director) and § 19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Topic: Bug Tussel). A roll call vote will be taken to go into closed session and it is anticipated that the Committee will return to open session by roll call vote to consider the remainder of the meeting agenda.
17. 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).
18. Adjourn

Notice of Posting Time 6:30 p.m. Date:10/19/2026 Place: Courthouse Bulletin Board

Billy Fried, Chair Notice posted by: Tracy Hartman, County Clerk

Notice posted by chief presiding officer or his/her designee. Additional information on a specific agenda item may be obtained by contacting the person who posted this notice at 715-369-6125.

News Media Notified via Mail/Fax/Email:	Time 6:30 p.m.	Date:10/19/2026	
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 setting to act or deliberate upon the subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded and carried by roll call majority vote and recorded in the minutes.

2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

SYNOPSIS OF STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Concerning a case which was the subject of a Judicial or quasi-judicial trial before this governmental body Sec. 19.85(1)(a)

2. Considering dismissal, demotion or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).

3. Considering employment, promotion, compensation or performance evaluation data of any public employee over which this body has jurisdiction or responsibility. Sec.19.85(1)(c).

4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).

5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(e).

6. Considering financial, medical, social or personal histories or disciplinary data of specific person, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public, would likely have a substantial adverse effect on the reputation of the person referred to in such data. Sec.19.85(1)(f), except where paragraph 2 applies.

7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).

8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

PLEASE REFER TO CURRENT STATUTE SECTION 19.85 FOR FULL TEXT

CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.

2. May not convene in open session, then convene in closed session and thereafter reconvene in open session within twelve hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.

3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

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

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

BALLOTS, VOTES AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.

2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.

3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than $25.00 nor more than $300.00 for each violation.

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

Agenda

EXECUTIVE COMMITTEE
SEPTEMBER 30, 2026
MINUTES

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

Call to order: Chairman Fried called the meeting to order at 9:30 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: Cushing/Tautges to approve today's Agenda with the order of items at the Chair's discretion. All "Aye"; Motion passes.

Capital Improvement Projects (over $50,000):

Highway Department – Fried noted that the first five projects were reviewed at a prior meeting, the additional projects presented are proposed to be funded through the General Fund. Highway Commissioner Ben Rich presented projects for the Highway Department.

- 2027 One Ton Pickup Truck Purchase – Review was completed at a previous meeting.
- 2027 Baby Dump Truck Purchase – Review was completed at a previous meeting.
- 2027 Highway Facility Fire Suppression – Review was completed at a previous meeting.
- 2027 Highway Facility Roof Re- Seal and Chimney Removal – Review was completed at a previous meeting.
- 2027 Rhinelander Shop Drainage Upgrade – Review was completed at a previous meeting.
- 2027 Tuckpointing – Rich reported that this repair is structural, replacing the grout and the bricks on the main building. Rich explained that the estimated cost is $475,000. Rich stated that this seals the bricks and creates better structural integrity for the building, noting that there are almost 2 inch gaps in some of the bricks.
- 2027 Overhead and Exterior Door Replacement – Rich explained that these are the current overhead and service doors, noting that they keep needing repairs. Rich reported that this is for three 16 x14 service doors and six exterior service doors with a proposed cost of $105,000.
- 2027 Window Replacements – Rich stated that the windows in the main shop and the office are single pane windows. Rich reported that heat just flows through them and this would be a savings on heating cost.
- 2027 Parking Lot Paving – Rich reported that this project ranks last on the list. Fried noted that in his opinion there are a lot of potholes. Fried acknowledged that this may not be a priority and may be one of the last steps in the upgrade. Rich explained that there may be some elevation changes determined when decisions are made on other projects, so it may be best to delay. Fried reported that this will be delayed to a future date.
- 2028 Repair Shop Heavy Renovation – Discussion that these will be future projects.

- 2028 Electrical Upgrade Phase 2 – Discussion that these will be future projects.
- 2029 Lighting Upgrade – Discussion that these will be a future project.
- 2029 Second Floor Renovation – Discussion that these will be future projects.
- 2029 Security Cameras – Discussion that these will be future projects.
- 2029 Wash Bay – Discussion that these will be future projects.
- 2029 Mastic Kettle – Discussion that these will be future projects.
- 2027/2028/2029 Patrol Truck Purchase – Holewinski stated that there were 10 brand new trucks purchased in 2025/2026. Holewinski proposed that there not be trucks purchased in 2027. Holewinski reported that he would rather put the money into the building. Fried noted that this should remain on the list and possibly remove it at budget time if determined.

Capital Outlay (under $50,000):

- 2027 Flagger Trucks – Discussion that this is funded through the department's budget.
- 2027 Compactor Attachment for the Excavator – Discussion that this is funded through the department's budget.
- 2027 Condenser/Furnace Upgrade – Discussion that this is funded through the department's budget.
- 2027 Grapple Attachment for a Loader – Discussion that this is funded through the department's budget.
- 2027 Highway Facility Metal Painting – Discussion that this is funded through the department's budget.
- 2027 Snow Pusher – Discussion that this is funded through the department's budget.

Public comment: Patty Forester of Hazelhurst spoke, concerned that she received communication that Frontier will discontinue phone/internet service. Forester reported that she was told that copper line services will be ending in several towns, including Rhinelander, Minocqua and Three Lakes. Forester noted that for her there is not an alternative.

Frontier Service Update and Possible Action: Fried stated that it is concerning that services are being cut in rural areas and there is not an alternative option. Discussion regarding what is being done and options to address the issue. Cushing that stated this is a serious safety issue if they cannot use 911 services. Cushing noted that this is not just Hazelhurst, this affects multiple municipalities. Cushing proposed that this should be a Resolution passed at the County Board level. Sheriff Hartman reported that he has been writing letters to State Representatives, noting that there are concerns with this affecting peoples ability to use the 911 service. Discussion regarding inviting the Representatives to the County Board Meeting.

Motion/Second: Fried/Tautges to instruct the Administrative Coordinator to send a letter to both State and Federal Representatives to invite them to the October County Board meeting to address this issue and create a Resolution that would incorporate a letter to bring to the County Board. All "Aye"; Motion passes

Past CIP Project Updates: Fried stated that we need to know if there were any CIP projects that may not be completed for 2026. Fried noted that we will also discuss this at Budget Hearings. IT

Director Jason Rhodes reported that the Jail Door Access Project may have some left over funds. Jill Nemec stated that for 2026 there were three projects; tractor, work truck and the repair to Shingle Mill Rd. Nemec reported that they came under budget for all three projects in the amount of approximately $100,000. Nemec reported a need for a grapple attachment. Discussion regarding the remaining funds for those three projects. Assistant Facilities Director Lindsey Kennedy gave an update on the 2026 projects, going over some of the remaining funds with an estimated total of $31,337.

Capital Improvement Projects (over $50,000) –

Buildings and Grounds Department

- 2027/2028 Fire Panel Upgrades – Multiple Facilities – Discussed on September 2nd meeting.
- 2027 Courthouse Plaster Repair– Discussed on September 2nd meeting.
- 2027 LEC Bobcat – Kennedy stated that they received quotes for a Kobota for approximately $42,000 or potentially purchasing a used one for $25,900. Kennedy explained that the used one needs a new windshield, so they are looking at about a $30,000 cost. Discussion regarding the process of purchasing privately. Kennedy stated this would exhaust the equipment fund, so they are still looking to keep this as a CIP with $10,000 coming from the Equipment Fund and $20,000 requested from the General Fund.
- 2027 Timber Drive Facility Parking Lot Reconstruction – Kennedy reported that this could be pushed back another year if needed, but does think this is a project that needs to be completed.
- 2027 LEC Walk-in Refrigeration Mechanical Update – Discussed on September 2nd meeting.
- 2028 Law Enforcement Center Parking Lots Reconstruction – Future potential project.
- 2028 Courthouse Parking Lot Reconstruction – Future potential project.
- 2028 River Street Facility Parking Lot Reconstruction – Future potential project.
- 2028 Timber Drive Security Cameras Installation – Future potential project.
- 2029 Courthouse Liebert Replacement – Future potential project.
- 2029 Law Enforcement Center Access Card Reader Replacement – Future potential project.
- 2029 Courthouse Elevator Updates – Future potential project.
- 2029 Law Enforcement Modine Heaters Replacement – Future potential project.

Capital Outlay (under $50,000)

Buildings and Grounds

- 2027 Register of Deeds Security Upgrades – Kennedy stated that there are funds in the Courthouse Security Continuing Appropriation Account in the amount of $22,858. Kennedy stated that there is an old quote of $13,000 from 2024 and they are working on better numbers. Kennedy noted that at that point they will need to determine if this can be funded through their Continuing Appropriation Account.

Capital Improvement Projects (over $50,000) –

- Forestry – Project Loan Request - Discussion regarding a loan through the DNR for Forestry projects, to be paid off by using 20% of the stumpage revenue. Fried explained that this was discussed as an option for funding some of the larger

projects, such as Rozell Road construction. Nemec reported that there are many future road projects noting that there is no timeline to pay this back. Nemec stated that it is zero percent interest but repayment is approximately 20% of stumpage revenue. Nemec explained that the repairs are needed, the current plan is to spread the repairs out but noted that if they are done at one time it may be a bit cheaper. Fried stated that they should bring this back to their committee. Discussion regarding the benefits and costs of bundling the project and funding it through the loan process. Fried reported that this should be brought back at budget hearings with a cost, payment amounts and projects the committee wants to bundle.

- 2027/2028 Rozell Road Rehabilitation – Ongoing project discussed on September 2nd.
- 2027 Forestry Work Truck – 4x4 Extended Cab – Nemec reported that the old vehicle was a 2017 and is 10 years old. Fried asked if there was a reason not to purchase a used, expressing concern that the truck gets such hard use. Nemec explained that there needs to be a certain size bed, winch attachment and tow package; they did start some brief research on a used truck. Discussion regarding the process of purchasing a used vehicle and benefits of purchasing new. Fried stated that this will remain as requested but possibly revisited at the end of day.
- 2027 Boom Mower Attachment – Nemec stated that they looked into a used attachment. Nemec explained that typically when the attachments are sold as used, they are attached to existing equipment and are sold together as a package. Nemec looked into renting a Boom Mower, noting that there is a long wait list. Nemec explained that if this is not purchased, they would get on a list to rent one. Fried stated that this would remain on the list.
- 2028 Forestry Shop Repair – Future potential project.
- 2029 Cruiser's Road Rehabilitation – Future potential project.
- 2029 Zimmer Road Rehabilitation – Future potential project.

Break called at 11:03 a.m.
Return from break 11:07 a.m.

Opioid Funding Requests

Human Services

- 2027 TAD Grant Match – Human Service Director Beth Hoerchler reported that a 90 day notice needs to be given if the contract with Justice Point is not renewed. Hoerchler noted that they can be granted a waiver for that timeline, explaining that the diversion program has been in place for approximately 3 years. Fried questioned the 2027 request of $45,136, if that would be committing this for the next three years as a contracted fund match. Hoerchler stated yes. Fried noted that he understands that for this program to move forward, it needs support from both the District Attorney's office as well as the Judges. Judge Sowinski stated that she does not know if that is a correct assumption. Sowinski gave some background of how this came about. Sowinski explained that in 2019 they were offered to receive grant money and training to start this program, at that time it was declined by the judges due to workload issues. Sowinski reported that there has been work for the last 7 years putting this together, noting that all of the involved departments have been part of this process. Sowinski questioned the reason for the objection at this time. Sowinski stated that the cost to the county is small and encouraged the committee to not stop this process. Sowinski noted that budget hearings are next week. Fried

explained that this committee is not interested in putting the breaks on but the concern is spending money on something that does not happen. Fried noted that if the judges and DA are not interested in participating, the program does not happen. Sowinski stated that there are three separate programs, the Diversion Program has had many participants and there has been four successful graduates. Sowinski noted that it can take up to a year to complete the program. Sowinski reported that the second program is the OWI/Treatment Court which is in operation and there are six participants. Sowinski explained that this is the program that they would like to expand using this TAD Grant match money. Discussion regarding concerns for support of the program. Sowinski noted that the DA has an important roll to play but this could move forward if the District Attorney's office does not want to participate. Sowinski explained that she does not know if that would be the case for the Diversion Program though but would like to try. Discussion regarding the timeline of the grant and contracting. Hartman explained that in the past when the initial grants were approved, this did not bind them to future grants. Hartman reported that when the diversion program started, it was with ARPA or Opioid funds and not tax levy. Hartman stated that if this moves forward, we are then committed to five years. Sowinski expressed concern regarding being able to meet before the October 26th deadline. Discussion regarding the involvement of the District Attorney's Office and the presiding Judge. Fried stated that this committee can meet again if need be, a decision does not need to happen today. Fried expressed concern that all required participants need buy in for the program to move forward and does not want to commit funds until everything is clear. Fried noted that there needs to be communication and this decision can be delayed. Fried reported that there will be a meeting coordinated by Supervisor Jensen.

Sheriff's Office

- 2030 Squad Car video Cameras – Sheriff Hartman stated that they wanted to put this on the radar as this is the life expectancy of the current cameras. Hartman stated that this cost may actually reduce.

Opioid Funding Requests

Sheriff's Office

- PSAP Phone/Recorder/911 Call Handling – Sheriff Hartman explained that this is an upgrade to the current antiquated system. Hartman stated that they applied for a grant for this upgraded system and it is a 90/10 grant. Sheriff Hartman reported that our portion is a 10% grant match in the amount estimated at $214,628 of Opioid Funds. Hess noted that this project should be done every 10 years and is definitely due. Administrative Coordinator Tracy Hartman explained that this was reviewed by Corporation Counsel and this was determined an approved use for Opioid Funds. Fried noted this would remain on the list.

Capital Improvement Projects (over $50,000) –

Information Technology Systems Department

- 2027/2028/2029/2030 County-wide Network Infrastructure Upgrade– Discussed on September 2nd meeting.

Solid Waste

- 2027 544K Wheel Loader – Discussed on September 2nd meeting.
- 2027 Pickup Truck with Plow – Discussed on September 2nd meeting.
- 2027 Used Hook Truck – Discussed on September 2nd meeting.
- 2028 Crack Seal Pavement – Future potential project.

- 2028 Used Spotter Truck – Future potential project.
- 2029 Demo Compactor – Future potential project.

Opioid Funding Requests

Medical Examiner

- 2027 Morgue Cooler and Equipment Request – Discussed on September 2nd meeting.

Capital Outlay (under $50,000)

Buildings and Grounds

- 2027 Register of Deeds Security Upgrades – Discussed on September 2nd meeting.

Solid Waste

- 3 HP Blower and Solar Spark Flare – Discussed on September 2nd meeting.

Human Services

- 2027 Program Participation Systems (PPS) Redesign Project – Discussed on September 2nd meeting.

CIP Project review and approval: Fried stated that the CIP and Opioid totals for 2027 will be reviewed on the last day of the budget hearings. Hartman explained that the final motion will be made during budget hearings.

Public Comment: None

Dates and items for future agenda/meetings:
The next meetings are scheduled as the Budget Hearings for October 5th, 6th and 7th.

ADJOURNMENT:
Chairman Fried adjourned the meeting at 12:03 a.m.

Agenda

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

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
ASPIRUS HEALTH PLAN INC										
COBRA	28681	09/22/2026	09/17/2026	262600000101	101.58.59990.512009	416,229.00	09/22/2026	441932	416,229.00	
COBRA	28681	09/22/2026	09/17/2026	262600000233	101.58.59990.512009	2,517.00	09/22/2026	441932	2,517.00	
Total ASPIRUS HEALTH PLAN INC:									418,746.00	
ASSOCIATED BANK HSA (EFT)										
HSA CONTRIBUTION	2387	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215355	12,344.70	09/11/2026	500439	12,344.70	M
2026 SEPTEMBER 18 HSA	2387	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215355	10,806.32	09/23/2026	500449	10,806.32	M
Total ASSOCIATED BANK HSA (EFT):									23,151.02	
Boston Mutual Life Ins CO (ACH)										
LIFE INS PREMIUM	500436	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215420	1,099.53	09/22/2026	16696	1,099.53	
Total Boston Mutual Life Ins CO (ACH):									1,099.53	
BOYD PROPERTIES LLC										
SAMANTHA MCCARTY CASE # 2018SC488	500911	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215800	308.82	09/10/2026	441811	308.82	
Total BOYD PROPERTIES LLC:									308.82	
CHARTER COMMUNICATIONS										
171433701 - SPECTRUM FIBER INTERNET (FINANCE)	5998	09/22/2026	09/01/2026	171433701090126	101.58.51470.522005	1,020.00	09/23/2026	444114	1,020.00	
Total CHARTER COMMUNICATIONS:									1,020.00	
Delta Dental (EFT)										
DENTAL OCTOBER COBRA	500217	09/17/2026	10/01/2026	1108393	101.215480	14,536.44	09/25/2026	500456	14,536.44	M
Total Delta Dental (EFT):									14,536.44	
Delta Vision of Wisconsin Inc (EFT)										
VISION OCTOBER COBRA	500218	09/17/2026	10/01/2026	1108393	101.215470	1,512.81	09/25/2026	500457	1,512.81	M

M = Manual Check, V = Void Check

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
Total Delta Vision of Wisconsin Inc (EFT):									1,512.81	
EHLERS AND ASSOCIATES										
2026 CONTINUING DISCLOSURE REPORTING	29447	09/16/2026	09/15/2026	INV108142	101.58.59990.583051	500.00	09/23/2026	444121	500.00	
Total EHLERS AND ASSOCIATES:									500.00	
EMPOWER (FKA GREAT WEST)(WI DEFF COMP)										
WI ROTH DEDUCTIONS	14390	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215700	14,578.53	09/11/2026	500440	14,578.53	M
WI ROTH DEDUCTIONS	14390	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215700	15,337.42	09/25/2026	500458	15,337.42	M
Total EMPOWER (FKA GREAT WEST)(WI DEFF COMP):									29,915.95	
FRONTIER COMMUNICATIONS										
715/369-6319	6	09/08/2026	09/01/2026	September 2026	101.58.51470.522005	2,368.71	09/10/2026	441816	2,368.71	
Total FRONTIER COMMUNICATIONS:									2,368.71	
INCREDIBLEBANK - RIVER VALLEY										
BENJAMIN E RICH ONEIDA 19-CV-91	500105	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215800	23.43	09/10/2026	441820	23.43	
BENJAMIN E RICH ONEIDA 19-CV-91	500105	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215800	21.24	09/22/2026	441933	21.24	
Total INCREDIBLEBANK - RIVER VALLEY:									44.67	
INTERNAL REVENUE SERVICE EFT										
MC PAYROLL TAXES	1871	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215150	211,342.38	09/11/2026	500441	211,342.38	M
MC PAYROLL TAXES	1871	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215150	216,045.31	09/23/2026	500450	216,045.31	M
FEDERAL TAX DEPOSIT PENALTY	1871	09/22/2026	09/07/2026	CP161 2026.06.30	101.58.51990.489100	4,334.17	09/23/2026	500451	4,334.17	M
Total INTERNAL REVENUE SERVICE EFT:									431,721.86	
Kohner, Mann & Kailas, S.C.										
HURLBURT, CAMBRYA CASE # 25FJ03A	500901	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215800	466.30	09/10/2026	441823	466.30	
HURLBURT, CAMBRYA CASE # 25FJ03A	500901	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215800	465.62	09/22/2026	441934	465.62	
Total Kohner, Mann & Kailas, S.C.:									931.92	

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-PFC-RHI	29584	09/14/2026	09/10/2026	414173	401.58.57310.521901	3,104.50	09/23/2026	444139	3,104.50
Total MEAD AND HUNT INC:									3,104.50
METRO WIRELESS									
SEPTEMBER VOIP SERVICES	500810	09/02/2026	09/02/2026	23115	101.58.51470.522005	1,855.71	09/10/2026	441830	1,855.71
Total METRO WIRELESS:									1,855.71
ONEIDA CO DEPUTY SHERIFF ASSOCIATION									
UNION DUES	500434	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215800	750.00	09/10/2026	16338	750.00
Total ONEIDA CO DEPUTY SHERIFF ASSOCIATION:									750.00
ONEIDA COUNTY DEPT OF HUMAN SERVICES									
ONEIDA COUNT DEPT OF HUMAN SERVICES	8580	09/04/2026	09/04/2026	9.4.2026	101.242430	2,501.83	09/10/2026	441836	2,501.83
Total ONEIDA COUNTY DEPT OF HUMAN SERVICES:									2,501.83
PITNEY BOWES GLOBAL FINANCIAL SERVICES									
PITNEY LEASE 7/3/26 - 10/2/26	26132	08/26/2026	08/14/2026	3323055844	101.58.51460.531101	1,981.86	09/10/2026	441839	1,981.86
Total PITNEY BOWES GLOBAL FINANCIAL SERVICES:									1,981.86
REINHART BOERNER VAN DEUREN									
AUGUST INV - FDL BOND FINANCING	14192	08/26/2026	08/19/2026	13205407	101.58.59990.583051	2,790.00	09/10/2026	441840	2,790.00
Total REINHART BOERNER VAN DEUREN:									2,790.00
RHINELANDER/ONEIDA CO AIRPORT COMMISSION									
Q42026 SUBSIDY PAYMENT	35	09/02/2026	09/02/2026	4Q2026	101.58.53510.581201	49,270.25	09/10/2026	441842	49,270.25
Total RHINELANDER/ONEIDA CO AIRPORT COMMISSION:									49,270.25
SECURIAN FINANCIAL GROUP INC									
EMPLOYEE DED. SPOUSE & DEPENDENT	127	09/22/2026	09/01/2026	2026 SEPTEMBER	101.215420	9,632.19	09/22/2026	441935	9,632.19

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
Total SECURIAN FINANCIAL GROUP INC:									9,632.19	
SIKICH LLP										
2025 AUDIT - FINAL BILLING	29350	09/01/2026	08/28/2026	216887	101.58.51511.521301	12,100.00	09/10/2026	441847	12,100.00	
Total SIKICH LLP:									12,100.00	
STATE OF WI FINES & FORFEITURES EFT										
ST83 FINES, FORFEITURES, ASSESSMENT	2168	09/04/2026	09/04/2026	9.4.2026	101.242390	101,125.80	09/11/2026	500442	101,125.80	M
Total STATE OF WI FINES & FORFEITURES EFT:									101,125.80	
THE SPYGLASS GROUP LLC										
2026 CONTINGENCY CONSULTING FOR COST REDUCTION	29451	08/31/2026	08/25/2026	29502	101.58.51470.522005	5,285.88	09/10/2026	441850	5,285.88	
Total THE SPYGLASS GROUP LLC:									5,285.88	
UNITED MAILING SERVICES INC										
UMS 8/1/26 - 8/31/26	22928	09/11/2026	09/08/2026	235852	101.58.51460.531101	398.09	09/23/2026	444171	398.09	
Total UNITED MAILING SERVICES INC:									398.09	
VOYA FINANCIAL - VEBA - EFT										
VEBA	500844	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215390	4,339.42	09/11/2026	500443	4,339.42	M
VEBA	500844	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215390	4,339.42	09/23/2026	500452	4,339.42	M
Total VOYA FINANCIAL - VEBA - EFT:									8,678.84	
VOYA FINANCIAL EFT										
DEFERRED ROTH	500823	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215700	14,787.29	09/11/2026	500444	14,787.29	M
DEFFERED COMP & ROTH	500823	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215700	14,752.25	09/23/2026	500453	14,752.25	M
Total VOYA FINANCIAL EFT:									29,539.54	
WI DEPT OF ADMIN										
WI LAND PROGRAM	7283	09/08/2026	09/08/2026	9.8.2026	101.242920	6,909.00	09/10/2026	441858	6,909.00	

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 ADMIN:									6,909.00	
WI DEPT OF EMPLOYEE TRUST EFT										
ER WRS CONTRIBUTIONS	1938	08/27/2026	07/31/2026	2026 JULY	101.215210	295,148.78	09/11/2026	500445	295,148.78	M
Total WI DEPT OF EMPLOYEE TRUST EFT:									295,148.78	
WI DEPT OF REVENUE EFT										
GARNISHMENT	8014	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215800	538.78	09/11/2026	500446	538.78	M
GARNISHMENT OLSON CASE # 4691862	8014	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215800	517.17	09/23/2026	500454	517.17	M
Total WI DEPT OF REVENUE EFT:									1,055.95	
WI DEPT OF REVENUE STATE W/H EFT										
STATE WH PAYROLL TAXES	1916	09/04/2026	09/04/2026	2026 SEPTEMBER 04	101.215130	37,441.57	09/11/2026	500447	37,441.57	M
STATE WH PAYROLL TAXES	1916	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215130	38,295.14	09/23/2026	500455	38,295.14	M
Total WI DEPT OF REVENUE STATE W/H EFT:									75,736.71	
WI DEPT REV REAL EST TRANS FEE EFT										
REAL ESTATE TRANSFER FEES	10794	09/08/2026	09/08/2026	9.8.2026	101.242140	149,064.96	09/11/2026	500448	149,064.96	M
Total WI DEPT REV REAL EST TRANS FEE EFT:									149,064.96	
WI SCTF										
SAVAGE, SEBASTION 398190322	500437	09/04/2026	09/04/2026	2026 SEPTEMBER	101.215800	2,251.35	09/10/2026	441862	2,251.35	
SCHALINSKE, TRAVIS 399925050	500437	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215800	2,028.23	09/22/2026	441936	2,028.23	
Total WI SCTF:									4,279.58	
WPPA SHERIFFS UNION (ACH)										
PAYROLL UNION DUES	500433	09/04/2026	09/01/2026	29097	101.215800	1,590.00	09/10/2026	16340	1,590.00	
Total WPPA SHERIFFS UNION (ACH):									1,590.00	
YMCA OF THE NORTHWOODS										
2026 SEPTEMBER MEMBERSHIP DUES	8109	09/21/2026	09/18/2026	2026 SEPTEMBER 18	101.215802	1,258.00	09/22/2026	441937	1,258.00	

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total YMCA OF THE NORTHWOODS:									1,258.00
Grand Totals:									1,689,915.20

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	3,055.00	1,689,865.70-	1,686,810.70-
101.215110	228,302.60	.00	228,302.60
101.215120	145,691.85	.00	145,691.85
101.215130	75,736.71	.00	75,736.71
101.215150	53,393.24	.00	53,393.24
101.215210	295,148.78	.00	295,148.78
101.215310	381,163.00	.00	381,163.00
101.215355	23,151.02	.00	23,151.02
101.215390	8,678.84	.00	8,678.84
101.215410	34,482.00	.00	34,482.00
101.215420	10,731.72	.00	10,731.72
101.215470	1,512.81	.00	1,512.81
101.215480	14,536.44	.00	14,536.44
101.215700	59,455.49	.00	59,455.49
101.215800	8,960.94	.00	8,960.94
101.215802	1,258.00	.00	1,258.00
101.242140	149,064.96	.00	149,064.96
101.242390	101,125.80	.00	101,125.80
101.242430	2,501.83	.00	2,501.83
101.242920	6,909.00	.00	6,909.00
101.58.51460.531101	2,379.95	.00	2,379.95
101.58.51470.522005	10,530.30	.00	10,530.30
101.58.51511.521301	12,100.00	.00	12,100.00
101.58.51990.489100	4,334.17	3,055.00-	1,279.17
101.58.53510.581201	49,270.25	.00	49,270.25
101.58.59990.512009	6,156.00	.00	6,156.00
101.58.59990.583051	3,290.00	.00	3,290.00
401.211100	.00	3,104.50-	3,104.50-

GL Account	Debit	Credit	Proof
401.58.57310.521901	3,104.50	.00	3,104.50
Grand Totals:	1,696,025.20	1,696,025.20-	.00

Reviewed by: _____

Date: _____ / _____ / _____

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

End.GLPeriod 926 AND [Report].FormattedAccountNumber 101.58.50000.000000{-}101.58.59999.999999

Account Header	Account Title	Account Number	YTD	Budget	Variance	% Budget
		Fund101 - GENERAL FUND				
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS(E)	101.58.51460.523203	.00	2,200.00	2,200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT(E)	101.58.51460.531101	49,966.78	70,100.00	20,133.22	71.27%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE(E)	101.58.51460.531302	88.46	200.00	111.54	44.23%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX(E)	101.58.51470.522005	55,700.08	72,000.00	16,299.92	77.36%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS(E)	101.58.51480.523203	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING(E)	101.58.51480.531103	90.60	.00	-90.60	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE (E)	101.58.51510.511101	137,286.24	141,400.00	4,113.76	97.09%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE(E)	101.58.51510.511102	2,752.00	60,000.00	57,248.00	4.58%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES(E)	101.58.51510.511103	5.61	1,500.00	1,494.39	0.37%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY(E)	101.58.51510.512001	12,043.66	18,000.00	5,956.34	66.90%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE(E)	101.58.51510.512002	27,036.10	15,500.00	-11,536.10	174.42%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE (E)	101.58.51510.512004	3,110.29	12,500.00	9,389.71	24.88%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE(E)	101.58.51510.512005	339.23	1,000.00	660.77	33.92%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION(E)	101.58.51510.512006	225.27	400.00	174.73	56.31%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX(E)	101.58.51510.522005	583.21	800.00	216.79	72.90%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT(E)	101.58.51510.531101	854.20	800.00	-54.20	106.77%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION (E)	101.58.51510.531102	.00	100.00	100.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING(E)	101.58.51510.531103	422.18	800.00	377.82	52.77%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING (E)	101.58.51511.521301	63,270.00	80,000.00	16,730.00	79.08%

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Account Header	Account Title	Account Number	YTD	Budget	Variance	% Budget
		Fund101 - GENERAL FUND				
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS(E)	101.58.51460.523203	.00	2,200.00	2,200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT(E)	101.58.51460.531101	49,966.78	70,100.00	20,133.22	71.27%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE(E)	101.58.51460.531302	88.46	200.00	111.54	44.23%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX(E)	101.58.51470.522005	55,700.08	72,000.00	16,299.92	77.36%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS(E)	101.58.51480.523203	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING(E)	101.58.51480.531103	90.60	.00	-90.60	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE (E)	101.58.51510.511101	137,286.24	141,400.00	4,113.76	97.09%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE(E)	101.58.51510.511102	2,752.00	60,000.00	57,248.00	4.58%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES(E)	101.58.51510.511103	5.61	1,500.00	1,494.39	0.37%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY(E)	101.58.51510.512001	12,043.66	18,000.00	5,956.34	66.90%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE(E)	101.58.51510.512002	27,036.10	15,500.00	-11,536.10	174.42%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE (E)	101.58.51510.512004	3,110.29	12,500.00	9,389.71	24.88%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE(E)	101.58.51510.512005	339.23	1,000.00	660.77	33.92%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION(E)	101.58.51510.512006	225.27	400.00	174.73	56.31%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX(E)	101.58.51510.522005	583.21	800.00	216.79	72.90%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT(E)	101.58.51510.531101	854.20	800.00	-54.20	106.77%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION (E)	101.58.51510.531102	.00	100.00	100.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING(E)	101.58.51510.531103	422.18	800.00	377.82	52.77%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING (E)	101.58.51511.521301	63,270.00	80,000.00	16,730.00	79.08%

End.GLPeriod 926 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Header	Account Title	Account Number	YTD	Budget	Variance	% Budget
		Fund101 - GENERAL FUND				
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OTHER EMPLOYER CONTRIBUTIONS(E)	101.58.59990.512009	10,025.00	.00	-10,025.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-VACANCY/REDUCTION(E)	101.58.59990.513901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-COLA ADJUSTMEN(E)	101.58.59990.513902	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-HEALTH / FRINGE A(E)	101.58.59990.513904	.00	194,248.00	194,248.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OTHER PROFESSIONAL SERVICES(E)	101.58.59990.521901	3,136.69	99,700.00	96,563.31	3.14%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	CONTRACTUAL PROGRAMS (E)	101.58.59990.521910	.00	109,497.00	109,497.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	BANK SERVICE CHARGES(E)	101.58.59990.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY RELATED EXPENSES(E)	101.58.59990.583051	5,972.50	96,000.00	90,027.50	6.22%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	HUMAN SERVICES TRANSITION(E)	101.58.59990.583052	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	CHG ACCOUNTING ASSUMPTION(E)	101.58.59990.583200	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	OPERATING TRANSFER(E)	101.58.59990.711002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTIGENCIES - RESERVE FOR CONTINGENCY	RESERVE FOR GEN FUND EXPE(E)	101.58.59990.721010	.00	.00	.00	100.00%
AccountTypeExpenditure			**19,134.19**	**499,445.00**	**480,310.81**	

Agenda

Oneida County
Investment Report [6]

Sep-26

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP [1]	614,414			1,925	616,339	3.810%
American Deposit Mgt - General Fd [2]	893,940			2,579	896,519	3.510%
American Deposit Mgt - Opioid Fd [2]	940,757		(1,717)	2,709	941,750	3.510%
Dana Investment Advisors [3]	7,888,784			(28,090)	7,860,694	-4.270%
Ehlers Public Finance [4]	7,782,136			(51,240)	7,730,896	7.900%
Wisc. Investment Series Coop [5]	7,614,739			(60,925)	7,553,813	-9.601%
Total	**$ 25,734,770**	**$ -**	**$ (1,717)**	**$ (133,042)**	**$ 25,600,011**	**-1.41%**

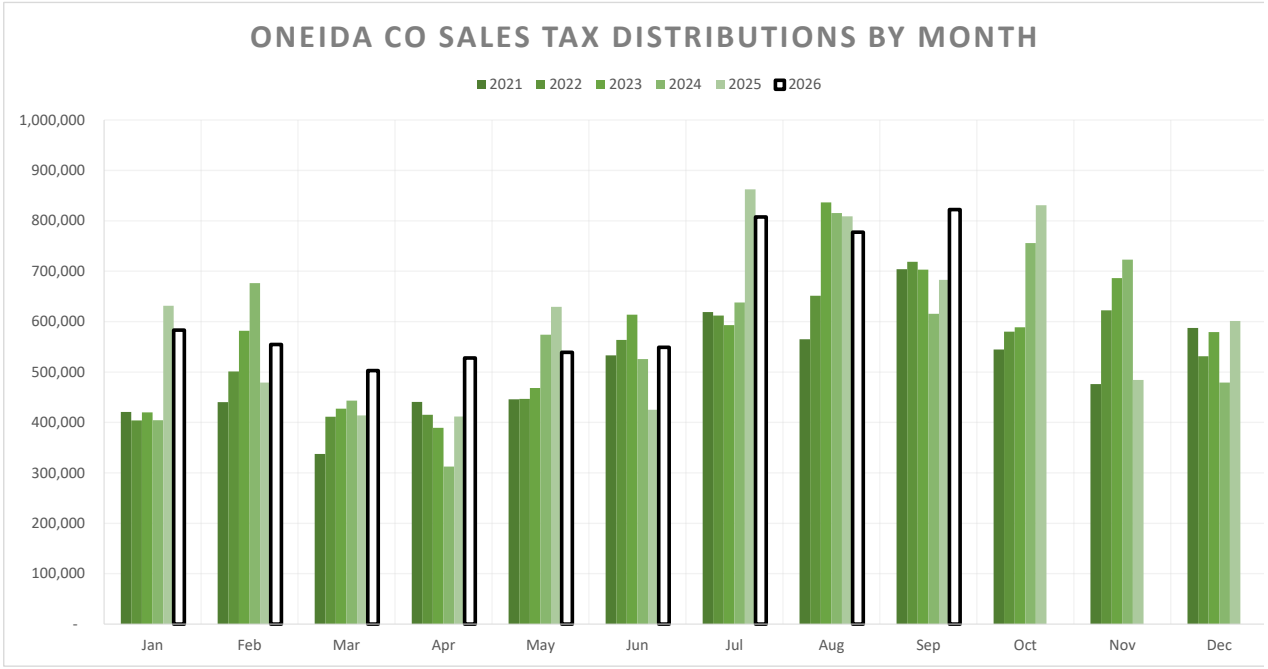
Year-To-Date 2026

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP [1]	599,569	-	(45)	16,815	616,339	3.703%
American Deposit Mgt - General Fd [2]	879,422	4,582	(10,350)	22,866	896,519	3.510%
American Deposit Mgt - Opioid Fd [2]	938,990	22,500	(43,831)	24,090	941,750	3.510%
Dana Investment Advisors [3]	7,692,238	-	-	168,456	7,860,694	2.337%
Ehlers Public Finance [4]	7,652,280	-	-	78,617	7,730,896	3.928%
Wisc. Investment Series Coop [5]	7,523,019	-	-	30,794	7,553,813	0.405%
Total	**$ 25,285,518**	**$ 27,082**	**$ (54,226)**	**$ 341,637**	**$ 25,600,011**	**2.09%**

Notes

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

Agenda



Sales Tax Distributions by Month

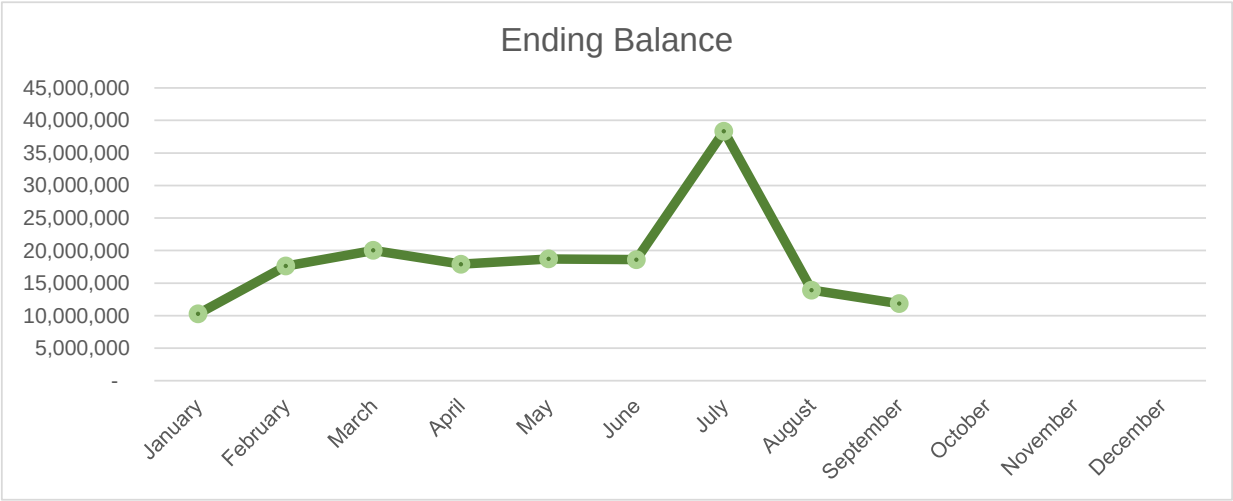
		2021	2022	2023	2024	2025	2026
Jan		420,899	404,107	420,049	404,380	631,495	583,011
Feb		440,390	501,151	581,804	676,612	479,199	554,539
Mar		337,383	411,163	427,402	443,215	414,170	502,985
Apr		440,684	415,204	389,398	312,431	412,001	527,908
May		445,715	446,697	468,273	573,931	629,422	539,172
Jun		533,259	563,546	613,723	525,561	425,266	549,152
Jul		618,908	612,151	593,004	638,215	862,453	807,581
Aug		565,100	651,494	836,594	815,565	808,832	777,469
Sep		703,930	718,692	703,180	615,583	683,017	822,277
Oct		544,833	580,311	588,767	755,779	830,892	
Nov		476,000	622,264	686,319	723,216	484,521	
Dec		587,322	531,460	579,376	479,100	601,326	
Total	**$**	**6,114,422**	**$ 6,458,240**	**$ 6,887,889**	**$ 6,963,589**	**$ 7,262,594**	**$ 5,664,094**
Annual Budget		4,800,000	5,500,000	6,400,000	7,060,000	7,050,000	7,305,000
% of Budget		116%	127%	117%	108%	103%	78%
% Chg vs PY	N/A		6%	7%	1%	4%	-22%

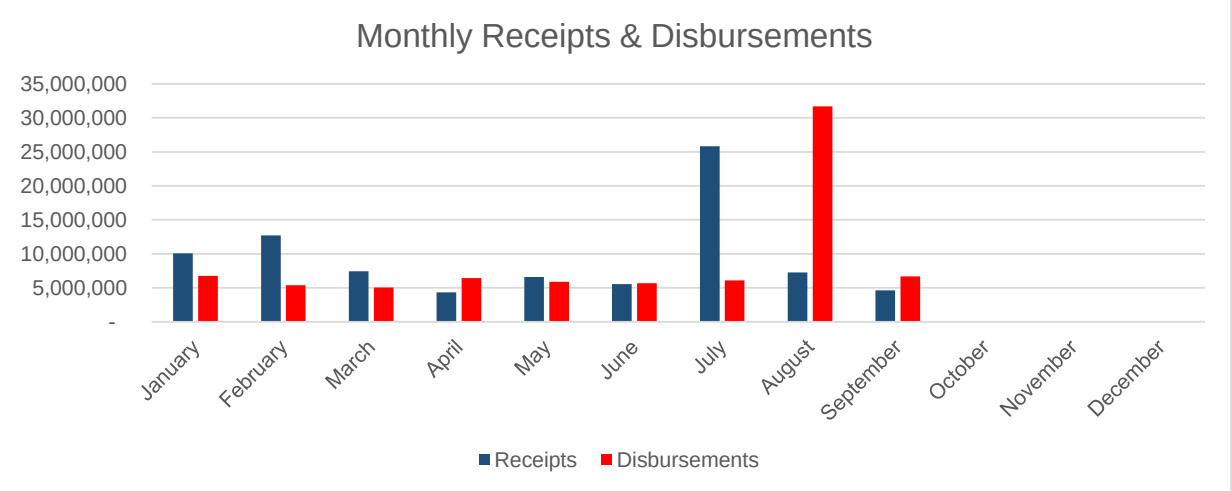
Source: WDOR, Monthly County Sales Tax Distributions

Agenda

Oneida County
2026 Checking Account

Month	Beginning Balance	Receipts	Disbursements	Ending Balance
January	6,931,057	10,092,208	6,747,111	10,276,154
February	10,276,154	12,726,122	5,375,091	17,627,185
March	17,625,766	7,440,081	5,041,512	20,024,334
April	20,024,334	4,320,003	6,434,901	17,909,437
May	17,967,625	6,612,317	5,863,836	18,716,107
June	18,716,107	5,566,612	5,685,434	18,597,284
July	18,597,284	25,845,324	6,100,164	38,342,445
August	38,342,445	7,263,900	31,695,110	13,911,234
September	13,911,234	4,619,989	6,696,123	11,835,100
October				
November				
December				
Year To Date	6,931,057	84,486,556	79,639,281	11,778,332
Average		*9,387,395*	*8,848,809*	





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

Opioid Settlement Fund Tracking

Date	Settlement Payments	Interest Income	Project Expenses	Account Balance
2022	**248,535.13**	**1,162.35**	**-**	**249,697.48**
2023	**64,700.02**	**14,107.50**	**-**	**328,505.00**
2024	**391,736.90**	**45,239.67**	**-**	**765,481.57**
2025	**147,225.33**	**33,864.40**	**(26,977.41)**	**919,593.89**
1/31/2026		2,708.92		922,302.81
2/28/2026		2,535.62		924,838.43
3/31/2026		2,696.98	(19,396.50)	908,138.91
4/30/2026		2,660.63	(22,648.77)	888,150.77
5/31/2026	22,500.31	2,683.02	(68.49)	913,265.61
6/30/2026		2,690.67		915,956.28
7/31/2026		2,698.43		918,654.71
8/31/2026		2,706.21		921,360.92
9/30/2026		2,709.07	(1,716.88)	922,353.11
10/31/2026				922,353.11
11/30/2026				922,353.11
12/31/2026				922,353.11
2026	**22,500.31**	**24,089.55**	**(43,830.64)**	**922,353.11**
TO DATE	**874,697.69**	**118,463.47**	**(70,808.05)**	**922,353.11**

Opioid Settlement Fund Summary	
April 30, 2026	
Settlement Payments	874,697.69
Interest Earnings	105,124.53
Qualified Expenses	(49,694.67)
Cash Balance	930,127.55

Opioid Settlement Fund Summary	
April 30, 2026	
Settlement Payments	874,697.69
Interest Earnings	105,124.53
Approved Projects	(169,288.26)
Uncommitted Fund Balance	810,533.96

Approved Project #1

COMPLETE

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

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

Approval Project #2

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

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

Approval Project #3

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

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

Approved Project #4

COMPLETE

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

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

Approval Project #5			
Resolution # 80-2025 - Hearing Room Improvements. A/C # 211.58.56720.699211			
Approved	$ 22,717.26		
Expended		*$*	*22,717.26*
Unspent		*$*	-

Approval Project #6			
Resolution #81-2025 - Peer Support LTE Positions. A/C # 211.58.56720.584005			
Approved	$ 26,393.00		
Expended		*$*	-
Unspent		*$*	*26,393.00*

Approval Project #7			
Resolution #10-2026 - Treatment Alternative and Diversion (TAD) Grant Writer. A/C # 211.58.56720.521904			
Approved	$ 11,200.00		
Expended		*$*	-
Unspent		*$*	*11,200.00*

Approval Project #8			
Resolution #30-2026 - Behavioral Health Therapist Positions. A/C #211.58.56720.531489			
Approved	$ 43,980.00		
Expended		*$*	-
Unspent		*$*	*43,980.00*

TOTAL PROJECTS			
Approved	$ 169,288.26		
Expended		*$*	*49,694.76*
Unspent		*$*	*119,593.50*

Agenda

RESOLUTION #

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

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over $400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be $1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is $921,360.92 as of August 31, 2026; and

WHEREAS, the Oneida County Medical Examiner has indicated the lack of a County toxicology lab refrigerator, extensive transport costs and need for a lockable refrigerator with accurate holding temperatures; and

WHEREAS, The Oneida County Medical Examiner has indicated a county cooler will enable optimal documentation and security pertaining to the chain of custody, reduce time and travel costs and provide a secure and private space for necessary toxicology draws for exams, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2027 budget.

Vote Required: Majority = _____ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____, Date: _____

Approved for presentation to the County Board by the Executive Committee this _____ day of October 2026.

Consent Agenda Item: _____YES _____NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

☐ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
_____ Supervisor Billy Fried	☐	☐	☐
_____ Supervisor Scott Holewinski	☐	☐	☐
_____ Supervisor Ted Cushing	☐	☐	☐
_____ Supervisor Michael Tautges	☐	☐	☐
_____ Supervisor Dan Hess	☐	☐	☐
_____ Supervisor Debbie Condado	☐	☐	☐
_____ Supervisor Russ Fisher	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this _____ day _____, 2026.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

Oneida County

Opioid Settlement Funding Request Form

2027 - 2029

Purpose: Form used to request preliminary approval for the use of Opioid Settlement Funds allocated to Oneida County in accordance with Wisconsin Act 57 of 2021. Detail on permitted opioid related expenditures available by request.

	Project Overview
Project Title	Morgue Cooler and Equipment Request
Department(s)	Medical Examiner
Proj. Manager(s)	Cambrya Hurlburt

select one	Committee of Jurisdiction Ranking
x	High - resolves serious health/public safety opioid-related crisis; has a widespread impact; ancillary benefits are well-defined; reduces and/or does not burden ongoing operating budget(s).
	Medium - provides short-term fix for existing opioid-related issue; addresses anticipated health/public safety opioid-related concern; serves broad community needs; impact on operating budget is minimal.
	Low - address an issue indirectly correlated to the opioid abuse; new project or program which may require long-term funding; impact on larger community is minimal; will require on-going operating budget support.

select one	Expenditure Category
	Treatment (support treatment & recovery; connect to care criminal-justice /parent / neonatal)
	Prevention (appropriate prescribing/dispensing; misuse of opioids; prevent overdose)
x	Other Strategies (first responders; leadership/planning; training; research)

Project Description & Justification

The Medical Examiner's Office requests funding for a morgue cooler with working accessories, bariatric transport cots with working accessories, and a lab grade toxicology refrigerator. We currently lack a toxicology lab refridgerator for holding samples. Best practice standards for accurate testing, safety, and security require a lockable refrigerator with accurate holding temperatures. Our transport cots are narrow and well used and eventually will come to the end of their service life and need replacement. They are often inadequate for worker safety and dignified transport of larger decedents in overdose cases. We currently borrow morgue space from surrounding hospitals. A county morgue cooler will enable optimal documentation and security pertaining to of chain of custody, reduce time and travel cost, and provide a secure and private space for necessary toxicology draws and exams. Supplying this equipment will enable the Medical Examiner's Office to use best practice to safely and efficiently manage rising opioid -related case loads, ensure accurate toxicology testing, maintain dignity for decedents and families, and strengthen overdose surveilance data and chain of custody requirements in support of Oneida County's opioid abatement goals.

Cost & Funding Summary

	Prior Yr Funding	2027	2028	2029	Project Total
Opioid Funds		100,000.00			$ 100,000.00
Dept. Fund Balance					$ -
Tax Levy					$ -
Other (grant)					$ -
Total	$ -	$ 100,000.00	$ -	$ -	$ 100,000.00

Agenda

Opioid Abatement Funds for Medical Examiner Infrastructure

MORGUE COOLER - TOXICOLOGY REFRIGERATOR - BARIATRIC TRANSPORT COTS

Agenda

Role of the Medical Examiner's Office

Investigate and certify overdose deaths

Conduct toxicology analysis and track drug trends

Generate critical public health data for prevention and response

Support grieving families and coordinate with community partners

Key frontline partner in mitigation of the opioid epidemic

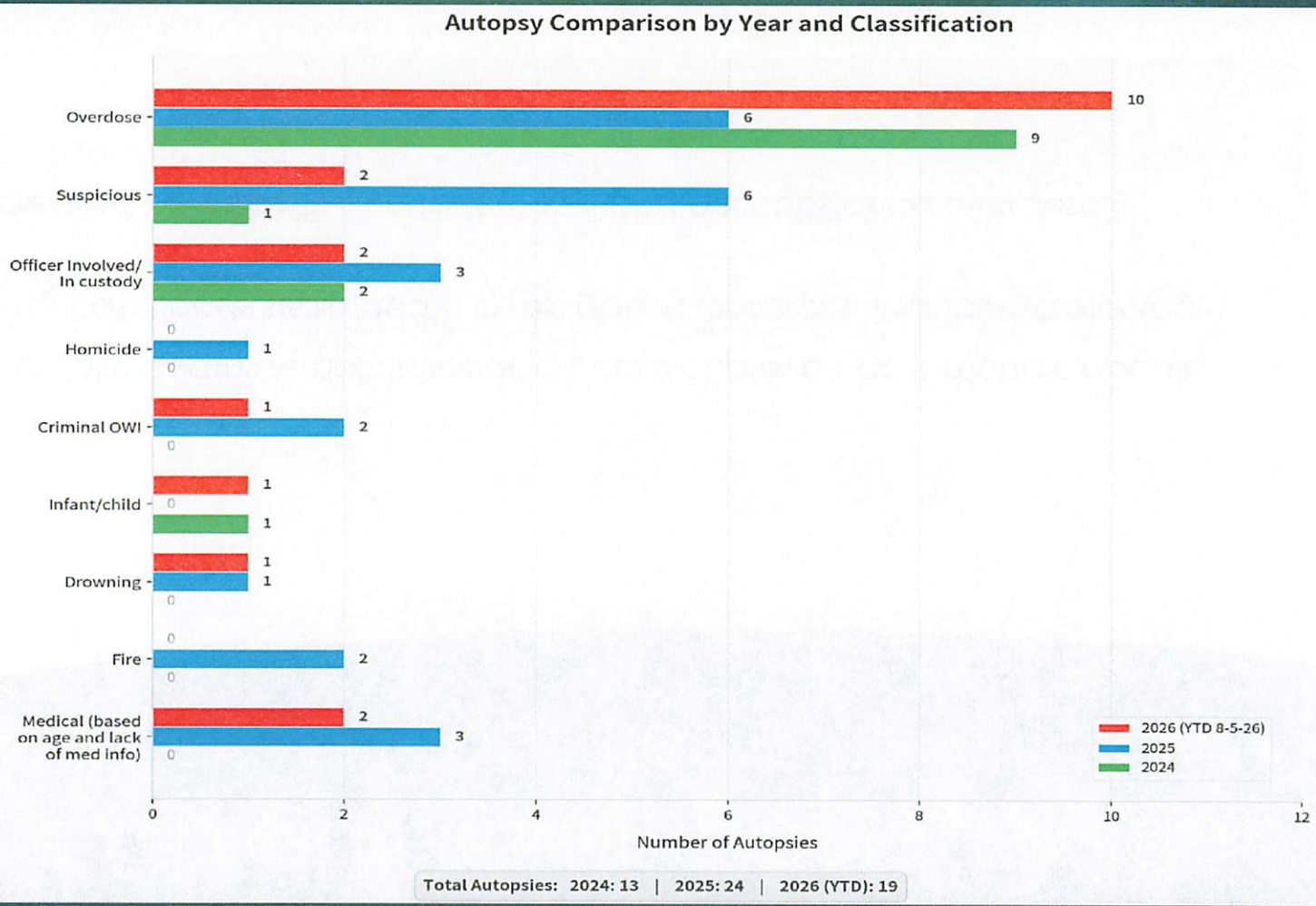
Strong ME infrastructure= Better data, faster insights, and more effective use of abatement funds.

Agenda

The Opioid Crisis in Oneida, Vilas, and Forest Counties

- Overdose deaths remain a leading cause of preventable mortality locally
- Rising case loads strain death investigation resources, including toxicology and body handling
- Increased complexity due to fentanyl and polysubstance overdose.

Agenda


Autopsy Comparison by Year and Classification
Overdose
10
6
9
Suspicious
2
6
1
Officer Involved/ In custody
2
3
2
Homicide
0
1
0
Criminal OWI
1
2
0
Infant/child
1
0
1
Drowning
1
1
0
Fire
0
2
0
Medical (based on age and lack of med info)
2
3
0
2026 (YTD 8-5-26)
2025
2024
0
2
4
6
8
10
12
Number of Autopsies
Total Autopsies: 2024: 13 | 2025: 24 | 2026 (YTD): 19

Agenda

Equipment Needs and Rationale

Transport Cots

Lab Grade Toxicology Fridge

Morgue Cooler

Agenda

Wider Transport Cots

- Safely accommodate larger bodies- increasingly common in overdose deaths
- Reduce risk of staff injury during transport and loading
- Improve dignity and professionalism in handling
- Essential for modern bariatric needs in death investigations



Agenda

Lab Grade Toxicology Fridge

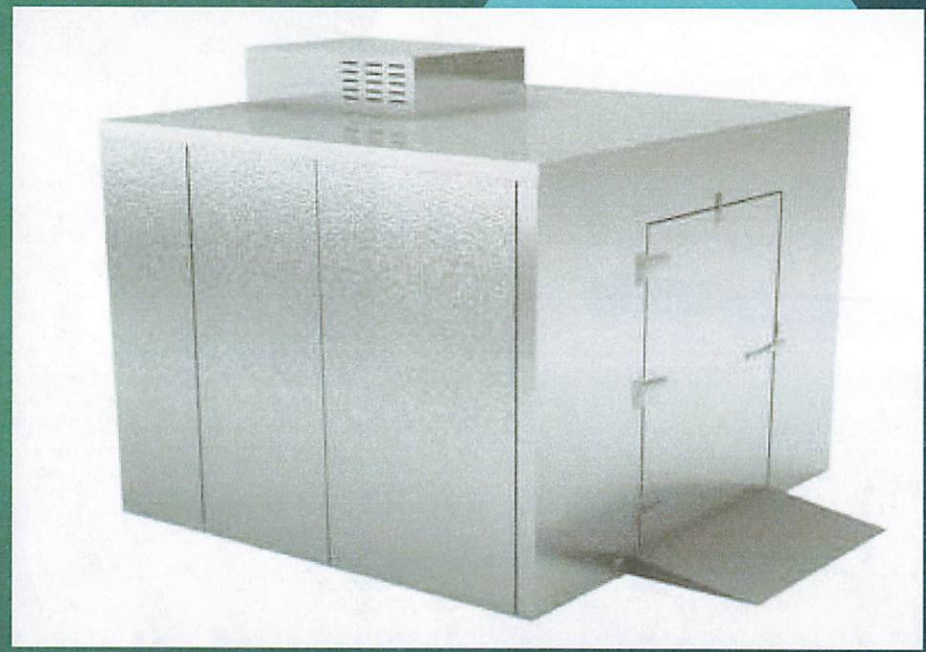
- Dedicated refrigeration for blood and tissue samples
- Maintains proper temperature for accurate toxicology testing
- Supports chain of custody requirements, security, and privacy



Agenda

Morgue Cooler

- Additional capacity for increased caseloads
- Maintains body integrity during investigation, release, and maintains best practice in secure chain of custody
- Supports dignified operations



Agenda

Alignment with Opioid Abatement Funds

- Directly supports allowable uses under national opioid settlement guidelines
- Enhances toxicology capacity and death investigation infrastructure
- Improves surveillance and response to overdose trends
- Maintains dignity for the deceased and support for the grieving families through timely, professional operations
- Precedent: Other counties have successfully used these funds for similar ME equipment
- Responsible, targeted use of Oneida County's abatement dollars

Agenda

Budget and Projected Impact

Wider transport cots, working accessories and cot bed ramps,

Lab Grade Toxicology Fridge,

Morgue Cooler and refrigeration unit with install, roller racks, body boards, rolling cart, scissors lift,

Garage security and usage needs including security camera, necessary electrical, and secure garage door

Total Estimated Costs with added contingency= $85,000

Agenda

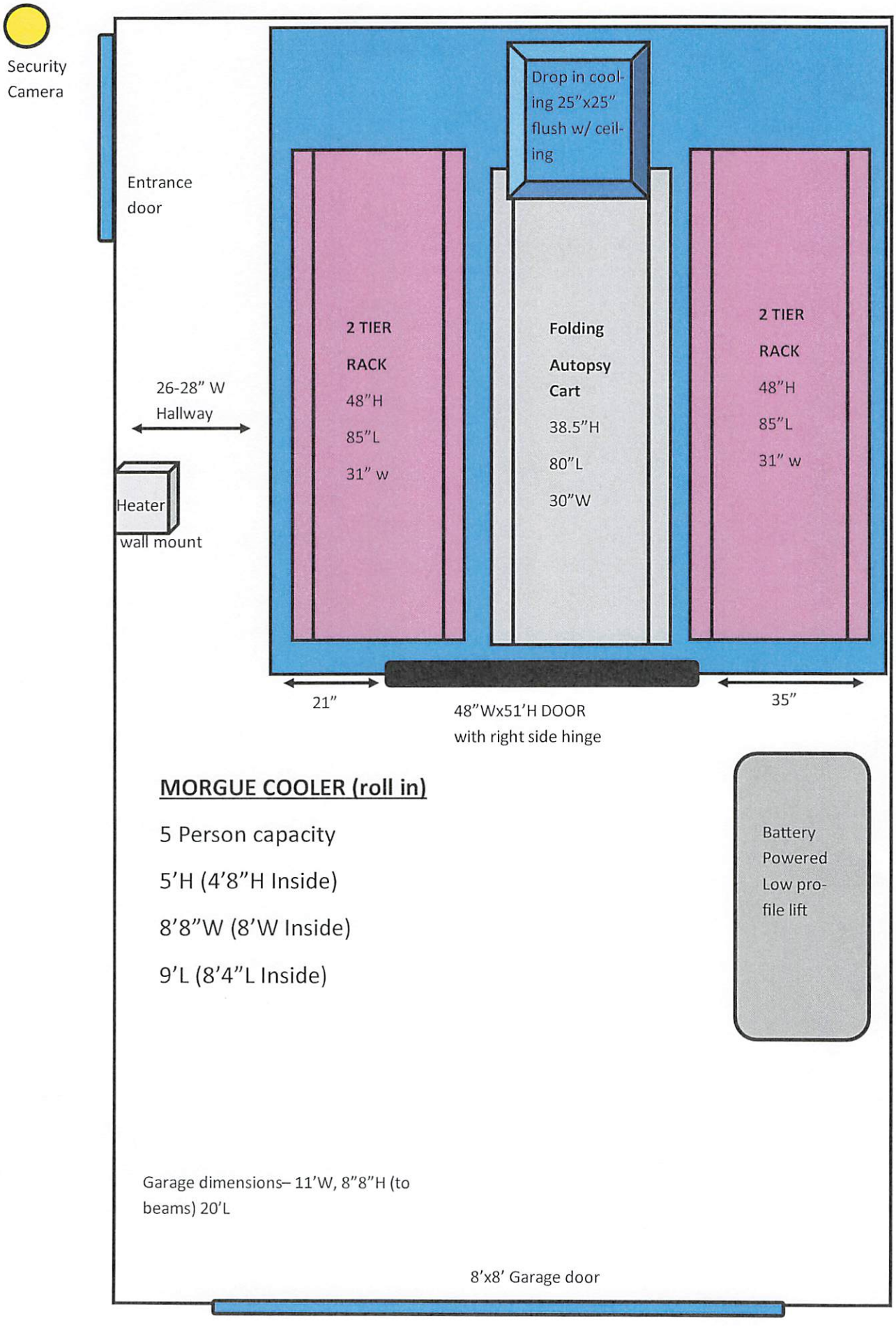
Opioid Request – ME Office

Cost Estimate Breakdown

Item	Amount
Morgue Cooler	$20,000
Lift	$6,500
Ferno Cots (2)	$11,000
Cot Bed Ramps (4)	$5,000
Cot Covers (2)	$550
Stainless Steel Rack	$3,000
Roller Rack	$2,000
Body Boards (4)	$800
Folding Body Table	$2,000
Lab Cooler	$1,700
Garage Door	$5,000
Electric / Relocate Heater	$6,000
Camera / Licensing and Install	$3,000
Shipping	$4,300
Subtotal	**$70,850**
Contingency	**$14,150**
Total	**$85,000**

Prepared: August 7, 2026

Agenda



MORGUE COOLER (roll in)

5 Person capacity

5'H (4'8"H Inside)

8'8"W (8'W Inside)

9'L (8'4"L Inside)

Garage dimensions– 11'W, 8"8"H (to beams) 20'L

Agenda

Jillian M. Pfeifer
District Attorney

Ben Meyer
Assistant District Attorney

DISTRICT ATTORNEY
ONEIDA COUNTY
Courthouse Building
P.O. Box 400
Rhinelander, Wisconsin 54501-0400
Telephone (715) 369-6133
Fax (715) 369-6215

Bekah Meier
Victim/Witness Coordinator
Anna M. Zwaard
Lisa D. Gonzalez
Janis Clark
Administrative Support

August 04, 2026

To whom it may concern:

I am aware that the Oneida County Medical Examiner, Cambrya Hurlburt, is making a budget request to install a morgue in the Oneida County Courthouse. I am writing to inform the County Board and sub-committees that I am in support of Ms. Hurlburt's request.

First, a morgue in the Oneida County Courthouse is a substantially more reliable way of ensuring chain of custody. In all criminal cases, maintaining chain of custody is a necessary component of a criminal prosecution. Chain of custody ensures that the evidence in the case has not been altered, exchanged or tampered with. To maintain a complete chain of custody, all 'links' (persons who have had access to or have handled the evidence) in the chain must be properly identified and documented. In instances of a decedent being secured at a morgue, proper documentation of chain of custody would involve secure and limited access to the morgue, with access only permitted by authorized employees of the medical examiner's office, and documentation of any and all individuals who have access to morgue while a decedent is secured at the morgue until being transported for autopsy. The State's failure to establish proper chain of custody at trial can be fatal to the prosecution and result in a not guilty verdict. For this very reason, having a morgue at the Oneida County Courthouse is preferred by my office. Currently, decedents are being kept at the local hospitals and this is incredibly problematic in maintaining chain of custody because both the Oneida county Medical Examiner, and her staff, and hospital employees have access. Hospital employees having access to the morgue raises significant concerns in terms of who and when said employees access the morgue resulting the State's inability to establish a complete chain of custody during the prosecution of the case.

Second, the number of suspicious deaths have increased over the years which also means the number of autopsies performed has also increased. As a practical matter, allowing Ms. Hurlburt to have the ability to secure decedents at the courthouse, where her office is located, in a central part of the county, appears to be more efficient than Ms. Hurlburt traveling to one of the three hospitals in Oneida county to pick up the decedent before then transporting the decedent to autopsy.

If you have any questions, please do not hesitate to contact me.

Thank you,

/s/ Jillian Pfeifer

Jillian M. Pfeifer
State Bar No. 1097483
District Attorney
Oneida County, WI

Agenda

ONEIDA COUNTY SHERIFF'S OFFICE

Grady M. Hartman
Sheriff

Terri M. Hook
Chief Deputy

August 4, 2026

Cambrya Hurlburt
Oneida County Medical Examiner's Office
1 South Oneida
Rhinelander, WI 54501

Hello Cambrya,

I am aware that you are seeking approval from the Public Safety Committee and ultimately the Oneida County Board of Supervisors to establish a secure morgue space. I am writing in support of this endeavor. Fortunately, we do not have many homicides in Oneida County, but when we do, having a secure place to store the bodies until they are taken for autopsy is very important. In the past, we have used the hospital's space. This is not the best situation as we, the Sheriff's Office or the Medical Examiner's Office, cannot control the chain of custody or who has access to the morgue space. The best situation for us would be that the body be stored in a place where our two offices can control who has access to the body. For this reason, I believe the creation of a secure morgue space would be beneficial to the Sheriff's Office and the citizens of Oneida County. I am aware that your office provides services for Forest County and Vilas County as well. This secure morgue space will be beneficial to their county law enforcement as well. If there is anything further you need, please let me know.

Sincerely,

Sheriff Grady Hartman

2000 East Winnebago Street
Rhinelander, WI. 54501

Telephone: (715) 361-5100

Agenda

FOREST COUNTY SHERIFF'S OFFICE

100 South Park Avenue
Crandon, WI 54520

Phone: (715) 478-3331
Fax: (715) 478-3535

JEFFERY MARVIN
SHERIFF

ALEX WALRATH
CHIEF DEPUTY

To Whom It May Concern:

Several Forest County Sheriff's Office Staff have had recent conversation with Chief Medical Examiner Cambrya Hurlburt regarding a possible designated morgue specifically for the use and custody of the Oneida County Medical Examiners Office.

We believe this designated site would strengthen chain of custody, efficiency, security, and provide an isolated and safe area for her and staff to perform essential exams, photography and toxicology testing; ensuring reliable and credible results for use in Forest County Investigations and Prosecutions.

Although we may not be able to support additional funding for such a site; we do support a designated site for utilization of the duties of the Oneida County Medical Examiner's Office.

Respectfully,

Jeffry A Marvin

Sheriff Jeffery Marvin
Forest County Sheriff
100 South Park Ave.
Crandon, WI 54520

Agenda



October 9, 2026

TECHNICAL Proposal to provide professional audit services to:

Oneida County, Wisconsin

Prepared by:
Jonathan (Jon) Trautman, CPA, Principal
jon.trautman@CLAconnect.com
Direct 920-455-4312

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

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Agenda

CliftonLarsonAllen LLP
CLAconnect.com

1. Cover Letter

Via email submittal only

October 9, 2026

Heather Marheine, Finance Director
Oneida County, Wisconsin
1 S. Oneida Ave.
Rhinelander, Wisconsin 54501
hmarheine@oneidacountywi.gov

Dear Ms. Marheine:

Thank you for inviting us to propose. We look forward to the opportunity to provide services to Oneida County, Wisconsin (the County).

Firm name, address, and primary contact

CliftonLarsonAllen LLP (CLA)
311 Financial Way, Suite 100
Wausau, WI 54401

Primary Contact: Jonathan (Jon) Trautman, CPA, Principal
Phone: 920-455-4312 | Email: jon.trautman@CLAconnect.com

Statement of interest and commitment to the schedule

CLA is pleased to submit this proposal in relation to providing audit services for the years ended December 31, 2026 – 2030. We are genuinely interested in working with the County to provide the high-quality, responsive, and value-driven services outlined in the solicitation. Our team brings deep experience, proven methodologies, and a commitment to a collaborative engagement. We understand the importance of this engagement to your organization's goals, and we are fully prepared to dedicate the appropriate resources, experience, and attention needed to foster a successful outcome. We appreciate the opportunity to compete for this work and look forward to the potential of advancing your mission through this engagement.

We confirm our full commitment to meeting the schedule, milestones, and deadlines and any subsequent project planning discussions. Our team is prepared to commence work immediately upon award, and we have allocated the necessary personnel and resources to make sure of timely delivery of all tasks, deliverables, and reporting requirements. We recognize the importance of adhering to the project timeline and will proactively manage workflow, staffing, and communication to maintain schedule integrity throughout the engagement.

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement.

Agenda

The following differentiators are offered for the County's consideration:

- **Industry-specialized insight and resources** – As one of the nation's leading professional services firms, and one of the largest firms who specialize in regulated industries, CLA has the experience and resources to assist the County with their audit needs. In addition to your experienced local engagement team, the County will have access to one of the country's largest and most knowledgeable pools of regulated industry resources.
- **Local Resources** – The audit will be led by professionals from our Wausau, Wisconsin office who are familiar with the unique challenges facing governments in the Wisconsin Northwoods. In addition, all audit work will be performed by team members in Wisconsin or based within the United States of America and not outsourced to other countries.
- **OMB *Uniform Guidance (UG)* experience** – CLA performs single audits for hundreds of organizations annually, ranking top in the nation for the number of single audits performed by any CPA firm. The single audit requires a specific set of skills to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services.
- **Strong methodology and responsive timeline** – In forming our overall audit approach, we have carefully reviewed the information made available and considered our experience and work with similar clients. Our local government clients are included amongst the more than 3,700 governmental organizations we serve nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. The work plan also reduces disruption of your staff and operations and provides a blueprint for timely delivery of your required reports.
- **Communication and proactive leadership** – The County will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team stay abreast of key issues at the County and take an active role in addressing them.
- **A focus on providing consistent, dependable service** – We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the County will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.
- **Fresh perspective** – By engaging CLA, the County will benefit from a fresh look at its business operations, information systems, and financial risk management policies and procedures. You will be served by an engagement team with enthusiasm and a desire to meet and exceed expectations. We are confident that our industry experience will bring to the County new ideas, creative approaches, and fresh opportunities to meet the financial management and accountability challenges before the County.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can come to appreciate when we exceed expectations. Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP



Jonathan (Jon) Trautman, CPA, Principal
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Agenda

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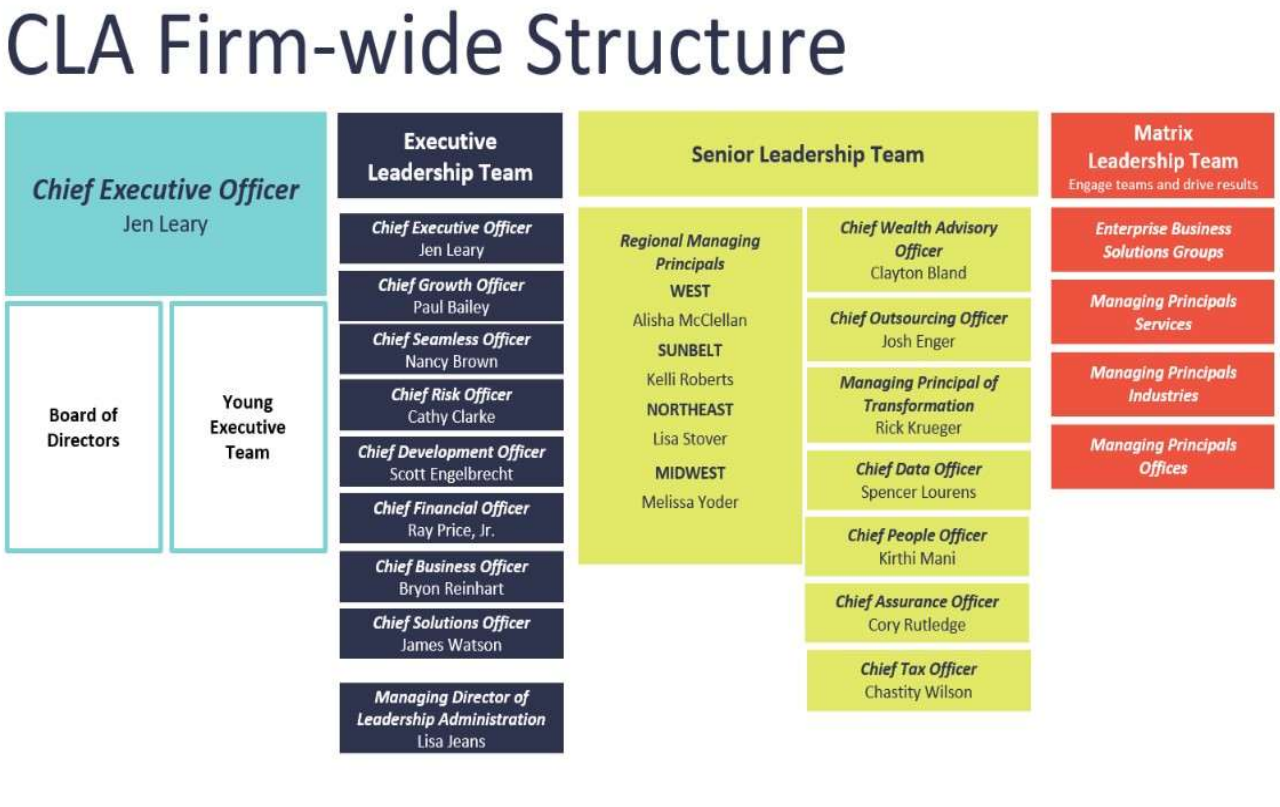
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2. Firm Profile and Qualifications

Firm organizational structure

CLA is a national professional services firm built around five primary areas of focus — public accounting, wealth advisory, audit, digital solutions and consulting and outsourcing — all highly integrated and seamless in capabilities and delivery of services.

We have developed the credibility, reputation, and resources of a leading professional services firm while working hard to maintain the individualized service of a smaller firm. Our emphasis is on serving privately held businesses and their owners, as well as governmental and nonprofit organizations.



License to practice

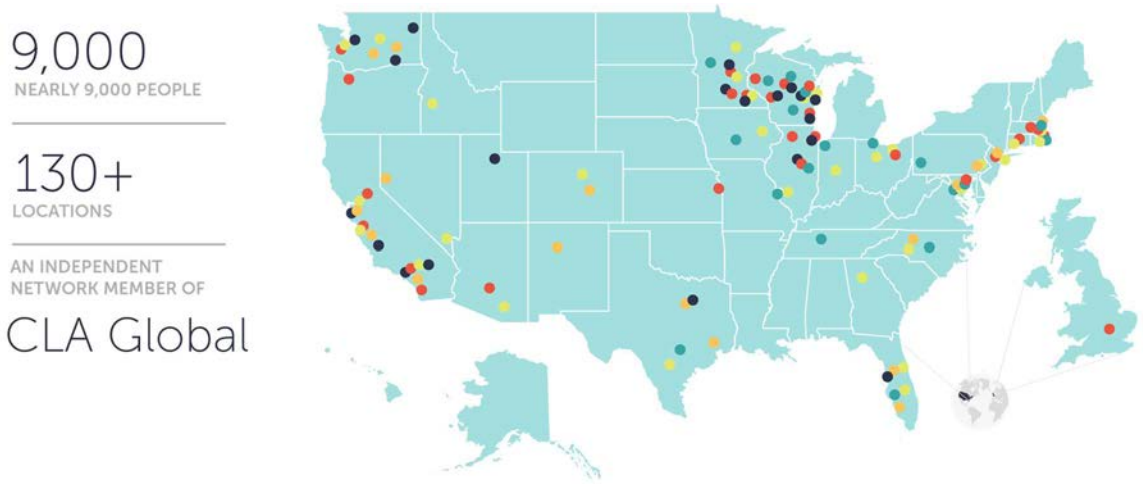
CLA is registered with the Secretary of State in all 50 states plus D.C., the U.S. Virgin Islands, and the Navajo Nation. A copy of our license to practice in Wisconsin can be found on page 37 of our proposal response.

Firm overview and office locations

Create opportunities

CLA exists to create opportunities for our clients, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With nearly 9,000 people in more than 130 U.S. locations and a global vision, we promise to know you and help you.



It takes balance™

With CLA by your side, you can find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go. CLA has been recertified as a Great Place to Work™ in February 2026.



Office location assigned to manage the engagement

Our firm matches the necessary skill set to an engagement before considering the geographic location of the staff. Assigning team members who specialize in working with similar clients can provide the County higher-quality services and allows us to complete the engagement in a more efficient and effective manner with little interruption to your staff.

The County will be served by an industry-specialized engagement team located in our Wausau, Wisconsin office with support from additional offices, as needed.

> CLA Wausau Office
> 311 Financial Way, Suite 100
> Wausau, WI 54401

State and local government experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit — so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Wisconsin government experience



CLA is a leading provider of government audit and consulting services in Wisconsin. As such, we understand the complexities within Wisconsin governments, grant funding, and the specific federal and state compliance requirements of that funding. Inherently, with the size of CLA's government practice, we are continually consulting other governments and professionals to stay current on constant changes and local issues that may affect the County.

We serve more than 580 Wisconsin municipalities, counties, special purpose governments, and school districts.

Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.



We are also actively involved in and/or are members of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- AICPA's State and Local Government Expert Panel
- AICPA's Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- Association of Government Accountants
- Wisconsin State Society of CPAs
- Government Accounting and Auditing Committee
- Wisconsin State GFOA
- Accounting, Auditing and Financial Reporting Committee

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you're ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- National webinars — Access complimentary professional development opportunities for your team.
- Articles and white papers — Stay current on industry information as issues arise.

Curious: *We care, we listen, we get to know you.*

Support at every turn

With dedicated services specific to state and local governments, you have access to guidance on all aspects of your operations.



- Audit, review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- Cybersecurity
- Enterprise risk management
- Forensic accounting, auditing, and fraud investigation
- Fraud risk management
- Grant compliance
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- Internal audit
- Outsourced business operations
- Performance auditing
- Purchase card (p-card) monitoring and analytics
- Risk assessments
- Strategic, financial, and operational consulting
- Telecom management services
- Business opportunity assessments
- System optimization and selection

Wisconsin county experience

CLA serves almost 200 counties across the United States, with a significant presence in Wisconsin. Your proposed team members understand the challenges and opportunities counties face, and you'll have direct access to their experience and information. Below is a list of comparable Wisconsin counties for whom CLA currently provides audit services:

Wisconsin Counties CLA Audits		
Adams County	Barron County	Brown County
Buffalo County	Burnett County	Chippewa County
Clark County	Columbia County	Door County
Eau Claire County	Florence County	Forest County
Green Lake County	Iowa County	Iron County
Kenosha County	Kewaunee County	Langlade County
Lincoln County	Menominee County	Manitowoc County
Marinette County	Oconto County	Outagamie County
Polk County	Pierce County	Portage County
Rusk County	Saint Croix County	Sawyer County
Sheboygan County	Vilas County	Taylor County
Waupaca County	Washburn County	Waukesha County
Waushara County	Winnebago County	

As we have audit relationships with over half of the Counties within the State, we have team members who have specialized and developed skill sets in many of the unique areas of County accounting. Within CLA, we have expertise in the following subject matters in which Oneida County operates:

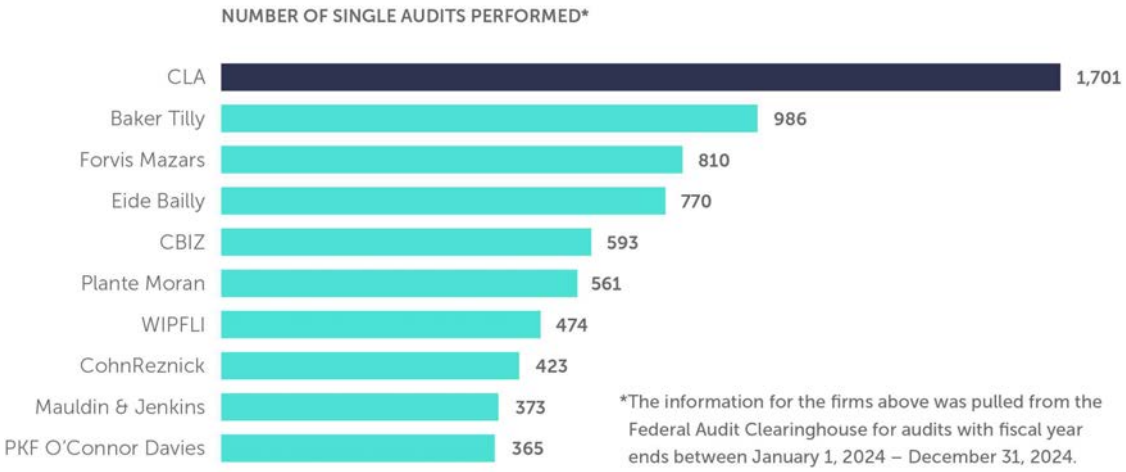
- Highway Cost Accounting
- County Forest Timber Billing and Grant Administration
- Human Services Accounting and Cost Evaluation
- Commercial Airports

As the County continues to adapt to the changing needs of its citizens, we are prepared to come alongside the County to assist and provide expert advice.

Single audit experience

CLA performs the largest number of single audits in the United States

We audited $249 billion dollars in federal funds expended in 2024. The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal grants specific to the County and can enhance the quality of the County's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* and Wisconsin State Single Audit Guidelines and who can offer both knowledge and quality for the County. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

> *You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.*

Single Audit Resource Center (SARC) award

CLA received the Single Audit Resource Center (SARC) Award for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey.

The survey queried more than 9,000 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2024 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.

3. Team and Staffing

Your service team

The true value in working with our team is developing a personal and professional relationship with leaders who understand your industry, challenges, and opportunities — with the full support of an entire CLA family behind them.

Meet your service team below.

Engagement Team Member	Role	Years' Experience
Jonathan (Jon) Trautman, CPA	***Engagement principal*** – Jon will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Jon is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.	30+
Brock Geyen, CPA	***Managing principal of office*** – Brock is the managing principal of the Central Wisconsin office and helps to make sure that our local office has the necessary resources to serve the County at the level expected of CLA.	20+
Amber Danielski, CPA CMA	***Technical resource Director*** – Amber will be the technical resource for the audit team as well as the County personnel. Amber's many years of serving governmental entities will be an invaluable resource.	20+
Stuart Randall, CPA	***Engagement manager*** – Stuart will act as the lead manager on the engagement. In this role, Stuart will assist the engagement principal with planning the engagement and performing complex audit areas. He will perform a technical review of all work performed and is responsible for the review of the annual comprehensive financial report and all related reports.	14+

Engagement Team Member	Role	Years' Experience
Additional staff – We will assign additional staff to your engagement based on your needs and their experience providing services to similar clients.		

Detailed resumes may be found in the following section of this proposal response.

> ***Collaborative:*** *Support from a responsive local team complemented by national resources. We consider the whole of your organization, bringing innovative teams to the table.*

Level of staff and number of hours to be assigned

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain the services are completed based on your requirements. The plan may also be amended during the year based on input from the internal auditor.

Please see the below chart for the level of staff and approximate number of hours to be assigned to each proposed phase:

Financial Statement Audit					
Engagement Segment	Principal/ Signing Director/Technical Director	Manager/ Director	Senior	Associate	Total
Planning and strategy	15	20	20	10	65
Testing and analysis	25	65	60	80	230
Reporting and follow up	25	20	15	-	60
Total	**65**	**105**	**95**	**90**	**355**

Single Audit					
Engagement Segment	Principal/ Signing Director/Technical Director	Manager/ Director	Senior	Associate	Total
Risk assessment and planning	5	10	10	-	25
Major program testing	-	35	25	25	85
Final assessment and reporting	25	5	5	-	35
Total	**30**	**50**	**40**	**25**	**145**

Resumes

Jonathan (Jon) Trautman, CPA

CLA (CliftonLarsonAllen LLP)



Principal
Wausau, Wisconsin

920-455-4312
jon.trautman@CLAconnect.com

Profile

Jon has more than 30 years of experience providing auditing and consulting services to governments, counties, school districts, and nonprofits in Wisconsin. He prepares the financial statements, municipal financial report forms, and public service commission annual reports for local governments and utilities.

Jon specializes in the review of financial policies and procedures and provides recommendations to increase efficiency and effectiveness of internal controls. He reviews utility rate studies and identifies opportunities for improvement in rate structure. Jon also assists with the implementation of financial accounting systems and provides recommendations for chart of accounts structure, including assisting clients with integrating computer systems.

Technical experience

- State and local government

Education and professional involvement

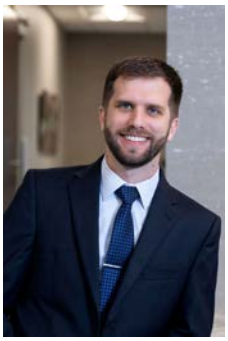
- Bachelor of science in managerial accounting from University of Wisconsin, Stevens Point, Wisconsin
- American Institute of Certified Public Accountants
- Certified Public Accountant in the state of Wisconsin
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Government Finance Officers Association (WGFOA)

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

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Stuart Randall, CPA

CLA (CliftonLarsonAllen LLP)



Manager
Wausau, Wisconsin

920-455-4257
stuart.randall@CLAconnect.com

Profile

Stuart is a manager at CLA and has served government clients since 2012. His experience includes providing financial and compliance audits to governmental clients of varying sizes, advisory services to governments, consulting on financial statement preparation in accordance with accounting standards, and preparing financial statements in accordance with accounting standards and ACFR award criteria.

Technical experience

- Audits of local governments, including cities, counties, villages, towns, utilities, and school districts
- Audits of tax increment districts
- Compliance audits of government organizations including:
  - Audits in accordance with *Uniform Guidance* requirements
  - Audits in accordance Wisconsin State Single Audit Guide and DPI requirements

Education and professional involvement

- Master of professional accountancy from University of Wisconsin, Whitewater, Wisconsin
- Bachelor of business administration in accounting from University of Wisconsin, Whitewater, Wisconsin
- Certified Public Accountant in the state of Wisconsin
- American Institute of Certified Public Accountants
- Wisconsin Institute of Certified Public Accountants

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Agenda

Brock Geyen, CPA

CLA (CliftonLarsonAllen LLP)



Principal
Eau Claire, Wisconsin

715-852-1108
brock.geyen@CLAconnect.com

Profile

Brock is a principal within CLA's Wisconsin State and Local Government Group. Brock has more than 20 years of experience serving governmental clients such as school districts, counties, cities, villages, towns, and special agencies. Services provided to these clients range from traditional engagements such as annual external audits, budget assistance and outsourcing to unique one-time projects such as departmental forensic investigations and operational efficiency studies. As part of CLA's learning and development team, Brock is involved with in-house training programs and has delivered technical training on new audit and accounting standards as well as new standards affecting audits of federal grant programs under OMB Uniform Guidance. Brock also has significant experience assisting clients in obtaining and retaining certification for financial reporting programs.

Technical experience

- Governmental and municipal clients
- Audits, budget assistance, outsourcing, forensic investigations, and operational efficiency studies

Education and professional involvement

- Bachelor of science, accounting, St. Cloud State University, St. Cloud, Minnesota
- American Institute of Certified Public Accountants
- Certified Public Accountant in the states of Minnesota and Wisconsin
- Wisconsin Institute of Certified Public Accountants
- Government Finance Officers Association
- Wisconsin Association of School Business Officials

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Amber Danielski, CPA, CMA

CLA (CliftonLarsonAllen LLP)



Director
Stevens Point, Wisconsin

920-455-4304
amber.danielski@CLAconnect.com

Profile

Amber performs audit field work for Wisconsin municipalities and school districts.
She prepares the financial statements, public service commission reports, state financial report forms, and the Schedule of Federal and State Awards for municipalities and school districts. Amber also provides technical accounting support and review of audited financial statements of the firm's governmental clients.

Technical experience

- Government accounting and auditing
- Quality control

Education and professional involvement

- Bachelor of arts in managerial accounting, business administration from the University of Wisconsin, Stevens Point, Wisconsin
- Certified Public Accountant in the state of Wisconsin
- Certified Management Accountant in the state of Wisconsin
- Wisconsin Institute of Certified Public Accountants
- Wisconsin Government Finance Officers Association (WGFOA)
- American Institute of Certified Public Accountants

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Staff continuity approach

We are committed to providing continuity throughout this engagement. It is our policy to maintain the same staff throughout an engagement, providing maximum efficiency and keeping the learning curve low. With a solid, steady engagement team, each year brings the additional benefits of trust and familiarity. We are also flexible in exploring alternative strategies to non-mandatory rotation policies.

In any business, however, turnover is inevitable. If and when it happens, we will provide summaries of suggested replacements and will discuss re-assignments prior to finalizing. We have a number of qualified staff members to provide the County with quality service over the term of the engagement.

CLA is committed to maintaining high staff retention rates, which we believe are a strong indicator of service quality. High retention rates also indicate that our staff members have the resources they need to perform their tasks and maintain a positive work/life balance.

Continuing education program

To maintain and expand our assurance knowledge, we consistently provide continuing education for our professionals. Each member of our professional team, including principals, attends accredited continuing professional education (CPE) annually, including training on GASB, *Uniform Guidance,* and Wisconsin State Single Audit Guidelines. Individuals are required to familiarize themselves with all current changes in standards and procedures. Updated information on recent changes in technical standards and regulations, as well as the firm's professional policies and procedures, is distributed to our team members on a regular basis.

CLA professionals are specifically trained on topics specific to the client industry they work in.



4. Audit Approach and Work Plan

Services approach

Easing the transition

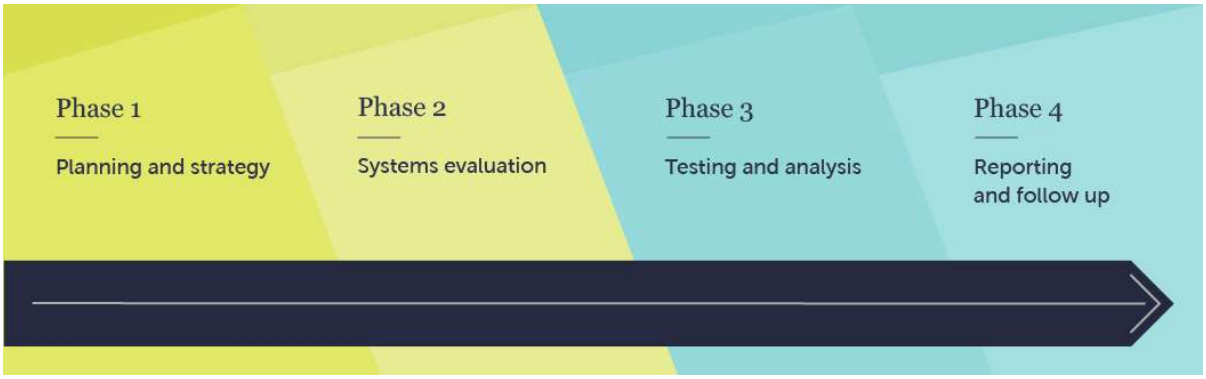
We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 70-year history, we have transitioned many clients and have a collegial and professional relationship with many firms.

The CLA Seamless Assurance Advantage (SAA)

The CLA Seamless Assurance Advantage (SAA) is an innovative approach to auditing that utilizes leading technologies, analytics, and audit methods to help solve client problems and create a seamless experience.



Financial statement audit approach



Phase 1: Planning and strategy

The main objective of the planning phase is to identify significant areas and design efficient audit procedures.

- Conduct an entrance meeting. Jon Trautman and staff will meet with County personnel to agree on an outline of responsibilities and time frames
    - Establish audit approach and timing schedule
    - Determine assistance to be provided by County personnel
    - Discuss application of generally accepted accounting principles
    - Address initial audit concerns
    - Establish report parameters and timetables
    - Progress reporting process
    - Establish principal contacts
- Gain an understanding of your operations, including any changes in organization, management style, and internal and external factors influencing the operating environment
- Identify significant accounts and accounting applications, critical audit areas, significant provisions of laws and regulations, and relevant controls over operations
- Determine the likelihood of effective Information Systems (IS) - related controls
- Perform a preliminary overall risk assessment
- Confirm protocol for meeting with and requesting information from relevant staff
- Establish a timetable for the fieldwork phase of the audit
- Determine a protocol for using TeamMate Analytics and Expert Analyzer (TeamMate), our data extraction and analysis software, to facilitate timely receipt and analysis of reports from management
- Compile an initial comprehensive list of items to be prepared by the County, and establish deadlines

We will document our planning through:

- **Entity profile** — This profile will help us understand the County's activities, organizational structure, services, management, key employees, and regulatory requirements.
- **Preliminary analytical procedures** — These procedures will assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter. They will focus on enhancing our understanding of the financial results and will be used to identify any significant transactions and events that have occurred since the last audit date, as well as to identify any areas that may represent specific risks relevant to the audit.
- **General risk analysis** — This will contain our overall audit plan, including materiality calculations, fraud risk assessments, overall audit risk assessments, effects of our IS assessment, timing, staffing, client assistance, a listing of significant provisions of laws and regulations, and other key planning considerations.

- **Account risk analysis** — This document will contain the audit plan for the financial statements, including risk assessment and the extent and nature of testing by assertion.
- **Prepared by client listing** — This document will contain a listing of schedules and reports to be prepared by the County personnel with due dates for each item.
- **HQ Exchange** — HQ Exchange is where your engagement lives. It creates clarity and accountability by making every step of the process visible to you, from initial planning through final delivery. By using HQ Exchange across all CLA service lines, we bring a consistent way of working — reducing the need for duplicate conversations and helping prevent things from getting lost between teams. For you, this means fewer surprises, faster answers, and confidence that your entire CLA team is aligned and working toward the same goals. Even with many professionals involved, HQ Exchange makes the experience feel seamless, collaborative, and transparent.

The audit engagement will be planned under the direction of the engagement leader and in-charge. We will clearly communicate any issues in a timely manner and will be in constant contact as to what we are finding and where we expect it will lead.

Using the information we have gathered and the risks identified, we will produce an audit program specifically tailored to the County that will detail the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

Phase 2: Systems evaluation

We will gain an understanding of the internal control structure of the County for financial accounting and relevant operations. Next, we will identify control objectives for each type of control material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls. This phase of the audit will include testing of certain key internal controls:

- Electronic data, including general and application controls reviews and various user controls
- Financial reporting and compliance with laws and regulations

We will test controls over certain key cycles, not only to gather evidence about the existence and effectiveness of internal control for purposes of assessing control risk, but also to gather evidence about the reasonableness of an account balance. Our use of multi-purpose tests allows us to provide a more efficient audit without sacrificing quality.

Our assessment of internal controls will determine whether the County has established and maintained internal controls to provide reasonable assurance that the following objectives are met:

- Transactions are properly recorded, processed, and summarized to permit the preparation of reliable financial statements and to maintain accountability over assets
- Assets are safeguarded against loss from unauthorized acquisition, use, or disposition
- Transactions are executed in accordance with laws and regulations that could have a direct and material effect on the financial statements

We will finalize our audit programs during this phase. We will also provide an updated prepared by client listing based on our test results and anticipated substantive testing.

During the internal control phase, we will also perform a review of general and application information services/information technology (IS/IT) controls for applications significant to financial statements to conclude whether IS general controls are properly designed and operating effectively.

Based on our preliminary review, we will perform an initial risk assessment of each critical element in each general control category, as well as an overall assessment of each control category. We will then assess the significant computer-related controls.

For IS/IT-related controls we deem to be ineffectively designed or not operating as intended, we will gather sufficient evidence to support findings and will provide recommendations for improvement. For IS controls we deem to be effectively designed, we will perform testing to determine if they are operating as intended through a combination of procedures, including observation, inquiry, inspection, and re-performance.

Phase 3: Testing and analysis

The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing.

After identifying individually significant or unusual items, we will decide the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include (1) testing a sample of the remaining balance; (2) lowering the previously determined threshold for individually significant items to increase the percent of coverage of the account balance; or (3) applying analytical procedures to the remaining balance. When we elect to sample balances, we will use TeamMate to efficiently control and select our samples.

Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will provide the County with status reports and be in constant communication with the County to determine that all identified issues are resolved in a timely manner. We will hold a final exit conference with the County to summarize the results of our fieldwork and review significant findings.

Phase 4: Reporting and follow up

Reports to management will include oral and/or written reports regarding:

- Independent Auditors' Report
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the *Uniform Guidance* and Wisconsin State Single Audit Guidelines.
- Management Letter
- Written Communication to Those Charged with Governance, which includes the following areas:
    - Our responsibility under auditing standards generally accepted in the United States of America
    - Changes in significant accounting policies or their application
    - Unusual transactions
    - Management judgments and accounting estimates
    - Significant audit adjustments
    - Other information in documents containing the audited financial statements
    - Disagreements with the County
    - The County’s consultations with other accountants
    - Major issues discussed with management prior to retention

- Difficulties encountered in performing the audit
- Fraud or illegal acts

Once the final reviews of working papers and financial statements are completed, our opinion, the financial statements, and management letter will be issued.

The County will be given a draft of any comments we propose to include in the management letter. Items not considered major may be discussed verbally with management instead of in the management letter. Our management letter will include items noted during our analysis of your operations.

We will make a formal presentation of the audit results to those charged with governance, if requested.

Elevating with artificial intelligence (AI)

CLA is committed to harnessing cutting-edge technology to enhance client service. We may use AI to enhance your audit engagements. This can include:

- **Research and document drafting**: CLA professionals may use Microsoft Copilot to ask questions and make requests of generative AI with secure access to CLA-specific resources.
- **Document summarization**: We may use CLA Family Assistant to help extract and summarize information relevant to our audits, including minutes review, leases, debt agreements, and other document types.
- **Invoice extraction**: CLA may use AI tools to extract relevant fields from invoices and other documents.

When AI is used, the work is supervised by CLA professionals who verify results before making final decisions. Client information remains confidential when working with these tools.

Data analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our **R**isk Assessment, **D**ata **A**nalytics and **R**eview ("RADAR") is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.



The phases in our data analytics process are as follows:

1. Planning

In the planning stage of the engagement, the use of data analysis is considered and discussed to determine that analytics are directed and focused on accomplishing objectives within the risk assessment. Areas of focus, such as journal entries, cash disbursements, inventory, and accounts receivable are common.

2. Expectations

We consider the risks facing our client and design analytics to address these risks. Through preliminary discussions with management and governance, we develop and document expectations of financial transactions and results for the year. These expectations will assist in identifying anomalies and significant audit areas in order to assess risk.

3. Data acquisition

Sufficient planning, a strong initial risk assessment, and an adequate understanding of your systems will serve as the foundation necessary to prepare our draft data request list. We will initially request information in written format and conduct follow-up conversations helping CLA practitioners share a mutual understanding of the type of data requested and the format required. If there are going to be any challenges/obstacles related to obtaining data, or obtaining data in the preferred format, they will generally be discovered at this point.

4. Technical data analysis

Technical analysis of the data requires the skillful blend of knowledge and technical capability. Meaningful technical analysis provides the engagement team with a better understanding of the organization. The additional clarity assists the engagement team to better assess what is "normal" and, in turn, be better suited to spot anomalies, red flags, and other indications of risk. Analytics generally fall into five categories, each looking into the data set in a different way and deployed with a different purpose.



5. Interpret results and subsequent risk assessment

Trends and anomalies will be identified through the performance of the above referenced analytics. Comments regarding the interpretation of those trends and anomalies will be captured. When trends are identified, they are reconciled against expectations. For anomalies identified, the approach to further audit procedures will be considered.

6. Response and document

The last process is to capture responses and determine that our procedures are properly documented. Abstracts, charts, or summaries of both trends and anomalies are retained in audit documentation to support our identification of risks. Our analysis can be tailored and customized to help analyze an array of information, including client-specific and proprietary data. Key benefits of data analytics include:

- Built-in audit functionality including powerful, audit specific commands and a self-documenting audit trail
- 100% data coverage, which means that certain audit procedures can be performed on entire populations, and not just samples
- Unlimited data access allows us to access and analyze data from virtually any computing environment
- Eliminates the need to extrapolate information from errors (a common effort when manually auditing data) and allows for more precise conclusions

Single audit approach

OMB's *Uniform Guidance* (2 CFR Part 200) affects how federal and state grants are managed and audited and impacts every organization that receives federal and state assistance. Grant compliance can be a confusing topic and many of our clients rely on their federal and state funding as a major revenue source, so it is important that they understand what these changes mean to their organization. As a leader in the industry, CLA professionals are available to provide guidance and tools tailored to the County's needs, and to assist in compliance with these rules.

The AICPA clarified auditing standard, AU-C 935 "Compliance Audits," requires risk-based concepts to be used in all compliance audits including those performed in accordance with 2 CFR Part 200 and the Wisconsin *State Single Audit Guidelines*. Our risk-based approach incorporates this guidance.

We will conduct our single audit in three primary phases, as shown, below:



Phase 1: Risk assessment and planning

The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the County's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

We will accomplish this by following the methodology below:

- Determine the threshold to distinguish between Type A and B programs, including the effect of any loans and loan programs
- Utilizing the preliminary Schedule of Expenditure of Federal and State Awards, we will identify the Type A and significant Type B programs (25% of Type A threshold) in accordance with the *Uniform Guidance and the Wisconsin State Single Audit Guidelines*
- Identify the programs tested and the findings reported for the past two fiscal years. Determine and document the program risk based on the past two single audits
- Prepare and distribute Type B program questionnaires to determine risk associated with Type B programs
- Determine the major programs to be tested for the current fiscal year based on the previous steps
- Based on our determination of the major programs, we will obtain the current year compliance supplement to aid in the determination of direct and material compliance requirements, and customize the audit program accordingly
- Determine the preferred methods of communication during the audit

Phase 2: Major program testing

We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with *UG* and the *Wisconsin Single Audit Guidelines*.

To accomplish this, we will perform the following:

- Schedule an introductory meeting and notify the County's management of the major programs for the current fiscal year
- Plan and execute the testing of the expenditures reported on the Schedule of Expenditures of Federal and State Awards
- Perform tests of compliance and internal controls over compliance for each major program identified
- Schedule periodic progress meetings to determine that schedules are adhered to and identify issues as they arise
- Conduct entrance and exit conference meetings with each grant manager

Phase 3: Final assessment and reporting

We will re-perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal and State Awards is received to determine if additional major programs were identified.

Based on the final determination of the programs we will perform the following:

- Identify Type A and significant Type B programs which were not previously identified
- Re-assess the risk and determine if we are required to audit additional programs
- Perform compliance testing at the entity wide level related to procurement and cash management requirements
- Perform testing to validate the status of prior year findings for those programs not selected for audit
- Prepare the Schedule of Findings and Questioned Costs
- Conduct exit conference with the County's management to review drafts of required reports:
    - Independent Auditors' Report on Internal Control over financial reporting and on compliance and other matters based on an audit of Financial Statements Performed in accordance with *Government Auditing Standards*
    - Independent Auditor's Report on Compliance for Each Major Federal and State Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal and State Awards Required by the *Uniform Guidance* and the Wisconsin *State Single Audit Guidelines*

Throughout the single audit, we will maintain communication through periodic progress meetings with those designated by the County. These meetings will be on a set schedule, but as frequently as the County determines. During these meetings, we will discuss progress impediments and findings as they arise.

Proposed engagement schedule

Count on clear communication and regular updates.

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate.

December 2026/January 2027	Preliminary audit fieldwork
April – May 2027	Financial Audit and Single Audit Fieldwork
July 2027	Draft financial statement reports
Before July 31, 2027	Issuance of Financial Statements and Tax 16 Report
Before September 30, 2027	Issuance of Single Audit Report
Fall 2027	Presentation to the County
Ongoing	Planning and update meetings

Reliable: *Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.*

Assistance from client

We request that the County provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a “project coordinator” through whom we will communicate and coordinate activities. We do not foresee needing the County’s staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and to the extent possible will use the latest technology to help minimize the level of effort of your personnel.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone’s time on the engagement and, ultimately, to save your organization money.

Communication process

Effective communication is critical to a successful engagement. This includes weekly status meetings where observations, potential exceptions, and leading practices are discussed. To avoid surprises at the end of the engagement, we discuss and document our observations, clarify fact patterns, and confirm management’s understanding and agreement with our findings.

CLA adheres to all auditing standards related to reporting observations, recommendations, and findings. All significant deficiencies and material weaknesses will be reported to the audit committee/governance in writing. Best practices, observations, and other matters will be reported to management in a management letter that can be used as a tool to track the implementation of our recommendations.

Report to those charged with governance — In addition to observations and recommendations, we will inform the County Board of:

- Significant accounting policies
- Management judgments and accounting estimates
- Significant audit adjustments and passed adjustments, if any
- Disagreements with management, if any
- Management consultation with other accountants, if any
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit, if any

We are sensitive and understanding of the fact that we report to those charged with governance, and our audit professionals maintain objectivity and independence in issuing audit opinions. If we identify significant fraud, illegal acts, or significant delays during the audit process, we will alert the County Board timely.

Information related to overall fiscal health or other concerns of your organization observed during audit testing will be presented in the exit presentation and as part of the management letter. We will also help you create opportunities for improvement through recommendations and suggestions for strengthening your policies, accounting procedures, and processes.

Approach to resolving issues

CLA has a formal policy and approach for the resolution of differences of opinions among professional personnel.

Our overall approach is for our professionals to refer to authoritative literature or other sources as appropriate. We also recognize the need for constant exchange of ideas and opinions about technical issues, and it is the firm's policy that all professional personnel seek consultation on a timely basis, within or outside of the firm, whenever differences of opinion occur or uncertainty exists about the answer to a technical question; the application of a professional standard; the application of a rule, regulation, or procedure of a regulatory agency; or the application of a firm policy.

CLA is involved and serves on several standard-setting committees that allow us to be proactive and offer insight on technical matters. That gives us the ability to be practical and thoughtful when helping our clients. We will be upfront and make sure we are helping you to the greatest of our ability in a timely manner.

5. Deliverables and Value-Added Services

Identifying and communicating recommendations to management

We want your staff to feel comfortable calling any of our audit team members with questions or thoughts concerning accounting, audit, or other issues — not just during the audit period, but year-round as well. We feel it is much more efficient if your staff has proper guidance when an issue arises rather than when the audit begins.

Communications with management that can occur at different times during the audit and throughout the year include:

- Entrance conference
- Fraud/risk discussions
- Regular status meetings
- Audit exit conferences
- Communication of internal control related matters
- Discussion of material accounting or internal control weaknesses or suspected fraud
- Management letter
- Reporting of irregularities and illegal acts
- Report to those charged with governance
- Presentation of the audit
- Updates on new standards
- Meetings during non-audit periods

Issuance of comments in the management letter

We will discuss any potential management letter comments with the relevant staff as soon as we become aware of them to determine that we understand the situation fully and accurately. You will be provided with ample time to provide feedback on our observations and to include a management's response if you so choose. We understand and are sensitive to the public nature of the management letter, and we are committed to determining that such a document reflects the current circumstances and management's response to them.

We further believe that it is critical for your audit process to include the communications of certain matters relating to the audit. The purpose of these required communications is to provide the County with additional information regarding the scope and results of the audit. This information may assist the County in overseeing the financial reporting and disclosure process, internal control structure, and operations. We believe the following information should be communicated:

- The auditor's responsibility under auditing standards generally accepted in the United States of America, including responsibility for evaluating the internal control structure and the concept of reasonable, rather than absolute, assurance
- The auditor's responsibility for other information in documents containing audited financial statements, if any
- The significant accounting policies selected and applied to the financial statements and changes in significant accounting policies or their application
- The process that management uses in formulating significant accounting estimates and the basis for the auditor's conclusions about the rationality of those estimates

- The significant financial statement adjustments, if any, noted during the audit, and the implications of both those that management has chosen to record and those proposed but not recorded
- The auditor's view on significant matters that were the subject of consultation with other accountants (i.e., second opinions), if any
- Other audit findings or issues from the audit that are, in our professional judgment, significant and relevant to your oversight

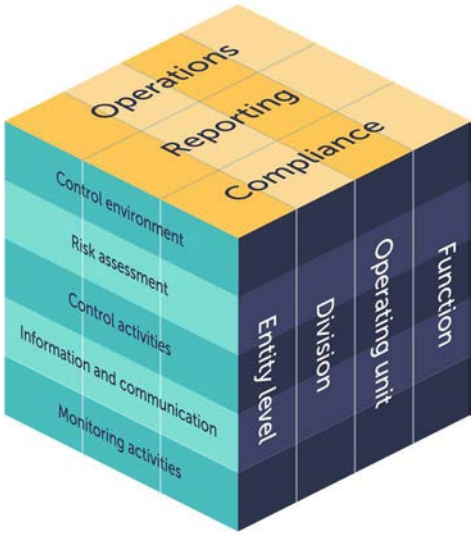
Process improvements

Our goal is to provide the County with high-quality services at a competitive fee with no surprises. The time and fee estimates, under separate cover, reflect our knowledge and extensive experience in providing similar services to similar clients. We are confident we can provide the services you need to help accomplish your goals.

Our professionals are well-balanced when it comes to managing workloads and have never had a problem prioritizing client deadlines. We focus on well-established project management techniques to keep all parties on track and accountable to each other. CLA recognizes and understands the sense of urgency required in meeting regulatory deadlines, and we make continual efficiency improvements to our process so we can provide a smooth, timely engagement.

Procedures used to understand internal processes and controls

We understand changing audit firms would require a new set of auditors to develop an understanding of the County, operations, and system of internal control. We also strive to develop our understanding in the least intrusive manner possible, while still maintaining our professional responsibilities. We would utilize a combination of internal control forms and interviews with key accounting personnel to gain and document our understanding of the County. We will also use as a baseline any existing internal control processes, policies, organizational charts, etc. the County may have already documented. Walk through procedures are performed for certain controls to evaluate whether the control is effectively designed and determine it has been implemented.



The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has established a framework for internal control systems. Under the COSO framework, internal control is a process to provide reasonable assurance that those internal objectives, including effectiveness and efficiency of business operations, reliability of financial reporting, and compliance with applicable laws and regulations, will be met, if applicable.

Our audit approach is designed to evaluate and walk through certain internal controls in accordance with COSO concepts. Our procedures include a review of the entity's control environment, risk assessment process, control activities, information and communications relevant to preparation of the financial statements, and monitoring activities of the system of internal control.

During the planning and risk assessment phases of our audit, we will develop our understanding of the County business operations and system of internal control for financial reporting through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems of documentation that may be available.

Once we understand your operations and system of internal control for financial reporting, we will then identify control objectives for each significant class of transactions, account balances, or disclosures. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing, and extent of our control procedures.

Approach to communicating and implementing new GASB requirements

We are intimately involved in the review, development, and implementation of new standards promulgated by GASB. We will work proactively with the County to address reporting and auditing impacts of each pronouncement or issue in advance of the implementation date.

Additionally, members of our government services team participate in the AICPA State and Local Government Expert Panel and AICPA Government Audit Quality Center (GAQC) Executive Committee. These individuals are involved in the process of reviewing and updating the AICPA's State and Local Government Audit and Accounting Guide.

6. Relevant References

Our clients say it best. And their independent, authentic perspective is invaluable in learning about the experience you'll have when working with us. We encourage you to connect with our clients to hear about it firsthand.

Portage County, Wisconsin	
Client Contact	Jennifer Jossie, Finance Director
Phone Number | Email	715-346-1330 | jossiej@co.portage.wi.gov

Clark County, Wisconsin	
Client Contact	Heather Roman, Comptroller
Phone Number | Email	715-743-5296 | heather.roman@co.clark.wi.us

Vilas County, Wisconsin	
Client Contact	Darcy Smith, Finance Director
Phone Number | Email	715-479-3674 | dasmit@co.vilas.wi.us

Transparent: *We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.*

7. Fee Proposal

Please find our fee proposal under separate cover.

8. Required Forms

Conflict of Interest and Non-Collusion Affidavit

STATE OF _Wisconsin_
COUNTY OF _Oneida___

AFFIDAVIT OF CONFLICT OF INTEREST AND NON-COLLUSION

I, the undersigned, being first duly sworn, depose and state as follows:

1. Conflict of Interest

a. That neither I nor any officer, employee, owner, agent, or representative of the bidding entity has any conflict of interest, financial or otherwise, that would violate applicable laws, regulations, or the ethical standards governing this procurement.
b. That no public official, employee, or agent of the issuing agency will benefit financially or otherwise from the award of this contract in any manner that is unlawful or improper.
c. That should any potential conflict arise, the Bidder will promptly disclose it to the issuing agency in writing.

2. Non-Collusion

a. That the Bid submitted has been prepared independently, without collusion, consultation, communication, or agreement with any other bidder or competitor regarding pricing, intent to bid, or methods.
b. That no party associated with the Bidder has conspired, colluded, or agreed—directly or indirectly—with any other bidder or person to influence the competitive nature of this procurement.
c. That the Bidder has not disclosed its bid price or any portion thereof to any other bidder prior to the official bid opening.
d. That no person acting for or employed by the issuing agency has any direct or indirect interest in the Bid or in any portion of the profits that may arise therefrom.

3. Independent Price Determination

a. That the prices contained in the Bid (under separate cover) were determined independently and without unlawful consultation, communication, or agreement with any other bidder.
b. That the Bidder has not knowingly used any affiliated entity, representative, or agent to submit multiple bids for the purpose of reducing competition.

4. Truth and Accuracy

The undersigned affirms that all statements made herein are true, complete, and accurate to the best of their knowledge and belief.

Bidder Information & Execution

Bidder (Company Name): __CliftonLarsonAllen LLP (CLA)__
Authorized Signatory Name: ____Jonathan Trautman_____
Title: _____Principal_____

Signature: 

Date: __October 9, 2026_____

Insurance

CLA carries commercially reasonable amounts of professional liability insurance. If requested, the firm will provide a certificate of coverage for an amount specified by the County upon being engaged.

CLA W-9 Form

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

CliftonLarsonAllen LLP

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☑ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

220 S 6th St, Ste 300

Requester's name and address (optional)

6 City, state, and ZIP code

Minneapolis MN 55402

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

4	1	–	0	7	4	6	7	4	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Matt Vogel | **Date** 1-2-26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

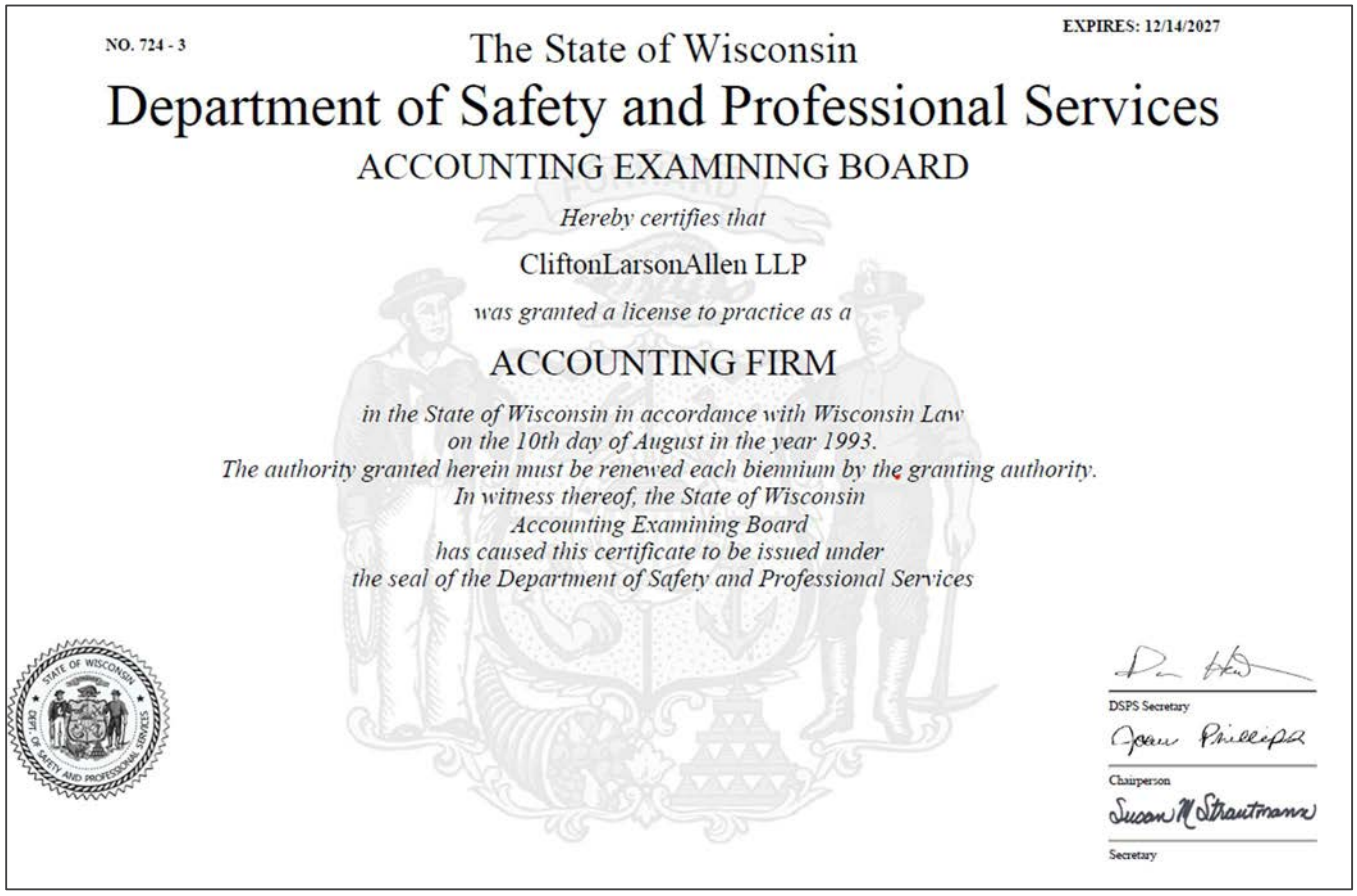
Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X Form **W-9** (Rev. 3-2024)

License to practice

CLA is a limited liability partnership and is duly licensed to practice public accountancy in the state of Wisconsin. A copy of our state license is provided below:



NO. 724 - 3

EXPIRES: 12/14/2027

The State of Wisconsin

Department of Safety and Professional Services

ACCOUNTING EXAMINING BOARD

Hereby certifies that

CliftonLarsonAllen LLP

was granted a license to practice as a

ACCOUNTING FIRM

in the State of Wisconsin in accordance with Wisconsin Law
on the 10th day of August in the year 1993.
The authority granted herein must be renewed each biennium by the granting authority.
In witness thereof, the State of Wisconsin
Accounting Examining Board
has caused this certificate to be issued under
the seal of the Department of Safety and Professional Services

DSPS Secretary

Chairperson

Secretary

Appendix

A. Quality control procedures and peer review report

In the most recent peer review report, dated November 2025, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page. ***This quality review included a review of specific government engagements.***

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.

Cherry Bekaert LLP
Your Guide Forward

Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2025, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail.* CliftonLarsonAllen LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Atlanta, Georgia
November 6, 2025

Agenda



October 9, 2026

FEE Proposal to provide professional audit services to:

Oneida County, Wisconsin

Prepared by:
Jonathan (Jon) Trautman, CPA, Principal
jon.trautman@CLAconnect.com
Direct 920-455-4312

CLAconnect.com

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

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Agenda

Fee Proposal

Having upfront conversations builds relationships.

The value we can provide your organization goes beyond meeting your compliance needs. We can help you discover opportunities to enhance your performance and achieve your strategic goals. Our insights and strategies are tailored to your specific situation and represent a return on your investment.

Based on our understanding of your requirements, we propose the following fees:

Professional Services	2026	2027	2028	2029	2030
Financial statement audit	$53,000	$55,000	$57,000	$59,000	$60,800
Single audit	$9,200	$9,500	$9,800	$10,000	$10,200
Technology and client support fee	$3,400	$3,600	$3,900	$4,100	$4,200
Total	**$65,600**	**$68,100**	**$70,700**	**$73,100**	**$75,200**

Our fee quote is designed with an understanding that:

- County personnel will provide documents and information requested in a timely fashion.
- The operations of your organization do not change significantly and do not include any future acquisitions or significant changes in your business operations.
- There are no significant changes to the scope, including no significant changes in auditing, accounting, or reporting requirements.

The technology and client support fee supports our continuous investment in technology and innovation to enhance your experience and protect your data.

Fee increase

Our fees are based on professional standards and regulations currently in effect and barring any changes in the nature or requirements of the engagement, our annual fees will increase in accordance with the increases in our payroll and overhead costs. In addition, costs could increase due to substantial changes in your office locations, asset size and/or operational structure. If fee increases are expected outside of the ranges provided above, we would discuss with management prior to the completion of the work.

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Hourly rates

The table below shows our standard hourly billing rates by classification:

Staff Level	Hourly Rate
Principal/Signing Director/Technical Director	$350+
Director	$235 - $400
Manager	$200 - $300
Senior	$170 - $230
Associate	$150 - $200

Out-of-pocket expenses

Please note that these are firm-fixed fees and include out-of-pocket costs associated with the engagement such as local travel. We understand that clients do not want fee surprises; our fee and billing practices reflect this understanding.

Fee for additional services

For any additional work, it is our practice to bill for actual hours incurred at an hourly rate applicable to the professional completing the project at hand. If additional work is requested outside of the scope of requested services, we will discuss with you our proposed fee for additional services before we begin the project. Any such additional work agreed to between the County and CLA shall be performed at the rates shown above.

No surprises

Our clients don't like fee surprises. Neither do we. If changes or complexities occur — or any "out-of-scope" work is required — we'll discuss a revised fee proposal with you first.

It's not our policy or practice to bill our clients every time we receive a phone call or email. We're invested in our relationships and strongly encourage intentional and frequent communication. Contact us year-round as changes or questions arise.

Our last word on fees: we're committed to serving you and creating a long-standing relationship. If fees are a deciding factor in your selection of a professional services firm, give us a call and let's discuss.

Transparent: *Clear, authentic communication and market-based fees.*

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Agenda

PROFESSIONAL SERVICES AGREEMENT

Contract Risk Review Services

This Professional Services Agreement ("Agreement") is entered into by and between **Oneida County**, a Wisconsin municipal corporation ("County"), and **Wisconsin Risk Advisory Group, LLC ("Consultant")**, for professional contract risk review services.

1. PURPOSE

The County desires to retain Consultant to provide independent professional review of contracts, agreements, solicitations, and related documents for insurance, indemnification, risk transfer, and other risk management considerations.

Consultant represents that she possesses professional experience in public-sector risk management, procurement, contract review, insurance requirements, indemnification provisions, and related risk management matters.

2. SCOPE OF SERVICES

At the request of the County, Consultant will review contracts, agreements, solicitations, amendments, and other documents submitted by the County and provide recommendations regarding risk management considerations.

- Reviewing insurance requirements and recommending appropriate coverage types, limits, endorsements, and other insurance provisions based upon the nature and risk of the contracted activity;
- Reviewing indemnification, hold harmless, defense, waiver of subrogation, additional insured, and related risk-transfer provisions;
- Identifying contractual provisions that may create or transfer material risk to the County;
- Reviewing certificates of insurance and related insurance documentation when specifically requested;
- Recommending revisions to insurance and risk-transfer provisions;
- Providing proposed or alternative contract language when appropriate;
- Consulting with the County's Corporation Counsel, procurement staff, department representatives, or other designated County personnel regarding identified risks;
- Assisting the County in developing or updating standardized insurance and risk-transfer language, when requested; and
- Providing other contract-related risk management consultation as mutually agreed upon by the parties.

Consultant's review is advisory in nature. The County retains sole authority and responsibility for determining whether to enter into, amend, approve, reject, or terminate any contract or agreement.

3. FAMILIARIZATION WITH COUNTY INSURANCE AND SELF-INSURANCE PROGRAM

To provide recommendations that are appropriately tailored to the County's actual risk financing structure, Consultant will need reasonable access to and an opportunity to familiarize herself with the County's applicable self-insurance programs, insurance policies, coverage documents, and risk-financing arrangements.

- County Mutual or municipal mutual insurance coverage and applicable coverage documents;
- Workers' compensation and employer's liability coverage, including any self-insured retention, deductible, or self-insured program structure;
- Property insurance coverage, limits, deductibles, exclusions, and relevant endorsements;

- General liability and public entity liability coverage, including applicable limits, retentions, exclusions, and endorsements; and
- Other insurance, excess, umbrella, cyber, automobile, crime, or specialty coverage that may materially affect contract risk-transfer recommendations.

The County will provide Consultant with current coverage documents and other information reasonably necessary to understand the County's insurance and self-insurance structure. Consultant may consult with appropriate County personnel, insurance representatives, brokers, third-party administrators, or mutual insurance representatives when authorized by the County.

This familiarization is intended to help ensure that contractual insurance and indemnification recommendations align with the County's existing coverage, retained risks, exclusions, deductibles, self-insured exposures, and overall risk-transfer strategy.

4. LEGAL REVIEW

Consultant is providing risk management and insurance-related consulting services and is not being retained to provide legal advice or legal representation.

Questions involving the interpretation of law, statutory authority, enforceability of contractual provisions, or other matters requiring legal advice shall remain the responsibility of the County's Corporation Counsel or other legal counsel designated by the County.

Consultant may identify contractual provisions that warrant legal review and refer such provisions to Corporation Counsel.

5. SUBMISSION AND TURNAROUND

The County shall designate one or more individuals authorized to submit documents to Consultant for review.

Unless otherwise agreed, Consultant will use reasonable efforts to complete routine contract reviews within five business days after receiving all information reasonably necessary to conduct the review.

The parties may establish alternative deadlines for urgent, unusually complex, or high-volume matters. Consultant shall promptly notify the County if additional information is necessary or if the requested review cannot reasonably be completed within the requested timeframe.

6. COMPENSATION

The County shall compensate Consultant according to one of the following structures, as mutually agreed upon by the parties prior to execution of this Agreement. The compensation rates reflect the professional nature of the services provided and the Consultant's costs associated with maintaining appropriate business insurance, including **professional liability/errors and omissions (E&O) insurance**, as required for the performance of services under this Agreement.

- **Hourly Rate:** Consultant shall be compensated **$35.00 per standard contract review**. Contract reviews requiring substantial additional research, consultation, negotiation support, or analysis beyond the scope of a standard review shall be billed at **$65.00 per hour**, subject to prior approval by the County.

The parties acknowledge that Consultant is an independent contractor and is responsible for maintaining any insurance required under this Agreement, including professional liability/errors and omissions coverage.

The compensation established herein takes into consideration the costs associated with maintaining such coverage.

Consultant shall submit invoices quarterly describing the services performed during the applicable billing period. No travel or other reimbursable expenses shall be incurred without prior County authorization.

7. ESTIMATED VOLUME

The parties acknowledge that the County historically processes approximately 125–135 contract reviews annually requiring risk management review. This estimate is provided for planning purposes only and does not guarantee any minimum volume of work.

8. INDEPENDENT CONTRACTOR

Consultant shall perform services under this Agreement as an independent contractor and not as an employee, agent, joint venturer, or representative of the County.

Consultant shall be responsible for all federal, state, and local taxes associated with compensation received under this Agreement and shall not be eligible for County employee benefits.

Consultant shall control the manner and means by which the professional services are performed, subject to agreed-upon deadlines, deliverables, and County requirements.

9. REMOTE SERVICES

The parties anticipate that services under this Agreement will primarily be performed remotely through electronic communication and document exchange. Meetings may be conducted by telephone or videoconference unless the parties mutually agree that an in-person meeting is necessary.

10. CONFIDENTIALITY

Consultant acknowledges that documents reviewed under this Agreement may contain confidential, privileged, proprietary, security-sensitive, personally identifiable, or otherwise protected information.

Consultant shall maintain the confidentiality of information received through performance of this Agreement and shall not disclose such information except as necessary to perform the contracted services or as required by law.

Consultant shall use reasonable administrative, technical, and physical safeguards to protect County information within Consultant's possession or control.

Nothing in this Agreement shall be construed as requiring Consultant to determine whether a record is subject to disclosure under Wisconsin public records law. Such determinations remain the responsibility of the County.

11. CONFLICTS OF INTEREST

Consultant shall promptly disclose any actual or potential conflict of interest relating to a matter submitted for review. If Consultant determines that a conflict exists that could reasonably affect Consultant’s independent professional judgment, Consultant shall notify the County and refrain from reviewing the matter unless otherwise authorized following appropriate County review.

Consultant is currently employed by Waukesha County, Wisconsin. The parties acknowledge and agree that Consultant’s duties, responsibilities, and obligations to Waukesha County are separate from and shall take precedence over Consultant’s services under this Agreement. In the event Waukesha County and Oneida

County are parties to, involved in, or have competing interests concerning any contract, transaction, claim, dispute, procurement, or other matter submitted to Consultant, Consultant shall promptly disclose the conflict to Oneida County and shall not review, advise upon, or otherwise participate in the matter on behalf of Oneida County. Oneida County shall arrange for alternative review of such matters.

12. PROFESSIONAL JUDGMENT

Recommendations provided by Consultant shall be based upon the information available at the time of review, Consultant's professional experience and judgment, generally accepted risk management practices, and the specific circumstances presented by the agreement or activity.

Risk management recommendations do not constitute a guarantee that a loss, claim, dispute, or litigation will not occur.

13. RECORDS

Consultant shall maintain reasonable records supporting invoices submitted under this Agreement.

Documents belonging to the County shall remain County property. Upon termination of this Agreement, Consultant shall return or securely destroy County documents in Consultant's possession when requested, subject to applicable record-retention requirements.

14. TERM

This Agreement shall begin on October 12th, 2026, and continue through December 31st, 2027, unless terminated earlier pursuant to this Agreement. The parties may renew or extend the Agreement by mutual written agreement.

15. TERMINATION

Either party may terminate this Agreement without cause upon thirty (30) days' written notice to the other party.

The County may terminate the Agreement immediately for material breach, unauthorized disclosure of confidential information, conflict of interest, or other cause materially affecting the County.

Consultant shall be compensated for authorized services satisfactorily performed through the effective date of termination.

16. INSURANCE

Professional Liability (E&O) Insurance - Policy shall provide liability coverage for damages arising out of the negligent act, error or omission of the Consultant in the conduct of their work. Limits of liability not less than $1,000,000 each occurrence/claim, $1,000,000 aggregate.

17. INDEMNIFICATION

The Parties agree that each party will be solely responsible for any losses or expenses incurred during the performance of duties related to this Contract, including court and other legal costs, damages, and attorney’s fees, if such losses or expenses are attributable to the acts or omissions of its officers, employees, or agents.

Nothing in this Agreement waives either Party’s statutory immunities or liability limitations under Wisconsin law.

Agenda

18. COMPLIANCE WITH LAW

Consultant shall perform services in accordance with applicable federal, state, and local laws and regulations.

19. ASSIGNMENT

Consultant shall not assign or subcontract the services required under this Agreement without the County's prior written approval.

20. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties concerning the services described herein and supersedes prior oral or written understandings concerning those services. Any modification of this Agreement shall be made in accordance with Section 21.

21. AMENDMENTS

This Agreement may be amended, modified, or supplemented only by a written instrument mutually agreed to and executed by authorized representatives of both parties. No oral statement, course of conduct, email communication, or informal understanding shall modify the terms of this Agreement unless incorporated into a written amendment executed by both parties.

Any amendment may address, without limitation, changes to the scope of services, compensation, insurance requirements, term, responsibilities of the parties, or other provisions of this Agreement. Unless expressly modified by a written amendment, all other terms and conditions of this Agreement shall remain in full force and effect.

22. GOVERNING LAW

This Agreement shall be governed by the laws of the State of Wisconsin. Venue for any dispute arising under this Agreement shall be in Oneida County, Wisconsin, unless otherwise required by law.

COUNTY	**CONSULTANT**
Oneida County	**Wisconsin Risk Advisory Group, LLC**
By: _____	**By:** _____
Print Name: _____	**Cheyenne M. MacKenzie, MPA, MUP, CCLS**
Title: _____	**Managing Member**
Date: _____	**Date:** 10/8/26 _____

Agenda

ONEIDA COUNTY PUBLIC WORKS COMMITTEE MEETING MINUTES

Oneida County Highway Department Conference Room
Thursday, September 10, 2026 – 8:00 a.m.

Committee Members	Present	Excused	Absent
Ted Cushing	X		
Bob Almekinder	X		
Billy Fried	X		
Dan Hess	X		
Greg Oettinger	X		

Also Present: Ben Rich/Highway Commissioner, Dan Gleason/Highway Finance, Chris McDonald/Highway Finance

1. Call to Order

Chair Ted Cushing called the Oneida County Public Works Committee meeting to order at 8:00 a.m., noting the meeting was held in the Highway Department conference room, was handicap accessible, and had been posted according to Wisconsin Open Meeting Law.

2. Approve Agenda

Motion by Almekinder, second by Hess, to approve the agenda as presented. Motion carried.

3. Approve Minutes of the Public Works Committee Meeting Held August 28, 2026

Motion by Hess, second by Oettinger, to approve the August 28, 2026 Public Works Committee meeting minutes. Motion carried.

4. Public Comments

None.

5. Future Meeting Dates

The committee scheduled a special meeting for September 17, 2026 at 8:00 a.m. to address the budget. Additional meeting dates were confirmed for:

- September 24, 2026 at 8:00 a.m.
- October 8, 2026
- October 22, 2026

6. Approve Vendor Vouchers

Motion by Almekinder, second by Oettinger, to approve the vendor vouchers as presented. Motion carried.

7. Traffic Safety Budget

The Traffic Safety budget was briefly reviewed and identified at approximately $1,900. Because the Highway Department budget had not yet been finalized, the committee agreed to address the Traffic Safety budget together with the remaining budget items at the September 17 special meeting.

Gleason reported he was scheduled to meet with Finance Director Heather to finalize budget information. Discussion also addressed the need for current equipment-fund information before significant equipment expenditures are considered. Preliminary 2025 information indicated approximately $400,000 to $450,000 may have been generated within the equipment operation; however, the figures had not yet been finalized or audited.

8. Highway Department Budget

The Highway Department budget was deferred to the September 17, 2026 special meeting to allow additional time to complete and verify the financial information.

The committee emphasized the need for reliable equipment-fund balances and current financial information before evaluating major equipment and capital requests. Discussion addressed equipment revenues, depreciation, repair costs, fuel, cutting-edge/blade expenses, and the effect of winter maintenance activity on equipment-fund results.

9. CIP Hearing Results

The committee reviewed the results of the recent CIP hearings. Several Highway Department requests had not appeared on the Executive Committee hearing agenda and therefore could not be considered at that hearing. Those items were to return for consideration at the September 30 Executive Committee meeting.

The committee also discussed the proposed patrol truck and the Department’s long-term fleet replacement strategy. Executive Committee members had requested additional information regarding fleet age, the number of recently delivered trucks, replacement intervals, equipment operating costs, and whether equipment-fund resources could offset a portion of future general-fund requests.

The committee reaffirmed the need for a planned replacement cycle rather than allowing equipment to remain in service until repair costs and reduced resale value become excessive. Rich and staff were also scheduled to meet with Carl Sanderson to review the facility plan, obtain additional detail regarding future projects, and update project estimates for inflation and current costs.

The committee discussed reviewing projects currently planned for 2028 and 2029 to establish a priority order in the event funding becomes available to advance a project into 2027. The wash bay was specifically identified as a project that could extend the useful life of Highway Department equipment.

10. Comparison of 4-Day to 5-Day Winter Work Week

Rich reported that Highway Department employees were surveyed regarding the winter work schedule. Employees overwhelmingly favored retaining the four-day, ten-hour schedule, Monday through Thursday. Of

the 18 employees surveyed, 10 indicated they believed they had been hired with the understanding that the four-day schedule was the Department's year-round work schedule, and 10 indicated they could consider seeking other employment if the schedule changed substantially.

The committee reviewed employee retention, recruitment, childcare impacts, overtime, call pay, mobilization costs, and historical comparisons between four-day and five-day winter schedules. Staff maintained that when costs are considered across the full workweek rather than Fridays alone, the four-day schedule is cost-neutral or could potentially produce savings through reduced mobilization time. Members acknowledged that individual winters could produce different results depending on weather conditions.

Discussion focused extensively on the desired winter level of service. The committee emphasized that regardless of the work schedule, the Department must maintain a consistent service standard and manage overtime responsibly. Members discussed establishing a written winter-maintenance policy defining the expected level of service and making that policy available to the public.

Rich was encouraged to review policies used by other counties and WisDOT, including standards based on snowfall amounts, roadway classifications, and acceptable winter roadway conditions. Members also recommended strengthening communication with the Sheriff's Department and other law-enforcement agencies regarding hazardous road conditions and exploring the use of weather stations, roadway cameras, and similar tools to monitor conditions throughout the County.

The committee expressed support for retaining the existing Monday-through-Thursday four-day workweek, while requiring management to maintain the expected level of winter service. The committee also directed that a written winter-maintenance policy be developed for future consideration.

Motion by Fried, second by Cushing, to move the Highway Department budget forward with the four-day workweek included. Motion carried.

11. Future Agenda Items

Future agenda items identified included:

- 2027 Highway Department and Traffic Safety budgets
- CIP projects not considered at the initial hearing
- Prioritization of future facility projects
- Written winter-maintenance/level-of-service policy
- Road-condition monitoring cameras and related technology

12. Adjourn

The meeting adjourned at **9:49 a.m.**

Agenda

Committee Chairman

Committee Secretary

Agenda

RESOLUTION # ____ - 2027

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

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Executive Committee has reviewed the Consumer Price Index-Urban (CPIU) increase of 3.13% as prepared by the Wisconsin Employment Relations Commission for 2027; and

WHEREAS, the Executive Committee has received information from department heads, elected officials and other County Board Supervisors regarding the need for the County to continue to provide essential and sometimes difficult services to the community; and

WHEREAS, in order to provide such services, the County must be able to hire qualified staff, and retain and motivate current staff in an extremely competitive hiring market; and

WHEREAS, the County has seen the benefit of setting a competitive wage to enable the County to continue to hire qualified individuals to provide essential and difficult services to the community; and

WHEREAS, the wage increase set forth below has been recommended by the Executive Committee and included in the 2027 Budget.

BE IT RESOLVED, by the Oneida County Board of Supervisors that effective January 2, 2027, the general municipal employee shall receive the following:

- Exempt and Non-exempt wage schedules shall include an increase of 3.13% to the control point (Step 6) with all other steps to be calculated based on such increase effective January 2, 2027.

A fiscal impact statement, which is attached hereto and made apart thereof with monies, included in the approval of the 2027 budget.

Vote Required: Majority = _____ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____, Date: _____

Approved for presentation to the County Board by the Executive Committee this 21st day of October, 2026.

Consent Agenda Item: _____YES _____NO

Agenda

Fiscal Impact

☐ Included in Resolution

☐ Attached

☐ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
_____ Supervisor Billy Fried	☐	☐	☐
_____ Supervisor Scott Holewinski	☐	☐	☐
_____ Supervisor Russ Fisher	☐	☐	☐
_____ Supervisor Dan Hess	☐	☐	☐
_____ Supervisor Debbie Condado	☐	☐	☐
_____ Supervisor Ted Cushing	☐	☐	☐
_____ Supervisor Michael Tautges	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 10th day November, 2026.

_____ Defeated

_____ Tracy Hartman, County Clerk

_____ Scott Holewinski, County Board Chair

ONEIDA COUNTY
FISCAL IMPACT
2027 COLA

Estimated Amounts	Base	After 3.13% COLA	
Wages	$ 21,963,648	$ 22,651,110	$ 687,462
FICA & Medicare	1,680,219	1,732,810	52,591
Retirement	1,888,874	1,953,658	64,785
Life Insurance, ICI	1,099,285	1,099,285	-
Workers Comp Ins.	658,909	679,533	20,624
Total Wage & Fringe	$ 27,290,935	$ 28,116,396	$ 825,461

Agenda

RESOLUTION #

Resolution to: DELEGATE ONEIDA COUNTY INVESTMENT AUTHORITY

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, pursuant to Sec. 59.62(1)(2), Wis. Stats., the Oneida County Board may delegate to any officer or employee any authority assigned by law to the Board to invest County funds. Further, if the Board delegates authority under this section, the Board shall periodically review the exercise of the delegated authority by the officer or employee.

WHEREAS, pursuant to Oneida County Code 1.27(2), the Oneida County Board has delegated this authority to the Oneida County Auditor/Finance Director with the restriction that the County Board shall review the County Auditor/Finance Director's exercise of this authority annually at the November meeting of the Board.

WHEREAS, the Oneida County Board hereby confirms that they have reviewed their delegation of the authority to invest County funds.

THEREFORE, BE IT RESOLVED that the Oneida County Board affirms that the authority assigned by law to the Board to invest County funds is hereby delegated to the Oneida County Auditor/Finance Director.

BE IT FURTHER RESOLVED,

Vote Required: Majority = _____ 2/3 Majority = _____ ¾ Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____, Date: _____

Approved by the Executive Committee this 21 day of October, 2026.

Consent Agenda Item: __x___YES _____ NO

Offered and passage moved by: _____
Supervisor

_____
Supervisor

_____
Supervisor

_____
Supervisor

_____
Supervisor

_____
Supervisor

Agenda

_____
Supervisor

_____
Supervisor

_____ Ayes

_____ Nays

_____ Absent

_____Abstain

_____ Adopted

by the County Board of Supervisors this day November, 2026.

_____ Defeated

_____ _____
Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

RESOLUTION #

Resolution to: DESIGNATE ONEIDA COUNTY PUBLIC DEPOSITORIES

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the governing body of each county is required by Secs. 34.05 and 59.61, Wis. Stats. to designate, by resolution, one or more public depositories, organized and doing business under Wisconsin or U.S. laws and located in Wisconsin; and

WHEREAS, one or more county depositories is required to be designated as a "working bank" under Sec. 59.61, Wis. Stats., and Associated Bank North located at 8 West Davenport Street in the City of Rhinelander, Wisconsin has been so designated; and

WHEREAS, every federal or state credit union, state bank, federal or state savings and loan association, savings and trust company and mutual savings bank and every national bank, located in this State which complies in all respects as to public deposits with Chapter 34, Wis. Stats. and which will accept payments made by the State under sec. 16.412, Wis. Stats., may be designated as a public depository and may receive and hold public deposits; and

WHEREAS, all those banks, credit unions, savings and loan associations, trust companies and mutual savings banks which are state and federally chartered and are located in the State of Wisconsin, are qualified to be a public depository of County funds not immediately needed which funds may be invested in time deposits by the Investment Officer under the authority granted by Secs. 59.61, 59.62, Wis. Stats., and sec.1.27 (2) of the Oneida County General Code.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that it hereby designates all those banks, credit unions, savings and loan associations, trust companies and mutual savings banks chartered under state and U.S. laws and located in the State of Wisconsin, and the Local Government Investment Pool as County depositories under Secs. 59.61 and 34.05, Wis. Stats.

For purposes of enumeration, the financial institutions (and./or their successors or assigns) below will be named an Oneida County depository upon filing of the appropriate paperwork with the County and are so designated by way of this resolution:

Associated Bank NA, 304 Lincoln Street Rhinelander, WI 54501
Associated Bank, Minocqua Branch, 8683 Highway 51N & 70W, Minocqua, WI 54548
~~Associated Bank, 200 N Adams St. Green Bay, WI 54301~~
Associated Bank, 433 Main Street, Green Bay, WI 54301
~~BMO Harris Bank, N.A., 7 N Brown St., Rhinelander, WI 54501~~
~~BMO Harris Bank, N.A., 11455 Viking Dr, Eden Prairie, MN 55344~~
BMO Harris Bank, N.A. 320 South Canal Street, Chicago, IL 60606 (WISC custodial)
Huntington National Bank, 7 Easton Oval, Columbus, OH 43219
Charles Schwab & Co. Inc. 200 S 108th Ave, Omaha, NE 68154
Nicolet National Bank, 2170 Lincoln St., Rhinelander, WI 54501
Peoples State Bank, 8 E Anderson St., Rhinelander, WI 54501
~~**Peoples State Bank, 9560 WI 70, Minocqua, WI 54548**~~
Pershing, One Pershing Plaza, Jersey City, NJ 07399
Ripco Credit Union, 121 Sutliff Ave., Rhinelander, WI 54501
~~US Bank Institutional Trust & Custody, West Side Flats, 60 Livingston Ave., St. Paul, MN 55107~~

Wisconsin Investment Series Cooperative (WISC) along with PMA Financial Network, Inc 322 N Broadway 3rd floor, Milwaukee, WI 53202.

This resolution shall be effective until the County Board annual budget hearing.

Vote Required: Majority = _____ 2/3 Majority = _____ ¾ Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____, Date: _____

Approved by the Executive Committee this 21 day of October, 2026

Consent Agenda Item: __x___YES _____ NO

Offered and passage moved by: _____ Supervisor

_____ Supervisor

_____ Supervisor

_____

_____ Supervisor

_____ Supervisor

_____ Supervisor

_____

_____ Supervisor

_____ Ayes

_____ Nays

_____ Absent

_____Abstain

_____ Adopted

by the County Board of Supervisors this day of November, 2026

_____ Defeated

_____ Tracy Hartman, County Clerk

_____ Scott Holewinski, County Board Chair