

RESOLUTION #62-2025

Resolution to approve a Memorandum of Understanding (MOU) by and between Forest, Oneida, and Vilas Counties relative to the close-out of fiscal activity following the December 31, 2024 withdrawal from the Tri-County Human Services Board

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

**WHEREAS**, Forest, Oneida and Vilas Counties have each passed a Resolution to withdraw from the Tri-County Human Service Board effective December 31, 2024; and,

**WHEREAS**, many services offered by the Tri-County Human Service Board are statutorily required to continue thereafter; and,

**WHEREAS**, the Counties, each and collectively, have a vested interest in safeguarding any and all Human Service Center assets and liabilities; and

**WHEREAS**, the Counties, each and collectively, have a vested interest that all contractual and statutorily required audits, reports and submissions are completed accurately and timely.

**THEREFORE, BE IT RESOLVED**, that Oneida County Finance Director and Corporation Counsel in coordination with their counterparts in Forest County and Vilas County have agreed upon the terms and conditions to move forward with an official close out of The Human Service Center fiscal activity via a Memorandum of Understanding (MOU); and,

**BE IT FURTHER RESOLVED**, the Oneida County Board approves the MOU and authorizes the Board Chairman to execute the MOU as presented.

Vote Required: Majority = X 2/3 Majority = \_\_\_\_\_ 3/4 Majority = \_\_\_\_\_

The County Board has the legal authority to adopt: Yes X No \_\_\_\_\_ as reviewed by the Corporation Counsel, *Don Chafetz*, Date: 9-10-25

Approved for presentation to the County Board by the Executive Committee this 10th day of September, 2025.

Consent Agenda Item: \_\_\_\_\_ YES X NO

Fiscal Impact

Offered and passage moved by:

☐ Included in Resolution

☐ Attached

☐ N/A

*Billy Fried*  
Supervisor Billy Fried

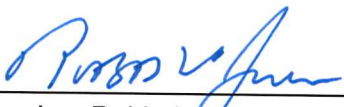
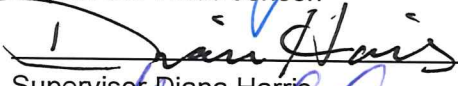

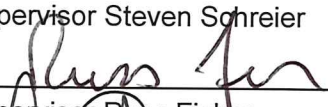
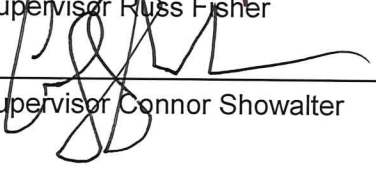
\_\_\_\_\_  
Supervisor Scott Holewinski

Aye Nay Abstain

☒ ☐ ☐

☐ ☐ ☐


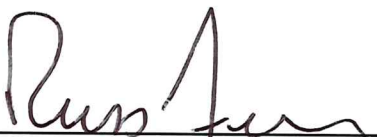
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Supervisor Robb Jensen			
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Supervisor Diana Harris			
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Supervisor Steven Schreier			
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Supervisor Russ Fisher			
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Supervisor Connor Showalter			

15 Ayes  
0 Nays  
0 Absent  
0 Abstain  
X Adopted

by the County Board of Supervisors this 16<sup>th</sup> day September, 2025.

\_\_\_\_ Defeated

	
Tracy Hartman, County Clerk	Russ Fisher, County Board Vice-Chair

## Resolution # 62 - 2025

Supervisors	AYE	NAY	ABS	ABSTAIN
Newman	✓			
Almekinder	✓			
Cushing	✓			
Jensen	✓			
Hanus	—			
Oettinger	—			
Condado	✓			
Harris	✓			
Sorgel	✓			
Schultz	✓			
Lopez	✓			
Showalter	—			
Schreier	✓			
Ives	—			
Timmons	✓			
Tautges	✓			
Briggs	—			
Fried	✓			
Hess	✓			
Fisher	✓			
Holewinski	—			
TOTALS	15	0	10	
TAGS				

**Resolution # 62 – 2025:** Offered by the Supervisors of the Executive Committee to Approve a Memorandum of Understanding (MOU) By and Between Forest, Oneida, and Vilas Counties Relative to the Close-Out of Fiscal Activity Following the December 31, 2024 Withdrawal from the Tri-County Human Services Board.

# **TRI-COUNTY HUMAN SERVICES CENTER BOARD SETTLEMENT MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding (MOU) is entered, by and among Forest, Oneida, and Vilas Counties (collectively "Counties"), to address the management of financial interests, obligations and responsibilities resulting from the dissolution of the Tri-County Human Services Center Board.

## **BACKGROUND**

The Counties previously agreed to dissolve the Tri-County Human Services Center (HSC) as of December 31, 2024 and have reached an agreement as to the disposition of the land, land improvements, buildings, building improvements, building contents, furniture and fixtures.

This MOU addresses the remaining assets and liabilities from the HSC.

## **MOU PERIOD, ADMINISTRATORS, AND BOARD**

It is anticipated that this MOU shall be effective for the period from January 1, 2025 through December 31, 2034 with final reports due no later than April 1, 2035. It may be extended upon written agreement of the parties.

The Counties have received monthly fiscal activity reports from the Oneida County Finance Director. The Counties approve of the transactions set out in the reports received prior to the signing of this document.

## **MOU ADMINISTRATORS**

The following individuals are hereby designated as the official MOU Administrator for the party identified. These individuals shall be authorized to make decisions binding each party hereto and, accept service of any official notice required under this MOU or any amendment, addendum, or exhibit thereto.

Forest County  
Forest County Clerk  
200 East Madison Street  
Crandon, WI 54520  
(715) 478-3351  
Clerk: Nora Matuszewski

Oneida County  
Oneida County Finance  
Department  
1 South Oneida Ave.  
Rhinelander, WI 54501  
(715) 369-6145  
Director: Tina Smigielski

Vilas County  
Vilas County Finance  
Department  
330 Court Street  
Eagle River, WI 54521  
(715) 479-3674  
Director: Darcy Smith

Any party hereto may replace a MOU Administrator upon written notice to all other parties to this MOU.

### **DUTIES OF COUNTIES**

Oneida County, Vilas County, and Forest County (Partnering Counties) understand and agree that Oneida County shall provide fiscal services relative to the funds subject to this MOU.

Oneida County will provide an accounting of all funds which resulted from dissolving the HSC and which are the subject of this MOU; and assume responsibility for collection of all funds associated with this MOU. These accountings shall be done on a monthly basis under this MOU.

Partnering Counties shall raise questions or concerns with the monthly fiscal report before the end of the subsequent month.

Oneida County agrees to act as fiscal agent for purposes of this MOU. Each county shall account for disbursements in their own budgets.

Oneida County shall establish a HSC Residual Account, as set out in this MOU, for the purpose of collecting and disbursing funds subject to this MOU

Oneida County shall comply with all financial reporting requirements set forth, however, each County is responsible for its own audit.

Oneida County shall provide Partnering Counties with access to the books and records associated with HSC funds, at reasonable times and upon reasonable notice.

Upon finalization of the yearly accounting, the MOU Administrators shall provide written approval of that annual accounting.

### **ACCOUNTS RECEIVABLES**

Description:

1. Amounts due from public (Medicare, Medicaid, WIMCR, CHIP, etc.) and private insurance for services provided by HSC prior to its dissolution.
2. Amounts due from state grants for services provided by HSC prior to its dissolution, including GEARS.
3. Private accounts due for services billed and not covered by insurance or grants for services provided by HSC prior to its dissolution.

Treatment:

1. Oneida County will transfer receipts collected until December 31, 2026 on a monthly basis to the HSC Residual Account established for the purposes of this MOU.

2. Beginning January 1, 2027, and ending December 31, 2034, amounts collected will be treated as restricted revenue by Oneida County Human Services Department and credited to the Partnering Counties at year-end either as a credit for billed services or as a cash pay-out. Oneida County Finance Director will have oversight of this process as part of the annual fiscal year end closing and audit process.

### **RUN-OUT COSTS**

#### **Description:**

1. Audit fees, banking fees, unemployment claims, and HSC Paid Time Off (PTO) cash-outs.

#### **Treatment:**

1. Oneida County will be reimbursed for run-out costs until December 31, 2026 on a monthly basis from the HSC Residual Account established for the purposes of this MOU.
2. Beginning January 1, 2027 and ending December 31, 2034, run-out amounts incurred will be treated as restricted expenses by Oneida County Finance Department and debited to the three counties at year-end either as a debit for billed services or as a cash recoupment. Oneida County Finance Director will have oversight of this process as part of the annual fiscal year end closing and audit process.

### **HEALTH REIMBURSEMENT ARRANGEMENT (HRA)**

#### **Description:**

1. The Oneida County Third Party Administrator (TPA) took over administration of HSC's Health Reimbursement Arrangement Plan. Oneida County will be responsible for all accounting and IRS reporting as long as the plan is open.

#### **Treatment:**

1. A final notice was sent to unenrolled participants in July 2025. The Oneida County Finance Director is authorized to transfer any HRA funds not associated with an enrolled member to the HSC Residual Account established for the purposes of this MOU within 30-days of the execution of this MOU.
2. The Oneida County Human Resources Director shall, within 30-days of the execution of this MOU, send notification to all enrolled members that the fund will close September 30, 2034, which allows for a 90-day run out to claims until December 31, 2034. Once the plan is closed, the Oneida County Finance Director is authorized to transfer remaining balances to the HSC Residual Account established for purposes of this MOU and disbursed pursuant to this MOU.
3. HRA members are deemed dis-enrolled if their account balance falls below \$25.00 and shall be notified of this dis-enrollment by the Oneida County Human Resources Director.
4. Oneida County will invoice the HSC Residual Account established for the purposes of this MOU for 0.1% of ending plan balance in the HRA account each month to

compensate for administrative burden for maintaining this plan: for example, \$450,000 x 0.1% = \$450.

### **HSC RESIDUAL ACCOUNT**

#### **Description:**

1. The Oneida County Treasurer will hold cash balances resulting from the HSC closure in a separate bank account, called the HSC Residual Account, and invest the funds in accordance with State Statute and Oneida County investment policy.
2. The Partnering Counties agree that the \$250,000.00 is a sufficient amount to hold for unexpected liabilities otherwise not covered by insurance.

#### **Treatment:**

1. Each month, the Oneida County Finance Director will credit or debit the HSC Residual Account based on net fiscal activity resulting from the HSC closure process as set out in this MOU.
2. Within 30-days of the execution of this MOU, and then on a quarterly basis thereafter, the Oneida County will disburse funds over \$250,000.00 to Oneida, Vilas and Forest County based on the historical tax levy HSC subsidy split of 54% / 31% / 15%, respectively.
3. Should amounts in the HSC Residual Account be insufficient to pay for expenses or liabilities relative to the HSC closure, such as unknown claims at the time of this MOU drafting, the Oneida County Finance Director will issue a demand for funding to the Counties' MOU Administrators.
4. Unless the MOU is extended, all balances in the escrow will be fully distributed on or before April 1, 2035.

### **ASSETS TO BE RETAINED BY ONEIDA COUNTY**

#### **Description:**

1. Certain technology assets, reported on a net book value, and a vehicle were retained by Oneida County Human Services Department's on-going use, when HSC was dissolved including:
  - a. Toyota Corolla \$253.27
  - b. Netsmart billing system \$74,392.27
  - c. Cisco video conferencing system \$28,382.15
  - d. LMS365 Cloud subscription \$2,895.40
  - e. Waystar Claim management subscription \$0.00
2. The Partnering Counties shall cooperate in forming a common approach of addressing the termination of these leases:
  - a. Rhyme lease \$17,507.21
  - b. Quadient lease \$2,183.52

Treatment:

1. Of this total value amount of items under Description 1 above, namely, \$105,923.09, Oneida County shall retain a value of 54% or \$57,198.47. Within 30-days of execution of this MOU, Oneida County will compensate Vilas County 31% of the total value and Forest County 15% of the total value by issuing payment from Oneida County General Funds for \$32,836.16 and \$15,888.46, respectively.

### **INDEMNITY AND INSURANCE**

Each County shall indemnify the other Counties, their officers, employees, agents, and volunteers against any and all loss, damages, and costs or expenses, including attorney fees, which a County, its officers, employees, agents, and volunteers may sustain, incur, or be required to pay by reason of the provision of the indemnifying County's services under this MOU,

The Counties shall keep in force Professional Liability Errors and Omissions insurance with a limit of \$1,000,000 annual aggregate.

Further, in the event of any action, suit, or proceedings against any of the Partnering Counties, the county receiving notice shall cause notice, in writing, to be given to the other counties.

Each County agrees to have in effect Worker's Compensation Insurance for its employees.

### **DISPUTE RESOLUTION**

In the event of a dispute concerning the terms of this MOU, the counties agree to not take legal action against one another until they have proceeded through the dispute resolution process set forth herein. At all times, the Partnering Counties encourage one another to meet and confer in person with the MOU Administrators concerning all such disputes. In the event a dispute cannot be resolved through a meet and confer process, either county may request resolution of the dispute through mediation. The Partnering Counties agree to meet with the assigned mediator at the earliest practical time and to participate in the mediation in good faith. The mediation shall be nonbinding. If mediation does not resolve the dispute, any of the Partnering Counties shall be entitled to file a lawsuit relating to the dispute. If a dispute does arise and a lawsuit is filed, the Partnering Counties agree to waive any right to a trial by jury.

### **GOVERNING LAW AND VENUE**

This Agreement shall be governed by the laws of the State of Wisconsin. Venue shall be in the circuit court in Oneida County.




### AMENDMENTS

This Agreement may be amended at any time by mutual consent of the counties. Amendments shall be in writing and shall become effective only after execution by duly authorized representatives of the parties.

### SIGNATURES

On Behalf of Oneida County:

  
Oneida County Board Chairman

Date: 9/16/2025

On Behalf of Forest County:

\_\_\_\_\_  
Forest County Board Chairman

Date: \_\_\_\_\_

On Behalf of Vilas County:

\_\_\_\_\_  
Vilas County Board Chairman

Date: \_\_\_\_\_