Sawyer County

Agenda

County Board of Supervisors Meeting
Thursday, July 18, 2024 @ 6:30 PM
Sawyer County Board Room
Revised: Thursday, July 18, 2024 3:34 PM

Page

1. CALL TO ORDER

a. To view or participate in the **virtual meeting** from a computer, iPad, or Android device please go to https://zoom.us/j/95015680309. You can also use the dial in at **1-312-626-6799**with the Webinar ID: 950 1568 0309. Use *9 to Raise/lower hand and *6 to Unmute/mute. If additional assistance is needed please contact the County Clerk's Office at 715-634-4866 prior to the meeting. This meeting will be recorded and will be available on our website at: **https://sawyercountygov.org.**

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

a. At this time, members of the public will be given the opportunity to address the Board. Please adhere to the following when addressing the Board:

- Comments will be limited to 3 minutes or less per individual.
- Comments should be directed to the Board as a whole and not directed to individual Board members.
- The Board cannot respond to your comments during this time.
- Please sign in and fill out a public comment sheet if you wish to speak on an item.

7. CONSIDER APPROVAL OF MINUTES FROM PREVIOUS MEETING

4 - 6 a. 6.20.24 County Board Minutes DRAFT

8. APPOINTMENTS (DISCUSSION AND POSSIBLE ACTION)

a. • ITBEC Replacement Appointment - Mindy Simons

9. ZONING COMMITTEE

7 - 9 a. Chair Report
6-21-24 ZC Minutes DRAFT

10 - 20 b. Zone District Map Amendment RZN #24-008 Rodney & Chyrl Pearson - Request to rezone approximately 18 acres from Industrial-One (I-1) to Residential-One (R-1)

Zoning Committee Recommends Approval
Staff Report for RZN #24-008
Resolution for RZN #24-008

10. PUBLIC WORKS COMMITTEE

21 a. Chair Report
7.10.24 Public Works Minutes DRAFT

11. PUBLIC SAFETY COMMITTEE

22 - 23 a. Chair Report
7.3.24 Public Safety Minutes DRAFT

12. LAND, WATER, AND FOREST RESOURCES COMMITTEE

24 - 25 a. Chair Report
7.10.24 LWFRC Minutes DRAFT

13. HEALTH AND HUMAN SERVICES BOARD

a. Chair Report

14. FINANCE COMMITTEE

26 - 27 a. Chair Report
7.11.24 Finance Meeting MInutes DRAFT

15. ECONOMIC DEVELOPMENT & UW EXTENSION COMMITTEE

28 - 29 a. Chair Report
7.8.24 DRAFT Econ.UWEX Minutes

16. OUTSIDE COMMITTEE UPDATES

17. COUNTY ADMINISTRATOR'S REPORT

30 - 38 a.

Consideration of Initial Resolution Approving Revenue Bond Financing for Bug Tussel Wireless, LLC. Information with respect to the job impact of the project will be available at the time of consideration of the Resolution. (discussion and possible action)

1) Res 2024- INITIAL RESOLUTION APPROVING BUG TUSSEL PROJECT REVENUE BOND FINANCING.pdf

2) 4860-5573-6261.1 SAWYER County - Notice of Intent (Bug Tussel 2024)

39 - 64 b. Loan Request for NWCEP (discussion and possible action)

1) Res 2024- Provision of Short-term Financial Assistance to the NWCEP

2) Sawyer county request

3) NWCEP Final Financial Statements

65 - 67 c. Public Records Request Fee Schedule (discussion and possible action)

1) Sawyer County Public Records Request Fee Schedule-7-9-2024-Draft

2) AdoptingPublicRecordsRequestFeeSchedule7-2024

68 - 70 d. Administrator's Report 2024-7

18. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

19. ADJOURNMENT

DISCLAIMER:

Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.

Mission Statement: *The Sawyer County Board of Supervisors will strive to provide excellent services and responsible leadership to protect and enhance Sawyer County citizens, businesses, and resources, while preserving our unique heritage.*

Minutes of the June 20, 2024, meeting of the Sawyer County Board of Supervisors Organizational Meeting
Sawyer County Courthouse/Virtual

Voting Committee Members Present (X)	Roll Call	District	Wards
☒ Steve Kariainen		01	T Lenroot W-1, T Hayward W-7, C Hayward W-5
☒ Kay Wilson		02	T Lenroot W-2, T Round Lake W-1
☐ Tweed Shuman-exc		03	T Hayward W-1 & 2
☒ Stacey Hessel		04	T Hayward W-3 & 4
☒ Randy Neumann		05	T Hayward W-5 & 6
☒ Marc D. Helwig		06	C Hayward W-1 & 2
☐ Thomas W. Duffy-exc		07	C Hayward W-3 & 4
☒ Marshal Savitski		08	T Bass Lake W-1 & 2
☒ Brian Bisonette		09	T Bass Lake W-3 & 4
☒ Chuck Van Etten		10	T Sand Lake, T Edgewater W-1
☒ Jeff Hoehne		11	T Edgewater W-2, T Bass Lake W-5, T Meteor, T Couderay, V Couderay
☒ John Righeimer		12	T Spider Lake, T Round Lake W-2, T Winter W-1
☒ Ron Kinsley		13	T Hunter, T Radisson W-1, T-Ojibwa W-1, V Radisson
☒ Ron Buckholtz		14	T Radisson W-2, T Ojibwa W-2, T Weirgor, V Exeland, T Meadowbrook
☒ John Suralski		15	T Winter W-2, T Draper, V Winter

Call to Order/Pledge of Allegiance– Chair Kinsley called the meeting to order at 6:30 pm. Roll call was taken; quorum was met.

Certification of Compliance with the open meeting law was met.

Meeting Agenda –

Public Comments – Ben Kurtzweil, Brenda Dettloff, Andrea Wittwer

Minutes from the previous meeting dated: May 16, 2024
Motion to approve made by: Mr. Buckhotlz Second by: Ms. Hessel
Motion carried without negative vote.

Appointments -
Sawyer County Board of Appeals (Steve Kelsey) and Sawyer County Board of Appeals (Dee Dobilas) – A motion was made by Ms. Hessel to approve the appointments; second by Mr. Helwig. Motion carried without negative vote.

Zoning Committee – Steve Kariainen and Marshal Savitski (alternate) – A motion was made by Mr. Righeimer; second by Ms. Wilson to approve this change. Motion carried without negative vote.

Outside Committee Appointment Adjustments – Senior Resource Center (Marshal Savitski replacing Ron Buckholtz), ICAA (Steve Kariainen replacing Ron Buckholtz), Northern Waters Library (Ron Buckholtz replacing Steve Kariainen) and NoRTEC (Don Mrotek as citizen representative) – A motion was made by Mr. Buckholtz to approve these appointment adjustments; second by Ms. Hessel. Motion carried without negative vote.

Tourist Rooming House Ad Hoc Committee – A list of candidates was presented by Mr. Albarado with four new members, Marshal Savitski, Jim Tiffany, Jon Vollmers and CJ Danaske. A motion was made by Ms. Hessel to approve the Ad Hoc committee slate of candidates; second by Ms. Wilson. Motion carried without negative vote.

Zoning Committee -
Chair Report – Mr. Buckholtz advised that the committee approved one conditional use permit for a new gravel pit and a preliminary subdivision platt. The department remains busy with requests.

Zoning District Map Amendment RZN #24-007 Medical Service, Inc. to rezone 67.6 acres from Agricultural-one – Mr. Kozlowski presented the original request as it was approved at the Town of Hayward and Zoning Committee levels which would approve signage on the property. The Town of Hayward has since withdrawn their support of the rezone as was originally presented. He recommends that this County Board remand the decision back to the Zoning Committee for further consideration. A motion was made by Mr. Buckholtz to remand it back to Zoning Committee; second by Mr. Helwig. Motion carried without negative vote.

Zoning Ordinance Amendment – Storage Shed in Platted Subdivisions – Mr. Kozlowski presented the amendment which would remove language in our ordinance for storage shed exemptions. Town board votes to make this amendment change came back as 8 for denial and 7 for approval.

Zoning Committee Resolution to Amend Zoning Ordinance for Storage Sheds in Platted Subdivisions -- A motion was made by Mr. Helwig to deny the amendment; second by Ms. Wilson. Motion carried without negative vote.

Public Works Committee --
Chair Report – Mr. Helwig provided a review of the June meeting. The new ambulance has been delivered, and the airport traffic has been steady and busy. On June 22nd, the Young Eagles and Civil Air Patrol will hold their fundraising benefits at the airport this summer. An update of highway repairs was included. The ATV/UTV signage is up so County roads are available to users.

Control Access Policy – Mr. Albarado advised that the item does not require board action.

Public Safety Committee --
Chair Report – Mr. Buckholtz provided a review of the June meeting. Sheriff's Department reports were shared, identifying that call volume is up over last year. The total jail population was 50 for last month and our inmate numbers continue to slowly decline. We are undergoing a review of a new EMS radio system proposal to increase indoor and outdoor coverage for personnel. The Town of Round Lake is interested in establishing a more permanent ambulance crew in the Town and are offering land for such purpose.

Code Enforcement Specialist – Animal Control Amendment June 2024 – Mr. Albarado presented the Resolution to Approve the Amendment to Animal Control Ordinance and Approve Permit Fees. He reviewed the specific changes that have been recommended. A motion was made by Mr. Buckholtz to approve the Resolution; second by Mr. Kariainen. Motion carried without negative vote.

Search and Rescue MOU between the County and Search and Rescue – Mr. Albarado presented the MOU between the two entities as a document that will clearly identify the relationship and authority between the two as well as outline the insurance relationship. A motion was made by Mr. Helwig; second by Ms. Hessel to approve the MOU as presented. Motion carried without negative vote.

Land, Water, and Forest Resources Committee -
Chair Report – Mr. Suralski provided a review of the June meeting relaying department reports of activities. The FishTrap Dam grant has been approved by the State.

Health and Human Services Board --
Chair Report – Ms. Wilson reported that the public hearing for the Tourist Rooming House was held at the monthly June meeting. The Tourist Rooming House Ordinance was denied at Committee level. The LCO Falcon drug awareness program was shared.

Citation Authority Resolution Ordinance Amendment – Mr. Albarado presented the Ordinance Amendment that would provide authority for staff to issue citations. A motion was made by Ms. Wilson to approve the Ordinance Amendment; second by Mr. Buckholtz. Motion carried without negative vote.

Finance Committee -
Chair Report – Mr. Righeimer provided a review. We are on target with our budget projections and the 2025 budget process has begun. Health insurance is budgeted with a 5% increase and departments have been asked to provide a 5-year CIP projection for planning purposes. NWCEP has requested assistance in a $5,000 advance which has been referred to administration for further investigation.

Kroger Settlement June 2024 Resolution – Mr. Albarado presented this recent opioid settlement resolution. This document accepts the Kroger settlement and attaches it to the prior settlements received. A motion was made by Mr. Buckholtz to approve the Resolution as presented; second by Mr. Righeimer. Motion carried without negative vote;

Economic Development & UW Extension Committee --
Chair Report – Mr. Righeimer provided a review. Room tax revenue was down about $10,000 but sales tax revenue was up. There is a joint broadband application underway with NWRPC and some area counties.

Outside Committee Updates --
Ms. Carrie Sabin, Manager at Namekagon Transit provided a report from their monthly meeting. Mr. Kariainen provided a review of the Northern Waters Library and Northwest Regional Planning Commission meetings, as well as the meeting with CEP. Ms. Wilson provided an update on the Sawyer County Housing Authority meeting.

Administrator's Report -
A written report was provided and highlights were reviewed by Mr. Albarado.

Other Topics for Discussion Only –

Adjournment – 7: 59 pm

Next Meeting: July 18, 2024 **Time:** 6:30 pm **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

MINUTES OF PUBLIC HEARING
Sawyer County Zoning Committee
June 21, 20234

ZONING COMIMITEE MEMBERS
Ronald Buckholtz, Chairman
Tweed Shuman, Vice Chairman
Kay Wilson
John Surlaski
Steve Kariainen
Marshal Savitski

ZONING ADMINISTRATION
Jay Kozlowski, Zoning Administrator
Kathy Marks, Deputy Zoning Administrator

PRELIMINARY MATTERS
1) Call to Order and Roll Call
Buckholtz called the Public Hearing before the Sawyer County Zoning Committee to order at 8:30 AM. In the Sawyer County Courthouse, 10610 Main St., Hayward, Wisconsin. Roll was called finding present: Ron Buckholtz, Tweed Shuman-virtual, Kay Wilson, John Suralski, Marshal Savitski and Steve Karianinen. From the Zoning Office Kozlowski and Marks. Legal Counsel Rebecca Roeker – virtual.

2) Pledge of Allegiance.

3) Statement of Committee and Hearing Procedure and Statement of Hearing Notice. Those persons wishing to speak will be afforded the opportunity provided they identify themselves. The Public Hearing Notice was published as a Class 2 Notice in accordance with Chapter 985 of the Wisconsin Statutes in the Sawyer County Record and the Sawyer County Gazette.

4) Approval of May 17, 2024 minutes. Motion to approve by Suralski, second by Savitski. All in favor. Motion carries. Shuman now reports on virtually. Savitski is moved to alternate.

5) Public Comment: Linda Zillmer, resident of Village of Edgewater and property owner in the Town of Edgewater comments.

REZONE APPLICATION
a) A Public Hearing in the Town of Ojibwa. RZN #24-008. Owner: Rodney & Chyrl Pearson. The E1/2 of the NW ¼ of the NW ¼; S10, T38N, R06W; Parcel #020-638-10-2202; Tax ID #20736; 20 total acres; Zoned Industrial One (I-1) and Residential One (R-1). Purpose of request: to rezone the entire Industrial One (I-1) portion of the parcel to Residential One (R-1) to be able to subdivide the property and build additional family dwellings. Approximately 18 acres is subject to the rezone request. Kozlowski reads the application, staff report, and Town approval. No opinion letters returned. Motion to open the public hearing portion of the application by Wilson, second by Shuman. All in favor. No one was present to speak. No other comments. Motion by Karianinen to close the public hearing portion of the application second by Suralski. All in favor. Kozlowski reads

the discussion/action portion of the application. Motion by Wilson to approve the application with findings of fact: 1) Promote the public health, safety, convenience and general welfare. 2) Encourage planned and orderly land use development. 3) Protect property values and the property tax base. 4) Permit the careful planning and efficient maintenance of highway systems. 5) Ensure adequate highway, utility, health, educational and recreational facilities. 6) Provide healthy surroundings for family life. Second by Karianinen. No other comments. Roll call finds: Buckholtz – yes, Suralski – yeas, Wilson – yes, Shuman – yes, Kariainen – yes. All in favor. Motion carries.

CONDITIONAL USE APPLICATION

a) A Public Hearing in the Town of Radisson. CUP #24-011. Owner: Grant & Mindy Pickard. Part of the SE ¼ of the NE ¼; S36, T39N, R07W; Parcel #022-739-36-1402, Tax ID #23423; 20 total acres; Zoned Forestry One (F-1). Permit desired for the construction/placement of a single accessory building on vacant property. Accessory structure to be in a form of an 8' x 40' shipping container which also requires Town Approval. Per Sawyer County Ordinance 4.26 (1) with automatic conditions. Kozlowski reads the application, staff report and Town approval. No opinion letters returned. Motion by Wilson to open the public hearing portion of the application, second by Suralski. All in favor. Owner: Grant Pickard speaks in favor of the application. No other comments. Motion to close the public hearing portion of the application by Shuman, second by Suralski. All in favor. Kozlowski goes over the suggested conditions of the application. Motion by Wilson to approve the application with conditions of: 1) Land Use Permit is required with double permit fee for the accessory structure(s) within 1 year from the date of Zoning Committee decision and built within permit timeframes. 2) Land Use Permit is required and applied for principal structure within 3 years from date of Zoning Committee decision and built within permit timeframe. Failure to apply and build will result in citation with potential order for removal of accessory building. 3) Accessory structure must me all other Sawyer County Zoning & Conservation requirements and compliant with all other State & Federal Laws. Including Town Approval for the accessory structure being a shipping container. 4) Size of shipping container not to exceed 8' x 40'. With Findings of Fact: 1) Promote the public health, safety, convenience and general welfare. 2) Encourage planned and orderly land use development. 3) Protect property values and the property tax base. Second by Suralski. Roll call finds: Suralski- yes, Wilson – yes, Buckholtz – yes, Kariainen – yes, Shuman – yes. All in favor Motion carries.

PRELIMINARY PLAT REVIEW

a) A Public Hearing for "Pine Cone Pond, LLC" Preliminary County Subdivision Plat for 15 lot proposal. Located in the Town of Lenroot. Owner: Jon Vollmers. This requires Zoning Committee acceptance, conditional acceptance or rejection. Kozlowski explains the preliminary process of the County Plat map. Motion to open the public hearing portion of the plat by Suralski, second by Kariainen. All in favor. Jon Vollmers, owner speaks in favor of the application. Linda Zillmer, resident of Village of Edgewater and property owner in Sawyer County comments. Motion to close the public hearing portion of the plat by Wilson, second by Kariainen. All in favor. Kozlowski reads the discussion/action portion of the plat. Motion by Wilson to approve the preliminary plat with condition of a storm water management report. Second by Shuman. Kozlowski asks if the storm water management report is to be done before the final plat comes for decision. Reboecca Roeker legal counsel advises. Storm water management report will be done before the final plat. No other comments. Roll call finds: Wilson – yes, Shuman – yes, Suralski –yes, Karianen – yes, Buckholtz – yes. All in favor. Motion carries.

FINAL PLAT REVIEW

a) A Public Hearing for "Aspen Grove" Final County Subdivision Plat for 7 lot proposal. Owner: Gorud Capital, LLC. Located in the Town of Hayward. Located in the Town of Hayward. This requires Zoning Committee acceptance, conditional acceptance or rejection. Kozlowski reads the Final plat for Aspen Grove LLC. States that it has his approval. Wilson – Town approval? Kozlowski reads the Town approval and explains the Agricultural One (A-1) needing to be 5 acres and getting Town approval to be able to build on the lots. Motion by Surlaski to open the public hearing portion of the Final plat, second by Kariainen. All in favor. Lee Gorud, owner speaks in favor of the Final plat. No other comments. Motion to close the public hearing of the Final plat by Wilson, second by Suralski. All in favor. Kozlowski reads the discussion/action portion of the Final plat. Motion by Kariainen to approve the Final plat, second by Shuman. No other discussion. Roll call finds: Shuman – yes, Suralski –yes, Buckholtz –yes, Karianen – yes, Wilson – yes. All in favor.

NEW BUSINESS

a) Ordinance Amendment for "multi-dwelling development" New survey questionnaire to be sent to the Towns. Kozlowski explains that the office is short staffed and there are only 3 employees in the Zoning office and this time and unable to work on the amendment. Hoping that it will be heard in July.

b) Any other business that may come before the Committee. Ben Kurtzweil, Town of Hayward Chairman explains that the Town agreed that the Aspen Grove LLC will have private roads. Don Robinson, Town of Hayward resident speaks of the southern county concerns. He also speaks of the campgrounds and getting a group together to be able to advise and inform the Zoning Committee.

ADJOURNMENT

Adjourned by Ronald Buckholtz, Chairman at 9:25am

/s/Ronald Buckholtz,
Chairman
Sawyer County Zoning Committee
Sawyer County Zoning & Conservation Administration
10610 Main Street, Suite
#49
Hayward, WI 54843

Minutes prepared by Kathy Marks, Deputy Zoning & Conservation Administrator

SAWYER COUNTY

Rezone Request
STAFF REPORT FOR COUNTY BOARD

Prepared By: Jay Kozlowski, Sawyer County Zoning & Conservation Administrator

File: # RZN 24-008

Applicant:
Rodney & Chyrl Pearson
W8421 Koeppler Road
Ojibwa, WI 54862

Property Location & Legal Description:
Town of Ojibwa. The E1/2 of the NW ¼ of the NW ¼; S10, T38N, R06W; Parcel #020-638-10-2202; Tax ID #20736; 20 total acres; Zoned Industrial One (I-1) and Residential One (R-1). Site Address of 8421W Koeppler Road

Request: Purpose of request: to rezone the entire Industrial One (I-1) portion of the parcel to Residential One (R-1) to be able to subdivide the property and build additional family dwellings. Approximately 18 acres is subject to the rezone request.

Project History & Additional Information/details:

The applicant is requesting to rezone approximately 18 acres of I-1 to R-1 (see attached map of parcel). The proposed rezone would result in conforming zone district dimensional requirements. With the approved rezone a new certified survey map would be recorded which would divide the property into different lot configurations. At this point no additional lot split proposals have been received. If the lot is to be split into more then 4 parcels it would require a County Subdivision Plat.

This property is located off Koeppler Road ¼ East of Hwy 27. The nearest R-1 property is immediately adjacent to the North. It is unclear why this area why ever zoned Industrial to begin with. Records were unable to determine this but one can assume that the Town of Ojibwa wanted to keep some industrial areas available near the 27/70 corridor. The existing 2 acres of R-1 associated with this property was rezoned from I-1 to R-1 in 1981.

The current surrounding use is residential and light commercial. The Town of Ojibwa Comprehensive Plan – future land use maps are very difficult to read. It appears that the Town has identified this area as future residential areas but the mapping here is inconclusive. The Town of Ojibwa (Town Board Decision) should be considered when Sawyer County Zoning Committee makes their recommendation.

Zoning Committee Public Hearing Info:

There were 7 additional notification letters sent out to property owners within 300' of the property, 0 comments were returned.

The Town of Ojibwa approved the rezone request on June 10, 2024

At the Sawyer County Zoning Committee Public Hearing on June 21, 2024 it was recommended for approval of a vote of 5-0 with the findings of fact that it would do the following:

1. Promote the public health, safety, convenience and general welfare;
2. Encourage planned and orderly land use development;
3. Protect property values and the property tax base;
4. Permit the careful planning and efficient maintenance of highway systems;
5. Ensure adequate highway, utility, health, educational and recreational facilities;
6. Provide healthy surroundings for family life;

SAWYER COUNTY

RECEIVED
APR 18 2024
SAWYER COUNTY
ZONING ADMINISTRATION

Rezone Application # 24-008

Town of Ojibwa
Sawyer County

Return Original

To: Sawyer County Zoning and Conservation
10610 Main Street, Suite 49
Hayward, WI 54843

Phone: 715-634-8288
E-mail: Kathy.marks@sawyercountygov.org

Owner: Rodney W. and Chyrl J. Pearson

Address: W8421 Koeppler Rd Ojibwa, WI 54862

Phone: 715-558-3481 Email:

Legacy PIN # 020638102202 Acreage: 20

Change from District I-1 to R-1

Property Description: E 1/2 NWNW
Tax ID # 20736
I1 & R1
8291 W Koeppler Rd.

Purpose of Request: Zone all 20 acres as residential. To Subdivide the property and build additional family dwelling.

Rodney W Pearson [signature] Chyrl J Pearson [signature]

***Please Print & Sign (Property Owner)**

The above hereby make application for a rezone. The above certify that the listed information and intentions are true and correct. The above person(s) hereby give permission for access to the property for onsite inspection by Municipal Officials.

Name, Address, Phone & Email of Agent:

Phone Email:

Office Information: **Fee: $500.00** **Date of Public Hearing** June 21, 2024

Rev. 1/2021

Real Estate Sawyer County Property Listing

Today's Date: 4/30/2024

Property Status: Current
Created On: 2/6/2007 7:55:35 AM

Description

Updated: 1/2/2004

Tax ID:	20736
PIN:	57-020-2-38-06-10-2 02-000-000020
Legacy PIN:	020638102202
Map ID:	.6.2
Municipality:	(020) TOWN OF OJIBWA
STR:	S10 T38N R06W
Description:	E1/2 NWNW
Recorded Acres:	20.000
Calculated Acres:	20.004
Lottery Claims:	1 **LC Note**
First Dollar:	Yes
Zoning:	(I-1) Industrial One (R-1) Residential One
ESN:	427

Tax Districts

Updated: 2/6/2007

1	State of Wisconsin
57	Sawyer County
020	Town of Ojibwa
576615	Winter School District
001700	Technical College

Recorded Documents

Updated: 4/5/2019

WARRANTY DEED
Date Recorded: 1/13/1982 181599

WARRANTY DEED
Date Recorded: 9/24/1981 179586 333/423 336/284

Ownership

Updated: 2/6/2007

RODNEY W & CHYRL J PEARSON OJIBWA WI

Billing Address:
RODNEY W & CHYRL J PEARSON
W8421 KOEPPLER RD
OJIBWA WI 54862

Mailing Address:
RODNEY W & CHYRL J PEARSON
W8421 KOEPPLER RD
OJIBWA WI 54862

Site Address

* indicates Private Road

8421W KOEPPLER RD OJIBWA 54862

Property Assessment

Updated: 8/20/2013

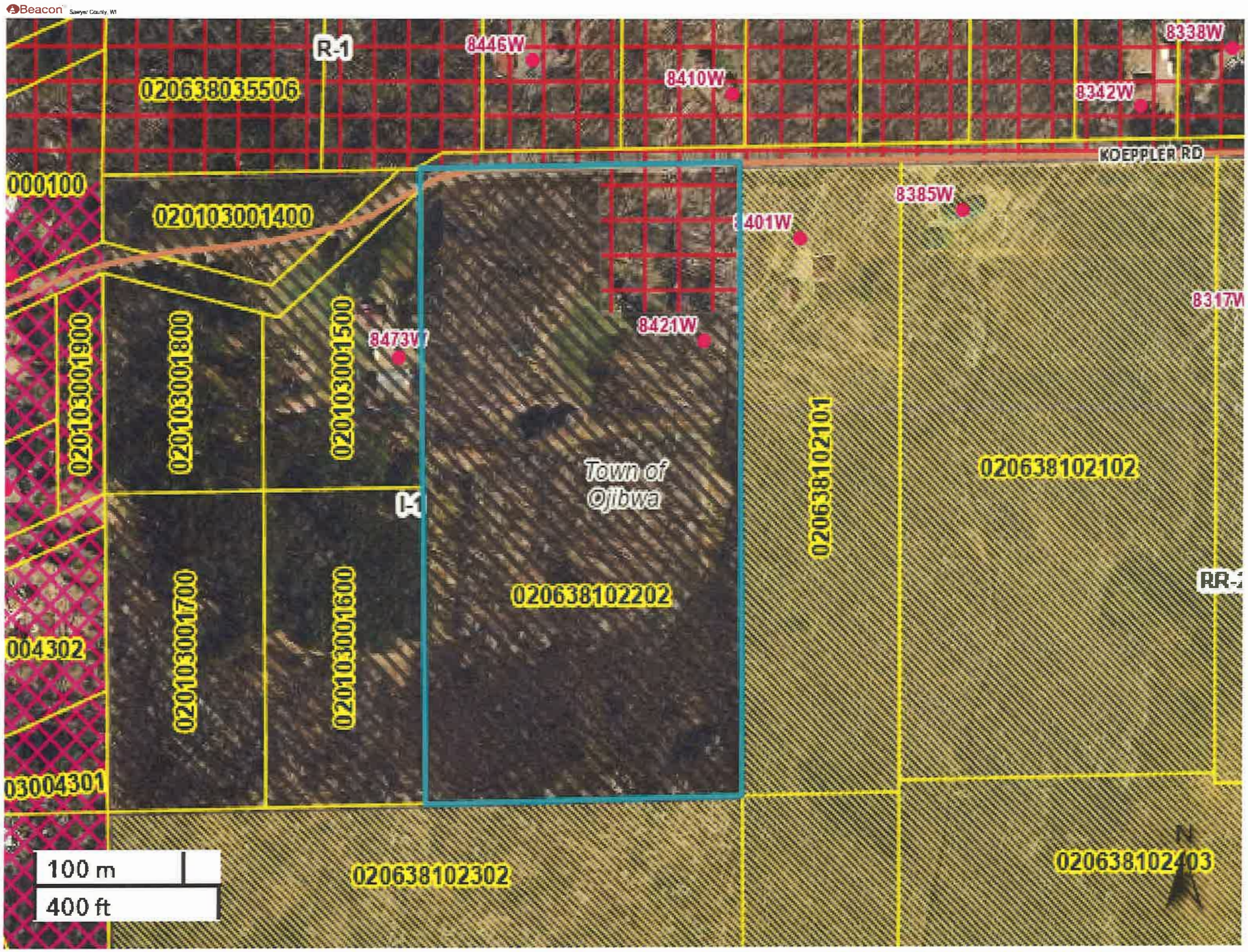
2024 Assessment Detail

Code	Acres	Land	Imp.
G1-RESIDENTIAL	1.000	6,000	106,900
G6-PRODUCTIVE FOREST	19.000	20,900	0

2-Year Comparison	2023	2024	Change
Land:	26,900	26,900	0.0%
Improved:	106,900	106,900	0.0%
Total:	133,800	133,800	0.0%

Property History

N/A



Beacon
Sawyer County, WI
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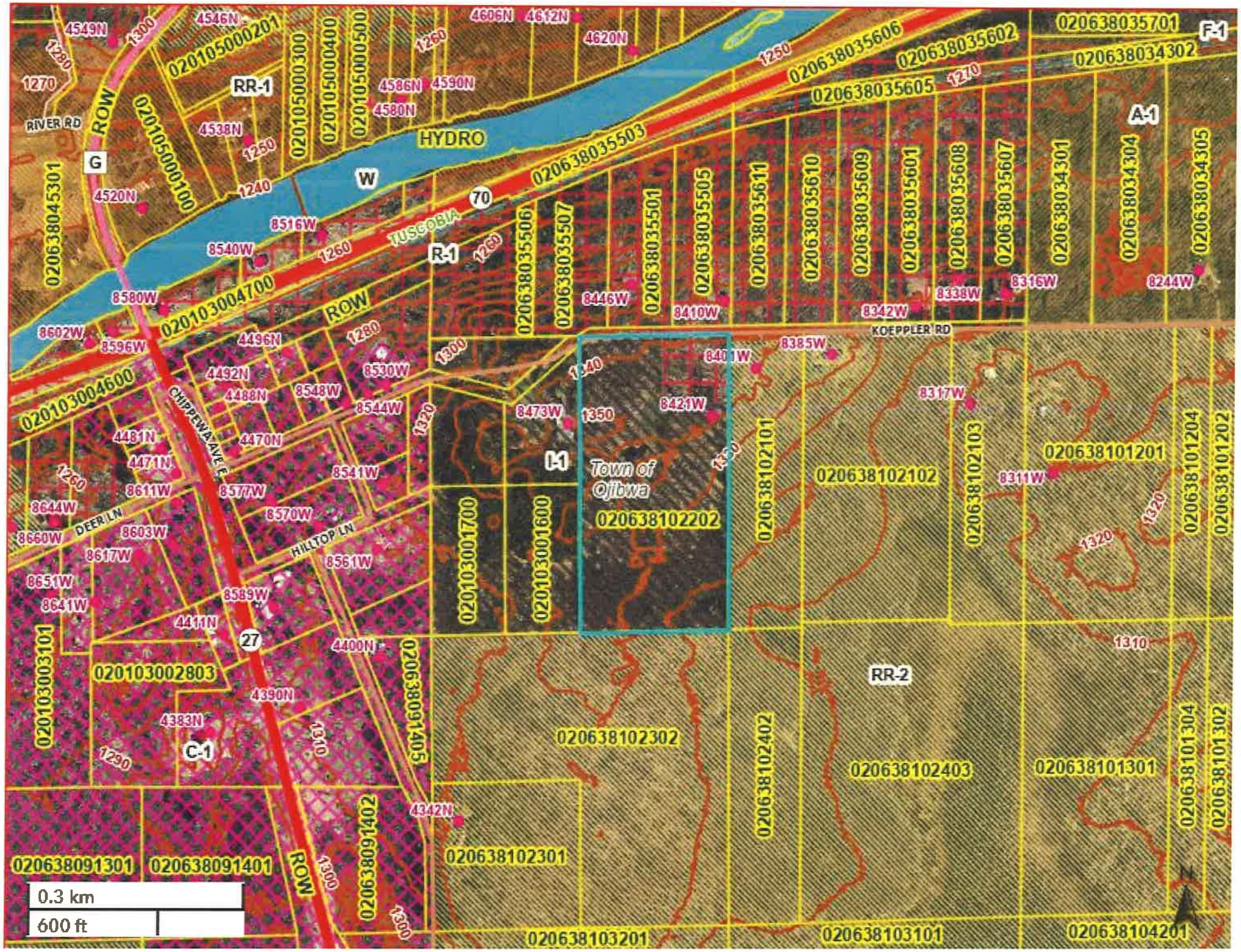

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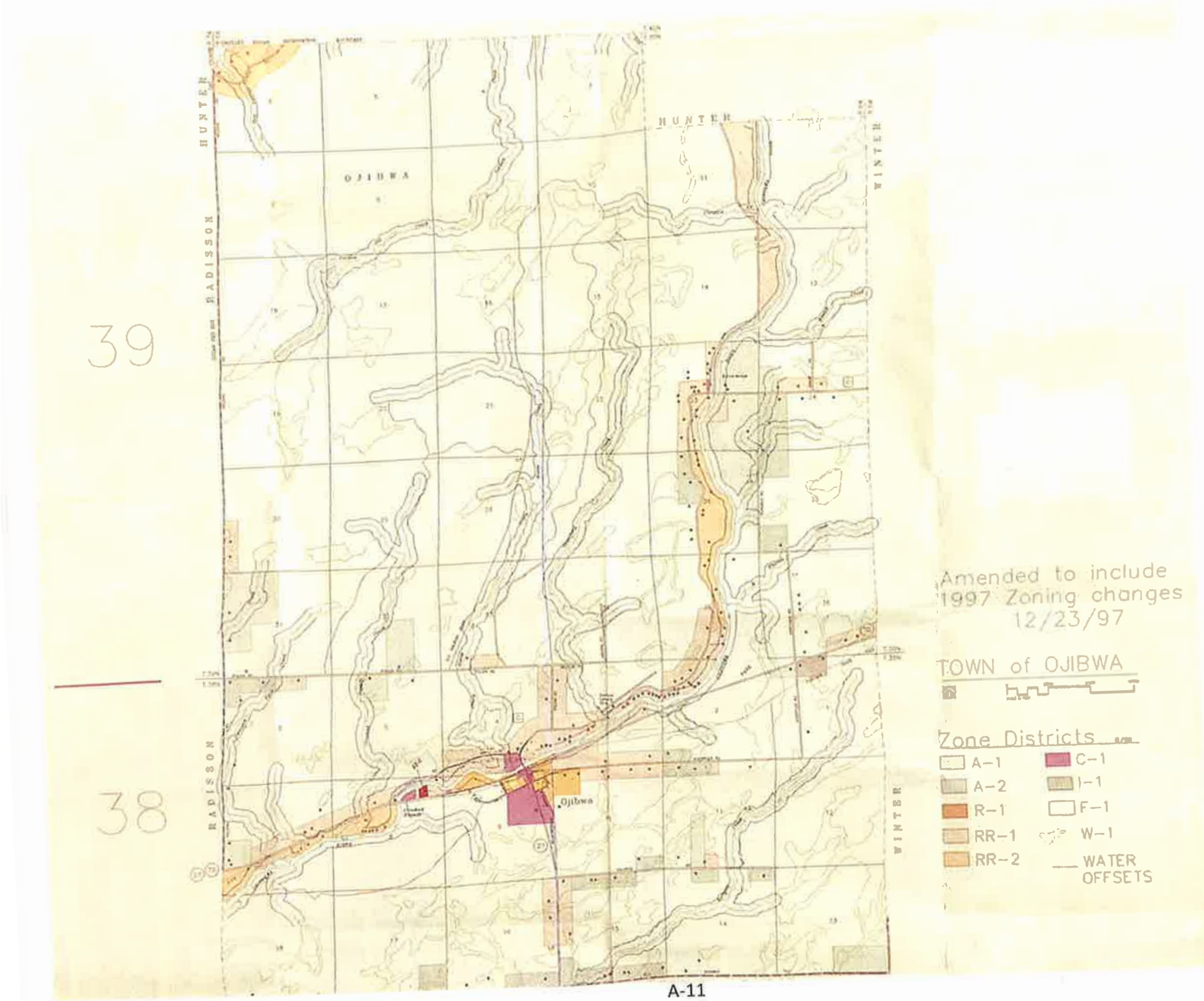
HUNTER
OJIBWA
RADISSON
WINTER
39
38
Ojibwa
Amended to include
1997 Zoning changes
12/23/97
TOWN of OJIBWA
Zone Districts
A-1
C-1
A-2
I-1
R-1
F-1
RR-1
W-1
RR-2
WATER
OFFSETS

A-11

SAWYER COUNTY BOARD OF SUPERVISORS
RESOLUTION NO. __________

Case #24-008 **Owner Name: Rodney & Chyrl Pearson**

RESOLUTION TO AMEND SAWYER COUNTY OFFICIAL ZONING MAP

WHEREAS, Wisconsin law permits Sawyer County (the "County") to adopt certain zoning ordinances and amend its existing zoning ordinances, including amendments to the County's official zoning map;

WHEREAS, the owner of real property located at (the "Property"), The E1/2 of the NW ¼ of the NW ¼; S10, T38N, R06W; Parcel #020-638-10-2202; Tax ID #20736; 20 total acres; Zoned Industrial One (I-1) and Residential One (R-1).and as more fully described as set forth in Exhibit A, which is attached hereto and incorporated herein, requested a rezoning of the Property's zoning designation from I-1 Industrial One to RR-1 Residential One (the "Zoning Designation Amendment");

WHEREAS, the Sawyer County Zoning Committee (the "Zoning Committee"), at its meeting on June 21, 2024, reviewed the proposed Zoning Designation Amendment for the Property;

WHEREAS, the Zoning Committee voted to recommend approval/denial of the proposed Zoning Designation Amendment to the Sawyer County Board of Supervisors ("County Board"); as determined by findings of Fact included as Exhibit B.

WHEREAS, the County Board determined, at its meeting on July 18, 2024, that adopting the proposed Zoning Designation Amendment for the Property is warranted to protect the health, welfare and safety of its citizens.

NOW, THEREFORE BE IT RESOLVED, by the Sawyer County Board of Supervisors approves the following:

1. Amendment to Official Zoning Map. The Property's zoning designation shall be amended to R-1 Residential One.

2. Additional Actions. The Sawyer County Department of Zoning and Conservation Administrator (or his/her designee) shall take all necessary steps to ensure that the amendment adopted herein is completed.

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 18, 2024 by this Sawyer County Zoning Committee on this June 21, 2024.

Ronald Buckholtz, Chairman

Tweed Shuman, Member

Kay Wilson, Member

John Surlaski, Member

Steve Kariainen, Member

Marshal Savitski, Member

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 21th day of June, 2024.

RONALD KINSLEY
Sawyer County Board of Supervisors Chairman

Lynn Fitch,
County Clerk

EXHIBIT A

<u>**Property Description**</u>

Case <u>#RZN 24-008</u> **Owner: <u>Rodney & Chyrl Pearson</u>**

Property Description: The E1/2 of the NW ¼ of the NW ¼; S10, T38N, R06W; Parcel #020-638-10-2202; Tax ID #20736; 20 total acres; Zoned Industrial One (I-1) and Residential One (R-1).

Minutes of the July 10, 2024 meeting of the Sawyer County
Public Works Committee
Of the Sawyer County Board of Supervisors
Sawyer County Highway Department

Voting Committee Members Present:
☒ Chair: Ron Kinsley
☒ Vice Chair: Marc Helwig
☒ Randy Neumann -
☒ Chuck Van Etten
☒ Brian Bisonette

Others Present:
Andy Albarado
John Pinnow
Derek Leslie

Others Present:
Public speakers listed below

Call to Order – Chair Kinsley called the meeting to order at 5:30 pm.

Certification of Compliance with the open meeting law was met. Roll Call was taken; quorum was met.

There being no business to conduct at this meeting, the tour commenced tour of county roads for construction and ended at the Hayward Airport. Meeting concluded at 8:50 pm.

Minutes of the July 3, 2024 meeting of the Sawyer County
Public Safety Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County

Voting Committee Members Present:
☒ Chair: Ron Buckholtz
☒ Vice Chair: Marc Helwig
☒ Jeff Hoehne
☒ Marshal Savitski
☒ John Suralski

Others Present:
Andy Albarado
Lynn Fitch
Nicole Ripczinski
Marge Kelsey
John Froemel-virtual
Liz Klein
Sandy Okamoto
Chaz Ann Olson
Greg Ripczinski
Aaron Jenneman-virtual
Mitchel Olson - virtual
Gary Pellatier-virtual

Call to Order – Chair Buckholtz called the meeting to order at 9:00 am. Roll Call taken. Quorum was met.

Certification of Compliance with the open meeting law was met.

Meeting Agenda

Public Comment –

Minutes from the previous meeting dated: June 6, 2024
Motion to approve made by: Mr. Helwig Second by: Mr. Suralski
Motion carried without negative vote.

Circuit Court --
Judge's Report -

Clerk of Court's Office Reports -
A written report was provided. Revenue collected through the State Debt Collection and Tax Intercept was $14,178.72 for the period 5-28-24 through 6-25-24 with $957.65 in wage income assignment receipted. Ms. Kelsey advised that a new staff member has been hired and training is going well.

Sheriff's Department Report –
Patrol Report – A written report was provided and reviewed. Patrol volume calls decreased in June for a total of 687. Citations, warnings and crash statistics were listed. Deputy Nate Frey was selected as the new Recreational Deputy, he is a 10-year veteran with the Sheriff's Office and will be working with local DNR wardens and Deputy Darin Jensen to bring enforcement and education to our area. Efforts to hire continue, though qualified applicants are few.

Jail Report – A written report was provided and reviewed. Average daily population is 75 with one having Huber work hours and three on electronic monitoring; the unemployment rate is 73%.

Communication Center and Emergency Management --
Written reports were provided. Director Ripczinski advised that the 911 hang-ups decreased from last year though remains the highest volume of call area. They continue to train new staff and have two full-time vacancies remaining. They continue to work with towns on the Emergency Operations Plans.

Communication Systems Specialist Report – Written reports were provided and reviewed by Mr. Albarado. Discussions have started regarding using WOJB towers. Additional towers are being reviewed through the zoning department to provide additional options for a new system. He reviewed options regarding a BugTussel partnership including a tower in a neighboring county. Building and/or leasing towers each comes with its own financial risks and benefits. It will be at least a year out before any plan begins to take physical action. Next steps include reaching out to other tower owners to begin creating the financial impact options.

Communication Specialist Report – Mr. Jenneman advised they are waiting on more information which has been delayed by rain.

Code Enforcement Specialist – Ms. Olson reported an increase in dog pound activity and they are getting many calls on dogs-at-large. She is starting to work more with public health and zoning visits.

Child Support Department Report --
A written report was provided. Total May support due is $976,877.22 and amount collected is $700,883.53. They have been noticing more of what appears to be fraudulent information provided to the economic support agency by participants in our cases. The department works very closely with economic support and share many of the same case participants. All suspicions of fraud activity are sent to the economic support supervisor, Shawna White. Shawna goes above and beyond when handling fraud referrals to keep everything anonymous and discreet. Money is recouped when fraud is proven. Ms. Okamoto was recognized by the State of Wisconsin for the exceptional work she has performed.

Emergency Services -
Written reports were provided and reviewed by Mr. Froemel. He attended a Wisconsin Coroner's and Med convention. The state reporting system for death certificates are updating their online service but will need to change case reporting software programs. They are having a county-wide debriefing session on a recent accident. The paramedic student that we are sponsoring is nearing the end of training by mid-January. One ambulance unit will be moved to the Exeland area when it is ready.

Round Lake for Ambulance Building Site Update – Mr. Albarado reported that call distribution is being gathered for the entire County so they have a visual record of where the call volume is before making a decision. This will allow us to review the coverage for the entire county.

Criminal Justice Coordinating Council Update -
Memorandum of Understanding 3-year Renewal between LCO and Sawyer County for Criminal Justice Coordinating Council – We have not yet received updated language from LCO for this document.

Outside Committee Updates -
No updates

Future Agenda – MOU Renewal, radio communications, Round Lake Ambulance

Meeting Date/Time – The next meeting of the Public Safety Committee will be Thursday, August 1st at 9:00 am in the Board Room.

Meeting adjourned at 9:51 am

Minutes recorded by Lynn Fitch, County Clerk

Minutes of the July 10, 2024 meeting of the Sawyer County Land, Water & Forest Resources Committee Of the Sawyer County Board of Supervisors Board Room; Sawyer County

Voting Committee Members (X) Present:	**Others Present:**	
☒ Chair: John Suralski	Lynn Fitch	Andy Albarado
☒ Vice Chair: Steve Kariainen	Jay Kozlowski - virtual	Brian DeVries
☒ Kay Wilson	Brody Fischer	
☒ Randy Neumann	Greg Peterson	
☒ Brian Bisonette	Jerry Wright	

Call to Order – Chair Suralski called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call was taken; a quorum was met.

Meeting Agenda –

Public Comments –

Minutes from the previous meeting dated: June 12, 2024
Motion to approve made by: Mr. Kariainen Second by: Mr. Neumann
Motion carried without negative vote.

Register of Deeds Update -
A written report was provided detailing activity in the office of ROD.

Events -
No requests

Land Records and County Surveyor Department Report -
Written reports were provided. The department performed several maintenance requests on GPS coordinates on corners within the county and installed approximately 100 new and replacement fire number signs in June. Eleven CSMs were reviewed. Three municipalities have scheduled their Boards of Review to take place within the next several weeks, with three municipalities still unscheduled for 2024. Mr. DeVries reported on the increase of office activity.

Sawyer County Forestry Department -
Recreational Trails Report – Mr. Wright reported out on non-motorized trail maintenance. They hope to have almost all of the Sawyer County Trail system rehabbed by the end of this year.

County Forestry Report –
A written report was provided and June had six sales to report. Rainfall has slowed activity down. Timber sale value on file is at $4.6M and we are on target for making revenue goals for the year and there are three trail rehab projects underway.

Draper Road Project – The Forestry Department is applying for a grant program to promote sustainable forestry in the Town of Draper to improve access to a section of property. Mr. Fischer described the project boundaries and advised that it is a 100% grant funded program. A narrative description of the project was included. A motion was made by Mr. Neuman to approve the request to submit the grant; second by Mr. Kariainen. Motion carried without negative vote.

Non-motorized Trail Ordinance Update – E-bike Review – Mr. Peterson advised that CAMBA has submitted a request to formalize the proposal to allow Class 1 E-bikes on Sawyer County Forest trails. Mr. Wright advised that trail modifications that they are putting in place will accommodate safe use of the trails with these bikes. A motion was made by Ms. Wilson to approve the request to allow Class 1 E-bikes on the trails; second by Mr. Neumann. Motion carried without negative vote. This will require an update to our ordinance and 15-year Plan.

DNR Forestry Report – A written report was provided. As of the 15th of June, WI DNR had committed 2373.25 hours to Sawyer County. A couple projects are underway between Sawyer County Forestry and the DNR to improve access on the forest. Mr. Fischer provided an update on the DNR hours provided to Sawyer County.

Zoning/Conservation Department -
County Report – A written report was provided. Mr. Kozlowski advised that the zoning office continues to be very busy and start plans for the FishTrap Lake Dam project which will begin in the fall of 2025 and they continue to monitor water levels at the seven County-owned dams with all of the rainfall we have received this year.

USDA Report – No update

LCO Report – Mr. Bisonette advised that LCO has been dealing with daily nuisance bear complaints and the fish hatchery operations have been going well. The joint Chippewa Flowage management plan with the DNR continues discussions.

Outside Committee Updates --

Future Agenda Items –

Other Topics for Discussion Only –

Adjournment – 9:04 am

Next Meeting: August 7, 2024 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

Minutes of the July 11, 2024 meeting of the Sawyer County Finance Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County

Voting Committee Members (X) Present:		**Others Present:**
☒ Chair: John Righeimer	Andy Albarado	Mitch/Bug Tussel - Virtual
☒ Vice Chair: Stacey Hessel	Lynn Fitch	
☒ Marc Helwig	Mike Markgren	
☒ Tom Duffy	Ron Kinsley	
☒ Jeff Hoehne	Ron Buckholtz	

Call to Order – Chair Righeimer called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Public Comments –

Minutes from the previous meeting dated: June 13, 2024
Motion to approve made by: Mr. Duffy Second by: Mr. Helwig
Motion carried without negative vote.

Treasurer's Report -
A written report was provided.

Finance Department Report -
Sales Tax Distribution – A written report was provided and reviewed and we were down for the month of June. July visitor activity was very busy.

Budget Updates – A written report was provided and reviewed by Mr. Markgren. We are on target in most budget categories. We are at 51% net of fund balance draw and 46 % net of transfer to HHS.

Capital Improvement Plan Update – A written report was provided showing a total of $3,061.82 in expenses as there was very little activity in June.

2025 Budget Update – We are currently in the middle of the budget process with departments submitting their figures. He has helped the highway department and HHS develop their budgets based on history and new projections. We should have preliminary budget figures in late August.

Investment Update -
Written reports were provided. Interest earned last month was $107,018 for a YTD total of $514,935 as of the end of May. A motion was made to give Mr. Markgren authority to lock in up to $3M of funds into a new 12-month CD to lock in rates now by Mr. Righeimer; second by Ms. Hessel. Motion carried without negative vote.

EMS-Ambulance -
A written report was provided and reviewed; he explained the changes in the report from previous versions. Change in company ownership has taken place a couple times since we've contracted with them. The May month-end report from EMS Management & Consultants, Inc. was shared. An aging report pie chart by payer graph will be one we will want to watch in the future.

Radio Communication Project -
Mr. Albarado advised that we do not have much for an update at this time; the reports provided were also shared at the June meeting. We have looked at options to increase coverage in the southern parts of the county. The WOJB radio tower discussions are underway. To keep BugTussel open as an option for us, we would need to pass the resolution approving project revenue bond financing and pass the Notice of Intent. These approvals would not require us to move forward with BugTussel but would provide the appropriate timing window to do so. A motion was made by Mr. Helwig to approve the initial Resolution as presented and the Notice of Intent and forward to County Board; second by Mr. Righeimer. Motion carried without negative vote.

Consideration of Short-term Financial Assistance to NWCEP -
An official request to provide a loan/cash advance in the amount of $5,000 to NWCEP was provided. A Resolution to provide Short-term Financial Assistance was presented for consideration. Documentation on their final financial statements was included in the packet. A motion was made by Mr. Righeimer to approve the loan request and forward to full board; second by Mr. Helwig. Motion carried 4:1 with a "nay" vote from Mr. Duffy.

Future Agenda Items – Act 10 Update

Correspondence, reports from conferences and meetings -

Adjournment – 9: 24 am

Next Meeting: August 8, 2024 **Time:** 8:30 am **Location:** Board Room
Minutes recorded by Lynn Fitch, County Clerk

Minutes of the July 8, 2024 meeting of the Sawyer County Economic Development and UW-Extension Committee Of the Sawyer County Board of Supervisors Board Room; Sawyer County

Voting Committee Members Present:		Others Present:
☒ Chair: John Righeimer	Andy Albarado	Ann Larson
☒ Vice Chair: Stacey Hessel	Liz Klein	Jim Ferguson
☒ Tom Duffy	Sherry Beckman	Ariga Grigoryan
☒ Steve Kariainen	Lori Baltrusis	Adam Lamoureaux
☒ Randy Neumann		

Call to Order – Chair Righeimer called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call was taken. Quorum was met.

Meeting Agenda --

Public Comments – Linda Zillmer

Minutes from the previous meeting dated: June 10, 2024
Motion to approve made by: Mr. Duffy Second by: Ms. Hessel
Motion carried without negative vote.

Apostle Island National Park Letter of Support-
Motion to support a Sawyer County letter by: Mr. Duffy Second by: Mr. Kariainen
Motion carried without negative vote.

Sawyer County Agricultural Fair Association Report –
No Update

University of Wisconsin-Extension Department Report -
Ms. Baltrusis reported that the summer camp is in session and her quarterly report was provided to the committee. Ms. Grigoryan reported on efforts to promote local foods and organizational development work with towns and LCO to determine community needs and access grant funds.

Hayward Lakes Visitors & Convention Bureau -
A written report showing a record year for business sales in 2023 was provided. Room tax for the first quarter of 2024 is expected to be low due to the lack of snow. Ms. Beckman announced that she is retiring this month and will be replaced by Mindy Simons.

Northwest Regional Planning Commission Report -
No update

Economic Development Corporation Report -
The incubator house funded by the THRIVE grant will be open to the public for business coaching Mondays and Wednesdays from 4-6pm. Other upcoming events include and an open house July 18 from 5-6:30 PM to celebrate new business Timber Green Services, and a Tribal Toolbox workshop August 1 from 10am-1pm. The housing committee continues a feasibility study to look for building land.

Library Updates -
Ann Larson spoke on recent and upcoming speakers and events at the Weiss Community Library. Written reports were provided for Weiss and Winter Libraries.

Motorized Trail and Non-Motorized Trail Report -
Mr. Duffy reported that Birkie registrations continue to come in with good numbers. Lumberjack Fest features comedian Charlie Behrens and tickets are selling fast. The Telemark pentathalon project is underway with a Grand Opening set for August.

Mr. Righeimer read a report from Ms. LaReau on record attendance for ATV tourism over the 4th of July holiday.

Broadband Update -
Mr. Albarado met with Norvado and is meeting with Mosaic on updating county progress for broadband projects and coverage. Mr. Duffy asked if there is a timeframe when the whole county will be covered. Mr. Albarado stated he hopes to see BEAD funding used toward this end, but some of the more remote areas will need satellite or wireless coverage.

Outside Committee Updates -
Mr. Kariainen attended a meeting for the Indianhead Community Action Agency and reported on current efforts to fund the CEP Board. Mr. Albarado noted that this is an agenda item on next week's Admin and Finance committee meetings.

Historical Society -
Mr. Ferguson reported on new display items the Society is working on. There will be a meeting in Stone Lake next month featuring John Detloff as a speaker.

Future Agenda Items-
Mr. Albarado thanked Sherrry Beckman for her work and requested the appointment of Mindy Simons on the next agenda.

Meeting Date/Time – The next meeting of the Economic Development and UW-Extension Committee will be Monday, August 12th, at 8:30 am in the Board Room.

Meeting adjourned at 9:17 am
Minutes recorded by Liz Klein, EO Deputy Clerk

SAWYER COUNTY, WISCONSIN

RESOLUTION NO. 2024 -___________

INITIAL RESOLUTION APPROVING
REVENUE BOND FINANCING FOR BUG TUSSEL WIRELESS, LLC

INTRODUCED BY: Finance and Administration Committees

INTENT & SYNOPSIS: To provide approval of an Initial Resolution of Sawyer County to participate with other counties in accordance with an Intergovernmental Agreement pursuant to which Fond du Lac County, Wisconsin will serve as the conduit bond issuer for Revenue Bond Financing for Bug Tussel Wireless, LLC to finance a project for acquisition, construction and installation of certain telecommunications infrastructure, for the purpose of providing wireless internet and telephone communication services to businesses, governmental units and residents of rural communities where such service is currently unavailable or prohibitively expensive (the "Project"), which includes Project costs located in Sawyer County in an amount not to exceed $16,000,000.

FISCAL NOTE: None.

WHEREAS, Section 66.1103 of the Wisconsin Statutes (the "Act") authorizes municipalities to authorize the issuance and sale of bonds to construct, equip, re-equip, acquire by gift, lease or purchase, install, reconstruct, rebuild, rehabilitate, improve, supplement, replace, maintain, repair, enlarge, extend or remodel industrial projects; and

WHEREAS, Bug Tussel Wireless, LLC, a Wisconsin limited liability company (the "Company"), and/or one or more of its affiliates (including, without limitation, Hilbert Communications, LLC and Cloud 1, LLC), whether existing on the date hereof or to be formed and whether owned directly or indirectly by the Company, desires to finance a project consisting of the acquisition, construction and installation of certain telecommunications infrastructure that includes, among other things (i) acquisition of tower sites by purchase or lease of land and equipping such sites with towers and electronics to provide broadband, high speed cellular, emergency communications and point to point (P2P) data communications; (ii) constructing fiberoptic data transmission facilities (cable and electronics) between towers, key community facilities, businesses and residential aggregation points; (iii) where appropriate, connecting individual premises into the broadband network including the cost of Consumer Premise Equipment (CPE); (iv) payment of capitalized interest; (v) funding of a debt service reserve fund; (vi) payment of such project costs located in Sawyer County in an amount not to exceed $16,000,000; and (vii) payment of professional fees (collectively, the "Project"), all of which will be for the purpose of providing wireless internet and telephone communications services to businesses, governmental units and residents of rural communities where such service is currently unavailable or is prohibitively expensive; and

WHEREAS, Sawyer County is a political subdivision of the State of Wisconsin within whose boundaries a portion of the Project is located; and

WHEREAS, pursuant to Sections 66.1103 and 66.0301 of the Wisconsin Statutes, individual counties or two or more counties, each a "Participating County", acting pursuant to an Intergovernmental Agreement may serve as the conduit issuer for such financing; and

WHEREAS, (i) the aggregate cost of the Project in Sawyer County and the Participating Counties is presently estimated to be not greater than $250,000,000, (ii) the aggregate amount of the Project proposed to be financed with one or more issues or series of tax-exempt or taxable revenue bonds does not exceed $250,000,000 (the "Bonds") to be issued by Fond du Lac County, Wisconsin (the "Issuing County") acting pursuant to intergovernmental powers, and (iii) the portion of the Project located in Sawyer County does not exceed $16,000,000; and

WHEREAS, Section 66.1103(3)(f) of the Wisconsin Statutes provides that a municipality also may finance an industrial project which is located entirely outside the geographic limits of the municipality, but only if the revenue agreement for the project also relates to another project of the same eligible participant, part of which is located within the geographic limits of the municipality; and

WHEREAS, the Project includes necessary infrastructure for essential services by and for Sawyer County and local units of government in Sawyer County and is in furtherance of the public purposes set forth in the Act; and

WHEREAS, the proposed Project is a multi-jurisdictional project which is located in multiple counties to be identified, and the Company has requested that each of the Participating Counties approve an initial resolution (the "Initial Resolution") providing for the financing of the Project in an aggregate amount not to exceed $250,000,000; and

WHEREAS, pursuant to the Intergovernmental Agreement, Fond du Lac County shall be the Issuing County of said revenue Bonds, and it shall be determined at a future date which county or counties shall be Participating Counties; and

WHEREAS, the Company has requested that Sawyer County and other Participating Counties who will directly benefit from the Project to each provide a limited guaranty (the "Guaranty") to enhance the collateral position of the Company in an amount equal to the pro rata portion of the Project costs incurred and essential services benefits derived in such Participating County; and

WHEREAS, the Company will have the primary obligation to make all scheduled principal and interest payments when due on the Bonds, and Sawyer County's Guaranty will apply only in the event that the Company does not make the required payments due on the Bonds; and

WHEREAS, in return for Sawyer County's Guaranty, Sawyer County shall receive an annual guaranty fee (based upon the amount of its Guaranty), and the Company will pay all costs to Sawyer County and all expenses by Sawyer County related to the bond issue; and

WHEREAS, at the option of the Company, bond insurance may be purchased with respect to the Bonds which will require approval by subsequent resolution of Sawyer County;

WHEREAS, the Company shall enter into a Reimbursement Agreement (the "Reimbursement Agreement") with Sawyer County agreeing to reimburse Sawyer County for any payment required under Sawyer County's Guaranty and to indemnify Sawyer County for any and all costs, expenses and liabilities related to the Bonds; and

WHEREAS, as further security for its Guaranty, Sawyer County shall receive a first mortgage on all land, buildings, and improvements of the Company located in Sawyer County which are financed with proceeds of the Bonds.

NOW, THEREFORE, BE IT RESOLVED by the Sawyer County Board of Supervisors as follows:

1. Sawyer County hereby approves that Fond du Lac County, as the Issuing County, acting pursuant to the Intergovernmental Agreement, shall:

(a) Finance the Project in an aggregate amount not to exceed $250,000,000 which includes Project costs located in Sawyer County in an amount not to exceed $16,000,000; and

(b) Acting pursuant to the Intergovernmental Agreement by and among one or more Participating Counties, Fond du Lac County shall issue industrial development revenue bonds in one or more issues or series of tax-exempt or taxable bonds in an aggregate amount not to exceed $250,000,000 in order to finance costs of the Project located in the Participating Counties, pursuant to Section 66.1103(3)(f) of the Wisconsin Statutes.

2. The aforesaid plan of financing contemplates, and is conditioned upon, the following:

(a) The Bonds shall be limited obligations of the Issuing County, acting pursuant to the Intergovernmental Agreement, and are payable solely from revenues provided by the Company and are secured in part by the limited Guaranty of Sawyer County;

(b) The Bonds shall never constitute an indebtedness of Sawyer County, the Issuing County or the Participating Counties within the meaning of any state constitutional provision or statutory limitation;

(c) The Bonds shall not constitute or give rise to a pecuniary liability of the Issuing County, or the Participating Counties, or a charge against their general credit or taxing powers;

(d) The Project shall be subject to property taxation in the same amount and to the same extent as though the Project were not financed with industrial development revenue bonds;

(e) The Company shall find a purchaser for all of the Bonds;

(f) All out-of-pocket costs, including but not limited to legal fees and Trustee's fees, incurred by Fond du Lac County or the Sawyer County in connection with the issuance and sale of the Bonds shall be paid by the Company, whether or not the Issuing County or another Participating County ultimately issues the Bonds; and

(g) Sawyer County shall be paid an annual guaranty fee (based upon the amount of Sawyer County's Guaranty).

3. The aforesaid plan of financing shall not be legally binding upon Sawyer County nor be finally implemented unless and until:

(a) The details and mechanics of the bond financing are authorized and approved by a further resolution of Fond du Lac County, as the Issuing County, by a vote of at least three-fourths of the members-elect (as defined in Section 59.001(2m) of the Wisconsin Statutes) of the Board of Supervisors. Such approval shall be solely within the discretion of the Issuing County, acting pursuant to the Intergovernmental Agreement and approval of the Board of Supervisors of the Issuing County;

(b) Said approval and Guaranty are further conditioned upon terms and conditions of one or more written agreements between Sawyer County and the various parties involved, ensuring that all of the proceeds from the sale of the Bonds shall be administered by a duly appointed independent trustee, that the bond proceeds shall be used exclusively for the development of the Project and for no other purpose, and that the project funds shall be paid over to the Company by the trustee only as they become needed for completion of the Project;

(c) The County Clerk of Sawyer County shall cause notice of adoption of this Initial Resolution, in the form attached hereto as Exhibit A, to be published once in a newspaper of general circulation in Sawyer County, and the electors of Sawyer County shall have been given the opportunity to petition for a referendum on the matter of the aforesaid bond issue, all as required by law;

(d) Either no such petition shall be timely filed or such petition shall have been filed and said referendum shall have approved the bond issue;

(e) The county clerks of Sawyer County and the Participating Counties shall each have received an employment impact estimate issued under Section 238.11 of the Wisconsin Statutes;

(f) The Bonds shall be limited obligations of the Issuing County, acting pursuant to the Intergovernmental Agreement and are payable solely from revenues provided by the Company and secured in part by a limited guaranty of each Participating County;

(g) All Participating Counties have entered into the Intergovernmental Agreement and identified Fond du Lac County as the Issuing County;

(h) All Participating Counties have approved their respective guaranties by a vote of at least three-fourths of the members-elect of their respective County Board of Supervisors; such subsequent approval shall be solely within the discretion of each Participating County; and

(i) All documents required to consummate the financing have been duly authorized and delivered.

4. Pursuant to the Act, all requirements that the Project be subject to the contracting requirements contained in Section 66.1103 are waived, the Company having represented that it is able to negotiate satisfactory arrangements for completing the Project and that Sawyer County's interests are not prejudiced thereby.

5. The County Clerk of Sawyer County is directed following adoption of this Initial Resolution (i) to publish notice of such adoption not less than one time in the official newspaper of Sawyer County, such notice to be in substantially the form attached hereto as Exhibit A and (ii) to file a copy of this Initial Resolution, together with a statement indicating the date the Notice to Electors was published, with the Wisconsin Economic Development Corporation within twenty (20) days following the date of publication of such notice.

6. This Initial Resolution is an "initial resolution" within the meaning of the Act and official action toward issuance of the Bonds. Furthermore, it is the reasonable expectation of Sawyer County that proceeds of the Bonds may be used to reimburse expenditures made on the Project prior to the issuance of the Bonds. The maximum principal amount of debt expected to be issued for the Project on the date hereof is $250,000,000.

7. Sawyer County Officers and Corporation Counsel shall forthwith negotiate and confer with all interested parties, draft, edit, or approve and deliver the contracts or other documents necessary to carry out the provisions of this Initial Resolution; provided, however, that such Officers and Corporation Counsel shall present the same to the Board of Supervisors for the Board's final review, ratification, and approval of all of the specific terms and conditions contained in said documents prior to the issuance of the Bonds on behalf of the Company. Such subsequent approval shall be solely within the discretion of Sawyer County and its Board of Supervisors, notwithstanding this Initial Resolution.

Recommended for adoption this 11th day of July, by the Finance Committee.

John Righeimer, Chair | Stacey Hessel, Vice Chair

Marc Helwig, Member | Tom Duffy, Member

Jeff Hoehne, Member

Recommended for adoption this 11th day of July, 2024 by the Administration Committee.

Ron Kinsley, Chair | Ron Buckholtz, Vice Chair

Stacey Hessel, Member | Tom Duffy, Member

John Righeimer, Member

Adopted _____
Defeated _____ by the Sawyer County Board of Supervisors this
Tabled _____ 18th day of July, 2024.

Ron Kinsley, County Board Chair | Lynn Fitch, County Clerk

I, the undersigned, the duly appointed and qualified Clerk of Sawyer County, Wisconsin do hereby certify that the foregoing resolution was duly adopted by the County Board of Supervisors at a meeting of said County held in open session in accordance with the requirements of Subchapter V of Chapter 19 of the Wisconsin Statutes on _____________, 2024.

SAWYER COUNTY, WISCONSIN

County Clerk

<u>EXHIBIT A</u>

NOTICE TO ELECTORS OF
SAWYER COUNTY, WISCONSIN

TAKE NOTICE that the Board of Supervisors of Sawyer County, Wisconsin ("Sawyer County"), at a meeting held at the Sawyer County Courthouse, 10610 Main Street, Hayward, Wisconsin, on ______________, 2024, adopted an initial resolution (the "Initial Resolution") pursuant to Section 66.1103 of the Wisconsin Statutes, as amended, expressing the intention to issue not to exceed $250,000,000 of industrial development revenue bonds (the "Bonds") on behalf of Bug Tussel Wireless, LLC, a Wisconsin limited liability company (the "Company"), and/or one or more of its affiliates (including, without limitation, Hilbert Communications, LLC and Cloud 1, LLC), to finance a project consisting of the acquisition, construction and installation of certain telecommunications infrastructure that includes, among other things (i) acquisition of tower sites by purchase or lease of land and equipping such sites with towers and electronics to provide broadband, high speed cellular, emergency communications and point to point (P2P) data communications; (ii) constructing fiberoptic data transmission facilities (cable and electronics) between towers, key community facilities, businesses and residential aggregation points; (iii) where appropriate, connecting individual premises into the broadband network including the cost of Consumer Premise Equipment (CPE); (iv) payment of capitalized interest; (v) funding of a debt service reserve fund; (vi) payment of project costs located in Sawyer County in an amount not to exceed $16,000,000; and (vii) payment of professional fees (collectively, the "Project"), all of which will be for the purpose of providing wireless internet and telephone communications services to businesses, governmental units and residents of rural communities. The Company has represented that the net number of full-time equivalent jobs which will be created in Sawyer County is 1.

Pursuant to the terms of Section 66.1103 of the Wisconsin Statutes, all requirements that the Project be subject to the contracting requirements contained in Section 66.1103 are waived, the Company having represented that it is able to negotiate satisfactory arrangements for completing the Project and that Sawyer County's interests are not prejudiced thereby.

THE BONDS SHALL NEVER CONSTITUTE AN INDEBTEDNESS OF SAWYER COUNTY, NOR SHALL THE BONDS GIVE RISE TO ANY PECUNIARY LIABILITY OF SAWYER COUNTY, NOR SHALL THE BONDS BE A CHARGE AGAINST THE GENERAL CREDIT OR TAXING POWERS OF SAWYER COUNTY. RATHER, THE BONDS SHALL BE PAYABLE SOLELY FROM THE REVENUES AND OTHER AMOUNTS TO BE DERIVED PURSUANT TO THE REVENUE AGREEMENT RELATING TO SAID PROJECT TO BE ENTERED INTO BETWEEN THE ISSUING COUNTY OR ISSUING COUNTIES AND THE COMPANY.

The Initial Resolution may be inspected in the office of the Sawyer County Clerk at 10610 Main Street, Hayward, Wisconsin, during business hours.

TAKE FURTHER NOTICE THAT THE ELECTORS OF SAWYER COUNTY MAY PETITION FOR A REFERENDUM ON THE QUESTION OF THE BOND ISSUE. Unless within thirty (30) days from the date of the publication of this Notice a petition signed by not less than five percent (5%) of the registered electors of the Sawyer County is filed with the County Clerk requesting a referendum on the question of the issuance of the Bonds, the Issuing County will issue the Bonds without submitting the proposition for the electors' approval. If such petition is filed as aforesaid, then the Bonds shall not be issued until approved by a majority of the electors of Sawyer County voting thereon at a general or special election.

Lynn Fitch, County Clerk
Sawyer County, Wisconsin

Notice of Intent to Obtain a Municipal Industrial Revenue Bond

Section 66.1103 (4m) (a) 1 of the Wisconsin Statutes requires the person or business who intends to obtain an industrial revenue bond issue from a Wisconsin municipality to notify this intention to the Wisconsin Economic Development Corporation and to any collective bargaining agent in the state with whom the person or business has a collective bargaining agreement. This notification must occur at least 30 days prior to entering into the revenue agreement or signing the loan contract. The person or business must provide information on the number of full-time jobs that are expected to be eliminated, created, or maintained at the project site and elsewhere in Wisconsin as a result of the project which is the subject of this notice. The person or business named below hereby gives notice of intent to obtain an Industrial Revenue Bond pursuant to s. 66.1103 of the Wisconsin Statutes.

I. Project

A. Person: Steven J. Schneider
Business: Bug Tussel 2, LLC
Address: 417 Pine Street
Post Office/ZIP: Green Bay, WI 54301

B. Project site: **Sawyer County, Wisconsin**
(Name of city, village or town in which the project is located)

C. Project type:
- [ ] Expansion at Present Location
- [ ] Relocation Within Same Municipality
- [ ] Relocation From Within State
- [ ] Relocation from Out-of-State
- [ ] New Business
- [ ] Branch-Wisconsin Operation
- [ ] Branch-Out-of-State Operation
- [X] Other* Wireless telecommunication infrastructure

*(Multiple locations in Sawyer County)

D. Maximum amount of IRB financing: $16,000,000 in Sawyer County

II. Employment Estimates (to result within the next 3 years)

Number of Full-Time Jobs	Before Project	To Be Maintained	To Be Created	To Be Eliminated	Net Total Number of Jobs
A. At the Project Site(s)	0	0	1	0	1
B. Other Wisconsin Operations	200	200	0	0	200
C. Net Totals	200	200	1	0	201

D. Will any jobs transfer from one or more locations to the project site? Yes [ ] No [X]

Number of jobs to transfer: N/A

Location(s) the jobs will transfer from: (municipality) N/A

Signed/Person completing this form

Mitchel Olson, General Counsel
Title

June 5, 2024
Date

(920) 940-0138
Telephone Number

HB: 4883-9131-6933.1

Resolution 2024- _______
Provision of Short-term Financial Assistance to the
Northwest Wisconsin Concentrated Employment Program, Inc. (NWCEP)

WHEREAS, Northwest Wisconsin Concentrated Employment Program (NWCEP) is a designated job center serving a 10-county area making up Workforce District 7 including Price County; and,

WHEREAS, NWECP program year funding runs from July 1 through June 30; and,

WHEREAS, due to a reduction of funds and increased expenses, allocated funding for adults and dislocated workers has been exhausted and a financial shortfall has occurred; and,

WHEREAS, at the same time, regional business closures and layoffs have peaked; and

WHEREAS, NWCEP provides important assistance for this population including job searches, training opportunities and assistance with Unemployment Insurance Compensation; and,

WHEREAS, NWCEP has asked the 10 counties to advance $5,000 each; and,

NOW THEREFORE BE IT RESOLVED, that the Sawyer County Board of Supervisors hereby recognizes NWCEP for the important service they perform working with employees as they seek and/or transition employment; and

BE IT FURTHER RESOLVED, that Sawyer County agrees to an interest-free loan to NWCEP in the amount of $5,000 due December 31, 2025.

Information contained in this Resolution was recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 18, 2024, by the Sawyer County Administration and Finance Committees on July 11, 2024.

Administration Committee

______________________________	______________________________
Ron Kinsley, Chair	Tom Duffy, Member
______________________________	______________________________
Ron Buckholtz, Vice-Chair	Stacey Hessel, Member
______________________________	
John Righeimer, Member	

Finance Committee

______________________________	______________________________
John Righeimer, Chair	Tom Duffy, Member
______________________________	______________________________
Stacey Hessel, Vice-Chair	Jeff Hoehne, Member

____
Marc Helwig, Member

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 18th day of July, 2024

_____________________________________	_____________________________________
Ron Kinsley	Lynn Fitch
Sawyer County Board of Supervisors Chair	Sawyer County Clerk

ADMINISTRATIVE OFFICE
417 9th Avenue West
PO Box 616
Ashland, WI 54806
P 715.682.9141 W nwcep.org

June 10, 2024

Mr. Steve Karianinen
Sawyer County Board of Supervisors
1331 N. Sunset Cir
Hayward, WI 54843

Dear Steve and members of the Sawyer County Board,

Northwest Wisconsin CEP is the designated Job Center serving the residents of the ten county area which makes up Workforce District 7. The majority of our funding is from Title One funds (Workforce Innovation and Opportunity Act) through the Wisconsin Department of Workforce Development. Our Program year (funding cycle) runs from July 1 through June 30. This year, due to a reduction of funds and increased expenses, our allocated funding for adults and dislocated workers has been exhausted and we still have two months' worth of obligations and expenses to cover before the next cycle of funding is released from the state.

This is especially frustrating and alarming since we are experiencing a number of major business lay-offs and closures. The CEP job centers are the first place any dislocated worker is turning for help and guidance and with our own crisis, it is making it difficult for us to assist in job searches, training opportunities and assistance with Unemployment Insurance Compensation registration or technical support. Sadly, there really is nowhere else for the dislocated worker to go.

It is our hope that the ten counties we serve would each be able to assist us during this short term crisis. We are asking each county including Sawyer County to advance NWCEP $5,000. This could be done in a variety of ways. A Loan/cash advance, payable within the next fiscal year or a onetime grant.

The need for these funds is immediate and we are asking for a quick turn-around so we can continue to serve the residents of Ashland, Bayfield, Burnett, Douglas, Iron, Price, Rusk, Sawyer, Taylor and Washburn counties.

Thank you for your help and we look forward to hearing from you soon.

Sincerely,

Jeffery Muse, Executive Director
Cell: 715-292-1592
jmuse@nwcep.org

NORTHWEST WISCONSIN CEP

FINANCIAL STATEMENTS WITH
SUPPLEMENTARY INFORMATION

June 30, 2023 and 2022

C O N T E N T S

Wegner CPAs

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Northwest Wisconsin Concentrated Employment Program, Inc.
Ashland, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Northwest Wisconsin Concentrated Employment Program, Inc., which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Northwest Wisconsin Concentrated Employment Program, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*) issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northwest Wisconsin Concentrated Employment Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Adoption of New Accounting Guidance

As discussed in Note 1 to the financial statements, Northwest Wisconsin Concentrated Employment Program, Inc. adopted the Financial Accounting Standards Board's Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*, and all subsequently issued clarifying ASUs, as of July 1, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwest Wisconsin Concentrated Employment Program, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northwest Wisconsin Concentrated Employment Program, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines,* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2024 on our consideration of Northwest Wisconsin Workforce Investment Board, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over financial reporting and compliance.

Wegner CPAs LLP

Wegner CPAs, LLP
Waukesha, Wisconsin
June 25, 2024

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2023 and 2022

	2023	2022
ASSETS		
Cash	$ 134,031	$ 189,150
Accounts receivable	608	3,326
Grants receivable	559,291	528,141
Prepaid expenses	19,972	44,964
Equipment (less accumulated depreciation of $120,450 and $117,095, respectively)	4,695	8,450
Total assets	$ 718,597	$ 774,031
LIABILITIES		
Accounts payable	$ 125,684	$ 59,793
Accrued expenses	109,856	93,899
Note payable	836	6,085
Total liabilities	236,376	159,777
NET ASSETS		
Without donor restrictions	482,221	614,254
Total liabilities and net as	$ 718,597	$ 774,031

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2023 and 2022

	2023	2022
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
SUPPORT AND REVENUE		
Grants	$ 2,873,646	$ 2,818,347
Contributions	5,600	87,929
Fees for services	195,830	137,152
Other income	932	23,508
Total support and revenue without donor restrictions	3,076,008	3,066,936
EXPENSES		
Employment and training	2,561,838	2,364,166
Management and general	646,203	380,232
Total expenses	3,208,041	2,744,398
Change in net assets	(132,033)	322,538
Net assets at beginning of year	614,254	291,716
Net assets at end of year	$ 482,221	$ 614,254

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
Year Ended June 30, 2023

	Employment and Training	Management and General	Total Expenses
Personnel	$ 1,131,948	$ 411,969	$ 1,543,917
Professional fees	-	141,737	141,737
Specific assistance	961,805	-	961,805
Supplies	55,813	48,533	104,346
Telephone	36,507	61	36,568
Postage and shipping	1,870	827	2,697
Occupancy	68,355	1,992	70,347
Equipment and rental maintenance	338	-	338
Depreciation	-	3,755	3,755
Printing and publications	3,422	1,022	4,444
Travel	83,649	4,660	88,309
Consultants	515	14,555	15,070
Contract services	197,050	-	197,050
Advertising	7,468	-	7,468
Insurance	13,098	17,092	30,190
Total expenses	$ 2,561,838	$ 646,203	$ 3,208,041

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	Employment and Training	Management and General	Total Expenses
Personnel	$ 1,424,734	$ 197,429	$ 1,622,163
Professional fees	-	93,118	93,118
Specific assistance	628,579	-	445,240
Supplies	48,216	35,822	84,038
Telephone	44,938	2,061	46,999
Postage and shipping	1,783	1,439	3,222
Occupancy	74,081	12,422	86,503
Equipment and rental maintenance	2,028	770	2,798
Depreciation	-	3,756	3,756
Printing and publications	14,626	3,884	18,510
Travel	79,883	4,603	84,486
Consultants	19,998	-	19,998
Contract services	-	554	183,892
Advertising	1,627	100	1,727
Insurance	23,673	24,274	47,947
Total expenses	$ 2,364,166	$ 380,232	$ 2,744,397

See accompanying notes.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
STATEMENTS OF CASH FLOWS
Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (132,033)	$ 322,538
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	3,755	3,756
(Increase) decrease in assets		
Accounts receivable	2,718	7,473
Grants receivable	(31,150)	(280,316)
Prepaid expenses	24,992	(23,750)
Increase (decrease) in liabilities		
Accounts payable	65,891	35,034
Accrued expenses	15,957	(23,197)
Refundable advances	-	(64,937)
Net cash flows from operating activities	(49,870)	(23,399)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on note payable	(5,249)	(4,731)
Change in cash	(55,119)	(28,130)
Cash at beginning of year	189,150	217,280
Cash at end of year	$ 134,031	$ 189,150
SUPPLEMENTAL DISCLOSURES		
Cash paid for interest	$ 127	$ 287

See accompanying notes.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Northwest Wisconsin Concentrated Employment Program, Inc. (NWCEP) provides workforce development services for the citizens and businesses in Northwest Wisconsin Region counties. NWCEP is primarily supported through federal and state government grants.

Accounts Receivable

Accounts receivable primarily represent amounts that have been billed for employment and training services or services provided to job center partners. Accounts receivable are stated at the amount management expects to be collected from outstanding balances. As of June 30, 2023, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

Equipment

All acquisitions of equipment of $5,000 or more and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

Grants

NWCEP receives grants from government agencies that are conditioned upon NWCEP incurring qualifying expenses. Revenue from these grants is generally recognized on a reimbursement basis, that is, when qualifying expenses are incurred by NWCEP, both a receivable from the grantor agency and revenue are recorded. Grants are also generally restricted by the grantor for a specified purpose. Grants whose conditions and restrictions are met in the same reporting period that the revenue is recognized are reported as increases in net assets without donor restrictions.

Grants are subject to financial and compliance reviews and audits by the Wisconsin Department of Workforce Development, the United States Department of Labor, the United States Government Accountability Office, or other agencies providing direct or indirect funding pursuant to authority given by law or regulation. Such reviews and audits could result in claims against NWCEP for disallowed costs or noncompliance with the provisions of the grant agreements. In management's opinion, it is highly unlikely that anadverse material outcome will result from those reviews and audits.

Revenue Recognition

NWCEP provides various employment-related services to individuals, companies, and government agencies. Revenues from these services are recognized when the respective services are provided.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Expense Allocation

The financial statements report certain categories of expenses that are attributable to more than one program service or supporting activity. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include personnel, which are allocated on the basis of estimates of time and effort. The following program services and supporting activities are included in the accompanying financial statements:

Employment and training—Help prepare youth and unskilled adults for entry into the workforce. Also, provide job training to economically disadvantaged individuals and others facing barriers to employment.

Management and general—Includes the costs necessary to ensure proper administrative functioning of the board of directors, manage the financial and budgetary responsibilities of the NWCEP, and perform other administrative tasks.

Leases

NWCEP does not recognize short-term leases in the statement of financial position. For these leases, NWCEP recognizes the lease payments in the change in net assets on a straight-line basis over the lease term and variable lease payments in the period in which the obligation for those payments is incurred. NWCEP also does not separate nonlease components from lease components for all classes of underlying assets and instead accounts for each separate lease component and the nonlease components associated with that lease component as a single lease component. If the rate implicit in the lease is not readily determinable, NWCEP uses a risk-free rate as the discount rate for the lease for all classes of underlying assets.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status

NWCEP is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, NWCEP qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Adoption of New Accounting Guidance

On February 25, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The guidance in this Update and all subsequently issued clarifying Updates supersede the guidance in FASB Accounting Standards Codification (ASC) Topic 840, Leases, and creates FASB ASC Topic 842, Leases. The main difference between previous guidance and Topic 842 is the recognition of assets and liabilities by lessees for those leases classified as operating leases. A lessee should recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. Also, under Topic 842, disclosures are required by lessees and lessors to report useful information to users of financial statements about the amount, timing, and uncertainty of cash flows arising from leases.

NWCEP adopted the requirements of Topic 842 as of July 1, 2022, using the optional transition method that allows NWCEP to initially apply the new guidance at the adoption date. NWCEP's reporting for the year ended June 30, 2022, is in accordance with the previous guidance in Topic 840.

Date of Management's Review

Management has evaluated subsequent events through June 25, 2024, the date which the financial statements were available to be issued.

NOTE 2—NOTES PAYABLE

NWCEP has a 3.25% note payable in monthly installments of $418, including interest, through September 2023. The note is secured by a vehicle. Interest expense for the years ended June 30, 2023 and 2022, was $127 and $287, respectively.

NOTE 3—LEASES

NWCEP has several operating leases primarily for space for its administrative offices, program operations, and office equipment that expire at various dates through December 31, 2023. These leases generally require NWCEP to pay all executory costs such as maintenance and utilities. Lease cost for the years ended June 30, 2023 and 2022, was $90,577 and $94,098, respectively.

NOTE 4—RETIREMENT PLAN

NWCEP sponsors a 401(k) plan covering all employees who have been employed at least six months, work a minimum of 1,000 hours, and are at least 20½ years of age. NWCEP contributes 10% of eligible employees' wages to the plan and contributions vest over a five-year period. Retirement expense for the years ended June 30, 2023 and 2022, was $68,533 and $69,606, respectively.

NOTE 5—ECONOMIC DEPENDENCY

NWCEP receives approximately 55% of its funding from the U.S. Department of Labor passed through the Wisconsin Department of Workforce Development.

NOTE 6—CONDITIONAL GRANTS

NWCEP has several grants that are conditioned upon NWCEP incurring qualifying expenses under the grant programs. At June 30, 2023, these conditional grants total approximately $1,203,000. These conditional grants will be recognized as revenue when the respective conditions are met in future years.

NOTE 7—LIQUIDITY AND AVAILABILITY

At June 30, 2023 and 2022, NWCEP has $693,930 and $720,617, respectively, of financial assets available within one year of the date of the statement of financial position to meet cash needs for general expenditures consisting of cash, accounts receivable, and grants receivable. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the date of the statement of financial position. As part of NWCEP's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
SNAP Cluster				
Department of Agriculture				
Workforce Resource, Inc.— State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		$ -	$ 144,792
WIOA Cluster				
Department of Labor				
Wisconsin Department of Workforce Development— WIOA Adult Program	17.258	4329, 4809, 4318 4827, 5907, 5821	-	661,056
Wisconsin Department of Workforce Development— WIOA Youth Activities	17.259	4307, 4787, 4318 4827, 5907, 5821	-	612,833
Wisconsin Department of Workforce Development— WIOA Dislocated Worker Formula Grants	17.278	4340, 4798, 4967 4318, 4827, 5907	-	249,429
Total WIOA Cluster			-	1,523,318
Other Programs				
Department of the Treasury				
Northwest Wisconsin Workforce Investment Board—COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		-	396,850
Department of Health and Human Services				
Wisconsin Department of Children and Families—Temporary Assistance to Needy Families	93.558	437004-G16-0000742-000-04	-	312,165
Wisconsin Literacy, Inc.— Temporary Assistance to Needy Families	93.558		-	11,618
Total 93.558			-	323,783

See notes to the schedule of expenditures of federal and state awards.

NORTHWEST WISCONSIN CONCENTRATED EMPLOYMENT PROGRAM, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
University of Wisconsin System Cooperative Agreement to Support Navigators in Federally-facilitated Exchanges	93.332	1Z0CMS331500	221,426	314,789
Total Department of Health and Human Services			221,426	638,572
Total expenditures of federal awards			$ 221,426	$ 2,703,532

State Grantor/Program	State Identifying Number	Provided to Subrecipients	Total State Expenditures
Wisconsin Department of Workforce Development			
Wisconsin Youth Apprenticeship Local Grant		$ -	$ 91,747

See notes to the schedule of expenditures of federal and state awards.

NOTE 1—BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of Northwest Wisconsin Concentrated Employment Program, Inc. under programs of the federal government and state agencies for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Northwest Wisconsin Concentrated Employment Program, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northwest Wisconsin Concentrated Employment Program, Inc.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3—INDIRECT COST RATE

Northwest Wisconsin Concentrated Employment Program, Inc. has elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

INDEPENDENT AUDITOR'S 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*

To the Board of Directors
Northwest Wisconsin Concentrated Employment Program, Inc.
Ashland, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northwest Wisconsin Concentrated Employment Program, Inc., which comprise Northwest Wisconsin Concentrated Employment Program, Inc.'s statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 25, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a deficiency in internal control that we consider to be a material weakness and a deficiency in internal control that we consider to be a significant deficiency.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northwest Wisconsin Concentrated Employment Program, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Northwest Wisconsin Concentrated Employment Program, Inc.'s Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Northwest Wisconsin Concentrated Employment Program, Inc.'s response, described in the accompanying schedule of findings and questioned costs, to the finding identified in our audit. Northwest Wisconsin Concentrated Employment Program, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wegner CPAs LLP

Wegner CPAs, LLP
Waukesha, Wisconsin
June 25, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND THE *STATE SINGLE AUDIT GUIDELINES*

To the Board of Directors
Northwest Wisconsin Concentrated Employment Program, Inc.
Ashland, Wisconsin

Report on Compliance for Major Program

Opinion on Major Program

We have audited Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on Northwest Wisconsin Concentrated Employment Program, Inc.'s major program for the year ended June 30, 2023. Northwest Wisconsin Concentrated Employment Program, Inc.'s major program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Northwest Wisconsin Concentrated Employment Program, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major program for the year ended June 30, 2023.

Basis for Opinion on Major Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*) issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Northwest Wisconsin Concentrated Employment Program, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Northwest Wisconsin Concentrated Employment Program, Inc.'s government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the requirements of the major program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the *Guidelines*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Northwest Wisconsin Concentrated Employment Program, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of Northwest Wisconsin Concentrated Employment Program, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Wegner CPAs LLP

Wegner CPAs, LLP
Waukesha, Wisconsin
June 25, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Is a material weakness in internal control over financial reporting disclosed?	Yes
Is a significant deficiency in internal control over financial reporting disclosed?	None reported
Is any noncompliance that is material to the financial statements disclosed?	No

Federal Awards

Type of report the auditor issued on compliance for major federal programs:	Unmodified
Is a material weakness in internal control over major federal programs disclosed?	No
Is a significant deficiency in internal control over major federal programs disclosed?	None reported
Is any audit finding that is required to be reported under 2 CFR 200.516(a) disclosed?	No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
17.258, 17.259 17.278	WIOA Cluster

Dollar threshold used to distinguish between Type A and Type B programs, as described in 2 CFR 200.518(b)(1):	$ 750,000
Did the auditee qualify as a low-risk auditee under 2 CFR 200.520?	Yes

FINANCIAL STATEMENT FINDINGS

Finding 2023-001

Criteria: Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Condition: During the audit, material adjustments were proposed to the financial statements in order for them to be in accordance with generally accepted accounting principles.

Cause: The Organization does not have written policies and procedures for month-end and year-end financial close and reporting processes.

Effect or Potential Effect: The lack of written policies and procedures increases the risk that a material misstatement of the financial statements will not be prevented, or detected and corrected, by management in a timely manner..

Recommendation: The Organization should implement written policies and procedures for month-end and year-end financial close and reporting processes. All asset and liability accounts should be reconciled and supported by appropriate documentation. The financial statements should be reviewed and approved by management soon after the month-end or year-end close has been completed.

Views of Responsible Officials: Management agrees with the finding and will implement written policies and procedures for financial close and reporting processes so the financial statements can be prepared in accordance with generally accepted accounting principles in a timely manner.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

OTHER ISSUES

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?	No
Does the audit report show audit issues (i.e., material noncompliance, non-material noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comment, excess revenue, or excess reserve) related to grants and contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:	
Department of Workforce Development	Yes
Department of Health Services	Yes
Was a management letter or other document conveying audit comments issued as a result of this audit?	No
Name and signature of partner:	Mitch Davis
	Mitch Davis, CPA
Date of report:	June 25, 2024

<u>**SAWYER COUNTY PUBLIC RECORDS REQUEST FEE SCHEDULE – 2024**</u>

"An authority may impose a fee upon the requester of a copy of a record which may not exceed the actual, necessary and direct cost of reproduction and transcription of the record, unless a fee is otherwise specifically established or authorized to be established by law." Wis. Stat. § 19.35(3)(a).

Sawyer County establishes its fees based on the cost of materials involved, the staff time involved, and postage. Staff time is calculated based on the pay rate of the lowest paid employee able to fulfill the request. For clerical only requests, the hourly pay rate will be $23.06. For requests exceeding clerical needs, pay rate will be calculated using actual hourly rate of employee plus benefits of the lowest paid staff capable of performing the task. It is assumed that staff time on electronic tasks and processing will ordinarily take no more than five minutes.

Location of Records – No charges will be made for time locating records unless it is anticipated that the cost of staff time to locate the records will exceed $50.00. If location costs are charged, they may be added to the record production costs listed below.

Inspection of Records without Copies – If a requester wishes to examine records in the departmental offices but does not choose to obtain copies, there will be no charge unless there are more than a total of two hours of staff time devoted to locating the records.

Paper Copies of Paper Records – If a requester seeks paper copies of a paper record on a standard, business-sized sheet, the fee is $0.25 per page for black-and-white copies, reflecting the cost of materials. If staff time is more than the assumed five minutes to print the copies, it will be charged at $1.92 for each five-minute increment, which is based on the pay rate of the lowest paid staff capable of performing the task. If mailed, actual postage cost may be added.

Paper Copies of Digital Records – If a requester seeks paper copies of an electronic record, on a standard, business-sized sheet, the fee is $0.25 per page for black-and-white copies, reflecting the cost of materials. If staff time is more than the assumed five minutes to print the copies, it will be charged at $1.92 for each five-minute increment, which is based on the pay rate of the lowest paid staff capable of performing the task. If mailed, actual postage costs may be added.

Paper Records to Digital Copies via E-mail Attachments – If a requester seeks digital copies via e-mail of a paper record, the fee is $0.25 per page, plus $1.92, reflecting the assumed staff time involved to scan the document, attach it, and e-mail it. If staff time is more than the assumed five minutes, it will be charged at $1.92 for each five-minute increment, which is based on the pay rate of the lowest paid staff capable of performing the task.

Digital Records to Digital Copies via E-mail Attachments – If a requester seeks digital copies via e-mail of a digital record, the fee is $1.92, reflecting the assumed staff time involved to attach the document and e-mail it and is based on the pay rate of the lowest paid staff capable of performing the task.

Digital Records to Digital Copies via Physical Medium – If a requester seeks digital copies via physical medium, the fee per thumb drive is $5.00 for 64GB or under, and $10.00 for 128GB. In addition, there will be a charge of $1.92 reflecting the assumed staff time involved in making the copies, which is based on the pay rate of the lowest paid staff capable of performing the task. If staff time is more than the assumed five minutes, it will be charged at 1.92 for each five-minute increment. For requests requiring additional skill or capabilities to perform the task, the pay rate will be calculated using actual hourly rate of employee plus benefits of the lowest paid staff capable of performing that advanced task. If mailed, actual postage costs may be added. Other media will be based on the actual cost of the medium. The requester may not provide its own medium based of safety and security concerns.

Conversion of File Format – If the requester seeks a digital record in a file format other than the one in which it is maintained by the County, staff time for reproduction in the preferred format will be charged at $23.06 per hour.

Requests to Law Enforcement for Audio and Video Records – Subject to 2023 Wisconsin Act 253, creating Wis. Stat. §§ 19.35 (3)(h), the Sheriff's Department may impose a fee upon a requester for the actual, necessary, and direct cost of redacting, whether by pixelization or other means, recorded audio or video content to the extent redaction is necessary to comply with applicable constitutional, statutory, or common law. The ability to charge a fee is subject to the provisions as written in Wis. Stat. §§ 19.35 (3)(h).

Prepayment – If it is anticipated that the fees will exceed $5.00, the County may request prepayment, if over $50.00 the County will require prepayment.

Minimum Fee – No fees will be assessed if the total cost of the request is less than $5.00. Therefore, in many instances, assuming the staff time is no more than five minutes and there are no postage or copy costs, many record requests will be fulfilled at no cost to the requester.

Resolution____________

ADOPTING THE SAWYER COUNTY PUBLIC RECORDS REQUEST FEE SCHEDULE

WHEREAS, the County fulfills public records request per Wisconsin State Statute requirements, and

WHEREAS, the County is able to …" impose a fee upon the requester of a copy of a record which may not exceed the actual, necessary and direct cost of reproduction and transcription of the record, unless a fee is otherwise specifically established or authorized to be established by law." Wis. Stat. § 19.35(3)(a). , and

WHEREAS, a Sawyer County Public Records Request Fee Schedule has been developed to make fees transparent and consistent to requestors, and

WHEREAS, this fee schedule details charges for locating, providing, reproducing records, and when those charges will be applied.

NOW, THEREFORE BE IT RESOLVED, that the Board of Supervisors does hereby adopt the Sawyer County Public Records Request Fee Schedule as attached and makes it a component of the Sawyer County Fees and Payments document adopted annually and as amended.

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 18, 2024, by this Sawyer County Administration Committee this 11th day of July, 2024.

Administration Committee

___________________________________ ___________________________________
Ron Kinsley, Chair Tom Duffy, Member

___________________________________ ___________________________________
Ron Buckholtz, Vice-Chair Stacey Hessel, Member

____
John Righeimer, Member

____
This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 18th day of July, 2024.

____ ____
Ron Kinsley, Chair, Sawyer County Board of Supervisors Lynn Fitch, County Clerk

County Administrator's Report

July 2024

Personnel
Recruiting for
- Sheriff – Dispatch/Jailer - applications and interviews, close to full staffing
- Sheriff – Recruiting Deputies (Court Security and Patrol)
- Ambulance - All positions, but primary need is Paramedic -
- LTE Veterans Service Office Van Drivers - hired
- Deputy Zoning Administrator – hired
- Zoning Administrative Assistant – hired
- Deputy County Clerk hired - LTE
- Clerk of Court Deputy – pt position recruiting

Grievance filed by Sawyer County Deputy Sheriff's Association.
Briefs to be filed, may be decision by end of June.

Grievance to be heard by Admin Committee in July was withdrawn

Updating Personnel Handbook

Corporation Counsel(s) –.
Billy Boy dam and associated water levels -still waiting for DNR response (7 months)
Increasing number of Land Use/Zoning items.

Ordinance review/development
Currently developing/reviewing:
Zoning Ordinance Amendment, paused

Tourist Rooming House – Short Term Rental –ordinance sent back to Ad Hoc Committee, July 31 meeting date.

Airport
Master Plan – Next meetings in September/October timeframe.
There is a website with updates and information regarding the Master Plan at www.sawyercounty.airportstudy.net
A number of other Airport related items being worked on –
Mowing contract – Hayward Aviation in 2024, brush removal by Highway, 2025 Airport Resurfacing bids/timeline – Prebid meeting held, bids being reviewed by State BOA,
Will be engaging Hayward Aviation on renewal of airport management contract.

Ambulance

Ongoing review of operation with ES leadership prioritizing filling vacant Paramedic positions, and aligning staff/scheduling for most efficient operation.

Shortage of paramedics is biggest hurdle to being more efficient

Reviewing calls, and billing performance. New billing company (acquired former company) is fully integrated with new reports.

Assessing the offer from Town of Round Lake to provide land for County to build another staffed ambulance station. Reviewing with leadership. Considerations; cost to build and operate a 3 station, is it needed, if we were to stand-up a 3rd station where would it be best located. Reviewing prior study.

Conducting three evening training for ambulance staff.

Economic Development

Broadband

BEAD maps out and reviewed. No challenges made by County

BEAD process/applications out in 3rd/4th quarter- maybe. County may be in position to recommend or prioritize applications within County.

Sawyer County broadband profile can be found here. https://psc.wi.gov/Documents/broadband/CountyProfiles/Sawyer.pdf

Conversations with local providers on current projects and future plans.

LCO

Communication with Tribal attorney regarding, TRH's, ATV routes and CJCC agreement.

CJCC agreement with LCO has expired and we have requested to work on renewal/new agreement.

Awaiting possible language changes

Criminal Justice Collaborating Council

Diversion and Treatment (Recovery) Court are both up and running. Both at capacity.

2025 TAD grant has been submitted.

Deflection Grant

Fentanyl campaign also continues but is transition away from awareness component which was funded in part by Opioid dollars. Updated provided by HHS/Public Health

Update on increase in Youth Justice cases, out-of-county placements, staffing, and additional efforts.

Budget

2024 – External Audit underway

Departments working on 2025 Budget – their work due by end of the month.

Scheduling budget discussions with some departments.

New positions requested, Court Security/Deputy/Transport, Zoning Technician, +

<u>Other noteworthy items being worked on</u>

Facilities - With Courthouse Expansion essentially complete – able to proceed with space adjustments for offices and safety improvements in Courthouse. Additional card passes, implementation of secure windows in some offices.
Creation of secure (soon) mail room – waiting on door.
Fence for security of Branch 2 Court offices – nearly complete
Will be starting on Clerk of Court secure area with window and DA secure window.
Relocation of Justice Point to Child Support area.

Public Safety Radio Network – GenComm new communications/radio vendor
Public Safety Committee has proposal from GenComm for replacement/rebuild of system. \$2.45m. Includes 6 tower sites (4 new). Introduced possible 3rd party operation to partner with BugTussel who does fiber rings with towers for cell service and fixed wireless broadband. Towers would be available for public safety equipment as well. Would bring down out of pocket cost, but would use borrowing capacity.
Currently doing due diligence on proposals, and verifying full County coverage for public safety network if BugTussel option is pursued.

WCA initiative for Mental Health funding

Implementing Act 207 with Treasurer

Carbon Credits – no update