AGENDA
EXECUTIVE COMMITTEE
SPECIAL BUDGET AND REGULAR MEETING
MONDAY, OCTOBER 3, 2022 – 1:00 PM
ADMINISTRATION CENTER - AUDITORIUM
121 W MAIN STREET, PORT WASHINGTON, WI 53074

*The public can access the meeting by viewing the live stream at the link which will be opened five minutes before the call to order:*

*Executive Committee Live Stream*

*The public can submit comments here: Public Comment Form*

*Public Comment Policy & Instructions For Submitting Public Comments Online*

1. **CALL TO ORDER**
   Roll Call
2. **PLEDGE OF ALLEGIANCE TO THE FLAG**
3. **PROPER NOTICE**
4. **PUBLIC COMMENT, CORRESPONDENCE, COMMUNICATIONS**
5. **APPROVAL OF MINUTES**
   a. August 29, 2022
6. **BUDGET REVIEW:**
   ***Grants/Funding to Organizations***
   Advocates of Ozaukee
   The National Flag Day Foundation
   Ozaukee Youth Apprenticeship Program
   Family Promise of Ozaukee
   Ozaukee County Historical Society
   Ozaukee County Tourism Council
   Southeastern Wisconsin Regional Planning Commission
   Monarch Library System
   East Wisconsin Counties Railroad Consortium
   Ozaukee Economic Development
7. **COUNTY ADMINISTRATOR'S REPORT**
   a. Lasata Senior Living Campus Update
   b. Land & Water Management Director Recruitment
   c. ARPA County and Not for Profit Grants
   d. Justice Center Groundbreaking
   e. Emergency Medical Services Grant
8. **DISCUSSION ITEMS:**
   a. Schedule of County Board Meetings
9. **COMMITTEE REPORTS**
10. **CLOSED SESSION**
    ***Pursuant to Wisconsin State Statutes Section 19.85(1)(c) for the Purpose to Interview for Selection of an Appointee to Fulfill the Duties of County Treasurer for the Remainder of the Current Term***
11. **OPEN SESSION**

## 12. ACTION ITEMS:

a. Executive Committee Recommendation to County Board for Appointment for County Treasurer

## 13. NEXT MEETING DATES

Special Budget Meeting - Wednesday, October 5, 2022

Special Budget Meeting - Thursday, October 6, 2022 - 8:00 AM (if needed)

Regular Meeting - Monday, October 31, 2022 - 6:00 PM

## 14. ADJOURNMENT

A quorum of members of committees or the full County Board of Ozaukee County may be in attendance at this meeting for purposes related to committee or board duties, however, no formal action will be taken by these committees or the board at this meeting.

Persons with disabilities requiring accommodations for attendance at this meeting should contact the County Clerk's Office at 262-284-8110, twenty-four (24) hours in advance of the meeting

# Executive Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 3, 2022**
**DEPARTMENT:** **County Clerk**
**DIRECTOR:** **Julie Winkelhorst**
**PREPARER:** **Julie Winkelhorst**

**Agenda Summary** August 29, 2022

<https://www.co.ozaukee.wi.us/AgendaCenter/ViewFile/Minutes/_08292022-3130>

# Executive Committee

## AGENDA INFORMATION SHEET

| | |
|---|---|
| **AGENDA DATE:** | **October 3, 2022** |
| **DEPARTMENT:** | **Administrator** |
| **DIRECTOR:** | **Jason Dzwinel** |
| **PREPARER:** | **Chad Balke** |

**Agenda Summary** Grants/Funding to Organizations

**ATTACHMENTS:**

- Non-Departmental Budget Report (PDF)
- Advocates of Ozaukee 2022 (PDF)
- National Flag Day Foundation (PDF)
- Oz Youth Apprenticeship Program (PDF)
- Family Promise of Ozaukee (PDF)
- Oz County Historical Society (PDF)
- Oz County Tourism Council (PDF)
- SE Wis Regional Planning Commission (PDF)
- Monarch Library System (PDF)
- Ozaukee Economic Development (PDF)

# Grants and Non-Departmental

Budget Report

## Mission

The purpose of Non-Department is to organize a group of account codes and collect expenses and some revenues that do not apply to specific departments. The account groups are overseen by the County Board and County Administrator's Office.

## Budget Highlights

The Non-Departmental Current Service Level Budget increases tax levy over the 2022 adopted budget. This is due to an assumption of less Vacancy and Turnover amount in 2023. This is our assumption of the amount of savings we expect due to retirements, terminations, benefit adjustments, etc. The Vacancy and Turnover rate is ($100,000) compared to ($391,000) in 2022. Also included in Non-department is an additional funding amount from new construction. The Library funding increases $44,127 or 6.6% and this is not counted against the County's allowable tax levy or the new construction. The Library levy is a separate levy.

**Non-Department - Tax Levy**

| | 2020 Actual | 2021 Actual | 2022 Adopted | 2022 Actual | 2023 Budget |
|---|---|---|---|---|---|
| **Revenues** | $1,161,120 | $948,243 | $423,886 | $400,773 | $423,886 |
| **Expenses** | $1,691,228 | $2,046,463 | $1,474,966 | $2,083,581 | $1,999,910 |
| REVENUES LESS EXPENSES | **-$530,107** | **-$1,098,220** | **-$1,051,080** | **-$1,682,808** | **-$1,576,024** |

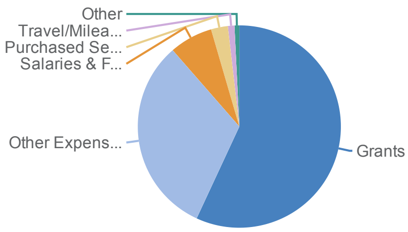
**Non-Department - Expenses by Type**

| | 2020 Actual | 2021 Actual | 2022 Adopted | 2022 Actual | 2023 Budget |
|---|---|---|---|---|---|
| **Grants** | $1,060,329 | $1,032,004 | $1,072,824 | $963,542 | $1,138,119 |
| **Other Expenses** | $383,200 | $766,505 | $460,645 | $880,148 | $633,828 |
| **Purchased Services** | $23,625 | $53,625 | $53,625 | $40,219 | $53,625 |
| **Salaries & Fringe Benefits** | $211,271 | $175,092 | -$153,000 | $183,184 | $138,000 |
| **Supplies under $5,000** | $11,312 | $13,040 | $16,158 | $16,489 | $15,338 |
| **Travel/Mileage/Conference&Meetings** | $1,490 | $6,197 | $24,714 | $0 | $21,000 |
| TOTAL | **$1,691,228** | **$2,046,463** | **$1,474,966** | **$2,083,581** | **$1,999,910** |

**Non-Department - Revenues by Type**

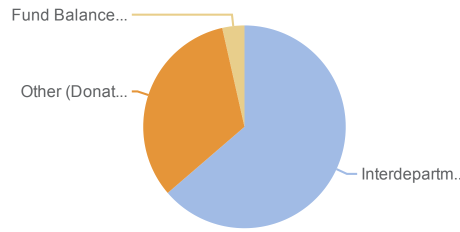
| | 2020 Actual | 2021 Actual | 2022 Adopted | 2022 Actual | 2023 Budget |
|---|---|---|---|---|---|
| **Fund Balance Applied (Budget Only)** | $0 | $0 | $15,000 | $0 | $15,000 |
| **Interdepartmental Revenue for County Services** | $200,000 | $250,000 | $270,000 | $125,000 | $270,000 |
| **Interest** | $148 | $18 | $0 | $64 | $0 |
| **Intergovernmental Rev (State, Federal, Local)** | $687,267 | $525,511 | $0 | $265,828 | $0 |
| **Other (Donations/One-time/Misc)** | $273,706 | $172,714 | $138,886 | $9,881 | $138,886 |
| TOTAL | **$1,161,120** | **$948,243** | **$423,886** | **$400,773** | **$423,886** |

**Non-Department - Expenses by Type**




**$1,999,910.04**
Expenses in 2023

**Non-Department - Revenues by Type**




**$423,885.96**
Revenues in 2023

## 2022 Recommended Grants

**Non-Department - Grants**

| | 2020 Actual | 2021 Actual | 2022 Adopted | 2022 Actual | 2023 Budget |
|---|---|---|---|---|---|
| **Grants** | | | | | |
| Grants | | | | | |
| Youth Apprenticeship Program | $0 | $0 | $15,000 | $15,000 | $15,000 |
| Family Promise | $0 | $0 | $15,000 | $0 | $15,000 |
| Economic Development Corp | $130,000 | $130,000 | $145,000 | $72,500 | $145,000 |
| Federated Library System | $674,574 | $648,674 | $648,674 | $631,892 | $713,969 |
| Historical Society Capital | $7,500 | $7,500 | $7,500 | $7,500 | $7,500 |
| Historical Society Operations | $28,000 | $38,000 | $38,000 | $38,000 | $38,000 |
| Milwaukee Seven/Cedarburg Cultural Center | $10,000 | $5,000 | $0 | $0 | $0 |
| National Flag Day Foundation | $5,000 | $5,000 | $5,000 | $0 | $5,000 |
| Ozaukee County Tourism | $30,000 | $30,000 | $25,000 | $25,000 | $25,000 |
| Regional Planning Comission | $150,255 | $142,830 | $148,650 | $148,650 | $148,650 |
| SE Wisconsin Railroad Consortium | $25,000 | $25,000 | $25,000 | $25,000 | $25,000 |
| GRANTS TOTAL | **$1,060,329** | **$1,032,004** | **$1,072,824** | **$963,542** | **$1,138,119** |
| GRANTS TOTAL | **$1,060,329** | **$1,032,004** | **$1,072,824** | **$963,542** | **$1,138,119** |
| **Purchased Services** | | | | | |
| Purchased Services | | | | | |
| Shelter Care/Advocates | $23,625 | $53,625 | $53,625 | $40,219 | $53,625 |
| PURCHASED SERVICES TOTAL | **$23,625** | **$53,625** | **$53,625** | **$40,219** | **$53,625** |
| PURCHASED SERVICES TOTAL | **$23,625** | **$53,625** | **$53,625** | **$40,219** | **$53,625** |
| **Supplies under $5,000** | $11,312 | $13,040 | $16,158 | $16,489 | $15,338 |
| TOTAL | **$1,095,266** | **$1,098,669** | **$1,142,607** | **$1,020,250** | **$1,207,082** |

The Grants for 20232 are mostly recommended at the same level from 2022. There were several increases and new requests during the 2022 budget process. The grantee agencies will present their budgets at the October 5th Executive Committee meeting.

2:27 PM
09/13/22
Cash Basis

# Advocates of Ozaukee
## Balance Sheet
### As of August 31, 2022

| | | Aug 31, 22 |
|---|---|---|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 99999 · Cash | | |
| 106510 · BMO Harris Unemployment savings | | 2,378.57 |
| 106600 · PWSB Money Market | | 113,944.57 |
| 105600 · PWSB Checking | | 36,019.18 |
| 110000 · Petty Cash | | 150.70 |
| 107000 · CDs | | |
| 107701 · PWSB #8432 | 102,182.14 | |
| 107300 · Harris CD - 72 Unemployment | 7,808.74 | |
| Total 107000 · CDs | | 109,990.88 |
| Total 99999 · Cash | | 262,483.90 |
| Total Checking/Savings | | 262,483.90 |
| Accounts Receivable | | |
| 119999 · Grants and pledges receivable | | |
| 124000 · Grants Receivable | | |
| 124100 · United Way of Greater Milwaukee | 10,592.00 | |
| 124300 · Department of Justice - SAVS | 7,594.00 | |
| 124000 · Grants Receivable - Other | 300.00 | |
| Total 124000 · Grants Receivable | | 18,486.00 |
| Total 119999 · Grants and pledges receivable | | 18,486.00 |
| Total Accounts Receivable | | 18,486.00 |
| Other Current Assets | | |
| 140000 · Unissued Donated Gift Cards | | 1,023.56 |
| 129999 · Prepaid expenses and other | | |
| 135000 · Prepaid expenses | | 9,018.92 |
| Total 129999 · Prepaid expenses and other | | 9,018.92 |
| Total Other Current Assets | | 10,042.48 |
| Total Current Assets | | 291,012.38 |
| Fixed Assets | | |
| 149999 · Fixed assets | | |
| 157000 · Children's Equipment | | |
| 860117e · DCF-C Equipment | 3,500.00 | |
| 157000 · Children's Equipment - Other | 2,239.12 | |
| Total 157000 · Children's Equipment | | 5,739.12 |
| 155000 · Equipment | | 47,393.05 |
| Total 149999 · Fixed assets | | 53,132.17 |
| 164000 · Accum. depr. FF&E | | -35,907.75 |
| Total Fixed Assets | | 17,224.42 |
| **TOTAL ASSETS** | | **308,236.80** |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 201000 · Accounts Payable | | 2,419.17 |
| Total Accounts Payable | | 2,419.17 |
| Other Current Liabilities | | |
| 240000 · Clearing Account | | -59.74 |
| 209999 · Accrued liabilities | | |

Attachment: Advocates of Ozaukee 2022 (Non-Profit Grants)

# Advocates of Ozaukee
## Balance Sheet
### As of August 31, 2022

| | Aug 31, 22 |
|---|---|
| 210000 · Accrued salaries | 24,371.88 |
| 211000 · Accrued Vacation | 8,352.91 |
| 215000 · United Way-GM Payroll Deduction | -468.46 |
| 217000 · United Way-NO Payroll Deduction | -718.02 |
| Total 209999 · Accrued liabilities | 31,538.31 |
| 2100 · Payroll Liabilities | -0.06 |
| Total Other Current Liabilities | 31,478.51 |
| Total Current Liabilities | 33,897.68 |
| Total Liabilities | 33,897.68 |
| Equity | |
| 3900 · Net Assets | 382,199.25 |
| Net Income | -107,860.13 |
| Total Equity | 274,339.12 |
| **TOTAL LIABILITIES & EQUITY** | **308,236.80** |

# Income/Expense by Category

9/1/2021 through 8/30/2022

9/14/2022 

| Category | 9/1/2021-9/30/2021 | 10/1/2021-10/31/2021 | 11/1/2021-11/30/2021 | 12/1/2021-12/31/2021 | 1/1/2022-1/31/2022 | 2/1/2022-2/28/2022 | 3/1/2022-3/31/2022 | 4/1/2022-4/30/2022 | 5/1/2022-5/31/2022 | 6/1/2022-6/30/2022 | 7/1/2022-7/31/2022 | 8/1/2022-8/30/2022 | OVERALL TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **INCOME** | | | | | | | | | | | | | |
| 2022 Flag Day Observance (Inco... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,400.00 | 3,700.00 | 15,715.50 | 0.00 | 0.00 | 21,815.50 |
| 2022 Valentine Dinner & Auction ... | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 37,575.31 | 435.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,410.31 |
| Gift Received | 60.00 | 0.00 | 8,500.00 | 5,000.00 | 0.00 | 0.00 | 325.00 | 870.00 | 385.00 | 3,120.00 | 0.00 | -80.00 | 18,180.00 |
| Interest Inc | 2.35 | 2.23 | 2.51 | 2.01 | 1.73 | 2.32 | 2.61 | 2.39 | 2.91 | 2.88 | 2.50 | 0.00 | 26.44 |
| MEMORIAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185.00 |
| Other Inc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,750.00 |
| Shirt & Hat Sales (Income) | 0.00 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.00 |
| Shirts & Hat Sales | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.00 | 0.00 | 40.00 |
| **TOTAL INCOME** | **62.35** | **42.23** | **8,502.51** | **5,002.01** | **401.73** | **37,577.63** | **947.61** | **6,022.39** | **4,087.91** | **18,838.38** | **42.50** | **-80.00** | **81,447.25** |
| **EXPENSES** | | | | | | | | | | | | | |
| Uncategorized | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2022 Flag Day Observance (Exp... | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,326.00 | 15,329.57 | 6,012.89 | 0.00 | 23,668.46 |
| 2022 Valentine Dinner & Auction ... | 0.00 | 0.00 | 0.00 | 0.00 | 560.00 | 9,156.86 | 1,418.56 | 433.99 | 0.00 | 0.00 | 0.00 | 0.00 | 11,569.41 |
| 2022 Valentine Dinner & Auction-... | 0.00 | 0.00 | 315.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 315.00 |
| AMERCANISM EXP | 818.50 | 756.00 | 213.50 | 62.50 | 0.00 | 350.00 | 62.50 | 62.50 | 0.00 | 925.00 | 2,063.60 | 898.66 | 6,212.76 |
| Dues and Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59.99 | 59.99 | 59.99 | 0.00 | 179.97 |
| Insurance, Bus | 0.00 | 0.00 | 0.00 | 0.00 | 3,222.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,222.00 |
| Misc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143.38 | 0.00 | 0.00 | 0.00 | 143.38 |
| Repairs | 0.00 | 0.00 | 0.00 | 24,670.02 | 2,675.00 | 71.60 | 0.00 | 0.00 | 0.00 | 0.00 | 2,550.87 | 0.00 | 29,967.49 |
| Subscriptions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 324.00 | 0.00 | 0.00 | 0.00 | 324.00 |
| Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 415.00 | 91.52 | 89.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 595.75 |
| Tax, Business | 0.00 | 0.00 | 0.00 | 129.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129.41 |
| Utilities | 261.67 | 286.03 | 238.58 | 470.56 | 565.82 | 1,219.39 | 1,148.88 | 732.33 | 548.57 | 304.97 | 296.30 | 243.43 | 6,316.53 |
| **TOTAL EXPENSES** | **1,080.17** | **1,042.03** | **767.08** | **25,332.49** | **7,437.82** | **10,889.37** | **2,719.17** | **1,228.82** | **3,401.94** | **16,619.53** | **10,983.65** | **1,142.09** | **82,644.16** |
| **OVERALL TOTAL** | **-1,017.82** | **-999.80** | **7,735.43** | **-20,330.48** | **-7,036.09** | **26,688.26** | **-1,771.56** | **4,793.57** | **685.97** | **2,218.85** | **-10,941.15** | **-1,222.09** | **-1,196.91** |

# Ozaukee Youth Apprenticeship

A Partnership of Education, Business, Community, Government and Ozaukee Economic Development ozaukeeya.com

**John Higgins**
**Consortium Coordinator**
john.higgins@pwssd.k12.wi.us
(262) 268-6074

**John Duba**
**Co-coordinator**
john.duba@pwssd.k12.wi.us
(262) 268-6089

100 West Monroe Street Port Washington, WI 53074

Mr. Jason Dzwinel
Ozaukee County Administrator
121 W. Maim Street
Port Washington, WI 53074

Dear Mr. Dzwinel:

First, we would like to thank the county board for their generous support last year. Ozaukee Youth Apprenticeship (OYA) is a state and school district funded school-to-work program that has been active in Ozaukee County since 1993. Starting out with the title Workforce 2010, then Workforce 2020 and now OYA, its purpose is to provide a highly successful talent acquisition strategy in which employers hire high school juniors or seniors for one or two-year apprenticeships. During the apprenticeship, students continue toward high school graduation taking high school or technical college courses related to the profession. The OYA program provides students with exposure to career options and mentor-led hands-on paid work experiences in a career they wish to pursue after high school. OYA creates a pipeline of future employees for Ozaukee County employers, currently a critical need.

Since 1993, over 156 employers, Ram Tool, Aurora Medical Center Grafton, Schmit Bros, Kapco Metal Stamping, Port Washington State Bank, KMC Stamping, Charter Steel, Cedarburg Veterinary Clinic, and J & H Heating, just to name a few, have hired more than 1,072 Youth Apprentices from Ozaukee County area high schools. Employers extend permanent job offers to more than 75 percent of the graduating Youth Apprentices statewide annually and that number is higher for Ozaukee Youth Apprenticeship. That benefits Ozaukee County employers by keeping workers and their talents local.

Moving forward, we are extremely excited for our future, and we believe that there is an increasing opportunity to offer this vocational/career experience to more students and employers. Ozaukee Youth Apprenticeship is in a critical phase of growth and has the potential to reach more students and new and existing employers. In addition, we also want to ensure our students have access to more training and exposure, especially in those areas where they can earn industry-recognized certifications.

To prepare more students with training and qualifications in their chosen areas of interest, we are asking that the County Board consider awarding OYA grant funding in the amount of $10,000.00 These funds will be used to fund additional training and provide industry recognized certifications such as OSHA 10, Solids Works (Information Technology), Welding (through the Advanced Welding Institute), Marketing (through the WI Department of Public Instruction) **C**ertified **N**ursing **A**ssistance (through MATC and the State of WI) to name a few. Ozaukee Youth Apprenticeship will also be meeting with its participating schools, employers and other industry professionals to target additional certifications that would provide students with "Credential Currency" as they pursue their post-secondary careers and education.

If you require additional information, we would be happy to share more in-person or electronically. Please feel free to contact either of us at your convenience.

Respectfully,

Ozaukee Youth Apprenticeship
John Higgins/John Duba Coordinators

# Ozaukee Youth Apprenticeship Advisory Board Report

## Revenue

| | |
|---|---|
| DWD YAP 2021-2022 Grant **(Project 709)** | $105,600.00 |
| Oz Youth Apprentice Consortium Funds (Match 2021-2022) **(Project 722)** | $35,500.00 |
| Consortium Carryover Funds (unspent from previous years) | $14,645.04 |
| Other Miscellaneous Revenue | |
| **Total Available Funds 2021-2022** | **$155,745.04** |

## Expenditures

| | | Paid | Project 709 | Project 722 |
|---|---|---|---|---|
| Salary/Fringe Year to Date | $102,830.74 | 6/30/2022 | 81169.46 | $21,661.28 |
| **Other Coodination Cost:** | | | | |
| Office Depot | $79.45 | 10/1/2021 | | X |
| J.Duba Mileage (7/1-10/5/21) | $199.50 | 11/12/2021 | X | |
| J.Duba YAP program purchase | $4.00 | 11/12/2021 | X | |
| J.Duba YAP program purchase | $4.99 | 11/12/2021 | X | |
| Amazon #221651 | $72.78 | 12/17/2021 | X | |
| J.Duba YAP program purchase | $70.43 | 11/12/2021 | X | |
| Grafton Chamber of Commerce (Higgins Once Lunch) | $25.00 | 4/22/2022 | | X |
| Grafton Chamber of Commerce | $265.84 | 3/19/2022 | X | |
| J.Duba Mileage | $401.00 | 6/24/2022 | | X |
| **Admin Cost:** | | | | |
| None as of 6/30/22 | | | | |
| **Student Cost:** | | | | |
| CareerSafe Training | $250.00 | 10/19/2021 | X | |
| CNA Class Reimbursement (N.Vang) | -$489.32 | 9/17/2021 | X | |
| MATC - CNA Classes | $15,395.70 | 10/8/2021 | X | |
| Recognition Specialists | $60.00 | 9/3/2021 | X | |
| Live Longer CPR & First Aid Training | $300.00 | 8/20/2021 | X | |
| Ozaukee Nonprofit Center | $400.00 | 5/13/2022 | X | |
| Recognition Specialists | $969.00 | 5/20/2022 | X | |
| J.Duba Reimburse (Yard Signs) | $862.50 | 5/27/2022 | X | |
| Out & Out Catering | $1,073.64 | 5/27/2022 | X | |
| Midwest Scrubs | $64.99 | 6/24/2022 | X | |
| Moraine Park CNA Class | $337.40 | 6/30/2022 | | X |
| Grafton Chamber (OYA Night Flowers) | $135.69 | 6/30/2022 | X | |
| CKC Graphics & Signs | $576.00 | 6/24/2022 | | X |
| **Employer Cost:** | | | | |
| None as of 6/30/22 | | | | |
| **Scholarships:** | | | | |
| Marquette University - M Vichich | $500.00 | 7/16/2021 | X | |
| University of Kentucky - S Paschke | $500.00 | 2/18/2022 | X | |
| Cedarville University - M.Weinhold | $500.00 | 5/13/2022 | X | |
| MATC - J.Mejchar | $500.00 | 5/13/2022 | X | |
| Edgewood - A.Hart | $500.00 | 6/3/2022 | X | |
| Boston University - O.Kleyman | $500.00 | 6/10/2022 | X | |
| UW Madison - A.Garbisch | $500.00 | 6/24/2022 | X | |
| UW Whitewater - K.Schroeder | $500.00 | 6/24/2022 | X | |
| Grafton HS - K.Makela | $500.00 | 6/30/2022 | | X |
| **Total Expenditures** | **$128,389.33** | | | |
| **Grant give back** | $790.80 | | | |
| **Balance (as of June 30, 2022)** | **$26,564.91** | | | |

# FAMILY PROMISE OF OZAUKEE COUNTY, INC.

## FINANCIAL STATEMENTS
## WITH INDEPENDENT AUDITORS' REPORT

## DECEMBER 31, 2021 AND 2020

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# FAMILY PROMISE OF OZAUKEE COUNTY, INC.

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DECEMBER 31, 2021 AND 2020

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HAWKINS | ASH
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# INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Management
Family Promise of Ozaukee County, Inc.
Port Washington, Wisconsin

***Opinion***

We have audited the financial statements of Family Promise of Ozaukee County, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses and cash flows for the year 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 Family Promise of Ozaukee County, Inc. as of December 31, 2021, and the changes in its net assets and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit 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*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Promise of Ozaukee County, 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.

***Prior Period Financial Statements***

The financial statements of Family Promise of Ozaukee County, Inc. as of December 31, 2020, were audited by other auditors whose report dated June 2, 2021 expressed an unmodified opinion on those statements.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these 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 Family Promise of Ozaukee County, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

***Auditors' 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 auditors' 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.
- 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 Family Promise of Ozaukee County, 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 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 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 July 14, 2022 on our consideration of Family Promise of Ozaukee County, 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 Family Promise of Ozaukee County, 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 Family Promise of Ozaukee County, Inc.'s internal control over financial reporting and compliance.

Hawkins Ash CPAs, LLP

Green Bay, Wisconsin
July 14, 2022

# FAMILY PROMISE OF OZAUKEE COUNTY, INC.

## STATEMENTS OF FINANCIAL POSITION

| | DECEMBER 31, 2021 | DECEMBER 31, 2020 |
|---|---|---|
| ASSETS | | |
| Cash and cash equivalents | $ 289,804 | $ 265,586 |
| Grant receivable | 56,775 | 111,904 |
| Unconditional promises to give, net | 17,500 | - |
| Certificate of deposit | 90,000 | - |
| Prepaid expenses | 8,492 | 5,309 |
| Property and equipment, net | 675,370 | 256,306 |
| **TOTAL ASSETS** | **$ 1,137,941** | **$ 639,105** |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES | | |
| Accounts payable | $ - | $ 6,880 |
| Security deposit | 900 | - |
| Accrued payroll and related liabilities | 28,502 | 21,644 |
| Long term note payable | 50,000 | 50,000 |
| TOTAL LIABILITIES | 79,402 | 78,524 |
| NET ASSETS | | |
| Without donor restrictions | 1,041,039 | 560,581 |
| With donor restrictions | 17,500 | - |
| TOTAL NET ASSETS | 1,058,539 | 560,581 |
| **TOTAL LIABILITIES AND NET ASSETS** | **$ 1,137,941** | **$ 639,105** |

The accompanying notes are an integral part of these statements.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
STATEMENTS OF ACTIVITIES

| | YEAR ENDED DECEMBER 31, | | | | | |
|---|---|---|---|---|---|---|
| | 2021 | | | 2020 | | |
| | WITHOUT DONOR RESTRICTIONS | WITH DONOR RESTRICTIONS | TOTAL | WITHOUT DONOR RESTRICTIONS | WITH DONOR RESTRICTIONS | TOTAL |
| REVENUE, GAINS AND OTHER SUPPORT | | | | | | |
| Contributions | $ 289,630 | $ 17,500 | $ 307,130 | $ 356,515 | $ - | $ 356,515 |
| In-kind contributions | 27,370 | - | 27,370 | 76,960 | - | 76,960 |
| Management fee revenue | 27,300 | - | 27,300 | 29,054 | - | 29,054 |
| Grant revenue | 909,131 | - | 909,131 | 456,862 | - | 456,862 |
| PPP forgiven loan and EIDL grant | - | - | - | 36,450 | - | 36,450 |
| Rental income | 10,195 | - | 10,195 | - | - | - |
| Investment return, net | 583 | - | 583 | 718 | - | 718 |
| Other income | - | - | - | 2,500 | - | 2,500 |
| Net assets released from restrictions | - | - | - | 246,846 | (246,846) | - |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 1,264,209 | 17,500 | 1,281,709 | 1,205,905 | (246,846) | 959,059 |
| EXPENSES | | | | | | |
| Program | 633,373 | - | 633,373 | 561,566 | | 561,566 |
| Management and general | 87,448 | - | 87,448 | 65,673 | | 65,673 |
| Fundraising | 62,930 | - | 62,930 | 35,086 | - | 35,086 |
| TOTAL EXPENSES | 783,751 | - | 783,751 | 662,325 | - | 662,325 |
| CHANGE IN NET ASSETS | 480,458 | 17,500 | 497,958 | 543,580 | (246,846) | 296,734 |
| NET ASSETS AT BEGINNING OF YEAR | 560,581 | - | 560,581 | 17,001 | 246,846 | 263,847 |
| **NET ASSETS AT END OF YEAR** | **$ 1,041,039** | **$ 17,500** | **$ 1,058,539** | **$ 560,581** | **$ -** | **$ 560,581** |

The accompanying notes are an integral part of these statements.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2021

| | PROGRAM | MANAGEMENT AND GENERAL | FUNDRAISING | TOTAL |
|---|---|---|---|---|
| Salaries and wages | $ 195,551 | $ 52,228 | $ 43,897 | $ 291,676 |
| Payroll taxes | 16,577 | 4,385 | 3,686 | 24,648 |
| Employee benefits | 4,868 | 1,288 | 1,082 | 7,238 |
| Housing/financial assistance | 307,618 | - | - | 307,618 |
| Professional fees | - | 21,900 | - | 21,900 |
| Supplies | 7,082 | 390 | 328 | 7,800 |
| Postage and shipping | - | 1,044 | 877 | 1,921 |
| Occupancy | 10,420 | - | - | 10,420 |
| Insurance | 4,264 | 1,128 | 948 | 6,340 |
| Repairs and maintenance | 5,862 | 1,551 | 1,304 | 8,717 |
| Printing and publications | 3,947 | - | - | 3,947 |
| Fundraising | - | - | 7,695 | 7,695 |
| In-kind food/shelter | 27,370 | - | - | 27,370 |
| Travel | 3,830 | - | - | 3,830 |
| Depreciation | 12,678 | - | - | 12,678 |
| Technology/communication | 14,634 | - | - | 14,634 |
| Outreach | - | - | - | - |
| Portlight expenses | 4,497 | - | - | 4,497 |
| Interfaith hospitality network | 12,980 | - | - | 12,980 |
| Bank fees | - | 1,267 | - | 1,267 |
| Miscellaneous | 1,195 | 2,267 | 3,113 | 6,575 |
| **TOTAL EXPENSES** | **$ 633,373** | **$ 87,448** | **$ 62,930** | **$ 783,751** |



The accompanying notes are an integral part of these statements.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2020

| | PROGRAM | MANAGEMENT AND GENERAL | FUNDRAISING | TOTAL |
|---|---|---|---|---|
| Salaries and wages | $ 148,817 | $ 42,042 | $ 20,914 | $ 211,773 |
| Payroll taxes | 13,165 | 3,740 | 1,860 | 18,765 |
| Employee benefits | - | - | - | - |
| Housing/financial assistance | 251,745 | - | - | 251,745 |
| Professional fees | - | 10,748 | - | 10,748 |
| Supplies | 2,401 | 1,195 | 594 | 4,190 |
| Postage and shipping | - | 819 | 407 | 1,226 |
| Occupancy | 10,299 | - | - | 10,299 |
| Insurance | 3,879 | 1,005 | 500 | 5,384 |
| Repairs and maintenance | 9,653 | 2,742 | 1,364 | 13,759 |
| Printing and publications | 2,883 | - | - | 2,883 |
| Fundraising | - | - | 7,939 | 7,939 |
| In-kind food/shelter | 76,960 | - | - | 76,960 |
| Travel | 4,671 | - | - | 4,671 |
| Depreciation | 10,526 | - | - | 10,526 |
| Technology/communication | 8,528 | - | - | 8,528 |
| Outreach | 3,417 | - | - | 3,417 |
| Portlight expenses | - | - | - | - |
| Interfaith hospitality network | 14,402 | - | - | 14,402 |
| Bank fees | - | 2,056 | - | 2,056 |
| Miscellaneous | 220 | 1,326 | 1,508 | 3,054 |
| **TOTAL EXPENSES** | **$ 561,566** | **$ 65,673** | **$ 35,086** | **$ 662,325** |



The accompanying notes are an integral part of these statements.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
STATEMENTS OF CASH FLOWS

| | YEAR ENDED DECEMBER 31, 2021 | 2020 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | $ 497,958 | $ 296,734 |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities | | |
| Depreciation | 12,678 | 10,526 |
| Changes in assets and liabilities: | | |
| (Increase) decrease in current assets | | |
| Unconditional promises to give, net | (17,500) | 20,000 |
| Grant receivable | 55,129 | (95,306) |
| Prepaid expenses | (3,183) | (5,309) |
| Increase (decrease) in current liabilities | | |
| Accounts payable | (6,880) | 5,849 |
| Security deposit | 900 | - |
| Accrued payroll and related liabilities | 6,858 | 5,441 |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | 545,960 | 237,935 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of property and equipment | (431,742) | (230,000) |
| Purchase of certificate of deposit | (90,000) | - |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES | (521,742) | (230,000) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from long term note payable | - | 50,000 |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | - | 50,000 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 24,218 | 57,935 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR | 265,586 | 207,651 |
| **CASH AND CASH EQUIVALENTS AT END OF YEAR** | **$ 289,804** | **$ 265,586** |

The accompanying notes are an integral part of these statements.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

## NOTE 1 - Nature of Organization and Significant Accounting Policies

**Nature of Organization -** Family Promise of Ozaukee County, Inc. (the "Organization") is a not-for-profit organization that works to provide resources and services to empower homeless families in Ozaukee County, Wisconsin.

**Basis of Accounting -** The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all receivables, payables and other liabilities.

**Basis of Presentation -** The accompanying financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America (U.S. GAAP) as codified by the Financial Accounting Standards Board.

The Organization is required to report information regarding its net assets and its activities based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

> *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor or certain grantor restrictions.
>
> *Net Assets With Donor Restrictions* - Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Recent Accounting Pronouncements -** In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (Topic 842) effective for annual reporting periods beginning after December 15, 2019. ASU 2020-05 subsequently deferred the effective date for ASU 2016-02 until annual reporting periods beginning after December 15, 2021. Under the new guidance, a lessee will be required to recognize assets and liabilities for leases with lease terms of more than 12 months. Consistent with current GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease. However, unlike current GAAP, which requires only capital leases to be recognized on the statements of financial position, the new ASU will require both types of leases to be recognized on the statements of financial position. The ASU will also require disclosures to help financial statement users better understand the amount, timing, and uncertainty of cash flows arising from leases. These disclosures include qualitative and quantitative requirements providing additional information about the amounts recorded in the financial statements. The Organization is currently evaluating the impact this guidance will have on the financial statements.

In September 2020, the FASB issued Accounting Standards Update 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958) effective for annual reporting periods beginning after June 15, 2021. Under the new guidance, gifts-in-kind will be required to be presented as a separate line item on the statements of activities and additional disclosures will be required. The Organization is currently evaluating the impact this guidance will have on the financial statements.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021 AND 2020

## NOTE 1 - Nature of Organization and Significant Accounting Policies - Continued

**Cash and Cash Equivalents –** The Organization's cash and cash equivalents consists of cash on deposit with banks. For purposes of the statements of cash flows, the Organization considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Grants Receivable -** Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge of the valuation allowance and a credit to accounts receivable. Management believes all receivables are collectible; accordingly, no allowance has been recorded.

**Property and Equipment -** All acquisitions of property and equipment in excess of $5,000 with useful lives greater than one year are capitalized. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation is computed on the straight-line method based on the following estimated useful lives:

| Asset | Life |
|---|---|
| Vehicles | 5 years |
| Building improvements | 5 - 10 years |
| Buildings | 30 years |

Constructions in progress costs represent cumulative costs of projects not yet placed in service. No depreciation was taken on these capitalized costs.

**Valuation of Long-lived Assets -** U.S. GAAP requires that long-lived assets and certain identifiable intangible assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Management reviews all material assets annually for possible impairment. If such assets are considered to be impaired, the impairment recognized is measured as the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. No assets are considered to be impaired at December 31, 2021 and 2020.

**Revenue Recognition -** The Organization records the following exchange transaction revenue in its statements of activities and changes in net assets:

*Management fee revenue:* The Organization has a management agreement with a nonprofit to assist with monthly accounting work. The performance obligation is the completion of the work and revenue is recognized when the monthly work is completed.

**Contribution Recognition -** Contributions are recognized when received or unconditionally pledged. Conditional contributions and promises to give, are recognized as revenue when the barriers to entitlement are overcome and either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets is removed. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021 AND 2020

## NOTE 1 - Nature of Organization and Significant Accounting Policies - Continued

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire 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, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

**Grant Recognition -** Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award:

Grant awards that are contributions - Grants awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

Grant awards that are exchange transactions - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

**In-Kind Contributions -** The Organization records the value of donated goods when there is an objective basis to measure the value. Donated goods are reflected as in-kind contributions in the accompanying statements of activities.

Donated services are recognized as contributions if the services a) create or enhance nonfinancial assets or b) require specialized skills that are performed by people with those skills and would otherwise be purchased by the Organization. Such amounts, which are based upon information provided by third-party services providers, are recorded at their estimated fair value determined on the date of contribution.

A substantial number of volunteers have made significant contributions of their time to the Organization’s program and supporting services. The value of this contributed time is not reflected in these financial statements because the criteria for recognition have not been satisfied.

**Functional Allocation of Expenses -** The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Those expenses include salaries and wages, benefits, payroll taxes and certain office expenses, which are allocated based on estimates of time and usage as determined by management.

**Advertising Costs -** Advertising costs are expensed as incurred.

**Use of 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.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021 AND 2020

## NOTE 1 - Nature of Organization and Significant Accounting Policies - Continued

**Tax Status -** The Organization is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code (IRC). However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization 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). The Organization is also exempt from State taxation.

**Accounting for Uncertainty in Income Taxes -** U.S. GAAP requires management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by a taxing authority. Management has analyzed the tax positions taken by the Organization and has concluded that as of December 31, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits in progress for any tax period. The Organization will recognize future accrued interest and penalties related to unrecognized tax benefits in income tax expense if incurred.

**Reclassifications -** Certain accounts in the prior year financial statements have been reclassified for comparative purpose to conform to the presentation of the current year's financial statements.

**Subsequent Events -** The Organization evaluated subsequent events through July 14, 2022, the date which the financial statements were available to be issued.

## NOTE 2 - Concentration of Cash and Credit Risk

The Organization may have deposits with a financial institution at times during the year that exceed the Federal Deposit Insurance Corporation (FDIC) insurance threshold of $250,000. The amount of the accounting loss that the Organization would have incurred had the financial institution not been able to return monies in excess of $250,000 amounted to $36,192 and $0 as of December 31, 2021 and 2020, respectively. The Organization does not require collateral or other security to support deposits subject to this credit risk.

## NOTE 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of December 31:

| | 2021 | 2020 |
|---|---|---|
| Cash and cash equivalents | $ 289,804 | $ 265,586 |
| Grants receivable | 56,775 | 111,904 |
| Unconditional promises to give due in less than one year | 17,500 | - |
| Certificate of deposit | 90,000 | - |
| Total financial assets available within one year | 454,079 | 377,490 |
| Less amounts not available for general expenditure within one year: | - | - |
| Total financial assets available to management for general expenditure within one year | $ 454,079 | $ 377,490 |

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021 AND 2020

## NOTE 3 - Liquidity and Availability - Continued

*Liquidity Management*

The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Organization has a committed line of credit of $150,000, which it could draw upon.

## NOTE 4 - Unconditional Promises to Give

The aggregate collections of promises to give are as follows at December 31:

| | 2021 | 2020 |
|---|---|---|
| Receivable in less than one year | $ 17,500 | $ - |
| Receivables in one to five years | - | - |
| Total unconditional promises to give | 17,500 | - |
| Less: Allowance for unconditional promises to give | - | - |
| Less: Discount to net present value | - | - |
| **NET UNCONDITIONAL PROMISES TO GIVE** | **$ 17,500** | **$ -** |

There is no allowance for uncollectible promises to give as management considers all unconditional promises to give to be collectible.

## NOTE 5 - Property and Equipment

A summary of property and equipment is as follows as of December 31:

| | 2021 | 2020 |
|---|---|---|
| Land | $ 62,500 | $ 62,500 |
| Vehicles | 17,889 | 17,889 |
| Buildings and improvements | 215,336 | 193,594 |
| Construction in progress | 410,000 | - |
| | 705,725 | 273,983 |
| Less: Accumulated depreciation | 30,355 | 17,677 |
| **NET PROPERTY AND EQUIPMENT** | **$ 675,370** | **$ 256,306** |

Depreciation expense amounted to $12,678 and $10,526 for years ended December 31, 2021 and 2020, respectively.

## NOTE 6 - Line of Credit

The Organization has a line of credit of $150,000 which matured on November 10, 2021 and was renewed for an additional year. The interest rate is equal to .5% plus the prime rate as quoted by the Wall Street Journal, but not less than 3.75%. The interest rate at December 31, 2021 and 2020 was 3.75% and 5.25%, respectively. There was no balance outstanding at December 31, 2021 and 2020.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021 AND 2020

## NOTE 7 - Long-Term Debt

During 2020, the Organization received a $50,000 note payable to be used towards the purchase of the building. If the building is held for 21 years, the loan will be forgiven. If the building is sold, transferred, or disposed of before 21 years, the loan needs to be repaid in full with 0% interest. The balance on the note payable was $50,000 at December 31, 2021 and 2020. The Organization intends to hold the building for 21 years.

Aggregate maturities of long-term debt for the five years and thereafter following December 31, 2021, calculated at the amended payment amount, are as follows:

| | |
|---|---|
| 2022 | $ - |
| 2023 | - |
| 2024 | - |
| 2022 | - |
| 2023 and thereafter | 50,000 |
| **TOTAL** | **$ 50,000** |

## NOTE 8 - Net Assets

Net assets with donor restrictions are restricted for the following purposes or periods at December 31:

| | 2021 | 2020 |
|---|---|---|
| Subject to the passage of time: | | |
| Promises to give that are not restricted by donors, but which are unavailable for expenditure until due | $ 17,500 | $ - |
| **TOTAL NET ASSETS WITH DONOR RESTRICTIONS** | **$ 17,500** | **$ -** |

## NOTE 9 - Paycheck Protection Program (PPP) Loan

The Organization was granted a loan under the Payroll Protection Program (PPP) administered by a Small Business Administration (SBA) approved partner. The loan was collateralized and fully guaranteed by the Federal government. The Organization initially recorded the loan as a refundable advance and subsequently recognized grant revenue in accordance with guidance for conditional contributions, that is, once the measurable performance or other barrier and right of return of the PPP loans no longer existed. The Organization has recognized $0 and $29,450 as grant revenue for the years ended December 31, 2021 and 2020, respectively.

## NOTE 10 - Simple IRA Plan

The Organization began sponsoring a Simple IRA Plan in 2021 covering substantially all employees that have completed one year of service and receive at least $5,000 in compensation. The plan allows employees to defer a portion of their salary. The Organization may make a contribution equal to 2% of employee compensation. During 2021 and 2020, employer contributions were $4,868 and $-, respectively.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO FINANCIAL STATEMENTS - Continued
DECEMBER 31, 2021 AND 2020

## NOTE 11 - In-Kind Contributions

The value of donated goods and services included as in-kind contributions in the financial statements and the corresponding expenses or assets are as follows for the years ended December 31:

| | 2021 | 2020 |
|---|---|---|
| Meals | $ 27,370 | $ 52,000 |
| Shelter | - | 24,960 |
| **TOTAL IN-KIND CONTRIBUTIONS** | **$ 27,370** | **$ 76,960** |

## NOTE 12 - Related Party Transactions

The Organization provides management services to Wisconsin Balance of State (WIBOS) at a fixed fee. The Treasurer of WIBOS is the Executive Director of the Organization. Management fee revenue for the years ended December 31, 2021 and 2020 was $27,300 and $29,504, respectively.

## NOTE 13 - Subsequent Event

In January 2022, the Organization entered into a construction agreement for the Organization's Portlight Emergency Shelter project totaling $1,499,485.

# SUPPLEMENTARY INFORMATION

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

| Grantor/Pass-Through Grantor/Program Title | Pass-Through Entity Identifying Number | Assistance Listing Number/ State ID | Federal/State Expenditures | Subrecipient Pass-Through Expenditures |
|---|---|---|---|---|
| Federal awards | | | | |
| Department of Homeland Security | | | | |
| Pass-through program from: | | | | |
| United Way | | | | |
| Emergency Food and Shelter National Board Program | None | 97.024 | 3,305 | - |
| Total Department of Homeland Security | | | 3,305 | - |
| Department of Housing and Urban Development | | | | |
| Pass-through program from: | | | | |
| Wisconsin Department of Administration | | | | |
| COVID-Emergency Solutions Grant (ESG) | ESG-CV-20-24 | 14.231 | 338,468 | - |
| Emergency Solutions Grant, Housing Program, and Homelessness Prevention Pogram (EHH) | EHH 20-04 | 14.231 | 81,980 | - |
| Total 14.231 | | | 420,448 | - |
| Total Wisconsin Department of Administration | | | 420,448 | - |
| Wisconsin Balance of State Continuum of Care | | | | |
| Continuum of Care | WI0197L5I002003 | 14.267 | 33,833 | - |
| Ozaukee County | | | | |
| COVID-Community Development Block Grant (CDBG) | None | 14.228 | 404,262 | - |
| Total Department of House and Urban Development | | | 858,543 | - |
| Social Development Commission | None | Unknown | 769 | - |
| Total federal awards | | | $ 862,617 | $ - |
| State awards | | | | |
| WI Department of Administration | | | | |
| State Shelter Subsidy Grant | None | 505.707A | $ 9,700 | $ - |
| Homeless Prevention Program | EHH 21-04 | 505.703B | 36,814 | - |
| Total state awards | | | 46,514 | - |
| Total federal and state awards | | | $ 909,131 | $ - |

Attachment: Family Promise of Ozaukee (Non-Profit Grants)

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

## NOTE 1 - Basis of Presentation and Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal and State Awards includes the federal and state grant activity of Family Promise of Ozaukee County, Inc. and is presented on the accrual basis of accounting. The information in the schedule is presented in accordance with the Uniform Guidance. Therefore, some amounts presented in the schedule may differ from amounts presented in or used in the preparation of the basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable and are limited as to reimbursement.

## NOTE 2 - Oversight Agency

The Federal oversight agency for Family Promise of Ozaukee County, Inc. is U.S. Department of Housing and Urban Development.

## NOTE 3 - Nonmonetary Assistance

Nonmonetary assistance is reported in the Schedule of Expenditures of Federal and State Awards at fair market value of commodities received and used.

## NOTE 4 - De Minimis Cost Rate

Elected not to use

HAWKINS | ASH
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors and Management
Family Promise of Ozaukee County, Inc.
Ozaukee, 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 Family Promise of Ozaukee County, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, 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 July 14, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Family Promise of Ozaukee County, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Promise of Ozaukee County, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Family Promise of Ozaukee County, Inc.'s internal control.

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

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 and not be identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a material weakness as item 2021-0003 and significant deficiencies as items 2021-001 and 2021-002.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Promise of Ozaukee County, 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 determination of financial statement amounts. 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.*

## Family Promise of Ozaukee County, Inc.'s Response to Findings

Family Promise of Ozaukee County, Inc.'s responses to the findings identified in our audit are contained in the accompanying corrective action plan. Family Promise of Ozaukee County, Inc.'s response was not subjected to auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

## 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 Company'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.

Hawkins Ash CPAs, LLP

Green Bay, Wisconsin
July 14, 2022

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# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors and Management
Family Promise of Ozaukee County, Inc.
Ozaukee, Wisconsin

***Opinion for Each Major Federal Program***

We have audited Family Promise of Ozaukee County, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Family Promise of Ozaukee County, Inc.'s major federal programs for the year ended December 31, 2021. Family Promise of Ozaukee County, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Family Promise of Ozaukee County, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal 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* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Family Promise of Ozaukee County, Inc. and to meet our other ethical responsibilities, in accordance with 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 on compliance for each major federal program. Our audit does not provide a legal determination of Family Promise of Ozaukee County, 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 Family Promise of Ozaukee County, Inc.'s federal 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 Family Promise of Ozaukee County, 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*, and the Uniform Guidance 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 Family Promise of Ozaukee County, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance 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 Family Promise of Ozaukee County, 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 Family Promise of Ozaukee County, 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, but not for the purpose of expressing an opinion on the effectiveness of Family Promise of Ozaukee County, 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 with a type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program 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. Accordingly, this report is not suitable for any other purpose.

HAWKINS ASH CPAS, LLP

Hawkins Ash CPAs, LLP

Green Bay, Wisconsin
July 14, 2022

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

**A. Summary of Auditors' Results**

**Financial Statements**

| | |
|---|---|
| 1. Type of auditors' report issued? | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | Yes |
| 3. Noncompliance material to the financial statements noted? | No |

**Federal and State Awards**

| | |
|---|---|
| 4. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiency(ies) identified not considered to be material weaknesses? | No |
| 5. Type of auditors' report issued on compliance for major programs? | Unmodified |
| 6. Any audit findings disclosures that are required to be reported in accordance with the Uniform Guidance? | No |

7. Identification of major federal programs:

| Assistance Listing Number | Name of Federal Program or Cluster |
|---|---|
| 14.231 | Emergency Solutions Grant Program |

| | |
|---|---|
| 8. Dollar threshold used to distinguish between | |
| Type A and Type B federal programs? | $750,000 |
| Type A and Type B state programs? | $250,000 |
| 9. Auditee qualified as low-risk auditee? | |
| Federal | No |

| | |
|---|---|
| **B. Financial Statement Findings** | See Schedule on Page 26 |
| **C. Federal Award Findings and Questioned Costs** | See Schedule on Page 26 |
| **D. Prior Year Findings** | See Schedule on Page 28 |

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED DECEMBER 31, 2021

**E. Other issues**

| | |
|---|---|
| 1. Does the auditor have substantial doubt about the auditee's ability to continue as a going concern? | No |
| 2. Was a Management Letter or other document conveying audit comments issued as a result of this audit? | Yes |
| 3. Name and signature of Partner | Randall L. Miller CPA |
| 5. Date of report | July 14, 2022 |

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED DECEMBER 31, 2021

**2021-001 Preparation of Financial Statements**

Federal Program: Agency-wide

Condition: Adequate internal controls necessitate personnel of your Organization to have adequate training and knowledge which would enable them to prepare financial statements and footnotes in accordance with generally accepted accounting principles (GAAP).

Criteria: Preparation of the financial statements and footnotes in accordance with GAAP.

Questioned Costs: Not applicable.

Context: Internal control systems should include personnel with sufficient education, training and/or experience to prepare financial statements in accordance with GAAP.

Effect: This weakness could result in the possibility of undetected errors or irregularities.

Cause: The training and knowledge of your personnel limits the Organization's ability to prepare GAAP basis financial statements.

Prior Year Finding: This was prior year finding 2020-1.

Recommendation: Without additional training of personnel, adequate internal control over financial reporting is not possible. The Organization has hired our firm to assist management in the preparation of the financial statements.

**2021-002 Segregation of Duties**

Federal Program: Agency-wide

Condition: The size of Organization's accounting department does not allow for proper segregation of authorization, custody, and recordkeeping duties.

Criteria: The ideal internal control system would limit people or key personnel from performing the majority of the process of authorization, custody, recordkeeping, and reconciliation of cash receipts.

Questioned Costs: Not applicable.

Context: Internal control systems should include adequate number of personnel to properly segregate duties.

Effect: This weakness could result in the possibility of undetected errors or irregularities.

Cause: Without a larger staff or transitioning certain duties to other individuals, an ideal internal control system is not possible.

Prior Year Finding: This was prior year finding 2020-2.

Recommendation: Without additional training or hiring of personnel, adequate segregation of duties is not possible. We recommend additional personnel outside of the accounting department assist with performing some of these duties.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued
YEAR ENDED DECEMBER 31, 2021

**2021-003 Material Audit Adjustments**

Federal Program: Agency-wide

Condition: Material audit adjustments were required to prevent the Organization's financial statements from being misstated.

Criteria: The ideal internal control system would ensure all accounts are adjusted and Generally Accepted Accounting Principles are followed

Questioned Costs: Not applicable.

Context: Internal control systems should identify all accounts that need adjustment.

Effect: This weakness could result in undetected errors and irregularities and misstated interim financial reports.

Cause: Internal control systems did not identify adjustments that should be recorded.

Prior Year Finding: N/A

Recommendation: Improve the Organization's financial reporting internal controls to prevent these types of adjustments from occurring in the future. Document which accounting procedures are needed to be completed on a recurring basis to detect material adjustments.

**FAMILY PROMISE OF OZAUKEE COUNTY, INC.**
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2021

**Summary Schedule of Prior Audit Findings**

2020-1 Preparation of the Financial Statements – Repeat finding, ongoing
2020-2 Segregation of Duties – Repeat finding, ongoing

FamilyPromise
of Ozaukee County

July 14, 2022

Briana Peters
Hawkins Ash CPA's
2360 Duck Creek Parkway
Green Bay, WI 54303-3300

Dear Briana,

This is a response to the finding in the 2021 audit that was conducted by Hawkins Ash CPA's for Family Promise of Ozaukee County.

**CORRECTIVE ACTION PLAN**

**2021-001 Preparation of Financial Statements**

Contact: Cori Guerin, CEO

Completion date: N/A

Without additional training of personnel, adequate internal control over financial reporting is not possible. The Organization has hired our firm to assist management in the preparation of the financial statements.

**2021-002 Segregation of Duties**

Contact: Cori Guerin, CEO

Completion date: N/A

Without additional training or hiring of personnel, adequate segregation of duties is not possible. We recommend additional personnel outside of the accounting department assist with performing some of these duties.



136 W Grand Avenue, Port Washington WI 53074 | 262-268-2723 |
www.familypromiseoz.org

FamilyPromise
of Ozaukee County

**2021-003 Material Audit Adjustments**

Contact: Cori Guerin, CEO

Completion date: N/A

Improve the Organization's financial reporting internal controls to prevent these types of adjustments from occurring in the future. Document which accounting procedures are needed to be completed on a recurring basis to detect material adjustments.

Sincerely,

Cori Guerin
Chief Executive Officer
Family Promise of Ozaukee County





136 W Grand Avenue, Port Washington WI 53074 | 262-268-2723 |
www.familypromiseoz.org

10:37 AM
09/08/22
Cash Basis

# Ozaukee County Historical Soc.
## Balance Sheet
### As of August 31, 2022

| | Aug 31, 22 |
|---|---|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| #General Checking X4492 | 112,208.84 |
| CabooseRestor BMO X4545 | 16,425.16 |
| Capital Fund Raising-PWSB X3949 | 34,930.08 |
| Dobberpuhl Scholar-BMO-CD X6781 | 2,554.54 |
| Heritage Account-BMO CKG X9886 | 6,694.42 |
| Interurban Preser PWSB-MM X1446 | 39,467.21 |
| Liberty Fund - PWSB CKG X2067 | 3,983.36 |
| MM-BMO (Wagon-Buggy-Eqpt) X6673 | 1,613.19 |
| OCHS Special Acct-BMO CKG X9175 | 7,573.20 |
| PioneerVillageHall MM BMO X7340 | 27,823.55 |
| Repair Fund MM-Bank 1st X1823 | 3,373.20 |
| xLaubenheimerFund(R) PWSBCD2408 | 35,915.86 |
| xStonyHillPreservation(R) X8244 | 1,092.29 |
| Total Checking/Savings | 293,654.90 |
| Other Current Assets | |
| Petty Cash Archives | 25.00 |
| Petty Cash Pioneer Village | 400.00 |
| Total Other Current Assets | 425.00 |
| Total Current Assets | 294,079.90 |
| Fixed Assets | |
| 125 Fixed Assets | 3,432,421.00 |
| Total Fixed Assets | 3,432,421.00 |
| TOTAL ASSETS | **3,726,500.90** |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 510 Wages & Salaries | |
| 510-02 Tour Guides-P.T. Wages | 282.97 |
| Total 510 Wages & Salaries | 282.97 |
| Total Other Current Liabilities | 282.97 |
| Total Current Liabilities | 282.97 |
| Total Liabilities | 282.97 |
| Equity | |
| 300 Opening Balance Equity | 3,579,798.17 |
| Unrestricted Net Assets | 111,552.84 |
| Net Income | 34,866.92 |
| Total Equity | 3,726,217.93 |
| TOTAL LIABILITIES & EQUITY | **3,726,500.90** |

Attachment: Oz County Historical Society (Non-Profit Grants)

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09/08/22
Cash Basis

# Ozaukee County Historical Soc.
## Profit & Loss
### January through August 2022

| | Jan - Aug 22 |
|---|---|
| Ordinary Income/Expense | |
| Income | |
| 400 Membership | |
| 400-01 Membership-Individual | 1,030.00 |
| 400-03 Membership-Family | 1,780.00 |
| 400-05 Membership-Lifetime | 1,050.00 |
| 400-06 Membership-Business | 75.00 |
| Total 400 Membership | 3,935.00 |
| 415 Tours/Admissions | |
| 415-01 School Tours | 500.00 |
| 415-03 Special Tours | 231.00 |
| 415-04 General Admissions | 1,571.00 |
| Total 415 Tours/Admissions | 2,302.00 |
| 420 Sales-Arch. Research Center | |
| 420-02 Archive Copies | 27.25 |
| 420-03 Archive Research Fee | 590.00 |
| 420-04 Misc.Book/Periodicals | 115.00 |
| 420-05 Photo Jour. Book | 35.00 |
| 420-06 Maps/PCards | 56.50 |
| 420-13 Misc. Donations | 46.48 |
| Total 420 Sales-Arch. Research Center | 870.23 |
| 424 Gift Shop-Sales | |
| 424-15 Gift Shop-Miscellaneous | 12.00 |
| Total 424 Gift Shop-Sales | 12.00 |
| 430 Donations | |
| 430-01 Archives-Donation | 82.00 |
| 430-03 Archives Hist.Pres. Fund | 280.00 |
| 430-04 Caboose Fund | 10,201.00 |
| 430-05 Oz. County Grant | 45,500.00 |
| 430-06 General Donations | 1,505.00 |
| 430-09 Memorials | 30.00 |
| 430-10 PioneerVillageRestor | 25.00 |
| 430-11 Village Hall@Pioneer | 235.00 |
| 430-12 Contributions-Other | 30.65 |
| 430-19 Computer & IT Upgrades | 20.00 |
| 430-20 Welcome Center/Draeger H | 4,000.00 |
| 430 Donations - Other | 20.00 |
| Total 430 Donations | 61,928.65 |
| 440 Event Income | |
| 44002 Flag Day | |
| 44002-05 Sponsorship | 250.00 |
| 44002-06 Donations | 152.89 |
| Total 44002 Flag Day | 402.89 |
| 44003 WWII Reinactment | |
| 44003-01 Admissions | 4,519.05 |
| 44003-02 Food | 2,401.23 |
| 44003-05 Sponsorship | 1,000.00 |
| 44003-06 Donations | 173.16 |
| 44003-11 Miscellaneous | 96.00 |
| 44003-12 Concert Admissions | 4,842.00 |
| 44003-12 Concert Sponsor | 2,300.00 |
| Total 44003 WWII Reinactment | 15,331.44 |

Attachment: Oz County Historical Society (Non-Profit Grants)

# Ozaukee County Historical Soc.
## Profit & Loss
### January through August 2022

| | Jan - Aug 22 |
|---|---|
| 44005 Bluegrass Festival | |
| 44005-01 Admissions | 8,377.27 |
| 44005-02 Food | 2,310.05 |
| 44005-04 Beer/Wine | 3,019.75 |
| 44005-05 Sponsorship | 5,071.00 |
| 44005-09 Auction/Raffle/Rummage | 1,383.00 |
| 44005-11 Miscellaneous | 521.00 |
| Total 44005 Bluegrass Festival | 20,682.07 |
| 44006 Harry Potter@The Village | |
| 44006-01 Admissions | 6,196.37 |
| 44006-02 Food | 1,900.54 |
| 44006-05 Sponsorship | 300.00 |
| 44006-06 Donations | 140.75 |
| 44006-12 Merchandise | 1,770.00 |
| Total 44006 Harry Potter@The Village | 10,307.66 |
| 44008 Rummage @Archives | |
| 44008-09 Auction/Raffle/Rummage | 1,562.75 |
| Total 44008 Rummage @Archives | 1,562.75 |
| 44017 Haunted Village Event | |
| 44017-01 Admissions | -1,903.35 |
| Total 44017 Haunted Village Event | -1,903.35 |
| 44018 Car Show Event | |
| 44018-02 Food | 894.25 |
| 44018-04 Beer/Wine | 400.00 |
| 44018-06 Donations | 49.22 |
| 44018-13 Car/Truck Registration | 300.00 |
| Total 44018 Car Show Event | 1,643.47 |
| 44020 Fire Up the Forge Event | |
| 44020-01 Admissions | 1,131.14 |
| 44020-02 Food | 475.48 |
| 44020-06 Misc. Donations | 58.75 |
| Total 44020 Fire Up the Forge Event | 1,665.37 |
| Total 440 Event Income | 49,692.30 |
| 44022 Autumn Farm Days | |
| 44022-05 Sponsorship | 450.00 |
| Total 44022 Autumn Farm Days | 450.00 |
| 450 Other Income | |
| 450-01 Misc. Income | 216.35 |
| 450-03 Rental Income | 150.00 |
| 450-04 Village Hall Rental | 2,677.00 |
| 450-07 Classes/Teaching | 100.00 |
| Total 450 Other Income | 3,143.35 |
| 451 Meetings & Programs | |
| 451-02 Quarterly Mtg. & Program | -50.00 |
| Total 451 Meetings & Programs | -50.00 |
| 455 Interest/Dividends | 212.80 |
| Total Income | 122,496.33 |
| Gross Profit | 122,496.33 |

10:34 AM
09/08/22
Cash Basis

# Ozaukee County Historical Soc.
## Profit & Loss
### January through August 2022

| | Jan - Aug 22 |
|---|---|
| Expense | |
| 502 Event Expense | |
| 50200 General Event Expenses | |
| 50200-01 Food | 68.44 |
| 50200-02 Soda/Water | 132.97 |
| 50200-04 Supplies | 125.13 |
| 50200-09 Miscellaneous | 0.19 |
| Total 50200 General Event Expenses | 326.73 |
| 50202 Flag Day Event | |
| 50202-05 Advertising | 485.10 |
| 50202-08 Services | 350.00 |
| 50202-09 Miscellaneous | 277.50 |
| 50202-10 Seed Money | 0.00 |
| Total 50202 Flag Day Event | 1,112.60 |
| 50203 WWII Reinactment Event | |
| 50203-01 Food | 755.49 |
| 50203-05 Advertising | 491.19 |
| 50203-06 Printing/Copying | 115.50 |
| 50203-08 Services | 422.00 |
| 50203-10 Seed Money | 0.00 |
| 50203-11 Concert/Venue Rental | 807.50 |
| 50203-12 Credit Card Charges | 200.79 |
| 50203-13 Concert Advertising | 491.19 |
| 50203-14 Concert Services | 1,157.81 |
| Total 50203 WWII Reinactment Event | 4,441.47 |
| 50205 Bluegrass Festival Event | |
| 50205-01 Food | 805.87 |
| 50205-02 Soda/Water | 30.00 |
| 50205-03 Beer/Wine | 35.96 |
| 50205-04 Supplies | 146.15 |
| 50205-05 Advertising | 1,079.49 |
| 50205-06 Printing/Copying | 121.50 |
| 50205-07 Equipment | 1,496.48 |
| 50205-08 Services | 5,908.32 |
| 50205-09 Miscellaneous | 20.00 |
| 50205-10 Seed Money | 0.00 |
| 50205-11 Vanco fees | 94.61 |
| Total 50205 Bluegrass Festival Event | 9,738.38 |
| 50206 Harry Potter Event | |
| 50206-01 Food | 476.27 |
| 50206-02 Soda/Water | 724.00 |
| 50206-04 Supplies | 136.08 |
| 50206-05 Advertising | 655.07 |
| 50206-07 Equipment | 32.03 |
| 50206-08 Services | 1,000.00 |
| 50206-09 Miscellaneous | 22.06 |
| 50206-10 Seed Money | 0.00 |
| 50206-11 Vanco Fees | 60.79 |
| Total 50206 Harry Potter Event | 3,106.30 |
| 50208 Rummage@Archives Event | |
| 50208-05 Advertising | 55.00 |
| 50208-07 Equipment | 88.50 |
| Total 50208 Rummage@Archives Event | 143.50 |

Attachment: Oz County Historical Society (Non-Profit Grants)





514 Petty Cash

# Ozaukee County Historical Soc.
## Profit & Loss
### January through August 2022

| | | | |
|---|---|---|---|
| | | | Jan - Aug 22 |
| 520 Advertisement/Promotional | | | |
| 520-05 Adver.- Pioneer Village | | 825.00 | |
| 520-06 Advertising-General OCHS | | 275.00 | |
| Total 520 Advertisement/Promotional | | | 1,100.00 |
| 522 Classes/Teaching Expenses | | | 75.00 |
| 524 Insurance | | | |
| 524-01 Comprehensive | | 5,409.00 | |
| 524-02 Workers' Comp | | 903.00 | |
| Total 524 Insurance | | | 6,312.00 |
| 525 Dues-Subscriptions-Membersh | | | |
| 525-01 Dues/Membership | | 614.40 | |
| 525-02 Subscriptions | | 58.50 | |
| Total 525 Dues-Subscriptions-Membersh | | | 672.90 |
| 528 Professional & Legal Fees | | | |
| 528-01 Accounting | | 300.00 | |
| Total 528 Professional & Legal Fees | | | 300.00 |
| 529 Licenses-Permits-Reg. | | | 129.50 |
| 531 Sunshine/Gifts Expense | | | 463.05 |
| 532 Office Expense | | | |
| 532-01 Postage and Mailing | | 240.01 | |
| 532-02 Archive Stor/Sup. | | 16.25 | |
| 532-03 Copier/Printer Expenses | | 1,358.63 | |
| 532-04 Usage for Black & Color | | 223.73 | |
| 532-05 General Office Expense | | 6.85 | |
| 532-06 Miscellaneous Office Exp | | 8.99 | |
| 532-08 For Sale Merchandise | | 76.50 | |
| 532-10 Credit/Debit Transaction | | 226.62 | |
| Total 532 Office Expense | | | 2,157.58 |
| 533 IT/Computer Expense | | | |
| 533-02 Computer Equipment | | 3,470.19 | |
| 533-08 5G WIFI/internet@Village | | 475.89 | |
| 533-09 WIFI Equipment @ PV | | 4,920.16 | |
| Total 533 IT/Computer Expense | | | 8,866.24 |
| 535 Repair/Maint/Equip/Supplies | | | |
| 53501 Archives/Int. Depot/Wirth | | | |
| 53501-02 Equipment | 79.00 | | |
| 53501-07 IT Services | 1,820.00 | | |
| 53501 Archives/Int. Depot/Wirth - Other | 838.00 | | |
| Total 53501 Archives/Int. Depot/Wirth | | 2,737.00 | |
| 53502 Pioneer Village | | | |
| 53502-01 Repairs/Maintenance | 2,450.90 | | |
| 53502-02 Equipment | 368.15 | | |
| 53502-03 Septic/Lavatory | 583.00 | | |
| 53502-04 Dumpster/Trash | 388.92 | | |
| 53502-05 Supplies | 486.89 | | |
| 53502-06 Bldg. Materials | 7.87 | | |
| 53502-08 Landscaping | 85.65 | | |
| Total 53502 Pioneer Village | | 4,371.38 | |
| 53503 Caretaker House | | | |
| 53503-01 Repairs/Maintenance | 20.49 | | |
| 53503-04 Supplies | 117.35 | | |
| Total 53503 Caretaker House | | 137.84 | |

# Ozaukee County Historical Soc.
## Profit & Loss
### January through August 2022

| | | | |
|---|---|---|---|
| | | | Jan - Aug 22 |
| 53504 Village Hall | | | |
| 53504-02 Equipment | 140.94 | | |
| 53504-07 Decorations/Art | 51.00 | | |
| Total 53504 Village Hall | | 191.94 | |
| 53505 Stony Hill School | | | |
| 53505-01 Repairs/Maintenance | 80.85 | | |
| 53505-02 Equipment | 300.00 | | |
| 53505-03 Septic/Lavatory | 220.00 | | |
| 53505-08 Landscaping | 1,558.00 | | |
| Total 53505 Stony Hill School | | 2,158.85 | |
| Total 535 Repair/Maint/Equip/Supplies | | | 9,597.01 |
| 538 Restoration-Bldg/Facilities | | | |
| 53802 Pioneer Village Buildings | | 1,892.63 | |
| 53804 Village Hall | | 483.68 | |
| 53806 Railroad Station | | 4,211.69 | |
| 53807 Draeger House (Welcome Ce | | 8,104.29 | |
| 53808 Caboose Restoration | | 65.00 | |
| Total 538 Restoration-Bldg/Facilities | | | 14,757.29 |
| 540 Utilities | | | |
| 541-01 Electric-Caretaker House | | 1,189.83 | |
| 541-02 Gas-Caretaker House | | 541.62 | |
| 542-01 Elec.-Depot/Village Hall | | 2,348.24 | |
| 542-02 Gas-Depot/Village Hall | | 608.09 | |
| 543-01 Elec.-Grist Mill/Misc. | | 468.00 | |
| 543-02 Elec.-Area Lighting P.V. | | 411.33 | |
| 544-01 Elec.-Stony Hill School | | 149.87 | |
| 545-01 Elec.-InterurbanArchives | | 859.21 | |
| 545-02 Gas-Interurban/Archives | | 1,195.17 | |
| 545-03 Water & Sewer-Interurban | | 277.17 | |
| 546-01 Internet/Phone-Archives | | 1,359.76 | |
| 549-02 Utility Credits | | -82.26 | |
| Total 540 Utilities | | | 9,326.03 |
| 555 Bank Service Charge | | | 43.25 |
| 591 Payroll Taxes Paid | | | |
| 591-02 Medicare Tax Paid | | 111.45 | |
| 591-03 Social Sec. Taxes Paid | | 476.55 | |
| 591-04 Adjustment (Rounding) | | 0.00 | |
| Total 591 Payroll Taxes Paid | | | 588.00 |
| 597 Payroll Expenses | | | |
| 597-01 Caretaker Wages | | 5,800.00 | |
| 597-02 Part Time Wages | | 2,331.00 | |
| Total 597 Payroll Expenses | | | 8,131.00 |
| 598 Misc. Expense | | | 50.00 |
| Voided | | | 0.00 |
| Total Expense | | | 87,629.41 |
| Net Ordinary Income | | | 34,866.92 |
| Net Income | | | **34,866.92** |

Attachment: Oz County Historical Society (Non-Profit Grants)

# 2022 OZAUKEE COUNTY TOURISM COUNCIL REPORT

## Our Organization

The Ozaukee County Tourism Council (OCTC) consists of 14 volunteer board members that meet bi-monthly on the first Monday of the month. Membership includes representatives from all regions of the county and includes County Tourism Promotion entities, Chambers of Commerce, Ozaukee Economic Development, Ozaukee County Parks and Planning, lodging establishments, restaurants, festivals, and museums. In addition, Ozaukee County Tourism Council includes partners (currently 111) that provide additional financial support to tourism initiatives through membership dues. Dues support the payment of staff, a part-time Executive Director, Kathy Meulemans, and a part time Administrative Assistant, Elizabeth Mueller (15-20 hours weekly combined).

The purpose of the Council is to attract more visitors to Ozaukee County by promoting the inviting communities within our County along with the amazing natural assets, attractions, a wide variety of lodging establishments, unique shops, fabulous restaurants and fun events that exist here. Tourism is an important industry that generates substantial revenue which benefits the county and its residents. In addition to attracting more tourists, OCTC also encourages Ozaukee County residents to enjoy the many assets in their own County.

## 2021 Tourism Results (as reported by the Wisconsin Department of Tourism)

Tourism surged in 2021, with a total economic impact growth in Ozaukee County of 33.9%. Our county received approximately $539,500 in sales tax revenue from direct visitor spending. Based upon this figure, the $25,000 that was allocated to OCTC by the county, and that was used by OCTC primarily for print, social media marketing, and our website has brought the county a $21.58 return on investment for every dollar that was spent. According to Neilsen, a marketing ROI of $5 for every $1 spent is considered strong for most businesses.

## 2022 Activities and Accomplishments

**In 2022, we focused on broadening our reach with marketing. We expanded and targeted some of our print advertising to Northern Illinois and the Chicagoland area. We did the same with our social media campaigns and expanded to reach further north, south and west of Ozaukee County in Wisconsin.**

- The most visible ongoing project handled by the Ozaukee Tourism Council, for residents and visitors, is publishing the annual Visitor Guide. **This project is funded solely by ad sale revenue**.
  - Fifteen thousand guides were printed, and along with Interurban Trail Maps, were distributed throughout the state at visitor bureaus and travel information centers.
  - They are distributed locally at Ozaukee County chamber offices, OCTC partner businesses, in kiosks along the Interurban Trail, at other key distribution points in the county and surrounding area, and at special events.
  - Individual books are mailed out to fulfill requests from people responding to our advertising. These requests come through our website, Facebook and on the toll-free number for tourism information answered out of the Port Washington Chamber/Visitor Center.
  - The guide is also available as an e-book on the OCTC website https://www.ozaukeetourism.com.
  - 90% of the requests for guides come from outside of Wisconsin, primarily Illinois. This tells us that our marketing is working.

- OCTC board members volunteer to promote the county by distributing the Visitor Guides and other information at various trade show and special event booths. Many of those opportunities were not available to us in 2021 as events were cancelled or scaled back. We did have a booth at the county fair, and we hope to have the opportunity to be able to staff these booths to provide information about the County, as well as distribute Ozaukee County Tourism bags containing our Guide at these events next year.

- Strategic placement of effective advertising is another ongoing key task executed by the board. OCTC is very fortunate to have a professional advertisement agency owner as a volunteer board member. Cori Rice, from White Rice Advertising donates her time and coordinates the ad campaign.

  - Cori's connection with several publications, including the Chicago Daily Herald, Chicago Life Magazine, and Silent Sports Magazine has given us advertising opportunities that we would not have otherwise had access to, or been able to afford.
  - In 2022, Cori was able to obtain discount pricing and space for three full page ads in Chicago Life Magazine for $1900 each, for a total of $5,700. The normal price for these ads (which we would not have had access to had it not been for Cori), would have been $14,294 per ad, for a total of $42,882.
  - In addition, if we had to pay for an agency's services, including ad design, placement, account services and PR, social media, press releases, TV and Radio exposure, and assistance with the development of our original Trail JEM Grant application and our application for phase 2 of the grant (coming in 2022-23, we would have incurred expenses estimated at $50,000, on the conservative side.
  - Thanks to Cori's expertise, our focus on the enjoyment found in the outdoor recreational opportunities that make our county unique, such as kayaking, hiking, biking, fishing, and soaking up our beautiful views has proven to be a successful strategy.
  - We continued this strategy through 2022, and the trail, historical landmarks, County parks, golf courses, along with our tourism businesses are the focuses of our marketing.
  - Significant advertising is placed in Madison, the Chicago area, Milwaukee, the Fox Valley, and several regional publications such as Key Milwaukee Magazine, Wisconsin Trails, Our Wisconsin, Wisconsin Arts Guide, Bike Wisconsin and Fun in Wisconsin.
  - Our limited budget has impacted the amount of opportunities that we have been able to take advantage of.
  - The decrease in our allocation from the County in 2021 by $5000 required that we cut back on our advertising. We were able to recoup some funds by working with some of our County Tourism Promotion entities (Belgium, Cedarburg, Grafton, Port Washington) to develop coop ad opportunities. These organizations partnered with us on ads, particularly in Illinois, to help promote their lodging establishments and events.
  - Again, without the donated services and expertise from White Rice Advertising, we could not have done a fraction of what we have done over the past 3 years.

- Each month, we continue to promote our county's assets in articles published in the *News Graphic* entitled *Be a Tourist in Your Own Backyard*. OCTC Board members and some of our partners write articles that encourage residents to explore our county. We promote our partners and the many great places to visit including, the Ozaukee Interurban Trail, parks, nature preserves, charter fishing operations, restaurants, music, arts, festivals and the County Fair.

- Online Promotion: We continue to have a very robust social presence, with Kathy Meulemans and Elizabeth Mueller doing an excellent job highlighting our partners, activities, the trail, and other county amenities. We have just under 3500 Facebook followers (up 25% from last year). From

September 2021 to August 2022 we reached almost 531,00 potential tourists.

- We continue to recruit new knowledgeable and talented volunteer board members and work to build strategic partnerships. Last fall, OCTC worked with the Ozaukee County Historical Society on the grand opening of the restored depot at Ozaukee Pioneer Village. Additionally, the Ozaukee County Tourism Council is committed to promoting our county as a year-round tourism destination. While continuing our current marketing strategies, the organization is constantly looking for ways to better reach more potential visitors. We are running a social media campaign promoting the 20-year anniversary of the Interurban Trail.

**Moving Forward in 2023**

We currently have 111 OCTC partners. According to Kathy Meulemans, who handles partnership and member outreach, our partners have noticed the efforts put forth by our organization on their behalf, and value that. She continues to reach out to new and existing businesses throughout the County to discuss the value of partnership, encouraging them to join our organization.

- JEM Grant: The timing of our original JEM Grant to promote the Trail was perfect. With the new website, extra promotion, and with the drive for outdoor activities never higher, we broke records on trial usage. This does not seem to be slacking off, now that more and more activities are available to people, and we believe that it is time for us to work on applying for the second year of the grant, of up to $39,500. Our organization would then be reimbursed for up to 50% of the promotional expenses.

- Ozaukee County Map project: We are looking forward to the printing of 5000 county maps for distribution. Perhaps the most requested piece by visitors to our Chamber Offices, we believe that maps adds great value to residents, businesses and visitors.

**Summary**

The Ozaukee County Tourism Council would like to thank the County Board for its support and the grant allocation that we have been given in past years. As you know, any funds granted to Ozaukee County Tourism are not an expense, but rather an investment that result in a return in increased sales tax.

***Your support of our efforts is critical as we continue to promote Ozaukee County tourism in 2023 and beyond. As you can see, the $25,000 that we were allocated for use in 2022 made an impact for our County. We have developed some creative solutions to fund our marketing efforts, but as the cost to do so continues to rise, we will be able to do less. While we very much appreciate the $25,000 allocation, moving forward, we request that The County Board consider reinstating our allocation to the $30,000 level that it was at in 2021.***

**2023 PROPOSED BUDGET**

| | | 2021 Actual Actual | 2022 Actual SEPT YTD | 2022 Adopted BUDGET | 2023 Proposed BUDGET |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| | Partner Dues | $ 5,900.00 | $ 5,695.00 | $ 6,000.00 | $ 6,000.00 |
| 01 | Partner Dues via Paypal | $ 5,623.99 | $ 5,930.10 | $ 6,000.00 | $ 6,000.00 |
| 02 | Interest | $ 20.20 | $ 10.47 | $ 15.00 | $ 15.00 |
| 03 | County Board Funding | $ 30,000.00 | $ 25,000.00 | $ 25,000.00 | $ 30,000.00 |
| 04 | Money Market Transfer | $ - | $ - | $ 8,235.00 | $ 6,585.00 |
| 05 | Misc Income | $ 2,402.00 | $ - | $ - | $ - |
| 06 | Cooperative Advertising | $ - | $ - | $ 4,000.00 | $ 4,000.00 |
| **TOTAL INCOME** | | **$ 43,946.19** | **$ 36,635.57** | **$ 49,250.00** | **$ 52,600.00** |
| | | | | | |
| **EXPENSES** | | | | | |
| **Fees** | | | | | |
| 11 | Paypal Fees | $ 177.47 | $ 233.01 | $ 200.00 | $ 250.00 |
| **20 Office and Fulfillment** | | | | | |
| 21 | Mailing Service and Postage | $ 655.64 | $ 414.45 | $ 600.00 | $ 650.00 |
| 22 | Telephone | $ 846.42 | $ 610.23 | $ 1,000.00 | $ 950.00 |
| 23 | Printing Copies | $ - | $ - | $ 50.00 | $ 50.00 |
| 24 | Office Supplies | $ 387.43 | $ 187.36 | $ 200.00 | $ 300.00 |
| 25 | Computer/Software | $ 125.00 | $ - | $ 200.00 | $ 100.00 |
| 26 | Miscellaneous | $ - | $ - | $ 50.00 | $ 50.00 |
| **30 Advertising and Promotions** | | | | | |
| 31 | Advertising | $ 21,762.87 | $ 12,083.71 | $ 23,000.00 | $ 24,000.00 |
| 32 | Photo Library | $ 183.75 | $ 57.00 | $ 200.00 | $ 200.00 |
| 33 | Dues/Membership (Wash. Co., Visit MKE & Circle WI) | $ 1,119.00 | $ 392.38 | $ 1,200.00 | $ 1,000.00 |
| 34 | Regional Marketing / Advertising - JEM Grant | $ 441.19 | $ - | $ - | $ - |
| 35 | County Map | $ 5,000.00 | $ - | $ - | $ - |
| 36 | Web Site | $ 479.28 | $ 197.55 | $ 500.00 | $ 500.00 |
| 37 | Promotional Items | $ - | $ - | $ 500.00 | $ 500.00 |
| 38 | Brand Enhancement | $ - | $ - | $ 500.00 | $ 500.00 |
| **40 Conference and Meetings** | | | | | |
| 41 | Governor's Conference & Other Training | $ - | $ - | $ 1,000.00 | $ 1,000.00 |
| 42 | Meetings Expenses | $ 36.15 | $ 51.98 | $ 250.00 | $ 200.00 |
| **50 Contracts** | | | | | |
| 51 | Office Staff | $ 16,008.00 | $ 11,082.58 | $ 17,500.00 | $ 20,000.00 |
| 52 | Office Staff Mileage | $ 470.56 | $ 334.44 | $ 600.00 | $ 650.00 |
| 53 | Distribution Staff | $ 950.00 | $ 800.00 | $ 1,000.00 | $ 1,000.00 |
| 54 | Other Contractors | $ - | $ - | $ - | $ - |
| **60 Tourism Projects** | | | | | |
| 61 | Interurban Trail | $ - | $ - | $ 500.00 | $ 500.00 |
| (changed from 63 and tourism center) 62 | Community Support - Scholarships/Donations | $ - | $ - | $ 200.00 | $ 200.00 |
| | | | | | |
| **TOTAL EXPENSES** | | **$ 48,642.76** | **$ 26,444.69** | **$ 49,250.00** | **$ 52,600.00** |
| **NET GAIN/(LOSS)** | | **$ (4,696.57)** | **$ 10,190.88** | **$ -** | **$ -** |

Attachment: Oz County Tourism Council (Non-Profit Grants)

| OCTC 2022 Advertising | JAN-MAR | APR | MAY | JUNE | JULY | AUG | SEPT | OCT | NOV | DEC | TOTALS | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Updated 1/19/2022** | | | | | | | | | | | by ad venue | |
| | | | | | | | | | | | | |
| **PRINT ADVERTISING** | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Chicago Daily Herald | | | | | | | | | | | | |
| | | | $975.00 | | | | | | | | $975.00 | |
| | | | | | | | | | | | | |
| Close Publications | | | | | | | | | | | | |
| Arts Guide | | $500.00 | | | | | | | | | | |
| | | $588.25 | | | | | | | | | $588.25 | *Booked for 2023 |
| Bike WI | | $800.00 | | | | | | | | | | |
| | | $941.20 | | | | | | | | | $941.20 | |
| Fun in WI | | $800.00 | | | | | | | | | | |
| | | $941.20 | | | | | | | | | $941.20 | |
| | | | | | | | | | | | | |
| Journal Sentinel | | | | | | | | | | | | *not offered in 2022 |
| May Fun Times ad in Milw, Chi, GB, APL, MN, STL | | | $0.00 | | | | | | | | $0.00 | |
| | | | | | | | | | | | | |
| Key Magazine | | | $300.00 | $300.00 | $300.00 | $300.00 | | | $250.00 | $250.00 | | |
| | | | $352.95 | $352.95 | $352.95 | $352.95 | | | $294.13 | $294.13 | $2,000.05 | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Our Wisconsin | | | | | | | | $1,098.00 | n | | | |
| | | | | | | | | $1,292.00 | | | $1,292.00 | *Collectors edition, mailed to 100,000 |
| | | | | | | | | | | | | * 1/6p Booked for A/M, J/J, and J/A in 2023 |
| Silent Sports | | | $303.00 | | $303.00 | | $303.00 | | | | | |
| | | | $356.48 | | $356.48 | | $356.48 | | | | $1,069.44 | |
| | | | | | | | | | | | | |
| WI Bike Federation | $700.00 | | | | | | | | | | | |
| print | $823.55 | | | | | | | | | | $823.55 | |
| | $250.00 | | | | | | | | | | | |
| online | $294.13 | | | | | | | | | | $294.13 | |
| | | | | | | | | | | | | |
| Chicago Life Mag (100,000+ circ) | | | $1,900.00 | | $1,900.00 | | $1,900.00 | | | | $5,700.00 | * billed $1000 to OCTC and $300 each to Cedarburg, Grafton and Port |
| | | | | | | | | | | | | Full page and editorial |
| | | | | | | | | | | | | |
| Ced Visitors Guide | | | | | | | | | $275.00 | | | |
| | | | | | | | | | $323.54 | | $323.54 | |
| | | | | | | | | | | | | |
| Travel WI Official Biking Guide | | | | | | | | | | $1,800.00 | | |
| | | | | | | | | | | $0.00 | $0.00 | |
| | | | | | | | | | | | | |
| Wine & Harvest Festival brochure | | | | | | | $0.00 | | | | | |
| | | | | | | | $0.00 | | | | $0.00 | |
| | | | | | | | | | | | | |
| **ONLINE ADVERTISING** | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Facebook - No ILL, N and W of Cedarburg | | $475.00 | $475.00 | $400.00 | $400.00 | $400.00 | | $400.00 | $400.00 | $400.00 | | |
| (Traditional OCTC) | | $558.84 | $558.84 | $470.60 | $470.60 | $470.60 | | $470.60 | $470.60 | $470.60 | $3,941.28 | |
| | | | | | | | | | | | | |
| Off-season trail-specific TrWI Social Media C | | $450.00 | | | $450.00 | | | | $450.00 | | | |
| | | $529.43 | | | $529.43 | | | | $529.43 | | $1,588.28 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Off-season trail-specific TrWI Email Co-op | | | | | | | | | $400.00 | | | |
| | | | | | | | | | $470.60 | | $470.60 | |
| Facebook specific to county rentals | | | | | | | | | | | | |
| | | | | | | | | | | | $0.00 | |
| **RADIO ADVERTISING** | | | | | | | | | | | | |
| Wisconsin Public Radio | | | | | | | | $0.00 | $0.00 | | $0.00 | |
| WUWM Milwaukee | | | | | | | | $0.00 | | | $0.00 | |
| WTMJ Co-op program | | $0.00 | | | | | | | | | | |
| | | $0.00 | | | | | | | | | $0.00 | |
| ORIGINAL TOTALS | $1,117.68 | *$3,558.91* | *$4,143.27* | *$823.55* | *$3,609.45* | *$823.55* | *$2,256.48* | *$1,762.60* | *$2,088.29* | *$764.73* | **$20,948.50** | *2700 donated by Grafton, Port and Cedarburg |
| | | | | | | | | | | $20,948.50 | | |
| | | | Booked for 2021 | | | | | | | | | |
| | | | Not confirmed | | | | | | | | | |
| | | | BOOKED FOR 2022 | | | | | | Goal per 2/7/22 meeting: $19,000 | | | |

* Silent Sports ran the wrong artwork in 2020 - so gave us three months free!

Attachment: Oz County Tourism Council (Non-Profit Grants)

## 2023 PROPOSED BUDGET

| | | 2021 Actual Actual | 2022 Actual SEPT YTD | 2022 Adopted BUDGET | 2023 Proposed BUDGET |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| | Partner Dues | $ 5,900.00 | $ 5,695.00 | $ 6,000.00 | $ 6,000.00 |
| 01 | Partner Dues via Paypal | $ 5,623.99 | $ 5,930.10 | $ 6,000.00 | $ 6,000.00 |
| 02 | Interest | $ 20.20 | $ 10.47 | $ 15.00 | $ 15.00 |
| 03 | County Board Funding | $ 30,000.00 | $ 25,000.00 | $ 25,000.00 | $ 30,000.00 |
| 04 | Money Market Transfer | $ - | $ - | $ 8,235.00 | $ 6,585.00 |
| 05 | Misc Income | $ 2,402.00 | $ - | $ - | $ - |
| 06 | Cooperative Advertising | $ - | $ - | $ 4,000.00 | $ 4,000.00 |
| **TOTAL INCOME** | | **$ 43,946.19** | **$ 36,635.57** | **$ 49,250.00** | **$ 52,600.00** |
| | | | | | |
| **EXPENSES** | | | | | |
| **Fees** | | | | | |
| 11 | Paypal Fees | $ 177.47 | $ 233.01 | $ 200.00 | $ 250.00 |
| **20 Office and Fulfillment** | | | | | |
| 21 | Mailing Service and Postage | $ 655.64 | $ 414.45 | $ 600.00 | $ 650.00 |
| 22 | Telephone | $ 846.42 | $ 610.23 | $ 1,000.00 | $ 950.00 |
| 23 | Printing Copies | $ - | $ - | $ 50.00 | $ 50.00 |
| 24 | Office Supplies | $ 387.43 | $ 187.36 | $ 200.00 | $ 300.00 |
| 25 | Computer/Software | $ 125.00 | $ - | $ 200.00 | $ 100.00 |
| 26 | Miscellaneous | $ - | $ - | $ 50.00 | $ 50.00 |
| **30 Advertising and Promotions** | | | | | |
| 31 | Advertising | $ 21,762.87 | $ 12,083.71 | $ 23,000.00 | $ 24,000.00 |
| 32 | Photo Library | $ 183.75 | $ 57.00 | $ 200.00 | $ 200.00 |
| 33 | Dues/Membership (Wash. Co., Visit MKE & Circle WI) | $ 1,119.00 | $ 392.38 | $ 1,200.00 | $ 1,000.00 |
| 34 | Regional Marketing / Advertising - JEM Grant | $ 441.19 | $ - | $ - | $ - |
| 35 | County Map | $ 5,000.00 | $ - | $ - | $ - |
| 36 | Web Site | $ 479.28 | $ 197.55 | $ 500.00 | $ 500.00 |
| 37 | Promotional Items | $ - | $ - | $ 500.00 | $ 500.00 |
| 38 | Brand Enhancement | $ - | $ - | $ 500.00 | $ 500.00 |
| **40 Conference and Meetings** | | | | | |
| 41 | Governor's Conference & Other Training | $ - | $ - | $ 1,000.00 | $ 1,000.00 |
| 42 | Meetings Expenses | $ 36.15 | $ 51.98 | $ 250.00 | $ 200.00 |
| **50 Contracts** | | | | | |
| 51 | Office Staff | $ 16,008.00 | $ 11,082.58 | $ 17,500.00 | $ 20,000.00 |
| 52 | Office Staff Mileage | $ 470.56 | $ 334.44 | $ 600.00 | $ 650.00 |
| 53 | Distribution Staff | $ 950.00 | $ 800.00 | $ 1,000.00 | $ 1,000.00 |
| 54 | Other Contractors | $ - | $ - | $ - | $ - |
| **60 Tourism Projects** | | | | | |
| 61 | Interurban Trail | $ - | $ - | $ 500.00 | $ 500.00 |
| (changed from 63 and tourism center) 62 | Community Support - Scholarships/Donations | $ - | $ - | $ 200.00 | $ 200.00 |
| | | | | | |
| **TOTAL EXPENSES** | | **$ 48,642.76** | **$ 26,444.69** | **$ 49,250.00** | **$ 52,600.00** |
| **NET GAIN/(LOSS)** | | **$ (4,696.57)** | **$ 10,190.88** | **$ -** | **$ -** |

Attachment: Oz County Tourism Council (Non-Profit Grants)

| OCTC 2022 Advertising | JAN-MAR | APR | MAY | JUNE | JULY | AUG | SEPT | OCT | NOV | DEC | TOTALS | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Updated 1/19/2022 | | | | | | | | | | | by ad venue | |
| **PRINT ADVERTISING** | | | | | | | | | | | | |
| Chicago Daily Herald | | | | | | | | | | | | |
| | | | $975.00 | | | | | | | | $975.00 | |
| Close Publications | | | | | | | | | | | | |
| Arts Guide | | $500.00 | | | | | | | | | | |
| | | $588.25 | | | | | | | | | $588.25 | *Booked for 2023 |
| Bike WI | | $800.00 | | | | | | | | | | |
| | | $941.20 | | | | | | | | | $941.20 | |
| Fun in WI | | $800.00 | | | | | | | | | | |
| | | $941.20 | | | | | | | | | $941.20 | |
| Journal Sentinel | | | | | | | | | | | | *not offered in 2022 |
| May Fun Times ad in Milw, Chi, GB, APL, MN, STL | | | $0.00 | | | | | | | | $0.00 | |
| Key Magazine | | | $300.00 | $300.00 | $300.00 | $300.00 | | | $250.00 | $250.00 | | |
| | | | $352.95 | $352.95 | $352.95 | $352.95 | | | $294.13 | $294.13 | $2,000.05 | |
| Our Wisconsin | | | | | | | | $1,098.00 | n | | | |
| | | | | | | | | $1,292.00 | | | $1,292.00 | *Collectors edition, mailed to 100,000 |
| | | | | | | | | | | | | * 1/6p Booked for A/M, J/J, and J/A in 2023 |
| Silent Sports | | | $303.00 | | $303.00 | | $303.00 | | | | | |
| | | | $356.48 | | $356.48 | | $356.48 | | | | $1,069.44 | |
| WI Bike Federation | $700.00 | | | | | | | | | | | |
| print | $823.55 | | | | | | | | | | $823.55 | |
| | $250.00 | | | | | | | | | | | |
| online | $294.13 | | | | | | | | | | $294.13 | |
| Chicago Life Mag (100,000+ circ) | | | $1,900.00 | | $1,900.00 | | $1,900.00 | | | | $5,700.00 | * billed $1000 to OCTC and $300 each to Cedarburg, Grafton and Port |
| | | | | | | | | | | | | Full page and editorial |
| Ced Visitors Guide | | | | | | | | | $275.00 | | | |
| | | | | | | | | | $323.54 | | $323.54 | |
| Travel WI Official Biking Guide | | | | | | | | | | $1,800.00 | | |
| | | | | | | | | | | $0.00 | $0.00 | |
| Wine & Harvest Festival brochure | | | | | | | $0.00 | | | | | |
| | | | | | | | $0.00 | | | | $0.00 | |
| **ONLINE ADVERTISING** | | | | | | | | | | | | |
| Facebook - No ILL, N and W of Cedarburg | | $475.00 | $475.00 | $400.00 | $400.00 | $400.00 | | $400.00 | $400.00 | $400.00 | | |
| (Traditional OCTC) | | $558.84 | $558.84 | $470.60 | $470.60 | $470.60 | | $470.60 | $470.60 | $470.60 | $3,941.28 | |
| Off-season trail-specific TrWI Social Media C | | $450.00 | | | $450.00 | | | | $450.00 | | | |
| | | $529.43 | | | $529.43 | | | | $529.43 | | $1,588.28 | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Off-season trail-specific TrWI Email Co-op | | | | | | | | | $400.00 | | | |
| | | | | | | | | | $470.60 | | $470.60 | |
| Facebook specific to county rentals | | | | | | | | | | | | |
| | | | | | | | | | | | $0.00 | |
| **RADIO ADVERTISING** | | | | | | | | | | | | |
| Wisconsin Public Radio | | | | | | | | $0.00 | $0.00 | | $0.00 | |
| | | | | | | | | | | | | |
| WUWM Milwaukee | | | | | | | | $0.00 | | | $0.00 | |
| | | | | | | | | | | | | |
| WTMJ Co-op program | | $0.00 | | | | | | | | | | |
| | | $0.00 | | | | | | | | | $0.00 | |
| ORIGINAL TOTALS | $1,117.68 | *$3,558.91* | *$4,143.27* | *$823.55* | *$3,609.45* | *$823.55* | *$2,256.48* | *$1,762.60* | *$2,088.29* | *$764.73* | **$20,948.50** | *2700 donated by Grafton, Port and Cedarburg |
| | | | | | | | | | | $20,948.50 | | |
| | | | Booked for 2021 | | | | | | | | | |
| | | | Not confirmed | | | | | | | | | |
| | | | BOOKED FOR 2022 | | | | | | Goal per 2/7/22 meeting: $19,000 | | | |

* Silent Sports ran the wrong artwork in 2020 - so gave us three months free!

CALENDAR YEAR 2023 BUDGET

SOUTHEASTERN WISCONSIN
REGIONAL PLANNING COMMISSION

P.O. Box 1607
W239 N1812 Rockwood Drive
Waukesha, Wisconsin
53187-1607

Telephone: (262) 547-6721

Adopted by the Commission on
June 15, 2022

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## Table 1
## Summary of Expenditures by Program

| Program | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
|---|---|---|---|---|
| | | | Amount ($) | Percent |
| Land Use | 1,458,946 | 1,612,940 | 153,994 | 10.56 |
| Transportation | 3,030,722 | 3,564,912 | 534,190 | 17.63 |
| Water Quality | 1,026,203 | 1,233,698 | 207,495 | 20.22 |
| Floodland Management | 509,961 | 280,248 | -229,713 | -45.05 |
| Chloride Study | 372,026 | 519,396 | 147,370 | 39.61 |
| Planning Research | 452,569 | 414,839 | -37,730 | -8.34 |
| Community Assistance | 1,456,720 | 849,122 | -607,598 | -41.71 |
| Economic Development | 41,138 | 31,304 | -9,834 | -23.90 |
| Coastal Management | 40,370 | 41,953 | 1,583 | 3.92 |
| Total | 8,388,655 | 8,548,412 | 159,757 | 1.90 |

## Table 2
## Summary of Revenues by Source

| Program | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
|---|---|---|---|---|
| | | | Amount ($) | Percent |
| Federal Grants | 3,711,129 | 4,342,983 | 631,854 | 17.03 |
| State Grants | 387,899 | 387,903 | 4 | 0.00 |
| Service Agreements | 1,919,382 | 1,447,281 | -472,101 | -24.60 |
| Regional Tax Levy* | 2,370,245 | 2,370,245 | 0 | 0.00 |
| Total | 8,388,655 | 8,548,412 | 159,757 | 1.90 |

* See Table 15 for allocation of regional tax levy to counties.

Attachment: SE Wis Regional Planning Commission (Non-Profit Grants)

## Table 3
## Detail of Expenditures by Category

| Category | | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
|---|---|---|---|---|---|
| Type | Item | | | Amount ($) | Percent |
| Salaries and Related | Salaries and Wages | 4,819,825 | 5,400,087 | 580,262 | 12.04 |
| | Social Security | 357,045 | 392,865 | 35,820 | 10.03 |
| | Retirement | 326,710 | 359,790 | 33,080 | 10.13 |
| | Health Insurance | 1,141,910 | 1,148,445 | 6,535 | 0.57 |
| | Disability/Life Insurance | 20,610 | 22,865 | 2,255 | 10.94 |
| | Part-Time/Overtime Pay | 115,230 | 105,100 | -10,130 | -8.79 |
| | Commissioner Meeting Fees | 15,000 | 15,000 | 0 | 0.00 |
| | Subtotal | 6,796,330 | 7,444,152 | 647,822 | 9.53 |
| Expenses | Consultant Fees | 585,565 | 96,000 | -489,565 | -83.61 |
| | Library Acquisition | 35,000 | 35,000 | 0 | 0.00 |
| | Office Supplies | 40,000 | 40,000 | 0 | 0.00 |
| | Printing and Graphics Supplies | 30,000 | 30,000 | 0 | 0.00 |
| | Travel | 60,000 | 60,000 | 0 | 0.00 |
| | Building Usage | 172,260 | 172,260 | 0 | 0.00 |
| | Building Maintenance | 175,000 | 178,000 | 3,000 | 1.71 |
| | Telephone | 30,000 | 30,000 | 0 | 0.00 |
| | Postage | 15,000 | 15,000 | 0 | 0.00 |
| | Insurance, Audit, Legal Fees | 106,500 | 125,000 | 18,500 | 17.37 |
| | Unemployment Compensation | 5,000 | 5,000 | 0 | 0.00 |
| | Software & Equipment Maintenance | 190,000 | 208,000 | 18,000 | 9.47 |
| | Capital Outlay | 100,000 | 60,000 | -40,000 | -40.00 |
| | Rent | 28,000 | 30,000 | 2,000 | 7.14 |
| | Other | 20,000 | 20,000 | 0 | 0.00 |
| | Subtotal | 1,592,325 | 1,104,260 | -488,065 | -30.65 |
| | Total | 8,388,655 | 8,548,412 | 159,757 | 1.90 |

## Table 4
## Detail of Revenues by Source

| Source | | 2021 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
|---|---|---|---|---|---|
| Type | Program | | | Amount ($) | Percent |
| Federal Grants | USDOT Highway (PL) | 3,412,040 | 4,169,590 | 757,550 | 22.20 |
| | USDOT Highway (PL-Chloride Study) | 99,089 | 173,393 | 74,304 | 74.99 |
| | USDOT Highway (STP-Orthophotos) | 200,000 | 0 | -200,000 | -100.00 |
| | Subtotal | 3,711,129 | 4,342,983 | 631,854 | 17.03 |
| State Grants | WISDOT (Normal 3C) | 202,899 | 202,903 | 4 | 0.00 |
| | WISDNR (Water Quality) | 165,000 | 165,000 | 0 | 0.00 |
| | WISDOA (Coastal Zone) | 20,000 | 20,000 | 0 | 0.00 |
| | Subtotal | 387,899 | 387,903 | 4 | 0.00 |
| Service Agreements | Park and Land Use | 121,000 | 111,000 | -10,000 | -8.26 |
| | Economic Development | 15,000 | 15,000 | 0 | 0.00 |
| | Transportation Modeling | 50,000 | 75,000 | 25,000 | 50.00 |
| | 2020 Orthophotos (Reserve Fund) | 25,000 | 0 | -25,000 | -100.00 |
| | 2020 Orthophotos | 328,200 | 0 | -328,200 | -100.00 |
| | Household Travel Survey (Reserve Fund) | 0 | 50,000 | 50,000 | N/A |
| | Re-Monumentation Assistance | 30,000 | 60,000 | 30,000 | 100.00 |
| | Wetland Delineation | 50,000 | 50,000 | 0 | 0.00 |
| | Community Assistance | 123,426 | 65,000 | -58,426 | -47.34 |
| | Community Assistance (Reserve Fund) | 119,249 | 0 | -119,249 | -100.00 |
| | Water Quality | 116,942 | 190,643 | 73,701 | 63.02 |
| | Chloride Study (Reserve Fund) | 173,393 | 237,363 | 63,970 | 36.89 |
| | Chloride Study | 74,772 | 52,757 | -22,015 | -29.44 |
| | Stormwater Management (Reserve Fund) | 75,000 | 0 | -75,000 | -100.00 |
| | Stormwater Management | 151,882 | 75,000 | -76,882 | -50.62 |
| | County Surveyor | 394,000 | 394,000 | 0 | 0.00 |
| | Rent | 71,518 | 71,518 | 0 | 0.00 |
| | Subtotal | 1,919,382 | 1,447,281 | -472,101 | -24.60 |
| Tax Levy | Regional Support | 2,370,245 | 2,370,245 | 0 | 0.0 |
| | Total | 8,388,655 | 8,548,412 | 159,757 | 1.90 |

**Table 5**
**Budget Summary: Land Use Planning Program**

| Program | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 Amount ($) | Change 2022-2023 Percent |
|---|---|---|---|---|
| **Expenditures** | | | | |
| Salaries and Related | 1,187,304 | 1,408,756 | 221,452 | 18.65 |
| Consultant Fees | 29,165 | 0 | -29,165 | 0.00 |
| Other Expenses | 192,477 | 204,184 | 11,707 | 6.08 |
| Total | 1,408,946 | 1,612,940 | 203,994 | 14.48 |

| Program | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 Amount ($) | Change 2022-2023 Percent |
|---|---|---|---|---|
| **Revenues** | | | | |
| USDOT Highway (PL) | 853,010 | 1,125,789 | 272,779 | 31.98 |
| WISDOT (Normal 3C) | 50,725 | 54,784 | 4,059 | 8.00 |
| Service Agreements | 121,000 | 111,000 | -10,000 | -8.26 |
| Tax Levy | 384,211 | 321,367 | -62,844 | -16.36 |
| Total | 1,408,946 | 1,612,940 | 203,994 | 14.48 |

### Table 6
### Budget Summary: Transportation Planning Program

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| **Program** | | | Amount ($) | Percent |
| Salaries and Related | 2,607,940 | 3,052,487 | 444,547 | 17.05 |
| Consultant Fees | 0 | 70,000 | 70,000 | N/A |
| Other Expenses | 422,782 | 442,425 | 19,643 | 4.65 |
| Total | 3,030,722 | 3,564,912 | 534,190 | 17.63 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| **Program** | | | Amount ($) | Percent |
| USDOT Highway (PL) | 2,217,826 | 2,751,929 | 534,103 | 24.08 |
| WISDOT (Normal 3C) | 131,884 | 133,916 | 2,032 | 1.54 |
| Service Agreements | 50,000 | 125,000 | 75,000 | 150.00 |
| Tax Levy | 631,012 | 554,067 | -76,945 | -12.19 |
| Total | 3,030,722 | 3,564,912 | 534,190 | 17.63 |

## Table 7
## Budget Summary: Water Quality Planning Program

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 | 2023 | Change 2022-2023 | |
| Program | Adopted Budget ($) | Adopted Budget ($) | Amount ($) | Percent |
| Salaries and Related | 883,049 | 1,077,523 | 194,474 | 22.02 |
| Consultant Fees | 0 | 0 | 0 | 0.00 |
| Other Expenses | 143,154 | 156,175 | 13,021 | 9.10 |
| Total | 1,026,203 | 1,233,698 | 207,495 | 20.22 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 | 2023 | Change 2022-2023 | |
| Program | Adopted Budget ($) | Adopted Budget ($) | Amount ($) | Percent |
| WISDNR (Water Quality) | 165,000 | 165,000 | 0 | 0.00 |
| Service Agreements | 116,942 | 190,643 | 73,701 | 63.02 |
| Tax Levy | 744,261 | 878,055 | 133,794 | 17.98 |
| Total | 1,026,203 | 1,233,698 | 207,495 | 20.22 |

Attachment: SE Wis Regional Planning Commission (Non-Profit Grants)

**Table 8**
**Budget Summary: Floodland Management Planning Program**

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| Salaries and Related | 438,822 | 244,771 | -194,051 | -44.22 |
| Consultant Fees | 0 | 0 | 0 | 0.0 |
| Other Expenses | 71,139 | 35,477 | -35,662 | -50.13 |
| Total | 509,961 | 280,248 | -229,713 | -45.05 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| Service Agreements | 226,882 | 75,000 | -151,882 | -66.94 |
| Tax Levy | 283,079 | 205,248 | -77,831 | -27.49 |
| Total | 509,961 | 280,248 | -229,713 | -45.05 |

### Table 9
### Budget Summary: Chloride Study

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| **Program** | | | Amount ($) | Percent |
| Salaries and Related | 320,129 | 453,645 | 133,516 | 41.71 |
| Consultant Fees | 0 | 0 | 0 | 0.00 |
| Other Expenses | 51,897 | 65,751 | 13,854 | 26.70 |
| Total | 372,026 | 519,396 | 147,370 | 39.61 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| **Program** | | | Amount ($) | Percent |
| USDOT Highway (PL) | 99,089 | 173,393 | 74,304 | 74.99 |
| Service Agreements | 248,165 | 290,120 | 41,955 | 16.91 |
| Tax Levy | 24,772 | 55,883 | 31,111 | 125.59 |
| Total | 372,026 | 519,396 | 147,370 | 39.61 |

**Table 10**
**Budget Summary: Planning Research Program**

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| Salaries and Related | 432,461 | 362,324 | -70,137 | -16.22 |
| Consultant Fees | 0 | 0 | 0 | 0.00 |
| Other Expenses | 70,108 | 52,515 | -17,593 | -25.09 |
| Total | 502,569 | 414,839 | -87,730 | -17.46 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| USDOT Highway (PL) | 341,204 | 291,872 | -49,332 | -14.46 |
| WISDOT (Normal 3C) | 20,290 | 14,203 | -6,087 | -30.00 |
| Service Agreements | 50,000 | 50,000 | 0 | 0.00 |
| Tax Levy | 91,075 | 58,764 | -32,311 | -35.48 |
| Total | 502,569 | 414,839 | -87,730 | -17.46 |

**Table 11**
**Budget Summary: Community Assistance Planning Program**

| Expenditures | | | | |
|---|---|---|---|---|
| | **2022** | **2023** | **Change 2022-2023** | |
| **Program** | **Adopted Budget ($)** | **Adopted Budget ($)** | Amount ($) | Percent |
| Salaries and Related | 781,782 | 724,163 | -57,619 | -7.37 |
| Consultant Fees | 548,200 | 20,000 | -528,200 | -96.35 |
| Other Expenses | 126,738 | 104,959 | -21,779 | -17.18 |
| Total | 1,456,720 | 849,122 | -607,598 | -41.71 |

| Revenues | | | | |
|---|---|---|---|---|
| | **2022** | **2023** | **Change 2022-2023** | |
| **Program** | **Adopted Budget ($)** | **Adopted Budget ($)** | Amount ($) | Percent |
| USDOT Highway (STP-Orthophotos) | 200,000 | 0 | -200,000 | -100.00 |
| Service Agreements | 1,091,393 | 590,518 | -500,875 | -45.89 |
| Tax Levy | 165,327 | 258,604 | 93,277 | 56.42 |
| Total | 1,456,720 | 849,122 | -607,598 | -41.71 |

## Table 12
## Budget Summary: Economic Development Assistance Program

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| Salaries and Related | 35,400 | 27,341 | -8,059 | -22.77 |
| Consultant Fees | 0 | 0 | 0 | 0.00 |
| Other Expenses | 5,738 | 3,963 | -1,775 | -30.93 |
| Total | 41,138 | 31,304 | -9,834 | -23.90 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| Service Agreements | 15,000 | 15,000 | 0 | 0.00 |
| Tax Levy | 26,138 | 16,304 | -9,834 | -37.62 |
| Total | 41,138 | 31,304 | -9,834 | -23.90 |

### Table 13
### Budget Summary: Coastal Management Program

| Expenditures | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| Salaries and Related | 34,739 | 36,642 | 1,903 | 5.48 |
| Consultant Fees | 0 | 0 | 0 | 0.00 |
| Other Expenses | 5,631 | 5,311 | -320 | -5.68 |
| Total | 40,370 | 41,953 | 1,583 | 3.92 |

| Revenues | | | | |
|---|---|---|---|---|
| | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
| Program | | | Amount ($) | Percent |
| WISDOA (Coastal Zone) | 20,000 | 20,000 | 0 | 0.00 |
| Tax Levy | 20,370 | 21,953 | 1,583 | 7.77 |
| Total | 40,370 | 41,953 | 1,583 | 3.92 |

**Table 14**
**Budget Summary: Stream Gaging Program***

| Program | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 Amount ($) | Change 2022-2023 Percent |
|---|---|---|---|---|
| **Expenditures** | | | | |
| Contract with U.S. Geological Survey to Operate 15 Stream Gaging Stations and Publish Data | 194,700 | 192,500 | -2,200 | -1.13 |
| Total | 194,700 | 192,500 | -2,200 | -1.13 |

| Program | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 Amount ($) | Change 2022-2023 Percent |
|---|---|---|---|---|
| **Revenues** | | | | |
| Kenosha Sewer and Water Utility | 7,400 | 7,700 | 300 | 4.05 |
| Racine Sewer and Water Utility | 7,400 | 7,700 | 300 | 4.05 |
| City of Delafield | 3,700 | 1,925 | -1,775 | -47.97 |
| Delafield-Hartland WPCC | 0 | 1,925 | | |
| Upper Nemahbin Lake Management District | 3,700 | 1,925 | -1,775 | -47.97 |
| Milwaukee Metropolitan Sewerage District | 59,200 | 61,600 | 2,400 | 4.05 |
| Waukesha County | 29,600 | 32,725 | 3,125 | 10.56 |
| U.S. Geological Survey | 83,700 | 77,000 | -6,700 | -8.00 |
| Total | 194,700 | 192,500 | -2,200 | -1.13 |

* This Program is administered by SEWRPC outside of the normal SEWRPC budget.

## Table 15
## Allocation of Regional Tax Levy to Counties

| County | 2022 Adopted Budget ($) | 2023 Adopted Budget ($) | Change 2022-2023 | |
|---|---|---|---|---|
| | | | Amount ($) | Percent |
| Kenosha | 196,395 | 199,970 | 3,575 | 1.82 |
| Milwaukee | 775,140 | 782,840 | 7,700 | 0.99 |
| Ozaukee | 148,650 | 144,735 | -3,915 | -2.63 |
| Racine | 196,745 | 198,285 | 1,540 | 0.78 |
| Walworth | 182,920 | 183,800 | 880 | 0.48 |
| Washington | 185,940 | 185,175 | -765 | -0.41 |
| Waukesha | 684,455 | 675,440 | -9,015 | -1.32 |
| Total | 2,370,245 | 2,370,245 | 0 | 0.00 |

Notes:

The allocation for 2023 is based on the distribution of the 2021 equalized valuation of the Region by county, the most recent such data available at the time of the preparation of the SEWRPC budget.

The Commission is permitted by law to levy up to 0.00300 percent of the equalized value of the Region. The 2021 rate was 0.00110; the 2022 rate was 0.00109; and the 2023 rate is 0.00101.

The tax levy amount included in the Commission budget has been below the level set in 2006 for seventeen straight years.

**Monarch Library System**

**Request for 2023 Appropriation from Ozaukee County**

**August 7, 2022**

**Summary**

The Monarch Library System requests an appropriation of $713,969 for the library service to the 17,369 residents of Ozaukee County who have no local library (non-libraried residents). The library service is provided by the municipal public libraries located in Ozaukee and Sheboygan Counties and in adjacent counties.

In presenting this request, we note that not all the library service by non-libraried residents is represented in the number of loans recorded for the reimbursement request. The loans of electronic books and electronic audiobooks are not included in the circulation information in the libraries' annual reports, nor is this use included in the nonresident circulation in the annual reports.

The appropriation is based on the Ozaukee County Library Services plan 2021-2025, approved by the Ozaukee County Board in May 2020 and the agreement between Ozaukee County and the Monarch Library System which requires annual appropriations by the County through a county library tax levy.

The appropriation includes $626,014 for the Reimbursement of Member Libraries for library service to the non-libraried residents, $9,755 to reimburse Adjacent County Libraries, $78,200 for bookmobile service.

The appropriation includes:

- Reimbursement to member libraries and adjacent county public libraries for the library services they provide to the 17,369 residents of Sheboygan County without a public library.
- Bookmobile service to stops in rural Sheboygan County located in municipalities without public libraries

**SUMMARY: 2023 APPROPRIATIONS REQUEST – OZAUKEE COUNTY**

| | **Appropriation** | **Appropriation** | |
|---|---|---|---|
| **Activities** | **2022** | **2023** | **% Change** |
| **Member Library Reimbursement** | $582,593 | $626,014 | 7.5% |
| **Adjacent County Library Reimbursement** | $ 11,349 | $ 9,755 | (14.0)% |
| **Bookmobile Service** | $ 75,900 | $ 78,200 | 3.0% |
| **Subtotal** | **$669,842** | **$713,969** | **6.6%** |
| **Bookmobile Vehicle Reserve – Capital** | $ 0 | $ 0 | 0% |
| **Total** | **$669,842** | **$713,969** | **6.6%** |

Attachment: Monarch Library System (Non-Profit Grants)

OZAUKEE
ECONOMIC DEVELOPMENT
Helping Business Grow

August 22, 2022

Mr. Jason Dzwinel
Ozaukee County Administrator
121 W. Main Street
Port Washington, WI 53074

Dear Mr. Dzwinel:

Ozaukee Economic Development (OED) continues to serve as Ozaukee County's economic development branch. OED works to be your link to business assistance and financing, new business entrepreneurial training, work force development, business retention, new business development and attraction and with the Milwaukee 7 and other regional partnerships.

OED continues to be an active partner working with local communities on retention and attraction efforts, assisting local businesses with expansion efforts, and providing information on State programs and local financing options. Additionally, OED is working with both our Chambers, MATC and Workforce Development to help current businesses find the workforces they need to continue to expand.

2022 continued to provided challenges to businesses and OED alike. OED continued to provide virtual information increasing its social media presence and restarting its monthly blog of information. This allowed us to update information more quickly as things were in constant flux. OED partnered with the Chambers and the SBA to hold a virtual seminar on the PPP program and its tax implications. We were also happy to start having more in-person events, hosting a luncheon on hiring practices as well as our Outreach Event in May. We will be holding our 2022 Business of the Year event in September this year and expect that we will again have a sell-out crowd.

Per our 2022 funding allocation, OED is requesting $145,000 from the County. This maintains our current funding level. As part of this request, OED pays the County Technology Resources Department for internet access and phone services and the County Clerk for postage and copying charges. It is our hope that Ozaukee County will continue to partner with OED in its efforts to increase the prosperity of the County. Attached with this letter is a copy of our 2022 measurements, 2023 proposed budget and a current 2022 budget status.

Per the information provided, I will plan on meeting with the Executive Committee. If you would like any additional information or this information electronically, please feel free to contact me.

Sincerely,

Kathleen Cady Schilling
Executive Director

Ben Levy
President

# Ozaukee County Economic Development Corporation

## Core Services and Metrics

These measurements have been developed as metrics for OED.

**Accomplishments have been added in bold.**

### Job Creation and Retention

OED is working with 28 potential projects ranging from new business locations to existing business expansions or relocations. Job creation/retention from these projects is estimated at 863 new jobs and 1346 existing jobs.

| | PROJECTS | JOBS CREATED | JOBS RETAINED |
|---|---|---|---|
| | | | |
| **Completed Projects** | **92** | **2070** | **2909** |
| | | | |
| **Completed Projects - 12 months** | **5** | **82** | **20** |
| | | | |
| **Pending Projects** | **23** | **853** | **962** |
| | | | |
| **COVID Projects (Emergency Loans)** | **24** | | **147** |

Utilizing an economic impact program designed by the Metropolitan Milwaukee Chamber of Commerce, these jobs we have assisted in the creation or retention of create an impact of over $400 Million Dollars.

**New Job Impact - $165,159,000 (Twelve Month Impact - $7,524,000)**

**Retained Job Impact - $254,094,000 (Twelve Month Impact - $1,980,000)**

**Total Economic Impact on Ozaukee County - $419,253,000 (Twelve Month Impact - $9,504,000)**

**COVID Impact Retained Jobs - $7,276,500**

**Total Economic Impact on Ozaukee County including COVID Assistance $426,529,500**

Attachment: Ozaukee Economic Development (Non-Profit Grants)

**Business Retention:** Assist in the growth of the County's economic climate by helping retain and expand existing businesses

- Visit with 8 businesses per month (in-person)
  - **Over 100 businesses were met with in the past twelve months.**
- Develop Communication tool for Investors and Ozaukee County Businesses (Electronic Newsletter – sent via email and posted on the website – quarterly) ***[Goal 2]***
  - **OED sent out three full newsletters in 2021/2022 that highlighted our major events in the county.**
- Connect Businesses to Resources – 20 contacts monthly (In-person, email or phone)
  - **Approximately 20 contacts monthly.**

**Business Attraction and Marketing:** Develop and implement programs that work to attract businesses to Ozaukee County through relocation or start-ups

- Serve as first responder to businesses seeking land/buildings in Ozaukee County
  - **We continue to market OED and are receiving more contacts about developments both from existing businesses and incoming prospective businesses.**
  - **Continued bi-monthly Ozaukee County Chamber of Commerce meetings with OED to ensure coordination of efforts.**
  - **Developed a billboard campaign that highlighted OED. Billboards ran on I43 just south of the Saukville exit and on Port Washington Road. Additional billboards will run in 2022/2023.**
  - **Developed an active social media campaign that utilizes Google, Facebook and LinkedIn. The campaign works to promote Ozaukee County as a top business location.**
- Meet with all (16) local governmental units yearly to discuss economic development needs and opportunities
  - **OED has met with all governmental units within the past year to discuss economic development opportunities.**

- OED continues to meet quarterly with the economic development practitioners group that it set up in 2009.

- OED has established monthly meetings with many of the communities to discuss future projects and partnerships.

- Retool OED website to serve as a business attraction resource
  - **OED developed a website in 2020 and continue to update it. The new site is more mobile friendly.**
  - **OED has registration for events on its website.**
- Provide communities with Demographic data
  - **Milwaukee7 website provides demographic information on a site specific basis. OED continues to link and promote its utilization.**
  - **Continues to update demographic materials for the Ozaukee communities.**
- Connect developers and potential businesses to appropriate locations – 20 contacts monthly (In-person, email or phone)
  - **OED continues to increase networking with developers and other real estate professionals.**

**Business Financing and Business Programs:** Market the County's Revolving Loan Fund Program to increase activity, work with other regional providers to create business programs within Ozaukee County

- **Market the RLF to greater visibility – 3 calls per month**
- **Executive Director has spoken with 106 businesses about the RLF, other WEDC and SBA programs within the county in 2021/22.**
- **OED worked with the Cities of Mequon, Port Washington, Villages of Grafton and Saukville to de-federalize their RLF programs to allow continued programs. Four loans were approved in 2021/2022, one for Aleska Day Care in Mequon, (purchase of a building for a new business), one for Mind + in Mequon, (buildout and equipment purchases for a new business) and one for Inventors Brewpub in Port Washington (construction**

of a building for an existing business expansion), and one for the Port Family Pharmacy (redevelopment and working capital for new pharmacy).

- **OED worked with the City of Cedarburg and Ozaukee County on their RLF programs and how to return their funding to the State. Both communities have received notice of a successful grant applications and will begin utilizing their programs for upgrades to the Cedarburg Senior Center and City Hall and to the County's Lasata facility.**

- **OED worked with WEDC, Inventors Brewpub and the City of Port Washington assisting them in receiving $250,000 in a grant. Additionally, currently working with the City of Cedarburg and the Village of Thiensville for additional grants each of $250,000 for a mixed use development in Cedarburg and the rebuilding of the Cheel in Thiensville.**

- Promote and develop in coordination with UW-Extension one (1) First Steps program
  - **SBDC is only offering the First Steps course on line currently. OED promoted the First Steps classes offered on-line.**

**Positioning Ozaukee County in the Region:** Promote Ozaukee County to the Milwaukee 7 Regional Economic Development Initiative

- Serve as the Ozaukee County Representative on key issues affecting the region.
  - **Serve on the Home Consortium Board as the Ozaukee County Representative**
  - **Serve on the W-O-W Workforce Development Board as an Ozaukee County Representative**
  - **Serve on MetroGo (a regional transportation effort) as the Ozaukee County Representative**

- Lead Ozaukee County participation in Milwaukee 7 and the Regional Economic Partnership
  - **Attends Milwaukee7, Regional Economic Partnership, sits on the Milwaukee7 Next Generation Manufacturing Committee, works with the Milwaukee7 on the Inspire program.**

**Financial/Administrative:** Ensuring future viability for the organization

- Acquire funding for organization
  - $145,000 County Government Funds
    - **Received in 2022**
  - $60,000 Business Contributions
    - **In 2021, OED was able to raise $80,499 in private contributions. We are hopeful to raise over $75,000 in 2022**
  - $12,000 Local Government Funds
    - **Raised $11,000 from local governmental units in 2022. We are still working with several communities to get full funding.**

**Additional OED Accomplishments:**

**Workforce:**

**OED continued its partnership with Workforce 2020 for its youth apprenticeship program, providing them with an annual sponsorship of $4,000 in 2021. OED joined the Workforce 2020 Board in 2018.**

**Partnerships:**

**OED partnered with the local Chambers of Commerce to host a non-traditional hiring luncheon. The program highlighted several options for businesses to expand their hiring options. Over 40 business people attended the luncheon at the Ozaukee Pavilion at the Fairgrounds.**

**OED joined the Ozaukee County Tourism Council Board in 2018.**

**Internal Accomplishments:**

**OED held its Business of the Year/Economic Forecast Breakfast on October 19th. The program honored Kyote's Bar as the small, Missing Links Golf Course as the mid-size business and Guy and O'Neil as the large business of the year. Over 200 people attended the program.**

**OED held its annual Outreach Event on May 4th at Shully's in Thiensville. The program had Blake Moret, CEO of Rockwell Automation speak about the future of business. Over 200 attendees were at the program.**

Draft 2023 Budget

| 2023 Expenses | Budget |
|---|---|
| | |
| **Personnel** | |
| Contract with UWM | $ 98,800 |
| Part-time Program Manager | $ 30,000 |
| Intern | $ 3,500 |
| Performance options | $ 15,000 |
| **Personnel Expenses** | **$ 147,300** |
| | |
| | |
| **Administrative** | |
| Technology | $ 1,500 |
| Office Supplies | $ 1,600 |
| Postage | $ 300 |
| Printing | $ 850 |
| Telephone | $ 2,750 |
| Mileage | $ 3,750 |
| Membership | $ 1,900 |
| Education | $ 725 |
| Books/Periodicals | $ 400 |
| Meetings | $ 4,000 |
| Board Insurance | $ 3,800 |
| Audit | $ 2,000 |
| Credit card fees | $ 125 |
| Rent | $ 6,000 |
| **Administrative Expenses** | **$ 29,700** |
| | |
| | |
| **Program / Events** | |
| Workforce 2010 | $ 4,000 |
| Website | $ 500 |
| Outreach Event | $ 15,000 |
| Educational Programs | $ 1,500 |
| Fall Forecast | $ 7,500 |
| Total Marketing Dollars | $ 25,000 |
| **Program Expenses** | **$ 53,500** |
| | |
| | |
| **Total Expenditures** | **$ 230,500** |

| 2023 Income | Budget |
|---|---|
| | |
| **Ozaukee County** | **$145,000** |
| | |
| **Local Government** | **$13,000** |
| | |
| **Private Investors** | **$67,500** |
| | |
| **Carryover Marketing Dollars** | **$5,000** |
| | |
| **Total Income** | **$230,500** |
| | |
| **Income minus Expenditures** | **$ -** |

Attachment: Ozaukee Economic Development (Non-Profit Grants)

## July Treasurer's Report -August 1, 2022

| 2022 Income | Budget | Jan- June | July | Total |
|---|---|---|---|---|
| **Ozaukee County** | **$139,000** | $ 36,250 | $ 36,250 | $ 72,500 |
| **Local Government** | | | | |
| City of Cedarburg | | $ 1,500 | | $ 1,500 |
| Village of Saukville | | $ 1,500 | | $ 1,500 |
| Town of Cedarburg | | $ 1,500 | | $ 1,500 |
| City Of Mequon | | $ 1,500 | | $ 1,500 |
| Village of Fredonia | | | | $ - |
| Town of Grafton | | | | $ - |
| Village of Belgium | | $ 750 | | $ 750 |
| Village of Thiensville | | $ 750 | | $ 750 |
| City of Port Washington | | | $ 1,500 | $ 1,500 |
| Village of Grafton | | $ 1,500 | | $ 1,500 |
| Town of Port Washington | | $ 500 | | $ 500 |
| **Total - Local Government** | **$ 13,250** | **$ 9,500** | **$ 1,500** | **$ 11,000** |
| **Private Investors** | | | | |
| Seek* | | $ 1,500 | | $ 1,500 |
| We Energies | | $ 3,750 | | $ 3,750 |
| Program Income | | | | $ - |
| Outreach | | | | |
| Ascension | | $ 3,500 | | $ 3,500 |
| PWSB | | $ 3,500 | | $ 3,500 |
| Gold | | $ 9,000 | | $ 9,000 |
| Silver | | $ 4,348 | | $ 4,348 |
| Hiring Program- Doig | | $ 380 | | $ 380 |
| BOY | | | | |
| KAPCO | | $ 1,500 | | |
| Ansay | | $ 1,500 | | |
| Bank Five Nine | | $ 1,000.00 | | $ 1,000.00 |
| Town Bank | | $ 1,000.00 | | $ 1,000.00 |
| P2 Property Management | | $ 500.00 | | $ 500.00 |
| RLF Income | | $ 4,000.00 | | $ 4,000.00 |
| Home Consortium | | $ 323.00 | | $ 323.00 |
| Jorgenson Conveyors | | $ 500.00 | | $ 500.00 |
| CESA #1 | | $ 1,000.00 | | $ 1,000.00 |
| Associated Bank | | | $ 1,000 | $ 1,000.00 |
| Ascension | | | $ 2,500 | $ 2,500.00 |
| PWSB | | | $ 2,500 | $ 2,500.00 |
| MATC | | | $ 500 | $ 500.00 |
| WHEDA | | | $ 500 | $ 500.00 |
| Exacto Spring | | | $ 1,000 | $ 1,000.00 |
| **Total Private Investors** | **$ 65,000** | **$ 34,301.53** | **$ 8,000.00** | **$ 42,301.53** |
| **Interest Income** | | **$ 59.07** | **$ 55.38** | **$ 114.45** |
| **Carryover Income** | **$8,000.00** | **$ 8,000.00** | | **$ 8,000.00** |
| **Total Income** | **$225,250** | **$ 88,110.60** | **$ 45,805.38** | **$ 133,915.98** |

*In Kind donations

July Treasurer's Report - August 1, 2022

| 2022 Expenses | Budget | Jan-June | July | Total | Budget - Actual |
|---|---|---|---|---|---|
| **Personnel** | | | | | |
| Contract with UWM | $ 110,000 | $ 49,400.00 | | $ 49,400.00 | $ 60,600 |
| Part-time Program Manager | $ 35,000 | $ 13,738.06 | $ 2,229.96 | $ 15,968.02 | $ 21,262 |
| Intern | | | $ 633.60 | $ 633.60 | |
| **Personnel Expenses** | **$ 145,000** | **$ 63,138.06** | **$ 2,863.56** | **$ 66,635.22** | **$ 78,365** |
| | | | **percent spent** | | **46%** |
| **Administrative** | | | | | |
| Technology | $ 1,000 | | | | $ 1,000 |
| Office Supplies | $ 1,500 | $ 538.39 | $ 297.02 | $ 835.41 | $ 665 |
| Postage | $ 300 | | | | $ 300 |
| Printing | $ 850 | $ 181.46 | | | $ 850 |
| Telephone | $ 2,750 | $ 985.13 | $ 133.50 | $ 1,118.63 | $ 1,631 |
| Mileage | $ 3,750 | $ 782.34 | $ 169.65 | $ 951.99 | $ 2,798 |
| Membership | $ 1,800 | $ 815.00 | | $ 815.00 | $ 985 |
| Education | $ 1,000 | $ 250.00 | | $ 250.00 | $ 750 |
| Books/Periodicals | $ 375 | $ 181.75 | | $ 181.75 | $ 193 |
| Meetings | $ 3,750 | $ 845.06 | $ 51.75 | $ 896.81 | $ 2,853 |
| Board Insurance | $ 3,800 | | | $ - | $ 3,800 |
| Audit | $ 2,000 | | | | $ 2,000 |
| Credit card fees | $ 125 | $ 26.56 | $ 35.30 | $ 61.86 | $ 63 |
| Rent | $ 6,000 | $ 6,000.00 | | | $ 6,000 |
| **Administrative Expenses** | **$ 29,000** | **$ 10,605.69** | **$ 687.22** | **$ 11,292.91** | **$ 17,707** |
| | | | **percent spent** | | **39%** |
| **Program / Events** | | | | | |
| Workforce 2010 | $ 4,000 | | | | $ 4,000 |
| Website | $ 500 | | | $ - | $ 500 |
| Outreach Event | $ 15,000 | $ 12,146.56 | | $ 12,146.56 | $ 2,853 |
| Educational Programs | $ 1,500 | $ 414.50 | $ 300.00 | $ 714.50 | $ 786 |
| Fall Forecast | $ 7,000 | | $ 72.76 | $ 72.76 | $ 6,927 |
| Marketing Materials* | $ 15,000 | $ 3,693.90 | $ 1,033.27 | $ 4,727.17 | $ 10,273 |
| **Program Expenses** | **$ 43,000** | **$ 16,254.96** | **$ 1,406.03** | **$ 17,660.99** | **$ 25,339** |
| | | | **percent spent** | | **41%** |
| **Total Expenditures** | **$ 217,000** | **$ 89,998.71** | **$ 4,956.81** | **$ 94,955.52** | **$ 122,044** |
| | | | **percent spent** | | **44%** |

Attachment: Ozaukee Economic Development (Non-Profit Grants)

# Executive Committee

## AGENDA INFORMATION SHEET

**AGENDA DATE:** **October 3, 2022**
**DEPARTMENT:** **Administrator**
**DIRECTOR:** **Jason Dzwinel**
**PREPARER:** **Jason Dzwinel**

**Agenda Summary** Executive Committee Recommendation to County Board for Appointment for County Treasurer

BACKGROUND INFORMATION: The County Board authorized the County Administrator to seek applications for the position of County Treasurer and present finalists to the County Board for appointment.

ANALYSIS: Interviews were held in September and up to two finalists are presented for the committee's interview. The interview team consisted of County Board Member Foy, Human Resources Director McDonnell and Administrator Dzwinel.