



Kewaunee County
FINANCE & PUBLIC PROPERTY COMMITTEE MEETING

AMENDED AGENDA

June 2, 2023 8:00 a.m.

Kewaunee County Administration Center, 810 Lincoln Street, Kewaunee, WI 54216
Conference Room

1. Call to Order
2. Roll Call
3. Approval of June 2, 2023 Finance Agenda
4. Approval of May 12, 2023 Finance Committee Minutes
5. Public Comment
6. Monthly Administrative Report
 - a. Monthly Financial Report – April 2023
 - b. Medical/Dental/Large Claimant Financial Report – April 2023
 - c. Overtime Report – May 2023
7. **Creation of Winter Park Fund**
8. Consideration regarding Payment of Delinquent Taxes on Krok Road Property
9. Review Vendor Payments – May 2023
10. Approval of Supplemental Payroll
11. Such Other Matters as Authorized by Law
12. Next Meeting: July 7, 2023
13. Adjournment

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Once you are on the homepage, on the left hand side, click on *Committee Meetings – LIVE*
Then click on the link for the meeting you want to watch**

The Committee welcomes all visitors to listen and observe, but only Committee members and those invited to speak will be permitted to do so.
Persons with disabilities needing special accommodations to attend or participate should contact the County Administrator's Office at (920) 388-7164 prior to the meeting so that accommodations may be arranged.

**KEWAUNEE COUNTY
FINANCE & PUBLIC PROPERTY COMMITTEE - MEETING MINUTES**

Date: [May 12, 2023](#) Time: [8:00 AM](#)

Location: [Administration Center – Conference Room](#)

Call to order: The meeting was called to order at 8:00AM by Chairman Romdenne

Roll call: Members present: Virginia Haske, Tom Romdenne, Jeffrey Vollenweider, Excused: John Mastalir, Steven Agamaite. Others present: Scott Feldt, Paul Kunesh, Daniel Olson, Gary Paape, Matt Joski, Todd Every

Approve the agenda: Motion by Vollenweider, second by Haske to adopt the agenda. Motion carried.

Approve minutes: Motion by Vollenweider second by Haske to approve the [04/06/2023](#) Finance Committee minutes. Motion carried.

Public Comment: None

Monthly Administrative report:

- a. Monthly Financial Report - March 2023 Sales tax received last month was \$104,439 for a year to date of \$218,779. Through March nine departments are above the benchmark but almost all can be attributed to larger payments early in the year such as memberships, maintenance agreements, or insurance premiums. Coroner is slightly above but could be a seasonal difference. Land Information GIS consultant is currently high but that work has been contracted with a different vendor at a lower rate.
- b. Medical/Dental Financial Report - March 2023. Medical expense are at 104.66% over premium, not unusual for this time of year. Dental is at 111.99%, also not unusual for this time of year.
- c. Overtime Report- April 2023. Overtime in the Sheriff Department will be high through the upcoming summer. The City of Algoma is paying the Sheriff Department to cover for staffing shortages in Algoma, generating overtime as well as additional revenue. Overtime will be high through June & July & then taper off.

County Treasurer Investment Report: The Committee reviewed the County cash and investment balances as of 03/31/2023. No questions.

Request of \$10,000 from Contingency Fund-Highway Shop Architect & Engineer Services: The committee reviewed & discussed a memo by Barrientos Design & Ayres Associates referencing Highway shop facility update services. This would allow the current scaled down plan to move forward. Motion by Haske second by Vollenweider to approve \$10,000 from Contingency for Architect & Engineering services for the Highway shop update project. Motion carried.

General Information-State Shared Revenue Legislation: Feldt presented a letter from the Legislative Fiscal Bureau discussing the impacts to municipalities under the proposed change to Wisconsin revenue sharing. This is an early proposal and still must be approved by the Legislature and Governor.

Review vendor payments: Vendor payment reports for April were reviewed by the committee.

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2023
Month: April

Benchmark 31.51%
Payroll: 30.77%

	2023 April ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ADMINISTRATOR						
Other Revenue	0	0	0	0	0	-
Total Expenditures	32,252	109,314	268,447	389,030	279,716	28.10%
	32,252	109,314	268,447	389,030	279,716	
ADMIN-HR & INSURANCE						
Other Revenue	0	0	0	(3,000)	(3,000)	0.00%
Total Expenditures	6,574	89,995	166,115	227,000	137,005	39.65%
	6,574	89,995	166,115	224,000	134,005	
CHILD SUPPORT						
Other Revenue	(79,005)	(79,005)	(62,044)	(280,000)	(200,995)	28.22%
Total Expenditures	20,892	85,732	56,137	267,406	181,674	32.06%
	(58,113)	6,727	(5,907)	(12,594)	(19,321)	
CIRCUIT COURT						
Other Revenue	0	(26,137)	(26,137)	(52,275)	(26,138)	50.00%
Total Expenditures	6,541	28,040	28,935	89,990	61,950	31.16%
	6,541	1,903	2,798	37,715	35,812	
CLERK OF CIRCUIT COURT						
Other Revenue	(30,637)	(76,163)	(61,503)	(163,400)	(87,237)	46.61%
Total Expenditures	31,535	104,527	83,632	337,837	233,310	30.94%
	898	28,365	22,129	174,437	146,072	
CORONER						
Other Revenue	(530)	(3,750)	(3,665)	(12,800)	(9,050)	29.30%
Total Expenditures	2,027	11,420	10,212	35,594	24,174	32.08%
	1,497	7,670	6,547	22,794	15,124	
CORPORATION COUNSEL						
Other Revenue	(915)	(1,355)	(414)	(16,500)	(15,145)	8.21%
Total Expenditures	13,657	58,341	23,599	175,689	117,348	33.21%
	12,742	56,986	23,185	159,189	102,203	
COUNTY BOARD						
Other Revenue	0	0	0	0	0	-
Total Expenditures	8,054	46,201	45,283	127,134	80,933	36.34%
	8,054	46,201	45,283	127,134	80,933	
COUNTY CLERK						
Other Revenue	(2,495)	(16,871)	(17,712)	(19,626)	(2,755)	85.96%
Total Expenditures	27,681	80,983	90,166	199,836	118,853	40.52%
	25,186	64,112	72,454	180,210	116,098	
DISTRICT ATTORNEY						
Other Revenue	(239)	(926)	(1,376)	(31,000)	(30,074)	2.99%
Total Expenditures	14,350	54,066	53,550	175,671	121,605	30.78%
	14,112	53,140	52,175	144,671	91,531	
EMERGENCY MANAGEMENT						
Other Revenue	(900)	48,608	(869)	(220,888)	(269,496)	-22.01%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	17,816	79,816	52,410	321,012	241,196	24.86%
	16,916	128,424	51,541	100,124	(28,300)	
FAMILY COURT COMMISSIONER						
Other Revenue	(375)	(1,065)	(890)	(5,000)	(3,935)	21.30%
Total Expenditures	5,712	24,605	23,767	77,999	53,395	31.54%
	5,337	23,540	22,877	72,999	49,460	
FINANCE DEPARTMENT						
Other Revenue	0	0	0	0	0	-
Total Expenditures	25,813	117,790	122,902	383,406	265,616	30.72%
	25,813	117,790	122,902	383,406	265,616	

Kewaunee County
SUMMARY BY DEPARTMENT

Revenue & Expenditures

Year:

2023

Month:

April

Benchmark
31.51%

Payroll:
30.77%

	2023 April ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
COUNTY ROADS & BRIDGES FUND						
Tax Levy	0	(2,864,621)	(2,669,289)	(2,864,621)	0	100.00%
Other Revenue	0	(201,223)	(188,916)	(1,051,811)	(850,588)	19.13%
Transfers IN & from FB	0	0	0	(7,152)	(7,152)	
Total Expenditures	127,071	1,004,464	915,055	3,923,584	2,919,120	25.60%
Transfers OUT & to FB	0	0	0	0	0	
	127,071	(2,061,380)	(1,943,150)	0	2,061,380	
HIGHWAY INTERNAL SERV FUND						
Other Revenue	(202,491)	(1,699,910)	(1,521,596)	(5,616,928)	(3,917,018)	30.26%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	312,600	1,893,462	1,688,597	5,616,928	3,723,467	33.71%
Transfers OUT & to FB	0	0	0	0	0	
	110,109	193,552	167,001	0	(193,552)	
HSD SUMMARY						
Tax Levy	0	(1,019,907)	(1,032,946)	(1,019,907)	0	100.00%
Other Revenue	(552,612)	(1,039,399)	(947,600)	(5,579,052)	(4,539,653)	18.63%
Transfers IN & from FB	0	0	0	(142,412)	(142,412)	
Total Expenditures	551,264	2,121,464	1,542,040	6,741,371	4,619,907	31.47%
Transfers OUT & to FB	0	0	0	0	0	
	(1,348)	62,158	(438,506)	0	(62,158)	
AGING DISABILITY RSRCE CNTR						
Tax Levy	0	(92,500)	(92,500)	(92,500)	0	100.00%
Other Revenue	0	0	0	0	0	-
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	531	1,298	892	92,500	91,202	1.40%
Transfers OUT & to FB	0	0	0	0	0	
	531	(91,202)	(91,608)	0	91,202	
INFORMATION SERVICES						
Tax Levy	0	(6,000)	(6,000)	(6,000)	0	100.00%
Other Revenue	(975)	(975)	(6,563)	(12,000)	(11,025)	8.13%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	29,297	101,777	116,489	318,416	216,639	31.96%
Transfers OUT & to FB	0	0	0	0	0	
	28,322	94,802	103,926	300,416	205,614	
LAND CONSERVATION FUND						
Tax Levy	0	(184,983)	(359,080)	(184,983)	0	100.00%
Other Revenue	(7,867)	(88,430)	(102,883)	(387,387)	(298,957)	22.83%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	38,093	175,204	173,048	572,370	397,166	30.61%
Transfers OUT & to FB	0	0	0	0	0	
	30,226	(98,209)	(288,915)	0	98,209	
LAND INFORMATION OFFICE						
Tax Levy	0	(60,919)	(65,788)	(60,919)	0	100.00%
Other Revenue	(1,816)	(73,943)	(131,932)	(146,100)	(72,157)	50.61%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	6,809	68,430	74,272	207,019	138,589	33.06%
Transfers OUT & to FB	0	0	0	0	0	
	4,993	(66,432)	(123,448)	0	66,432	
MAINTENANCE						
Other Revenue	(500)	(1,716)	(676)	(5,000)	(3,284)	34.32%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	30,725	136,673	139,700	511,873	375,200	26.70%
Transfers OUT & to FB	0	0	0	2,500	2,500	
	30,225	134,957	139,023	509,373	374,416	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2023
Month: April

Benchmark
31.51%
Payroll:
30.77%

	2023 April ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
PROMOTION & RECREATION						
Other Revenue	(1,840)	(143,458)	(110,057)	(452,374)	(308,916)	31.71%
Transfers IN & from FB	0	0	0	(114,055)	(114,055)	
Total Expenditures	44,237	204,586	184,624	1,066,512	861,926	19.18%
Transfers OUT & to FB	0	0	0	0	0	
	42,397	61,127	74,567	500,083	438,956	
PUBLIC HEALTH						
Tax Levy	0	(4,500)	(5,250)	(4,500)	0	100.00%
Other Revenue	(89,324)	(68,923)	(66,568)	(419,134)	(350,211)	16.44%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	54,893	203,451	216,161	611,329	407,878	33.28%
Transfers OUT & to FB	0	0	0	0	0	
	(34,431)	130,028	144,343	187,695	57,667	
REGISTER IN PROBATE						
Other Revenue	(3,138)	(10,696)	(7,227)	(44,500)	(33,804)	24.04%
Total Expenditures	15,594	67,882	76,716	247,204	179,322	27.46%
	12,457	57,185	69,488	202,704	145,519	
REGISTER OF DEEDS						
Other Revenue	(10,270)	(47,907)	(52,062)	(180,000)	(132,093)	26.61%
Total Expenditures	14,366	72,205	73,310	206,908	134,703	34.90%
	4,096	24,298	21,248	26,908	2,610	
SHERIFF						
Other Revenue	(51,011)	(76,573)	(67,379)	(292,301)	(215,789)	26.20%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	413,814	1,493,548	1,391,237	4,959,422	3,473,663	30.12%
Transfers OUT & to FB	0	0	0	0	0	
	362,803	1,416,975	1,323,858	4,667,121	3,257,874	
SOLID WASTE FUND						
Other Revenue	(819)	53,741	54,889	(79,687)	(133,428)	-67.44%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	11,418	27,932	21,943	79,687	51,755	35.05%
Transfers OUT & to FB	0	0	0	0	0	
	10,599	81,674	76,833	0	(81,674)	
COUNTY TREASURER						
Other Revenue	(93,203)	(323,913)	165,293	(294,999)	28,914	109.80%
Total Expenditures	15,974	65,973	66,496	208,096	142,123	31.70%
	(77,229)	(257,940)	231,788	(86,903)	171,037	
UNIVERSITY EXTENSION						
Other Revenue	(112)	(2,781)	(2,934)	(7,700)	(4,919)	36.12%
Total Expenditures	7,471	33,812	36,566	232,077	198,265	14.57%
Transfers OUT & to FB	0	0	0	0	0	
	7,359	31,031	33,632	224,377	193,346	
VETERAN SERVICE OFFICE						
Tax Levy	0	(4,869)	(4,869)	(4,869)	0	100.00%
Other Revenue	0	(27,278)	(11,700)	(11,800)	15,478	231.17%
Total Expenditures	11,034	40,397	54,122	165,798	125,401	24.37%
	11,034	8,250	37,553	149,129	140,879	
NON-DEPARTMENT						
Tax Levy	0	(7,537,566)	(7,119,911)	(7,537,566)	0	100.00%
Other Revenue	(119,707)	(259,716)	(2,244,680)	(2,727,345)	(2,467,629)	9.52%
Transfers IN & from FB	0	0	0	(140,000)	(140,000)	
Total Expenditures	40,374	650,518	1,254,855	918,168	267,650	70.85%
Transfers OUT & to FB	0	0	0	802,725	802,725	
	(79,334)	(7,146,764)	(8,109,736)	(8,684,018)	(1,537,254)	

Kewaunee County
SUMMARY BY DEPARTMENT
Revenue & Expenditures
Year: 2023
Month: April

Benchmark
31.51%

Payroll:
30.77%

	2023 April ACTUAL	2023 YTD ACTUAL	2022 YTD ACTUAL	2023 Budget REVISED	Remaining Budget	YTD Budget % *
DEBT SERVICE FUND						
Tax Levy	0	(1,803,847)	(1,520,756)	(1,803,847)	0	100.00%
Other Revenue	0	0	0	0	0	-
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	709,853	1,098,253	1,423,903	1,803,847	705,594	60.88%
Transfers OUT & to FB	0	0	0	0	0	
	709,853	(705,594)	(96,853)	0	705,594	
ECONOMIC DEVELOPMENT FUND						
Other Revenue	0	(250,000)	(250,000)	(593,918)	(343,918)	42.09%
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	0	0	593,918	593,918	
	0	(250,000)	(250,000)	0	250,000	
CAPITAL IMPROVEMENT FUND						
Tax Levy	0	0	0	0	0	-
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	-
Transfers OUT & to FB	0	0	0	0	0	
	0	0	0	0	0	
NEW JAIL CAPITAL PROJ FUND						
Other Revenue	0	0	0	0	0	
Transfers IN & from FB	0	0	0	0	0	
Total Expenditures	87,338	439,819	0	0	0	
Transfers OUT & to FB	0	0	0	0	0	
	87,338	439,819	0	0		
REVOLVING LOAN FUND						
Other Revenue	(2,829)	(8,087)	(42,780)			
Total Expenditures	2,829	5,258	47,012			
Transfers OUT & to FB	0	0	0			
	0	(2,829)	4,233			
BUSINESS DEVELOPMNT LOAN PGM						
Other Revenue	(152)	(606)	(606)	(1,819)	(1,213)	33.34%
Transfers IN & from FB	0	0	0	0	0	-
Total Expenditures	0	45	0	0	(45)	-
Transfers OUT & to FB	0	0	0	1,819		
	(152)	(561)	(606)	0	(1,258)	
HEALTH SELF INSURANCE FUND						
Other Revenue	(290,820)	(1,019,427)	(1,146,944)			
Total Expenditures	190,074	1,050,587	1,171,759			
	(100,746)	31,160	24,815			
DENTAL SELF INSURANCE FUND						
Other Revenue	(13,164)	(52,991)	(53,883)			
Total Expenditures	10,125	54,465	59,700			
	(3,039)	1,474	5,817			
Grand Total	1,380,942	(7,178,258)	(8,034,153)	0	7,653,791	
Tax Levy	0	(13,579,712)	(12,876,389)	(13,579,712)	0	100.00%
Other Revenue	(1,557,745)	(5,500,876)	(6,911,415)	(18,708,344)	(14,288,034)	29.40%
Transfers IN & from FB	0	0	0	(403,619)	(403,619)	0.00%
Total Expenditures	2,938,687	11,902,330	11,753,651	31,290,713	20,946,301	38.04%
Transfers OUT & to FB	0	0	0	1,400,962	1,399,143	0.00%
	1,380,942	(7,178,258)	(8,034,153)	0	7,653,791	
proof	0.00	0.00	0.00	0.00	0.00	

April 2023 Loss Ratio and IBNR Reporting

Brian Dubinski <Brian.Dubinski@thehortongroup.com>

Wed 5/24/2023 1:38 PM

To: Scott Feldt <feldt.scott@kewauneeco.org>; Paul Kunesch <kunesch.paul@kewauneeco.org>

Cc: Dan Mongoven <Dan.Mongoven@thehortongroup.com>; Ken Kuberka <ken.kuberka@thehortongroup.com>

📎 2 attachments (134 KB)

2023-04 Medical Loss Ratio.pdf; 2023-04 Large Claimant Report.pdf;

Hi Scott and Paul,

Attached are updated medical loss ratio and large claimant reports. The paid claim date range for these two items is 1/1/2023 through 4/30/2023.

April 2023's medical/rx loss ratio was 78.98%, and the year-to-date loss ratio through four months is 87.97%. April 2023 claims are a combination of Humana medical run out from claims incurred in 2022 but paid in 2023 and Centivo's incurred-and-paid-in-2023 claims. A revision to the month of March thanks to significant financial recoveries from Humana has been applied to this month's files.

Three claimants have reached 50% of the 2023 \$55,000 stop loss specific deductible based on claims paid between January 1, 2023 and April 30, 2023 (no additional claimants from last month).

No high cost claimants have exceeded this year's \$55,000 specific deductible, which would make their claims over \$55,000 eligible for reimbursement.

Humana is now delivering dental claims later in the month due to the manner in which their financial reporting is structured in 2023, and I'll be sending dental and IBNR updates in a follow up email.

If you have any questions, please let us know.

Thank you!

BRIAN DUBINSKI, REBC

Benefits Financial Manager

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Kewaunee County

Medical Loss Ratio Report, 1/1/2023 - 12/31/2023

Month	Enrollment		Fixed Cost			Paid Claims			Total Cost/Premium Equivalent		
	Employee	Family	Medical Admin.	Specific Spec Stop Loss Premium	Agg Stop Loss Premium	Medical Claims	Rx Claims	Claims over Specific*	Net Plan Cost (Expenses+Net Claims)	Total Premium Equivalent	% of Premium Equivalent
Jan 2023	32	83	\$7,809	\$75,942	\$1,418	\$132,622	\$24,539	\$5,770	\$235,559	\$247,748	95.08%
Feb 2023	32	82	\$7,741	\$75,167	\$1,406	\$153,282	\$20,958	\$3,984	\$254,569	\$245,143	103.85%
Mar 2023	33	82	\$7,809	\$75,531	\$1,418	\$63,251	\$26,283	-\$8,138	\$182,429	\$246,129	74.12%
Apr 2023	36	82	\$8,757	\$76,621	\$1,455	\$83,040	\$26,845	\$0	\$195,718	\$249,087	78.98%
May 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Jun 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Jul 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Aug 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Sep 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Oct 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Nov 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Dec 2023	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total	133	329	\$32,115	\$303,261	\$5,696	\$432,194	\$98,625	\$2,616	\$869,275	\$988,107	87.97%
Total Enrollment			Total Expenses			Net Pd Claims			Net Plan Cost		

Estimated Reserve Change	January	February	March	April	May	June	July	August	September	October	November	December
Monthly	\$12,188.39	-\$9,426.48	\$63,700.46	\$62,369.21								
YTD	\$12,188.39	\$2,761.91	\$66,462.37	\$18,831.58								

2023 Stop Loss Premium and Fees	Claims Admin		Stop Loss		2023 Premium Equivalent Rates	
	Single	Family	Specific	Aggregate	PPO Plan	High Per Plan
	\$67.90	\$67.90	\$363.45	\$12.33	\$986.02	\$897.58
	\$67.90	\$67.90	\$774.84	\$12.33	\$2,604.76	\$2,361.70

*Claims over specific are based on actual amounts received and data received from stop loss carrier.

2016 Loss Ratio
84.90%

2017 Loss Ratio
64.37%

2018 Loss Ratio
93.61%

2019 Loss Ratio
103.55%

2020 Loss Ratio
103.59%

2021 Loss Ratio
101.49%

2022 Loss Ratio
82.30%

Kewaunee County

Large Claimants Over \$27,500, Paid 1/1/2023 - 4/30/2023

Member Number	Relationship	Total Paid Claims APR 2023	Total Paid Claims Prior Month	Change from Prior Month	% of Specific
1	Spouse	\$49,565	\$49,305	\$260	90.12%
2	Employee	\$43,301	\$43,301	\$0	78.73%
3	Employee	\$42,829	\$39,161	\$3,668	77.87%
		\$135,694	\$131,767	\$3,928	

**Kewaunee County
Overtime**

May

Fund	L20	L30	L40	Account Description	2023	2023	2023	2022	2022	2021
					REVISED BUDGET	ACTUAL PER	ACTUAL YTD	ACTUAL YTD	ACTUAL Year End	ACTUAL Year End
100	51220 *		122	CLERK OF CIRCUIT COURT	0.00	0.00	0.00	625.33	925.83	0.00
100	51230 *		122	REGISTER IN PROBATE	0.00	0.00	0.00	0.00	0.00	0.00
100	51420 *		122	COUNTY CLERK	0.00	0.00	0.00	0.00	183.23	0.00
100	51511 *		122	FINANCE DEPARTMENT	0.00	0.00	0.00	0.00	0.00	0.00
100	52100 *		122	SHERIFF	70,000.00	8,140.11	38,892.09	33,773.51	104,702.59	90,450.76
100	52102 *		122	JAIL DIVISION	51,418.00	2,278.51	17,441.78	24,140.04	56,451.52	40,799.94
[100,2	54000.t*		122	PUBLIC HEALTH DEPT	0.00	44.10	162.67	393.60	879.68	4,336.06
100	55620 *		122	UNIVERSITY EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00
100	55200 *		122	COUNTY PARKS	1,000.00	15.97	740.98	11.55	384.91	1,202.46
100	55300 *		122	FAIRS & EXHIBITS	0.00	0.00	0.00	0.00	1,954.42	1,755.49
100	55441 *		122	WINTER PARK RECREATION FAC	1,000.00	0.00	2,367.21	3,471.05	3,698.08	1,736.17
240	56101 *		122	LAND AND WATER CONSERVATION	0.00	0.00	0.00	16.33	16.33	0.00
HUMAN SERVICES FUND					123,418.00	10,478.69	59,604.73	62,431.41	169,196.59	140,280.88
215				ADMINISTRATION UNIT	0.00	0.00	623.30	0.01	0.02	664.57
				ECONOMIC SUPPORT UNIT	0.00	0.00	0.00	611.92	693.97	39.36
				CHILD & YOUTH SERVICES UNIT	8,250.00	329.06	1,545.63	3,864.20	10,268.83	8,810.60
				BEHAVIORIAL HEALTH UNIT	0.00	49.90	277.10	31.26	2,840.22	581.84
				FAMILY & COMMUNITY SERVICES UNIT	0.00	59.29	1,879.67	86.90	853.11	217.51
					8,250.00	438.25	4,325.70	4,594.29	14,656.15	10,313.88
700				HIGHWAY INTERNAL SERV FUND						
700	53321 *		122	STATE HIGHWAY MAINTENANCE	6,000.00	0.00	2,310.07	4,490.31	6,456.13	7,738.05
700	53322 *		122	STATE ROAD & BRIDGE CONST	0.00	0.00	0.00	0.00	0.00	0.00
700	53310	045	122	CO WINTER MAINTENANCE	24,000.00	0.00	9,887.41	18,194.75	21,084.02	19,211.86
700	53310	[045]	122	CO ROAD & BRIDGE-MAINT/CONST	60,000.00	0.00	413.39	594.76	5,101.49	17,183.68
700	53330 *		122	LOCAL GOVT MAINT & CONST	6,000.00	0.00	4,639.55	4,880.36	7,160.80	5,949.89
700	53340 *		122	COUNTY DEPARTMENT CHARGES	1,000.00	0.00	0.00	0.00	122.46	858.33
700	53360 *		122	OTHER CUSTOMER CHARGES	2,300.00	0.00	43.83	0.00	349.87	2,198.93
				HIGHWAY COST POOLS	6,850.00	0.00	2,579.23	3,793.13	5,692.98	9,268.99
700	53111 *		122	HIGHWAY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
700	60000 *		122	HWY PAYROLL/CLEARING POOL	0.00	0.00	(266.13)	0.00	266.13	0.00
700	53210 *		122	P/R & INCIDENTAL LABOR POOL	100.00	15.83	280.97	(55.86)	(249.62)	(4.43)
				TOTAL	106,250.00	15.83	19,888.32	31,897.45	45,984.26	62,405.30
				TOTAL	237,918.00	10,932.77	83,818.75	98,923.15	229,837.00	213,000.06
INTEGRITY CHECK:										
*	*		122	Total, All Funds	237,918.00	10,932.77	83,818.75	98,923.15	229,837.00	213,000.06
					0.00	0.00	0.00	0.00	0.00	0.00