

<p>Notice of Public Meeting Tuesday, January 20, 2026 11:00 a.m.</p>	<p>FINANCE COMMITTEE</p>	<p>Door County Government Center County Board/ Chambers Room (C101-102) - 1st floor 421 Nebraska Street, Sturgeon Bay, WI</p>
<p>Oversight for Finance Department, Register of Deeds, and County Treasurer</p>		

AGENDA

1. **Call Meeting to Order**
2. **Establish a Quorum ~ Roll Call**
3. **Adopt Agenda / Properly Noticed**
4. **Approve Minutes** of the December 16, 2025 Finance Committee Meeting
5. **Communications**
6. **Public Comment**
7. **Register of Deeds**
 - A. Monument Maintenance Agreement
8. **Finance Director Department Update**
 - Investment Report
 - Comparison of Sales Tax Revenues
 - Unassigned Fund Balance & Contingency Fund Status
 - Health Insurance & Workers Comp
9. **New Business (Review / Action)**
 - A. 980 Housing – ADA Development
 - B. Door County Fair Association Financial Records of the 12 Months Ended 10/31/2025
10. **Sustainability Matters to be Considered**
11. **Legislative Matters to be Considered**
12. **Matters To Be Placed on A Future Agenda or Referred to A Committee, Official, Or Employee**
13. **Next Meeting Date**
 - February 17, 2026 – 11:00 a.m.
14. **Adjourn**

This meeting will be conducted by teleconference or video conference. Members of the public may join the meeting remotely or in-person.

To attend the meeting via computer:

Go To:

<https://us02web.zoom.us/j/85454775776?pwd=AU860yRqzreuAV6pwjTSUaJa3bpPwa.1>

Meeting/Webinar ID: 854 5477 5776

Passcode: 882376

To Connect via phone:

1-312-626-6799

Deviation from order shown may occur

MINUTES
Tuesday, December 16, 2025

FINANCE COMMITTEE

Door County Government Center
County Board/ Chambers Room (C101-102) - 1st floor
421 Nebraska Street, Sturgeon Bay, WI

Oversight for Finance Department, Register of Deeds, and County Treasurer

Call Meeting to Order

The Tuesday, December 16, 2025 Finance Committee was called to order by Chairman Jeff Miller at 9:00 a.m. at the Door County Government Center.

"These minutes have not been reviewed by the oversight committee and are subject to approval at the next regular committee meeting."

Establish a Quorum ~ Roll Call

Committee Members present: Jeff Miller, Hugh Zettel, David Englebert, and Ken Fisher. Dale Vogel, and Joel Gunnlaugsson were excused. Morgan Rusnak arrived at 9:03 a.m.

Others in Attendance: Supervisor Todd Thayse, Administrator Ken Pabich, Corporation Counsel Sean Donohue, Finance Director Steve Wipperfurth, Facilities & Parks Director Wayne Spritka, TS Director Jason Rouer, and County Clerk Jill Lau.

Virtual Attendance: Staff.

Adopt Agenda / Properly Noticed

Motion by Zettel, seconded by Englebert to adopt the agenda. Motion carried by voice vote.

Approve Minutes of the October 21, 2025 Finance Committee Meeting, the October 21, 2025 Joint Administrative & Finance Committees Meeting, and the November 12, 2025 Finance Committee Meeting

Motion by Fisher, seconded by Zettel to approve the minutes of the October 21, 2025 Finance Committee Meeting, the October 21, 2025 Joint Administrative & Finance Committees Meeting, and the November 12, 2025 Finance Committee Meeting. Motion carried by voice vote.

Communications

No communications were presented.

Public Comment

None.

Finance Director Department Update

Investment Report

Comparison of Sales Tax Revenues

Unassigned Fund Balance & Contingency Fund Status

Health Insurance & Workers Comp

The reports were included in the meeting packet for review. Sales Tax collections reviewed; anticipating revenues in excess of targeted budget. General Contingency reviewed. Investments reviewed.

Supervisor Rusnak arrived at 9:03 a.m.

New Business (Review / Action)

Resolution 2025-___ Transfer of Non-Budgeted Funds-Purchase of Replacement Facilities & Parks Vehicle

Facilities & Parks Director Wayne Spritka reviewed the memo included in the meeting packet. A large mower was lost to a fire. A portion of the replacement costs will be covered by an insurance claim. The resolution moves funds in the Vehicle Reserve to the Vehicle Purchase account.

Motion by Fisher, seconded by Zettel to approve the resolution and move it on to County Board for final approval. Motion carried by voice vote.

Resolution 2025-___ Transfer of Non-Budgeted Funds-Register of Probate – Modification of Administrative Support Request

Administrator Pabich explained through the budget process the Register in Probate was looking for a shared position with the Clerk of Courts however, that option is not available any longer. The request is to increase the current position in the RIP Office from 20 hours to 28 hours weekly. Offsets to the additional costs are expected through additional court funding and an increase in billing with the added hours. The resolution requests a transfer of funds from the Payroll Contingency fund to offset the costs of the added hours.

Motion by Englebert, seconded by Rusnak to approve the resolution and move it on to County Board for final approval. Motion carried by voice vote.

Sustainability Matters to be Considered

No matters were presented.

Legislative Matters to be Considered

No matters were presented.

Matters To Be Placed on A Future Agenda or Referred to A Committee, Official, Or Employee

Nothing as of this meeting.

Next Meeting Date

January 20, 2026 – 11:00 a.m.

Adjourn

Motion by Englebert, seconded by Zettel to adjourn. Motion carried. Time: 9:15 a.m.

Respectfully submitted by Jill M. Lau, County Clerk

INDEPENDENT CONTRACTOR AGREEMENT

This agreement, entered into this ___ day of _____, 2026, between the County of Door, a Body Corporate (“County”), and Stantec Consulting Services Inc., 312 N 5th Ave, Sturgeon Bay WI 54235-0105 (920) 743-8211 (“Contractor”).

WHEREAS, County desires to secure and retain the services of Contractor to perform the duties, functions and work enumerated below; and

WHEREAS, Contractor desires to perform the duties, functions and work enumerated below.

NOW, THEREFORE, in consideration of the mutual covenants here contained, the parties agree as follows:

1. This Agreement shall become effective on January 1, 2026 and shall terminate on December 31, 2028.
2. During the term hereof, County hereby engages Contractor and Contractor hereby agrees to perform the following duties, functions and work: See Attachment A
3. Contractor shall act as an independent contractor in providing and performing the services contemplated by this agreement. Nothing in, or done pursuant to, this agreement shall be construed to create the relationship of employer and employee, principal and agent, partners, or a joint venture between County and Contractor.
4. Contractor holds itself out as an independent contractor. Contractor: is a separate and independent enterprise from the County; has a full opportunity to find other business; has made its own investment in its business, trade or profession; possesses the equipment, instrumentalities, materials, and office necessary to perform the work; controls the means of performing the work; and risks profit and loss as a result of the work.
5. This agreement does not create an employee/employer relationship between the parties. It is the parties’ intention that the Contractor will be an independent contractor and not the County’s employee for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the state revenue and taxation law, the state workers’ compensation law and the state unemployment insurance law. This agreement shall not be construed as creating any joint employment relationship between the Contractor and the County, and the County will not be liable for any obligation incurred by the Contractor, including but not limited to unpaid minimum wages, overtime premiums, unemployment insurance benefits, worker’s compensation benefits, health insurance, health benefits, disability benefits, or retirement benefits. Contractor is not entitled to receive any benefits from County or to participate in any County benefit plan.
6. County agrees to pay Contractor as compensation for its services as per Attachment A. Payment shall only be made for duties, functions and work actually performed in accordance with the applicable professional standard of care. County will not pay for or reimburse expenses such as supplies, equipment, office space, staff or assistants (although such costs may be built into the total cost of the agreement).
7. Contractor shall furnish the County with reports, at intervals and in such form as the County may require, of its activities pertaining to any matter covered by this Agreement.
8. Contractor retains sole and absolute discretion in the judgment of the manner and means of carrying out its activities and responsibilities hereunder.
9. Any and all work product (tangible material or its intangible equivalent) shall be the sole and exclusive property of the County upon full payment of all monies owed to the Contractor
10. Using generally accepted accounting principles Contractor shall maintain true, complete and accurate records (showing date, amount and purpose) of all expenditures of funds received from the County. Contractor shall provide copies of such records to County upon request, but no less frequently than quarterly.
11. Contractor shall provide, perform and complete all duties and functions contemplated by this Agreement in a proper manner, consistent with customarily accepted professional standards.
12. Contractor warrants and represents that it is sufficiently experienced and competent to provide, perform and complete the duties and functions in full compliance with and as required by or pursuant to this Agreement.
13. Contractor represents and warrants that it is financially solvent, and has the financial resources necessary to provide, perform and complete the duties and functions in full compliance with and as required by or pursuant to this Agreement.
14. Contractor shall provide comprehensive motor vehicle liability, professional liability and worker’s compensation insurance coverage deemed necessary and appropriate by County or as otherwise mandated.
15. Contractor agrees that it shall indemnify, and hold harmless (but not defend) the County and its respective officers, officials, and employees from and against all costs, damages, expenses, judgments, liabilities, losses, and reasonable attorney’s fees to the extent caused by the negligence or willful misconduct of the Contractor or the Contractor’s officers, officials, employees and agents arising out of, resulting from or in any manner connected with the performance or nonperformance of this Agreement. This includes payment of reasonable attorneys’ fees and costs incurred by County.
16. During the term of this Agreement the Contractor shall comply with the applicable state and/or federal labor standards.

- 17. During the term of this Agreement the Contractor shall not discriminate against any person based on race, color, national origin, gender, age, disability, sexual orientation, religion, or marital status.
- 18. During the term of this Agreement Contractor shall comply with all applicable affirmative action mandates.
- 19. During the term of this Agreement Contractor shall comply with all applicable equal employment obligations.
- 20. Contractor recognizes that it may have access to confidential or proprietary information. Contractor agrees to keep such information confidential. The restrictions on the use and disclosure of the confidential information shall not apply to information which (a) was known to the Contractor before receipt of same from the County; or (b) becomes publicly known other than through the Contractor; or (c) is disclosed pursuant to the requirements of a governmental authority or judicial order, but only to the extent required to comply with the said requirements of the government authority or judicial order.
- 21. Contractor shall maintain records in connection with this Agreement in a manner sufficient to meet the requirements of Wisconsin’s Open Record Law (“WORLD”) set forth in Section 19.31 - 19.39 Wis. Stats. Contractor shall assist County in complying with Public Record(s) Request(s) pursuant to Section 19.36(3) Wis. Stats.
- 22. The County may terminate this Agreement in whole or in part without penalty at any time for any or no reason upon thirty days prior written notice to Contractor. The Contractor may terminate this Agreement upon thirty (30) day notice in writing in the event the County has committed material breach of this Agreement and fails to cure the breach within such thirty (30) day period. Non-payment of the Contractor’s invoices will be considered a material breach of this Agreement.
- 23. Either party’s performance of any part of this Agreement shall be excused to the extent that it is hindered, delayed or otherwise made impractical by reason of flood, riot, fire, explosion, war, acts or omissions of the other party or any other cause, whether similar or dissimilar to those listed, beyond the reasonable control of that party.
- 24. Contractor shall not assign this Agreement in whole or in part. Contractor shall not assign any of its rights or obligations under this Agreement. Contractor shall not assign any payment due or to become due under this Agreement.
- 25. This Agreement and the rights and obligation of County and Contractor under this Agreement shall be interpreted according to the laws of the State of Wisconsin.
- 26. Venue, as to any dispute that may arise under this Agreement, shall be in the Circuit Court, County of Door, State of Wisconsin.
- 27. County and Contractor represents and warrants that it has carefully reviewed and fully understands this Agreement, including any attachment. This Agreement shall be binding upon and shall inure to the benefit of County and Contractor and upon their respective heirs’ executors, administrators, personal representatives, and permitted successors and assigns.
- 28. The provisions of this Agreement shall be interpreted, when possible, to sustain their legality and enforceability as a whole. In the event any provision of this Agreement shall be held invalid, illegal, or unenforceable by a court of competent jurisdiction, in whole or in part, neither the validity of the remaining part of such provision, nor the validity of any other provision of this Agreement shall be in any way affected thereby.
- 29. No modification, addition, deletion, revision, alteration or other change to this Agreement shall be effective unless, and until such is reduced to writing and executed by County and Contractor.
- 30. This Independent Contractor Agreement constitutes the entire agreement between the parties.
- 31. Neither the County nor the Contractor shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected to this Agreement or the performance of the services on this Project. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, loss of income, unrealized energy savings, diminution of property value or loss of reimbursement or credits from governmental or other agencies.

Accepted and agreed this ____ day of _____, 2026.

Stantec - Contractor
Federal Employer Identification Number _____

Accepted and agreed this ____ day of _____, 2026.

Ken Pabich
County Administrator

Approved as to form this ____ day of _____, 2026.

Sean Donohue
Corporation Counsel

ATTACHMENT A

CONTRACT FOR RECOVERY, RELOCATION AND MONUMENTATION OF PUBLIC LAND SURVEY CORNERS

An agreement made this ___ day of _____, 2026 by and between Stantec Consulting Services Inc., hereinafter called the "Contractor", and the County of Door, a municipal corporation in the State of Wisconsin, hereinafter called the "County".

This contract is to provide for the recovery or relocation and monumentation of public land survey corners in Door County by the Contractor, under the terms and conditions set forth below. The consideration for this contract is the mutual promises of the parties hereto, each to the other.

The term of this contract is three years beginning January 1, 2026 and terminating December 31, 2028.

If the original public land survey corners are not recoverable, the Contractor shall determine the status thereof under the U.S. Public Land Office definitions and follow the prescribed procedures of that office in their relocation. In any case, the original land survey corners and corners as aforementioned shall be monumented and witnessed as provided herein.

All field work in respect to the location and relocation of all the aforementioned corners shall be based upon and include the assembling of all authoritative information such as title documents, subdivision plats, private and public survey records and existing monumentation and occupation that may be useful in determining the actual position of the U.S. Public Land Survey lines and corners and all other corners, as well as the property analysis of this information to arrive at the best determination of the actual location of said lines and corners.

During the location and relocation operations of the Contractor, Contractor will furnish labor personnel in the attempt to locate as many original corner markers as possible. The Contractor shall notify each Town Chairman prior to any road excavation in their township.

The Door County Highway Dept. shall be responsible for all road patching and removal of all excess material necessitated by either the location of or relocation of corner markers or monuments. The County agrees that such road area as patched shall become the maintenance responsibility of the County and that the Contractor shall have no further duty of maintenance or responsibility therefore. Monuments to be used under this program shall be purchased by the County of Door.

The County shall pay to the Contractor for each public land survey corner so recovered or relocated and monumented (hereinafter referred to as a "corner") provided, however, that in no event shall the County be required to pay for more located corners each year than is appropriated for each year during the term of the contract, contract not to exceed \$20,000 in a given year.

The Contractor shall locate corners designated by the Door County Register of Deeds - Real Property Listing. In addition, Wisconsin registered private surveyors may request location monuments to facilitate their work, which corners may also be located by the Contractor as time permits, and upon approval of said office.

All field notes, records, worksheets pertaining to work done pursuant to this contract shall be filed by the Surveyor with the Door County Register of Deeds - Real Property Listing at the end of each year or upon request of the Door County Register of Deeds - Real Property Listing.

The Contractor shall obtain state plane coordinates on new monuments and update the summary control sheets and file updated sheets with the Door County Register of Deeds - Real Property Listing.

The Contractor will avoid conflicts of interest. If an unavoidable conflict of interest arises, the Contractor shall immediately inform the County of all the circumstances which may interfere with or impair the Contractor's obligation to provide professional services under the Independent Contractor Agreement. Under these circumstances, County will determine, on a case-by-case basis, whether or not the Contractor may proceed to provide professional services under this Independent Contractor Agreement.

It is hereby agreed that the Contractor shall be an independent contractor and that in consideration for the County granting this contract to the Contractor, the Contractor will indemnify and save harmless the County from and against any and all loss and damage and any and all claims, demands, suits, liabilities and payments resulting from or related to work the Contractor is obligated to do pursuant to this contract. It is further agreed that the Contractor shall have in full force and effect a policy of liability insurance for the term of this contract and in an amount, which is satisfactory to the Finance Committee of Door County. Such policy shall be submitted by the Contractor to the said Committee for its approval. All forms and documents incidental to the execution of this contract shall be the responsibility of the Contractor including but not limited to dossiers and field books.

The Door County Monumentation Program began in 1976 under a contract with Sylvan J. Baudhuin. In the 50 years of the program due to grants through WLIP Door County has 100% of all the corners set or perpetuated. Tie sheets have been filed with the Door County Real Property Lister and are available through the Door County Land Portal. Through the years some of the monuments have been damaged by road construction, yard work, and vandalism. Many of the ties set in the 1970's and 1980's has been damaged or removed. Stantec Consulting Services Inc. offers the following proposal for the maintenance and upkeep of the existing monumentation as well as for setting any new monuments that may be requested.

Establish a New Corner Location

Set a new Door County Monument
Set ties to the monument
Prepare a tie sheet for the monument

All corners requiring a backhoe and patching

2026 - \$735 .00 2027 - \$745.00 2028 - \$755.00

All corners not requiring a backhoe and patching

2026 - \$616 .00 2027 - \$626.00 2028 - \$636.00

Maintenance Scenarios

Replace damaged monument
Check ties – set new ties if necessary
Prepare a new tie sheet if necessary

2026 - \$616 .00 2027 - \$626.00 2028 - \$636.00

Monument in good condition

Need new ties
Need new tie sheet

2026 - \$458 .00 2027 - \$468.00 2028 - \$478.00

Obtain State Plane Coordinates on new monuments and update the summary control sheet

2026 - \$355 .00 2027 - \$365.00 2028 - \$375.00

Any excavation cost will be the responsibility of the Contractor, cold patch and granular backfill will be provided by the County.

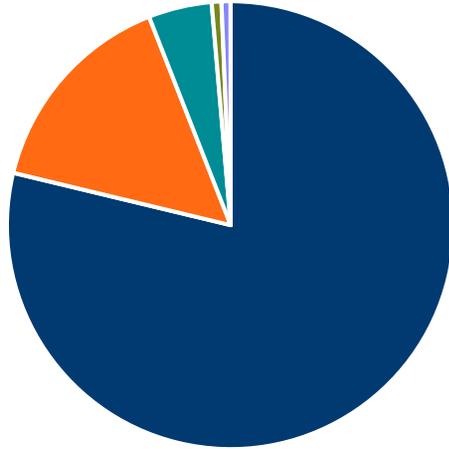
IN WITNESS WHEREOF, the Contractor has set his hand and seal hereto and the County has caused these presents to be signed and sealed by the undersigned authorized persons on the date and year first written above.

Monthly Summary

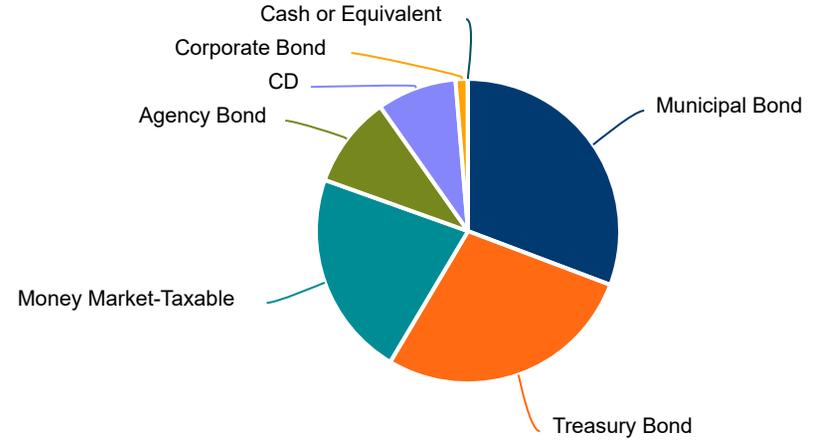
County of Door
12/31/2025



Account Overview



Asset Class Allocation



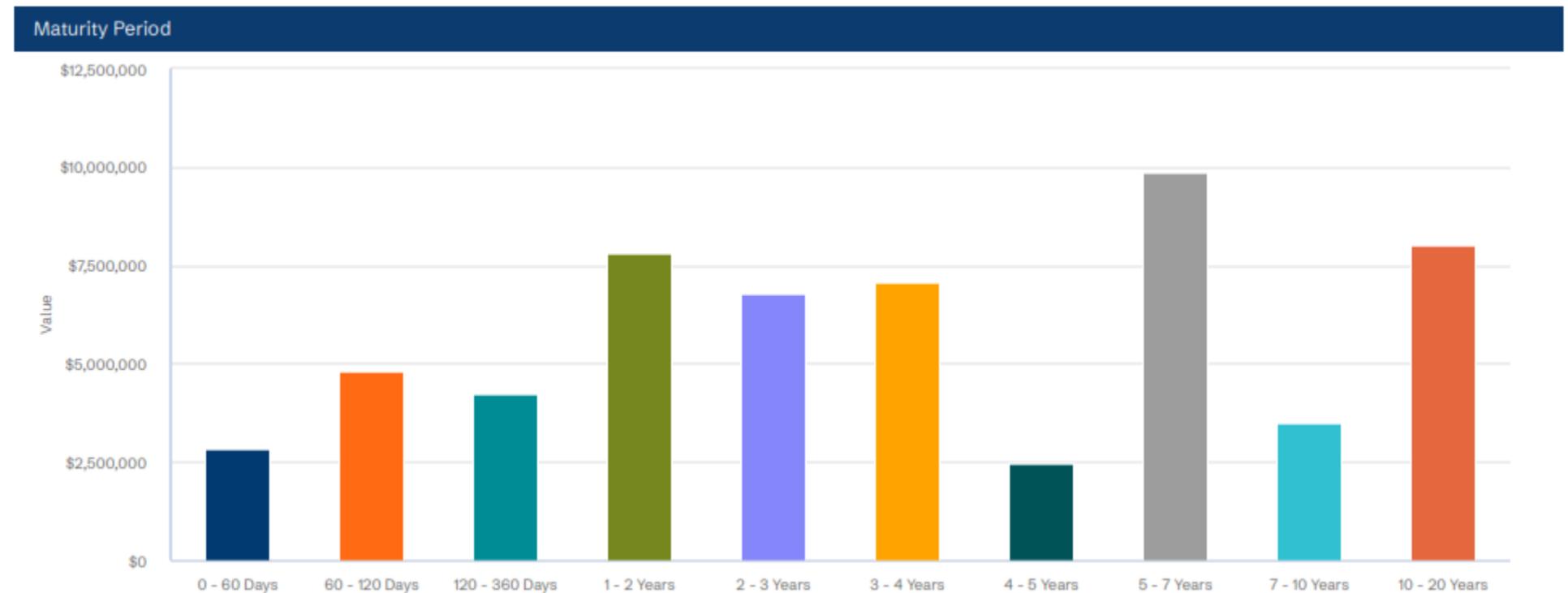
Accounts Overview

Account	Market Value	Allocation
County of Door - General Fund	\$59,121,844.47	78.76 %
County of Door - LGIP General	\$11,479,158.36	15.29 %
County of Door - Associated Bank ICS	\$3,437,956.71	4.58 %
County of Door - ADM	\$524,927.41	0.70 %
County of Door - Ampersand	\$498,000.00	0.66 %
Table Total	\$75,061,886.95	100.00 %

Asset Class Allocation

Asset Class	Market Value	Allocation
Municipal Bond	\$23,077,826.71	30.75 %
Treasury Bond	\$20,867,029.62	27.80 %
Money Market-Taxable	\$16,454,349.88	21.92 %
Agency Bond	\$7,317,684.40	9.75 %
CD	\$6,359,278.47	8.47 %
Corporate Bond	\$985,509.79	1.31 %
Cash or Equivalent	\$208.08	0.00 %
Table Total	\$75,061,886.95	100.00 %

Maturity Year			
Maturity Year	Number of Securities	Maturity Amount	Allocation
2026	33	12,142,000.00	21.13 %
2027	29	7,822,000.00	13.64 %
2028	17	6,782,000.00	11.87 %
2029	13	7,062,000.00	12.37 %
2030	8	2,469,000.00	4.19 %
2031	4	5,050,000.00	8.80 %
2032	4	4,800,000.00	7.99 %
2033	3	1,510,000.00	2.67 %
2035	1	2,000,000.00	3.50 %
2038	1	2,000,000.00	3.51 %
2039	1	2,000,000.00	3.49 %
2040	1	2,000,000.00	3.36 %
2045	1	2,000,000.00	3.47 %
Total:		57,637,000.00	100.00 %

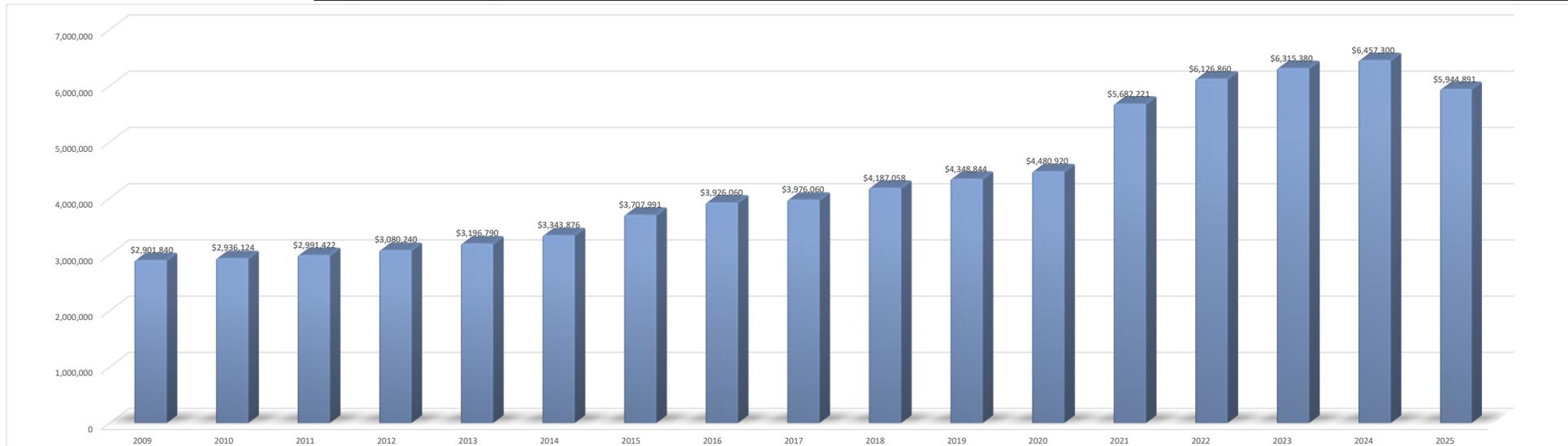


DOOR COUNTY WISCONSIN

0.5% Sales Tax Rebate Collection History For, January, 2009 thru October, 2025

Month Received	2009	2010	2011	2012	2018	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(Sales for Month of)
March	\$ 172,535	\$ 161,230	\$ 161,906	\$ 155,129	\$ 162,310	\$ 182,416	\$ 171,130	\$ 195,203	\$ 211,766	\$ 198,944	\$ 211,337	\$ 229,777	\$ 255,225	\$ 330,284	\$ 324,076	\$ 315,756	\$ 365,162	(Jan)
April	\$ 141,624	\$ 164,071	\$ 155,243	\$ 124,272	\$ 154,690	\$ 169,317	\$ 218,027	\$ 287,266	\$ 185,464	\$ 178,122	\$ 193,950	\$ 209,211	\$ 331,566	\$ 318,898	\$ 304,165	\$ 288,256	\$ 321,149	(Feb)
May	\$ 174,329	\$ 138,257	\$ 140,806	\$ 209,173	\$ 203,393	\$ 205,490	\$ 217,611	\$ 185,645	\$ 231,900	\$ 254,044	\$ 253,811	\$ 222,043	\$ 351,618	\$ 346,259	\$ 382,185	\$ 459,901	\$ 481,852	(March)
June	\$ 195,264	\$ 215,690	\$ 213,900	\$ 216,350	\$ 180,364	\$ 187,608	\$ 236,927	\$ 304,099	\$ 281,925	\$ 284,725	\$ 266,349	\$ 239,267	\$ 449,426	\$ 467,142	\$ 478,444	\$ 437,399	\$ 428,388	(April)
July	\$ 292,858	\$ 278,796	\$ 304,873	\$ 253,695	\$ 317,710	\$ 338,410	\$ 370,861	\$ 358,121	\$ 354,873	\$ 392,287	\$ 444,423	\$ 413,655	\$ 597,300	\$ 575,496	\$ 564,858	\$ 585,353	\$ 743,265	(May)
Aug	\$ 278,877	\$ 281,811	\$ 343,137	\$ 422,498	\$ 426,927	\$ 457,286	\$ 412,462	\$ 438,177	\$ 506,672	\$ 612,799	\$ 570,278	\$ 513,189	\$ 602,055	\$ 733,661	\$ 802,127	\$ 804,469	\$ 818,292	(June)
Sept	\$ 392,082	\$ 438,668	\$ 400,437	\$ 392,873	\$ 369,808	\$ 352,942	\$ 467,420	\$ 492,873	\$ 489,378	\$ 437,497	\$ 438,280	\$ 571,420	\$ 743,151	\$ 746,325	\$ 774,003	\$ 729,027	\$ 805,079	(July)
Oct	\$ 369,776	\$ 353,927	\$ 310,984	\$ 364,323	\$ 389,095	\$ 444,035	\$ 457,574	\$ 449,303	\$ 433,956	\$ 489,571	\$ 561,281	\$ 560,971	\$ 600,343	\$ 622,096	\$ 661,866	\$ 794,962	\$ 859,136	(Aug)
Nov	\$ 276,142	\$ 247,201	\$ 329,297	\$ 350,025	\$ 350,974	\$ 323,406	\$ 345,890	\$ 418,609	\$ 490,129	\$ 484,654	\$ 477,028	\$ 445,384	\$ 551,975	\$ 666,578	\$ 708,686	\$ 677,852	\$ 576,662	(Sept)
Dec	\$ 240,769	\$ 245,800	\$ 245,873	\$ 208,385	\$ 218,690	\$ 266,275	\$ 343,500	\$ 318,205	\$ 297,835	\$ 290,493	\$ 302,207	\$ 399,233	\$ 474,545	\$ 511,693	\$ 485,087	\$ 483,835	\$ 545,906	(Oct)
Jan	\$ 197,464	\$ 172,867	\$ 150,070	\$ 190,692	\$ 222,760	\$ 234,126	\$ 262,179	\$ 211,998	\$ 197,823	\$ 273,070	\$ 298,987	\$ 335,455	\$ 345,361	\$ 316,513	\$ 288,955	\$ 485,868		(Nov)
Feb	\$ 144,826	\$ 212,513	\$ 234,896	\$ 192,825	\$ 200,069	\$ 182,565	\$ 204,410	\$ 266,561	\$ 294,339	\$ 290,852	\$ 330,913	\$ 341,315	\$ 379,656	\$ 491,915	\$ 545,928	\$ 394,632		(Dec)
Annual	\$ 25,294	\$ 25,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 2,901,840	\$ 2,936,124	\$ 2,991,422	\$ 3,080,240	\$ 3,196,790	\$ 3,343,876	\$ 3,707,991	\$ 3,926,060	\$ 3,976,060	\$ 4,187,058	\$ 4,348,844	\$ 4,480,920	\$ 5,682,221	\$ 6,126,860	\$ 6,315,380	\$ 6,457,300	\$ 5,944,891	\$ 368,081
% to Budget	96.73%	97.87%	103.87%	104.41%	103.74%	106.30%	114.44%	116.50%	115.25%	111.66%	116.97%	119.49%	151.53%	153.17%	128.89%	104.15%	95.89%	Year-to-Date
Budgeted	\$ 3,000,000	\$ 3,000,000	\$ 2,880,000	\$ 2,950,000	\$ 3,081,590	\$ 3,145,590	\$ 3,240,000	\$ 3,370,000	\$ 3,450,000	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000	\$ 3,750,000	\$ 4,000,000	\$ 4,900,000	\$ 6,200,000	\$ 6,200,000	2024 vs 2025
Subsequent Levy Offset	\$ -	\$ -	\$ 111,422	\$ 130,240	\$ 115,200	\$ 198,286	\$ 467,991	\$ 556,060	\$ 526,060	\$ 437,058	\$ 598,844	\$ 730,920	\$ 1,932,221	\$ 2,126,860	\$ 1,415,380	\$ 257,900		

Ahead (behind) same month in prior year \$ 62,071
 Average % to Date for this time period should be 83.33%



DOOR COUNTY
UNASSIGNED FUND BALANCE (located within the General Fund)
As of December 31, 2025

The following information on the General Fund is being provided to the Door County Board of Supervisors pursuant to Rule 19:

Unassigned Fund Balance--General Fund as of 12/31/2024 ***Audited***
\$ 33,441,650.48

2025 Approved Changes to Unassigned Fund Balance:

2025 CIP Project - Rural Addressing	(201,120.00)
Millers Art Foundation - Building Occupancy Agreement	(500,000.00)
Land Use Services Special Project	(650,000.00)
	(1,351,120.00)

Projected 2025 Unassigned Fund Balance **\$ 32,090,530.48** ***Unaudited***

Steve Wipperfurth, Finance Director

	<u>As of 12/31/2022</u>	<u>As of 12/31/2023</u>	<u>As of 12/31/2024</u>	<u>As of 12/31/2025</u>
Unassigned Fund Balance	\$ 26,571,920.84	\$ 27,383,135.48	\$ 33,441,650.48	\$ 32,090,530.48

Unassigned Fund Balance is designed to serve as a measure of the fund's financial resources available for appropriation and has a direct impact on bond ratings and borrowing power of the county.

Current Unassigned Fund Balance	\$ 32,090,530.48
General Fund Budgeted Expenditures - 2025	\$ 43,964,392.00
All Other Budgeted Funds Requiring Tax Levy - 2025	\$ 43,528,325.00

The County's current unassigned fund balance of \$ 32,090,530.48 represents approximately **36.67794%** of its governmental funds budgeted expenditures. This level of funding is above the the 12%-15% reserve funding levels set forth in Resolution 72-03 adopted August 26, 2003.

From the policy: 12% is the base per County Board Policy at which point the County would never want to let the unassigned fund balance reserved for working capital go below.

Note:	
The amount above (below) the upper limit of 15% which, if above, could be a consideration for unforeseen expenditures	\$ 18,966,622.93
15% Upper Limit would equate to an unassigned fund balance of	\$ 13,123,907.55
12% Lower Limit would equate to an unassigned fund balance of	\$ 10,499,126.04

Door County Contingency Accounts December 31, 2025

General Contingency

#100.06.1161.59103

2024 Contingency Balance Carryforward (Estimated)	<u>Audited</u>	\$ 315,838.58
2025 Budget for Contingency Expense		\$ 100,000.00
Total General Contingency Available for 2025		\$ 415,838.58

NOTE:Uses - 2025

Expenses not to exceed \$75,000 related for the emergency replacement of the generator at the Emergency Services Station on Washington Island (Resolution #2024-34) to be carried forward to 2025 project, not completed. Transfer not needed, F&P able to cover in Dept. budget; most of the expenses were from 2024.

\$ -

Expenses not to exceed \$30,000 related for the cost to incorporate ADA-compliant technology upgrades to the courtrooms (Resolution #2025-55)

\$ (17,500.90)

Subtotal		\$ (17,500.90)
Available Balance--General Contingency Expense	<u>Unaudited</u>	\$ 398,337.68

Payroll Contingency

Payroll Reserve - #100.32106	<u>Audited</u>	\$ 4,393,360.28
2025 Budget for Payroll Contingency - #100.06.1161.59101		\$ 1,031,912.00
Total Payroll Contingency Available for 2025		\$ 5,425,272.28

Uses - 2025

Estimated Cost for 2025 of Compensation Plan and Increases for General Municipal Employees

\$ (516,350.00)

Register in Probate position increased hours from 20 to 28 hours per week (Resolution No. 2025-___)

\$ (37,325.00)

Subtotal		\$ (553,675.00)
Available Balance--Payroll Contingency Expense/Payroll Reserve	<u>Unaudited</u>	\$ 4,871,597.28

Door County Medical Benefits Fund For Period thru December 31, 2025

As of 01/13/2026

2024 Ending Balance	<u>Audited</u>	\$ 5,426,118.29
 <u>2025 Revenues:</u>		
Retired Employees Medical	\$ 86,131.17	
County Share Medical	\$ 7,152,887.51	
Employee Share Medical	\$ 872,379.62	
County Share Dental	\$ 328,773.68	
Pro-rated Employee Dental (part-time)	\$ 2,185.44	
Miscellaneous	\$ -	
Sub-Total All Contributions	\$ 8,442,357.42	
Insurance Reimbursements	\$ 260,238.55	
Total Revenues to Date		\$ 8,702,595.97
 <u>2025 Expenditures:</u>		
Claims Paid Medical	\$ 7,074,688.41	
Claims Paid Dental	\$ 390,254.74	
Prescription/Drug Claims	\$ 106.96	
Total Claims	\$ 7,465,050.11	
Specific Premium (Stop Loss Insurance)	\$ 1,636,143.91	
Administrative and Miscellaneous Fees	\$ 144,786.43	
Wellness Program	\$ 14,626.70	
Transfers to Other Funds	\$ -	
Total Expenditures to Date		\$ 9,260,607.15
2025 Net Gain/(Loss) to Date		\$ (558,011.18)
Current Fund Balance to Date	<u>Unaudited</u>	\$ 4,868,107.11

Notes:

2024 -- Same Time Period Net Gain or (Loss)	\$ (357,987.67)	
Difference between same time period-- current year verses prior year	\$ (200,023.51)	

Target Reserve to be maintained--based on
consultant's recommendations 7/22/2024 \$ 5,200,000.00

Door County Workers' Compensation Fund For Period thru December 31, 2025

As pf 01/13/2026

2024 Ending Fund Balance		<u>Audited</u>	<u>\$ 1,168,309.03</u>
Revenues	\$ 506,106.79		
Insurance Reimbursements/Dividends	\$ 55,105.60		
Total 2025 Revenues to Date	\$ 561,212.39		
Expenditures	\$ (402,863.00)		
Transfers Out	\$ -		
Total 2025 Expenditures and Transfers Out to Date	\$ (402,863.00)		
2025 Net Gain/(Loss) to Date			\$ 158,349.39
Current Fund Balance, to Date		<u>Unaudited</u>	<u>\$ 1,326,658.42</u>

Notes: The Workers' Compensation Modification Rate decreased from 0.93 in 2014 to 0.79 for 2015; it decreased again for 2016, to 0.76; it increased slightly to 0.78 for 2017; and it decreased slightly again to 0.77 for 2018; it increased to 0.80 for 2019; and it decreased to 0.68 for 2020; it increased to 0.75 for 2021; it increased slightly to 0.77 for 2022; stayed the same for 2023; increased to 0.81 for 2024.



**County of Door
FACILITIES AND PARKS DEPARTMENT**

County Government Center
421 Nebraska Street
Sturgeon Bay, WI 54235

Wayne Spritka
Facilities & Parks Director
(920) 746-7130
wspritka@co.door.wi.us

MEMORANDUM

TO: Chairman: Highway & Facilities Committee
Finance Committee
FR: Wayne J. Spritka
Director, Facilities & Parks

SUBJECT: 980 Housing Rental – ADA- Development
Date: 12-16-25

Background:

The Facilities & Parks Department constructed the Chapter 980 Housing community in 2021. Under this program, the State of Wisconsin rents back the homes provided for occupancy with Door County for the placement of individuals governed by Chapter 980 requirements.

The committee was briefed of the need for a home that meets the Americans with Disabilities Act (ADA) civil rights laws.

Recommendation:

Research has identified an available unit that will fit the location of the development at 1183S Duluth Avenue. The Estimated cost of the standard 2-bedroom home is estimated at \$126,857.00 base model plus set up and delivery. The recommendation is to specify a home at the base cost-plus ADA modifications that meet the needs of the potential occupant based on the Health and Human Services-State of Wisconsin recommendations and referrals. The most current estimated cost is add 20% for the ADA modifications including an entry way ramp. A budget of \$160,000 is recommended to complete the project.

This home will need to be bid out on a public bid noticed for construction and delivery setup.

As this would be a non-appropriated purchase the matter will need to be referred to the Finance Committee for funding recommendations and non-budgeted appropriations approval by the County Board.

Arlington

Advantage

Standard Features

Exterior & Construction

- R-30 Ceiling Insulation
- R-11 Floor Insulation
- R-19 Wall Insulation
- OSB Roof Decking
- 2x6 Walls Construction
- 2x6 Floor Joists
- 8' Sidewall Height
- OSB Exterior Sheathing
- Detachable Hitch
- 25-Year 3-Tab Roof Shingles
- Double 4" Vinyl Lap Siding
- Raised-Panel Shutters, Front & Door Side of Home
- 2-Panel Craftsman Front Door with 6-Lite
- 3-Panel Craftsman Rear Door—Solid
- Deadbolts, Front & Rear Doors

Electrical

- 100 Amp Electrical Service
- Copper Wiring
- LED Recessed Lighting Throughout
- Wire for Washer & Dryer
- Smoke Detectors with Battery Backup & False Alarm Control
- Exterior Duplex Receptacle, GFI
- Exterior Light at All Exterior Doors

Heating & Plumbing

- Whole-House Water Shut-Off Valve
- PEX Waterlines Throughout
- Water Shut-Off Valves at Faucets & Commodes
- 30-Gallon Electric Water Heater
- Carrier High-Efficiency Gas Furnace
- Plumbing for Washer & Vent for Dryer

Interior

- Flat Textured Ceiling Throughout
- Tape & Textured Drywall Throughout
- Carpet in Living Room & Bedrooms (Per Print)
- Ventilated Wire Shelving

Kitchen

- 18 Cu.Ft. Frost Free Refrigerator
- 30" Deluxe Gas or Electric Range
- Lighted Power Vent Range Hood
- Stainless Steel Double-Bowl Sink
- Single-Lever Faucet with Sprayer
- Shaker Panel Cabinet Doors with Recessed Hidden Hinges
- Full Extension Drawer Guides
- Ventilated Shelf Over Refrigerator
- Vinyl Flooring

Baths

- Dual-Handle Vanity Faucet
- Oval Sink with Pop-Up Drain
- LED Lighted Mirror
- Ground Porcelain Commode
- Shaker Panel Cabinet Doors with Recessed Hidden Hinges
- Vinyl Flooring
- Privacy Lock on Door

Due to continuous product development and improvement, product applications and materials are subject to change without notice. Color, elevation, square footage and other dimensions are approximate. Interior images may be artist renderings and are not intended to be an accurate representation of the home. Renderings, photos and floor plans may be shown with optional features at third party address. All floor plans and features are subject to final sales approval. SKYLINE is a brand of Champion Homes Builders, Inc.

SKYLINE



SAMPLE

SAMPLE

J390

Two Bed

Two Bath

1,173 Sq. Ft.



SUMMARY OF EXAMINATION OF DOOR COUNTY FAIR ASSOCIATIONS
FINANCIAL RECORDS FOR 11/1/24 THRU 10/31/2025
CONDUCTED November 21, 2025 – November 26, 2025
By Brenda Hawkey, Door County Finance Department

I have examined the financial records of the Door County Fair Association provided by Steve Jennerjohn, Assistant Treasurer of the Door County Fair Association (DCFA). DCFA has a fiscal year of November 1-October 31 of each year. The financial records provided consisted of the following:

- Statement of Net Assets prepared by Mr. Jennerjohn as of 10/31/22, 10/31/23, 10/31/24, and 10/31/25.
- Statement of Activities prepared by Mr. Jennerjohn for the 12 months ending 10/31/22, 10/31/23, 10/31/24, and 10/31/25.
- Check Register listing expenditures for the period 11/1/24 through 10/31/25.
- Bank statements for the checking account, business checking account (for merchant payments received from provider), premium checking account, and savings account at Nicolet National Bank for the months of November 2024 through October 2025.
- Listings of voided checks, prepaid expenses, and accounts receivable.
- Copies of IRS 1099-NEC Forms issued by DCFA for 2024.
- Schedule of parties to whom 1099-NEC Forms will be issued by DCFA for 2025.
- Files containing paid vouchers, bills, timecards, timesheets, and other supporting documentation to substantiate disbursements to the DCFA checking account.
- General ledger reports for the period 11/1/2024 through 10/31/2025.

My review of these records did **NOT** constitute an audit, but was a review of the information presented. The procedures that I undertook are described below.

Cash Receipts

I compared the cash receipts, cashless revenues, and gate credit card sales to the Gate Receipts Revenue on the income statement prepared by Mr. Jennerjohn for the period 11/1/2024 through 10/31/2025. The gate credit card sales reported on the income statement are \$110.00 less than what was received in the checking account.

I also reviewed the detailed daily gate cash receipt sheets prepared for each day of the Fair (August 13-17, 2025). I could **not** match up each day's cash sales from these sheets with the bank statement deposits. A change in how deposits and cash items were handled during the 2025 fair prevented me from tracing the gate receipts to a **separate** bank deposit for the money taken in at the gates each day. All cash gate receipts were verified by two individuals. The net of all gate variations (19 total) resulted in a shortage of \$54.00. The accounting and

reconciliation of admission sales improved significantly from the previous year; the number of cash variations remains high.

1099 NEC-Forms

Mr. Jennerjohn provided a list of individuals and businesses that provided services to DCFA in 2025 and were paid \$600 or more, and indicated that DCFA would be issuing the required IRS 1099-NEC forms to them. I also received copies of the 1099-NEC forms that were issued for 2024.

There were two individuals who were paid more than \$600.00 in 2024 who were not issued a 1099-NEC.

Cash Disbursements

I compared the expenditures in the check register with the file containing paid vouchers, bills, timecards, and timesheets, and other supporting documentation to substantiate disbursements from the DCFA checking account. I also compared the amounts in the check register with the cancelled checks or ACH charges in the bank statements for the period November 1, 2024 thru October 31, 2025. In doing so, I noted:

- DCFA continues to use its voucher form to document approval of all expenditures.
- Checks written to Mr. Jennerjohn, for his stipend as DCFA Assistant Treasurer, were signed by DCFA Treasurer Kristin Tassoul instead of by Mr. Jennerjohn, and a check written to Kristin Tassoul for her stipend as DCFA Treasurer was signed by Mr. Jennerjohn. This is a good internal control and should continue.
- A listing of voided checks was received, and it was verified that the checks had not cleared the bank account.
- Checks #1368-#1373, \$75.00 each and all dated August 17, 2025, did not have a voucher or supporting documentation. The payees and amounts of each check were verified by reviewing the cancelled checks on the bank statement. A voucher with an attached receipt should be in the file to substantiate the expenditure.
- There are 4 stale dated checks totaling \$130.00. It is recommended that these checks be voided and reissued.
- A record of cash items received was reviewed for the 2025 DC Fair. In reviewing the bank statement, **two** withdrawals for cash totaling \$179,000.00 were made from the Nicolet National Bank checking account for daily operations. I recommended in past DC Fair reviews that a second DC Fair employee count each cash item order received from the bank for accuracy and to initial the voucher, indicating the voucher and cash received are correct. During the 2025 DC Fair, separate vouchers were not completed for each withdrawal, but an Excel worksheet was provided indicating that there had been cash withdrawals (**three**) on August 13th \$45,000.00, August 14th \$40,000 and August 15th \$94,000. The reconciliation worksheet provided was initialed that Mr.

Jennerjohn had received the cash, and Ms Tassoul had verified that the cash received was correct.

The worksheet of cash withdrawals does not accurately show the correct day or amount that cash was withdrawn on August 13th. Rather, it shows a withdrawal was made on August 13th and a separate withdrawal on August 14th. A separate voucher signed by two fair employees should be completed for all cash item withdrawals. It is a good internal control to avoid any question of impropriety.

- It was noted that either Mr. Jennerjohn or Kristen Tassoul, who writes the majority of the checks for DCFA as Treasurers, also reconciles the checking account, and that such reconciliations are reviewed and approved by a second individual. This is a good control, and I recommend that this review procedure continue. The reconciliations and reviews were done in a timely manner this year. It was noted that the July 31st bank statement had a difference of \$293.59. The difference cleared in August.
- A review of the Premium checking account showed no stale-dated checks.
- Debit card vouchers with support were provided for all transactions. A user log was used to record transactions made by individuals other than the fair secretaries. Tighter controls of the Fair's debit cards were recommended during last year's review, and it appears that a voucher and receipt, as well as a user log has been implemented. This procedure creates good internal control and avoids any question of who used the card if a question should arise.
- There were two vouchers for consecutive checks (#1301 and #1302) for which the names of the payees were reversed in the check register; however, the cancelled checks matched the vouchers.

Recommendations/Comments

In addition to the changes and corrections detailed above, I recommend that the following procedures be adopted:

- A deposit for cash gate receipts should be made daily and not commingled with other revenue sources or netted with the cash item each day. The ability to verify daily cash of gate admissions from other fair revenues should be traceable to the actual bank deposit.
- Although the process of reconciling gate revenues was significantly improved from the prior year, the number of daily cash overages and shortages remains excessive. Mr. Jennerjohn said they had two new crew members working the gates who had not received proper training with the gate ticketing system, which contributed to the increase in the number of variations. It is recommended that proper training of staff be completed prior to the opening of the fair to limit the number and the dollar amount of cash variances.
- All cash items received from the bank should be verified for accuracy by two Door County Fair

staff members, and those employees initial/sign the voucher indicating that the cash was withdrawn from the bank, and the second employee verifies the accuracy of the cash received. This was recommended in past reviews and was not followed during the 2025 fair.

Final Comments

As indicated above, my review of the DCFA records did not constitute an audit, but rather an examination of the information presented. The observations above are not meant to be critical but rather helpful. It should be noted that the operations of the DCFA are carried out by part-time staff who are essentially volunteers who are paid a small stipend. Based on my review as detailed above, I do feel that the statement of Net Assets and Statement of Activities for the DCFA for the period ending 10/31/25 are materially accurate.

I also wish to express my appreciation for the cooperation that I received from Steve Jennerjohn, Assistant Treasurer of the Door County Fair Association, and Kristen Tassoul, Treasurer of the Door County Fair Association, in conducting the annual examination. Information was provided to me on a timely basis, and both have been very cooperative in answering my questions throughout my review/examination.

DOOR COUNTY FAIR ASSOCIATION

Statement of Net Assets

Prepared November 4, 2025 by Brenda Hawkey, Door County Finance Department

	<u>10/31/2024</u>	<u>10/31/2025</u>	<u>Change</u>
<u>ASSETS</u>			
Checking Account	\$45,680.90	\$89,847.90	\$44,167.00
Checking Account Cashless	\$29,610.75	\$24,361.80	(\$5,248.95)
Checking Premium Account	\$1,431.68	\$2,236.43	\$804.75
Savings Account	\$227,235.87	\$206,167.94	(\$21,067.93)
Certificate of Deposit	\$0.00	\$0.00	\$0.00
Total Cash and Investments	<u>\$303,959.20</u>	<u>\$322,614.07</u>	<u>\$18,654.87</u>
Accounts Receivable	\$0.00	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$2,000.00	\$2,000.00
TOTAL ASSETS	<u>\$303,959.20</u>	<u>\$324,614.07</u>	<u>\$20,654.87</u>
<u>LIABILITIES</u>			
Vouchers Payable	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>NET ASSETS</u>	<u>\$303,959.20</u>	<u>\$324,614.07</u>	<u>\$20,654.87</u>

DOOR COUNTY FAIR ASSOCIATION

Statement of Activities

Years Ended October 31, 2023, 2024 and 2025

Prepared November 4, 2025 by Brenda Hawkey, Door County Finance Department

	<u>Year Ended</u> <u>10/31/2023</u>	<u>Year Ended</u> <u>10/31/2024</u>	<u>Year Ended</u> <u>10/31/2025</u>
Revenues			
State of Wisconsin	\$4,257.08	\$4,951.40	\$5,566.29
County of Door	\$88,000.00	\$88,000.00	\$85,000.00
Advertising & Donations	\$29,150.00	\$31,300.00	\$31,225.00
Gate Receipts	\$176,594.70	\$170,422.83	\$199,350.21
Exhibitor Receipts	\$0.00	\$5,154.34	\$5,444.55
Grandstand Receipts	\$0.00	\$0.00	\$0.00
Space & Privileges	\$19,150.00	\$13,729.00	\$19,425.46
Entry Fees	\$2,650.00	\$2,220.00	\$0.00
Interest	\$3,626.38	\$4,896.90	\$3,932.07
Insurance Refunds	\$0.00	\$1,055.00	\$553.50
Miscellaneous	\$271.88	\$0.00	\$0.00
Total Revenues - Cash Basis	<u>\$323,700.04</u>	<u>\$321,729.47</u>	<u>\$350,497.08</u>
Add: Stale	\$0.00	\$0.00	\$0.00
Total Revenues - Accrual Basis	<u>\$323,700.04</u>	<u>\$321,729.47</u>	<u>\$350,497.08</u>
Expenditures			
Administration	\$3,991.13	\$340.00	\$2,009.95
Taxes	\$287.03	\$314.82	\$1,268.99
Wages	\$34,702.99	\$32,989.19	\$41,565.19
Officer Salaries	\$22,500.00	\$22,500.00	\$25,300.00
Superintendents	\$2,150.00	\$3,380.00	\$5,196.36
Judges	\$4,375.00	\$4,130.00	\$6,175.00
Exhibitor Premiums	\$5,273.50	\$5,513.25	\$5,689.75
Supplies	\$10,167.66	\$10,626.19	\$9,526.18
Advertising/Marketing	\$10,534.50	\$17,580.53	\$15,876.50
Dues	\$463.90	\$895.00	\$525.00
Bank Charges		\$21.95	\$34.10
Cash Variations			\$75.75
Commissions & Fees		\$64.90	\$35.00
Travel		\$712.88	\$85.97
Meals & Entertainment		\$400.04	\$1,048.00
Office		\$1,250.00	\$1,250.00
Other Outside Services		\$4,448.50	\$8,765.25
Postage		\$501.00	\$73.00
Software & Management services		\$1,159.49	\$0.00
Insurance	\$10,246.00	\$10,124.00	\$11,820.00
Stationary & Printing		\$563.63	\$0.00
Utilities	\$0.00	\$538.72	\$682.29
Equipment Rental	\$1,909.02	\$3,707.58	\$6,468.88
Special Acts and Features	\$148,508.20	\$0.00	\$0.00
Grandstand Entertainment		\$23,225.00	\$39,565.18
Musical Entertainment		\$39,590.00	\$41,300.00
Other Midway Entertainment		\$85,307.20	\$95,645.82
Lodging		\$8,064.35	\$10,196.80
Repair & Maintenance	\$3,408.30	\$3,349.70	\$0.00
Additions to Plant & Equipment	\$0.00	\$25,467.12	\$0.00
Total Expenditures - Cash Basis	<u>\$258,517.23</u>	<u>\$306,765.04</u>	<u>\$330,178.96</u>
Less: Checks written in prior years but not cashed	\$0.00	\$0.00	\$0.00
Vouchers Paid in prior years; checks now stale dated and reissued in current year:	\$0.00	\$0.00	(\$336.75)
Prepaid Expenses (Amount Subtracted from Year Paid and Added to Year Recognized)	\$0.00	\$0.00	\$0.00
Total Expenditures - Accrual Basis	<u>\$258,517.23</u>	<u>\$306,765.04</u>	<u>\$329,842.21</u>
Excess of Revenues Over (Under) Expenditures - Accrual Basis	<u>\$65,182.81</u>	<u>\$14,964.43</u>	<u>\$20,654.87</u>