



UNIFIED COMMUNITY SERVICES

Serving Grant and Iowa Counties

UNIFIED COMMUNITY SERVICES BOARD AGENDA

Unified Community Services will hold a meeting on Wednesday, September 16, 2026 at 5:30 p.m. in the Grant County Administration Building, County Board Room, 111 S Jefferson, Lancaster, WI.

Join Zoom Meeting

<https://co-grant-wi-gov.zoom.us/j/87697607691?pwd=9ehPk97dhafiIRuIMiaU9PaDWMbAPE.1>

Meeting ID: 876 9760 7691

Passcode: 172710

Dial: (312)626-6799

The committee will give consideration to and/or take action on any of the following items:

1. Call to order
2. Roll call
3. Certification of Open Meeting Law
4. Approval of Agenda – September 16, 2026
5. Approval of Minutes – July 15, 2026
6. Payment of Bills – July 2026 and August 2026
7. Reports
 - Director's Report - Sue Freeman
 - Financial Report – Sue Freeman
 - Chair's Report – Robert Keeney
8. Summary from C&B, Grant County Transition Explanation, Recommended Structure
9. 2025 Audit and Single Audit – Baker and Tilly
10. 2027 Budget (draft)
11. Adjournment

Prepared by: RLR

Posted:

Next Meeting: October 21, 2026 at 5:30 p.m. – Grant County Administration Building, County Board Room.

UNIFIED COMMUNITY SERVICES
BOARD MEETING MINUTES
Wednesday, July 15, 2026 at 5:30 p.m.
Grant County Administration Building, County Board Room
111 S Jefferson Street, Lancaster, Wisconsin 53813

CALL TO ORDER: The meeting was called to order at 5:31 p.m. by Robert Keeney.

OPEN MEETINGS LAW CERTIFICATION: Meeting Notice was sent to six newspapers, including Grant County Herald Independent, and two radio stations in Grant and Iowa Counties; posted in four public locations (two offices of Unified Community Services and both County buildings), and on Grant and Iowa Counties, and Unified Community Services' websites. Notice given that meeting will be conducted in person and via electronic videoconferencing. Verified by Robin Rosemeyer.

ROLL CALL:

MEMBERS PRESENT: Janelle Carroll, Molly Conkey, Dan Durley, Robert Keeney (Chair), Dawn Kendrick, John Meyers, Steven Obershaw, Gary Ranum, Nicole Welsh. Zoom: Nancy Howard. Quorum present.

MEMBERS EXCUSED: Amy Kite

OTHERS PRESENT: Nate Dreckman, Clint Langreck, Sue Freeman, Angie Gerndt, Emily Kaufman and Robin Rosemeyer

AGENDA:

Steven Obershaw moved to approve the agenda for today's meeting as published; motion seconded by Dawn Kendrick. Motion carried without negative vote.

JUNE MINUTES:

Gary Ranum moved to approve the June 17, 2026 meeting minutes as published; motion seconded by Steven Obershaw. Motion carried without negative vote.

PAYMENT OF THE BILLS – JUNE 2026:

Sue Freeman presented the bills for June 2026. Motion made by Gary Ranum to pay bills; motion seconded by Janelle Carroll. Motion carried without negative vote.

REPORTS:

DIRECTOR'S REPORT: Sue Freeman presented Director's report

FINANCIAL REPORT: Financial report was presented by Sue Freeman.

CHAIR REPORT: The Oversight Commission met July 14, 2026 to discuss the current status and existing gaps of the UCS finance team and noted that work is progressing in a positive direction.

Reports will be placed on file.

POLICY: DOCUMENTATION POLICY:

Sue Freeman presented the Documentation policy, followed by a brief discussion. Steven Obershaw moved to approve the Documentation policy with minor change to page 4, Section XI, adding "by program supervisor" to the end of the first bullet point so that it reads "Documentation may be reviewed for timeliness, completeness, service-plan linkage, signatures, consistency, and program compliance by program supervisor." Motion seconded by Molly Conkey. Motion carried without negative vote.

UPDATE, DISCUSSION AND POSSIBLE ACTION RE: OUT OF BUDGET SPENDING FOR SUPPLEMENTAL PAYMENT FOR EXTENDED INPATIENT PLACEMENT:

Sue Freeman and Emily Kaufman, CLTS Supervisor, shared information regarding a current client enrolled in CLTS who is in residential placement, along with a request for additional funding for another 30 days.

ADJOURNMENT and NEXT MEETING: At 6:24 p.m. Dan Durley moved to adjourn; motion seconded by Molly Conkey. Motion carried without negative vote.

Adjournment pursuant to the next Unified Community Services Board meeting- August 19, 2026 at 5:30 p.m.- Iowa County Health and Human Services Building Community Room.

Robin Rosemeyer, Recorder

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DATE	CHK #	DEPT #	VENDOR NAME	TYPE	INVOICE DESCRIPTION	ACCOUNT	OBJECT DESCRIPTION	INVOICE #	AMOUNT
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	CM 1L11-HVDM-64FN	-44.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	CM 1TKM-NLNK-61T4	-26.75
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	CM 16MG-C6VD-3P1X	-26.75
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	CM 16MG-C6VD-V1MR	-17.98
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1C3G-3NP4-1RVP	72.88
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1C7F-NPD1-PH7H	35.13
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1DCY-HW3Q-TYRN	84.82
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1DLR-RTWP-3G1M	39.98
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1DLR-RTWP-9QNN	11.38
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CCOP	60390004-521000	Professional/Contracted Srvs	1DMX-DPTY-PT4H	66.49
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1FC3-C1Q4-LQFM	315.75
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1FYP-HLPM-JRX7	22.04
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1G11-JWPC-LHMJ	15.19
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1GKL-4TQQ-VCKX	36.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1HFX-9TDH-CY71	135.01
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CCOP	60390004-521000	Professional/Contracted Srvs	1HJT-VKYN-WKNK	81.25
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1J4P-JPF4-JK6Q	189.95
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1JVN-D6HL-RDRR	67.12
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CCOP	60390004-521000	Professional/Contracted Srvs	1KDG-QQFJ-LNHP	28.49
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1KH6-LJNM-GW76	16.95
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1KW3-PGMK-RFWL	34.19
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1L11-HVDM-3G41	57.72
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LR7-HRQ1-4PJY	6.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LRD-RLDX-M17K	359.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LVD-6CGG-NYLJ	59.39
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LYD-1QLQ-HJYH	113.16
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LYD-1QLQ-HK47	9.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1M9Y-JX1X-DQGC	69.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1MTF-FPKR-MRP1	12.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1N9R-V4RQ-19DG	8.54
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	173R-4HJ4-HRMN	119.91
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	137K-9W96-9LKD	9.99

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07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	133M-6CFC-P3LF	116.79
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	19KH-7JYN-1QGK	55.47
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	19J6-37VQ-JQ76	183.67
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	17XL-Y1CQ-PH69	276.98
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	17XD-LYJT-FRDW	41.97
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	17L9-6DNT-P1FV	61.04
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	16Y7-RQ6H-RPPC	15.29
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	16XL-DCHW-J7G4	31.96
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	16NV-V3H6-WQDY	57.57
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	16NN-R4RQ-Y4NR	55.00
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	13NW-1Y67-61TL	249.95
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	11LF-J4CX-LR1C	131.51
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1XR4-X171-9JDT	24.15
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CCOP	60390004-521000	Professional/Contracted Srvs	1VP6-71YP-QVDV	28.49
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1VLT-G94J-JYXX	132.84
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1TXM-KKX4-LDW3	23.86
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1Q7J-FVFW-L6YC	9.99
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1GNH-P7NM-DJ4D	28.50
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1PFV-YGTG-6417	35.08
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	14LR-WMF4-7M3X	8.49
07/10/26	4494	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	14T7-3HYV-797Y	384.49
07/10/26	4503	Unified	CARRIE L BUSSE	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	06/14-06/28 MILEAGE	71.05
07/10/26	4505	Unified	TAYLOR CASHMAN	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	432.46
07/10/26	4506	Unified	REAGAN COLLINS	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	429.93
07/10/26	4513	Unified	SHAINA DUNCAN	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	446.60
07/10/26	4515	Unified	KERI FATZINGER	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390007-533000	Mileage & Travel	06/14-06/28 MILEAGE	1.45
07/10/26	4517	Unified	BRITTANY N FISHNICK	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	06/14-06/28 MILEAGE	176.18
07/10/26	4519	Unified	THERAN J GAGE	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	06/14-06/28 MILEAGE	370.33
07/10/26	4522	Unified	ASHLEA GEBHARD	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	164.58
07/10/26	4527	Unified	NATASHA HARDY	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	23.49
07/10/26	4528	Unified	DIANA HENRY	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390006-533000	Mileage & Travel	06/14-06/28 MILEAGE	65.25
07/10/26	4531	Unified	EMILY HOEHNE	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	133.69

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07/10/26	4532	Unified	EMILY A. KAUFMAN	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	116.00
07/10/26	4536	Unified	BOBBIE SUE LOPEZ	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	294.35
07/10/26	4538	Unified	BECKY MANNING	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	06/14-06/28 MILEAGE	18.85
07/10/26	4541	Unified	RILEY MILLS	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390005-533000	Mileage & Travel	06/14-06/28 MILEAGE	29.00
07/10/26	4543	Unified	HEIDI NELSON	EFT	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	0622-07022026	6,579.62
07/10/26	4544	Unified	STEPHAN NELSON	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	06/14-06/28 MILEAGE	24.65
07/10/26	4544	Unified	STEPHAN NELSON	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	69.60
07/10/26	4548	Unified	TAMAR OSBORNE	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	06/14-06/28 MILEAGE	115.28
07/10/26	4559	Unified	ANNA C RILEY	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	102.23
07/10/26	4561	Unified	ROBIN ROSEMEYER	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390001-533000	Mileage & Travel	06/14-06/28 MILEAGE	40.60
07/10/26	4564	Unified	LEEANN M SCHMITZ	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	06/14-06/28 MILEAGE	319.00
07/10/26	4565	Unified	AMANDA SCHROEDER	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390005-533010	Client Transportation	06/14-06/28 MILEAGE	51.48
07/10/26	4567	Unified	LORENA SEVERSON	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390006-533000	Mileage & Travel	06/14-06/28 MILEAGE	85.26
07/10/26	4569	Unified	CIANNE SHINEE	EFT	06/25/2026 MILEAGE	60390005-533000	Mileage & Travel	06/25/2026 MILEAGE	56.55
07/10/26	4570	Unified	RICK L SIEGENTHALER	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	06/14-06/28 MILEAGE	382.80
07/10/26	4572	Unified	EMILY SMITH	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	137.75
07/10/26	4575	Unified	HEATHER J SWATEK	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	304.50
07/10/26	4578	Unified	JESSICA TISDALE	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	06/14-06/28 MILEAGE	75.40
07/10/26	4580	Unified	ABIGAIL TRAINOR	EFT	SOR MILEAGE	60390014-521000	Professional/Contracted Srvs	06/14-06/28 MILEAGE	28.28
07/10/26	4581	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	25942	5,040.00
07/10/26	4581	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	25837	4,536.00
07/10/26	4583	Unified	UNITED STATES CELLULAR	EFT		60390002-522004	Phone and Internet	0814122185	141.88
07/10/26	4583	Unified	UNITED STATES CELLULAR	EFT		60390003-522004	Phone and Internet	0814122185	149.25
07/10/26	4583	Unified	UNITED STATES CELLULAR	EFT		60390005-522004	Phone and Internet	0814122185	223.10
07/10/26	4583	Unified	UNITED STATES CELLULAR	EFT		60390007-522004	Phone and Internet	0814122185	141.76
07/10/26	4583	Unified	UNITED STATES CELLULAR	EFT		60390008-522004	Phone and Internet	0814122185	102.03
07/10/26	4583	Unified	UNITED STATES CELLULAR	EFT		60390010-522004	Phone and Internet	0814122185	390.52
07/10/26	4591	Unified	ROSE A WATSON	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	06/14-06/28 MILEAGE	161.68
07/10/26	4594	Unified	BETSY L WILLIAMS	EFT	06/14-06/28 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	06/14-06/28 MILEAGE	316.83
07/10/26	2026712	Unified	CESA #3	Printed	0-3 speech	60390002-521000	Professional/Contracted Srvs	0002600755	704.38
07/10/26	2026733	Unified	EVERGREEN MANOR	Printed	CCS KS MAY 2026 SERVICES	60390010-521000	Professional/Contracted Srvs	MAY 2026	3,135.65
07/10/26	2026748	Unified	MEMORIAL HOSPITAL OF	Printed	0-3 SERVICES	60390002-521000	Professional/Contracted Srvs	JUNE 2026	415.60

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07/10/26	2026756	Unified	HOMETOWN PHARMACY	Printed	MS SOR MEDICATIONS	60390014-521000	Professional/Contracted Srvs	06302026 STATEMENT	203.01
07/10/26	2026758	Unified	IOWA COUNTY HEALTH	Printed	CLTS - PROJECT LIFESAVER	60390003-521000	Professional/Contracted Srvs	APRIL 8 AND JUNE 15	803.00
07/10/26	2026768	Unified	SHAY REHABILITATION AND	Printed	CCS JUNE 2026 SERVICES	60390010-521000	Professional/Contracted Srvs	06-26-KC	9,603.75
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed		60390005-522001	Water & Sewer	MAY JUNE 2026 - UCS	20.51
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed		60390006-522001	Water & Sewer	MAY JUNE 2026 - UCS	20.50
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed		60390007-522001	Water & Sewer	MAY JUNE 2026 - UCS	20.50
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed		60390008-522001	Water & Sewer	MAY JUNE 2026 - UCS	20.50
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed		60390010-522001	Water & Sewer	MAY JUNE 2026 - UCS	20.51
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed		60390001-522001	Water & Sewer	MAY JUNE 2026 - UCS	20.51
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed	WATER BMO	60390002-522001	Water & Sewer	May-June 2026 BMO	28.68
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed	WATER BMO	60390003-522001	Water & Sewer	May-June 2026 BMO	28.68
07/10/26	2026777	Unified	CITY OF LANCASTER	Printed	WATER BMO	60390001-522001	Water & Sewer	May-June 2026 BMO	28.68
07/10/26	2026809	Unified	TIFFANY K OLSON, LLC	Printed	CCS SERVICES JUNE 2026	60390010-521000	Professional/Contracted Srvs	26-2	1,300.75
07/10/26	2026858	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	2026 SWIM LESSONS	70.00
07/10/26	2026859	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	LEVEL 7	97.25
07/10/26	2026860	Unified	CITY OF GALENA	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	JUNE 17 2026	225.00
07/10/26	2026861	Unified	DODGEVILLE RECREATION	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	4 INVOICES ATTACHED	529.20
07/10/26	2026862	Unified	DUBUQUE YMCA	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	JUNE 30 2026	28.00
07/10/26	2026863	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	REC AND POOL	200.00
07/10/26	2026864	Unified	Liza's Lagoon	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	2026 Pass for Lagoon	440.00
07/10/26	2026865	Unified	RICHLAND CENTER PARKS	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	ACCT ID:4396	180.00
07/10/26	2026866	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	FUN STATION	165.12
07/10/26	2026867	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	POOL PASS	100.00
07/10/26	2026873	Unified	CITY OF PLATTEVILLE	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	1014535 101458	180.00
07/10/26	2026881	Unified	WISHOPE INC	Printed	SOR R&B JUNE 2026	60390014-521000	Professional/Contracted Srvs	3044	2,790.00
07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390002-521000	Professional/Contracted Srvs	SI-478283	639.64
07/10/26	2026883	Unified	Relias Learning LLC	Printed	RELIAS	60390003-521000	Professional/Contracted Srvs	SI-478283	484.87
07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390005-521000	Professional/Contracted Srvs	SI-478283	327.66
07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390001-521000	Professional/Contracted Srvs	SI-478283	511.81
07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390006-521000	Professional/Contracted Srvs	SI-478283	714.09
07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390007-533002	Registration, Fees, & Tuition	SI-478283	864.45
07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390008-534000	Operating Supplies	SI-478283	332.56

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07/10/26	2026883	Unified	Relias Learning LLC	Printed		60390010-521000	Professional/Contracted Srvs	SI-478283	1,022.64
07/10/26	2026887	Unified	DR. MARTHA ROLLI	Printed		60390008-521000	Professional/Contracted Srvs	JUNE 2026	460.00
07/10/26	2026887	Unified	DR. MARTHA ROLLI	Printed		60390010-521000	Professional/Contracted Srvs	JUNE 2026	920.00
07/10/26	2026887	Unified	DR. MARTHA ROLLI	Printed		60390006-521000	Professional/Contracted Srvs	JUNE 2026	6,072.46
07/10/26	2026888	Unified	RURAL WISCONSIN HEALTH	Printed	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	76114	1,384.41
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390002-553050	Building Rent/Lease	AUGUST 2026 RENT	963.59
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390003-553050	Building Rent/Lease	AUGUST 2026 RENT	753.45
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390005-553050	Building Rent/Lease	AUGUST 2026 RENT	539.98
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390006-553050	Building Rent/Lease	AUGUST 2026 RENT	1,064.67
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390007-553050	Building Rent/Lease	AUGUST 2026 RENT	1,268.82
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390008-553050	Building Rent/Lease	AUGUST 2026 RENT	576.56
07/10/26	2026890	Unified	SB PARTNERS OF	Printed		60390010-553050	Building Rent/Lease	AUGUST 2026 RENT	1,482.93
07/10/26	2026905	Unified	Tellurian Ucan, Inc.	Printed	6 DAYS 5/26/2026	60390006-521000	Professional/Contracted Srvs	06082026 INVOICE	4,122.00
07/10/26	2026910	Unified	DRIFTLESS COUNSELING LLC	Printed	CCS SERVICES JUNE 2026	60390010-521000	Professional/Contracted Srvs	2606-10-001	1,155.52
07/10/26	2026922	Unified	WISCONSIN ELECTRIC	Printed		60390005-522003	Heat	MAY/JUNE 2026 - UCS	2.18
07/10/26	2026922	Unified	WISCONSIN ELECTRIC	Printed		60390001-522003	Heat	MAY/JUNE 2026 - UCS	2.18
07/10/26	2026922	Unified	WISCONSIN ELECTRIC	Printed		60390006-522003	Heat	MAY/JUNE 2026 - UCS	2.18
07/10/26	2026922	Unified	WISCONSIN ELECTRIC	Printed		60390007-522003	Heat	MAY/JUNE 2026 - UCS	2.18
07/10/26	2026922	Unified	WISCONSIN ELECTRIC	Printed		60390008-522003	Heat	MAY/JUNE 2026 - UCS	2.18
07/10/26	2026922	Unified	WISCONSIN ELECTRIC	Printed		60390010-522003	Heat	MAY/JUNE 2026 - UCS	2.23
07/17/26	2026968	Unified	WEST BEND MUTUAL	Printed	Acct #100003775000	60390001-515008	Workers Comp	07/20261	348.32
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1G49-CTXC-DVDV	24.69
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1K1C-FLMD-JMK1	1,099.00
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1MGV-WKM4-LLMG	19.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1NV6-WVRL-HNYH	115.58
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1PV6-1MQ1-VFDV	24.06
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1471-P397-9HML	343.52
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1F6W-TKHM-CQRC	39.96
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1K1X-9QNN-YF61	27.49
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1NXR-RDPG-9WV7	105.86
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1R37-YHDP-7KP7	85.37
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1RHF-CLN4-KKK4	53.78

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07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	ES NOTEBOOKS	60390005-531000	Office Supplies/Equip	1TMC-N9JF-1RDP	39.98
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1TMC-N9JF-JWVK	272.95
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1VYV-MRPF-C3L3	149.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1W16-3XK4-HNGP	47.96
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	13VQ-YQVL-CKR4	110.59
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	16RP-3D6W-XRNC	9.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	17FC-RWD7-K7JN	141.87
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1JXH-NCV1-TTMG	449.00
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1VHF-FJCK-HH7D	38.24
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	13CL-T4L6-91JN	14.29
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	19C9-JN3F-Y99L	92.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	171W-K7XL-7TWH	269.91
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1CMW-31YP-FLXW	49.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1H9G-7YXT-316K	44.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1JW1-FFRX-YX1H	98.96
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1KX7-MKVV-MQCT	29.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1L7H-L4R3-PGGH	109.98
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LVF-Y1TQ-LTK7	169.90
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1XMC-7GHK-GM37	28.37
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	17RN-N1JG-694J	17.86
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1JCK-1N9Q-H7W1	39.57
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1N6Y-H97L-GR9F	83.84
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1N6Y-H97L-GRF4	9.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1PNG-JXF3-3113	99.99
07/24/26	4632	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1T4J-Y6CH-6Y73	80.99
07/24/26	4637	Unified	CARRIE L BUSSE	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE RE	83.60
07/24/26	4637	Unified	CARRIE L BUSSE	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533000	Mileage & Travel	6/29-7/11 MILEAGE RE	30.45
07/24/26	4638	Unified	TAYLOR CASHMAN	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	81.20
07/24/26	4638	Unified	TAYLOR CASHMAN	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	387.83
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390002-522004	Phone and Internet	170821201070126	113.02
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390003-522004	Phone and Internet	170821201070126	88.37
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390005-522004	Phone and Internet	170821201070126	63.34

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07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390006-522004	Phone and Internet	170821201070126	124.88
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390007-522004	Phone and Internet	170821201070126	148.82
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390008-522004	Phone and Internet	170821201070126	67.63
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390010-522004	Phone and Internet	170821201070126	173.94
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390005-522004	Phone and Internet	0015334070126	10.53
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390001-522004	Phone and Internet	0015334070126	14.30
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390006-522004	Phone and Internet	0015334070126	18.43
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390007-522004	Phone and Internet	0015334070126	21.51
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390008-522004	Phone and Internet	0015334070126	10.63
07/24/26	4639	Unified	CHARTER COMMUNICATIONS	EFT		60390010-522004	Phone and Internet	0015334070126	24.76
07/24/26	4640	Unified	REAGAN COLLINS	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	210.52
07/24/26	4641	Unified	SHAINA DUNCAN	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	125.43
07/24/26	4641	Unified	SHAINA DUNCAN	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	389.88
07/24/26	4642	Unified	BRITTANY N FISHNICK	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE	59.45
07/24/26	4642	Unified	BRITTANY N FISHNICK	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29-7/11 MILEAGE	221.16
07/24/26	4642	Unified	BRITTANY N FISHNICK	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29-7/11 MILEAGE	1.45
07/24/26	4643	Unified	THERAN J GAGE	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	6/29-7/11 MILEAGE RE	345.26
07/24/26	4644	Unified	ASHLEA GEBHARD	EFT	6/29 - 7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29 - 7/11 MILEAGE	154.26
07/24/26	4647	Unified		EFT	2PART HOME VISIT SUMMARY FORMS	60390002-534000	Operating Supplies	53829	474.82
07/24/26	4648	Unified	NATASHA HARDY	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE RE	15.95
07/24/26	4648	Unified	NATASHA HARDY	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29-7/11 MILEAGE RE	3.63
07/24/26	4649	Unified	EMILY HOEHNE	EFT	6/29-7/11/2026 mileage	60390010-533010	Client Transportation	6/29-7/11/2026 Milea	103.27
07/24/26	4650	Unified	NATALIE JENNINGS	EFT	6/29 - 7/11 MILEAGE REIMBURSEMENT	60390014-521000	Professional/Contracted Srvs	6/29 - 7/11 MILEAGE	48.64
07/24/26	4652	Unified	KENNETH KIRBY	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390014-521000	Professional/Contracted Srvs	6/29-7/11 MILEAGE RE	60.80
07/24/26	4654	Unified	BOBBIE SUE LOPEZ	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	89.18
07/24/26	4654	Unified	BOBBIE SUE LOPEZ	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	183.16
07/24/26	4655	Unified	BECKY MANNING	EFT	CONFERENCE FOR BECKY	60390014-521000	Professional/Contracted Srvs	CONFERENCE	930.00
07/24/26	4657	Unified	RILEY MILLS	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390005-533000	Mileage & Travel	6/29-7/11 MILEAGE RE	30.40
07/24/26	4661	Unified	HEIDI NELSON	EFT	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	JULY 6-JULY 17 2026	7,571.50
07/24/26	4662	Unified	STEPHAN NELSON	EFT	6/29 - 7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29 - 7/11 MILEAGE	91.20
07/24/26	4664	Unified	ORION FAMILY SERVICES	EFT	JUNE 2026 SERVICES	60390010-521000	Professional/Contracted Srvs	29618CCS	648.00
07/24/26	4665	Unified	TAMAR OSBORNE	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE RE	76.00

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07/24/26	4671	Unified	ANNA C RILEY	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-521000	Professional/Contracted Srvs	6/29-7/11 MILEAGE RE	82.08
07/24/26	4671	Unified	ANNA C RILEY	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533000	Mileage & Travel	6/29-7/11 MILEAGE RE	56.24
07/24/26	4672	Unified	LEEANN M SCHMITZ	EFT	6/29 - 7/11 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	6/29 - 7/11 MILEAGE	406.38
07/24/26	4673	Unified	RICK L SIEGENTHALER	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	6/29-7/11 MILEAGE RE	240.92
07/24/26	4674	Unified	EMILY SMITH	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29-7/11 MILEAGE RE	21.75
07/24/26	4674	Unified	EMILY SMITH	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29-7/11 MILEAGE RE	27.36
07/24/26	4674	Unified	EMILY SMITH	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE RE	17.48
07/24/26	4676	Unified	HEATHER J SWATEK	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	24.65
07/24/26	4676	Unified	HEATHER J SWATEK	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	51.68
07/24/26	4678	Unified	JESSICA TISDALE	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	6/29-7/11 MILEAGE RE	29.64
07/24/26	4679	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	25222	6,221.25
07/24/26	4679	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	25356	4,158.00
07/24/26	4679	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	25711	4,630.50
07/24/26	4690	Unified	ROSE A WATSON	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	25.38
07/24/26	4690	Unified	ROSE A WATSON	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	6/29-7/11 MILEAGE RE	114.36
07/24/26	4690	Unified	ROSE A WATSON	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390010-533000	Mileage & Travel	6/29-7/11 MILEAGE RE	5.72
07/24/26	4693	Unified	BETSY L WILLIAMS	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE RE	97.15
07/24/26	4693	Unified	BETSY L WILLIAMS	EFT	6/29-7/11 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	6/29-7/11 MILEAGE RE	253.08
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CLTS	60390003-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	515.89
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CCOP	60390004-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	452.91
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CLTS	60390003-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	2,534.80
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CCOP	60390004-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	1,887.02
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	BRANDON HEUHNE SOR TRAINING	60390014-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	160.00
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	BRANDON HEUHNE NAADAC	60390007-533002	Registration, Fees, & Tuition	JUNE 2026 KELLY O	104.00
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	ES PHONE SERVICE	60390005-521117	24/7 Phone Service	JUNE 2026 KELLY O	36.57
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CLTS	60390003-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	339.92
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390002-522004	Phone and Internet	JUNE 2026 KELLY O	17.55
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390003-522004	Phone and Internet	JUNE 2026 KELLY O	13.72
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390005-522004	Phone and Internet	JUNE 2026 KELLY O	9.83
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390006-522004	Phone and Internet	JUNE 2026 KELLY O	19.39
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390007-522004	Phone and Internet	JUNE 2026 KELLY O	23.10
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390008-522004	Phone and Internet	JUNE 2026 KELLY O	10.50

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07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct		60390010-522004	Phone and Internet	JUNE 2026 KELLY O	27.02
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CCOP	60390004-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	-19.70
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CLTS CANCELLATION	60390003-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	-2.36
07/24/26	4711	Unified	CARDMEMBER SERVICES	Direct	CLTS	60390003-521000	Professional/Contracted Srvs	JUNE 2026 KELLY O	41.80
07/24/26	4717	Unified	CARDMEMBER SERVICES	Direct	UCS background check	60390014-521000	Professional/Contracted Srvs	2026julycc3696	15.00
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390002-531002	Printing & Copying	INV2019590	20.17
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390003-531002	Printing & Copying	INV2019590	15.29
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390005-531002	Printing & Copying	INV2019590	10.33
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390001-531002	Printing & Copying	INV2019590	16.14
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390006-531002	Printing & Copying	INV2019590	22.51
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390007-531002	Printing & Copying	INV2019590	27.26
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390008-531002	Printing & Copying	INV2019590	10.49
07/24/26	2026972	Unified	ACCESS SYSTEMS	Printed		60390010-531002	Printing & Copying	INV2019590	32.23
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390001-522002	Lights	JUNE JULY 26 - BMO	221.35
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390002-522002	Lights	JUNE JULY 26 - BMO	553.37
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390003-522002	Lights	JUNE JULY 26 - BMO	553.36
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390005-522002	Lights	JUNE JULY 26 - UCS	60.05
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390001-522002	Lights	JUNE JULY 26 - UCS	68.06
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390006-522002	Lights	JUNE JULY 26 - UCS	80.07
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390007-522002	Lights	JUNE JULY 26 - UCS	72.06
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390008-522002	Lights	JUNE JULY 26 - UCS	40.03
07/24/26	2026978	Unified	ALLIANT ENERGY	Printed		60390010-522002	Lights	JUNE JULY 26 - UCS	80.07
07/24/26	2026981	Unified	APTIV, INC	Printed	SHREDDING	60390001-521000	Professional/Contracted Srvs	21841	180.00
07/24/26	2026995	Unified	CESA #3	Printed	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	0002700003	3,696.25
07/24/26	2027013	Unified	DOWNBEAT MUSIC THERAPY	Printed	CCS JUNE 2026	60390010-521000	Professional/Contracted Srvs	JUNE 2026	210.00
07/24/26	2027029	Unified	GREENCO INDUSTRIES INC	Printed	JUNE 2026 SERVICES	60390006-521000	Professional/Contracted Srvs	37630	598.32
07/24/26	2027037	Unified	IOWA COUNTY HEALTH	Printed	2026 Health and Wellness Expo Booth	60390007-521000	Professional/Contracted Srvs	2026 Health Expo	75.00
07/24/26	2027040	Unified		Printed	JUNE 2026 SERVICES	60390001-521000	Professional/Contracted Srvs	9625316	32.50
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	AODA TRANSLATOR	60390007-521000	Professional/Contracted Srvs	05-JUNE 2026	319.40
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	0-3 TRANSLATOR	60390002-521000	Professional/Contracted Srvs	05-JUNE 2026	90.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	AODA TRANSLATOR SERVICES	60390007-521000	Professional/Contracted Srvs	01-JUNE 2026	173.80
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	ES TRANSLATOR SERVICES	60390005-521000	Professional/Contracted Srvs	01-JUNE 2026	30.00

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07/24/26	2027065	Unified	JENNY M MCFALL	Printed	0-3 TRANSLATOR SERVICES	60390002-521000	Professional/Contracted Srvs	01-JUNE 2026	100.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	AODA TRANSLATOR SERVICES	60390007-521000	Professional/Contracted Srvs	02-JUNE 2026	30.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	CLTS TRANSLATOR SERVICES	60390003-521000	Professional/Contracted Srvs	02-JUNE 2026	30.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	0-3 TRANSLATOR SERVICES	60390002-521000	Professional/Contracted Srvs	02-JUNE 2026	220.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	AODA TRANSLATOR SERVICES	60390007-521000	Professional/Contracted Srvs	03-June 2026	30.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	0-3 TRANSLATOR SERVICES	60390002-521000	Professional/Contracted Srvs	03-June 2026	150.00
07/24/26	2027065	Unified	JENNY M MCFALL	Printed	0-3 translator services	60390002-521000	Professional/Contracted Srvs	04-June 2026	150.00
07/24/26	2027070	Unified	MICHELLE HUME	Printed	CHAPTER 51 EVAL CM	60390005-521000	Professional/Contracted Srvs	26-011	1,350.00
07/24/26	2027070	Unified	MICHELLE HUME	Printed	CHAPTER 51 EVAL PN	60390005-521000	Professional/Contracted Srvs	26-006	1,575.00
07/24/26	2027070	Unified	MICHELLE HUME	Printed	CHAPTER 51 EVAL GR	60390005-521000	Professional/Contracted Srvs	26-015	1,149.00
07/24/26	2027081	Unified	NORTHEAST IOWA	Printed	LIFE SUPPORT TRAINING	60390002-533002	Registration, Fees, & Tuition	43113	8.00
07/24/26	2027081	Unified	NORTHEAST IOWA	Printed	LIFE SUPPORT TRAINING	60390010-533002	Registration, Fees, & Tuition	43113	8.00
07/24/26	2027082	Unified	NORTHWEST COUNSELING & SURVIVAL	Printed		60390005-521117	24/7 Phone Service	14440	6,319.00
07/24/26	2027096	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	POOL PASSES	87.00
07/24/26	2027097	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	BOSC POOL PASS	50.00
07/24/26	2027098	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	GOV DODGE	28.00
07/24/26	2027099	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	GOV DODGE PASS	28.00
07/24/26	2027100	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	SCOUT CAMP FEES	212.50
07/24/26	2027101	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	BLACKHAWK LAKE	26.00
07/24/26	2027102	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	UWP	325.00
07/24/26	2027103	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	REIMBURSE MP POOL	140.00
07/24/26	2027104	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	MP POOL	95.00
07/24/26	2027105	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	MP POOL PASS	140.00
07/24/26	2027106	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	DANCE SESSIONS	30.00
07/24/26	2027107	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	PVILLE POOL PASS	100.00
07/24/26	2027108	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	SEASON POOL PASS	120.00
07/24/26	2027115	Unified	CITY OF PLATTEVILLE	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	3 INVOICES ATTACHED	190.00
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390002-531001	Postage	3322892504	26.59
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390003-531001	Postage	3322892504	20.15
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390005-531001	Postage	3322892504	13.62
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390001-531001	Postage	3322892504	21.27
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390006-531001	Postage	3322892504	29.68

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07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390007-531001	Postage	3322892504	35.93
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390008-531001	Postage	3322892504	13.82
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390010-531001	Postage	3322892504	42.52
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390002-531001	Postage	3322892962	31.32
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390003-531001	Postage	3322892962	24.49
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390005-531001	Postage	3322892962	17.55
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390006-531001	Postage	3322892962	34.60
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390007-531001	Postage	3322892962	41.24
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390008-531001	Postage	3322892962	18.74
07/24/26	2027116	Unified	PITNEY BOWES GLOBAL	Printed		60390010-531001	Postage	3322892962	48.18
07/24/26	2027121	Unified	WISHOPE INC	Printed	SOR ROOM AND BOARD JUNE 15-JULY	60390014-521000	Professional/Contracted Srvs	3146	2,790.00
07/24/26	2027121	Unified	WISHOPE INC	Printed	SOR ROOM AND BOARD FOR JUNE 16	60390014-521000	Professional/Contracted Srvs	3140	2,430.00
07/24/26	2027123	Unified		Printed	JUNE 2026 SERVICES	60390006-521000	Professional/Contracted Srvs	JUNE 2026	1,151.00
07/24/26	2027131	Unified	SAUK PRAIRIE HEALTHCARE	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	14497	178.46
07/24/26	2027151	Unified	THRYV	Printed		60390001-532006	Advertising & Recruiting	610065920876	5.63
07/24/26	2027151	Unified	THRYV	Printed		60390002-532006	Advertising & Recruiting	610065920876	7.03
07/24/26	2027151	Unified	THRYV	Printed		60390003-532006	Advertising & Recruiting	610065920876	5.33
07/24/26	2027151	Unified	THRYV	Printed		60390005-532006	Advertising & Recruiting	610065920876	3.60
07/24/26	2027151	Unified	THRYV	Printed		60390006-532006	Advertising & Recruiting	610065920876	7.85
07/24/26	2027151	Unified	THRYV	Printed		60390007-532006	Advertising & Recruiting	610065920876	9.50
07/24/26	2027151	Unified	THRYV	Printed		60390008-532006	Advertising & Recruiting	610065920876	3.66
07/24/26	2027151	Unified	THRYV	Printed		60390010-532006	Advertising & Recruiting	610065920876	11.25
07/24/26	2027154	Unified	UNIFIED COMMUNITY	Printed	JUNE 26 CC PROCESSING FEES	60390007-539000	Other Expense	JUNE 2026 CONVERGE	176.62
07/24/26	2027154	Unified	UNIFIED COMMUNITY	Printed	JUNE 26 CC PROCESSING FEES	60390006-539000	Other Expense	JUNE 2026 CONVERGE	88.31
07/24/26	2027154	Unified	UNIFIED COMMUNITY	Printed	JUNE 26 CC PROCESSING FEES	60390002-539000	Other Expense	JUNE 2026 CONVERGE	88.31
07/24/26	2027155	Unified	UPLAND HILLS HEALTH INC	Printed	THERAPY	60390002-521000	Professional/Contracted Srvs	JUNE 2026	1,620.42
07/24/26	2027156	Unified	UPLAND POINT	Printed	JUNE 2026 SERVICES	60390006-521000	Professional/Contracted Srvs	JUNE 2026	4,078.80
07/24/26	2027161	Unified	WISCONSIN ELECTRIC	Printed		60390001-522003	Heat	JUNE JULY 2026 BMO	144.12
07/24/26	2027161	Unified	WISCONSIN ELECTRIC	Printed		60390002-522003	Heat	JUNE JULY 2026 BMO	144.12
07/24/26	2027161	Unified	WISCONSIN ELECTRIC	Printed		60390003-522003	Heat	JUNE JULY 2026 BMO	144.13
07/24/26	2027166	Unified	STATE OF WISCONSIN DEPT	Printed		60390003-534000	Operating Supplies	05-26-06	25,750.67
Total									173,297.87

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08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	CM 13CW-M991-4PJ1	-49.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1D4R-L6NM-9XTQ	19.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1FDM-LN1C-VKFN	41.77
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1FK1-NV1N-R7MY	172.97
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	BILLING CLAIM PAPER	60390001-534000	Operating Supplies	1FQX-NQWC-1Y7Y	24.80
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1FTK-HVN3-PTDT	59.16
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1MC4-PGPD-34XG	87.96
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1PG4-NPV1-YVH9	16.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	BLOOD PRESSURE CUFF, BROWN BAGS,	60390006-534000	Operating Supplies	1PLP-TDCV-3HCD	54.92
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1Q9Q-3MVD-F6HW	99.57
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1QLF-9V6D-KR7X	21.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	OFFICE SUPPLIES	60390001-531000	Office Supplies/Equipt	1R9G-HCY3-YMLQ	58.62
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1RQR-NGYG-JV39	89.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1YTV-LWQ3-PCWP	65.86
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	13KJ-GR7R-KQPR	89.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	14LK-LCG4-FKFC	68.88
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	14LK-LCG4-PVQH	75.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	14PF-NCJW-HPTR	105.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	14PX-1RMM-LQVL	75.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CCOP	60390004-521000	Professional/Contracted Srvs	16CK-NVP1-C11W	179.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	16Q7-WXWM-XVQ1	143.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1CHY-RJ3N-YMYR	42.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	144T-C37C-DTHN	179.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	ENVELOPES FOR BILLING	60390001-534000	Operating Supplies	179P-KM9H-4KLK	55.08
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	191J-GGFY-JHWJ	70.36
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	CM 14NQ-9MH6-9GVJ	-39.20
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1CDL-FVXH-1W1Y	9.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1CDV-3TQ1-NKDN	225.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1CDV-3TQ1-RMMP	52.77
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1GPQ-6PCR-F36H	9.49
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1HCN-KLDQ-6XFR	89.09
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1LQV-P1CJ-GM77	208.83

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08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1MNJ-RWYL-GD3N	79.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1NQ6-XW1R-V7RW	213.97
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1P1G-MKDY-3FL7	27.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1piv-h1vn-lxp1	28.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1WHL-P4DV-PX1M	133.71
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1ypd-djrg-wtnl	201.96
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	17HJ-6KHW-DJPP	35.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	FAIR SUPPLIES	60390007-539000	Other Expense	1F7G-9WLG-JDQK	69.98
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1T7T-C1W7-9KC9	43.47
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1TNX-DNWL-3C9Q	152.99
08/07/26	4726	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1DHX-HCXC-9QWV	19.99
08/07/26	4735	Unified	CARRIE L BUSSE	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	204.44
08/07/26	4737	Unified	TAYLOR CASHMAN	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	242.74
08/07/26	4738	Unified	REAGAN COLLINS	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	241.68
08/07/26	4739	Unified	CORTEX EDI, INC.	EFT		60390006-521000	Professional/Contracted Srvs	434412607	75.00
08/07/26	4739	Unified	CORTEX EDI, INC.	EFT		60390008-521000	Professional/Contracted Srvs	434412607	75.00
08/07/26	4746	Unified	SHAINA DUNCAN	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	405.08
08/07/26	4747	Unified	KERI FATZINGER	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390014-521000	Professional/Contracted Srvs	7/12-7/25/26 MILEAGE	40.28
08/07/26	4748	Unified	MADISEN FAULL	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390006-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	29.64
08/07/26	4749	Unified	BRITTANY N FISHNICK	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	221.92
08/07/26	4749	Unified	BRITTANY N FISHNICK	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	31.92
08/07/26	4751	Unified	THERAN J GAGE	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/12-7/25/26 MILEAGE	475.84
08/07/26	4754	Unified	ASHLEA GEBHARD	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	154.28
08/07/26	4757	Unified	PHILIP WOLF	EFT	MEGAN GRABER BUSINESS CARDS	60390002-534000	Operating Supplies	54005	13.75
08/07/26	4757	Unified	PHILIP WOLF	EFT	MEGAN GRABER BUSINESS CARDS	60390003-531000	Office Supplies/Equipt	54005	13.75
08/07/26	4758	Unified	NATASHA HARDY	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	33.44
08/07/26	4758	Unified	NATASHA HARDY	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	70.68
08/07/26	4761	Unified	EMILY HOEHNE	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	425.60
08/07/26	4762	Unified	NATALIE JENNINGS	EFT	SOR MILEAGE	60390014-521000	Professional/Contracted Srvs	7/12-7/25/26 MILEAGE	24.32
08/07/26	4763	Unified	EMILY A. KAUFMAN	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	98.80
08/07/26	4763	Unified	EMILY A. KAUFMAN	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	14.44
08/07/26	4764	Unified	KENNETH KIRBY	EFT	SOR MILES	60390001-521000	Professional/Contracted Srvs	7/12-7/25/26 MILEAGE	132.24

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08/07/26	4767	Unified	BOBBIE SUE LOPEZ	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	335.16
08/07/26	4770	Unified	BECKY MANNING	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390006-533010	Client Transportation	7/12-7/25/26 MILEAGE	37.24
08/07/26	4770	Unified	BECKY MANNING	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390005-533010	Client Transportation	7/12-7/25/26 MILEAGE	36.48
08/07/26	4770	Unified	BECKY MANNING	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/12-7/25/26 MILEAGE	141.36
08/07/26	4775	Unified	HEIDI NELSON	EFT	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	JULY 20-31 2026 INV	7,869.25
08/07/26	4776	Unified	STEPHAN NELSON	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	39.52
08/07/26	4776	Unified	STEPHAN NELSON	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	171.76
08/07/26	4780	Unified	TAMAR OSBORNE	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	68.40
08/07/26	4786	Unified	KELLY R RANDALL-DEMPSEY	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/12-7/25/26 MILEAGE	63.84
08/07/26	4789	Unified	ANNA C RILEY	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	71.44
08/07/26	4789	Unified	ANNA C RILEY	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	1.52
08/07/26	4790	Unified	ROBIN ROSEMEYER	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390001-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	42.56
08/07/26	4793	Unified	LEEANN M SCHMITZ	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/12-7/25/26 MILEAGE	456.00
08/07/26	4794	Unified	AMANDA SCHROEDER	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390005-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	282.42
08/07/26	4795	Unified	LORENA SEVERSON	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390006-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	29.79
08/07/26	4796	Unified	CIANNE SHINEE	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390005-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	177.84
08/07/26	4797	Unified	RICK L SIEGENTHALER	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/12-7/25/26 MILEAGE	476.52
08/07/26	4798	Unified	EMILY SMITH	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	98.04
08/07/26	4802	Unified	HEATHER J SWATEK	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	218.88
08/07/26	4805	Unified	JESSICA TISDALE	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/12-7/25/26 MILEAGE	9.12
08/07/26	4806	Unified	ABIGAIL TRAINOR	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390001-521000	Professional/Contracted Srvs	7/12-7/25/26 MILEAGE	118.56
08/07/26	4806	Unified	ABIGAIL TRAINOR	EFT	SOR MILEAGE	60390014-521000	Professional/Contracted Srvs	JUN 30- JULY 10 2026	117.20
08/07/26	4807	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	26072	4,161.46
08/07/26	4807	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	26179	4,914.00
08/07/26	4807	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	26350	4,756.50
08/07/26	4807	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	26465	2,173.50
08/07/26	4811	Unified	ROSE A WATSON	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/12-7/25/26 MILEAGE	108.68
08/07/26	4811	Unified	ROSE A WATSON	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390010-533000	Mileage & Travel	7/12-7/25/26 MILEAGE	27.36
08/07/26	4814	Unified	BETSY L WILLIAMS	EFT	7/12-7/25/26 MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/12-7/25/26 MILEAGE	285.00
08/07/26	2027214	Unified	CITY OF LANCASTER	Printed		60390005-522001	Water & Sewer	Water UCS July 2026	16.40
08/07/26	2027214	Unified	CITY OF LANCASTER	Printed		60390001-522001	Water & Sewer	Water UCS July 2026	18.58
08/07/26	2027214	Unified	CITY OF LANCASTER	Printed		60390006-522001	Water & Sewer	Water UCS July 2026	21.86

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08/07/26	2027214	Unified	CITY OF LANCASTER	Printed		60390007-522001	Water & Sewer	Water UCS July 2026	19.68
08/07/26	2027214	Unified	CITY OF LANCASTER	Printed		60390008-522001	Water & Sewer	Water UCS July 2026	10.93
08/07/26	2027214	Unified	CITY OF LANCASTER	Printed		60390010-522001	Water & Sewer	Water UCS July 2026	21.87
08/07/26	2027231	Unified	DOWNBEAT MUSIC THERAPY	Printed	CCS JULY SERVICES	60390010-521000	Professional/Contracted Srvs	JULY 2026	420.00
08/07/26	2027239	Unified	EVERGREEN MANOR	Printed	JUNE 2026 CCS	60390010-521000	Professional/Contracted Srvs	JUNE 2026	3,034.50
08/07/26	2027269	Unified	SHAY REHABILITATION AND	Printed	JULY 2026	60390010-521000	Professional/Contracted Srvs	JULY 2026	8,815.75
08/07/26	2027276	Unified	CITY OF LANCASTER	Printed		60390002-522001	Water & Sewer	JULY 2026 - BMO	27.18
08/07/26	2027276	Unified	CITY OF LANCASTER	Printed		60390003-522001	Water & Sewer	JULY 2026 - BMO	27.17
08/07/26	2027276	Unified	CITY OF LANCASTER	Printed		60390001-522001	Water & Sewer	JULY 2026 - BMO	27.18
08/07/26	2027285	Unified	JENNY M MCFALL	Printed		60390003-521000	Professional/Contracted Srvs	3-July 2026	122.50
08/07/26	2027285	Unified	JENNY M MCFALL	Printed		60390007-521000	Professional/Contracted Srvs	3-July 2026	30.00
08/07/26	2027285	Unified	JENNY M MCFALL	Printed		60390002-521000	Professional/Contracted Srvs	3-July 2026	40.00
08/07/26	2027291	Unified	MICHELLE HUME	Printed	BM CHAPTER 51 EVAL	60390005-521000	Professional/Contracted Srvs	26-019	855.00
08/07/26	2027293	Unified	MNJ TECHNOLOGIES DIRECT	Printed	CSP DROP IN ROOM MONITOR	60390008-539002	Information Tech Supplies	03924409P	124.69
08/07/26	2027351	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	POOL AND SWIM	130.00
08/07/26	2027352	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	COCONUT COVE PASS	40.00
08/07/26	2027353	Unified	COMER POOL	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	0034050	132.30
08/07/26	2027354	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	PVILLE POOL	65.97
08/07/26	2027355	Unified	DODGEVILLE RECREATION	Printed	CCOP	60390004-521000	Professional/Contracted Srvs	PRIVATE SWIM	140.00
08/07/26	2027356	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	MEDICAL SUPPLIES	243.99
08/07/26	2027357	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	TAPOUTS JULY	99.83
08/07/26	2027358	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	SWIM LESSONS	230.00
08/07/26	2027359	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	DANCE LESSONS	30.00
08/07/26	2027360	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	OUTSCHOOL.COM	67.60
08/07/26	2027361	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	SWIM LESSONS	70.00
08/07/26	2027362	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	HOCKEY	775.00
08/07/26	2027363	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	SWIM LESSONS	210.00
08/07/26	2027364	Unified		Printed	CCOP	60390004-521000	Professional/Contracted Srvs	SIBLING CLASS	350.00
08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	R&B 7/1/2026	60390014-521000	Professional/Contracted Srvs	9021B	135.00
08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	R&B 7/24-7/31/2026	60390014-521000	Professional/Contracted Srvs	0902B	1,080.00
08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	R&B 7/1-7/31/2026	60390014-521000	Professional/Contracted Srvs	9019B	4,185.00
08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	10/30-10/31/2025	60390014-521000	Professional/Contracted Srvs	9723	40.00

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08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	SOBER LIVING 6/1-6/10/2026	60390014-521000	Professional/Contracted Srvs	8965b	200.00
08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	R&B 5/19-6/30/2026	60390014-521000	Professional/Contracted Srvs	8946B	1,620.00
08/07/26	2027366	Unified	PATHWAYS TO A BETTER	Printed	R&B 5/1-6/30/2026	60390014-521000	Professional/Contracted Srvs	8951B	1,620.00
08/07/26	2027368	Unified	CITY OF PLATTEVILLE	Printed	CCOP	60390004-521000	Professional/Contracted Srvs		125.00
08/07/26	2027379	Unified	RURAL WISCONSIN HEALTH	Printed	OT THERAPY	60390002-521000	Professional/Contracted Srvs	76262	202.43
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390002-553050	Building Rent/Lease	SEPT 26 RENT	963.59
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390003-553050	Building Rent/Lease	SEPT 26 RENT	753.45
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390005-553050	Building Rent/Lease	SEPT 26 RENT	539.98
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390006-553050	Building Rent/Lease	SEPT 26 RENT	1,064.67
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390007-553050	Building Rent/Lease	SEPT 26 RENT	1,268.82
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390008-553050	Building Rent/Lease	SEPT 26 RENT	576.56
08/07/26	2027382	Unified	SB PARTNERS OF	Printed		60390010-553050	Building Rent/Lease	SEPT 26 RENT	1,482.93
08/07/26	2027388	Unified	WOODWARD COMMUNITY	Printed	Finance Manager Advertisement	60390001-532006	Advertising & Recruiting	482986	375.00
08/07/26	2027397	Unified	T-MOBILE USA INC	Printed		60390002-522004	Phone and Internet	JULY 8 2026	46.07
08/07/26	2027397	Unified	T-MOBILE USA INC	Printed		60390003-522004	Phone and Internet	JULY 8 2026	48.71
08/07/26	2027397	Unified	T-MOBILE USA INC	Printed		60390005-522004	Phone and Internet	JULY 8 2026	71.28
08/07/26	2027397	Unified	T-MOBILE USA INC	Printed		60390007-522004	Phone and Internet	JULY 8 2026	50.03
08/07/26	2027397	Unified	T-MOBILE USA INC	Printed		60390008-522004	Phone and Internet	JULY 8 2026	31.78
08/07/26	2027397	Unified	T-MOBILE USA INC	Printed		60390010-522004	Phone and Internet	JULY 8 2026	131.23
08/07/26	2027417	Unified	WISCONSIN ELECTRIC	Printed		60390001-522003	Heat	JUNE 2026 - UCS	11.02
08/07/26	2027427	Unified	WISCONSIN DEPT. OF	Printed	Unified (AODA BID 7/14/2026 MW)	60390007-529008	Background Checks	202607	15.00
08/07/26	2027427	Unified	WISCONSIN DEPT. OF	Printed	Unified (CCS SER FACIL 7/15/2026 AS)	60390010-529008	Background Checks	202607	15.00
08/07/26	2027427	Unified	WISCONSIN DEPT. OF	Printed	Unified (EMR SERV 6/5/2026 CS)	60390005-529008	Background Checks	202607	15.00
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct	COMMUNITY CLOSET	60390001-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	900.75
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390002-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	129.00
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct	CLTS,	60390003-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	1,242.35
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct	CCOP	60390004-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	1,296.86
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct	ES PHONE SERVICE	60390005-521117	24/7 Phone Service	JULY 2026 UCS CC	36.76
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct	BECKY MANNING TRAINING	60390006-533002	Registration, Fees, & Tuition	JULY 2026 UCS CC	101.00
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390007-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	4,826.43
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390008-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	2,279.00
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390014-521000	Professional/Contracted Srvs	JULY 2026 UCS CC	3,165.55

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08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390002-522004	Phone and Internet	JULY 2026 UCS CC	17.54
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390003-522004	Phone and Internet	JULY 2026 UCS CC	13.72
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390005-522004	Phone and Internet	JULY 2026 UCS CC	9.83
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390006-522004	Phone and Internet	JULY 2026 UCS CC	19.39
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390007-522004	Phone and Internet	JULY 2026 UCS CC	23.10
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390008-522004	Phone and Internet	JULY 2026 UCS CC	10.50
08/20/26	4926	Unified	CARDMEMBER SERVICES	Direct		60390010-522004	Phone and Internet	JULY 2026 UCS CC	27.01
08/20/26	4927	Unified	CARDMEMBER SERVICES	Direct	Background Check	60390007-529008	Background Checks	Cty Clerk CC 8.5.26	15.00
08/21/26	4834	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1DJN-DFPF-J4R1	196.98
08/21/26	4834	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1TPQ-9KND-TJQ4	50.61
08/21/26	4834	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1WLG-TNV9-NV1F	79.99
08/21/26	4834	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	1WV4-6PPX-LXWD	39.95
08/21/26	4834	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	173N-3GDW-CHXH	638.94
08/21/26	4834	Unified	AMAZON CAPITAL SERVICES,	EFT	CLTS	60390003-521000	Professional/Contracted Srvs	173N-3GDW-KLQ7	17.93
08/21/26	4837	Unified	CHARITY A BRAY	EFT	MILEAGE REIMBURSEMENT	60390001-533000	Mileage & Travel	7/26-8/8/26 MILEAGE	20.67
08/21/26	4838	Unified	CARRIE L BUSSE	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	184.68
08/21/26	4839	Unified	TAYLOR CASHMAN	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	283.48
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Phone	60390005-522004	Phone and Internet	0015334080126	10.53
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Phone	60390001-522004	Phone and Internet	0015334080126	14.30
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Phone	60390006-522004	Phone and Internet	0015334080126	18.43
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Phone	60390007-522004	Phone and Internet	0015334080126	21.51
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Phone	60390008-522004	Phone and Internet	0015334080126	10.63
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Phone	60390010-522004	Phone and Internet	0015334080126	24.76
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390002-522004	Phone and Internet	170821201080126	113.02
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390003-522004	Phone and Internet	170821201080126	88.37
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390005-522004	Phone and Internet	170821201080126	63.34
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390006-522004	Phone and Internet	170821201080126	124.88
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390007-522004	Phone and Internet	170821201080126	148.82
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390008-522004	Phone and Internet	170821201080126	67.63
08/21/26	4840	Unified	CHARTER COMMUNICATIONS	EFT	Internet	60390010-522004	Phone and Internet	170821201080126	173.94
08/21/26	4841	Unified	REAGAN COLLINS	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	307.04
08/21/26	4843	Unified	SHAINA DUNCAN	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	496.28

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DATE	CHK #	DEPT #	VENDOR NAME	TYPE	INVOICE DESCRIPTION	ACCOUNT	OBJECT DESCRIPTION	INVOICE #	AMOUNT
08/21/26	4845	Unified	KERI FATZINGER	EFT	MILEAGE REIMBURSEMENT	60390007-533000	Mileage & Travel	7/26-8/8/26 MILEAGE	29.94
08/21/26	4846	Unified	BRITTANY N FISHNICK	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8 MILEAGE	168.72
08/21/26	4846	Unified	BRITTANY N FISHNICK	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8 MILEAGE	40.28
08/21/26	4846	Unified	BRITTANY N FISHNICK	EFT	MILEAGE REIMBURSEMENT	60390002-533000	Mileage & Travel	7/26-8/8 MILEAGE	1.52
08/21/26	4847	Unified	THERAN J GAGE	EFT	MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/26-8/8/26 MILEAGE	469.38
08/21/26	4848	Unified	ASHLEA GEBHARD	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	164.16
08/21/26	4848	Unified	ASHLEA GEBHARD	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	27.36
08/21/26	4850	Unified	MEGAN GRABER	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	18.24
08/21/26	4850	Unified	MEGAN GRABER	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	94.24
08/21/26	4853	Unified	NATASHA HARDY	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	28.88
08/21/26	4853	Unified	NATASHA HARDY	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	31.16
08/21/26	4855	Unified	EMILY HOEHNE	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	287.74
08/21/26	4856	Unified	BRANDON HUEHNE	EFT	MILEAGE REIMBURSEMENT	60390014-533000	Mileage & Travel	7/26-8/8/26 MILEAGE	59.28
08/21/26	4858	Unified	EMILY A. KAUFMAN	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	69.92
08/21/26	4860	Unified	BOBBIE SUE LOPEZ	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	349.60
08/21/26	4861	Unified	SUSAN LYNCH	EFT	MILEAGE REIMBURSEMENT	60390001-533000	Mileage & Travel	7/26-8/8/26 MILEAGE	19.76
08/21/26	4864	Unified	STEPHAN NELSON	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	24.32
08/21/26	4864	Unified	STEPHAN NELSON	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	48.64
08/21/26	4865	Unified	TAMAR OSBORNE	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	31.16
08/21/26	4872	Unified	ANNA C RILEY	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	110.96
08/21/26	4874	Unified	LEEANN M SCHMITZ	EFT	MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/26-8/8/26 MILEAGE	400.52
08/21/26	4876	Unified	CIANNE SHINEE	EFT	MILEAGE REIMBURSEMENT	60390005-533000	Mileage & Travel	7/26-8/8/26 MILEAGE	118.56
08/21/26	4877	Unified	RICK L SIEGENTHALER	EFT	MILEAGE REIMBURSEMENT	60390008-533010	Client Transportation	7/26-8/8/26 MILEAGE	393.68
08/21/26	4879	Unified	ABIGAIL STILLE	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	110.96
08/21/26	4880	Unified	HEATHER J SWATEK	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	170.24
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390002-521000	Professional/Contracted Svcs	CI-00047913	1,899.66
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390003-521000	Professional/Contracted Svcs	CI-00047913	1,899.66
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390005-521000	Professional/Contracted Svcs	CI-00047913	1,899.66
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390001-521000	Professional/Contracted Svcs	CI-00047913	9,498.29
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390006-521000	Professional/Contracted Svcs	CI-00047913	6,838.78
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390007-521000	Professional/Contracted Svcs	CI-00047913	6,838.78
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390008-521000	Professional/Contracted Svcs	CI-00047913	5,319.05

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DATE	CHK #	DEPT #	VENDOR NAME	TYPE	INVOICE DESCRIPTION	ACCOUNT	OBJECT DESCRIPTION	INVOICE #	AMOUNT
08/21/26	4882	Unified	ECHO CONSULTING INC	EFT	ECHOVANTAGE - SAAS ANNUAL	60390010-521000	Professional/Contracted Srvs	CI-00047913	3,799.32
08/21/26	4883	Unified	JESSICA TISDALE	EFT	MILEAGE REIMBURSEMENT	60390003-533010	Client Transportation	7/26-8/8/26 MILEAGE	60.80
08/21/26	4884	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	26704	4,126.50
08/21/26	4884	Unified	TRUITY PARTNERS, LLC	EFT	MARGOT COWAN	60390001-521000	Professional/Contracted Srvs	26572	4,788.00
08/21/26	4888	Unified	ROSE A WATSON	EFT	MILEAGE REIMBURSEMENT	60390010-533010	Client Transportation	7/26-8/8/26 MILEAGE	126.16
08/21/26	4888	Unified	ROSE A WATSON	EFT	MILEAGE REIMBURSEMENT	60390010-533000	Mileage & Travel	7/26-8/8/26 MILEAGE	6.08
08/21/26	4891	Unified	BETSY L WILLIAMS	EFT	MILEAGE REIMBURSEMENT	60390002-533010	Client Transportation	7/26-8/8/26 MILEAGE	266.00
08/21/26	4940	Unified	HEIDI NELSON	EFT	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	Aug 3-Aug 16 2026	6,655.00
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390001-522002	Lights	JULY AUG 26 - BMO	222.96
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390002-522002	Lights	JULY AUG 26 - BMO	557.41
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390003-522002	Lights	JULY AUG 26 - BMO	557.41
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390005-522002	Lights	JULY AUG 26 - UCS	76.95
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390001-522002	Lights	JULY AUG 26 - UCS	87.21
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390006-522002	Lights	JULY AUG 26 - UCS	102.60
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390007-522002	Lights	JULY AUG 26 - UCS	92.34
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390008-522002	Lights	JULY AUG 26 - UCS	51.30
08/21/26	2027502	Unified	ALLIANT ENERGY	Printed		60390010-522002	Lights	JULY AUG 26 - UCS	102.61
08/21/26	2027522	Unified	CESA #3	Printed	0-3 THERAPY	60390002-521000	Professional/Contracted Srvs	0002700019	5,540.00
08/21/26	2027561	Unified	GREENCO INDUSTRIES INC	Printed	JULY 2026 SERVICES	60390006-521000	Professional/Contracted Srvs	37692	598.32
08/21/26	2027568	Unified	HOMETOWN PHARMACY	Printed	SOR Medications	60390014-521000	Professional/Contracted Srvs	RS1601154465	132.38
08/21/26	2027573	Unified		Printed	JULY 2026 SERVICES	60390001-521000	Professional/Contracted Srvs	9656966	32.50
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390003-521000	Professional/Contracted Srvs	1 JULY 2026	20.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390002-521000	Professional/Contracted Srvs	1 JULY 2026	90.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390007-521000	Professional/Contracted Srvs	1 JULY 2026	302.65
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390002-521000	Professional/Contracted Srvs	2 July 2026	60.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390003-521000	Professional/Contracted Srvs	2 July 2026	120.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed	translator	60390002-521000	Professional/Contracted Srvs	5-July 2026	20.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed	translator	60390003-521000	Professional/Contracted Srvs	5-July 2026	60.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390002-521000	Professional/Contracted Srvs	4-July 2026	140.00
08/21/26	2027597	Unified	JENNY M MCFALL	Printed		60390003-521000	Professional/Contracted Srvs	4-July 2026	40.00
08/21/26	2027607	Unified	NORTHWEST COUNSELING & COACHING	Printed	JULY 2026 SERVICE	60390005-521117	24/7 Phone Service	14780	6,319.00
08/21/26	2027611	Unified	TIFFANY K OLSON, LLC	Printed	CCS SERVICES FOR JULY 2026	60390010-521000	Professional/Contracted Srvs	26-3	1,769.02

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DATE	CHK #	DEPT #	VENDOR NAME	TYPE	INVOICE DESCRIPTION	ACCOUNT	OBJECT DESCRIPTION	INVOICE #	AMOUNT
08/21/26	2027640	Unified	.	Printed	July 2026 Services	60390006-521000	Professional/Contracted Srvs	July 2026	1,245.00
08/21/26	2027645	Unified	DR. MARTHA ROLLI	Printed		60390006-521000	Professional/Contracted Srvs	JULY 2026	6,500.36
08/21/26	2027645	Unified	DR. MARTHA ROLLI	Printed		60390010-521000	Professional/Contracted Srvs	JULY 2026	4,035.66
08/21/26	2027645	Unified	DR. MARTHA ROLLI	Printed		60390008-521000	Professional/Contracted Srvs	JULY 2026	2,885.66
08/21/26	2027646	Unified	RURAL WISCONSIN HEALTH COOPERATIVE	Printed	THERAPY OT	60390002-521000	Professional/Contracted Srvs	76323	649.73
08/21/26	2027662	Unified	T-MOBILE USA INC	Printed		60390002-522004	Phone and Internet	JULY 29 26	108.73
08/21/26	2027662	Unified	T-MOBILE USA INC	Printed		60390003-522004	Phone and Internet	JULY 29 26	114.44
08/21/26	2027662	Unified	T-MOBILE USA INC	Printed		60390005-522004	Phone and Internet	JULY 29 26	172.02
08/21/26	2027662	Unified	T-MOBILE USA INC	Printed		60390007-522004	Phone and Internet	JULY 29 26	107.17
08/21/26	2027662	Unified	T-MOBILE USA INC	Printed		60390008-522004	Phone and Internet	JULY 29 26	77.85
08/21/26	2027662	Unified	T-MOBILE USA INC	Printed		60390010-522004	Phone and Internet	JULY 29 26	302.84
08/21/26	2027671	Unified	UPLAND HILLS HEALTH INC	Printed	THERAPY	60390002-521000	Professional/Contracted Srvs	JULY 2026	1,651.56
08/21/26	2027672	Unified	UPLAND POINT COOPERATIVE	Printed	July 2026 Services	60390006-521000	Professional/Contracted Srvs	July 2026	4,214.76
08/21/26	2027677	Unified	WEST BEND MUTUAL	Printed	Acct #100003775000	60390001-515008	Workers Comp	08/2026	348.32
Total									180,729.74

UNIFIED COMMUNITY SERVICES
DIRECTOR REPORT
September 2026

August 2026 Program Participant Contacts (by program area):

Alcohol and other Drug Abuse Programming (AODA): 121

Birth to Three: 81

Children's Long-Term Supports (CLTS): 361

Community Support Programs (CSP): 37

Comprehensive Community Services (CCS): 97

Emergency Services (ES): 16

Intoxicated Driver Program (IDP) Compliance: 46

Outpatient Mental Health: 181

Outpatient Psychiatry: 258

August Staffing Report:

Current openings include:

- Compliance Manager
- B3/CLTS Administrative Professional

August HHS Meeting:

I attended the August HHS Meeting (Dodgeville) to provide members with a quarterly update as to UCS programming. As such, I updated the members as to our current program census, successful program audits/reviews, staff/participant achievements and successes, and the various community back-to-school events that UCS staff attended and supported.

Agency Program Updates:

Behavioral Health

The County's Mental Health and AODA programs continue to provide critical support to individuals experiencing behavioral health and substance use challenges. In 2026, staff facilitated residential admission and provided room and board assistance for 27 individuals, helping to ensure that they can access appropriate treatment and maintain stability during the recovery process.

County Opioid Settlement funds and the Room and board Grant paid almost \$45,000 to date in room and board costs. This funding represents an important

investment in removing financial barriers to treatment and supporting individuals as they work toward recovery, stability and improved long-term outcomes.

The County continues to prioritize prevention efforts through community education, outreach, and participation in local events focused on mental health and substance use. These efforts provide opportunities to increase awareness, connect residents with available resources, and promote healthy, substance-free communities.

In addition, the County continues to advocate for individuals who use substances by promoting access to treatment, recovery supports, and other community resources. Our goal is to reduce stigma, encourage individuals to seek help, and ensure that people and families affected by substance use have the support they need to move toward recovery and stability.

In August, the Behavioral Health Team's continued efforts to identify funding opportunities, develop applications, and advocate for the needs of our community resulted in the County securing an additional \$96,080 in supplemental Mental Health and AODA grant funding for the year. These funds will help strengthen and support our behavioral health programs and services. This is in addition to the \$92,311 in supplemental SOR funding received earlier this year. These additional resources reflect the Behavioral Health Team's support for individuals and families impacted by mental health and substance use.

Birth to Three & Children's Long-Term Services (CLTS)

The Program Supervisor has been doing extensive research and outreach with the Professional Development team at EIWI, CESA, State Leadership, and other B3/CLTS County programs to improve the program and align it with the Early Intervention Special Education model to fit the Office of Special Education Programs (OSEP) Wisconsin guidelines and to best support families, Early Childhood intervention, and transition to school-based services. This will improve the program's annual County Determinations and the focus area of family involvement/engagement on the DHS annual audit of quality measures (which was not fully met last year).

Birth to Three update: The Program Supervisor and three Service Coordinators attended the B3 State Determination's Analysis Technical Assistance Forum where

they were provided with program updates, assistance, and support to continue program improvement.

Client success and impact: In our Birth - three and Children's Long Term Care and Supports programming (B3 and CLTS), we have a client who has KCNQ2, a genetic mutation which causes lifelong seizures and significant developmental delays.

Due to delays, the child cannot use their hands to navigate a handheld speech device. However, this child successfully navigates an Eye Gaze device to communicate and learn speech skills. The child turned two-years in July. And, this week the child just said their first babbling noises of "buh buh buh." These small milestones are huge milestones for children with significant developmental delays.

- CLTS supports this family by ensuring the child has a form of Medicaid.
- Birth to Three Speech Therapists supported the family in obtaining an Eye Gaze AAC Speech Device through Medicaid. Many private insurances do not cover the cost of speech devices, which is why having a form of Medicaid through CLTS is crucial to children with disabilities.

Comprehensive Community Services (CCS):

We continue to see a rise in our CCS referrals. For example, in just one week we received eight new referrals!

Contracted Services Providers: Contracted providers are members of the recovery team and offer various CCS services, which significantly lessens the need for additional CCS staff. In reviewing potential contracted providers, we focus on providers who are already established with other county CCS programs and providers who offer services that are unique or not otherwise offered in our area (therapists who use different modalities, clinics who offer unique groups, etc.). And, we are able to bill Medicaid for the services provided by our contracted partners

Group-based Programming: CCS offers a weekly interpersonal skills group. This is a billable group for individuals with goals on their plans that are related to social skill development and building a social support network, etc. Although a new group for Unified, each week we see the attendance grow with an average attendance of 10 individuals per session. We consistently receive positive feedback from individuals

and will expand to another day to accommodate other individuals as the numbers continue to grow.

Connecting with others in rural communities can be a challenge - especially for individuals living with mental health and substance use concerns. CCS is currently focused on creating a safe and sober environment to support healthy peer connections. And, group-based programming allows staff an opportunity to actually address the 'socialization' goals that are listed on most recovery plans.

Community Support Program (CSP):

The Community Support Program works with individuals with severe mental illness that are at high risk for placements and/or hospitalizations. Many are involuntary and require injections to reduce symptoms. Once symptoms are managed, the client can live independently and even be employed.

CSP has a client living with Schizophrenia who has come a long way! He has a long history of inpatient hospitalizations and a placement at Trempealeau Health Care. Once stable, he was placed in a group home for several months. This individual is now living independently in the community. He has a college degree from Southwest Tech and UW Platteville. He works part time. He has not been hospitalized in 5 years. He is now a voluntary client that takes his medication consistently. He is a great example of recovery!

UCS - REVENUE & EXPENSE

Period: JAN to JULY

	2024	2025	2026
Revenue	\$3,360,582.07	\$3,500,132.58	\$4,288,612.68
60390000 - Unified General	\$1,589,313.00	\$1,792,200.50	\$2,326,769.50
411100 - Property Tax Levy	\$647,962.00	\$929,974.00	\$369,483.00
411110 - Property Tax Levy Iowa Cty	\$0.00	\$235,138.50	\$257,638.50
435600 - State Grants Human Services	\$941,351.00	\$627,088.00	\$1,699,648.00
60390001 - Administration	\$385,246.64	(\$34,466.41)	\$2,124.38
480100 - Miscellaneous Revenue	\$210,438.09	(\$34,466.41)	\$2,124.38
492900 - County Central Services	\$174,808.55	\$0.00	\$0.00
60390002 - Birth to Three	\$64,050.64	\$170,536.10	\$209,560.69
435600 - State Grants Human Services	\$45,150.00	\$136,697.00	\$135,501.00
465500 - Case Management Revenue	\$1,300.79	\$23,489.35	\$44,682.47
465900 - Revenues Recd via Collections	\$0.00	\$0.00	\$3,584.86
465911 - WIMCR Revenue	\$0.00	\$0.18	\$0.00
466100 - Refunds/Recov-Human Services	\$752.76	\$864.70	\$23,782.85
480100 - Miscellaneous Revenue	\$16,847.09	\$9,484.87	\$2,009.51
60390003 - CLTS C COP	\$317,666.33	\$224,842.54	\$470,289.91
435600 - State Grants Human Services	\$176,772.00	\$0.00	\$0.00
465100 - PublicChgsforServ-PublicHealth	\$0.00	\$2,897.82	\$59,248.35
465500 - Case Management Revenue	\$138,671.87	\$179,386.19	\$335,140.44
465913 - Private Pay	\$1,108.35	\$548.52	\$2,213.79
466000 - Human Services Fees	\$1,001.55	\$41,979.39	\$50,356.28
480100 - Miscellaneous Revenue	\$112.56	\$30.62	\$23,331.05
60390004 - Community Options	\$20,144.00	\$42,295.00	\$53,173.00
435600 - State Grants Human Services	\$20,144.00	\$42,295.00	\$53,173.00
60390005 - Emergency Services	\$26,741.54	\$45,620.91	\$50,166.60
465901 - Commercial Insurance Revenue	\$0.00	\$10,851.40	\$41,672.60
480100 - Miscellaneous Revenue	\$26,741.54	\$34,769.51	\$8,494.00
60390006 - Mental Health	\$180,574.70	\$173,426.49	\$225,863.95
435600 - State Grants Human Services	\$114,538.00	\$91,612.00	\$114,525.00
465330 - Mental Health Care	\$6,561.00	\$7,842.00	\$6,535.00
465501 - Medicare Revenue	\$7,097.88	\$6,762.81	\$15,456.93
465502 - Medicaid Revenue	\$27,250.92	\$34,708.90	\$51,826.26
465901 - Commercial Insurance Revenue	\$14,140.34	\$222.27	\$17,561.27
465911 - WIMCR Revenue	\$0.00	\$0.14	\$0.00
465913 - Private Pay	\$7,830.53	\$30,971.05	\$19,691.59
466000 - Human Services Fees	\$182.00	\$1,307.32	\$267.90
480100 - Miscellaneous Revenue	\$2,974.03	\$0.00	\$0.00
60390007 - Alcohol and Other Drub Abuse	\$403,910.98	\$386,051.92	\$341,028.36
435600 - State Grants Human Services	\$251,010.00	\$199,524.00	\$182,690.89

UCS - REVENUE & EXPENSE

Period: JAN to JULY

451060 - OMVI Surcharge	\$41,216.62	\$34,839.81	\$32,482.83
465338 - Treatment Court - Grant County	\$4,724.00	\$9,911.68	\$14,821.38
465339 - Treatment Court - Iowa County	\$16,394.34	\$25,000.00	\$11,366.00
465501 - Medicare Revenue	\$0.00	\$2,009.63	\$2,957.51
465502 - Medicaid Revenue	\$26,040.04	\$27,255.17	\$31,990.82
465900 - Revenues Recd via Collections	\$40.00	\$125.00	\$0.00
465901 - Commercial Insurance Revenue	\$3,973.53	\$17,113.49	\$9,762.06
465913 - Private Pay	\$30,290.05	\$68,373.40	\$54,756.87
466000 - Human Services Fees	\$26.00	\$1,149.74	\$130.00
480100 - Miscellaneous Revenue	\$30,196.40	\$750.00	\$70.00
60390008 - Community Support Programs	\$83,973.35	\$49,999.05	\$86,895.27
465100 - PublicChgsforServ-PublicHealth	\$967.53	\$10,745.01	\$3,059.16
465500 - Case Management Revenue	\$76,399.70	\$38,454.32	\$83,628.69
465911 - WIMCR Revenue	\$0.00	(\$0.28)	\$0.00
480100 - Miscellaneous Revenue	\$6,606.12	\$800.00	\$207.42
60390010 - Comprehensive Comm Services	\$288,948.74	\$649,615.91	\$522,732.04
465100 - PublicChgsforServ-PublicHealth	\$229,860.11	\$641,105.24	\$522,576.04
466000 - Human Services Fees	\$26.00	\$8,410.67	\$156.00
480100 - Miscellaneous Revenue	\$59,062.63	\$100.00	\$0.00
60390012 - Family Care	\$12.15	\$10.57	\$8.98
481000 - Interest On Investments	\$12.15	\$10.57	\$8.98
Expense	\$4,250,940.68	\$3,499,681.94	\$4,564,627.90
60390001 - Administration	\$538,780.25	\$373,533.03	\$408,601.38
510000 - Productive Pay	\$200,584.98	\$197,412.92	\$145,609.95
510003 - Non-productive Pay	\$19,656.61	\$32,996.64	\$44,839.99
510004 - Termination Pay	\$928.52	\$0.00	\$13,553.94
514002 - Committee Per Diems	\$4,935.00	\$4,230.00	\$5,150.00
515001 - Social Security	\$16,274.87	\$16,896.61	\$15,373.45
515002 - Retirement	\$15,194.18	\$16,013.43	\$13,713.63
515003 - Health Insurance	\$55,334.07	\$62,511.33	\$55,129.41
515004 - Life Insurance	\$507.52	\$590.15	\$321.17
515005 - Disability	\$0.00	\$0.00	\$415.33
515006 - AD&D	\$0.63	\$0.39	\$8.73
515008 - Workers Comp	\$1,893.03	\$2,117.48	\$3,083.23
521000 - Professional/Contracted Svcs	\$4,292.00	\$8,252.07	\$84,251.11
522001 - Water & Sewer	\$0.00	\$0.00	\$930.05
522002 - Lights	\$0.00	\$0.00	\$5,412.46
522003 - Heat	\$0.00	\$0.00	\$6,836.94
522004 - Phone and Internet	\$939.48	\$80.47	\$105.23
524003 - Small Equip Maint/Repair	\$50.90	\$0.00	\$113.19
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$2,034.81

UCS - REVENUE & EXPENSE

Period: JAN to JULY

529008 - Background Checks	\$0.00	\$0.00	\$45.00
531000 - Office Supplies/Equipt	\$710.01	\$153.28	\$74.28
531001 - Postage	\$675.30	\$344.70	\$69.84
531002 - Printing & Copying	\$250.97	\$539.77	\$415.57
532006 - Advertising & Recruiting	\$99.78	\$26.68	\$2,822.94
533000 - Mileage & Travel	\$4,582.19	\$4,095.80	\$1,971.24
533002 - Registration, Fees, & Tuition	\$3,060.20	\$5,781.71	\$5,162.44
533010 - Client Transportation	\$0.00	\$924.00	\$0.00
534000 - Operating Supplies	\$1,744.62	\$679.72	\$582.89
534006 - Janitorial Supplies & Services	\$207.00	\$0.00	\$161.22
539000 - Other Expense	\$10,261.85	\$72.82	\$0.00
539002 - Information Tech Supplies	\$2,244.24	\$10,669.31	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$413.34
553050 - Building Rent/Lease	\$19,543.75	\$9,143.75	\$0.00
590000 - County Indirect Expense Alloc	\$174,808.55	\$0.00	\$0.00
60390002 - Birth to Three	\$428,377.70	\$418,371.88	\$551,176.71
510000 - Productive Pay	\$222,926.92	\$217,996.25	\$253,754.13
510003 - Non-productive Pay	\$28,151.51	\$21,038.50	\$51,576.26
510004 - Termination Pay	\$6,415.05	\$4,730.13	\$51.03
515001 - Social Security	\$19,095.46	\$18,161.03	\$22,519.36
515002 - Retirement	\$16,158.47	\$15,561.72	\$20,859.39
515003 - Health Insurance	\$67,221.28	\$50,661.75	\$63,324.11
515004 - Life Insurance	\$607.28	\$573.21	\$558.73
515005 - Disability	(\$4.82)	\$0.00	\$664.94
515006 - AD&D	\$0.02	\$0.01	\$14.24
521000 - Professional/Contracted Svcs	\$34,134.58	\$38,246.13	\$100,585.73
522001 - Water & Sewer	\$0.00	\$0.00	\$81.02
522002 - Lights	\$0.00	\$0.00	\$1,135.95
522003 - Heat	\$0.00	\$0.00	\$411.79
522004 - Phone and Internet	\$1,669.07	\$1,638.52	\$1,809.43
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$4,457.50
524003 - Small Equip Maint/Repair	\$20.99	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$23.51
529008 - Background Checks	\$0.00	\$0.00	\$15.00
531000 - Office Supplies/Equipt	\$60.34	\$7.67	\$5.85
531001 - Postage	\$148.63	\$741.42	\$173.73
531002 - Printing & Copying	\$188.29	\$388.14	\$656.89
532006 - Advertising & Recruiting	\$23.03	\$48.34	\$42.47
533000 - Mileage & Travel	\$2,291.90	\$2,103.38	\$997.59
533002 - Registration, Fees, & Tuition	\$868.88	\$6,733.44	\$776.19
533010 - Client Transportation	\$13,876.21	\$18,713.50	\$18,729.34

UCS - REVENUE & EXPENSE

Period: JAN to JULY

534000 - Operating Supplies	\$762.62	\$2,080.52	\$674.70
539000 - Other Expense	\$1,176.36	\$505.12	\$345.47
551003 - Insurance - Property	\$226.68	\$270.47	\$187.23
553050 - Building Rent/Lease	\$12,358.95	\$18,172.63	\$6,745.13
60390003 - CLTS C COP	\$381,915.78	\$462,968.16	\$517,095.43
510000 - Productive Pay	\$209,486.27	\$226,659.54	\$236,949.92
510002 - Overtime	\$0.00	\$758.45	\$0.00
510003 - Non-productive Pay	\$12,893.46	\$26,180.15	\$22,421.33
515001 - Social Security	\$16,328.11	\$18,329.78	\$18,488.48
515002 - Retirement	\$15,307.34	\$17,625.22	\$18,674.86
515003 - Health Insurance	\$50,820.37	\$80,996.88	\$79,989.45
515004 - Life Insurance	\$632.23	\$308.90	\$397.08
515005 - Disability	\$4.82	\$0.81	\$599.24
515006 - AD&D	\$0.00	\$0.05	\$15.41
521000 - Professional/Contracted Srvs	\$41,279.63	\$59,768.34	\$69,957.09
522001 - Water & Sewer	\$0.00	\$0.00	\$68.36
522002 - Lights	\$0.00	\$0.00	\$1,085.08
522003 - Heat	\$0.00	\$0.00	\$377.33
522004 - Phone and Internet	\$1,618.64	\$1,432.03	\$1,641.97
524003 - Small Equip Maint/Repair	\$20.99	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$17.82
529008 - Background Checks	\$0.00	\$0.00	\$60.00
531000 - Office Supplies/Equipt	\$126.30	\$6.00	\$4.43
531001 - Postage	\$141.80	\$569.45	\$133.92
531002 - Printing & Copying	\$158.18	\$393.18	\$546.35
532006 - Advertising & Recruiting	\$9.88	\$115.28	\$37.84
533000 - Mileage & Travel	\$1,112.36	\$499.80	\$323.49
533002 - Registration, Fees, & Tuition	\$14,432.65	\$2,471.65	\$1,030.79
533010 - Client Transportation	\$5,749.56	\$10,530.73	\$9,436.64
534000 - Operating Supplies	\$387.18	\$157.05	\$48,990.26
539000 - Other Expense	\$749.45	\$0.00	\$0.00
539002 - Information Tech Supplies	\$83.00	\$2,228.22	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$474.15
553050 - Building Rent/Lease	\$10,573.56	\$13,936.65	\$5,274.15
581001 - Capital Outlay - Furn & Equip	\$0.00	\$0.00	\$99.99
60390004 - Community Options	\$17,819.37	\$59,926.78	\$71,959.21
521000 - Professional/Contracted Srvs	\$17,819.37	\$59,926.78	\$71,959.21
60390005 - Emergency Services	\$270,435.78	\$248,245.05	\$266,126.95
510000 - Productive Pay	\$139,749.73	\$117,734.95	\$146,905.60
510003 - Non-productive Pay	\$2,209.88	\$13,532.52	\$11,539.34
515001 - Social Security	\$10,471.59	\$9,715.79	\$11,950.32

UCS - REVENUE & EXPENSE

Period: JAN to JULY

515002 - Retirement	\$7,765.15	\$7,728.83	\$9,832.63
515003 - Health Insurance	\$30,522.98	\$34,479.37	\$9,670.81
515004 - Life Insurance	\$167.40	\$199.37	\$206.09
515005 - Disability	\$0.00	\$0.00	\$305.90
515006 - AD&D	\$0.00	\$0.01	\$6.27
521000 - Professional/Contracted Svcs	\$20,266.43	\$6,860.09	\$28,077.24
521116 - Mobile Crisis	\$19,696.01	\$20.00	\$0.00
521117 - 24/7 Phone Service	\$20,209.58	\$44,051.81	\$38,347.03
522001 - Water & Sewer	\$0.00	\$0.00	\$47.33
522002 - Lights	\$0.00	\$0.00	\$207.19
522003 - Heat	\$0.00	\$0.00	\$75.19
522004 - Phone and Internet	\$2,445.24	\$1,498.55	\$1,880.57
524003 - Small Equip Maint/Repair	\$41.97	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$12.04
531000 - Office Supplies/Equipt	\$37.26	\$4.30	\$42.97
531001 - Postage	\$239.16	\$406.47	\$93.51
531002 - Printing & Copying	\$191.35	\$269.37	\$234.03
532006 - Advertising & Recruiting	\$16.68	\$17.08	\$469.49
533000 - Mileage & Travel	\$891.60	\$790.96	\$970.21
533002 - Registration, Fees, & Tuition	\$25.00	\$735.35	\$412.06
533010 - Client Transportation	\$1,337.32	\$412.30	\$771.42
534000 - Operating Supplies	\$135.29	\$154.32	\$36.98
539000 - Other Expense	\$506.45	\$0.00	\$0.00
539002 - Information Tech Supplies	\$41.50	\$0.00	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$252.87
553050 - Building Rent/Lease	\$13,468.21	\$9,633.61	\$3,779.86
60390006 - Mental Health	\$727,342.61	\$425,558.00	\$866,108.17
510000 - Productive Pay	\$306,988.96	\$292,195.46	\$354,954.97
510003 - Non-productive Pay	\$34,240.10	\$55,844.05	\$47,043.31
515001 - Social Security	\$24,927.25	\$25,072.96	\$29,174.70
515002 - Retirement	\$23,099.34	\$23,691.28	\$28,440.95
515003 - Health Insurance	\$76,817.41	\$77,223.53	\$74,374.81
515004 - Life Insurance	\$1,215.67	\$1,226.63	\$1,383.69
515005 - Disability	\$0.00	\$0.00	\$902.23
515006 - AD&D	\$0.53	\$0.50	\$17.40
521000 - Professional/Contracted Svcs	\$217,899.53	(\$84,110.86)	\$308,732.91
522001 - Water & Sewer	\$0.00	\$0.00	\$78.94
522002 - Lights	\$0.00	\$0.00	\$383.82
522003 - Heat	\$0.00	\$0.00	\$161.29
522004 - Phone and Internet	\$1,686.35	\$1,194.60	\$1,078.45
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$3,328.50

UCS - REVENUE & EXPENSE

Period: JAN to JULY

524003 - Small Equip Maint/Repair	\$95.24	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$26.24
531000 - Office Supplies/Equipt	\$95.08	\$16.57	\$6.53
531001 - Postage	\$417.27	\$824.11	\$192.84
531002 - Printing & Copying	\$430.25	\$488.55	\$510.03
532006 - Advertising & Recruiting	\$34.55	\$67.23	\$62.43
533000 - Mileage & Travel	\$1,041.70	\$3,183.80	\$2,964.12
533002 - Registration, Fees, & Tuition	\$960.00	\$4,018.70	\$2,405.09
533010 - Client Transportation	\$4,092.01	\$413.84	\$779.89
534000 - Operating Supplies	\$2,536.31	\$469.28	\$720.02
539000 - Other Expense	\$1,339.56	\$505.14	\$517.97
539002 - Information Tech Supplies	\$1,732.74	\$3,022.44	\$35.03
551003 - Insurance - Property	\$0.00	\$0.00	\$379.32
553050 - Building Rent/Lease	\$27,692.76	\$20,210.19	\$7,452.69
60390007 - Alcohol and Other Drug Abuse	\$480,721.28	\$433,648.62	\$370,069.87
510000 - Productive Pay	\$247,900.81	\$206,546.28	\$203,553.24
510003 - Non-productive Pay	\$16,958.47	\$23,964.53	\$25,905.03
510004 - Termination Pay	\$0.00	\$2,285.48	\$8,248.94
515001 - Social Security	\$18,952.57	\$16,680.70	\$17,071.56
515002 - Retirement	\$17,281.68	\$15,140.64	\$15,524.24
515003 - Health Insurance	\$85,766.78	\$70,476.77	\$53,160.05
515004 - Life Insurance	\$995.05	\$1,089.98	\$1,214.19
515005 - Disability	\$0.00	\$0.00	\$509.13
515006 - AD&D	\$0.28	\$0.39	\$12.23
521000 - Professional/Contracted Svcs	\$52,507.08	\$57,861.13	\$19,913.84
522001 - Water & Sewer	\$0.00	\$0.00	\$91.24
522002 - Lights	\$0.00	\$0.00	\$436.74
522003 - Heat	\$0.00	\$0.00	\$194.78
522004 - Phone and Internet	\$2,413.13	\$1,980.82	\$2,137.67
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$4,574.50
524003 - Small Equip Maint/Repair	\$95.24	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$31.77
531000 - Office Supplies/Equipt	\$71.24	\$136.58	\$22.68
531001 - Postage	\$423.91	\$991.19	\$231.51
531002 - Printing & Copying	\$459.51	\$577.02	\$617.48
532006 - Advertising & Recruiting	\$27.61	\$120.06	\$820.90
533000 - Mileage & Travel	\$1,038.80	\$1,753.55	\$553.50
533002 - Registration, Fees, & Tuition	\$1,378.99	\$5,255.02	\$2,730.08
533010 - Client Transportation	\$2,139.64	\$2,864.23	\$493.00
534000 - Operating Supplies	\$950.06	\$238.47	\$482.23
539000 - Other Expense	\$1,891.63	\$1,360.29	\$2,088.62

UCS - REVENUE & EXPENSE

Period: JAN to JULY

539002 - Information Tech Supplies	\$41.50	\$0.00	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$568.98
553050 - Building Rent/Lease	\$29,427.30	\$24,325.49	\$8,881.74
60390008 - Community Support Programs	\$247,890.62	\$294,891.24	\$297,941.56
510000 - Productive Pay	\$141,695.21	\$139,091.19	\$141,051.21
510003 - Non-productive Pay	\$7,111.35	\$21,576.66	\$25,917.55
515001 - Social Security	\$10,962.65	\$11,726.94	\$12,237.57
515002 - Retirement	\$10,267.70	\$11,115.71	\$12,024.87
515003 - Health Insurance	\$33,903.57	\$41,893.91	\$34,835.82
515004 - Life Insurance	\$637.03	\$700.39	\$673.14
515005 - Disability	\$0.00	\$0.00	\$390.60
515006 - AD&D	\$0.16	\$0.15	\$7.39
521000 - Professional/Contracted Svcs	\$4,921.94	\$26,571.09	\$42,467.73
522001 - Water & Sewer	\$0.00	\$0.00	\$47.71
522002 - Lights	\$0.00	\$0.00	\$189.15
522003 - Heat	\$0.00	\$0.00	\$76.28
522004 - Phone and Internet	\$1,858.62	\$1,030.21	\$1,187.22
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$1,090.00
524003 - Small Equip Maint/Repair	\$63.21	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$12.22
531000 - Office Supplies/Equipt	\$47.39	\$4.59	\$3.04
531001 - Postage	\$315.48	\$409.88	\$97.68
531002 - Printing & Copying	\$323.71	\$220.78	\$237.55
532006 - Advertising & Recruiting	\$6.78	\$17.34	\$25.70
533000 - Mileage & Travel	\$341.24	\$249.90	\$31.18
533002 - Registration, Fees, & Tuition	\$0.00	\$3,395.14	\$336.22
533010 - Client Transportation	\$17,057.42	\$19,768.31	\$20,412.00
534000 - Operating Supplies	\$161.24	\$187.73	\$332.56
539000 - Other Expense	\$514.02	\$3,000.00	\$0.00
539002 - Information Tech Supplies	\$0.00	\$3,954.15	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$221.25
553050 - Building Rent/Lease	\$17,701.90	\$9,977.17	\$4,035.92
60390010 - Comprehensive Comm Services	\$734,049.05	\$724,581.94	\$728,079.81
510000 - Productive Pay	\$349,640.87	\$348,595.33	\$343,379.08
510003 - Non-productive Pay	\$27,849.80	\$41,286.95	\$42,903.66
510004 - Termination Pay	\$0.00	\$1,822.20	\$6,746.31
515001 - Social Security	\$27,086.89	\$27,797.80	\$27,403.14
515002 - Retirement	\$26,046.61	\$27,097.10	\$27,812.50
515003 - Health Insurance	\$104,162.34	\$103,526.45	\$118,481.03
515004 - Life Insurance	\$653.07	\$659.24	\$732.35
515005 - Disability	\$0.00	\$0.00	\$914.88

UCS - REVENUE & EXPENSE

Period: JAN to JULY

515006 - AD&D	\$0.13	\$0.05	\$21.31
521000 - Professional/Contracted Srvs	\$143,749.66	\$89,956.65	\$106,289.78
522001 - Water & Sewer	\$0.00	\$0.00	\$104.17
522002 - Lights	\$0.00	\$0.00	\$508.90
522003 - Heat	\$0.00	\$0.00	\$230.06
522004 - Phone and Internet	\$2,279.36	\$3,072.50	\$3,849.29
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$3,484.50
524003 - Small Equip Maint/Repair	\$31.16	\$176.68	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$37.59
531000 - Office Supplies/Equipt	\$170.41	\$11.82	\$9.34
531001 - Postage	\$258.99	\$1,177.22	\$272.10
531002 - Printing & Copying	\$226.72	\$659.75	\$730.42
532006 - Advertising & Recruiting	\$20.82	\$138.30	\$67.95
533000 - Mileage & Travel	\$3,101.37	\$2,912.46	\$1,410.26
533002 - Registration, Fees, & Tuition	\$692.21	\$10,104.57	\$1,043.44
533010 - Client Transportation	\$26,019.05	\$34,113.02	\$30,056.73
534000 - Operating Supplies	\$537.16	\$246.68	\$443.97
539000 - Other Expense	\$1,580.64	\$8.52	\$102.76
539002 - Information Tech Supplies	\$41.50	\$2,568.14	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$663.78
553050 - Building Rent/Lease	\$19,900.29	\$28,650.51	\$10,380.51
60390012 - Family Care	\$423,608.24	\$0.00	\$423,584.55
521000 - Professional/Contracted Srvs	\$423,608.24	\$0.00	\$423,584.55
60390014 - State Opioid Response	\$0.00	\$57,957.24	\$63,884.26
510000 - Productive Pay	\$0.00	\$15,494.53	\$25,143.82
515001 - Social Security	\$0.00	\$1,097.50	\$1,738.95
515002 - Retirement	\$0.00	\$1,076.88	\$1,810.36
515003 - Health Insurance	\$0.00	\$18,606.14	\$5,906.77
515004 - Life Insurance	\$0.00	\$0.00	\$8.75
515005 - Disability	\$0.00	\$0.00	\$51.32
515006 - AD&D	\$0.00	\$0.00	\$1.08
521000 - Professional/Contracted Srvs	\$0.00	\$21,547.79	\$29,223.21
533000 - Mileage & Travel	\$0.00	\$134.40	\$0.00
Net Income:	(\$890,358.61)	\$450.64	(\$276,015.22)

UCS - YTD BUDGET REPORT
JAN - JULY 2026

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD ACTUAL	% USED
603	60390000	411100	PropTaxLev	R	(369,483.00)	-	(369,483.00)	(369,483.00)	100.00
603	60390000	411110	PrTaxLlowa	R	(198,953.00)	-	(198,953.00)	(257,638.50)	129.50
603	60390000	435600	St DHS SS	R	(1,857,519.00)	-	(1,857,519.00)	(1,699,648.00)	91.50
	60390000		Total 60390000 Unified General		(2,425,955.00)	-	(2,425,955.00)	(2,326,769.50)	95.90
603	60390001	480100	Misc Rev	R	(10,000.00)	-	(10,000.00)	(2,124.38)	21.20
603	60390001	510000	FTSalaries	E	382,035.84	(126,253.92)	255,781.92	145,609.95	56.90
603	60390001	510003	NonProdPay	E	-	35,000.00	35,000.00	44,839.99	128.10
603	60390001	510004	TermPay	E	-	9,269.94	9,269.94	13,553.94	146.20
603	60390001	510036	SL Buyback	E	1,935.00	-	1,935.00	-	0.00
603	60390001	514002	Comm PD	E	9,150.00	-	9,150.00	5,150.00	56.30
603	60390001	515001	Soc Sec	E	29,357.00	-	29,357.00	15,373.45	52.40
603	60390001	515002	Retirement	E	27,630.12	-	27,630.12	13,713.63	49.60
603	60390001	515003	Health Ins	E	101,029.44	-	101,029.44	55,129.41	54.60
603	60390001	515004	Life Ins	E	327.36	-	327.36	321.17	98.10
603	60390001	515005	Disability	E	1,722.75	-	1,722.75	415.33	24.10
603	60390001	515006	AD&D	E	50.16	-	50.16	8.73	17.40
603	60390001	515008	Wrkr Comp	E	2,500.00	-	2,500.00	3,083.23	123.30
603	60390001	521000	Cont Serv	E	10,000.00	95,450.05	105,450.05	84,251.11	79.90
603	60390001	522001	WaterSewer	E	-	2,157.35	2,157.35	930.05	43.10
603	60390001	522002	Lights	E	-	9,027.88	9,027.88	5,412.46	60.00
603	60390001	522003	Heat	E	-	6,942.10	6,942.10	6,836.94	98.50
603	60390001	522004	PhoneInter	E	200.00	-	200.00	105.23	52.60
603	60390001	524001	Supp Agrmt	E	-	30.60	30.60	-	0.00
603	60390001	524003	SmEquipMain	E	500.00	-	500.00	113.19	22.60
603	60390001	524011	Garbage	E	-	2,034.81	2,034.81	2,034.81	100.00
603	60390001	529008	BackChecks	E	-	-	-	45.00	100.00
603	60390001	531000	OfficeSupp	E	275.00	-	275.00	74.28	27.00
603	60390001	531001	Postage	E	500.00	-	500.00	69.84	14.00
603	60390001	531002	Print/Copy	E	1,100.00	-	1,100.00	415.57	37.80
603	60390001	532006	AdvertRecr	E	200.00	3,011.33	3,211.33	2,822.94	87.90
603	60390001	533000	MilageTrav	E	5,000.00	-	5,000.00	1,971.24	39.40
603	60390001	533002	RegFeeTuit	E	20,000.00	(3,000.00)	17,000.00	5,162.44	30.40
603	60390001	534000	OperatSupp	E	1,250.00	-	1,250.00	582.89	46.60
603	60390001	534006	Janitorial	E	32,000.24	(25,035.74)	6,964.50	161.22	2.30
603	60390001	539000	OtherSupps	E	250.00	-	250.00	-	0.00
603	60390001	539002	ITSupplies	E	1,000.00	-	1,000.00	-	0.00
603	60390001	551003	Prop Ins	E	47,000.00	(3,835.27)	43,164.73	413.34	1.00
	60390001		Total 60390001 Administration		665,012.91	4,799.13	669,812.04	406,477.00	60.70
603	60390002	435600	St DHS SS	R	(145,775.00)	-	(145,775.00)	(135,501.00)	93.00
603	60390002	465500	CseMgmtRev	R	(60,000.00)	-	(60,000.00)	(44,682.47)	74.50
603	60390002	465900	Collectins	R	-	-	-	(3,584.86)	100.00
603	60390002	465911	WIMCRRev	R	(48,000.00)	-	(48,000.00)	-	0.00

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603	60390002	466100	RefRecHS	R	(5,000.00)	-	(5,000.00)	(23,782.85)	475.70
603	60390002	480100	Misc Rev	R	(45,000.00)	-	(45,000.00)	(2,009.51)	4.50
603	60390002	510000	FTSalaries	E	410,994.46	(25,000.00)	385,994.46	253,754.13	65.70
603	60390002	510003	NonProdPay	E	-	35,000.00	35,000.00	51,576.26	147.40
603	60390002	510004	TermPay	E	-	-	-	51.03	100.00
603	60390002	510036	SL Buyback	E	938.00	-	938.00	-	0.00
603	60390002	515001	Soc Sec	E	31,467.17	-	31,467.17	22,519.36	71.60
603	60390002	515002	Retirement	E	27,842.67	-	27,842.67	20,859.39	74.90
603	60390002	515003	Health Ins	E	72,861.06	-	72,861.06	63,324.11	86.90
603	60390002	515004	Life Ins	E	119.04	650.00	769.04	558.73	72.70
603	60390002	515005	Disability	E	783.00	-	783.00	664.94	84.90
603	60390002	515006	AD&D	E	18.24	-	18.24	14.24	78.10
603	60390002	521000	Cont Serv	E	110,000.00	(97.50)	109,902.50	100,585.73	91.50
603	60390002	522001	WaterSewer	E	-	374.81	374.81	81.02	21.60
603	60390002	522002	Lights	E	-	1,459.48	1,459.48	1,135.95	77.80
603	60390002	522003	Heat	E	-	480.27	480.27	411.79	85.70
603	60390002	522004	PhoneInter	E	2,750.00	-	2,750.00	1,809.43	65.80
603	60390002	524001	Supp Agrmt	E	-	4,457.50	4,457.50	4,457.50	100.00
603	60390002	524011	Garbage	E	-	23.51	23.51	23.51	100.00
603	60390002	529008	BackChecks	E	-	15.00	15.00	15.00	100.00
603	60390002	531000	OfficeSupp	E	400.00	-	400.00	5.85	1.50
603	60390002	531001	Postage	E	1,200.00	-	1,200.00	173.73	14.50
603	60390002	531002	Print/Copy	E	700.00	-	700.00	656.89	93.80
603	60390002	532006	AdvertRecr	E	100.00	-	100.00	42.47	42.50
603	60390002	533000	MilageTrav	E	3,500.00	-	3,500.00	997.59	28.50
603	60390002	533002	RegFeeTuit	E	3,600.00	(1,000.00)	2,600.00	776.19	29.90
603	60390002	533010	ClientTran	E	37,000.00	-	37,000.00	18,729.34	50.60
603	60390002	534000	OperatSupp	E	3,500.00	(15.00)	3,485.00	674.70	19.40
603	60390002	539000	OtherSupps	E	1,000.00	-	1,000.00	345.47	34.50
603	60390002	539002	ITSupplies	E	1,000.00	(350.00)	650.00	-	0.00
603	60390002	551003	Prop Ins	E	-	421.48	421.48	187.23	44.40
603	60390002	553050	Bldg Rent	E	11,563.00	-	11,563.00	6,745.13	58.30
	60390002	Total 60390002 Birth to Three			417,561.64	16,419.55	433,981.19	341,616.02	78.70
603	60390003	435600	St DHS SS	R	(185,244.00)	-	(185,244.00)	-	0.00
603	60390003	465100	Pblc Chgs	R	(5,000.00)	-	(5,000.00)	(59,248.35)	1,185.00
603	60390003	465500	CseMgmtRev	R	(700,000.00)	-	(700,000.00)	(335,140.44)	47.90
603	60390003	465913	PrivatePay	R	(1,000.00)	-	(1,000.00)	(2,213.79)	221.40
603	60390003	466000	HumServFee	R	(90,000.00)	-	(90,000.00)	(50,356.28)	56.00
603	60390003	480100	Misc Rev	R	(500.00)	-	(500.00)	(23,331.05)	4,666.20
603	60390003	510000	FTSalaries	E	583,952.23	(37,276.00)	546,676.23	236,949.92	43.30
603	60390003	510003	NonProdPay	E	-	26,000.00	26,000.00	22,421.33	86.20
603	60390003	510036	SL Buyback	E	1,681.92	-	1,681.92	-	0.00
603	60390003	515001	Soc Sec	E	44,775.46	-	44,775.46	18,488.48	41.30

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603	60390003	515002	Retirement	E	42,141.61	-	42,141.61	18,674.86	44.30
603	60390003	515003	Health Ins	E	208,122.70	-	208,122.70	79,989.45	38.40
603	60390003	515004	Life Ins	E	297.60	400.00	697.60	397.08	56.90
603	60390003	515005	Disability	E	1,467.81	-	1,467.81	599.24	40.80
603	60390003	515006	AD&D	E	45.60	-	45.60	15.41	33.80
603	60390003	521000	Cont Serv	E	90,000.00	-	90,000.00	69,957.09	77.70
603	60390003	522001	WaterSewer	E	-	394.61	394.61	68.36	17.30
603	60390003	522002	Lights	E	-	1,420.89	1,420.89	1,085.08	76.40
603	60390003	522003	Heat	E	-	467.34	467.34	377.33	80.70
603	60390003	522004	PhoneInter	E	3,000.00	-	3,000.00	1,641.97	54.70
603	60390003	524011	Garbage	E	-	17.82	17.82	17.82	100.00
603	60390003	529008	BackChecks	E	-	60.00	60.00	60.00	100.00
603	60390003	531000	OfficeSupp	E	50.00	-	50.00	4.43	8.90
603	60390003	531001	Postage	E	1,000.00	-	1,000.00	133.92	13.40
603	60390003	531002	Print/Copy	E	750.00	-	750.00	546.35	72.80
603	60390003	532006	AdvertRecr	E	100.00	-	100.00	37.84	37.80
603	60390003	533000	MilageTrav	E	750.00	-	750.00	323.49	43.10
603	60390003	533002	RegFeeTuit	E	6,000.00	(1,000.00)	5,000.00	1,030.79	20.60
603	60390003	533010	ClientTran	E	20,000.00	-	20,000.00	9,436.64	47.20
603	60390003	534000	OperatSupp	E	500.00	(99.99)	400.01	48,990.26	12,247.30
603	60390003	539002	ITSupplies	E	1,000.00	(380.00)	620.00	-	0.00
603	60390003	551003	Prop Ins	E	-	632.18	632.18	474.15	75.00
603	60390003	553050	Bldg Rent	E	9,041.00	-	9,041.00	5,274.15	58.30
603	60390003	581001	CO FurnEq	E	-	99.99	99.99	99.99	100.00
	60390003	Total 60390003 CLTS C COP			32,931.93	(9,263.16)	23,668.77	46,805.52	197.80
603	60390004	435600	St DHS SS	R	(45,000.00)	(45,000.00)	(90,000.00)	(53,173.00)	59.10
603	60390004	521000	Cont Serv	E	45,000.00	45,000.00	90,000.00	71,959.21	80.00
	60390004	Total 60390004 Community Options			-	-	-	18,786.21	100.00
603	60390005	465901	CommInsRev	R	-	-	-	(41,672.60)	100.00
603	60390005	465911	WIMCRRev	R	(150,000.00)	-	(150,000.00)	-	0.00
603	60390005	480100	Misc Rev	R	(120,000.00)	-	(120,000.00)	(8,494.00)	7.10
603	60390005	510000	FTSalaries	E	310,962.40	(6,200.00)	304,762.40	146,905.60	48.20
603	60390005	510003	NonProdPay	E	-	6,000.00	6,000.00	11,539.34	192.30
603	60390005	515001	Soc Sec	E	24,553.81	-	24,553.81	11,950.32	48.70
603	60390005	515002	Retirement	E	21,129.47	-	21,129.47	9,832.63	46.50
603	60390005	515003	Health Ins	E	66,771.61	-	66,771.61	9,670.81	14.50
603	60390005	515004	Life Ins	E	119.04	200.00	319.04	206.09	64.60
603	60390005	515005	Disability	E	676.48	-	676.48	305.90	45.20
603	60390005	515006	AD&D	E	18.24	-	18.24	6.27	34.40
603	60390005	521000	Cont Serv	E	25,000.00	10,574.00	35,574.00	28,077.24	78.90
603	60390005	521117	24/7Serv	E	79,584.00	(10,574.00)	69,010.00	38,347.03	55.60
603	60390005	522001	WaterSewer	E	-	213.93	213.93	47.33	22.10
603	60390005	522002	Lights	E	-	361.69	361.69	207.19	57.30

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603	60390005	522003	Heat	E	-	89.75	89.75	75.19	83.80
603	60390005	522004	PhoneInter	E	3,250.00	-	3,250.00	1,880.57	57.90
603	60390005	524001	Supp Agrmt	E	-	27.00	27.00	-	0.00
603	60390005	524011	Garbage	E	-	12.04	12.04	12.04	100.00
603	60390005	531000	OfficeSupp	E	100.00	-	100.00	42.97	43.00
603	60390005	531001	Postage	E	750.00	-	750.00	93.51	12.50
603	60390005	531002	Print/Copy	E	500.00	-	500.00	234.03	46.80
603	60390005	532006	AdvertRecr	E	100.00	400.00	500.00	469.49	93.90
603	60390005	533000	MilageTrav	E	1,500.00	-	1,500.00	970.21	64.70
603	60390005	533002	RegFeeTuit	E	1,500.00	-	1,500.00	412.06	27.50
603	60390005	533010	ClientTran	E	1,000.00	-	1,000.00	771.42	77.10
603	60390005	534000	OperatSupp	E	750.00	(400.00)	350.00	36.98	10.60
603	60390005	539000	OtherSupps	E	290,000.00	(290,000.00)	-	-	0.00
603	60390005	539002	ITSupplies	E	1,000.00	(300.00)	700.00	-	0.00
603	60390005	551003	Prop Ins	E	-	337.16	337.16	252.87	75.00
603	60390005	553050	Bldg Rent	E	6,480.00	-	6,480.00	3,779.86	58.30
	60390005	Total 60390005 Emergency Services			565,745.05	(289,258.43)	276,486.62	215,960.35	78.10
603	60390006	435600	St DHS SS	R	(274,851.00)	-	(274,851.00)	(114,525.00)	41.70
603	60390006	465200	InstitCare	R	(50,000.00)	-	(50,000.00)	-	0.00
603	60390006	465330	MntlHlthCr	R	(17,925.00)	-	(17,925.00)	(6,535.00)	36.50
603	60390006	465501	MedicareRe	R	(15,603.00)	-	(15,603.00)	(15,456.93)	99.10
603	60390006	465502	MedicaidRe	R	(67,118.00)	-	(67,118.00)	(51,826.26)	77.20
603	60390006	465900	Collectins	R	(5,000.00)	-	(5,000.00)	-	0.00
603	60390006	465901	CommInsRev	R	(20,000.00)	-	(20,000.00)	(17,561.27)	87.80
603	60390006	465911	WIMCRRev	R	(150,000.00)	-	(150,000.00)	-	0.00
603	60390006	465913	PrivatePay	R	(65,000.00)	-	(65,000.00)	(19,691.59)	30.30
603	60390006	466000	HumServFee	R	(2,500.00)	-	(2,500.00)	(267.90)	10.70
603	60390006	480100	Misc Rev	R	(5,000.00)	-	(5,000.00)	-	0.00
603	60390006	510000	FTSalaries	E	728,821.36	(41,500.00)	687,321.36	354,954.97	51.60
603	60390006	510003	NonProdPay	E	-	40,000.00	40,000.00	47,043.31	117.60
603	60390006	510036	SL Buyback	E	12,894.25	-	12,894.25	-	0.00
603	60390006	515001	Soc Sec	E	56,754.73	-	56,754.73	29,174.70	51.40
603	60390006	515002	Retirement	E	52,408.22	-	52,408.22	28,440.95	54.30
603	60390006	515003	Health Ins	E	153,944.44	-	153,944.44	74,374.81	48.30
603	60390006	515004	Life Ins	E	208.32	1,500.00	1,708.32	1,383.69	81.00
603	60390006	515005	Disability	E	1,642.73	-	1,642.73	902.23	54.90
603	60390006	515006	AD&D	E	31.92	-	31.92	17.40	54.50
603	60390006	521000	Cont Serv	E	125,000.00	256,791.50	381,791.50	308,732.91	80.90
603	60390006	522001	WaterSewer	E	-	239.34	239.34	78.94	33.00
603	60390006	522002	Lights	E	-	478.03	478.03	383.82	80.30
603	60390006	522003	Heat	E	-	212.00	212.00	161.29	76.10
603	60390006	522004	PhoneInter	E	2,500.00	-	2,500.00	1,078.45	43.10
603	60390006	524001	Supp Agrmt	E	-	3,364.50	3,364.50	3,328.50	98.90

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603	60390006	524011	Garbage	E	-	26.24	26.24	26.24	100.00
603	60390006	531000	OfficeSupp	E	500.00	-	500.00	6.53	1.30
603	60390006	531001	Postage	E	1,750.00	-	1,750.00	192.84	11.00
603	60390006	531002	Print/Copy	E	1,200.00	-	1,200.00	510.03	42.50
603	60390006	532006	AdvertRecr	E	100.00	-	100.00	62.43	62.40
603	60390006	533000	MilageTrav	E	7,500.00	-	7,500.00	2,964.12	39.50
603	60390006	533002	RegFeeTuit	E	6,580.00	-	6,580.00	2,405.09	36.60
603	60390006	533010	ClientTran	E	1,000.00	-	1,000.00	779.89	78.00
603	60390006	534000	OperatSupp	E	1,250.00	-	1,250.00	720.02	57.60
603	60390006	534020	MedSupps	E	100.00	-	100.00	-	0.00
603	60390006	539000	OtherSupps	E	1,250.00	-	1,250.00	517.97	41.40
603	60390006	539002	ITSupplies	E	1,000.00	(360.00)	640.00	35.03	5.50
603	60390006	551003	Prop Ins	E	-	505.75	505.75	379.32	75.00
603	60390006	553050	Bldg Rent	E	12,776.00	-	12,776.00	7,452.69	58.30
	60390006	Total 60390006 Mental Health			496,214.97	261,257.36	757,472.33	640,244.22	84.50
603	60390007	435600	St DHS SS	R	(108,000.00)	(30,000.00)	(138,000.00)	(182,690.89)	132.40
603	60390007	451060	OMVI Sur	R	(82,000.00)	-	(82,000.00)	(32,482.83)	39.60
603	60390007	465338	TmtCtGrnt	R	(35,000.00)	-	(35,000.00)	(14,821.38)	42.30
603	60390007	465339	TmtCtlowa	R	(25,000.00)	-	(25,000.00)	(11,366.00)	45.50
603	60390007	465501	MedicareRe	R	(10,000.00)	-	(10,000.00)	(2,957.51)	29.60
603	60390007	465502	MedicaidRe	R	(65,000.00)	-	(65,000.00)	(31,990.82)	49.20
603	60390007	465900	Collectins	R	(5,000.00)	-	(5,000.00)	-	0.00
603	60390007	465901	CommInsRev	R	(40,000.00)	-	(40,000.00)	(9,762.06)	24.40
603	60390007	465911	WIMCRRev	R	(25,000.00)	-	(25,000.00)	-	0.00
603	60390007	465913	PrivatePay	R	(140,000.00)	-	(140,000.00)	(54,756.87)	39.10
603	60390007	466000	HumServFee	R	(2,500.00)	-	(2,500.00)	(130.00)	5.20
603	60390007	480100	Misc Rev	R	(10,000.00)	-	(10,000.00)	(70.00)	0.70
603	60390007	510000	FTSalaries	E	467,653.41	(21,500.00)	446,153.41	203,553.24	45.60
603	60390007	510003	NonProdPay	E	-	20,000.00	20,000.00	25,905.03	129.50
603	60390007	510004	TermPay	E	-	-	-	8,248.94	100.00
603	60390007	515001	Soc Sec	E	35,777.67	-	35,777.67	17,071.56	47.70
603	60390007	515002	Retirement	E	31,601.70	-	31,601.70	15,524.24	49.10
603	60390007	515003	Health Ins	E	138,644.44	-	138,644.44	53,160.05	38.30
603	60390007	515004	Life Ins	E	208.32	1,500.00	1,708.32	1,214.19	71.10
603	60390007	515005	Disability	E	945.26	-	945.26	509.13	53.90
603	60390007	515006	AD&D	E	31.92	-	31.92	12.23	38.30
603	60390007	521000	Cont Serv	E	20,000.00	(14.50)	19,985.50	19,913.84	99.60
603	60390007	522001	WaterSewer	E	-	218.67	218.67	91.24	41.70
603	60390007	522002	Lights	E	-	565.52	565.52	436.74	77.20
603	60390007	522003	Heat	E	-	234.00	234.00	194.78	83.20
603	60390007	522004	PhoneInter	E	1,200.00	1,200.00	2,400.00	2,137.67	89.10
603	60390007	524001	Supp Agrmt	E	-	4,606.90	4,606.90	4,574.50	99.30
603	60390007	524011	Garbage	E	-	31.77	31.77	31.77	100.00

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603	60390007	531000	OfficeSupp	E	500.00	-	500.00	22.68	4.50
603	60390007	531001	Postage	E	1,500.00	(500.00)	1,000.00	231.51	23.20
603	60390007	531002	Print/Copy	E	1,200.00	-	1,200.00	617.48	51.50
603	60390007	532006	AdvertRecr	E	100.00	724.90	824.90	820.90	99.50
603	60390007	533000	MilageTrav	E	500.00	55.10	555.10	553.50	99.70
603	60390007	533002	RegFeeTuit	E	3,000.00	34.80	3,034.80	2,730.08	90.00
603	60390007	533010	ClientTran	E	500.00	-	500.00	493.00	98.60
603	60390007	534000	OperatSupp	E	500.00	-	500.00	482.23	96.40
603	60390007	539000	OtherSupps	E	500.00	28,575.10	29,075.10	2,088.62	7.20
603	60390007	539002	ITSupplies	E	1,000.00	(689.90)	310.10	-	0.00
603	60390007	551003	Prop Ins	E	-	758.62	758.62	568.98	75.00
603	60390007	553050	Bldg Rent	E	15,226.00	-	15,226.00	8,881.74	58.30
	60390007	Total 60390007 Alcohol and Other Dr			173,088.72	5,800.98	178,889.70	29,041.51	16.20
603	60390008	465100	Pblc Chgs	R	-	-	-	(3,059.16)	100.00
603	60390008	465500	CseMgmtRev	R	(175,000.00)	-	(175,000.00)	(83,628.69)	47.80
603	60390008	465911	WIMCRRev	R	(198,750.00)	-	(198,750.00)	-	0.00
603	60390008	480100	Misc Rev	R	(7,000.00)	-	(7,000.00)	(207.42)	3.00
603	60390008	510000	FTSalaries	E	282,047.18	(15,500.00)	266,547.18	141,051.21	52.90
603	60390008	510003	NonProdPay	E	-	15,000.00	15,000.00	25,917.55	172.80
603	60390008	510036	SL Buyback	E	2,255.85	-	2,255.85	-	0.00
603	60390008	515001	Soc Sec	E	21,749.36	-	21,749.36	12,237.57	56.30
603	60390008	515002	Retirement	E	20,469.99	-	20,469.99	12,024.87	58.70
603	60390008	515003	Health Ins	E	67,755.09	-	67,755.09	34,835.82	51.40
603	60390008	515004	Life Ins	E	89.28	750.00	839.28	673.14	80.20
603	60390008	515005	Disability	E	480.83	-	480.83	390.60	81.20
603	60390008	515006	AD&D	E	13.68	-	13.68	7.39	54.00
603	60390008	521000	Cont Serv	E	25,000.00	18,300.00	43,300.00	42,467.73	98.10
603	60390008	522001	WaterSewer	E	-	114.89	114.89	47.71	41.50
603	60390008	522002	Lights	E	-	307.90	307.90	189.15	61.40
603	60390008	522003	Heat	E	-	95.79	95.79	76.28	79.60
603	60390008	522004	PhoneInter	E	2,750.00	-	2,750.00	1,187.22	43.20
603	60390008	524001	Supp Agrmt	E	-	1,108.00	1,108.00	1,090.00	98.40
603	60390008	524011	Garbage	E	-	12.22	12.22	12.22	100.00
603	60390008	531000	OfficeSupp	E	250.00	-	250.00	3.04	1.20
603	60390008	531001	Postage	E	750.00	-	750.00	97.68	13.00
603	60390008	531002	Print/Copy	E	750.00	-	750.00	237.55	31.70
603	60390008	532006	AdvertRecr	E	100.00	-	100.00	25.70	25.70
603	60390008	533000	MilageTrav	E	1,000.00	-	1,000.00	31.18	3.10
603	60390008	533002	RegFeeTuit	E	500.00	-	500.00	336.22	67.20
603	60390008	533010	ClientTran	E	37,500.00	(500.00)	37,000.00	20,412.00	55.20
603	60390008	534000	OperatSupp	E	500.00	-	500.00	332.56	66.50
603	60390008	539000	OtherSupps	E	500.00	(500.00)	-	-	0.00
603	60390008	539002	ITSupplies	E	1,000.00	(750.00)	250.00	-	0.00

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603	60390008	551003	Prop Ins	E	-	295.02	295.02	221.25	75.00
603	60390008	553050	Bldg Rent	E	6,919.00	-	6,919.00	4,035.92	58.30
	60390008		Total 60390008 Community Support Pr		91,630.26	18,733.82	110,364.08	211,046.29	191.20
603	60390010	465100	Pblc Chgs	R	(1,300,000.00)	-	(1,300,000.00)	(522,576.04)	40.20
603	60390010	465911	WIMCRRRev	R	(511,472.00)	-	(511,472.00)	-	0.00
603	60390010	466000	HumServFee	R	-	-	-	(156.00)	100.00
603	60390010	480100	Misc Rev	R	(100.00)	-	(100.00)	-	0.00
603	60390010	510000	FTSalaries	E	817,435.93	(60,981.14)	756,454.79	343,379.08	45.40
603	60390010	510003	NonProdPay	E	-	45,000.00	45,000.00	42,903.66	95.30
603	60390010	510004	TermPay	E	-	5,131.14	5,131.14	6,746.31	131.50
603	60390010	515001	Soc Sec	E	62,534.03	-	62,534.03	27,403.14	43.80
603	60390010	515002	Retirement	E	58,855.56	-	58,855.56	27,812.50	47.30
603	60390010	515003	Health Ins	E	237,445.02	-	237,445.02	118,481.03	49.90
603	60390010	515004	Life Ins	E	327.36	600.00	927.36	732.35	79.00
603	60390010	515005	Disability	E	1,684.30	-	1,684.30	914.88	54.30
603	60390010	515006	AD&D	E	50.16	-	50.16	21.31	42.50
603	60390010	521000	Cont Serv	E	125,000.00	(214.50)	124,785.50	106,289.78	85.20
603	60390010	522001	WaterSewer	E	-	299.53	299.53	104.17	34.80
603	60390010	522002	Lights	E	-	854.99	854.99	508.90	59.50
603	60390010	522003	Heat	E	-	317.65	317.65	230.06	72.40
603	60390010	522004	PhoneInter	E	7,500.00	-	7,500.00	3,849.29	51.30
603	60390010	524001	Supp Agrmt	E	-	3,520.50	3,520.50	3,484.50	99.00
603	60390010	524003	SmEquipMain	E	500.00	-	500.00	-	0.00
603	60390010	524011	Garbage	E	-	37.59	37.59	37.59	100.00
603	60390010	531000	OfficeSupp	E	500.00	-	500.00	9.34	1.90
603	60390010	531001	Postage	E	2,500.00	-	2,500.00	272.10	10.90
603	60390010	531002	Print/Copy	E	1,500.00	-	1,500.00	730.42	48.70
603	60390010	532006	AdvertRecr	E	100.00	-	100.00	67.95	68.00
603	60390010	533000	MilageTrav	E	6,000.00	-	6,000.00	1,410.26	23.50
603	60390010	533002	RegFeeTuit	E	6,500.00	-	6,500.00	1,043.44	16.10
603	60390010	533010	ClientTran	E	55,000.00	-	55,000.00	30,056.73	54.60
603	60390010	534000	OperatSupp	E	1,000.00	-	1,000.00	443.97	44.40
603	60390010	539000	OtherSupps	E	200.00	-	200.00	102.76	51.40
603	60390010	539002	ITSupplies	E	1,000.00	(700.00)	300.00	-	0.00
603	60390010	551003	Prop Ins	E	-	885.06	885.06	663.78	75.00
603	60390010	553050	Bldg Rent	E	17,795.00	-	17,795.00	10,380.51	58.30
	60390010		Total 60390010 Comprehensive Comm		(408,144.64)	(5,249.18)	(413,393.82)	205,347.77	-49.70
603	60390012	481000	Int on Inv	R	(11.00)	-	(11.00)	(8.98)	81.60
603	60390012	521000	Cont Serv	E	423,608.00	-	423,608.00	423,584.55	100.00
	60390012		Total 60390012 Family Care		423,597.00	-	423,597.00	423,575.57	100.00
603	60390014	435600	State SOR	R	(186,000.00)	-	(186,000.00)	-	0.00
603	60390014	510000	FTSalaries	E	-	18,574.01	18,574.01	25,143.82	135.40

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603	60390014	515001	Soc Sec	E	-	1,499.76	1,499.76	1,738.95	115.90
603	60390014	515002	Retirement	E	-	1,547.33	1,547.33	1,810.36	117.00
603	60390014	515003	Health Ins	E	-	5,081.12	5,081.12	5,906.77	116.20
603	60390014	515004	Life Ins	E	-	10.02	10.02	8.75	87.30
603	60390014	515005	Disability	E	-	45.92	45.92	51.32	111.80
603	60390014	515006	AD&D	E	-	1.77	1.77	1.08	61.00
603	60390014	521000	Cont Serv	E	154,317.16	-	154,317.16	29,223.21	18.90
60390014		Total 60390014 State Opioid Respons			(31,682.84)	26,759.93	(4,922.91)	63,884.26	-1,297.70
603	Total 603 Unified Community Service				-	30,000.00	30,000.00	276,015.22	920.10
Revenue Total					(7,635,304.00)	(75,000.00)	(7,710,304.00)	(4,288,612.68)	55.60
Expense Total					7,635,304.00	105,000.00	7,740,304.00	4,564,627.90	59.00
Grand Total					-	30,000.00	30,000.00	276,015.22	920.10

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

	2024	2025	2026
Revenue	\$3,758,125.76	\$3,751,074.76	\$4,705,669.34
60390000 - Unified General	\$1,759,720.00	\$1,792,200.50	\$2,430,652.50
411100 - Property Tax Levy	\$647,962.00	\$929,974.00	\$369,483.00
411110 - Property Tax Levy Iowa Cty	\$0.00	\$235,138.50	\$257,638.50
435600 - State Grants Human Services	\$1,111,758.00	\$627,088.00	\$1,803,531.00
60390001 - Administration	\$486,460.63	(\$34,456.07)	\$11,371.72
480100 - Miscellaneous Revenue	\$286,679.43	(\$34,456.07)	\$11,371.72
492900 - County Central Services	\$199,781.20	\$0.00	\$0.00
60390002 - Birth to Three	\$126,725.53	\$179,442.34	\$236,843.36
435600 - State Grants Human Services	\$105,817.00	\$136,697.00	\$155,451.00
465500 - Case Management Revenue	\$1,671.42	\$32,261.23	\$46,434.07
465900 - Revenues Recd via Collections	\$0.00	\$0.00	\$4,173.74
465911 - WIMCR Revenue	\$0.00	\$0.18	\$0.00
466100 - Refunds/Recov-Human Services	\$853.76	\$999.06	\$28,155.04
480100 - Miscellaneous Revenue	\$18,383.35	\$9,484.87	\$2,629.51
60390003 - CLTS C COP	\$324,448.73	\$246,265.58	\$570,004.82
435600 - State Grants Human Services	\$176,772.00	\$0.00	\$0.00
465100 - PublicChgsforServ-PublicHealth	\$0.00	\$2,923.82	\$59,248.35
465500 - Case Management Revenue	\$145,454.27	\$189,488.29	\$421,305.59
465913 - Private Pay	\$1,108.35	\$779.82	\$2,444.80
466000 - Human Services Fees	\$1,001.55	\$53,043.03	\$63,675.03
480100 - Miscellaneous Revenue	\$112.56	\$30.62	\$23,331.05
60390004 - Community Options	\$24,801.00	\$42,295.00	\$65,585.00
435600 - State Grants Human Services	\$24,801.00	\$42,295.00	\$65,585.00
60390005 - Emergency Services	\$26,741.54	\$55,873.79	\$54,069.22
465901 - Commercial Insurance Revenue	\$0.00	\$10,851.40	\$45,575.22
480100 - Miscellaneous Revenue	\$26,741.54	\$45,022.39	\$8,494.00
60390006 - Mental Health	\$179,088.91	\$186,885.27	\$263,616.52
435600 - State Grants Human Services	\$137,441.00	\$91,612.00	\$137,430.00
465330 - Mental Health Care	\$7,868.00	\$9,149.00	\$6,535.00
465501 - Medicare Revenue	\$8,568.73	\$8,261.48	\$18,296.02
465502 - Medicaid Revenue	\$31,893.71	\$39,723.54	\$58,084.87
465901 - Commercial Insurance Revenue	\$15,224.67	\$291.44	\$22,043.11
465911 - WIMCR Revenue	\$0.00	\$0.14	\$0.00
465913 - Private Pay	\$10,307.77	\$36,540.35	\$20,881.62
466000 - Human Services Fees	(\$35,189.00)	\$1,307.32	\$345.90
480100 - Miscellaneous Revenue	\$2,974.03	\$0.00	\$0.00
60390007 - Alcohol and Other Drug Abuse	\$443,093.64	\$425,208.63	\$366,084.37
435600 - State Grants Human Services	\$267,684.00	\$199,524.00	\$189,424.89

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

451060 - OMVI Surcharge	\$48,962.12	\$39,568.28	\$37,611.38
465338 - Treatment Court - Grant County	\$4,724.00	\$9,911.68	\$14,821.38
465339 - Treatment Court - Iowa County	\$16,394.34	\$39,110.00	\$11,366.00
465501 - Medicare Revenue	\$0.00	\$2,226.72	\$3,000.39
465502 - Medicaid Revenue	\$30,604.11	\$31,559.98	\$37,904.07
465900 - Revenues Recd via Collections	\$60.00	\$125.00	\$0.00
465901 - Commercial Insurance Revenue	\$5,166.14	\$21,343.94	\$11,246.39
465913 - Private Pay	\$39,276.53	\$79,939.29	\$60,483.87
466000 - Human Services Fees	\$26.00	\$1,149.74	\$156.00
480100 - Miscellaneous Revenue	\$30,196.40	\$750.00	\$70.00
60390008 - Community Support Programs	\$96,100.00	\$62,397.00	\$101,736.36
465100 - PublicChgsforServ-PublicHealth	\$967.53	\$10,797.01	\$3,059.16
465500 - Case Management Revenue	\$88,526.35	\$50,700.27	\$98,469.78
465911 - WIMCR Revenue	\$0.00	(\$0.28)	\$0.00
480100 - Miscellaneous Revenue	\$6,606.12	\$900.00	\$207.42
60390010 - Comprehensive Comm Services	\$290,931.74	\$794,950.57	\$605,693.41
465100 - PublicChgsforServ-PublicHealth	\$231,817.11	\$786,387.90	\$605,537.41
466000 - Human Services Fees	\$52.00	\$8,462.67	\$156.00
480100 - Miscellaneous Revenue	\$59,062.63	\$100.00	\$0.00
60390012 - Family Care	\$14.04	\$12.15	\$12.06
481000 - Interest On Investments	\$14.04	\$12.15	\$12.06
Expense	\$5,012,748.07	\$4,638,158.67	\$5,153,966.77
60390001 - Administration	\$631,175.15	\$445,697.38	\$486,290.81
510000 - Productive Pay	\$232,675.96	\$239,845.52	\$165,905.46
510002 - Overtime	\$0.00	\$0.00	\$867.33
510003 - Non-productive Pay	\$26,592.23	\$40,889.52	\$48,023.75
510004 - Termination Pay	\$928.52	\$0.00	\$16,413.78
514002 - Committee Per Diems	\$5,560.00	\$4,230.00	\$6,100.00
515001 - Social Security	\$19,182.92	\$20,583.51	\$17,419.23
515002 - Retirement	\$17,887.00	\$19,511.06	\$15,466.62
515003 - Health Insurance	\$63,063.72	\$72,424.89	\$63,686.23
515004 - Life Insurance	\$581.97	\$677.33	\$330.88
515005 - Disability	\$0.00	\$0.00	\$466.53
515006 - AD&D	\$0.68	\$0.40	\$9.90
515007 - Unemployment	\$0.00	\$1,086.80	\$0.00
515008 - Workers Comp	\$3,789.08	\$2,459.48	\$3,431.55
521000 - Professional/Contracted Svcs	\$8,480.05	\$9,418.20	\$119,853.41
522001 - Water & Sewer	\$0.00	\$0.00	\$975.81
522002 - Lights	\$0.00	\$0.00	\$5,722.63
522003 - Heat	\$0.00	\$0.00	\$6,847.96

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

522004 - Phone and Internet	\$1,019.95	\$80.47	\$119.53
524003 - Small Equip Maint/Repair	\$50.90	\$0.00	\$113.19
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$2,034.81
529008 - Background Checks	\$0.00	\$0.00	\$45.00
531000 - Office Supplies/Equipt	\$732.29	\$183.22	\$132.90
531001 - Postage	\$676.10	\$344.70	\$69.84
531002 - Printing & Copying	\$264.49	\$764.46	\$415.57
532006 - Advertising & Recruiting	\$115.63	\$36.07	\$3,197.94
533000 - Mileage & Travel	\$4,859.57	\$4,489.20	\$2,241.19
533002 - Registration, Fees, & Tuition	\$3,060.20	\$5,781.71	\$5,162.44
533010 - Client Transportation	\$0.00	\$924.00	\$0.00
534000 - Operating Supplies	\$1,813.70	\$729.43	\$662.77
534006 - Janitorial Supplies & Services	\$207.00	\$0.00	\$161.22
539000 - Other Expense	\$16,258.78	\$96.46	\$0.00
539002 - Information Tech Supplies	\$2,743.21	\$10,690.95	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$413.34
553050 - Building Rent/Lease	\$20,850.00	\$10,450.00	\$0.00
590000 - County Indirect Expense Alloc	\$199,781.20	\$0.00	\$0.00
60390002 - Birth to Three	\$510,006.47	\$505,525.17	\$623,052.68
510000 - Productive Pay	\$264,171.27	\$265,633.49	\$279,934.47
510003 - Non-productive Pay	\$33,803.05	\$28,189.27	\$55,240.95
510004 - Termination Pay	\$6,415.05	\$5,424.69	\$51.03
515001 - Social Security	\$22,602.95	\$22,309.01	\$24,656.31
515002 - Retirement	\$19,194.79	\$19,191.85	\$22,885.42
515003 - Health Insurance	\$76,721.47	\$58,992.28	\$72,623.54
515004 - Life Insurance	\$702.30	\$676.54	\$571.87
515005 - Disability	(\$4.82)	\$0.00	\$730.78
515006 - AD&D	\$0.02	\$0.02	\$15.83
521000 - Professional/Contracted Svcs	\$46,988.70	\$45,526.58	\$125,532.36
522001 - Water & Sewer	\$0.00	\$0.00	\$108.20
522002 - Lights	\$0.00	\$0.00	\$1,693.36
522003 - Heat	\$0.00	\$0.00	\$411.79
522004 - Phone and Internet	\$1,965.38	\$1,921.72	\$2,094.79
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$4,457.50
524003 - Small Equip Maint/Repair	\$20.99	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$23.51
529008 - Background Checks	\$0.00	\$0.00	\$15.00
531000 - Office Supplies/Equipt	\$91.77	\$167.66	\$5.85
531001 - Postage	\$148.63	\$741.42	\$173.73
531002 - Printing & Copying	\$238.50	\$433.08	\$656.89

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

532006 - Advertising & Recruiting	\$42.84	\$75.07	\$42.47
533000 - Mileage & Travel	\$2,291.90	\$2,103.38	\$999.11
533002 - Registration, Fees, & Tuition	\$868.88	\$7,737.44	\$776.19
533010 - Client Transportation	\$15,623.84	\$22,588.70	\$20,421.86
534000 - Operating Supplies	\$1,048.87	\$2,225.38	\$688.45
539000 - Other Expense	\$1,235.11	\$505.12	\$345.47
539002 - Information Tech Supplies	\$623.59	\$43.28	\$0.00
551003 - Insurance - Property	\$302.24	\$270.47	\$187.23
553050 - Building Rent/Lease	\$14,909.15	\$20,768.72	\$7,708.72
60390003 - CLTS C COP	\$452,449.73	\$556,011.92	\$574,280.93
510000 - Productive Pay	\$244,039.60	\$279,038.31	\$264,849.31
510002 - Overtime	\$0.00	\$758.45	\$0.00
510003 - Non-productive Pay	\$15,855.59	\$30,637.13	\$25,852.89
515001 - Social Security	\$19,108.95	\$22,481.76	\$20,707.40
515002 - Retirement	\$17,895.87	\$21,575.32	\$20,930.71
515003 - Health Insurance	\$57,283.48	\$94,858.63	\$90,905.41
515004 - Life Insurance	\$733.17	\$366.09	\$412.10
515005 - Disability	\$4.82	\$0.81	\$672.22
515006 - AD&D	\$0.00	\$0.17	\$17.22
521000 - Professional/Contracted Svcs	\$58,822.09	\$70,171.08	\$77,462.36
522001 - Water & Sewer	\$0.00	\$0.00	\$95.53
522002 - Lights	\$0.00	\$0.00	\$1,642.49
522003 - Heat	\$0.00	\$0.00	\$377.33
522004 - Phone and Internet	\$1,909.63	\$1,691.78	\$1,907.21
524003 - Small Equip Maint/Repair	\$20.99	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$17.82
529008 - Background Checks	\$0.00	\$0.00	\$60.00
531000 - Office Supplies/Equip	\$150.54	\$6.00	\$18.18
531001 - Postage	\$141.80	\$569.45	\$133.92
531002 - Printing & Copying	\$197.04	\$438.12	\$546.35
532006 - Advertising & Recruiting	\$34.89	\$139.17	\$37.84
533000 - Mileage & Travel	\$1,112.36	\$499.80	\$325.01
533002 - Registration, Fees, & Tuition	\$14,432.65	\$2,471.65	\$1,030.79
533010 - Client Transportation	\$6,485.29	\$11,928.63	\$10,686.84
534000 - Operating Supplies	\$387.18	\$223.75	\$48,990.26
539000 - Other Expense	\$749.45	\$0.00	\$0.00
539002 - Information Tech Supplies	\$555.71	\$2,228.22	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$474.15
553050 - Building Rent/Lease	\$12,528.63	\$15,927.60	\$6,027.60
581001 - Capital Outlay - Furn & Equip	\$0.00	\$0.00	\$99.99

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

60390004 - Community Options	\$21,149.00	\$66,248.25	\$76,145.75
521000 - Professional/Contracted Srvs	\$21,149.00	\$66,248.25	\$76,145.75
60390005 - Emergency Services	\$328,135.39	\$297,329.42	\$307,145.29
510000 - Productive Pay	\$167,962.56	\$146,479.10	\$165,491.85
510003 - Non-productive Pay	\$7,641.97	\$14,920.20	\$16,875.59
515001 - Social Security	\$12,975.19	\$11,970.28	\$13,727.80
515002 - Retirement	\$9,715.66	\$9,466.26	\$11,425.00
515003 - Health Insurance	\$36,176.33	\$39,703.95	\$12,633.38
515004 - Life Insurance	\$194.70	\$229.51	\$215.56
515005 - Disability	\$0.00	\$0.00	\$357.66
515006 - AD&D	\$0.00	\$0.02	\$7.41
521000 - Professional/Contracted Srvs	\$25,222.88	\$14,437.17	\$30,831.90
521116 - Mobile Crisis	\$26,328.01	\$20.00	\$0.00
521117 - 24/7 Phone Service	\$20,209.58	\$44,128.40	\$44,702.79
522001 - Water & Sewer	\$0.00	\$0.00	\$63.73
522002 - Lights	\$0.00	\$0.00	\$284.14
522003 - Heat	\$0.00	\$0.00	\$75.19
522004 - Phone and Internet	\$2,770.93	\$1,800.85	\$2,207.57
524003 - Small Equip Maint/Repair	\$41.97	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$12.04
529008 - Background Checks	\$0.00	\$0.00	\$15.00
531000 - Office Supplies/Equipt	\$54.22	\$4.30	\$42.97
531001 - Postage	\$239.16	\$406.47	\$93.51
531002 - Printing & Copying	\$218.67	\$314.31	\$234.03
532006 - Advertising & Recruiting	\$26.83	\$23.09	\$469.49
533000 - Mileage & Travel	\$972.00	\$963.44	\$1,549.03
533002 - Registration, Fees, & Tuition	\$25.00	\$735.35	\$412.06
533010 - Client Transportation	\$1,538.32	\$490.14	\$807.90
534000 - Operating Supplies	\$135.29	\$226.74	\$36.98
539000 - Other Expense	\$506.45	\$0.00	\$0.00
539002 - Information Tech Supplies	\$360.94	\$0.00	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$252.87
553050 - Building Rent/Lease	\$14,818.73	\$11,009.84	\$4,319.84
60390006 - Mental Health	\$918,333.88	\$550,283.31	\$983,974.01
510000 - Productive Pay	\$371,789.62	\$362,740.46	\$400,308.76
510003 - Non-productive Pay	\$47,990.82	\$66,154.39	\$58,344.62
515001 - Social Security	\$30,689.01	\$31,017.92	\$33,282.11
515002 - Retirement	\$28,390.17	\$29,201.24	\$32,439.53
515003 - Health Insurance	\$89,420.47	\$88,926.11	\$87,068.91
515004 - Life Insurance	\$1,396.38	\$1,432.07	\$1,405.18

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

515005 - Disability	\$0.00	\$0.00	\$1,032.15
515006 - AD&D	\$0.60	\$0.56	\$20.00
521000 - Professional/Contracted Srvs	\$299,703.51	(\$67,607.13)	\$347,385.13
522001 - Water & Sewer	\$0.00	\$0.00	\$100.80
522002 - Lights	\$0.00	\$0.00	\$486.42
522003 - Heat	\$0.00	\$0.00	\$161.29
522004 - Phone and Internet	\$1,830.81	\$1,350.76	\$1,241.15
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$3,328.50
524003 - Small Equip Maint/Repair	\$95.24	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$26.24
531000 - Office Supplies/Equipt	\$157.91	\$16.57	\$6.53
531001 - Postage	\$417.27	\$835.81	\$192.84
531002 - Printing & Copying	\$485.92	\$650.33	\$510.03
532006 - Advertising & Recruiting	\$56.66	\$95.32	\$62.43
533000 - Mileage & Travel	\$2,845.20	\$3,867.00	\$3,023.55
533002 - Registration, Fees, & Tuition	\$1,755.00	\$4,018.70	\$2,506.09
533010 - Client Transportation	\$4,339.91	\$413.84	\$817.13
534000 - Operating Supplies	\$2,612.93	\$509.28	\$774.94
534020 - Medical Supplies & Drugs	\$0.00	\$13.50	\$0.00
539000 - Other Expense	\$1,398.31	\$505.14	\$517.97
539002 - Information Tech Supplies	\$2,428.91	\$3,044.08	\$35.03
551003 - Insurance - Property	\$0.00	\$0.00	\$379.32
553050 - Building Rent/Lease	\$30,529.23	\$23,097.36	\$8,517.36
60390007 - Alcohol and Other Drug Abuse	\$576,649.53	\$500,813.73	\$421,207.88
510000 - Productive Pay	\$284,416.67	\$247,213.34	\$228,320.36
510003 - Non-productive Pay	\$22,434.84	\$28,873.45	\$27,439.95
510004 - Termination Pay	\$0.00	\$2,285.48	\$8,248.94
515001 - Social Security	\$22,004.87	\$20,015.19	\$18,931.57
515002 - Retirement	\$19,882.12	\$18,131.50	\$17,303.44
515003 - Health Insurance	\$95,977.99	\$80,086.68	\$60,438.46
515004 - Life Insurance	\$1,141.27	\$1,280.64	\$1,224.68
515005 - Disability	\$0.00	\$0.00	\$556.47
515006 - AD&D	\$0.34	\$0.41	\$13.50
521000 - Professional/Contracted Srvs	\$81,871.65	\$59,081.74	\$31,911.70
521115 - Assessments	\$350.00	\$0.00	\$0.00
522001 - Water & Sewer	\$0.00	\$0.00	\$110.92
522002 - Lights	\$0.00	\$0.00	\$529.08
522003 - Heat	\$0.00	\$0.00	\$194.78
522004 - Phone and Internet	\$2,695.65	\$2,284.76	\$2,488.30
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$4,574.50

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

524003 - Small Equip Maint/Repair	\$95.24	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$31.77
529008 - Background Checks	\$0.00	\$0.00	\$30.00
531000 - Office Supplies/Equipt	\$113.09	\$136.58	\$22.68
531001 - Postage	\$423.91	\$991.19	\$231.51
531002 - Printing & Copying	\$526.21	\$793.87	\$617.48
532006 - Advertising & Recruiting	\$54.38	\$135.91	\$820.90
533000 - Mileage & Travel	\$1,048.18	\$1,775.81	\$583.44
533002 - Registration, Fees, & Tuition	\$3,968.99	\$5,255.02	\$2,730.08
533010 - Client Transportation	\$2,317.19	\$3,040.21	\$493.00
534000 - Operating Supplies	\$1,329.78	\$271.10	\$482.23
539000 - Other Expense	\$2,009.13	\$1,360.29	\$2,158.60
539002 - Information Tech Supplies	\$1,146.08	\$0.00	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$568.98
553050 - Building Rent/Lease	\$32,841.95	\$27,800.56	\$10,150.56
60390008 - Community Support Programs	\$299,424.83	\$351,023.99	\$341,412.86
510000 - Productive Pay	\$169,061.65	\$169,877.59	\$160,743.43
510003 - Non-productive Pay	\$9,100.76	\$24,406.59	\$27,007.47
510004 - Termination Pay	\$0.00	\$2,108.96	\$0.00
515001 - Social Security	\$13,150.33	\$14,377.88	\$13,745.35
515002 - Retirement	\$12,293.26	\$13,452.08	\$13,521.18
515003 - Health Insurance	\$38,638.37	\$48,160.62	\$40,065.24
515004 - Life Insurance	\$735.80	\$802.33	\$681.44
515005 - Disability	\$0.00	\$0.00	\$439.22
515006 - AD&D	\$0.19	\$0.16	\$8.40
521000 - Professional/Contracted Srvs	\$13,655.03	\$30,165.58	\$53,026.44
522001 - Water & Sewer	\$0.00	\$0.00	\$58.64
522002 - Lights	\$0.00	\$0.00	\$240.45
522003 - Heat	\$0.00	\$0.00	\$76.28
522004 - Phone and Internet	\$2,030.34	\$1,216.81	\$1,385.61
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$1,090.00
524003 - Small Equip Maint/Repair	\$63.21	\$0.00	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$12.22
531000 - Office Supplies/Equipt	\$65.12	\$4.59	\$3.04
531001 - Postage	\$315.48	\$409.88	\$97.68
531002 - Printing & Copying	\$352.43	\$346.61	\$237.55
532006 - Advertising & Recruiting	\$17.08	\$23.44	\$25.70
533000 - Mileage & Travel	\$341.24	\$655.90	\$31.18
533002 - Registration, Fees, & Tuition	\$0.00	\$3,395.14	\$336.22
533010 - Client Transportation	\$19,459.51	\$23,046.83	\$23,289.14

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST

534000 - Operating Supplies	\$207.05	\$194.73	\$332.56
539000 - Other Expense	\$514.02	\$3,000.00	\$0.00
539002 - Information Tech Supplies	\$324.21	\$3,975.79	\$124.69
551003 - Insurance - Property	\$0.00	\$0.00	\$221.25
553050 - Building Rent/Lease	\$19,099.75	\$11,402.48	\$4,612.48
60390010 - Comprehensive Comm Services	\$851,815.85	\$877,903.63	\$831,177.64
510000 - Productive Pay	\$410,422.09	\$428,531.35	\$389,624.55
510003 - Non-productive Pay	\$36,693.08	\$50,995.95	\$48,173.64
510004 - Termination Pay	\$427.61	\$1,822.20	\$6,746.31
515001 - Social Security	\$32,169.89	\$34,313.36	\$30,961.65
515002 - Retirement	\$30,850.63	\$33,327.52	\$31,519.10
515003 - Health Insurance	\$118,587.83	\$119,320.90	\$134,364.68
515004 - Life Insurance	\$748.40	\$756.12	\$754.55
515005 - Disability	\$0.00	\$0.00	\$1,024.41
515006 - AD&D	\$0.17	\$0.06	\$24.00
521000 - Professional/Contracted Srvs	\$156,508.20	\$114,158.03	\$128,164.03
522001 - Water & Sewer	\$0.00	\$0.00	\$126.04
522002 - Lights	\$0.00	\$0.00	\$611.51
522003 - Heat	\$0.00	\$0.00	\$230.06
522004 - Phone and Internet	\$2,842.00	\$3,711.79	\$4,509.07
524001 - Support/Maint Agreements	\$0.00	\$0.00	\$3,484.50
524003 - Small Equip Maint/Repair	\$31.16	\$176.68	\$0.00
524011 - Garbage Collection/Recycling	\$0.00	\$0.00	\$37.59
529008 - Background Checks	\$0.00	\$0.00	\$15.00
531000 - Office Supplies/Equip	\$347.48	\$11.82	\$9.34
531001 - Postage	\$258.99	\$1,177.22	\$272.10
531002 - Printing & Copying	\$305.02	\$749.63	\$730.42
532006 - Advertising & Recruiting	\$52.48	\$157.05	\$67.95
533000 - Mileage & Travel	\$3,200.53	\$3,576.06	\$1,443.70
533002 - Registration, Fees, & Tuition	\$901.87	\$10,379.57	\$1,043.44
533010 - Client Transportation	\$30,343.70	\$39,150.01	\$34,166.05
534000 - Operating Supplies	\$582.98	\$268.21	\$443.97
539000 - Other Expense	\$1,580.64	\$8.52	\$102.76
539002 - Information Tech Supplies	\$1,038.48	\$2,568.14	\$0.00
551003 - Insurance - Property	\$0.00	\$0.00	\$663.78
553050 - Building Rent/Lease	\$23,922.62	\$32,743.44	\$11,863.44
60390012 - Family Care	\$423,608.24	\$420,584.55	\$423,584.55
521000 - Professional/Contracted Srvs	\$423,608.24	\$420,584.55	\$423,584.55
60390014 - State Opioid Response	\$0.00	\$66,737.32	\$85,694.37
510000 - Productive Pay	\$0.00	\$20,266.59	\$31,865.73

UCS - REVENUE & EXPENSE

Period: JAN - AUGUST			
515001 - Social Security	\$0.00	\$1,441.86	\$2,207.84
515002 - Retirement	\$0.00	\$1,408.53	\$2,294.33
515003 - Health Insurance	\$0.00	\$21,696.67	\$7,603.31
515004 - Life Insurance	\$0.00	\$0.00	\$12.37
515005 - Disability	\$0.00	\$0.00	\$67.05
515006 - AD&D	\$0.00	\$0.00	\$1.52
521000 - Professional/Contracted Srvs	\$0.00	\$21,789.27	\$41,642.22
533000 - Mileage & Travel	\$0.00	\$134.40	\$0.00
Net Income:	(\$1,254,622.31)	(\$887,083.91)	(\$448,297.43)

FUND	ORG	OBI	ACCOUNT DESCRIPTION	TYPE	ORIGINAL APPROP	TRANSFRS/ADISMTS	REVISED BUDGET	YTD ACTUAL	% USED
603	60390000	411100	PropTaxLev	R	(369,483.00)	-	(369,483.00)	(369,483.00)	100.00
603	60390000	411110	PrTaxIowa	R	(198,953.00)	-	(198,953.00)	(257,638.50)	129.50
603	60390000	435600	St DHS SS	R	(1,857,519.00)	-	(1,857,519.00)	(1,803,531.00)	97.10
603	60390000		Total 603900000 Unified General		(2,425,955.00)	-	(2,425,955.00)	(2,430,652.50)	100.20
603	60390001	480100	Misc Rev	R	(10,000.00)	-	(10,000.00)	(11,371.72)	113.70
603	60390001	510000	FTSalaries	E	382,035.84	(126,253.92)	255,781.92	165,905.46	64.90
603	60390001	510002	Overtime	E	-	-	-	867.33	100.00
603	60390001	510003	NonProdPay	E	-	35,000.00	35,000.00	48,023.75	137.20
603	60390001	510004	TermPay	E	-	9,269.94	9,269.94	16,413.78	177.10
603	60390001	510036	SL Buyback	E	1,935.00	-	1,935.00	-	0.00
603	60390001	514002	Comm PD	E	9,150.00	-	9,150.00	6,100.00	66.70
603	60390001	515001	Soc Sec	E	29,357.00	-	29,357.00	17,419.23	59.30
603	60390001	515002	Retirement	E	27,630.12	-	27,630.12	15,466.62	56.00
603	60390001	515003	Health Ins	E	101,029.44	-	101,029.44	63,686.23	63.00
603	60390001	515004	Life Ins	E	327.36	-	327.36	330.88	101.10
603	60390001	515005	Disability	E	1,722.75	-	1,722.75	466.53	27.10
603	60390001	515006	AD&D	E	50.16	-	50.16	9.90	19.70
603	60390001	515008	Wkrk Comp	E	2,500.00	-	2,500.00	3,431.55	137.30
603	60390001	521000	Cont Serv	E	10,000.00	115,435.05	125,435.05	119,853.41	95.60
603	60390001	522001	WaterSewer	E	-	2,157.35	2,157.35	975.81	45.20
603	60390001	522002	Lights	E	-	9,027.88	9,027.88	5,722.63	63.40
603	60390001	522003	Heat	E	-	6,942.10	6,942.10	6,847.96	98.60
603	60390001	522004	PhoneInter	E	200.00	-	200.00	119.53	59.80
603	60390001	524001	Supp Agrmt	E	-	30.60	30.60	-	0.00
603	60390001	524003	SmEquipMain	E	500.00	-	500.00	113.19	22.60
603	60390001	524011	Garbage	E	-	2,034.81	2,034.81	2,034.81	100.00
603	60390001	529008	BackChecks	E	-	15.00	15.00	45.00	300.00
603	60390001	531000	OfficeSupp	E	275.00	-	275.00	132.90	48.30
603	60390001	531001	Postage	E	500.00	-	500.00	69.84	14.00
603	60390001	531002	Print/Copy	E	1,100.00	-	1,100.00	415.57	37.80
603	60390001	532006	AdvertRecr	E	200.00	3,011.33	3,211.33	3,197.94	99.60
603	60390001	533000	MilageTrav	E	5,000.00	-	5,000.00	2,241.19	44.80
603	60390001	533002	RegFeeTuit	E	20,000.00	(3,000.00)	17,000.00	5,162.44	30.40
603	60390001	534000	OperatSupp	E	1,250.00	-	1,250.00	662.77	53.00
603	60390001	534006	Janitorial	E	32,000.24	(25,035.74)	6,964.50	161.22	2.30
603	60390001	539000	OtherSupps	E	250.00	-	250.00	-	0.00
603	60390001	539002	ITSupplies	E	1,000.00	-	1,000.00	-	0.00
603	60390001	551003	Prop Ins	E	47,000.00	(23,835.27)	23,164.73	413.34	1.80
603	60390001		Total 603900001 Administration		665,012.91	4,799.13	669,812.04	474,919.09	70.90
603	60390002	435600	St DHS SS	R	(145,775.00)	-	(145,775.00)	(155,451.00)	106.60
603	60390002	465500	CseMgmtRev	R	(60,000.00)	-	(60,000.00)	(46,434.07)	77.40
603	60390002	465900	Collectins	R	-	-	-	(4,173.74)	100.00
603	60390002	465911	WIMCRRev	R	(48,000.00)	-	(48,000.00)	-	0.00
603	60390002	466100	RefRecHS	R	(5,000.00)	-	(5,000.00)	(28,155.04)	563.10
603	60390002	480100	Misc Rev	R	(45,000.00)	-	(45,000.00)	(2,629.51)	5.80
603	60390002	510000	FTSalaries	E	410,994.46	(25,000.00)	385,994.46	279,934.47	72.50
603	60390002	510003	NonProdPay	E	-	35,000.00	35,000.00	55,240.95	157.80
603	60390002	510004	TermPay	E	-	-	-	51.03	100.00
603	60390002	510036	SL Buyback	E	938.00	-	938.00	-	0.00
603	60390002	515001	Soc Sec	E	31,467.17	-	31,467.17	24,656.31	78.40
603	60390002	515002	Retirement	E	27,842.67	-	27,842.67	22,885.42	82.20
603	60390002	515003	Health Ins	E	72,861.06	-	72,861.06	72,623.54	99.70
603	60390002	515004	Life Ins	E	119.04	650.00	769.04	571.87	74.40
603	60390002	515005	Disability	E	783.00	-	783.00	730.78	93.30
603	60390002	515006	AD&D	E	18.24	-	18.24	15.83	86.80
603	60390002	521000	Cont Serv	E	110,000.00	(97.50)	109,902.50	125,532.36	114.20
603	60390002	522001	WaterSewer	E	-	374.81	374.81	108.20	28.90
603	60390002	522002	Lights	E	-	1,459.48	1,459.48	1,693.36	116.00
603	60390002	522003	Heat	E	-	480.27	480.27	411.79	85.70
603	60390002	522004	PhoneInter	E	2,750.00	-	2,750.00	2,094.79	76.20
603	60390002	524001	Supp Agrmt	E	-	4,457.50	4,457.50	4,457.50	100.00
603	60390002	524011	Garbage	E	-	23.51	23.51	23.51	100.00
603	60390002	529008	BackChecks	E	-	15.00	15.00	15.00	100.00
603	60390002	531000	OfficeSupp	E	400.00	-	400.00	5.85	1.50
603	60390002	531001	Postage	E	1,200.00	-	1,200.00	173.73	14.50
603	60390002	531002	Print/Copy	E	700.00	-	700.00	656.89	93.80
603	60390002	532006	AdvertRecr	E	100.00	-	100.00	42.47	42.50
603	60390002	533000	MilageTrav	E	3,500.00	-	3,500.00	999.11	28.50
603	60390002	533002	RegFeeTuit	E	3,600.00	(1,000.00)	2,600.00	776.19	29.90
603	60390002	533010	ClientTran	E	37,000.00	-	37,000.00	20,421.86	55.20
603	60390002	534000	OperatSupp	E	3,500.00	(15.00)	3,485.00	688.45	19.80
603	60390002	539000	OtherSupps	E	1,000.00	-	1,000.00	345.47	34.50
603	60390002	539002	ITSupplies	E	1,000.00	(350.00)	650.00	-	0.00
603	60390002	551003	Prop Ins	E	-	421.48	421.48	187.23	44.40
603	60390002	553050	Bldg Rent	E	11,563.00	-	11,563.00	7,708.72	66.70
603	60390002		Total 603900002 Birth to Three		417,561.64	16,419.55	433,981.19	386,209.32	89.00
603	60390003	435600	St DHS SS	R	(185,244.00)	-	(185,244.00)	-	0.00
603	60390003	465100	Pblc Chgs	R	(5,000.00)	-	(5,000.00)	(59,248.35)	1,185.00
603	60390003	465500	CseMgmtRev	R	(700,000.00)	-	(700,000.00)	(421,305.59)	60.20
603	60390003	465913	PrivatePay	R	(1,000.00)	-	(1,000.00)	(2,444.80)	244.50
603	60390003	466000	HumServFee	R	(90,000.00)	-	(90,000.00)	(63,675.03)	70.80
603	60390003	480100	Misc Rev	R	(500.00)	-	(500.00)	(23,331.05)	4,666.20
603	60390003	510000	FTSalaries	E	583,952.23	(37,276.00)	546,676.23	264,849.31	48.40

603	60390003	510003	NonProdPay	E	-	26,000.00	26,000.00	25,852.89	99.40
603	60390003	510036	SL Buyback	E	1,681.92	-	1,681.92	-	0.00
603	60390003	515001	Soc Sec	E	44,775.46	-	44,775.46	20,707.40	46.20
603	60390003	515002	Retirement	E	42,141.61	-	42,141.61	20,930.71	49.70
603	60390003	515003	Health Ins	E	208,122.70	-	208,122.70	90,905.41	43.70
603	60390003	515004	Life Ins	E	297.60	400.00	697.60	412.10	59.10
603	60390003	515005	Disability	E	1,467.81	-	1,467.81	672.22	45.80
603	60390003	515006	AD&D	E	45.60	-	45.60	17.22	37.80
603	60390003	521000	Cont Serv	E	90,000.00	-	90,000.00	77,462.36	86.10
603	60390003	522001	WaterSewer	E	-	394.61	394.61	95.53	24.20
603	60390003	522002	Lights	E	-	2,420.89	2,420.89	1,642.49	67.80
603	60390003	522003	Heat	E	-	467.34	467.34	377.33	80.70
603	60390003	522004	PhoneInter	E	3,000.00	-	3,000.00	1,907.21	63.60
603	60390003	524011	Garbage	E	-	17.82	17.82	17.82	100.00
603	60390003	529008	BackChecks	E	-	60.00	60.00	60.00	100.00
603	60390003	531000	OfficeSupp	E	50.00	-	50.00	18.18	36.40
603	60390003	531001	Postage	E	1,000.00	-	1,000.00	133.92	13.40
603	60390003	531002	Print/Copy	E	750.00	-	750.00	546.35	72.80
603	60390003	532006	AdvertRecr	E	100.00	-	100.00	37.84	37.80
603	60390003	533000	MilageTrav	E	750.00	-	750.00	325.01	43.30
603	60390003	533002	RegFeeTuit	E	6,000.00	(2,000.00)	4,000.00	1,030.79	25.80
603	60390003	533010	ClientTran	E	20,000.00	-	20,000.00	10,686.84	53.40
603	60390003	534000	OperatSupp	E	500.00	(99.99)	400.01	48,990.26	12,247.30
603	60390003	539002	ITSupplies	E	1,000.00	(380.00)	620.00	-	0.00
603	60390003	551003	Prop Ins	E	-	632.18	632.18	474.15	75.00
603	60390003	553050	Bldg Rent	E	9,041.00	-	9,041.00	6,027.60	66.70
603	60390003	581001	CO FurnEq	E	-	99.99	99.99	99.99	100.00
603	60390003		Total 60390003 CLTS C COP		32,931.93	(9,263.16)	23,668.77	4,276.11	18.10
603	60390004	435600	St DHS SS	R	(45,000.00)	(45,000.00)	(90,000.00)	(65,585.00)	72.90
603	60390004	521000	Cont Serv	E	45,000.00	45,000.00	90,000.00	76,145.75	84.60
603	60390004		Total 60390004 Community Options		-	-	-	10,560.75	100.00
603	60390005	465901	CommInsRev	R	-	-	-	(45,575.22)	100.00
603	60390005	465911	WIMCRRev	R	(150,000.00)	-	(150,000.00)	-	0.00
603	60390005	480100	Misc Rev	R	(120,000.00)	-	(120,000.00)	(8,494.00)	7.10
603	60390005	510000	FTSalaries	E	310,962.40	(6,200.00)	304,762.40	165,491.85	54.30
603	60390005	510003	NonProdPay	E	-	6,000.00	6,000.00	16,875.59	281.30
603	60390005	515001	Soc Sec	E	24,553.81	-	24,553.81	13,727.80	55.90
603	60390005	515002	Retirement	E	21,129.47	-	21,129.47	11,425.00	54.10
603	60390005	515003	Health Ins	E	66,771.61	-	66,771.61	12,633.38	18.90
603	60390005	515004	Life Ins	E	119.04	200.00	319.04	215.56	67.60
603	60390005	515005	Disability	E	676.48	-	676.48	357.66	52.90
603	60390005	515006	AD&D	E	18.24	-	18.24	7.41	40.60
603	60390005	521000	Cont Serv	E	25,000.00	10,574.00	35,574.00	30,831.90	86.70
603	60390005	521117	24/7Serv	E	79,584.00	(10,574.00)	69,010.00	44,702.79	64.80
603	60390005	522001	WaterSewer	E	-	213.93	213.93	63.73	29.80
603	60390005	522002	Lights	E	-	361.69	361.69	284.14	78.60
603	60390005	522003	Heat	E	-	89.75	89.75	75.19	83.80
603	60390005	522004	PhoneInter	E	3,250.00	-	3,250.00	2,207.57	67.90
603	60390005	524001	Supp Agrmt	E	-	27.00	27.00	-	0.00
603	60390005	524011	Garbage	E	-	12.04	12.04	12.04	100.00
603	60390005	529008	BackChecks	E	-	15.00	15.00	15.00	100.00
603	60390005	531000	OfficeSupp	E	100.00	-	100.00	42.97	43.00
603	60390005	531001	Postage	E	750.00	(64.03)	685.97	93.51	13.60
603	60390005	531002	Print/Copy	E	500.00	-	500.00	234.03	46.80
603	60390005	532006	AdvertRecr	E	100.00	400.00	500.00	469.49	93.90
603	60390005	533000	MilageTrav	E	1,500.00	49.03	1,549.03	1,549.03	100.00
603	60390005	533002	RegFeeTuit	E	1,500.00	-	1,500.00	412.06	27.50
603	60390005	533010	ClientTran	E	1,000.00	-	1,000.00	807.90	80.80
603	60390005	534000	OperatSupp	E	750.00	(400.00)	350.00	36.98	10.60
603	60390005	539000	OtherSupps	E	290,000.00	(290,000.00)	-	-	0.00
603	60390005	539002	ITSupplies	E	1,000.00	(300.00)	700.00	-	0.00
603	60390005	551003	Prop Ins	E	-	337.16	337.16	252.87	75.00
603	60390005	553050	Bldg Rent	E	6,480.00	-	6,480.00	4,319.84	66.70
603	60390005		Total 60390005 Emergency Services		565,745.05	(289,258.43)	276,486.62	253,076.07	91.50
603	60390006	435600	St DHS SS	R	(274,851.00)	-	(274,851.00)	(137,430.00)	50.00
603	60390006	465200	InstitCare	R	(50,000.00)	-	(50,000.00)	-	0.00
603	60390006	465330	MntlHlthCr	R	(17,925.00)	-	(17,925.00)	(6,535.00)	36.50
603	60390006	465501	MedicareRe	R	(15,603.00)	-	(15,603.00)	(18,296.02)	117.30
603	60390006	465502	MedicaidRe	R	(67,118.00)	-	(67,118.00)	(58,084.87)	86.50
603	60390006	465900	Collectins	R	(5,000.00)	-	(5,000.00)	-	0.00
603	60390006	465901	CommInsRev	R	(20,000.00)	-	(20,000.00)	(22,043.11)	110.20
603	60390006	465911	WIMCRRev	R	(150,000.00)	-	(150,000.00)	-	0.00
603	60390006	465913	PrivatePay	R	(65,000.00)	-	(65,000.00)	(20,881.62)	32.10
603	60390006	466000	HumServFee	R	(2,500.00)	-	(2,500.00)	(345.90)	13.80
603	60390006	480100	Misc Rev	R	(5,000.00)	-	(5,000.00)	-	0.00
603	60390006	510000	FTSalaries	E	728,821.36	(41,500.00)	687,321.36	400,308.76	58.20
603	60390006	510003	NonProdPay	E	-	40,000.00	40,000.00	58,344.62	145.90
603	60390006	510036	SL Buyback	E	12,894.25	-	12,894.25	-	0.00
603	60390006	515001	Soc Sec	E	56,754.73	-	56,754.73	33,282.11	58.60
603	60390006	515002	Retirement	E	52,408.22	-	52,408.22	32,439.53	61.90
603	60390006	515003	Health Ins	E	153,944.44	-	153,944.44	87,068.91	56.60
603	60390006	515004	Life Ins	E	208.32	1,500.00	1,708.32	1,405.18	82.30
603	60390006	515005	Disability	E	1,642.73	-	1,642.73	1,032.15	62.80
603	60390006	515006	AD&D	E	31.92	-	31.92	20.00	62.70

603	60390006	521000	Cont Serv	E	125,000.00	256,791.50	381,791.50	347,385.13	91.00
603	60390006	522001	WaterSewer	E	-	239.34	239.34	100.80	42.10
603	60390006	522002	Lights	E	-	528.03	528.03	486.42	92.10
603	60390006	522003	Heat	E	-	212.00	212.00	161.29	76.10
603	60390006	522004	PhoneInter	E	2,500.00	-	2,500.00	1,241.15	49.60
603	60390006	524001	Supp Agrmt	E	-	3,364.50	3,364.50	3,328.50	98.90
603	60390006	524011	Garbage	E	-	26.24	26.24	26.24	100.00
603	60390006	531000	OfficeSupp	E	500.00	-	500.00	6.53	1.30
603	60390006	531001	Postage	E	1,750.00	(50.00)	1,700.00	192.84	11.30
603	60390006	531002	Print/Copy	E	1,200.00	-	1,200.00	510.03	42.50
603	60390006	532006	AdvertRecr	E	100.00	-	100.00	62.43	62.40
603	60390006	533000	MilageTrav	E	7,500.00	-	7,500.00	3,023.55	40.30
603	60390006	533002	RegFeeTuit	E	6,580.00	-	6,580.00	2,506.09	38.10
603	60390006	533010	ClientTran	E	1,000.00	-	1,000.00	817.13	81.70
603	60390006	534000	OperatSupp	E	1,250.00	-	1,250.00	774.94	62.00
603	60390006	534020	MedSupps	E	100.00	-	100.00	-	0.00
603	60390006	539000	OtherSupps	E	1,250.00	-	1,250.00	517.97	41.40
603	60390006	539002	ITSupplies	E	1,000.00	(360.00)	640.00	35.03	5.50
603	60390006	551003	Prop Ins	E	-	505.75	505.75	379.32	75.00
603	60390006	553050	Bldg Rent	E	12,776.00	-	12,776.00	8,517.36	66.70
603	60390006		Total 60390006 Mental Health		496,214.97	261,257.36	757,472.33	720,357.49	95.10
603	60390007	435600	St DHS SS	R	(108,000.00)	(30,000.00)	(138,000.00)	(189,424.89)	137.30
603	60390007	451060	OMVI Sur	R	(82,000.00)	-	(82,000.00)	(37,611.38)	45.90
603	60390007	465338	TmtCtGrnt	R	(35,000.00)	-	(35,000.00)	(14,821.38)	42.30
603	60390007	465339	TmtCtlowa	R	(25,000.00)	-	(25,000.00)	(11,366.00)	45.50
603	60390007	465501	MedicareRe	R	(10,000.00)	-	(10,000.00)	(3,000.39)	30.00
603	60390007	465502	MedicaidRe	R	(65,000.00)	-	(65,000.00)	(37,904.07)	58.30
603	60390007	465900	Collectins	R	(5,000.00)	-	(5,000.00)	-	0.00
603	60390007	465901	CommInsRev	R	(40,000.00)	-	(40,000.00)	(11,246.39)	28.10
603	60390007	465911	WIMCRRev	R	(25,000.00)	-	(25,000.00)	-	0.00
603	60390007	465913	PrivatePay	R	(140,000.00)	-	(140,000.00)	(60,483.87)	43.20
603	60390007	466000	HumServFee	R	(2,500.00)	-	(2,500.00)	(156.00)	6.20
603	60390007	480100	Misc Rev	R	(10,000.00)	-	(10,000.00)	(70.00)	0.70
603	60390007	510000	FTSalaries	E	467,653.41	(21,500.00)	446,153.41	228,320.36	51.20
603	60390007	510003	NonProdPay	E	-	20,000.00	20,000.00	27,439.95	137.20
603	60390007	510004	TermPay	E	-	-	-	8,248.94	100.00
603	60390007	515001	Soc Sec	E	35,777.67	-	35,777.67	18,931.57	52.90
603	60390007	515002	Retirement	E	31,601.70	-	31,601.70	17,303.44	54.80
603	60390007	515003	Health Ins	E	138,644.44	-	138,644.44	60,438.46	43.60
603	60390007	515004	Life Ins	E	208.32	1,500.00	1,708.32	1,224.68	71.70
603	60390007	515005	Disability	E	945.26	-	945.26	556.47	58.90
603	60390007	515006	AD&D	E	31.92	-	31.92	13.50	42.30
603	60390007	521000	Cont Serv	E	20,000.00	12,338.86	32,338.86	31,911.70	98.70
603	60390007	522001	WaterSewer	E	-	218.67	218.67	110.92	50.70
603	60390007	522002	Lights	E	-	565.52	565.52	529.08	93.60
603	60390007	522003	Heat	E	-	234.00	234.00	194.78	83.20
603	60390007	522004	PhoneInter	E	1,200.00	1,288.30	2,488.30	2,488.30	100.00
603	60390007	524001	Supp Agrmt	E	-	4,606.90	4,606.90	4,574.50	99.30
603	60390007	524011	Garbage	E	-	31.77	31.77	31.77	100.00
603	60390007	529008	BackChecks	E	-	30.00	30.00	30.00	100.00
603	60390007	531000	OfficeSupp	E	500.00	-	500.00	22.68	4.50
603	60390007	531001	Postage	E	1,500.00	(500.00)	1,000.00	231.51	23.20
603	60390007	531002	Print/Copy	E	1,200.00	-	1,200.00	617.48	51.50
603	60390007	532006	AdvertRecr	E	100.00	724.90	824.90	820.90	99.50
603	60390007	533000	MilageTrav	E	500.00	83.44	583.44	583.44	100.00
603	60390007	533002	RegFeeTuit	E	3,000.00	34.80	3,034.80	2,730.08	90.00
603	60390007	533010	ClientTran	E	500.00	-	500.00	493.00	98.60
603	60390007	534000	OperatSupp	E	500.00	-	500.00	482.23	96.40
603	60390007	539000	OtherSupps	E	500.00	16,075.10	16,575.10	2,158.60	13.00
603	60390007	539002	ITSupplies	E	1,000.00	(689.90)	310.10	-	0.00
603	60390007	551003	Prop Ins	E	-	758.62	758.62	568.98	75.00
603	60390007	553050	Bldg Rent	E	15,226.00	-	15,226.00	10,150.56	66.70
603	60390007		Total 60390007 Alcohol and Other Dr		173,088.72	5,800.98	178,889.70	55,123.51	30.80
603	60390008	465100	Pblc Chgs	R	-	-	-	(3,059.16)	100.00
603	60390008	465500	CseMgmtRev	R	(175,000.00)	-	(175,000.00)	(98,469.78)	56.30
603	60390008	465911	WIMCRRev	R	(198,750.00)	-	(198,750.00)	-	0.00
603	60390008	480100	Misc Rev	R	(7,000.00)	-	(7,000.00)	(207.42)	3.00
603	60390008	510000	FTSalaries	E	282,047.18	(15,500.00)	266,547.18	160,743.43	60.30
603	60390008	510003	NonProdPay	E	-	15,000.00	15,000.00	27,007.47	180.00
603	60390008	510036	SL Buyback	E	2,255.85	-	2,255.85	-	0.00
603	60390008	515001	Soc Sec	E	21,749.36	-	21,749.36	13,745.35	63.20
603	60390008	515002	Retirement	E	20,469.99	-	20,469.99	13,521.18	66.10
603	60390008	515003	Health Ins	E	67,755.09	-	67,755.09	40,065.24	59.10
603	60390008	515004	Life Ins	E	89.28	750.00	839.28	681.44	81.20
603	60390008	515005	Disability	E	480.83	-	480.83	439.22	91.30
603	60390008	515006	AD&D	E	13.68	-	13.68	8.40	61.40
603	60390008	521000	Cont Serv	E	25,000.00	18,300.00	43,300.00	53,026.44	122.50
603	60390008	522001	WaterSewer	E	-	114.89	114.89	58.64	51.00
603	60390008	522002	Lights	E	-	307.90	307.90	240.45	78.10
603	60390008	522003	Heat	E	-	95.79	95.79	76.28	79.60
603	60390008	522004	PhoneInter	E	2,750.00	-	2,750.00	1,385.61	50.40
603	60390008	524001	Supp Agrmt	E	-	1,108.00	1,108.00	1,090.00	98.40
603	60390008	524011	Garbage	E	-	12.22	12.22	12.22	100.00
603	60390008	531000	OfficeSupp	E	250.00	-	250.00	3.04	1.20

603	60390008	531001	Postage	E	750.00	-	750.00	97.68	13.00
603	60390008	531002	Print/Copy	E	750.00	-	750.00	237.55	31.70
603	60390008	532006	AdvertRecr	E	100.00	-	100.00	25.70	25.70
603	60390008	533000	MilageTrav	E	1,000.00	-	1,000.00	31.18	3.10
603	60390008	533002	RegFeeTuit	E	500.00	-	500.00	336.22	67.20
603	60390008	533010	ClientTran	E	37,500.00	(500.00)	37,000.00	23,289.14	62.90
603	60390008	534000	OperatSupp	E	500.00	-	500.00	332.56	66.50
603	60390008	539000	OtherSupps	E	500.00	(500.00)	-	-	0.00
603	60390008	539002	ITSupplies	E	1,000.00	(750.00)	250.00	124.69	49.90
603	60390008	551003	Prop Ins	E	-	295.02	295.02	221.25	75.00
603	60390008	553050	Bldg Rent	E	6,919.00	-	6,919.00	4,612.48	66.70
603	60390008		Total 60390008 Community Support Pr		91,630.26	18,733.82	110,364.08	239,676.50	217.20
603	60390010	465100	Pblc Chgs	R	(1,300,000.00)	-	(1,300,000.00)	(605,537.41)	46.60
603	60390010	465911	WIMCRRev	R	(511,472.00)	-	(511,472.00)	-	0.00
603	60390010	466000	HumServFee	R	-	-	-	(156.00)	100.00
603	60390010	480100	Misc Rev	R	(100.00)	-	(100.00)	-	0.00
603	60390010	510000	FTSalaries	E	817,435.93	(60,981.14)	756,454.79	389,624.55	51.50
603	60390010	510003	NonProdPay	E	-	45,000.00	45,000.00	48,173.64	107.10
603	60390010	510004	TermPay	E	-	5,131.14	5,131.14	6,746.31	131.50
603	60390010	515001	Soc Sec	E	62,534.03	-	62,534.03	30,961.65	49.50
603	60390010	515002	Retirement	E	58,855.56	-	58,855.56	31,519.10	53.60
603	60390010	515003	Health Ins	E	237,445.02	-	237,445.02	134,364.68	56.60
603	60390010	515004	Life Ins	E	327.36	600.00	927.36	754.55	81.40
603	60390010	515005	Disability	E	1,684.30	-	1,684.30	1,024.41	60.80
603	60390010	515006	AD&D	E	50.16	-	50.16	24.00	47.80
603	60390010	521000	Cont Serv	E	125,000.00	3,770.50	128,770.50	128,164.03	99.50
603	60390010	522001	WaterSewer	E	-	299.53	299.53	126.04	42.10
603	60390010	522002	Lights	E	-	854.99	854.99	611.51	71.50
603	60390010	522003	Heat	E	-	317.65	317.65	230.06	72.40
603	60390010	522004	PhoneInter	E	7,500.00	-	7,500.00	4,509.07	60.10
603	60390010	524001	Supp Agrmt	E	-	3,520.50	3,520.50	3,484.50	99.00
603	60390010	524003	SmEquipMain	E	500.00	-	500.00	-	0.00
603	60390010	524011	Garbage	E	-	37.59	37.59	37.59	100.00
603	60390010	529008	BackChecks	E	-	15.00	15.00	15.00	100.00
603	60390010	531000	OfficeSupp	E	500.00	-	500.00	9.34	1.90
603	60390010	531001	Postage	E	2,500.00	(1,000.00)	1,500.00	272.10	18.10
603	60390010	531002	Print/Copy	E	1,500.00	-	1,500.00	730.42	48.70
603	60390010	532006	AdvertRecr	E	100.00	-	100.00	67.95	68.00
603	60390010	533000	MilageTrav	E	6,000.00	(1,000.00)	5,000.00	1,443.70	28.90
603	60390010	533002	RegFeeTuit	E	6,500.00	(1,000.00)	5,500.00	1,043.44	19.00
603	60390010	533010	ClientTran	E	55,000.00	(1,000.00)	54,000.00	34,166.05	63.30
603	60390010	534000	OperatSupp	E	1,000.00	-	1,000.00	443.97	44.40
603	60390010	539000	OtherSupps	E	200.00	-	200.00	102.76	51.40
603	60390010	539002	ITSupplies	E	1,000.00	(700.00)	300.00	-	0.00
603	60390010	551003	Prop Ins	E	-	885.06	885.06	663.78	75.00
603	60390010	553050	Bldg Rent	E	17,795.00	-	17,795.00	11,863.44	66.70
603	60390010		Total 60390010 Comprehensive Comm S		(408,144.64)	(5,249.18)	(413,393.82)	225,484.23	-54.50
603	60390012	481000	Int on Inv	R	(11.00)	-	(11.00)	(12.06)	109.60
603	60390012	521000	Cont Serv	E	423,608.00	-	423,608.00	423,584.55	100.00
603	60390012		Total 60390012 Family Care		423,597.00	-	423,597.00	423,572.49	100.00
603	60390014	435600	State SOR	R	(186,000.00)	-	(186,000.00)	-	0.00
603	60390014	510000	FTSalaries	E	-	18,574.01	18,574.01	31,865.73	171.60
603	60390014	515001	Soc Sec	E	-	1,499.76	1,499.76	2,207.84	147.20
603	60390014	515002	Retirement	E	-	1,547.33	1,547.33	2,294.33	148.30
603	60390014	515003	Health Ins	E	-	5,081.12	5,081.12	7,603.31	149.60
603	60390014	515004	Life Ins	E	-	10.02	10.02	12.37	123.50
603	60390014	515005	Disability	E	-	45.92	45.92	67.05	146.00
603	60390014	515006	AD&D	E	-	1.77	1.77	1.52	85.90
603	60390014	521000	Cont Serv	E	154,317.16	-	154,317.16	41,642.22	27.00
603	60390014		Total 60390014 State Opioid Respons		(31,682.84)	26,759.93	(4,922.91)	85,694.37	-1,740.70
603			Total 603 Unified Community Service		-	30,000.00	30,000.00	448,297.43	1,494.30
			Revenue Total		(7,635,304.00)	(75,000.00)	(7,710,304.00)	(4,705,669.34)	61.00
			Expense Total		7,635,304.00	105,000.00	7,740,304.00	5,153,966.77	66.60
			Grand Total		-	30,000.00	30,000.00	448,297.43	1,494.30

COTTINGHAM & BUTLER

Total Rewards Consulting

EXECUTIVE SUMMARY

Grant County, WI

August 2026

Background

Cottingham & Butler Total Rewards Consulting (TRC) partnered with Grant County, Wisconsin, to evaluate the effectiveness of the County's compensation structure, review compensation administration practices, and develop recommendations that support a sustainable, market-responsive compensation program. The project also included the integration of Unified Community Services (UCS) positions into the County's compensation framework and the development of tools and guidelines to support ongoing compensation administration. This project was not an assessment of current competitiveness, rather an assessment of organizational internal process and pay philosophy.

Project Approach:

The project included interviews and discussions with County leadership, department heads, and staff responsible for compensation administration. Feedback was gathered regarding the effectiveness of the current pay structure, recruitment and retention challenges, administrative processes, and desired compensation outcomes. Compensation administration workflows were also reviewed to identify opportunities for greater consistency, efficiency, and ease of administration.

To support integration of UCS positions, TRC reviewed the job evaluation results developed during the prior UCS compensation study and aligned those positions to the Grant County framework. As a secondary validation, market data previously measured for UCS positions was reviewed to ensure placement within the County structure produced market alignment.

Findings and Recommendations

During the department head meetings, the following trends were observed: leadership generally viewed starting pay rates as competitive; however, concerns were raised regarding employee progression after the control point, small cost-of-living adjustments, and limited opportunities for employees who had reached the top of the pay structure. Stakeholders generally supported maintaining a transparent step-based system while simplifying administration and creating more consistent opportunities for employee movement and recognition. Department heads were particularly concerned about the every other year step movement after the control point and the lack of movement for employees once they reach the top step of the structure in light of recent COLA adjustment amounts.

UCS Integration:

To integrate UCS positions into the County's compensation structure, TRC utilized the job evaluation scores of UCS positions completed during the 2024 compensation study and mapped positions to appropriate County grades based on job evaluation results. Following this initial placement, TRC

reviewed market data from the UCS compensation study (market data was aged to ensure accurate comparison) to assess alignment between County control points and external market rates. The final recommended grade placements reflect a balance between internal equity and external competitiveness, ensuring UCS positions are integrated consistently and appropriately within the broader County compensation framework. The updated grade order list integrating UCS into Grant Co can be found in Appendix A.

Overall Observations/Recommendations:

Throughout the project, County leadership emphasized the importance of maintaining a compensation program that supports recruitment and retention while remaining financially sustainable. In response to stakeholder feedback and the themes identified during interviews, TRC developed and evaluated alternative step structure designs intended to improve employee progression opportunities while maintaining affordability.

TRC recommends implementation of the revised step structure outlined in Appendix B. The recommended design includes ten steps, with 2.0% progression between Steps 1 through 6 (Control Point) and 1.5% progression between Steps 6 and 10. This approach provides meaningful employee movement while preserving the County's ability to maintain the structure through future market adjustments. TRC also recommends transitioning to a common January 1 step movement date for all employees rather than continuing anniversary-based step increases. This change significantly simplifies administration and improves consistency across the organization.

To assist the County in evaluating implementation options, TRC prepared multiple costing scenarios for the County. Two approaches emerged as the most sustainable: placing employees on the step that provides an increase over current pay or placing employees on the step that provides at least a 3.0% increase over current pay. After evaluating cost, employee impact, and long-term sustainability, County leadership indicated their intent to implement the revised structure by first aging the structure forward to reflect 2027 market conditions and then placing employees on the step that provides at least a 3.0% increase over their current pay.

There are some employees identified in the transition analysis who are considered "over max." This means their current pay exceeds Step 10 of the proposed structure. In these cases, TRC does not recommend reducing employees' existing base pay to align with Step 10 of their applicable grade. Rather, TRC recommends that the County consider providing non-base-building, one-time payments to employees who are over max. As part of the transition into 2027, these non-base-building payments would represent 3.0% of an employee's current base pay. In subsequent years, the County could consider tying these one-time payments to the annual COLA percentage for employees who remain over max. For example, if the County provides a 2.0% COLA increase, employees who are still over max would receive a 2.0% non-base-building, one-time payment.

Under this strategy, 2027 will serve as a transition year and the structure implementation will represent employees' wage movement for that year. TRC recommends resuming both annual cost-of-living adjustments and January 1 step progression beginning in 2028, subject to budget considerations.

Finally, compensation structures should be viewed as dynamic management tools that require ongoing review and maintenance. As labor markets evolve, the County may need to evaluate individual positions experiencing recruitment or retention pressures and make targeted adjustments when appropriate. In some situations, market conditions may also justify hiring qualified candidates above Step 1.

Ongoing Maintenance

We understand and appreciate the costs associated with a project such as this, and the effect it can have on an organization. In our experience, employers that treat compensation as a strategic component of its operations typically engage in practices noted below. These practices ensure that the system remains competitive and valid. We would also recommend that the County complete a market update to assess the competitiveness of its structure in relation to the market in an upcoming budget cycle.

- Rigorous adherence and discipline as it relates to the underlying assumptions and principles on which the pay plan is developed. In other words, all job changes should be documented and no reclassification requests should be granted unless the job evaluation system indicates as such, or there is a demonstrated market condition that would warrant such an adjustment.
- To that end, we recommend a process where any employee whose duties change substantially over the course of a year could ask for a classification review. In many instances, this coincides with the budget process to allow for the County to plan for any increase in compensation. This differs from a management-initiated reorganization, or new position creation, which could conceivably occur at any point in the year. As noted above, all duties—or changes in duties—should be documented prior to being evaluated.
- Annual adjustment of the pay structure based upon market conditions, changes in the cost-of-living, and the County's ability to pay for any resulting changes in base salary costs. While we understand that an organization's ability to increase the structure by any significant amount is limited, it is still necessary to adjust ranges periodically to keep up with the labor market and inflation.
- Periodic measurement of benchmark positions to the established marketplace. Such a review provides the assurance needed to maintain market competitiveness, to stay on top of "hot jobs", and to serve as a "health check" to ensure that the pay plan is functioning as intended

TRC is available to provide all of these services to the County to support its efforts to remain competitive.

Why Is Grant County Updating Its Pay Structure?

Grant County partnered with Cottingham & Butler's Total Rewards Consulting (TRC) to evaluate its current pay structure and pay administration practices. The goal of the review was to determine whether the existing structure continued to meet the County's needs and to identify opportunities for improvement.

Through this analysis, it became clear that updates to the pay structure would help address several concerns, including limitations with step progression after the control point and the long-term sustainability of the current design. As a result, the County developed a new pay structure that is intended to:

- Provide a more consistent and transparent progression system for employees.
- Support annual step movement throughout the entire pay range.
- Better align compensation practices with the County's long-term goals.
- Establish a sustainable framework for future compensation administration.

Why Is 2027 Considered a Transition Year?

The 2027 pay structure is not simply an update to the existing structure, rather, it is a new structure design. Because the structure itself is changing, employees cannot be moved directly from their current step to the same numbered step in the new structure (for example, Step 6 in the current structure does not automatically align with Step 6 in the new structure).

To transition employees into the new structure, Grant County and TRC evaluated multiple implementation approaches and associated costs. The selected approach represented the implementation that best balanced ensuring employees received a base pay increase for 2027 and was financially feasible for the organization.

How Will Employees Be Placed into the New Structure?

Employees will be placed into the new 2027 pay structure at the step that provides at least a **3% increase over their current base pay rate**.

Because employees' current pay rates vary, the impact will differ from employee to employee. Placement is based on current pay and the corresponding step in the new structure that provides at least the minimum increase. There are some employees identified in the transition analysis who are considered over max. **This means their current pay exceeds Step 10 of the proposed structure. In these cases, employees' base pay will not be reduced; however, because they are already above the maximum of the pay structure, they will not receive a base pay adjustment as part of the transition.**

It is important to note that the 2027 pay structure has already been adjusted to reflect 2027 pay rates. Therefore, the placement process itself serves as the mechanism for transitioning employees into the updated structure while providing a pay increase.

What Happens After 2027?

Beginning in 2028, the County anticipates returning to its regular compensation administration process. This is expected to include:

- Any approved cost-of-living adjustment (COLA), and
- Annual step movement, anticipated to occur on January 1.

Because the new structure includes annual step progression throughout all steps, employees will have a clearer and more consistent path for future pay growth.

Key Takeaway

The 2027 implementation is designed to accomplish two objectives simultaneously:

1. Transition employees into an updated pay structure that better supports the County's long-term compensation strategy.
2. Ensure employees receive a pay increase as part of that transition, with placement in the new structure based on the step that provides at least a 3% increase over current pay.

While individual outcomes will vary depending on current pay levels, the overall intent is to create a more sustainable, equitable, and transparent compensation structure for the future.

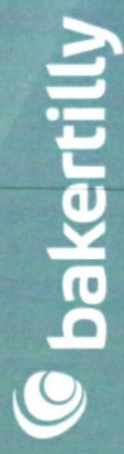
Grant County, WI										
Grade	1	2	3	4	5	6	7	8	9	10
Q	\$53.48	\$54.67	\$55.86	\$57.05	\$58.24	\$59.43	\$60.32	\$61.21	\$62.10	\$62.99
P	\$49.41	\$50.50	\$51.60	\$52.70	\$53.80	\$54.90	\$55.72	\$56.54	\$57.37	\$58.19
O	\$46.72	\$47.76	\$48.79	\$49.83	\$50.87	\$51.91	\$52.69	\$53.47	\$54.24	\$55.02
N	\$44.01	\$44.99	\$45.96	\$46.94	\$47.92	\$48.90	\$49.63	\$50.37	\$51.10	\$51.83
M	\$41.32	\$42.24	\$43.16	\$44.07	\$44.99	\$45.91	\$46.60	\$47.29	\$47.98	\$48.66
L	\$38.62	\$39.48	\$40.34	\$41.19	\$42.05	\$42.91	\$43.56	\$44.20	\$44.84	\$45.49
K	\$35.91	\$36.71	\$37.51	\$38.31	\$39.10	\$39.90	\$40.50	\$41.10	\$41.70	\$42.30
J	\$33.21	\$33.95	\$34.69	\$35.43	\$36.17	\$36.90	\$37.46	\$38.01	\$38.56	\$39.12
I	\$31.11	\$31.80	\$32.49	\$33.19	\$33.88	\$34.57	\$35.09	\$35.60	\$36.12	\$36.64
H	\$28.34	\$28.97	\$29.60	\$30.23	\$30.86	\$31.49	\$31.96	\$32.43	\$32.90	\$33.38
G	\$27.52	\$28.13	\$28.74	\$29.36	\$29.97	\$30.58	\$31.04	\$31.50	\$31.96	\$32.41
F	\$24.55	\$25.09	\$25.64	\$26.18	\$26.73	\$27.27	\$27.68	\$28.09	\$28.50	\$28.91
E	\$22.36	\$22.86	\$23.36	\$23.85	\$24.35	\$24.85	\$25.22	\$25.59	\$25.97	\$26.34
D	\$20.87	\$21.33	\$21.79	\$22.26	\$22.72	\$23.18	\$23.53	\$23.88	\$24.23	\$24.58
C	\$19.32	\$19.75	\$20.18	\$20.61	\$21.04	\$21.47	\$21.79	\$22.12	\$22.44	\$22.76
B	\$16.33	\$16.69	\$17.06	\$17.42	\$17.78	\$18.15	\$18.42	\$18.69	\$18.96	\$19.23
A	\$14.98	\$15.31	\$15.65	\$15.98	\$16.31	\$16.65	\$16.90	\$17.15	\$17.40	\$17.65

Grade	Position Titles	FLSA		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
R			Hourly	\$ 64.80	\$ 66.24	\$ 67.68	\$ 69.12	\$ 70.56	\$ 72.00	\$ 73.08	\$ 74.16	\$ 75.24	\$ 76.32
			Bi-Weekly	\$ 5,184.00	\$ 5,299.20	\$ 5,414.40	\$ 5,529.60	\$ 5,644.80	\$ 5,760.00	\$ 5,846.40	\$ 5,932.80	\$ 6,019.20	\$ 6,105.60
Q	Nurse Practitioner	Exempt											
			Hourly	\$ 53.48	\$ 54.67	\$ 55.86	\$ 57.05	\$ 58.24	\$ 59.43	\$ 60.32	\$ 61.21	\$ 62.10	\$ 62.99
			Bi-Weekly	\$ 4,278.40	\$ 4,373.60	\$ 4,468.80	\$ 4,564.00	\$ 4,659.20	\$ 4,754.02	\$ 4,825.60	\$ 4,896.80	\$ 4,968.00	\$ 5,039.20
	Administrator (Orchard Manor)	Exempt											
	Director of Social Services	Exempt											
	Director/Health Officer	Exempt											
	Finance Director/County Auditor	Exempt											
	Highway Commissioner	Exempt											
	IT Director	Exempt											
	UCS Agency Director	Exempt											
P			Hourly	\$ 49.41	\$ 50.50	\$ 51.60	\$ 52.70	\$ 53.80	\$ 54.90	\$ 55.72	\$ 56.54	\$ 57.37	\$ 58.19
			Bi-Weekly	\$ 3,952.80	\$ 4,040.00	\$ 4,128.00	\$ 4,216.00	\$ 4,304.00	\$ 4,391.71	\$ 4,457.60	\$ 4,523.20	\$ 4,589.60	\$ 4,655.20
O	Vacant												
			Hourly	\$ 46.72	\$ 47.76	\$ 48.79	\$ 49.83	\$ 50.87	\$ 51.91	\$ 52.69	\$ 53.47	\$ 54.24	\$ 55.02
			Bi-Weekly	\$ 3,737.60	\$ 3,820.80	\$ 3,903.20	\$ 3,986.40	\$ 4,069.60	\$ 4,152.62	\$ 4,215.20	\$ 4,277.60	\$ 4,339.20	\$ 4,401.60
	Assistant Director (Health)	Exempt											
	Chief Deputy	Exempt											
	Director of Nursing	Exempt											
N			Hourly	\$ 44.01	\$ 44.99	\$ 45.96	\$ 46.94	\$ 47.92	\$ 48.90	\$ 49.63	\$ 50.37	\$ 51.10	\$ 51.83
			Bi-Weekly	\$ 3,520.80	\$ 3,599.20	\$ 3,676.80	\$ 3,755.20	\$ 3,833.60	\$ 3,911.90	\$ 3,970.40	\$ 4,029.60	\$ 4,088.00	\$ 4,146.40
	Administrator (CSZ Dept.)	Exempt											
	Human Resources Manager	Exempt											
M			Hourly	\$ 41.32	\$ 42.24	\$ 43.16	\$ 44.07	\$ 44.99	\$ 45.91	\$ 46.60	\$ 47.29	\$ 47.98	\$ 48.66
			Bi-Weekly	\$ 3,305.60	\$ 3,379.20	\$ 3,452.80	\$ 3,525.60	\$ 3,599.20	\$ 3,672.82	\$ 3,728.00	\$ 3,783.20	\$ 3,838.40	\$ 3,892.80
	Assistant Finance Director	Exempt											
	Captain	Exempt											
	Captain/Jail Administrator	Exempt											
	Director (ADRC)	Exempt											
	OM RN Nurse Manager	Exempt											
	UCS Behavioral Health Clinical Supervisor	Exempt											
	UCS CCS Service Director	Exempt											
	UCS Emergency Services Supervisor	Exempt											
L			Hourly	\$ 38.62	\$ 39.48	\$ 40.34	\$ 41.19	\$ 42.05	\$ 42.91	\$ 43.56	\$ 44.20	\$ 44.84	\$ 45.49
			Bi-Weekly	\$ 3,089.60	\$ 3,158.40	\$ 3,227.20	\$ 3,295.20	\$ 3,364.00	\$ 3,432.91	\$ 3,484.80	\$ 3,536.00	\$ 3,587.20	\$ 3,639.20
	Child Support Administrator	Exempt											
	Director of Emergency Management	Exempt											
	Health Nurse, BSN	Exempt											
	Occupational Therapist	Exempt											
	OM MDS Coordinator	Not Exempt											
	OM Resident and Program Manager/QIDP	Exempt											
	OM RN	Not Exempt											
	OM Social Services Manager	Exempt											
	Patrol Superintendent County	Exempt											
	Patrol Superintendent State	Exempt											
	Physical Therapist	Exempt											
	Sergeant	Not Exempt											
	Social Worker Supervisor	Exempt											
	Speech Language Pathologist	Exempt											
	UCS Finance Manager	Exempt											
	UCS RN	Exempt											

[illegible]

[illegible]

Grade	Position Titles	FLSA		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
F			Hourly	\$ 24.55	\$ 25.09	\$ 25.64	\$ 26.18	\$ 26.73	\$ 27.27	\$ 27.68	\$ 28.09	\$ 28.50	\$ 28.91
	Accounting Assistant	Not Exempt											
	Administrative Assistant II	Not Exempt											
	Deputy Clerk of Court	Not Exempt											
	Deputy County Clerk	Not Exempt											
	Deputy County Treasurer	Not Exempt											
	Deputy Register in Probate	Not Exempt											
	Deputy Register of Deeds	Not Exempt											
	Head Cook (ADRC)	Not Exempt											
	OM Administrative Assistant II	Not Exempt											
	OM Assistant Dietary Manager	Not Exempt											
	OM Certified Medication Aide or Technician	Not Exempt											
	OM Housekeeping Supervisor	Not Exempt											
	Programs Assistant	Not Exempt											
	UCS Administrative Professional	Not Exempt											
	UCS Administrative/Billing Support Specialist	Not Exempt											
	UCS Bookkeeper	Not Exempt											
	UCS Prevention Specialist	Exempt											
E			Hourly	\$ 22.36	\$ 22.86	\$ 23.36	\$ 23.85	\$ 24.35	\$ 24.85	\$ 25.22	\$ 25.59	\$ 25.97	\$ 26.34
	Administrative Assistant I	Not Exempt											
	CNA (Health)	Not Exempt											
	General Laborer Non CDL	Not Exempt											
	Maintenance Worker	Not Exempt											
	OM Activity Aide (CNA)	Not Exempt											
	OM Administrative Assistant I	Not Exempt											
	OM CNA	Not Exempt											
	OM CNA -Transport Appts	Not Exempt											
	OM Dietary Cook	Not Exempt											
	UCS Prevention Specialist Trainee	Not Exempt											
D			Hourly	\$ 20.87	\$ 21.33	\$ 21.79	\$ 22.26	\$ 22.72	\$ 23.18	\$ 23.53	\$ 23.88	\$ 24.23	\$ 24.58
	Bus Driver	Not Exempt											
	Meal Site Manager	Not Exempt											
	Office Assistant	Not Exempt											
	Public Health Aide	Not Exempt											
	Special Events Deputy	Not Exempt											
	Taxi Driver	Not Exempt											
	UCS Peer Specialist	Not Exempt											
C			Hourly	\$ 19.32	\$ 19.75	\$ 20.18	\$ 20.61	\$ 21.04	\$ 21.47	\$ 21.79	\$ 22.12	\$ 22.44	\$ 22.76
	Assistant Cook	Not Exempt											
	Bailiff (Clerk of Court)	Not Exempt											
	Custodian	Not Exempt											
	Dispatcher Trainee	Not Exempt											
	Jailer Trainee	Not Exempt											
	Logistics Worker Non-Medical (Emergency Management)	Not Exempt											
	OM Activity Aide	Not Exempt											
	OM Dietary Aide	Not Exempt											
	OM Housekeeping Aide	Not Exempt											
	OM Housekeeping/Laundry Aide	Not Exempt											
	OM Nursing Aide	Not Exempt											
	Seasonal Laborer - Highway	Not Exempt											
	Seasonal Laborer - Parks	Not Exempt											
	Van Driver	Not Exempt											
B			Hourly	\$ 16.33	\$ 16.69	\$ 17.06	\$ 17.42	\$ 17.78	\$ 18.15	\$ 18.42	\$ 18.69	\$ 18.96	\$ 19.23
	Vacant												
A			Hourly	\$ 14.98	\$ 15.31	\$ 15.65	\$ 15.98	\$ 16.31	\$ 16.65	\$ 16.90	\$ 17.15	\$ 17.40	\$ 17.65
	Vacant												



Reporting and insights from 2025 audit: Unified Community Services

December 31, 2025 and 2024

Executive summary

July 23, 2026

Unified Community Services
111 S. Jefferson Street
PO Box 529
Lancaster, WI 53813

We have completed our audit of the financial statements of Unified Community Services (UCS) for the years ended December 31, 2025 and 2024 and have issued our report thereon dated July 23, 2026. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of UCS's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

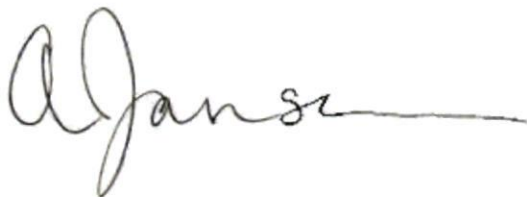
Additionally, we have included information on key risk areas Unified Community Services should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Principal: andrea.jansen@bakertilly.com or +1 (608) 240 2338
- Leah Gaffney, Senior Manager: leah.gaffney@bakertilly.com or +1 (608) 240 2346

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read 'A Jansen', with a long horizontal line extending to the right.

Andrea Jansen, CPA, CFE

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE AND, IF APPROPRIATE, MANAGEMENT AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

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Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of UCS's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal and major state programs to design tests of both controls and compliance with identified requirements
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs.
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of UCS's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of UCS and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Assessment of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about UCS's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on nonfinancial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash	Revenues and receivables	General disbursements
Payroll	Fund balance and net position calculations	Long-term obligations
Capital assets	Financial reporting and required disclosures	Pension and OPEB liabilities

Internal control matters

We considered UCS's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of UCS's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

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 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. We identified the following deficiencies as material weaknesses:

- **Missing key controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls over monthly and year-end accounting

- Month-end and year-end processes should be completed and reviewed by someone other than the preparer, timely, to ensure accurate reporting.
- Year-end reconciliations to GEARS and SPARC reports should be completed, then reviewed and approved by someone other than the preparer.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Complete and accurate schedule of expenditures of federal and state awards is prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered to be a material weakness surrounding the preparation of financial statements and footnotes including the schedule of expenditures of federal and state awards and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles or the schedule of expenditures of federal and state awards that is in conformance with the applicable federal or state requirements.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by UCS are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2025. We noted no transactions entered into by UCS during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals	Evaluation of information provided by the State of Wisconsin	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for UCS or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements that we presented to management, other than those that are clearly trivial. In our judgment, neither the uncorrected misstatements nor the misstatements that management corrected, either individually or in the aggregate, indicate matters that could have had a significant effect on the Agency's financial reporting process.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as UCS's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that and, to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any noncompliance with laws and regulations during our audit.

We will issue a separate document, combined with Grant County, which contains the results of our audit procedures to comply with the Uniform Guidance and *State Single Audit Guidelines*.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of UCS's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and UCS that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with UCS's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation, including preparation of the schedule of expenditures of federal and state awards
- Bookkeeping

In addition, we prepared GASB No. 34 conversion entries which are summarized in the *Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position* and the *Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities* in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Resources for those charged with governance

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals and monitor performance throughout execution, helping projects stay on schedule, within budget and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates and competition for specialized talent make succession planning a fiscal and operational a priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today and into the future.



Economic development

Successful economic development depends on disciplined planning, sound financial analysis and coordinated execution. Public sector leaders must balance incentives, infrastructure investment, funding opportunities and stakeholder priorities while maintaining fiscal responsibility.

Baker Tilly's supports local governments with strategic and financial planning, incentive structuring and negotiation, tax increment financing administration, project financing, grant strategy and economic and fiscal impact analysis. This integrated approach helps leaders move from vision to action, strengthening communities and advancing sustainable, long-term growth.

Management representation letter



GRANT COUNTY

July 23, 2026

Baker Tilly US, LLP
4807 Innovate Ln
PO Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Unified Community Services (UCS), a component unit of Grant County, Wisconsin as of December 31, 2025 and 2024 and for the years then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and major fund information of UCS and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 13, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

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- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.
- 8) We believe the effects of the uncorrected financial statement misstatements listed here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. A portion of accrued payroll for wages related to the current year and prior year was not recorded; As a result, accrued liabilities are understated for the governmental activities and major fund by \$38,456 and \$30,509, respectively for 2024 and 2025. Expenses/expenditures were understated by \$38,456 in 2024. The cumulative effect on 2025 expenses/expenditures is overstatement of \$7,947.
- 9) We are in agreement with the adjusting journal entries you have proposed and they have been posted to the appropriate accounts.
- 10) There are no known or possible litigation, claims and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 11) Guarantees, whether written or oral, under which UCS is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements or abuse, whose effects should be considered when preparing financial statements.
- 17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in, financial reporting practices.
- 19) We have a process to track the status of audit findings and recommendations.
- 20) We have identified to you any previous financial audits, attestation engagements and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have provided our views on reported findings, conclusions and recommendations, as well as our planned corrective actions, for our report.
- 22) UCS has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state and local laws, regulations and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed all information for conduit debt obligations in accordance with GASB 91.
- 25) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

26) In regard to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge or experience to oversee the services; 3) evaluated the adequacy and results of the services performed and 4) accepted responsibility for the results of the services.

- a) Financial statement preparation
- b) Bookkeeping
- c) Draft schedule of expenditures of federal and state awards

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 27) UCS has satisfactory title to all owned assets and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) UCS has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 29) The financial statements include all component units as well as joint ventures with an equity interest and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 30) The financial statements include all fiduciary activities required by GASB No. 84, if any.
- 31) The financial statements properly classify all funds and activities.
- 32) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 34) UCS has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 35) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal and intra-entity activity and balances have been appropriately classified and reported.
- 39) Special and extraordinary items are appropriately classified and reported, if any.
- 40) Deposits and investments are properly classified, valued and disclosed (including risk disclosures, collateralization agreements, valuation methods and key inputs, as applicable).
- 41) Provision, when material, has been made to reduce excess or obsolete inventories to their estimated net realizable value.

- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 43) We believe that the actuarial assumptions and methods used to measure OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 44) We have appropriately disclosed UCS's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
- 48) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 49) We assume responsibility for and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 50) We have reviewed existing contracts and determined there are no significant items requiring accounting or reporting as leases or subscription based liabilities.
- 51) The auditing standards define an annual report as "a document or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

- 52) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.
- 53) There have been no changes to our assessment or applicability in regard to all previously effective GASB Statements that were deemed immaterial or did not impact Grant County at the time the statements were effective.
- 54) With respect to federal and state award programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, OMB Circular A 133, *Audits of States, Local Governments, and Non-Profit Organizations*, *State Single Audit Guidelines*, including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).
 - b) We acknowledge our responsibility for preparing and presenting the SEFSA and related disclosures in accordance with the requirements of OMB Circular A-133 §310.b and the State Single Audit Guidelines and we believe the SEFSA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.
 - c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.
 - d) We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other direct assistance.
 - e) We are responsible for understanding and complying with and have complied with the requirements of laws, regulations and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.
 - f) We are responsible for establishing and maintaining and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
 - g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.
 - h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.

- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement and the State Single Audit Guidelines, relating to federal and state awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, and OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments*.
- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- q) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of federal and state program financial reports provided you are true copies of the reports submitted or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- s) We have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Circular A-133 and the *State Single Audit Guidelines*.
- t) We have taken appropriate action, including issuing management decisions, on a timely basis after receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.
- u) We have considered the results of subrecipient audits and made any necessary adjustments to our books and records.
- v) We have charged costs to federal and state awards in accordance with applicable cost principles.
- w) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133 and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

- x) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- y) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
- z) We are responsible for preparing and implementing a corrective action plan for each audit finding.

Sincerely,

Unified Community Services

Signed by: Sue Freeman - Murdale
Signed: 0DC3882554B54A4...
Sue Freeman, Agency Director

Signed by: Angie Runde
Signed: 576F8A3F0E8749F...
Angela Runde, Grant County Finance Director

DocuSigned by: Nate Dreckman
Signed: F69E317D6AAA4D8...
Nate Dreckman, Grant County Administrator

Client service team



Andrea Jansen, CPA, CFE
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Accounting changes relevant to Unified Community Services

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✓	12/31/26
104	Disclosure of certain capital assets	✓	12/31/26
105	Subsequent events	✓	12/31/27

Further information on upcoming [GASB pronouncements](#).

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability; and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- (a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- (b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events*, which supersedes GASB Statement No. 56, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

Uncorrected misstatements

- A portion of accrued payroll for wages related to the current year and prior year was not recorded. As a result accrued liabilities are understated for the governmental activities and major fund by \$38,456 and \$30,509, respectively for 2024 and 2025. Expenses/ expenditures were understated in 2024 by \$38,456. The cumulative effect on 2025 expenses/ expenditures is overstatement of \$7,947.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance and the *State Single Audit Guidelines*, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies and the related business risks that may result in material misstatements.
- d. We anticipate that UCS will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We will do preliminary financial audit work during the month of January. Our final financial fieldwork is scheduled during the month of May, to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

Unified Community Services
(A Component Unit of the County of Grant, WI)

Financial Statements and
Supplementary Information

December 31, 2025 and 2024

Unified Community Services

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Independent Auditors' Report

To the County Board of Supervisors of
Grant County Unified Community Services

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Unified Community Services (the Agency), a component unit of the County of Grant, Wisconsin as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Agency as of December 31, 2025 and 2024 and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 the Agency 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 opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic 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 23, 2026 on our consideration of the County of Grant'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 the County of Grant or the Agency'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 the County of Grant or the Agency's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Madison, Wisconsin
July 23, 2026

Unified Community ServicesStatements of Net Position
December 31, 2025 and 2024

	Governmental Activities	
	2025	2024
Assets and Deferred Outflows of Resources		
Assets		
Cash and investments	\$ 777,725	\$ 1,271,699
Receivables:		
Taxes	421,405	929,974
Accounts	847,727	371,801
Prepaid items	3,942	78,654
Noncurrent assets:		
Capital assets, net of accumulated depreciation	32,108	64,217
Total assets	2,082,907	2,716,345
Deferred Outflows of Resources		
OPEB related amounts	52,324	78,031
Pension related amounts	1,434,553	1,816,638
Total deferred outflows of resources	1,486,877	1,894,669
Total assets and deferred outflows of resources	3,569,784	4,611,014
Liabilities, Deferred Inflows of Resources and Net Position		
Liabilities		
Accounts payable	93,803	153,319
Accrued liabilities	217,277	180,466
Long-term liabilities:		
Due within one year	182,850	193,697
Due in more than one year	59,122	40,329
Net pension liability	240,250	199,671
OPEB liability	153,857	189,160
Total liabilities	947,159	956,642
Deferred Inflows of Resources		
Unearned revenue	421,405	929,974
OPEB related amounts	134,114	121,216
Pension related amounts	720,874	1,078,635
Total deferred inflows of resources	1,276,393	2,129,825
Net Position		
Net investment in capital assets	32,108	64,217
Unrestricted	1,314,124	1,460,330
Total net position	\$ 1,346,232	\$ 1,524,547

See notes to financial statements

Unified Community Services

Statement of Activities

Year Ended December 31, 2025

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Health and human services	\$ 8,108,503	\$ 2,831,863	\$ 3,854,815	\$ -	\$ (1,421,825)
Total governmental activities	<u>\$ 8,108,503</u>	<u>\$ 2,831,863</u>	<u>\$ 3,854,815</u>	<u>\$ -</u>	<u>(1,421,825)</u>
General Revenues					
					1,243,492
					18
					<u>1,243,510</u>
					(178,315)
					<u>1,524,547</u>
					<u>\$ 1,346,232</u>

See notes to financial statements

Unified Community Services

Statement of Activities

Year Ended December 31, 2024

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Health and human services	\$ 7,055,895	\$ 1,618,941	\$ 3,622,932	\$ -	\$ (1,814,022)
Total governmental activities	<u>\$ 7,055,895</u>	<u>\$ 1,618,941</u>	<u>\$ 3,622,932</u>	<u>\$ -</u>	<u>(1,814,022)</u>
General Revenues					
					952,886
					21
					<u>952,907</u>
					(861,115)
					<u>2,385,662</u>
					<u>\$ 1,524,547</u>

See notes to financial statements

Unified Community Services

Balance Sheets -
Governmental Fund - General Fund
December 31, 2025 and 2024

	2025	2024
Assets		
Cash and investments	\$ 777,725	\$ 1,271,699
Receivables:		
Taxes	421,405	929,974
Accounts	847,727	371,801
Prepaid items	3,942	78,654
Total assets	<u>\$ 2,050,799</u>	<u>\$ 2,652,128</u>
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	\$ 93,803	\$ 77,945
Accrued liabilities	217,277	255,840
Total liabilities	<u>311,080</u>	<u>333,785</u>
Deferred Inflows of Resources		
Unearned revenue	<u>421,405</u>	<u>929,974</u>
Total deferred inflows of resources	<u>421,405</u>	<u>929,974</u>
Fund Balances		
Nonspendable	3,942	78,654
Unassigned	<u>1,314,372</u>	<u>1,309,715</u>
Total fund balances	<u>1,318,314</u>	<u>1,388,369</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,050,799</u>	<u>\$ 2,652,128</u>

See notes to financial statements

Unified Community Services

Reconciliations of the Balance Sheets - Governmental Fund to the Statement of Net Position
December 31, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Total Fund Balances, Governmental Fund	\$ 1,318,314	\$ 1,388,369
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and therefore are not reported as assets in governmental funds.	32,108	64,217
Pension and OPEB deferred outflows of resources and deferred inflows of resources related to pension and postemployment benefits but do not relate to current financial resources and are not reported in the fund statements:		
Deferred outflows of resources	1,486,877	1,894,669
Deferred inflows of resources	(854,988)	(1,199,851)
Long term liabilities reported in the Statement of Net Position that are not reported in the funds balance sheet are:		
Net pension liability	(240,250)	(199,671)
OPEB liability	(153,857)	(189,160)
Compensated absences	(241,972)	(234,026)
Total Net Position, Governmental Activities	<u>\$ 1,346,232</u>	<u>\$ 1,524,547</u>

See notes to financial statements

Unified Community Services

Statements of Revenues, Expenditures and Changes in Fund Balances -
Governmental Fund - General Fund
Years Ended December 31, 2025 and 2024

	2025	2024
Revenues		
Taxes	\$ 1,243,492	\$ 952,886
Intergovernmental	3,854,815	3,622,932
Fines and forfeitures	136,599	134,820
Charges for services	2,679,368	1,254,438
Investment earnings	18	21
Miscellaneous	15,896	229,683
Total revenues	7,930,188	6,194,780
Expenditures		
Current:		
Health and human services:		
Salaries	3,746,492	3,408,409
Employee benefits	1,541,537	1,188,098
Building rentals	217,302	245,152
Contracted services	2,139,553	1,839,903
Other	355,359	411,516
Capital outlay	-	2,598
Total expenditures	8,000,243	7,095,676
Net change in fund balances	(70,055)	(900,896)
Fund Balance, Beginning	1,388,369	\$ 2,289,265
Fund Balance, Ending	\$ 1,318,314	\$ 1,388,369

See notes to financial statements

Unified Community Services

Reconciliations of the Statements of Revenues, Expenditures and Changes in
Fund Balances of the Governmental Fund to the Statement of Activities
Years Ended December 31, 2025 and 2024

	2025	2024
Net Change in Fund Balances, Total Governmental Fund	\$ (70,055)	\$ (900,896)
Amounts reported for governmental activities in the Statement of Activities are different because:		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.		
Capital outlay reported in governmental fund statements	-	2,598
Some items reported as capital outlay were not capitalized	-	(2,598)
Depreciation expenses reported in the Statement of Activities	(32,109)	(39,779)
Some expenses in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated absences	(7,946)	(3,308)
Net pension asset/liability	(40,579)	450,464
OPEB liability	35,303	(8,810)
Deferred outflows of resources related to pensions and OPEBs	(407,792)	(659,989)
Deferred inflows of resources related to pensions and OPEBs	344,863	301,203
Change in Net Position of Governmental Activities	\$ (178,315)	\$ (861,115)

See notes to financial statements

Unity Community Services

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December 31, 2025 and 2024

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Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

1. Summary of Significant Accounting Policies

The accounting policies of the Unified Community Services, Wisconsin (the Agency) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

Unified Community Services is a governmental organization authorized by Section 51.42 of the Wisconsin Statutes. The Agency administers a community health, developmental disabilities, alcoholism and drug abuse program for residents of Grant and Iowa Counties. The County Board of Supervisors of Grant and Iowa Counties established and appointed members to the Agency. Grant County appoints seven members and Iowa County appoints four members. Those two counties are responsible for financing the activities of the Agency. The Agency's financial statements are included as a blended component unit in the basic financial statements of Grant County, Wisconsin.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Agency does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the Agency are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Agency or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type; and
- b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

- c. In addition, any other governmental fund that the Agency believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Agency reports the following major governmental fund:

General Fund

General Fund accounts for the Agency's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied by Grant and Iowa Counties as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Agency is entitled to the resources and the amounts are available. Amounts owed to the Agency which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include public charges for services and interest. Other general revenues such as fines and forfeitures and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

Investment of Agency funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

The Agency has not adopted an investment policy.

See Note 3 for further information.

Receivables

At December 31, 2025 and 2024, the Agency considered all receivables as being collectible.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Equipment	3-12 Years
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Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

Vacation and sick leave pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2025 and 2024, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balance is displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Agency Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Agency Board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the Board or by an official or body to which the Board delegates the authority. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

The Agency will maintain a minimum unassigned fund balance in its General Fund ranging from 15% to 40% of the subsequent year's budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls and unforeseeable large expenditures.

Replenishing deficiencies - when the fund balance falls below the minimum 15% range, the Agency will replenish shortages/deficiencies using the budget strategies and timeframes described below.

The following budgetary strategies shall be utilized by the Agency to replenish funding deficiencies:

- Increase revenues or pursue other funding sources
- Decrease nonmandated services and staffing associated with those services

Minimum fund balance deficiencies shall be replenished within a four-year timeframe or as soon as economic conditions allow.

Surplus fund balance - Should unassigned fund balance of the General Fund ever exceed the maximum 40% range, the Agency will consider such fund balance surpluses for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

As of December 31, 2025, the unassigned fund balance was 17% of subsequent year budgeted expenditures. As of December 31, 2024, the unassigned fund balance was 16% of subsequent year budgeted expenditures.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, the Agency considers restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

See Note 3 for further information.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Postemployment Benefits Other Than Pensions (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits; and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. Stewardship, Compliance and Accountability

Budgetary Information

Budget information is derived from the annual operating budget approved by the Agency. It is presented using the same basis of accounting as described in Note 1 for fund financial statements. The Agency budget is included in the overall budgets for Grant and Iowa County, which levy for the property tax.

3. Detailed Notes on All Funds

Deposits and Investments

The Agency's deposits and investments as of December 31, 2025 were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 777,700	\$ 777,700	Custodial credit
Petty cash	25	-	N/A
Total deposits and investments	<u>\$ 777,725</u>	<u>\$ 777,700</u>	

The Agency's deposits and investments as of December 31, 2024 were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 1,271,674	\$ 1,271,674	Custodial credit
Petty cash	25	-	N/A
Total deposits and investments	<u>\$ 1,271,699</u>	<u>\$ 1,271,674</u>	

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Deposits in local and area banks are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and non-interest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

The Agency maintains separate deposit accounts and also participates in Grant County's pooled cash and investment portfolio. The amount of insured funds related to the Agency's share of pooled cash balances is not determinable.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Agency's deposits may not be returned to the Agency.

The Agency does not have any deposits exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

Receivables

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	2025 Unearned	2024 Unearned
Property taxes receivable for subsequent year	\$ 421,405	\$ 929,974
Total unearned revenue for governmental funds	<u>\$ 421,405</u>	<u>\$ 929,974</u>

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets being depreciated:				
Equipment	\$ 341,645	-	-	\$ 341,645
Total capital assets being depreciated	341,645	-	-	341,645
Less accumulated depreciation for:				
Equipment	(277,428)	(32,109)	-	(309,537)
Total accumulated depreciation	(277,428)	(32,109)	-	(309,537)
Net capital assets being depreciated	64,217	(32,109)	-	32,108
Total governmental activities capital assets, net as reported in the statement of net position	\$ 64,217	\$ (32,109)	\$ -	\$ 32,108

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets being depreciated:				
Equipment	\$ 341,645	-	-	\$ 341,645
Total capital assets being depreciated	341,645	-	-	341,645
Less accumulated depreciation for:				
Equipment	(237,649)	(39,779)	-	(277,428)
Total accumulated depreciation	(237,649)	(39,779)	-	(277,428)
Net capital assets being depreciated	103,996	(39,779)	-	64,217
Total governmental activities capital assets, net as reported in the statement of net position	\$ 103,996	\$ (39,779)	\$ -	\$ 64,217

Long-Term Obligations

Long-term obligations activity for the years ended December 31, 2025 and 2024, was as follows:

2025	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Other liabilities:					
Compensated absences*	\$ 234,026	\$ 7,946	\$ -	\$ 241,972	\$ 182,850
Total governmental activities long-term liabilities	\$ 234,026	\$ 7,946	\$ -	\$ 241,972	\$ 182,850

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

2024	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Other liabilities:					
Compensated absences	\$ 230,718	\$ 3,308	\$ -	\$ 234,026	\$ 193,697
Total business-type activities long-term liabilities	<u>\$ 230,718</u>	<u>\$ 3,308</u>	<u>\$ -</u>	<u>\$ 234,026</u>	<u>\$ 193,697</u>

*The change in the compensated absences liability is presented as a net change.

Fund Balances

Governmental fund balances reported on the fund financial statements at December 31, 2025 and 2024, include the following:

	2025	2024
Fund Balances		
Nonspendable:		
Prepaid items	\$ 3,942	\$ 78,654
Unassigned	<u>1,314,372</u>	<u>1,309,715</u>
Total fund balances	<u>\$ 1,318,314</u>	<u>\$ 1,388,369</u>

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990 and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings and creditable service.

Final average earnings are the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the December 31, 2025 reporting period, the WRS recognized \$226,555 in contributions from the Agency. During the December 31, 2024 reporting period, the WRS recognized \$195,236 in contributions from the Agency.

Contribution rates for the plan year reported as of December 31, 2025 are:

Employee Category	Employee	Employer
General (Executives and Elected Officials)	6.90 %	6.90 %
Protective with Social Security	6.90	14.30
Protective without Social Security	6.90	19.10
Act 4 Protective County Jailers	14.30	6.90

Contribution rates for the plan year reported as of December 31, 2024 are:

Employee Category	Employee	Employer
General (Executives and Elected Officials)	6.80 %	6.80 %
Protective with Social Security	6.80	13.20
Protective without Social Security	6.80	18.10

Pension Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Agency reported a liability of \$240,250 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Agency's proportion of the net pension liability was based on the Agency's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2025, the Agency's proportion was 0.01462118%, which was an increase of 0.00119160% from its proportion reported as of December 31, 2024.

At December 31, 2024, the Agency reported a liability of \$199,671 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Agency's proportion of the net pension liability was based on the Agency's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Agency's proportion was 0.01342958%, which was an increase of 0.00115258% from its proportion reported as of December 31, 2023.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

For the year ended December 31, 2025 and 2024, the Agency recognized pension expense (revenue) of \$291,458 and 102,260, respectively.

At December 31, 2025 and 2024, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 746,108	\$ 701,107	\$ 805,074	\$ 1,066,326
Changes in assumptions	71,286	-	87,031	-
Net differences between projected and actual earnings on pension plan investments	365,073	-	695,823	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	846	19,767	2,155	12,309
Employer contributions subsequent to the measurement date	251,240	-	226,555	-
Total	<u>\$ 1,434,553</u>	<u>\$ 720,874</u>	<u>\$ 1,816,638</u>	<u>\$ 1,078,635</u>

\$251,240 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2026	\$ 138,055
2027	491,775
2028	(127,421)
2029	(39,970)

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Actuarial Assumptions

The total pension liability in the actuarial valuation as of December 31, 2023 was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021-December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1-5.7%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from the prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

The total pension liability in the actuarial valuation as of December 31, 2022 was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018-December 31, 2021 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1-5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

** New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.6%

*** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Asset Allocation Targets and Expected Returns* as of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage**	(12)	3.7	1.0
Total Core Fund***	100	7.4	4.6
Variable Fund Asset			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

* Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

** New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.7%

*** The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Sensitivity of the Agency's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Agency's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Agency's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	2025		
	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Agency's proportionate share of the net pension liability (asset)	\$ 2,253,860	\$ 240,250	\$ (1,190,362)
	2024		
	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Agency's proportionate share of the net pension liability (asset)	\$ 1,929,924	\$ 199,671	\$ (1,011,059)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

At December 31, 2025 and 2024, the Agency reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Agency is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The Agency purchases commercial insurance to provide coverage for losses from (torts; theft of, damage to or destruction of assets; errors and omission; and workers compensation).

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if they have matured. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Other Postemployment Benefits

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a multiple-employer, defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at the link above.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of December 31, 2025 and 2024 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of member contribution
25% Postretirement Coverage	20% of member contribution

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the plan year are as listed below:

Life Insurance Member Contribution Rates* for the Plan Year 2025 and 2024

<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized \$827 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2025, the Agency reported a liability of \$153,857 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2024 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Agency's proportion of the net OPEB liability was based on the Agency's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2025, the Agency's proportion was 0.03932700%, which was a decrease of 0.00178900% from its proportion reported as of December 31, 2024.

At December 31, 2024, the Agency reported a liability of \$189,160 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Agency's proportion of the net OPEB liability was based on the Agency's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Agency's proportion was 0.04111600%, which was a decrease of 0.00622200% from its proportion reported as of December 31, 2023.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

For the years ended December 31, 2025 and 2024, the Agency recognized OPEB expense (revenue) of \$3,302 and 10,108, respectively.

At December 31, 2025 and 2024, the Agency reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2025		2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 16,007	\$ -	\$ 16,740
Net differences between projected and actual earnings on plan investments	2,113	-	59,171	74,487
Changes in actuarial assumptions	37,751	86,295	2,555	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,754	31,812	15,478	29,989
Employer contributions subsequent to the measurement date	706	-	827	-
Total	<u>\$ 52,324</u>	<u>\$ 134,114</u>	<u>\$ 78,031</u>	<u>\$ 121,216</u>

\$706 reported as deferred outflows of resources related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2026	\$ (8,069)
2027	(15,914)
2028	(21,882)
2029	(20,734)
2030	(9,468)
Thereafter	(6,429)

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Actuarial Assumptions

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021-December 31, 2023. Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*	4.08%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	4.09%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10%-5.7%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 20-Bond Municipal index

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study:	January 1, 2018-December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10%-5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO 20-Bond Municipal index

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

State OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2024

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40.00%	2.41%
U.S. Mortgages	Bloomberg U.S. MBS	60.00	2.71
Inflation			2.30
Long-Term Expected Rate of Return			4.25

State OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40.00%	2.32%
U.S. Mortgages	Bloomberg U.S. MBS	60.00	2.52
Inflation			2.30
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Single Discount Rate

A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the municipal bond rate applied to benefit payments to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Agency's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the Agency's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.09%, as well as what the Agency's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09%) or 1-percentage-point higher (5.09%) than the current rate:

	2025		
	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
Agency's proportionate share of the net OPEB liability (asset)	\$ 205,652	\$ 153,857	\$ 113,945

The following presents the Agency's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the Agency's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

	2024		
	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Agency's proportionate share of the net OPEB liability (asset)	\$ 254,163	\$ 189,160	\$ 139,542

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>

Unified Community Services

Notes to Financial Statements
December 31, 2025 and 2024

Related Parties

The Agency is funded through state grant-in-aid, federal grants, fees for services rendered and County appropriations. County appropriations are based on population. The percentage share of each County's appropriations for 2025 and 2024 follows:

	2025	2024
Grant County	73%	68%
Iowa County	27	32

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Unified Community Services

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund

Year Ended December 31, 2025

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Taxes	\$ 1,373,492	\$ 1,243,492	\$ (130,000)
Intergovernmental	4,559,563	3,854,815	(704,748)
Fines and forfeitures	145,000	136,599	(8,401)
Charges for services	2,229,100	2,679,368	450,268
Investment earnings	-	18	18
Miscellaneous	106,000	15,896	(90,104)
	<u>8,413,155</u>	<u>7,930,188</u>	<u>(482,967)</u>
Total revenues			
	<u>8,413,155</u>	<u>7,930,188</u>	<u>(482,967)</u>
Expenditures			
Health and human services	<u>8,113,155</u>	<u>8,000,243</u>	<u>112,912</u>
Net change in fund balances	300,000	(70,055)	(370,055)
Fund Balance, Beginning	<u>1,388,369</u>	<u>1,388,369</u>	<u>-</u>
Fund Balance, Ending	<u>\$ 1,688,369</u>	<u>\$ 1,318,314</u>	<u>\$ (370,055)</u>

See notes to the required supplementary information

Unified Community Services

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

General Fund

Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	\$ 952,886	\$ 952,886	\$ -
Intergovernmental	3,572,035	3,622,932	50,897
Fines and forfeitures	137,000	134,820	(2,180)
Charges for services	2,033,200	1,254,438	(778,762)
Investment earnings	-	21	21
Miscellaneous	50,020	229,683	179,663
Total revenues	6,745,141	6,194,780	(550,361)
Expenditures			
Health and human services	6,745,141	7,095,676	(350,535)
Excess (deficiency) of revenues over expenditures	-	(900,896)	(900,896)
Fund Balance, Beginning	2,289,265	2,289,265	-
Fund Balance, Ending	<u>\$ 2,289,265</u>	<u>\$ 1,388,369</u>	<u>\$ (900,896)</u>

See notes to the required supplementary information

Unified Community Services

Schedule of Proportionate Share of the Net Pension Liability/(Asset) -
Wisconsin Retirement System
Year Ended December 31, 2025

Agency Year Ending	Proportion of the Net Pension Liability/Asset	Proportionate Share of the Net Pension Liability/(Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability/Asset as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/25	0.01462118%	\$ 240,250	\$ 3,283,441	7.32%	98.79%
12/31/24	0.01342958%	199,671	2,871,123	6.95%	98.85%
12/31/23	0.01227700%	650,135	2,431,361	26.74%	95.72%
12/31/22	0.01157463%	(932,936)	2,058,134	45.33%	106.02%
12/31/21	0.01167385%	(728,814)	1,909,029	38.18%	105.26%
12/31/20	0.01177719%	(379,750)	1,814,391	20.93%	102.96%
12/31/19	0.01187190%	422,364	1,882,961	22.43%	96.45%
12/31/18	0.11543430%	(342,738)	1,740,724	19.69%	102.93%
12/31/17	0.01115462%	91,941	1,674,841	5.49%	99.12%
12/31/16	0.01089358%	177,019	1,674,841	10.57%	98.20%

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2025

Agency Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/25	\$ 251,240	\$ (251,240)	\$ -	3,641,456	6.90%
12/31/24	226,555	(226,555)	-	3,283,441	6.90%
12/31/23	195,236	(195,236)	-	2,871,123	6.80%
12/31/22	147,533	(147,533)	-	2,269,717	6.50%
12/31/21	138,924	(138,924)	-	2,058,134	6.75%
12/31/20	128,859	(128,859)	-	1,909,029	6.75%
12/31/19	118,843	(118,843)	-	1,814,391	6.55%
12/31/18	126,158	(126,158)	-	1,882,961	6.70%
12/31/17	118,370	(118,370)	-	1,740,724	6.80%
12/31/16	110,539	(110,539)	-	1,674,841	6.60%

See notes to the required supplementary information

Unified Community Services

Schedule of Proportionate Share of the Net OPEB Liability (Asset) -

Local Retiree Life Insurance Fund

Year Ended December 31, 2025

Agency Year Ending	Proportion of the Net OPEB Liability/(Asset)	Proportionate Share of the OPEB Liability/(Asset)	Covered Payroll	Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/25	0.03932700%	\$ 153,857	\$ 3,282,000	4.69%	37.20%
12/31/24	0.04111600%	189,160	2,715,000	6.97%	33.90%
12/31/23	0.04733800%	180,350	2,346,000	7.69%	38.81%
12/31/22	0.04350500%	257,131	2,088,000	12.31%	29.57%
12/31/21	0.04448500%	244,700	1,981,000	12.35%	31.36%
12/31/20	0.04355200%	185,453	1,745,000	10.63%	37.58%
12/31/19	0.04180800%	107,879	1,705,000	6.33%	48.69%
12/31/18	0.04275000%	128,617	1,797,760	7.15%	44.81%

Schedule of Employer Contributions - Local Retiree Life Insurance Fund

Year Ended December 31, 2025

Agency Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/25	\$ 706	\$ (706)	\$ -	\$ 3,641,456	0.02%
12/31/24	827	(827)	-	3,282,000	0.03%
12/31/23	837	(837)	-	2,715,000	0.03%
12/31/22	955	(955)	-	2,269,717	0.04%
12/31/21	870	(870)	-	2,058,134	0.04%
12/31/20	889	(889)	-	1,909,029	0.05%
12/31/19	853	(853)	-	1,745,000	0.05%
12/31/18	805	(805)	-	1,705,000	0.05%

See notes to the required supplementary information

Unified Community Services

Notes to Required Supplementary Information
Year Ended December 31, 2025

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The Agency may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a majority vote.

Appropriations lapse at year end unless specifically carried over. For December 31, 2025 and 2024, there were no carryovers to the following year. Budgets are adopted at the detail level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

Unified Community Services

Notes to Required Supplementary Information
Year Ended December 31, 2025

Local Retiree Life Insurance Fund

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The Agency is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes in assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

Unified Community Services

General Fund Revenues and Expenditures
Years Ended December 31, 2025 and 2024

	2025	2024
Revenues		
Intergovernmental:		
State grant-in-aid	\$ 3,854,815	\$ 3,622,932
County appropriations:		
Grant County	929,974	647,962
Iowa County	313,518	304,924
Fines and forfeitures:		
OMVI surcharge	60,442	71,408
OWI/Tx Court:		
Grant County	34,157	35,288
Iowa County	42,000	28,124
Charges for services:		
Client collections:		
Patient fees	239,196	141,969
Case management	2,398,097	1,073,581
CSP	9,163	9,463
Commercial insurance recoveries	32,912	29,425
Investment earnings	18	21
Miscellaneous	15,896	229,683
Total revenues	7,930,188	6,194,780
Expenditures		
Current:		
Salaries	3,746,492	3,408,409
Employee benefits	1,541,537	1,188,098
Building rentals	217,302	245,152
Contracted services	2,139,553	1,839,903
Other:		
Program supplies and expenses	7,661	14,216
Client transportation	162,100	133,284
Employee travel	26,790	28,147
Staff development and research	48,343	38,578
Board travel and expenses	6,245	8,330
Office supplies and expenses	48,860	61,448
Telephone	23,818	27,895
Insurance	20,539	48,881
Recruiting and advertising	4,005	750
Maintenance and repairs	177	419
Miscellaneous	6,821	49,568
Subtotal, other	355,359	411,516
Capital outlay	-	2,598
Total expenditures	\$ 8,000,243	\$ 7,095,676

Grant County

Report on Federal and State Awards

December 31, 2025

Grant County

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**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**

Independent Auditors' Report

To the County Board of
Grant County, WI

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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Grant County, Wisconsin (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 23, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002, that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

The County's Response to Findings

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

Purpose of This Report

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

Baker Tilly US, LLP

Madison, Wisconsin
July 23, 2026

**Report on Compliance
for Each Major Federal and Major State Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal and State Awards Required by the Uniform Guidance and the
State Single Audit Guidelines**

Independent Auditors' Report

To the County Board of
Grant County, WI

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited Grant County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the County's major federal and major state programs for the year ended December 31, 2025. The County's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County 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 and major state programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal and Major State 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*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County 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 and major state program. Our audit does not provide a legal determination of the County'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 the County's federal and state programs.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County'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 the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of the County'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and the *Guidelines* and which are described in the accompanying schedule of findings and questioned costs as items 2025-005, 2025-006, and 2025-008. Our opinion on each major federal and major state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be significant deficiencies.

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 or state 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 or state 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 or state 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-003, 2025-004, 2025-005, 2025-006, 2025-007, and 2025-008, to be significant deficiencies.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 23, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and the *Guidelines* and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Baker Tilly US, LLP

Madison, Wisconsin
August 26, 2026

Grant County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
Federal Programs					
U. S. Department of Agriculture					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710	\$ 227,103	\$ -
SNAP Cluster					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Rock County, WI	284	317,802	-
Total SNAP Cluster				317,802	-
Total U.S. Department of Agriculture				544,905	-
U.S. Department of Labor					
Formula Grants for Rural Areas and Tribal Transit Program	20.509	DOT	211-182	32,995	-
Total U.S. Department of Labor				32,995	-
U.S. Department of Transportation					
Highway Safety Cluster					
State and Community Highway Safety	20.600	DMA	211-185	11,061	-
Total Highway Safety Cluster				11,061	-
Total U.S. Department of Transportation				11,061	-
U.S. Department of Treasury					
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	DHS	155811	178,578	-
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027	n/a	n/a	1,022,410	-
ALN 21.027 Subtotal				1,200,988	-
Total U.S. Department of Treasury				1,200,988	-
U.S. Environmental Protection Agency					
State Indoor Radon Grants	66.032	DHS	150321	9,014	-
Total U.S. Environmental Protection Agency				9,014	-
U.S. Department of Education					
Special Education-Grants for Infants and Families	84.181	DHS	550	67,274	-
Total U.S. Department of Education				67,274	-

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

Grant County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
U. S. Department of Health and Human Services					
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93,043	DHS	560510	\$ 2,045	\$ -
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93,044	DHS	560340	52,471	-
Special Programs for the Aging, Title III, Part C, Nutrition Services	93,045	DHS	560355, 560360	153,479	-
Total Aging Cluster				205,950	-
National Family Caregiver Support, Title III, Part E					
Public Health Emergency Preparedness	93,052	DHS	560520	12,844	-
Guardianship Assistance	93,069	DHS	155015, 155050	36,221	-
	93,090	DCF	3456	13,292	-
Immunization Cooperative Agreements					
COVID-19 Immunization Cooperative Agreements	93,268	DHS	155020	4,168	-
	93,268	DHS	155809	70,796	-
ALN 93,268 Subtotal				74,964	-
MaryLee Allen Promoting Safe and Stable Families Program					
Temporary Assistance for Needy Families	93,556	DCF	3306	32,856	-
Child Support Services	93,558	DCF	3645D	1,902	-
	93,563	DCF	7622, 7622F	521,203	-
CCDF Cluster					
Child Care and Development Block Grant	93,575	DCF	831, 840, 852	69,832	-
Total CCDF Cluster				69,832	-
Stephanie Tubbs Jones Child Welfare Services Program					
Foster Care Title IV-E	93,645	DCF	3561, 3681	81,080	-
	93,658	DCF	3561, 3645, 3681	539,091	-
Social Services Block Grant					
Social Services Block Grant	93,667	DHS	561	407,112	-
	93,667	DCF	3561, 3681	40,296	-
ALN 93,667 Subtotal				447,408	-
Children's Health Insurance Program					
	93,767	Rock County, WI	284	18,960	-
Medicaid Cluster					
Grants to States for Medicaid	93,778	DHS	62, 284, 560155, 560171	688,261	-
Grants to States for Medicaid	93,778	DHS	WIMCR	168,329	-
Total Medicaid Cluster				856,590	-

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

Grant County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

Grantor Agency / Program Title	Assistance Listing Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
Opioid STR	93.788	DHS	533523	\$ 161,450	\$ -
Block Grants for Community Mental Health Services	93.958	DHS	515, 569	41,084	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	515, 545, 546, 570	109,085	-
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	DHS	533234, 533235, 533236	41,757	-
ALN 93.959 Subtotal				150,842	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	DHS	155820	90,782	-
Preventive Health and Health Services Block Grant	93.991	DHS	159220	16,837	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	27,301	-
Total U.S. Department of Health and Human Services				3,402,534	-
U.S. Department of Homeland Security					
BRIC: Building Resilient Infrastructure and Communities	97.047	DMA	N/A	45,464	-
Total U.S. Department of Homeland Security				45,464	-
Total federal programs				\$ 5,314,235	\$ -

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

Grant County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

Grantor Agency / Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
State Programs					
Wisconsin Department of Agriculture, Trade and Consumer Protection					
County Staff and Support	115.150	N/A	N/A	\$ 185,476	\$ -
Total Wisconsin Department of Agriculture, Trade, and Consumer Protection				185,476	-
Wisconsin Department of Natural Resources					
Electronic Waste Recycling	370.479	N/A	N/A	4,000	-
Venison Processing	370.549	N/A	6260	4,840	-
Wildlife Damage Abatements	370.553	N/A	14668	10,660	-
County Conservation	370.563	N/A	N/A	5,613	-
Snowmobile Trail Aids	370.574	N/A	N/A	83,828	-
Total Wisconsin Department of Natural Resources				108,941	-
Wisconsin Department of Transportation					
Specialized Transit County Operating Aids (Elderly & Disabled)	395.168	N/A	211-182	128,651	-
Total Wisconsin Department of Transportation				128,651	-
Wisconsin Department of Health Services					
FPI Non-Fed	435.000060	Rock County, WI	060	6,847	-
IMAA State Share	435.000283	Rock County, WI	283	214,224	-
IMAA Federal Share	435.000284	Rock County, WI	284	2,122	-
APS-Adult Protective Svcs	435.000312	N/A	312	57,527	-
Children's COP	435.000377	N/A	377	100,097	-
Coordinated Services-Cty	435.000515	N/A	515	47,670	-
Community Mental Health	435.000516	N/A	516	244,771	-
Birth To Three Initiative	435.000550	N/A	550	78,847	-
Basic County Allocation	435.000561	N/A	561	1,530,593	-
State/County Match	435.000681	N/A	681	183,833	-
COVID-19 WIC Farmers Market	435.154720	N/A	154720	614	-
Comm Disease Ctrl & Prev	435.155800	N/A	155800	4,750	-
Cons Contracts CHHD LD	435.157720	N/A	157720	9,559	-
R&B RSUD OP Settlement	435.533178	N/A	533178	37,628	-
ADRC Base GPR Reimb	435.560100	Green County, WI	560100	362,773	-
Senior Community Svs Prog	435.560330	GWAAR	560330	9,702	-

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

Grant County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

Grantor Agency / Program Title	State ID Number	Pass-Through Agency	Pass-Through Agency ID	Expenditures	Payments to Subrecipients
Wisconsin Department of Health Services (cont.)					
Title 3C1 Cong Meal Prog	435.560355	GWAAR	560355	\$ 38,101	\$ -
Title 3C-2 Home Meals	435.560360	GWAAR	560360	28,771	-
Alzh Family Support Aging	435.560381	GWAAR	560381	24,362	-
Total Wisconsin Department of Health Services				2,982,791	-
Wisconsin Department of Children and Families					
Food Stamp Agency Incentives	437.096500	N/A	965	406	-
CW Kinship Care Program - Benefits	437.3377B	N/A	3377B	135,816	-
CW Kinship Care Program - Assessment	437.3380B	N/A	3380B	7,655	-
Foster Parent Grant Program - WI Act 260	437.339000	N/A	3390	786	-
JJ Community Intervention Program	437.341000	N/A	3410	1,693	-
JJ Youth Aids	437.341300	N/A	3413	374,161	-
DSP Subsidized Guardianship	437.345600	N/A	3456	24,686	-
CW Children and Families Allocation	437.356100	N/A	3561	431,432	-
CW Children & Families Allocations	437.368100	N/A	3681	32,573	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.372000	N/A	3720	2,629	-
CW WiSACWIS Annual Operation Maintenance Fee	437.393500	N/A	3935	(6,103)	-
PDS Partnership Fees	437.394000	N/A	3940	(2,332)	-
CS State GPR/PR Funding Allocation	437.750200	N/A	7502	86,916	-
CS Medical Support GPR Earned	437.760600	N/A	7606	3,255	-
Total Wisconsin Department of Children and Families				1,093,573	-
Wisconsin Department of Justice					
Treatment Alternatives and Diversion Grant	455.271	N/A	N/A	149,501	-
Victim and Witness Assistance Program	455.532	N/A	N/A	19,263	-
Total Wisconsin Department of Justice				168,764	-
Wisconsin Department of Military Affairs					
Regional Emergency Response Teams	465.306	N/A	N/A	24,514	-
Emergency Government Response Equipment	465.308	N/A	N/A	7,103	-
Total Wisconsin Department of Military Affairs				31,617	-

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

Grant County

Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

<u>Grantor Agency / Program Title</u>	<u>State ID Number</u>	<u>Pass-Through Agency</u>	<u>Pass-Through Agency ID</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
Wisconsin Department of Administration					
Land Information Board Grants	505.173	N/A	N/A	\$ 70,344	\$ -
Utility Public Benefits-Low Income Assistance	505.371	N/A	N/A	88,838	-
Total Wisconsin Department of Administration				159,182	-
Total state programs				\$ 4,858,995	\$ -

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

Grant County

Notes to the Schedule of Expenditures of Federal and State Awards
Year Ended December 31, 2025

1. Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the Schedule) includes the federal and state award activity of Grant County and its blended component unit, Unified Community Services (UCS), under programs of the federal and state government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the Schedule presents only a selected portion of the operations of Grant County, it is not intended to and does not present the financial position, changes in net position or cash flows of Grant County.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. Indirect Cost Rate

Grant County has not elected to use the applicable de minimis indirect cost rate of the Uniform Guidance.

4. Pass-Through Agencies

Grant County received federal and state awards from the following pass-through agencies:

GWAAR	Greater Wisconsin Agency on Aging Resources, Inc.
Rock County, WI	Rock County, Wisconsin
Green County, WI	Green County, Wisconsin
DHS	Wisconsin Department of Health Services
DCF	Wisconsin Department of Children and Families
DMA	Wisconsin Department of Military Affairs
DOT	Wisconsin Department of Transportation

5. GEARS/SPARC Report Dates

The Schedule of Expenditures of Federal and State Awards includes adjustments through the Grant Enrollment, Application and Reporting System (GEARS) reports dated May 21, 2026 and the SPARC reports for December 2025. Federal/state funding splits for awards passed through Wisconsin Department of Health Services (DHS) are based on the splits provided by DHS on March 2, 2026. Federal/state funding splits for awards passed through Wisconsin Department of Children and Families (DCF) are based on the splits provided by DCF on January 30, 2026.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 X yes

 no

Significant deficiency(ies) identified?

 yes

 X none reported

Noncompliance material to financial statements noted?

 yes

 X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 yes

 X no

Significant deficiency(ies) identified?

 X yes

 none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

 X yes

 no

Auditee qualified as low-risk auditee?

 yes

 X no

Dollar threshold used to distinguish between type A and type B programs:

\$1,000,000

Identification of major federal programs:

Assistance Listing Numbers

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

93.658

Foster Care – Title IV-E

93.667

Social Services Block Grant

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

State Awards

Internal control over major programs:

Material weakness(es) identified?

 yes

 X no

Significant deficiencies identified?

 X yes

 none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*?

 X yes

 no

Auditee qualified as low-risk auditee?

 yes

 X no

Dollar threshold used to distinguish between type A and type B programs:

\$330,000

Identification of major state programs:

State Numbers	Name of State Program
435.000561	Basic County Allocation
435.000681	Basic County Allocation – State/County Match
437.3561/3681	CW Children & Families Allocation
435.560100	Aging and Disability Resource Center (ADRC) Base GPR Reimbursement
437.341300	JJ Youth Aids

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section II - Financial Statement Findings Required to Be Reported in Accordance With Government Auditing Standards

Finding 2025-001: Internal Control Over Financial Reporting

Repeat Finding 2024-001

Criteria: According to Statement on Auditing Standards AU-C Section 315, *Communicating Internal Control Related Matters Identified in an Audit*, sufficient internal controls should be in place that provide for the preparation of reliable financial statements, including the schedule of expenditures of federal and state awards that are fairly presented in conformity with generally accepted accounting principles. Sufficient internal controls should exist to prevent or detect and correct, misstatements on a timely basis.

Condition: Grant County did not prepare its annual financial statements, including the schedule of expenditures of federal and state awards, but rather, relied upon their auditors to prepare their financial statements and the schedule of expenditures of federal and state awards in accordance with generally accepted accounting principles. Material journal entries were also identified during the course of the audit.

Cause: Grant County staff did not identify certain adjustments to the County's books and the County contracted with the auditors to prepare the financial statements and the schedule of expenditures of federal and state awards in conformity with generally accepted accounting principles due to staff turnover within several departments.

Effect: The auditors prepared the financial statements and schedule of expenditures of federal and state awards which presents risks over financial reporting that errors may occur and not be detected.

Recommendation: We recommend that the County put in place procedures in order to reduce the risk of material adjustments as well as determine if resources would be available to prepare a complete set of financial statements without material changes.

Management's Response: The Finance Department continued their efforts and has accomplished:

- Establishing Treasury Due To/Due From Accounts
- Establishing Treasury Funds and a Pooled Cash system
- Locating and balancing all bank accounts
- Monthly balancing and financial reporting to County Board

The County has consistently reconciled and produced monthly reports to the Board. That effort led to increased controls in revenue and expenditure tracking and monitoring.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Finding 2025-002: Internal Control Environment

Repeat Finding 2024-002

Criteria: According to Statement on Auditing Standards AU-C Section 315, *Understanding the Entity and Environment and Assessing the Risks of Material Misstatement*, sufficient internal controls should exist to prevent or detect and correct, misstatements on a timely basis.

Condition: Certain controls are not currently in place related to significant transaction cycles surrounding controls as noted below:

- Month-end and year-end processes should be completed and reviewed by someone other than the preparer, timely, to ensure accurate reporting.
- Year-end reconciliations to GEARS and SPARC reports should be completed, then reviewed and approved by someone other than the preparer.

Cause: During the year the County experienced key staff turnover.

Effect: There is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body if sufficient internal controls do not exist.

Recommendation: We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

Management's Response: The Finance Department has continued to implement the workflow portion of Tyler MUNIS as well as review the roles and permission within each department. This ensures that there are segregation of duties and proper approval processes in place. The County implemented the workflow settings within the Tyler Software. This has ensured better internal controls. We also held countywide trainings in addressing the need for accurate dating of transactions and proper reconciliations of program revenues.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section III - Federal Awards Findings and Questioned Costs

Finding 2025-003

Repeat Finding 2024-007

State Program ID Number and Title: 395.168 Specialized Transit County Operating Aids (Elderly & Disabled)

Award Number/Year: Unknown / 2025

State Agency: Wisconsin Department of Transportation

Pass-Through Agency: None

Criteria: The *State Single Audit Guidelines* require that local entities receiving state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations and program compliance requirements. *State Single Audit Guidelines* further require auditors to obtain an understanding of the local entity's internal control over state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including the preparation and submission of monthly reports, which should be reviewed and approved by a responsible party other than the original preparer.

Condition/Context: Two quarterly reports and the annual report were selected for testing in 2023. The reports tested were not reviewed by an independent person before submission for reimbursement. Our sample was not statistically valid. Based on information provided by the County, control adjustments have not been made, therefore, this finding is carried forward to 2025. No additional samples were selected for 2025.

Cause: The County did not have procedures in place requiring an independent person to review the reports before submission.

Questioned Costs: None noted.

Effect: Reports that contain errors could be submitted.

Recommendation: We recommend that an employee other than the preparer review all reports before they are submitted to grantors.

Management's Response: The County Administrator implemented an Independent Review Directive in late 2025. In early 2026 it was communicated with the Department Heads as to their responsibility to review each filing for completeness and accurate before filing.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Finding 2025-004

Repeat Finding 2024-003

AL No.: 21.027

Program Title: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Federal Agency: U.S. Department of Treasury

Award Number/Year: 1505-0271 / 2021

Criteria: The Uniform Guidance requires that local entities receiving federal awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations and program compliance requirements. The Uniform Guidance further requires auditors to obtain an understanding of the local entity's internal control over federal programs. To minimize the risk offerors, internal controls should be in place for all program compliance requirements, including the approval of expenditures by a knowledgeable individual.

Condition/Context: The County does not have controls in place to ensure there is documentation of the approval/review of reports prior to submission. The reports selected for testing did not have documentation of review and/or approval. The sample was not statistically valid.

Cause: The County did not have internal control procedures in place requiring an independent person to document their review of the reports before submission and to ensure the reports were submitted timely.

Questioned Costs: None noted.

Effect: Reports could contain errors due to the lack of review and/or funding could be reduced as a result of not submitting reports by the due dates.

Recommendation: The County should review its internal control procedures to ensure there is a process for documentation of proper review and approval over completeness and accuracy of reports are in place before submissions are completed.

Management's Response: The Finance Department continues to work on the development of the Grant Manager module of Tyler MUNIS. In 2026 it was communicated with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Finding 2025-005

Repeat Finding 2024-005

State Program ID Number and Title: DHS General Requirements

Award Numbers: Not applicable

State Agency: Wisconsin Department of Children and Families (DCF) and
Wisconsin Department of Health Services (DHS)

Pass-Through Agency: None

Criteria: Agencies report costs to DHS on the Grant Enrollment, Application and Reporting System (GEARS) and costs to DCF on the System for Payments and Reports of Contracts (SPARC). They are required to reconcile final costs reported on GEARS and SPARC to amounts in the financial statements.

Condition/Context: GEARS and SPARC expenditure reporting is reconciled to the financial statements monthly, but cumulative expenses claimed and accepted by DHS and DCF were not reconciled. Our sample of reports was not statistically valid.

Cause: Cumulative costs reported on GEARS and SPARC were not reconciled to the financial statements at year end.

Questioned Costs: None. The County under claimed expenses.

Effect: It is possible the state/county match contract was underspent so the County could have been reimbursed for expenditures not claimed.

Recommendation: The County should perform monthly reconciliations of cumulative costs reported on GEARS and SPARC to the financial statements. Contract to date costs reported on GEARS and SPARC should be the total of monthly claims year to date.

Management's Response: The Finance Department developed a monthly tracking procedure for GEARS and SPARC reconciliations. They also added additional staff to perform reconciliations.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Finding 2025-006

Repeat Finding 2024-009

State Program ID Number and Title: DHS General Requirements

Award Numbers: Not applicable

State Agency: Wisconsin Department of Children and Families and
Wisconsin Department of Health Services

Pass-Through Agency: None

Criteria: Section 49.34 of the Wisconsin Statutes establishes the standards for contracting for care and services purchased by a county social services or human services departments, including testing whether the agency has a system to monitor contract compliance, including whether the expenses were within the contracts limits.

Condition/Context: Within 1 of 4 provider contracts tested, the County had incurred more expenditures than the contract amount. Our sample was not statistically valid.

Cause: The County did not have proper controls in place to monitor contract compliance, and note if a contract was nearing its limits and would need an amendment.

Questioned Costs: Total known questioned costs are \$26,005 for expenditures beyond the contract amount. The total population of provider contracts was \$657,031, and the total contract amounts tested through sampling were \$318,757.

Effect: If controls are not in place to monitor overspending of the contract, the County can incur expenditures that will not be eligible for reimbursement.

Recommendation: The County should review its internal control procedures to ensure there are proper controls over monitoring contract compliance, including whether expenses are within the contract limits.

Management's Response: The County locked the budget in the Tyler MUNIS system as to not allow the departments to spend over the budgeted amount per line item. The Finance Department continues to work with Department Heads to train and work with the departments to develop a method for them to track and monitor unexpected overages.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Finding 2025-007

Repeat Finding 2024-006

State Program ID Number and Title: 435.561/681 Basic County Allocation

Award Numbers: 561, 681

State Agency: Wisconsin Department of Health Services

Pass-Through Agency: None

Criteria: The Uniform Guidance and *State Single Audit Guidelines* require that local entities receiving federal and state awards establish and maintain internal control designed to reasonably ensure compliance with laws, regulations and program compliance requirements. The Uniform Guidance and *State Single Audit Guidelines* further require auditors to obtain an understanding of the local entity's internal control over federal and state programs. To minimize the risk of errors, internal controls should be in place for all program compliance requirements, including completion of a final reconciliation of claimed costs.

Condition/Context: There were unclaimed costs at the end of the contract term for the December GEARS report. Our sample was not statistically valid.

Cause: The County did not have procedures in place to ensure that all allowable costs are being claimed.

Questioned Costs: None noted.

Effect: Due to a lack of control, it was noted that the County did not capture the full value of their contract which resulted in a possible loss of approximately \$114,872 in funding.

Recommendation: The County should review its internal control procedures to ensure that all allowable costs are being claimed.

Management's Response: The Finance Department developed a monthly tracking system for grant reporting. In 2026 it was communicated with the Department Heads as to their responsibility to review each filing for completeness and accuracy before filing.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Finding 2025-008

State Program ID Number and Title: 435.560100 Aging and Disability Resource Center (ADRC)
Base GPR Reimbursement

Award Numbers: 560100

State Agency: Wisconsin Department of Health Services

Pass-Through Agency: Green County, WI

Criteria: The terms and conditions of the ADRC grant agreement require the County to execute and retain a fully signed grant agreement supporting the award. Grant agreements should be fully executed prior to the commencement of the grant period and retained by the County to demonstrate compliance with the grant requirements.

Condition/Context: The County was unable to provide a fully executed 2025 grant agreement for the program. Management located draft agreements and email correspondence indicating the contracts were revised to reflect additional funding; however, no signed agreement could be located after reviewing administrative and Regional ADRC records. Our sample was not statistically valid.

Cause: The County did not have adequate controls in place to ensure executed grant agreements were obtained and retained.

Questioned Costs: None noted.

Effect: Without a fully executed grant agreement, the County cannot demonstrate acceptance of the grant terms and conditions, increasing the risk of noncompliance with program requirements and inadequate supporting documentation.

Recommendation: The County should implement procedures to ensure all grant agreements are fully executed prior to program administration and that executed copies are retained that is accessible for audit purposes.

Management's Response: ADRC was working towards becoming a stand-alone agency in 2026. The County Finance Director will review all 2026 documents to verify completion.

Grant County

Schedule of Findings and Questioned Costs
Year Ended December 31, 2025

Section IV - Other Issues

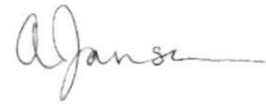
Does the auditors' report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? _____ yes _____ X no

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness or significant deficiencies) related to awards with pass-through entities that require audits to be conducted in accordance with the *State Single Audit Guidelines*:

Department of Agriculture, Trade and Consumer Protection	_____ yes	_____ <u>X</u> no
Department of Natural Resources	_____ yes	_____ <u>X</u> no
Department of Transportation	<u>X</u> yes	_____ no
Department of Health Services	<u>X</u> yes	_____ no
Department of Children and Families	<u>X</u> yes	_____ no
Department of Justice	_____ yes	_____ <u>X</u> no
Department of Military Affairs	_____ yes	_____ <u>X</u> no
Department of Administration	_____ yes	_____ <u>X</u> no

Was a Management Letter or other document conveying audit comments issued as a result of this audit? _____ X yes _____ no

Name and signature of principal



Andrea Jansen, CPA CFE, Principal

Date of report

August 26, 2026

Organization	Object	Account Description	Type	2024 Revised Budget	2024 Actuals	2025 Revised Budget	2025 Actuals	2026 Original Budget	2026 Revised Budget	2026 Actuals	2027 Budget	Notes
60390000	435600	UCS State Grants	R	(\$2,894,535.00)	(\$1,944,217.00)	(\$1,857,519.00)	(\$1,857,519.00)	(\$1,857,519.00)	(\$1,857,519.00)	(\$1,803,531.00)	\$0.00	
60390000	435610	UCS St Grant Non Resident Serv	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390000	435999	UCS State Grant Prior Year Rev	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390000	492200	UCS Trans from Special Revenue	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390001	480100	Admin Miscellaneous Revenue	R	(\$45,020.00)	(\$110,594.48)	(\$15,000.00)	\$33,944.46	(\$10,000.00)	(\$10,000.00)	(\$11,361.38)	\$0.00	
60390001	521000	Administration Prof Services	E	\$0.00	\$50,913.89	\$10,000.00	\$43,868.35	\$10,000.00	\$105,450.05	\$100,507.37	\$0.00	
60390001	522001	Admin Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,157.35	\$975.81	\$0.00	
60390001	522002	Admin Lights	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,027.88	\$5,412.46	\$0.00	
60390001	522003	Admin Heat	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,942.10	\$6,847.96	\$0.00	
60390001	522004	Administration Phone/Internet	E	\$1,250.00	\$1,019.95	\$1,550.00	\$80.47	\$200.00	\$200.00	\$105.23	\$0.00	
60390001	524001	Admin Supp/Maint Agrmnts	E	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$30.60	\$0.00	\$0.00	
60390001	524003	Admin Sm Eq Maint/Repair	E	\$700.00	\$50.90	\$500.00	\$0.00	\$500.00	\$500.00	\$113.19	\$0.00	
60390001	524011	Admin Garbage/Recycling	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,034.81	\$2,034.81	\$0.00	
60390001	529008	Background Checks	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45.00	\$0.00	
60390001	531000	Administration Office Supplies	E	\$4,500.00	\$736.35	\$1,000.00	\$227.37	\$275.00	\$275.00	\$132.90	\$0.00	
60390001	531001	Administration Postage	E	\$0.00	\$989.26	\$1,000.00	\$700.34	\$500.00	\$500.00	\$69.84	\$0.00	
60390001	531002	Administration Print/Copy	E	\$0.00	\$522.55	\$450.00	\$1,116.51	\$1,100.00	\$1,100.00	\$415.57	\$0.00	
60390001	532006	Admin Advertising & Recruiting	E	\$300.00	\$300.89	\$200.00	\$3,109.82	\$200.00	\$3,211.33	\$3,197.94	\$0.00	
60390001	533000	Administration Mileage/Travel	E	\$2,500.00	\$6,284.25	\$5,000.00	\$6,445.70	\$5,000.00	\$5,000.00	\$2,013.80	\$0.00	
60390001	533002	Admin Reg/Fees/Tuit	E	\$16,500.00	\$7,298.84	\$27,376.00	\$7,956.44	\$20,000.00	\$17,000.00	\$5,162.44	\$0.00	
60390001	533005	Administration Meals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390001	533010	Admin Client Transportation	E	\$0.00	\$0.00	\$0.00	\$924.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390001	534000	Admin Operating Supplies	E	\$41,950.00	\$2,437.95	\$2,500.00	\$905.01	\$1,250.00	\$1,250.00	\$662.77	\$0.00	
60390001	534006	Admin Janitorial Supplies/Serv	E	\$0.00	\$226.31	\$12,000.00	\$0.00	\$32,000.24	\$6,964.50	\$161.22	\$0.00	
60390001	539000	Administration Other Expense	E	\$500.00	\$23,478.95	\$500.00	\$207.70	\$250.00	\$250.00	\$0.00	\$0.00	
60390001	539002	Admin Information Tech Supp	E	\$3,077.00	\$3,803.30	\$1,500.00	\$10,690.95	\$1,000.00	\$1,000.00	\$0.00	\$0.00	
60390001	551003	Administration Property Ins	E	\$41,900.00	\$10,213.40	\$41,900.00	\$4,530.20	\$47,000.00	\$43,164.73	\$413.34	\$0.00	
60390001	553050	Administration Bldg Rent/Lease	E	\$37,500.00	\$26,075.00	\$15,675.00	\$14,368.75	\$0.00	\$0.00	\$0.00	\$0.00	
60390001	581001	Admin Cap Outlay Furn/Equi	E	\$0.00	\$2,597.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390002	435600	Birth 3 State Grants	R	\$0.00	(\$146,121.00)	(\$145,775.00)	(\$146,121.00)	(\$145,775.00)	(\$145,775.00)	(\$155,451.00)	\$0.00	
60390002	465500	Birth 3 Case Management Rev	R	(\$115,000.00)	(\$49,644.01)	(\$200,000.00)	(\$105,218.35)	(\$60,000.00)	(\$60,000.00)	(\$44,682.47)	\$0.00	
60390002	465900	Birth 3 Revs Recd via Collect	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,584.86)	\$0.00	
60390002	466100	Birth 3 Res/Recov	R	\$0.00	(\$3,905.61)	(\$10,000.00)	(\$1,680.12)	(\$5,000.00)	(\$5,000.00)	(\$24,119.75)	\$0.00	
60390002	480100	Birth 3 Miscellaneous Revenue	R	\$0.00	\$0.43	(\$20,000.00)	(\$11,936.77)	(\$45,000.00)	(\$45,000.00)	(\$2,009.51)	\$0.00	
60390002	521000	Birth 3 Prof Services	E	\$30,000.00	\$82,256.98	\$10,000.00	\$104,668.40	\$110,000.00	\$109,902.50	\$108,917.41	\$0.00	
60390002	522001	Birth 3 Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$374.81	\$108.20	\$0.00	
60390002	522002	Birth 3 Lights	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,459.48	\$1,135.95	\$0.00	
60390002	522003	Birth 3 Heat	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$480.27	\$411.79	\$0.00	
60390002	522004	Birth 3 Phone/Internet	E	\$1,250.00	\$3,418.05	\$2,000.00	\$3,213.34	\$2,750.00	\$2,750.00	\$1,855.50	\$0.00	
60390002	524001	Birth 3 Supp/Maint Agrmnts	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,457.50	\$4,457.50	\$0.00	
60390002	524003	Birth 3 Sm Eq Maint/Repair	E	\$200.00	\$20.99	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390002	524011	Birth 3 Garbage/Recycling	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.51	\$23.51	\$0.00	
60390002	529008	Background Checks	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	\$15.00	\$0.00	
60390002	531000	Birth 3 Office Supplies	E	\$2,000.00	\$175.82	\$500.00	\$191.03	\$400.00	\$400.00	\$5.85	\$0.00	
60390002	531001	Birth 3 Postage	E	\$0.00	\$498.39	\$200.00	\$1,214.97	\$1,200.00	\$1,200.00	\$173.73	\$0.00	
60390002	531002	Birth 3 Print/Copy	E	\$0.00	\$496.38	\$500.00	\$729.05	\$700.00	\$700.00	\$656.89	\$0.00	
60390002	532006	Birth 3 Advertising/Recruit	E	\$100.00	\$55.62	\$100.00	\$108.68	\$100.00	\$100.00	\$42.47	\$0.00	
60390002	533000	Birth 3 Mileage/Travel	E	\$1,000.00	\$3,155.48	\$1,500.00	\$2,271.38	\$3,500.00	\$3,500.00	\$997.59	\$0.00	
60390002	533002	Birth 3 Reg/Fees/Tuit	E	\$14,000.00	\$1,399.86	\$4,000.00	\$8,197.19	\$3,600.00	\$2,600.00	\$776.19	\$0.00	
60390002	533005	Birth 3 Meals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390002	533010	Birth 3 Client Transportation	E	\$15,000.00	\$25,612.15	\$25,245.00	\$37,500.10	\$37,000.00	\$37,000.00	\$19,596.50	\$0.00	
60390002	534000	Birth 3 Operating Supplies	E	\$3,300.00	\$1,535.09	\$1,675.00	\$2,767.20	\$3,500.00	\$3,485.00	\$688.45	\$0.00	
60390002	534006	Birth 3 Janitorial Supp/Serv	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390002	539000	Birth 3 Other Expense	E	\$0.00	\$1,466.47	\$1,850.00	\$1,146.51	\$1,000.00	\$1,000.00	\$345.47	\$0.00	
60390002	539002	Birth 3 Information Tech Supp	E	\$3,084.00	\$623.59	\$3,750.00	\$43.28	\$1,000.00	\$650.00	\$0.00	\$0.00	
60390002	551003	Birth 3 Property Ins	E	\$0.00	\$2,700.09	\$0.00	\$1,336.16	\$0.00	\$421.48	\$187.23	\$0.00	
60390002	553050	Birth 3 Bldg Rent/Lease	E	\$11,426.00	\$25,155.84	\$30,602.00	\$29,520.58	\$11,563.00	\$11,563.00	\$7,708.72	\$0.00	
60390003	435600	CLTS State Grants	R	\$0.00	(\$176,772.00)	(\$53,000.00)	(\$200,678.00)	(\$185,244.00)	(\$185,244.00)	\$0.00	\$0.00	
60390003	465100	CLTS PublicChgsforServ	R	\$0.00	(\$443.76)	(\$90,000.00)	(\$2,975.82)	(\$5,000.00)	(\$5,000.00)	(\$59,248.35)	\$0.00	
60390003	465500	CLTS Case Management Revenue	R	(\$306,200.00)	(\$479,537.15)	(\$600,000.00)	(\$796,070.49)	(\$700,000.00)	(\$700,000.00)	(\$351,286.11)	\$0.00	
60390003	465913	CLTS Private Pay	R	\$0.00	(\$1,762.55)	\$0.00	(\$1,139.56)	(\$1,000.00)	(\$1,000.00)	(\$2,213.79)	\$0.00	
60390003	466000	CLTS Fees for Serv	R	(\$60,000.00)	(\$8,183.20)	(\$5,000.00)	(\$100,868.38)	(\$90,000.00)	(\$90,000.00)	(\$59,611.01)	\$0.00	
60390003	480100	CLTS Miscellaneous Revenue	R	\$0.00	(\$269.22)	(\$1,000.00)	(\$30.62)	(\$500.00)	(\$500.00)	(\$23,331.05)	\$0.00	
60390003	521000	CLTS Prof Services	E	\$47,500.00	\$103,713.80	\$90,000.00	\$122,278.97	\$90,000.00	\$90,000.00	\$73,275.95	\$0.00	

60390003	522001	CLTS Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$394.61	\$95.53	\$0.00
60390003	522002	CLTS Lights	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,420.89	\$1,085.08	\$0.00
60390003	522003	CLTS Heat	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$467.34	\$377.33	\$0.00
60390003	522004	CLTS Phone/Internet	E	\$1,250.00	\$3,342.64	\$2,303.00	\$2,893.27	\$3,000.00	\$3,000.00	\$1,690.68	\$0.00
60390003	524001	CLTS Supp/Maint Agrmnts	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390003	524003	CLTS Sm Eq Maint/Repair	E	\$200.00	\$20.99	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390003	524011	CLTS Garbage/Recycling	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.82	\$17.82	\$0.00
60390003	529008	Background Checks	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$60.00	\$0.00
60390003	531000	CLTS Office Supplies	E	\$1,500.00	\$157.90	\$500.00	\$23.81	\$50.00	\$50.00	\$18.18	\$0.00
60390003	531001	CLTS Postage	E	\$0.00	\$408.65	\$250.00	\$929.17	\$1,000.00	\$1,000.00	\$133.92	\$0.00
60390003	531002	CLTS Print/Copy	E	\$0.00	\$395.51	\$350.00	\$598.92	\$750.00	\$750.00	\$546.35	\$0.00
60390003	532006	CLTS Advertising & Recruiting	E	\$100.00	\$54.58	\$100.00	\$164.64	\$100.00	\$100.00	\$37.84	\$0.00
60390003	533000	CLTS Mileage/Travel	E	\$1,600.00	\$1,314.03	\$1,500.00	\$757.36	\$750.00	\$750.00	\$325.01	\$0.00
60390003	533002	CLTS Reg/Fees/Tuit	E	\$6,000.00	\$16,285.65	\$4,000.00	\$2,471.65	\$6,000.00	\$5,000.00	\$1,030.79	\$0.00
60390003	533005	CLTS Meals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390003	533010	CLTS Client Transportation	E	\$12,000.00	\$11,853.52	\$12,000.00	\$18,780.93	\$20,000.00	\$20,000.00	\$10,142.68	\$0.00
60390003	534000	CLTS Operating Supplies	E	\$2,500.00	\$466.30	\$2,000.00	\$283.56	\$500.00	\$400.01	\$48,990.26	\$0.00
60390003	534006	CLTS Janitorial Supp/Serv	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390003	539000	CLTS Other Expense	E	\$0.00	\$749.45	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390003	539002	CLTS Information Tech Supplies	E	\$2,282.00	\$555.71	\$3,750.00	\$2,228.22	\$1,000.00	\$620.00	\$0.00	\$0.00
60390003	551003	CLTS Property Ins	E	\$0.00	\$2,397.85	\$0.00	\$982.30	\$0.00	\$632.18	\$474.15	\$0.00
60390003	553050	CLTS Bldg Rent/Lease	E	\$11,426.00	\$20,384.79	\$23,461.00	\$22,653.90	\$9,041.00	\$9,041.00	\$6,027.60	\$0.00
60390003	581001	Capital Outlay - Furn & Equip	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99.99	\$99.99	\$0.00
60390004	435600	Community Options State Grants	R	\$0.00	(\$51,265.00)	(\$45,000.00)	(\$106,911.00)	(\$45,000.00)	(\$90,000.00)	(\$65,585.00)	\$0.00
60390004	521000	Community Options Prof Serv	E	\$30,000.00	\$37,941.84	\$45,000.00	\$97,736.90	\$45,000.00	\$90,000.00	\$74,848.89	\$0.00
60390005	435600	Emerg Serv State Grants	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390005	465901	Emerg Serv Commercial Ins Rev	R	(\$167,500.00)	(\$98,678.00)	(\$180,000.00)	(\$141,540.60)	\$0.00	\$0.00	(\$41,672.60)	\$0.00
60390005	480100	Emerg Serv Misc Rev	R	\$0.00	(\$51.51)	(\$2,000.00)	(\$0.23)	(\$120,000.00)	(\$120,000.00)	(\$8,494.00)	\$0.00
60390005	521000	Emerg Serv Prof Services	E	\$5,000.00	\$32,537.82	\$40,000.00	\$34,676.76	\$25,000.00	\$35,574.00	\$28,932.24	\$0.00
60390005	521116	Emerg Serv Mobile Crisis	E	\$75,000.00	\$43,024.71	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00
60390005	521117	Emerg Serv 24/7 Phone Serv	E	\$0.00	\$37,017.53	\$79,584.00	\$80,781.62	\$79,584.00	\$69,010.00	\$38,347.03	\$0.00
60390005	522001	Emerg Serv Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213.93	\$63.73	\$0.00
60390005	522002	Emerg Serv Lights	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$361.69	\$207.19	\$0.00
60390005	522003	Emerg Serv Heat	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89.75	\$75.19	\$0.00
60390005	522004	Emerg Serv Phone/Internet	E	\$1,250.00	\$4,600.29	\$3,095.00	\$3,242.63	\$3,250.00	\$3,250.00	\$1,951.85	\$0.00
60390005	524001	Emerg Serv Supp/Maint Agrmnts	E	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$27.00	\$0.00	\$0.00
60390005	524003	Emerg Serv Sm Eq Maint/Rep	E	\$350.00	\$41.97	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390005	524011	Emerg Serv Garbage/Recycling	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.04	\$12.04	\$0.00
60390005	529008	Background Checks	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00
60390005	531000	Emerg Serv Office Supplies	E	\$1,000.00	\$89.91	\$500.00	\$16.45	\$100.00	\$100.00	\$42.97	\$0.00
60390005	531001	Emerg Serv Postage	E	\$0.00	\$421.81	\$375.00	\$661.45	\$750.00	\$750.00	\$93.51	\$0.00
60390005	531002	Emerg Serv Print/Copy	E	\$0.00	\$356.77	\$375.00	\$486.35	\$500.00	\$500.00	\$234.03	\$0.00
60390005	532006	Emerg Serv Advertising/Recruit	E	\$100.00	\$48.37	\$100.00	\$40.31	\$100.00	\$500.00	\$469.49	\$0.00
60390005	533000	Emerg Serv Mileage/Travel	E	\$1,500.00	\$1,332.18	\$1,500.00	\$2,322.14	\$1,500.00	\$1,500.00	\$1,430.47	\$0.00
60390005	533002	Emerg Serv Reg/Fees/Tuit	E	\$1,500.00	\$1,495.36	\$1,500.00	\$1,750.83	\$1,500.00	\$1,500.00	\$412.06	\$0.00
60390005	533005	Emerg Serv Meals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390005	533010	Emerg Serv Client Transportat	E	\$4,500.00	\$2,678.33	\$2,500.00	\$1,005.34	\$1,000.00	\$1,000.00	\$807.90	\$0.00
60390005	534000	Emerg Serv Operating Supp	E	\$1,250.00	\$343.41	\$1,000.00	\$527.58	\$750.00	\$350.00	\$36.98	\$0.00
60390005	534006	Emerg Serv Janit Supp/Serv	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390005	539000	Emerg Serv Other Expense	E	\$259,219.00	\$506.45	\$265,000.00	\$0.00	\$290,000.00	\$0.00	\$0.00	\$0.00
60390005	539002	Emerg Serv IT Supplies	E	\$3,944.00	\$360.94	\$1,500.00	\$0.00	\$1,000.00	\$700.00	\$0.00	\$0.00
60390005	551003	Emerg Serv Property Ins	E	\$0.00	\$2,397.85	\$0.00	\$979.36	\$0.00	\$337.16	\$252.87	\$0.00
60390005	553050	Emerg Serv Bldg Rent/Lease	E	\$22,853.00	\$20,246.52	\$16,206.00	\$15,678.51	\$6,480.00	\$6,480.00	\$4,319.84	\$0.00
60390006	435600	Mental Hlth State Grants	R	\$0.00	(\$251,956.00)	(\$274,851.00)	(\$274,851.00)	(\$274,851.00)	(\$274,851.00)	(\$137,430.00)	\$0.00
60390006	461001	UCS Reimbursed Winnebago	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390006	465200	Mental Hlth Instnl Care	R	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$50,000.00)	(\$50,000.00)	\$0.00	\$0.00
60390006	465330	MH MH Care	R	\$0.00	(\$14,403.00)	(\$17,500.00)	(\$15,684.00)	(\$17,925.00)	(\$17,925.00)	(\$6,535.00)	\$0.00
60390006	465501	Mental Hlth Medicare Revenue	R	\$0.00	(\$13,974.89)	(\$40,000.00)	(\$23,892.93)	(\$15,603.00)	(\$15,603.00)	(\$15,456.93)	\$0.00
60390006	465502	Mental Hlth Medicaid Revenue	R	\$0.00	(\$59,152.32)	(\$95,000.00)	(\$77,320.45)	(\$67,118.00)	(\$67,118.00)	(\$51,826.26)	\$0.00
60390006	465900	MH Revenue Recd via Collection	R	(\$12,000.00)	(\$4,164.54)	(\$5,000.00)	(\$3,207.02)	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00
60390006	465901	MH Commercial Insurance Rev	R	\$0.00	(\$14,632.13)	(\$65,000.00)	(\$2,576.69)	(\$20,000.00)	(\$20,000.00)	(\$17,869.97)	\$0.00
60390006	465913	Mental Hlth Private Pay	R	(\$235,000.00)	(\$30,486.43)	(\$20,000.00)	(\$71,431.15)	(\$65,000.00)	(\$65,000.00)	(\$19,691.59)	\$0.00
60390006	466000	Mental Hlth Fees for Serv	R	(\$55,000.00)	(\$416.00)	\$0.00	(\$1,313.32)	(\$2,500.00)	(\$2,500.00)	(\$267.90)	\$0.00
60390006	480100	MH Miscellaneous Revenue	R	(\$5,000.00)	(\$744.65)	(\$5,000.00)	\$0.00	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00
60390006	521000	Mental Hlth Prof Services	E	\$15,000.00	\$652,355.85	\$400,000.00	\$524,350.52	\$125,000.00	\$381,791.50	\$327,987.91	\$0.00

60390006	521115	Mental Hlth Assessments	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390006	522001	MH Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$239.34	\$100.80	\$0.00
60390006	522002	MH Lights	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478.03	\$383.82	\$0.00
60390006	522003	MH Heat	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$212.00	\$161.29	\$0.00
60390006	522004	Mental Hlth Phone/Internet	E	\$1,250.00	\$2,317.45	\$1,500.00	\$1,994.11	\$2,500.00	\$2,500.00	\$1,078.45	\$0.00
60390006	524001	MH Supp/Maint Agrmnts	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,364.50	\$3,328.50	\$0.00
60390006	524003	MH Sm Eq Maint/Repair	E	\$750.00	\$95.24	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390006	524011	MH Garbage/Recycling	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.24	\$26.24	\$0.00
60390006	529008	Background Checks	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390006	531000	Mental Hlth Office Supplies	E	\$3,800.00	\$201.35	\$1,000.00	\$62.17	\$500.00	\$500.00	\$6.53	\$0.00
60390006	531001	Mental Hlth Postage	E	\$0.00	\$806.89	\$650.00	\$1,364.11	\$1,750.00	\$1,750.00	\$192.84	\$0.00
60390006	531002	Mental Hlth Print/Copy	E	\$0.00	\$804.40	\$800.00	\$966.46	\$1,200.00	\$1,200.00	\$510.03	\$0.00
60390006	532006	MH Advertising & Recruiting	E	\$100.00	\$70.93	\$100.00	\$147.82	\$100.00	\$100.00	\$62.43	\$0.00
60390006	533000	Mental Hlth Mileage/Travel	E	\$3,000.00	\$4,613.33	\$4,600.00	\$5,980.86	\$7,500.00	\$7,500.00	\$3,023.55	\$0.00
60390006	533002	MH Reg/Fees/Tuit	E	\$11,500.00	\$3,809.96	\$7,000.00	\$4,854.70	\$6,580.00	\$6,580.00	\$2,405.09	\$0.00
60390006	533005	Mental Hlth Meals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390006	533010	MH Client Transportation	E	\$5,000.00	\$5,532.51	\$6,750.00	\$761.04	\$1,000.00	\$1,000.00	\$817.13	\$0.00
60390006	534000	MH Operating Supplies	E	\$4,500.00	\$3,206.23	\$4,000.00	\$1,569.34	\$1,250.00	\$1,250.00	\$774.94	\$0.00
60390006	534006	MH Janitorial Supp/Serv	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390006	534020	Mental Hlth Medical Supp/Drugs	E	\$0.00	\$247.31	\$0.00	\$13.50	\$100.00	\$100.00	\$0.00	\$0.00
60390006	539000	Mental Hlth Other Expense	E	\$95,000.00	\$1,777.29	\$5,000.00	\$1,146.52	\$1,250.00	\$1,250.00	\$517.97	\$0.00
60390006	539002	MH Information Tech Supplies	E	\$6,414.00	\$2,428.91	\$2,250.00	\$3,044.08	\$1,000.00	\$640.00	\$35.03	\$0.00
60390006	551003	Mental Hlth Property Ins	E	\$0.00	\$7,673.12	\$0.00	\$3,128.24	\$0.00	\$505.75	\$379.32	\$0.00
60390006	553050	Mental Hlth Bldg Rent/Lease	E	\$46,775.00	\$41,925.81	\$34,038.00	\$32,823.54	\$12,776.00	\$12,776.00	\$8,517.36	\$0.00
60390007	435600	AODA State Grants	R	\$0.00	(\$446,612.00)	(\$548,918.00)	(\$348,594.00)	(\$108,000.00)	(\$138,000.00)	(\$189,424.89)	\$0.00
60390007	451060	AODA OMVI Surcharge	R	(\$60,000.00)	(\$71,407.62)	(\$85,000.00)	(\$60,442.46)	(\$82,000.00)	(\$82,000.00)	(\$36,045.73)	\$0.00
60390007	465338	AODA Trmt Crt Grant Cnty	R	(\$35,000.00)	(\$35,288.32)	(\$35,000.00)	(\$34,156.92)	(\$35,000.00)	(\$35,000.00)	(\$14,821.38)	\$0.00
60390007	465339	AODA Trmt Crt Iowa Cnty	R	(\$42,000.00)	(\$28,124.34)	(\$25,000.00)	(\$42,000.00)	(\$25,000.00)	(\$25,000.00)	(\$11,366.00)	\$0.00
60390007	465501	AODA Medicare Revenue	R	\$0.00	(\$578.97)	(\$10,000.00)	(\$5,254.94)	(\$10,000.00)	(\$10,000.00)	(\$2,957.51)	\$0.00
60390007	465502	AODA Medicaid Revenue	R	\$0.00	(\$51,125.98)	(\$67,000.00)	(\$55,865.24)	(\$65,000.00)	(\$65,000.00)	(\$31,990.82)	\$0.00
60390007	465900	AODA Revs Recd via Collections	R	\$0.00	(\$150.00)	(\$5,000.00)	(\$1,287.71)	(\$5,000.00)	(\$5,000.00)	\$0.00	\$0.00
60390007	465901	AODA Commercial Insurance Rev	R	\$0.00	(\$14,792.54)	(\$12,500.00)	(\$30,335.40)	(\$40,000.00)	(\$40,000.00)	(\$9,762.06)	\$0.00
60390007	465913	AODA Private Pay	R	(\$235,000.00)	(\$67,103.39)	(\$80,000.00)	(\$117,644.05)	(\$140,000.00)	(\$140,000.00)	(\$54,756.87)	\$0.00
60390007	466000	AODA Fees for Serv	R	\$0.00	(\$78.00)	(\$100.00)	(\$1,031.64)	(\$2,500.00)	(\$2,500.00)	(\$130.00)	\$0.00
60390007	480100	AODA Miscellaneous Revenue	R	\$0.00	(\$48,881.39)	(\$52,000.00)	(\$1,264.52)	(\$10,000.00)	(\$10,000.00)	(\$70.00)	\$0.00
60390007	521000	AODA Prof Services	E	\$50,000.00	\$140,743.45	\$125,000.00	\$83,725.43	\$20,000.00	\$19,985.50	\$19,943.84	\$0.00
60390007	521115	AODA Assessments	E	\$0.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390007	522001	AODA Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.67	\$110.92	\$0.00
60390007	522002	AODA Lights	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$565.52	\$436.74	\$0.00
60390007	522003	AODA Heat	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$234.00	\$194.78	\$0.00
60390007	522004	AODA Phone/Internet	E	\$1,250.00	\$4,169.52	\$1,300.00	\$3,760.21	\$1,200.00	\$2,400.00	\$2,187.70	\$0.00
60390007	524001	AODA Supp/Maint Agrmnts	E	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	\$4,606.90	\$4,574.50	\$0.00
60390007	524003	AODA Sm Eq Maint/Repair	E	\$750.00	\$95.24	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390007	524011	AODA Garbage/Recycling	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31.77	\$31.77	\$0.00
60390007	529008	Background Checks	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00
60390007	531000	AODA Office Supplies	E	\$3,800.00	\$451.30	\$500.00	\$168.03	\$500.00	\$500.00	\$22.68	\$0.00
60390007	531001	AODA Postage	E	\$0.00	\$894.07	\$650.00	\$1,630.09	\$1,500.00	\$1,000.00	\$231.51	\$0.00
60390007	531002	AODA Print/Copy	E	\$0.00	\$902.41	\$875.00	\$1,179.04	\$1,200.00	\$1,200.00	\$617.48	\$0.00
60390007	532006	AODA Advertising & Recruiting	E	\$100.00	\$121.66	\$200.00	\$181.31	\$100.00	\$824.90	\$820.90	\$0.00
60390007	533000	AODA Mileage/Travel	E	\$2,500.00	\$5,349.01	\$1,650.00	\$2,555.89	\$500.00	\$555.10	\$553.50	\$0.00
60390007	533002	AODA Reg/Fees/Tuit	E	\$3,500.00	\$6,212.30	\$4,000.00	\$7,145.66	\$3,000.00	\$3,034.80	\$2,730.08	\$0.00
60390007	533005	AODA Meals	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390007	533010	AODA Client Transportation	E	\$4,000.00	\$3,933.23	\$3,550.00	\$4,074.11	\$500.00	\$500.00	\$493.00	\$0.00
60390007	534000	AODA Operating Supplies	E	\$3,000.00	\$4,765.47	\$2,500.00	\$953.71	\$500.00	\$500.00	\$482.23	\$0.00
60390007	534006	AODA Janitorial Supp/Serv	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390007	539000	AODA Other Expense	E	\$0.00	\$4,282.45	\$3,000.00	\$2,643.08	\$500.00	\$29,075.10	\$2,158.60	\$0.00
60390007	539002	AODA Information Tech Supplies	E	\$12,131.00	\$1,146.08	\$3,750.00	\$0.00	\$1,000.00	\$310.10	\$0.00	\$0.00
60390007	551003	AODA Property Ins	E	\$0.00	\$11,030.11	\$0.00	\$4,497.16	\$0.00	\$758.62	\$568.98	\$0.00
60390007	553050	AODA Bldg Rent/Lease	E	\$46,775.00	\$46,560.97	\$40,976.00	\$39,494.59	\$15,226.00	\$15,226.00	\$10,150.56	\$0.00
60390008	435600	CSP CLTS Adjustment	R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
60390008	465100	CSP PublicChgsforServ	R	\$0.00	(\$1,933.97)	(\$1,500.00)	(\$17,307.51)	\$0.00	\$0.00	(\$3,059.16)	\$0.00
60390008	465500	CSP Case Management Revenue	R	(\$205,000.00)	(\$156,567.09)	(\$180,000.00)	(\$103,006.16)	(\$175,000.00)	(\$175,000.00)	(\$83,628.69)	\$0.00
60390008	480100	CSP Miscellaneous Revenue	R	\$0.00	(\$7,831.78)	(\$10,000.00)	(\$8,600.00)	(\$7,000.00)	(\$7,000.00)	(\$207.42)	\$0.00
60390008	521000	CSP Prof Services	E	\$5,000.00	\$41,482.08	\$23,400.00	\$91,405.30	\$25,000.00	\$43,300.00	\$42,542.73	\$0.00
60390008	522001	CSP Water & Sewer	E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114.89	\$58.64	\$0.00

60390008	522002	CSP Lights	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$307.90	\$189.15	\$0.00	
60390008	522003	CSP Heat	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95.79	\$76.28	\$0.00	
60390008	522004	CSP Phone/Internet	E		\$1,250.00	\$3,007.98	\$2,500.00	\$2,075.37	\$2,750.00	\$2,750.00	\$1,219.00	\$0.00	
60390008	524001	CSP Supp/Maint Agrmnts	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108.00	\$1,090.00	\$0.00	
60390008	524003	CSP Sm Eq Maint/Repair	E		\$500.00	\$63.21	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390008	524011	CSP Garbage/Recycling	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12.22	\$12.22	\$0.00	
60390008	531000	CSP Office Supplies	E		\$1,700.00	\$70.45	\$1,000.00	\$17.04	\$250.00	\$250.00	\$3.04	\$0.00	
60390008	531001	CSP Postage	E		\$0.00	\$502.99	\$500.00	\$658.54	\$750.00	\$750.00	\$97.68	\$0.00	
60390008	531002	CSP Print/Copy	E		\$0.00	\$577.96	\$1,000.00	\$539.34	\$750.00	\$750.00	\$237.55	\$0.00	
60390008	532006	CSP Advertising & Recruiting	E		\$100.00	\$23.72	\$100.00	\$40.91	\$100.00	\$100.00	\$25.70	\$0.00	
60390008	533000	CSP Mileage/Travel	E		\$2,000.00	\$341.24	\$500.00	\$935.90	\$1,000.00	\$1,000.00	\$31.18	\$0.00	
60390008	533002	CSP Reg/Fees/Tuit	E		\$500.00	\$256.98	\$500.00	\$3,897.88	\$500.00	\$500.00	\$336.22	\$0.00	
60390008	533005	CSP Meals	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390008	533010	CSP Client Transportation	E		\$30,000.00	\$31,732.45	\$31,500.00	\$37,369.60	\$37,500.00	\$37,000.00	\$22,025.56	\$0.00	
60390008	534000	CSP Operating Supplies	E		\$1,000.00	\$280.34	\$100.00	\$250.40	\$500.00	\$500.00	\$332.56	\$0.00	
60390008	534006	CSP Janitorial Supp/Serv	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390008	539000	CSP Other Expense	E		\$0.00	\$1,514.02	\$500.00	\$3,000.00	\$500.00	\$0.00	\$0.00	\$0.00	
60390008	539002	CSP Information Tech Supplies	E		\$3,233.00	\$1,525.40	\$1,500.00	\$3,975.79	\$1,000.00	\$250.00	\$124.69	\$0.00	
60390008	551003	CSP Property Ins	E		\$0.00	\$7,193.55	\$0.00	\$2,930.94	\$0.00	\$295.02	\$221.25	\$0.00	
60390008	553050	CSP Bldg Rent/Lease	E		\$32,851.00	\$24,718.61	\$16,774.00	\$16,254.97	\$6,919.00	\$6,919.00	\$4,612.48	\$0.00	
60390010	465100	CCS PublicChgsforServ	R		(\$800,000.00)	(\$376,701.49)	(\$925,000.00)	(\$1,261,739.18)	(\$1,300,000.00)	(\$1,300,000.00)	(\$522,576.04)	\$0.00	
60390010	466000	CCS Fees for Serv	R		(\$10,000.00)	(\$77.00)	\$0.00	(\$8,566.67)	\$0.00	\$0.00	(\$156.00)	\$0.00	
60390010	480100	CCS Miscellaneous Revenue	R		\$0.00	(\$62,248.13)	(\$1,000.00)	(\$100.00)	(\$100.00)	(\$100.00)	\$0.00	\$0.00	
60390010	521000	CCS Prof Services	E		\$285,000.00	\$235,500.68	\$100,000.00	\$209,022.68	\$125,000.00	\$124,785.50	\$118,560.03	\$0.00	
60390010	522001	CCS Water & Sewer	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299.53	\$126.04	\$0.00	
60390010	522002	CCS Lights	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$854.99	\$508.90	\$0.00	
60390010	522003	CCS Heat	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$317.65	\$230.06	\$0.00	
60390010	522004	CCS Phone/Internet	E		\$1,250.00	\$6,018.94	\$4,284.00	\$6,560.49	\$7,500.00	\$7,500.00	\$3,980.52	\$0.00	
60390010	524001	CCS Supp/Maint Agrmnts	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,520.50	\$3,484.50	\$0.00	
60390010	524003	CCS Sm Eq Maint/Repair	E		\$300.00	\$31.16	\$250.00	\$176.68	\$500.00	\$500.00	\$0.00	\$0.00	
60390010	524011	CCS Garbage/Recycling	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37.59	\$37.59	\$0.00	
60390010	529008	Background Checks	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	\$0.00	
60390010	531000	CCS Office Supplies	E		\$1,700.00	\$373.34	\$1,000.00	\$48.93	\$500.00	\$500.00	\$9.34	\$0.00	
60390010	531001	CCS Postage	E		\$0.00	\$813.85	\$500.00	\$1,932.44	\$2,500.00	\$2,500.00	\$272.10	\$0.00	
60390010	531002	CCS Print/Copy	E		\$0.00	\$658.89	\$500.00	\$1,080.97	\$1,500.00	\$1,500.00	\$730.42	\$0.00	
60390010	532006	CCS Advertising & Recruiting	E		\$100.00	\$72.93	\$100.00	\$210.74	\$100.00	\$100.00	\$67.95	\$0.00	
60390010	533000	CCS Mileage/Travel	E		\$7,500.00	\$5,758.97	\$5,000.00	\$5,156.66	\$6,000.00	\$6,000.00	\$1,437.62	\$0.00	
60390010	533002	CCS Reg/Fees/Tuit	E		\$5,000.00	\$1,818.87	\$6,000.00	\$10,487.57	\$6,500.00	\$6,500.00	\$1,043.44	\$0.00	
60390010	533005	CCS Meals	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390010	533010	CCS Client Transportation	E		\$30,000.00	\$51,942.22	\$48,000.00	\$61,685.23	\$55,000.00	\$55,000.00	\$32,034.55	\$0.00	
60390010	534000	CCS Operating Supplies	E		\$2,500.00	\$1,183.42	\$1,500.00	\$404.19	\$1,000.00	\$1,000.00	\$443.97	\$0.00	
60390010	534006	CCS Janitorial Supp/Serv	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390010	539000	CCS Other Expense	E		\$0.00	\$1,580.64	\$2,000.00	\$135.82	\$200.00	\$200.00	\$102.76	\$0.00	
60390010	539002	CCS Information Tech Supplies	E		\$5,835.00	\$3,866.76	\$4,500.00	\$2,568.14	\$1,000.00	\$300.00	\$0.00	\$0.00	
60390010	551003	CCS Property Ins	E		\$0.00	\$5,275.27	\$0.00	\$2,155.60	\$0.00	\$885.06	\$663.78	\$0.00	
60390010	553050	CCS Bldg Rent/Lease	E		\$18,927.00	\$40,082.54	\$48,268.00	\$46,505.16	\$17,795.00	\$17,795.00	\$11,863.44	\$0.00	
60390011	435600	Contracted Services State Grnt	R		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390011	521000	Contracted Services Prof Serv	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390012	481000	Family Care Int On Investments	R		\$0.00	(\$20.89)	\$0.00	(\$18.15)	(\$11.00)	(\$11.00)	(\$8.98)	\$0.00	
60390012	521000	Family Care Prof Services	E		\$416,262.00	\$424,688.88	\$423,608.00	\$420,584.55	\$423,608.00	\$423,608.00	\$423,584.55	\$0.00	
60390013	485000	Client Use Donations	R		\$0.00	(\$1,631.48)	\$0.00	(\$563.00)	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	435600	SOR State Grants	R		\$0.00	\$0.00	\$0.00	\$0.00	(\$186,000.00)	(\$186,000.00)	\$0.00	\$0.00	
60390014	521000	SOR Prof/Contracted Srv	E		\$0.00	\$0.00	\$0.00	\$26,452.70	\$154,317.16	\$154,317.16	\$38,285.01	\$0.00	
60390014	521115	SOR Assessments	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	522001	SOR Water & Sewer	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	522002	SOR Lights	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	522003	SOR Heat	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	522004	SOR Phone and Internet	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	524011	SOR Garbage/Recycling	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	531000	SOR Office Supplies	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	533000	SOR Mileage & Travel	E		\$0.00	\$0.00	\$0.00	\$364.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	533002	SOR Reg. Fees, & Tuition	E		\$0.00	\$0.00	\$0.00	\$1,580.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	533010	SOR Client Transportation	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	534000	SOR Operating Supplies	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60390014	539000	SOR Other Expense	E		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

60390014	539002	SOR Information Tech Supplies	E		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
60390014	551003	SOR Insurance - Property	E		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	
60390014	553050	SOR Building Rent/Lease	E		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	

Organization	Object	Account Description	Type	2024 Revised Budget	2024 Actuals	2025 Revised Budget	2025 Actuals	2026 Revised Budget	2026 Actuals	2027 Budget	Notes
60390000	435600	UCS State Grants	Revenue	(\$2,894,535.00)	(\$1,944,217.00)	(\$1,857,519.00)	(\$1,857,519.00)	(\$1,857,519.00)	(\$1,803,531.00)	(1,857,519.00)	DHS Basic County Allocation
60390001	480100	Admin Miscellaneous Revenue	Revenue	(\$45,020.00)	(\$110,594.48)	(\$15,000.00)	\$33,944.46	(\$10,000.00)	(\$11,361.38)	-	
60390001	521000	Administration Prof Services	Expense	\$0.00	\$50,913.89	\$10,000.00	\$43,868.35	\$105,450.05	\$100,507.37	15,000.00	Software Projects?
60390001	524001	Admin Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$1,000.00	\$0.00	\$30.60	\$0.00	500.00	
60390001	524003	Admin Sm Eq Maint/Repair	Expense	\$700.00	\$50.90	\$500.00	\$0.00	\$500.00	\$113.19	500.00	
60390001	524011	Admin Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,034.81	\$2,034.81	3,000.00	
60390001	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45.00	45.00	
60390001	531000	Administration Office Supplies	Expense	\$4,500.00	\$736.35	\$1,000.00	\$227.37	\$275.00	\$132.90	275.00	
60390001	531001	Administration Postage	Expense	\$0.00	\$989.26	\$1,000.00	\$700.34	\$500.00	\$69.84	100.00	
60390001	531002	Administration Print/Copy	Expense	\$0.00	\$522.55	\$450.00	\$1,116.51	\$1,100.00	\$415.57	1,000.00	
60390001	532006	Admin Advertising & Recruiting	Expense	\$300.00	\$300.89	\$200.00	\$3,109.82	\$3,211.33	\$3,197.94	3,500.00	
60390001	533000	Administration Mileage/Travel	Expense	\$2,500.00	\$6,284.25	\$5,000.00	\$6,445.70	\$5,000.00	\$2,013.80	3,000.00	
60390001	533002	Admin Reg/Fees/Tuit	Expense	\$16,500.00	\$7,298.84	\$27,376.00	\$7,956.44	\$17,000.00	\$5,162.44	5,000.00	
60390001	534000	Admin Operating Supplies	Expense	\$41,950.00	\$2,437.95	\$2,500.00	\$905.01	\$1,250.00	\$662.77	1,250.00	
60390001	534006	Admin Janitorial Supplies/Serv	Expense	\$0.00	\$226.31	\$12,000.00	\$0.00	\$6,964.50	\$161.22	250.00	
60390001	539000	Administration Other Expense	Expense	\$500.00	\$23,478.95	\$500.00	\$207.70	\$250.00	\$0.00	500.00	
60390001	539002	Admin Information Tech Supp	Expense	\$3,077.00	\$3,803.30	\$1,500.00	\$10,690.95	\$1,000.00	\$0.00	40,000.00	PPS Updates for Echo, laptops
60390001	551003	Administration Property Ins	Expense	\$41,900.00	\$10,213.40	\$41,900.00	\$4,530.20	\$43,164.73	\$413.34	1,000.00	
60390001	553050	Administration Bldg Rent/Lease	Expense	\$37,500.00	\$26,075.00	\$15,675.00	\$14,368.75	\$0.00	\$0.00	-	
60390001	581001	Admin Cap Outlay Furn/Equi	Expense	\$0.00	\$2,597.98	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390002	435600	Birth 3 State Grants	Revenue	\$0.00	(\$146,121.00)	(\$145,775.00)	(\$146,121.00)	(\$145,775.00)	(\$155,451.00)	(145,775.00)	
60390002	465500	Birth 3 Case Management Rev	Revenue	(\$115,000.00)	(\$49,644.01)	(\$200,000.00)	(\$105,218.35)	(\$60,000.00)	(\$44,682.47)	-	
60390002	465900	Birth 3 Revs Recd via Collect	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,584.86)	-	
60390002	466100	Birth 3 Res/Recov	Revenue	\$0.00	(\$3,905.61)	(\$10,000.00)	(\$1,680.12)	(\$5,000.00)	(\$24,119.75)	-	
60390002	480100	Birth 3 Miscellaneous Revenue	Revenue	\$0.00	\$0.43	(\$20,000.00)	(\$11,936.77)	(\$45,000.00)	(\$2,009.51)	-	
60390002	521000	Birth 3 Prof Services	Expense	\$30,000.00	\$82,256.98	\$10,000.00	\$104,668.40	\$109,902.50	\$108,917.41	120,000.00	
60390002	524001	Birth 3 Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$4,457.50	\$4,457.50	4,500.00	
60390002	524003	Birth 3 Sm Eq Maint/Repair	Expense	\$200.00	\$20.99	\$200.00	\$0.00	\$0.00	\$0.00	-	
60390002	524011	Birth 3 Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$23.51	\$23.51	-	
60390002	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	\$15.00	45.00	
60390002	531000	Birth 3 Office Supplies	Expense	\$2,000.00	\$175.82	\$500.00	\$191.03	\$400.00	\$5.85	400.00	
60390002	531001	Birth 3 Postage	Expense	\$0.00	\$498.39	\$200.00	\$1,214.97	\$1,200.00	\$173.73	500.00	
60390002	531002	Birth 3 Print/Copy	Expense	\$0.00	\$496.38	\$500.00	\$729.05	\$700.00	\$656.89	800.00	
60390002	532006	Birth 3 Advertising/Recruit	Expense	\$100.00	\$55.62	\$100.00	\$108.68	\$100.00	\$42.47	100.00	
60390002	533000	Birth 3 Mileage/Travel	Expense	\$1,000.00	\$3,155.48	\$1,500.00	\$2,271.38	\$3,500.00	\$997.59	2,500.00	
60390002	533002	Birth 3 Reg/Fees/Tuit	Expense	\$14,000.00	\$1,399.86	\$4,000.00	\$8,197.19	\$2,600.00	\$776.19	2,000.00	
60390002	533010	Birth 3 Client Transportation	Expense	\$15,000.00	\$25,612.15	\$25,245.00	\$37,500.10	\$37,000.00	\$19,596.50	35,000.00	
60390002	534000	Birth 3 Operating Supplies	Expense	\$3,300.00	\$1,535.09	\$1,675.00	\$2,767.20	\$3,485.00	\$688.45	1,000.00	
60390002	539000	Birth 3 Other Expense	Expense	\$0.00	\$1,466.47	\$1,850.00	\$1,146.51	\$1,000.00	\$345.47	500.00	Marine Credit Union Credit Card
60390002	539002	Birth 3 Information Tech Supp	Expense	\$3,084.00	\$623.59	\$3,750.00	\$43.28	\$650.00	\$0.00	-	
60390002	551003	Birth 3 Property Ins	Expense	\$0.00	\$2,700.09	\$0.00	\$1,336.16	\$421.48	\$187.23	400.00	
60390002	553050	Birth 3 Bldg Rent/Lease	Expense	\$11,426.00	\$25,155.84	\$30,602.00	\$29,520.58	\$11,563.00	\$7,708.72	11,563.00	Dodgeville Allocation Only
60390003	435600	CLTS State Grants	Revenue	\$0.00	(\$176,772.00)	(\$53,000.00)	(\$200,678.00)	(\$185,244.00)	\$0.00	-	
60390003	465100	CLTS PublicChgsforServ	Revenue	\$0.00	(\$443.76)	(\$90,000.00)	(\$2,975.82)	(\$5,000.00)	(\$59,248.35)	-	
60390003	465500	CLTS Case Management Revenue	Revenue	(\$306,200.00)	(\$479,537.15)	(\$600,000.00)	(\$796,070.49)	(\$700,000.00)	(\$351,286.11)	-	
60390003	465913	CLTS Private Pay	Revenue	\$0.00	(\$1,762.55)	\$0.00	(\$1,139.56)	(\$1,000.00)	(\$2,213.79)	-	
60390003	466000	CLTS Fees for Serv	Revenue	(\$60,000.00)	(\$8,183.20)	(\$5,000.00)	(\$100,868.38)	(\$90,000.00)	(\$59,611.01)	-	
60390003	480100	CLTS Miscellaneous Revenue	Revenue	\$0.00	(\$269.22)	(\$1,000.00)	(\$30.62)	(\$500.00)	(\$23,331.05)	-	
60390003	521000	CLTS Prof Services	Expense	\$47,500.00	\$103,713.80	\$90,000.00	\$122,278.97	\$90,000.00	\$73,275.95	120,000.00	
60390003	524001	CLTS Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390003	524003	CLTS Sm Eq Maint/Repair	Expense	\$200.00	\$20.99	\$100.00	\$0.00	\$0.00	\$0.00	-	
60390003	524011	CLTS Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$17.82	\$17.82	50.00	
60390003	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$60.00	60.00	
60390003	531000	CLTS Office Supplies	Expense	\$1,500.00	\$157.90	\$500.00	\$23.81	\$50.00	\$18.18	50.00	
60390003	531001	CLTS Postage	Expense	\$0.00	\$408.65	\$250.00	\$929.17	\$1,000.00	\$133.92	250.00	
60390003	531002	CLTS Print/Copy	Expense	\$0.00	\$395.51	\$350.00	\$598.92	\$750.00	\$546.35	750.00	

60390003	532006	CLTS Advertising & Recruiting	Expense	\$100.00	\$54.58	\$100.00	\$164.64	\$100.00	\$37.84	200.00	
60390003	533000	CLTS Mileage/Travel	Expense	\$1,600.00	\$1,314.03	\$1,500.00	\$757.36	\$750.00	\$325.01	750.00	
60390003	533002	CLTS Reg/Fees/Tuit	Expense	\$6,000.00	\$16,285.65	\$4,000.00	\$2,471.65	\$5,000.00	\$1,030.79	2,000.00	
60390003	533010	CLTS Client Transportation	Expense	\$12,000.00	\$11,853.52	\$12,000.00	\$18,780.93	\$20,000.00	\$10,142.68	20,000.00	
60390003	534000	CLTS Operating Supplies	Expense	\$2,500.00	\$466.30	\$2,000.00	\$283.56	\$400.01	\$48,990.26	2,000.00	
60390003	539000	CLTS Other Expense	Expense	\$0.00	\$749.45	\$1,000.00	\$0.00	\$0.00	\$0.00	-	
60390003	539002	CLTS Information Tech Supplies	Expense	\$2,282.00	\$555.71	\$3,750.00	\$2,228.22	\$620.00	\$0.00	3,000.00	
60390003	551003	CLTS Property Ins	Expense	\$0.00	\$2,397.85	\$0.00	\$982.30	\$632.18	\$474.15	650.00	
60390003	553050	CLTS Bldg Rent/Lease	Expense	\$11,426.00	\$20,384.79	\$23,461.00	\$22,653.90	\$9,041.00	\$6,027.60	10,000.00	Dodgeville Allocation Only
60390003	581001	Capital Outlay - Furn & Equip	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$99.99	\$99.99	-	
60390004	435600	Community Options State Grants	Revenue	\$0.00	(\$51,265.00)	(\$45,000.00)	(\$106,911.00)	(\$90,000.00)	(\$65,585.00)	90,000.00	
60390004	521000	Community Options Prof Serv	Expense	\$30,000.00	\$37,941.84	\$45,000.00	\$97,736.90	\$90,000.00	\$74,848.89	90,000.00	
60390005	435600	Emerg Serv State Grants	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390005	465901	Emerg Serv Commercial Ins Rev	Revenue	(\$167,500.00)	(\$98,678.00)	(\$180,000.00)	(\$141,540.60)	\$0.00	(\$41,672.60)	(70,000.00)	
60390005	480100	Emerg Serv Misc Rev	Revenue	\$0.00	(\$51.51)	(\$2,000.00)	(\$0.23)	(\$120,000.00)	(\$8,494.00)	-	
60390005	521000	Emerg Serv Prof Services	Expense	\$5,000.00	\$32,537.82	\$40,000.00	\$34,676.76	\$35,574.00	\$28,932.24	38,000.00	
60390005	521116	Emerg Serv Mobile Crisis	Expense	\$75,000.00	\$43,024.71	\$0.00	\$20.00	\$0.00	\$0.00	-	
60390005	521117	Emerg Serv 24/7 Phone Serv	Expense	\$0.00	\$37,017.53	\$79,584.00	\$80,781.62	\$69,010.00	\$38,347.03	80,000.00	
60390005	524001	Emerg Serv Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$100.00	\$0.00	\$27.00	\$0.00	-	
60390005	524003	Emerg Serv Sm Eq Maint/Rep	Expense	\$350.00	\$41.97	\$100.00	\$0.00	\$0.00	\$0.00	-	
60390005	524011	Emerg Serv Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$12.04	\$12.04	50.00	
60390005	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	15.00	
60390005	531000	Emerg Serv Office Supplies	Expense	\$1,000.00	\$89.91	\$500.00	\$16.45	\$100.00	\$42.97	100.00	
60390005	531001	Emerg Serv Postage	Expense	\$0.00	\$421.81	\$375.00	\$661.45	\$750.00	\$93.51	100.00	
60390005	531002	Emerg Serv Print/Copy	Expense	\$0.00	\$356.77	\$375.00	\$486.35	\$500.00	\$234.03	500.00	
60390005	532006	Emerg Serv Advertising/Recruit	Expense	\$100.00	\$48.37	\$100.00	\$40.31	\$500.00	\$469.49	200.00	
60390005	533000	Emerg Serv Mileage/Travel	Expense	\$1,500.00	\$1,332.18	\$1,500.00	\$2,322.14	\$1,500.00	\$1,430.47	1,500.00	
60390005	533002	Emerg Serv Reg/Fees/Tuit	Expense	\$1,500.00	\$1,495.36	\$1,500.00	\$1,750.83	\$1,500.00	\$412.06	500.00	
60390005	533010	Emerg Serv Client Transportat	Expense	\$4,500.00	\$2,678.33	\$2,500.00	\$1,005.34	\$1,000.00	\$807.90	1,000.00	
60390005	534000	Emerg Serv Operating Supp	Expense	\$1,250.00	\$343.41	\$1,000.00	\$527.58	\$350.00	\$36.98	200.00	
60390005	539000	Emerg Serv Other Expense	Expense	\$259,219.00	\$506.45	\$265,000.00	\$0.00	\$0.00	\$0.00	-	
60390005	539002	Emerg Serv IT Supplies	Expense	\$3,944.00	\$360.94	\$1,500.00	\$0.00	\$700.00	\$0.00	-	
60390005	551003	Emerg Serv Property Ins	Expense	\$0.00	\$2,397.85	\$0.00	\$979.36	\$337.16	\$252.87	350.00	
60390005	553050	Emerg Serv Bldg Rent/Lease	Expense	\$22,853.00	\$20,246.52	\$16,206.00	\$15,678.51	\$6,480.00	\$4,319.84	6,600.00	Dodgeville Allocation Only
60390006	435600	Mental Hlth State Grants	Revenue	\$0.00	(\$251,956.00)	(\$274,851.00)	(\$274,851.00)	(\$274,851.00)	(\$137,430.00)	(274,851.00)	
60390006	461001	UCS Reimbursed Winnebago	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390006	465200	Mental Hlth Instnl Care	Revenue	\$0.00	\$0.00	(\$30,000.00)	\$0.00	(\$50,000.00)	\$0.00	-	
60390006	465330	MH MH Care	Revenue	\$0.00	(\$14,403.00)	(\$17,500.00)	(\$15,684.00)	(\$17,925.00)	(\$6,535.00)	-	
60390006	465501	Mental Hlth Medicare Revenue	Revenue	\$0.00	(\$13,974.89)	(\$40,000.00)	(\$23,892.93)	(\$15,603.00)	(\$15,456.93)	-	
60390006	465502	Mental Hlth Medicaid Revenue	Revenue	\$0.00	(\$59,152.32)	(\$95,000.00)	(\$77,320.45)	(\$67,118.00)	(\$51,826.26)	-	
60390006	465900	MH Revenue Recd via Collection	Revenue	(\$12,000.00)	(\$4,164.54)	(\$5,000.00)	(\$3,207.02)	(\$5,000.00)	\$0.00	-	
60390006	465901	MH Commercial Insurance Rev	Revenue	\$0.00	(\$14,632.13)	(\$65,000.00)	(\$2,576.69)	(\$20,000.00)	(\$17,869.97)	-	
60390006	465913	Mental Hlth Private Pay	Revenue	(\$235,000.00)	(\$30,486.43)	(\$20,000.00)	(\$71,431.15)	(\$65,000.00)	(\$19,691.59)	-	
60390006	466000	Mental Hlth Fees for Serv	Revenue	(\$55,000.00)	(\$416.00)	\$0.00	(\$1,313.32)	(\$2,500.00)	(\$267.90)	-	
60390006	480100	MH Miscellaneous Revenue	Revenue	(\$5,000.00)	(\$744.65)	(\$5,000.00)	\$0.00	(\$5,000.00)	\$0.00	-	
60390006	521000	Mental Hlth Prof Services	Expense	\$15,000.00	\$652,355.85	\$400,000.00	\$524,350.52	\$381,791.50	\$327,987.91	550,000.00	
60390006	521115	Mental Hlth Assessments	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390006	524001	MH Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$3,364.50	\$3,328.50	-	
60390006	524003	MH Sm Eq Maint/Repair	Expense	\$750.00	\$95.24	\$250.00	\$0.00	\$0.00	\$0.00	-	
60390006	524011	MH Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$26.24	\$26.24	50.00	
60390006	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390006	531000	Mental Hlth Office Supplies	Expense	\$3,800.00	\$201.35	\$1,000.00	\$62.17	\$500.00	\$6.53	100.00	
60390006	531001	Mental Hlth Postage	Expense	\$0.00	\$806.89	\$650.00	\$1,364.11	\$1,750.00	\$192.84	500.00	
60390006	531002	Mental Hlth Print/Copy	Expense	\$0.00	\$804.40	\$800.00	\$966.46	\$1,200.00	\$510.03	800.00	
60390006	532006	MH Advertising & Recruiting	Expense	\$100.00	\$70.93	\$100.00	\$147.82	\$100.00	\$62.43	100.00	
60390006	533000	Mental Hlth Mileage/Travel	Expense	\$3,000.00	\$4,613.33	\$4,600.00	\$5,980.86	\$7,500.00	\$3,023.55	5,000.00	
60390006	533002	MH Reg/Fees/Tuit	Expense	\$11,500.00	\$3,809.96	\$7,000.00	\$4,854.70	\$6,580.00	\$2,405.09	6,000.00	

60390006	533010	MH Client Transportation	Expense	\$5,000.00	\$5,532.51	\$6,750.00	\$761.04	\$1,000.00	\$817.13	1,000.00	
60390006	534000	MH Operating Supplies	Expense	\$4,500.00	\$3,206.23	\$4,000.00	\$1,569.34	\$1,250.00	\$774.94	1,000.00	
60390006	534006	MH Janitorial Supp/Serv	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390006	534020	Mental Hlth Medical Supp/Drugs	Expense	\$0.00	\$247.31	\$0.00	\$13.50	\$100.00	\$0.00	100.00	
60390006	539000	Mental Hlth Other Expense	Expense	\$95,000.00	\$1,777.29	\$5,000.00	\$1,146.52	\$1,250.00	\$517.97	1,250.00	
60390006	539002	MH Information Tech Supplies	Expense	\$6,414.00	\$2,428.91	\$2,250.00	\$3,044.08	\$640.00	\$35.03	100.00	
60390006	551003	Mental Hlth Property Ins	Expense	\$0.00	\$7,673.12	\$0.00	\$3,128.24	\$505.75	\$379.32	600.00	
60390006	553050	Mental Hlth Bldg Rent/Lease	Expense	\$46,775.00	\$41,925.81	\$34,038.00	\$32,823.54	\$12,776.00	\$8,517.36	14,000.00	Dodgeville Allocation Only
60390007	435600	AODA State Grants	Revenue	\$0.00	(\$446,612.00)	(\$548,918.00)	(\$348,594.00)	(\$138,000.00)	(\$189,424.89)	-	
60390007	451060	AODA OMVI Surcharge	Revenue	(\$60,000.00)	(\$71,407.62)	(\$85,000.00)	(\$60,442.46)	(\$82,000.00)	(\$36,045.73)	-	
60390007	465338	AODA Trmt Crt Grant Cnty	Revenue	(\$35,000.00)	(\$35,288.32)	(\$35,000.00)	(\$34,156.92)	(\$35,000.00)	(\$14,821.38)	-	
60390007	465339	AODA Trmt Crt Iowa Cnty	Revenue	(\$42,000.00)	(\$28,124.34)	(\$25,000.00)	(\$42,000.00)	(\$25,000.00)	(\$11,366.00)	-	
60390007	465501	AODA Medicare Revenue	Revenue	\$0.00	(\$578.97)	(\$10,000.00)	(\$5,254.94)	(\$10,000.00)	(\$2,957.51)	-	
60390007	465502	AODA Medicaid Revenue	Revenue	\$0.00	(\$51,125.98)	(\$67,000.00)	(\$55,865.24)	(\$65,000.00)	(\$31,990.82)	-	
60390007	465900	AODA Revs Recd via Collections	Revenue	\$0.00	(\$150.00)	(\$5,000.00)	(\$1,287.71)	(\$5,000.00)	\$0.00	-	
60390007	465901	AODA Commercial Insurance Rev	Revenue	\$0.00	(\$14,792.54)	(\$12,500.00)	(\$30,335.40)	(\$40,000.00)	(\$9,762.06)	-	
60390007	465913	AODA Private Pay	Revenue	(\$235,000.00)	(\$67,103.39)	(\$80,000.00)	(\$117,644.05)	(\$140,000.00)	(\$54,756.87)	-	
60390007	466000	AODA Fees for Serv	Revenue	\$0.00	(\$78.00)	(\$100.00)	(\$1,031.64)	(\$2,500.00)	(\$130.00)	-	
60390007	480100	AODA Miscellaneous Revenue	Revenue	\$0.00	(\$48,881.39)	(\$52,000.00)	(\$1,264.52)	(\$10,000.00)	(\$70.00)	-	
60390007	521000	AODA Prof Services	Expense	\$50,000.00	\$140,743.45	\$125,000.00	\$83,725.43	\$19,985.50	\$19,943.84	50,000.00	
60390007	521115	AODA Assessments	Expense	\$0.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390007	524001	AODA Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$100.00	\$0.00	\$4,606.90	\$4,574.50	-	
60390007	524003	AODA Sm Eq Maint/Repair	Expense	\$750.00	\$95.24	\$150.00	\$0.00	\$0.00	\$0.00	-	
60390007	524011	AODA Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$31.77	\$31.77	50.00	
60390007	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	15.00	
60390007	531000	AODA Office Supplies	Expense	\$3,800.00	\$451.30	\$500.00	\$168.03	\$500.00	\$22.68	200.00	
60390007	531001	AODA Postage	Expense	\$0.00	\$894.07	\$650.00	\$1,630.09	\$1,000.00	\$231.51	400.00	
60390007	531002	AODA Print/Copy	Expense	\$0.00	\$902.41	\$875.00	\$1,179.04	\$1,200.00	\$617.48	1,000.00	
60390007	532006	AODA Advertising & Recruiting	Expense	\$100.00	\$121.66	\$200.00	\$181.31	\$824.90	\$820.90	800.00	
60390007	533000	AODA Mileage/Travel	Expense	\$2,500.00	\$5,349.01	\$1,650.00	\$2,555.89	\$555.10	\$553.50	500.00	
60390007	533002	AODA Reg/Fees/Tuit	Expense	\$3,500.00	\$6,212.30	\$4,000.00	\$7,145.66	\$3,034.80	\$2,730.08	2,000.00	
60390007	533010	AODA Client Transportation	Expense	\$4,000.00	\$3,933.23	\$3,550.00	\$4,074.11	\$500.00	\$493.00	4,000.00	
60390007	534000	AODA Operating Supplies	Expense	\$3,000.00	\$4,765.47	\$2,500.00	\$953.71	\$500.00	\$482.23	500.00	
60390007	539000	AODA Other Expense	Expense	\$0.00	\$4,282.45	\$3,000.00	\$2,643.08	\$29,075.10	\$2,158.60	3,000.00	
60390007	539002	AODA Information Tech Supplies	Expense	\$12,131.00	\$1,146.08	\$3,750.00	\$0.00	\$310.10	\$0.00	-	
60390007	551003	AODA Property Ins	Expense	\$0.00	\$11,030.11	\$0.00	\$4,497.16	\$758.62	\$568.98	1,000.00	
60390007	553050	AODA Bldg Rent/Lease	Expense	\$46,775.00	\$46,560.97	\$40,976.00	\$39,494.59	\$15,226.00	\$10,150.56	17,000.00	Dodgeville Allocation Only
60390008	435600	CSP CLTS Adjustment	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390008	465100	CSP PublicChgsforServ	Revenue	\$0.00	(\$1,933.97)	(\$1,500.00)	(\$17,307.51)	\$0.00	(\$3,059.16)	-	
60390008	465500	CSP Case Management Revenue	Revenue	(\$205,000.00)	(\$156,567.09)	(\$180,000.00)	(\$103,006.16)	(\$175,000.00)	(\$83,628.69)	-	
60390008	480100	CSP Miscellaneous Revenue	Revenue	\$0.00	(\$7,831.78)	(\$10,000.00)	(\$8,600.00)	(\$7,000.00)	(\$207.42)	-	
60390008	521000	CSP Prof Services	Expense	\$5,000.00	\$41,482.08	\$23,400.00	\$91,405.30	\$43,300.00	\$42,542.73	60,000.00	Review Respite
60390008	524001	CSP Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,108.00	\$1,090.00	1,200.00	
60390008	524003	CSP Sm Eq Maint/Repair	Expense	\$500.00	\$63.21	\$250.00	\$0.00	\$0.00	\$0.00	-	
60390008	524011	CSP Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$12.22	\$12.22	25.00	
60390008	531000	CSP Office Supplies	Expense	\$1,700.00	\$70.45	\$1,000.00	\$17.04	\$250.00	\$3.04	100.00	
60390008	531001	CSP Postage	Expense	\$0.00	\$502.99	\$500.00	\$658.54	\$750.00	\$97.68	500.00	
60390008	531002	CSP Print/Copy	Expense	\$0.00	\$577.96	\$1,000.00	\$539.34	\$750.00	\$237.55	500.00	
60390008	532006	CSP Advertising & Recruiting	Expense	\$100.00	\$23.72	\$100.00	\$40.91	\$100.00	\$25.70	100.00	
60390008	533000	CSP Mileage/Travel	Expense	\$2,000.00	\$341.24	\$500.00	\$935.90	\$1,000.00	\$31.18	500.00	
60390008	533002	CSP Reg/Fees/Tuit	Expense	\$500.00	\$256.98	\$500.00	\$3,897.88	\$500.00	\$336.22	500.00	
60390008	533010	CSP Client Transportation	Expense	\$30,000.00	\$31,732.45	\$31,500.00	\$37,369.60	\$37,000.00	\$22,025.56	37,000.00	
60390008	534000	CSP Operating Supplies	Expense	\$1,000.00	\$280.34	\$100.00	\$250.40	\$500.00	\$332.56	500.00	
60390008	539000	CSP Other Expense	Expense	\$0.00	\$1,514.02	\$500.00	\$3,000.00	\$0.00	\$0.00	-	
60390008	539002	CSP Information Tech Supplies	Expense	\$3,233.00	\$1,525.40	\$1,500.00	\$3,975.79	\$250.00	\$124.69	2,000.00	
60390008	551003	CSP Property Ins	Expense	\$0.00	\$7,193.55	\$0.00	\$2,930.94	\$295.02	\$221.25	350.00	
60390008	553050	CSP Bldg Rent/Lease	Expense	\$32,851.00	\$24,718.61	\$16,774.00	\$16,254.97	\$6,919.00	\$4,612.48	7,500.00	Dodgeville Allocation Only

60390010	465100	CCS PublicChgsforServ	Revenue	(\$800,000.00)	(\$376,701.49)	(\$925,000.00)	(\$1,261,739.18)	(\$1,300,000.00)	(\$522,576.04)	-	
60390010	466000	CCS Fees for Serv	Revenue	(\$10,000.00)	(\$77.00)	\$0.00	(\$8,566.67)	\$0.00	(\$156.00)	-	
60390010	480100	CCS Miscellaneous Revenue	Revenue	\$0.00	(\$62,248.13)	(\$1,000.00)	(\$100.00)	(\$100.00)	\$0.00	-	
60390010	521000	CCS Prof Services	Expense	\$285,000.00	\$235,500.68	\$100,000.00	\$209,022.68	\$124,785.50	\$118,560.03	200,000.00	
60390010	524001	CCS Supp/Maint Agrmnts	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$3,520.50	\$3,484.50	-	
60390010	524003	CCS Sm Eq Maint/Repair	Expense	\$300.00	\$31.16	\$250.00	\$176.68	\$500.00	\$0.00	250.00	
60390010	524011	CCS Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$37.59	\$37.59	50.00	
60390010	529008	Background Checks	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00	15.00	
60390010	531000	CCS Office Supplies	Expense	\$1,700.00	\$373.34	\$1,000.00	\$48.93	\$500.00	\$9.34	250.00	
60390010	531001	CCS Postage	Expense	\$0.00	\$813.85	\$500.00	\$1,932.44	\$2,500.00	\$272.10	500.00	
60390010	531002	CCS Print/Copy	Expense	\$0.00	\$658.89	\$500.00	\$1,080.97	\$1,500.00	\$730.42	1,500.00	
60390010	532006	CCS Advertising & Recruiting	Expense	\$100.00	\$72.93	\$100.00	\$210.74	\$100.00	\$67.95	100.00	
60390010	533000	CCS Mileage/Travel	Expense	\$7,500.00	\$5,758.97	\$5,000.00	\$5,156.66	\$6,000.00	\$1,437.62	5,000.00	
60390010	533002	CCS Reg/Fees/Tuit	Expense	\$5,000.00	\$1,818.87	\$6,000.00	\$10,487.57	\$6,500.00	\$1,043.44	4,000.00	
60390010	533010	CCS Client Transportation	Expense	\$30,000.00	\$51,942.22	\$48,000.00	\$61,685.23	\$55,000.00	\$32,034.55	55,000.00	
60390010	534000	CCS Operating Supplies	Expense	\$2,500.00	\$1,183.42	\$1,500.00	\$404.19	\$1,000.00	\$443.97	500.00	
60390010	539000	CCS Other Expense	Expense	\$0.00	\$1,580.64	\$2,000.00	\$135.82	\$200.00	\$102.76	200.00	
60390010	539002	CCS Information Tech Supplies	Expense	\$5,835.00	\$3,866.76	\$4,500.00	\$2,568.14	\$300.00	\$0.00	2,000.00	
60390010	551003	CCS Property Ins	Expense	\$0.00	\$5,275.27	\$0.00	\$2,155.60	\$885.06	\$663.78	-	
60390010	553050	CCS Bldg Rent/Lease	Expense	\$18,927.00	\$40,082.54	\$48,268.00	\$46,505.16	\$17,795.00	\$11,863.44	18,000.00	Dodgeville Allocation Only
60390011	435600	Contracted Services State Grnt	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390011	521000	Contracted Services Prof Serv	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390012	481000	Family Care Int On Investments	Revenue	\$0.00	(\$20.89)	\$0.00	(\$18.15)	(\$11.00)	(\$8.98)	(10.00)	
60390012	521000	Family Care Prof Services	Expense	\$416,262.00	\$424,688.88	\$423,608.00	\$420,584.55	\$423,608.00	\$423,584.55	423,608.00	
60390013	485000	Client Use Donations	Revenue	\$0.00	(\$1,631.48)	\$0.00	(\$563.00)	\$0.00	\$0.00	-	
60390014	435600	SOR State Grants	Revenue	\$0.00	\$0.00	\$0.00	\$0.00	(\$186,000.00)	\$0.00	(186,000.00)	
60390014	521000	SOR Prof/Contracted Srv	Expense	\$0.00	\$0.00	\$0.00	\$26,452.70	\$154,317.16	\$38,285.01	186,000.00	
60390014	521115	SOR Assessments	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	524011	SOR Garbage/Recycling	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	531000	SOR Office Supplies	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	533000	SOR Mileage & Travel	Expense	\$0.00	\$0.00	\$0.00	\$364.00	\$0.00	\$0.00	-	
60390014	533002	SOR Reg, Fees, & Tuition	Expense	\$0.00	\$0.00	\$0.00	\$1,580.00	\$0.00	\$0.00	-	
60390014	533010	SOR Client Transportation	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	534000	SOR Operating Supplies	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	539000	SOR Other Expense	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	539002	SOR Information Tech Supplies	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	
60390014	551003	SOR Insurance - Property	Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	