



CARROLL COUNTY
STATE OF NEW HAMPSHIRE
Finance Office



To: Delegation Members
From: Fergus Cullen, CFO
Date: Feb 5, 2021
Re: 2021 budget, Special Fees & Services

001, Auditors: The contract with Batchelder is not to exceed \$40,050. An additional \$5,000 is included for any separate Federal audit, if needed.

003, Legal Fees: The commissioners budget included \$30,000. However, we intended to move MVC legal fees to this line. The \$40,000 was cut from the MVC budget but not added to the Special Fees budget. The actual expenses for MVC legal was \$33,557.50 in 2019 and \$22,577.75 in 2020. We respectfully ask you to consider adding \$40,000 to this line, bringing the total to \$70,000.

.012, Medical Insurance: Most country employees receive health insurance benefits through the Interlocal Trust. Some sheriff and dispatch employees receive their benefits through Allegiant and the Teamsters relationship. We did not yet have our new health insurance rates when the commissioners adopted their recommended budget. \$3 million was used as a placeholder. We have since received new, "not to exceed" rates from Interlocal Trust. Open enrollment isn't until June; we will not know our exact utilization numbers until then. Finally, with employee turnover, the actual costs vary every week. Using 2020 actual expenses and rounding our "not to exceed" increase figure from 3.82% to 4%, we respectfully ask you to consider increasing this line to \$3,051,505.

.014, Workers comp: This number comes from Primex.

.015, Unemployment:: This number comes from Primex

.093: Liability Insurance: This number comes from Primex.

.016, Dental Insurance: Our existing contract is up in July. New rates are expected in March, effective July 1. Last year we spent some \$77,288.50. We have budgeted \$80,000.

.076, Inmate Medical: This is a new contingency fund for a highly unpredictable and highly variable cost. The intent is to have a fund available for transfer, if needed, which could only happen with the delegation's approval.

.096: Deductible Pay Fund: To achieve a lower rate, our main health insurance program comes with a \$2,000 deductible. If needed, the county pays the second \$1,000 of this deductible. The \$50,000 figure is based on past actual expenses.

.101, Checkmate: Our payroll contract was moved to 9100, software contracts

Water system study: We have not done a capacity review of our water system since before the construction of the MVC in 2011 and the state courthouse. We are often asked to consider adding additional hook-ups.

Accrued Payouts: This is a new contingency fund to address the otherwise unfunded liability of Paid Time Off due when a long-time, salaried employee ends employment with the county. In recent years there have been several examples of five-figure payouts. The intent is to have a fund available for transfer, if needed, which could only happen with the delegation's approval.



2021 - Special Fees and Services

4102-Special Fees & Services	2020 Budget	2020 Revised	9/30/2020	Department Proposed	Commissioners Approved	Subcom Recommend	Final 2021 Appropriation
.001 County Auditors	\$ 47,000.00	\$ 47,000.00	\$ 12,787.50	\$ 45,050.00	\$ 45,050.00		
.003 Legal Fees	\$ 30,000.00	\$ 30,000.00	\$ 24,225.50	\$ 30,000.00	\$ 30,000.00		
.012 Medical Insurance	\$ 2,930,260.00	\$ 2,930,260.00	\$ 2,224,622.53	\$ 2,967,000.00	\$ 3,000,000.00		
.014 Workers Compensation	\$ 350,274.00	\$ 322,826.53	\$ 322,826.53	\$ 350,274.00	\$ 308,279.00		
.015 Unemployment Tax	\$ 16,187.00	\$ -	\$ -	\$ 16,187.00	\$ 16,187.00		
.016 Dental Insurance	\$ 84,055.00	\$ 84,055.00	\$ 58,398.22	\$ 80,000.00	\$ 80,000.00		
.029 Life Safety Fees	\$ 3,300.00	\$ 3,300.00	\$ 3,299.00	\$ 3,300.00	\$ 3,300.00		
.074 County Funding IDN	\$ 166,000.00	\$ 166,000.00	\$ 166,000.00	\$ 1.00	\$ 1.00		
.076 Inmate Medical Fund	\$ 1.00	\$ 1.00	\$ -	\$ 25,000.00	\$ 25,000.00		
.093 Property&Liability Insur	\$ 205,075.00	\$ 205,075.00	\$ 205,075.00	\$ 215,124.00	\$ 215,124.00		
.098 Settlements					\$ 1.00		
.096 Deductible Pay Fund	\$ 45,000.00	\$ 45,000.00	\$ 34,143.55	\$ 50,000.00	\$ 50,000.00		
.101 Payroll-Checkmate	\$ 76,000.00	\$ 76,000.00	\$ 53,610.97				
.103 PILOT Hales	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00				
Water System Sudy					\$ 20,000.00		
Accrued Payouts					\$ 25,000.00		
Special Fees Total	\$ 4,001,152.00	\$ 3,957,517.53	\$ 3,152,988.80	\$ 3,781,936.00	\$ 3,817,942.00		

NOTES

- .001 Batchelder & Associates not to exceed \$40,050 for 2020 audit. Approved by commissioner 3-0 on 9/30/20. Approved by Delegation 10/19/20. \$5,000 for single audit required for spending federal grant funds.
- .014 Primex 12% decrease for 2021
- .015 Primex Level contribution for 2021. In 2020, no payment due to credit balance and premium holiday
- .101 Moved to Information Technology budget (Acct 8000)

	2019 Budget	2019 Revised	2019 Actual	2020 Budget	2020 Revised	Dec 31	Encumbered	Remaining	% Spent
Special Fees & Services									
4102.001 County Auditors	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 47,000.00	\$ 47,000.00	\$ 25,787.50	\$ 5,000.00	\$ 15,712.50	67%
.003 Legal Fees	\$ 30,000.00	\$ 30,000.00	\$ 25,758.26	\$ 30,000.00	\$ 30,000.00	\$ 29,077.32		\$ 922.68	97%
.012 Medical Insurance	\$ 188,000.00	\$ 109,237.82	\$ 108,308.50	\$ 2,930,260.00	\$ 2,930,260.00	\$ 2,994,312.20		\$ (64,052.20)	102%
.015 Workers Compensation	\$ 11,000.00	\$ 9,445.71	\$ 8,267.50	\$ 350,274.00	\$ 322,826.53	\$ 322,826.53		\$ -	100%
.016 Unemployment Tax	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 16,187.00	\$ -	\$ -		\$ -	
.029 Dental Insurance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 84,055.00	\$ 84,055.00	\$ 77,288.50		\$ 6,766.50	92%
.044 Life Safety Fees	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 3,300.00	\$ 3,300.00	\$ 3,299.00		\$ 1.00	100%
.074 Elder Asst Living Study									
.076 County Funding IDN									
.093 Inmate Medical Fund	\$ 130,000.00	\$ 83,024.00	\$ 53,577.89	\$ 166,000.00	\$ 166,000.00	\$ 166,000.00		\$ -	100%
.096 Property & Liability Insur	\$ 45,000.00	\$ 45,654.29	\$ 45,654.29	\$ 205,075.00	\$ 205,075.00	\$ 205,075.00		\$ -	0%
.098 Deductible Pay Fund	\$ 25,000.00	\$ 25,000.00	\$ 23,851.15	\$ 45,000.00	\$ 45,000.00	\$ 51,683.08		\$ (6,683.08)	115%
.101 State Roundabout	\$ 55,000.00	\$ 58,762.18	\$ 58,762.18	\$ 76,000.00	\$ 76,000.00	\$ 69,104.76		\$ 6,895.24	91%
.103 Payroll-Checkmate	\$ 12,176.00	\$ 12,176.00	\$ 12,176.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00		\$ -	100%
Special Fees Total	\$ 559,176.00	\$ 436,300.00	\$ 399,355.77	\$ 4,001,152.00	\$ 3,957,517.53	\$ 3,992,453.89		\$ (40,436.36)	101%

Carroll County
 NTE Rates
 July 1, 2021 - June 30, 2022

NEW HAMPSHIRE INTERLOCAL TRUST



12/8/2020

PLEASE SIGN AND RETURN BY FEBRUARY 1, 2021

RE: July 2021 NTE Renewal

By renewing your membership with the New Hampshire Interlocal Trust (NHIT) by February 1, 2021, you are **guaranteed that this renewal will not increase for July 1, 2021.**

Carroll County can still make plan benefit changes with the NHIT for the plan year beginning July 1st after February 1st without affecting your NTE renewal.

If Carroll County does not renew by February 1, 2021, your final rates for the new plan year, based on your health plan's experience, **may be higher or lower** than the NTE rates shown below.

Carroll County's Not-to-Exceed renewal estimate for the plan year beginning July 1, 2021 is 3.82%. Premium calculations based on this NTE renewal are provided below. These rates may still decrease when final rates are released.

	HMO \$20 \$2000 R \$0/\$10/\$30/\$50 M \$0/\$10/\$30/\$50 MD13963 Rx11463	HMO HSA \$5000 R Ded & Coins M Ded & Coins MD15938 Rx12769
Billing Rates		
Single	\$1,220.40	\$853.57
Two-Person	\$2,443.51	\$1,709.04
Family	\$3,299.61	\$2,307.79

	ME \$5 R PDP M PDP MD50 Rx1191
Billing Rates	
Single	\$720.29

Carroll County accepts the Not-to-Exceed renewal provided and confirms continued membership with the New Hampshire Interlocal Trust for the plan year July 1, 2021 through June 30, 2022.

Christopher Heroux
 Authorized Signature

12/31/2020
 Date

CHRISTOPHER HEROUX
 Print Name

DIRECTOR of HR
 Title



**WORKERS' COMPENSATION PROGRAM
MEMBER CONTRIBUTION SUMMARY
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021 RENEWAL**

MEMBER: Carroll County

MEMBER NUMBER: 600

CY 2020

CY 2021

		Contribution Assurance Program (CAP)	Yes
		PRIME ³ Program	No
Member Contribution	\$350,274	Member Contribution	\$308,279

Your 2020 Payroll (CY 2018 Reported)	\$11,013,612
Your 2021 Payroll (CY 2019 Reported)	\$11,556,185
Change in Payroll	4.9%
Your 2020 Loss Ratio Adjustment Factor	1.71
Your 2021 Loss Ratio Adjustment Factor	1.89
Change in Loss Ratio Adjustment Factor	10.5%
Change from 2020 to 2021:	
Contribution Amount Change	-\$41,995
Contribution Percent Change	-12.0%

Please contact the Primex³ Member Services Team if you have any questions or comments.

Invoices will be available online around January 1, 2021.

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**WORKERS' COMPENSATION
CONTRIBUTION BY PAYROLL CLASS**

January 1, 2021 through December 31, 2021

Member: Carroll County
Member Number 600

Class	Description	Payroll	Contribution*
37	Farms, Field Crop	128,205	10,499
7720	Police & Drivers	2,737,047	84,311
8810	Office Employees, Municipal	2,219,586	6,512
8820	District Court, Attorney, Judge	339,440	1,245
8829	Nursing Home	6,043,554	200,938
9015	Buildings - Janitor	88,353	4,774
Totals		11,556,185	308,279

* Amounts are based on a 12 month total

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**UNEMPLOYMENT COMPENSATION PROGRAM
MEMBER CONTRIBUTION SUMMARY
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021 RENEWAL**

MEMBER: Carroll County

MEMBER NUMBER: 600

CY 2020

Member Contribution \$16,187

CY 2021

Member Contribution \$16,187

Your 2020 Taxable Wages (CY 2018)	\$4,150,638
Your 2021 Taxable Wages (CY 2019)	\$4,144,688
Change in Taxable Wages	-0.14%
Your 2019 Loss Ratio	45.00%
Your 2020 Loss Ratio (through June 2020)	0.00%
Your 2020 Unemployment Rate	0.39%
Your 2021 Unemployment Rate	0.39%
Change from 2020 to 2021:	
Contribution Amount Change	\$0
Contribution Percent Change	0.0%

Please contact the Primex³ Member Services Team if you have any questions or comments.

Invoices will be available online around January 1, 2021.

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Bow Brook Place, 46 Donovan Street ■ Concord, NH 03301-2624

(603) 225-2841 ■ (800) 698-2364 ■ nhprimex.org

**PROPERTY & LIABILITY PROGRAM
MEMBER CONTRIBUTION SUMMARY
JANUARY 1, 2021 THROUGH DECEMBER 31, 2021 RENEWAL**

MEMBER: Carroll County

MEMBER NUMBER: 600

CY 2020

CY 2021

Contribution Assurance Program (CAP) Yes
PRIME³ Program No

Member Contribution \$205,075

Member Contribution \$215,124

Your 2020 Property Values	\$41,485,020
Your 2021 Property Values (Exposures Valued as of 9/23/2020)	\$41,418,014
Change in Property	-0.2%
Your 2020 Payroll (CY 2018 Reported)	\$11,013,612
Your 2021 Payroll (CY 2019 Reported)	\$11,556,185
Change in Payroll	4.9%
Your 2020 Loss Ratio Adjustment Factor	1.11
Your 2021 Loss Ratio Adjustment Factor	1.09
Change in Loss Ratio Adjustment Factor	-1.8%
Change from 2020 to 2021:	
Contribution Amount Change	\$10,049
Contribution Percent Change	4.9%

Please contact the Primex³ Member Services Team if you have any questions or comments.
Invoices will be available online around January 1, 2021.

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SOURCE-JE-ID	VENDOR/CUSTOMER/EXPLANATION	REVISED BUDGET	ANNUAL BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	AMOUNT	DESCRIPTION	REMAINING BALANCE	PCT	FIL
100	GENERAL FUND										
4102	SPECIAL FEES & SERVICES										
001	COUNTY AUDITORS	47,000.00	47,000.00	0.00	5,000.00	25,787.50		21,212.50	54		
D-062620-920	005711 PLODZIK & SANDERSON, PA	054973	14418MAR20			100.00		DRAFT RESPONSE-J COSTELL			A
D-062620-920	005711 PLODZIK & SANDERSON, PA	054973	14418APR20			12.50		PHONE CALL-J COSTELLO			A
D-062620-920	005711 PLODZIK & SANDERSON, PA	054973	14418DECT			1,512.50		ONSITE MEETINGS,PHONE CA			A
D-062620-920	005711 PLODZIK & SANDERSON, PA	054973	14418FEB20			1,162.50		TRAVEL TO CNTY,COMM MTG			A
D-070320-930	005384 MELANSONHEATH	055017	596780			2,000.00		2019 AUDIT PROGRESS BILL			A
D-080720-969	005384 MELANSON	055231	598561			3,000.00		PROGRESS BILL 2019 AUDIT			A
D-092520-026	005384 MELANSON	055541	600480			5,000.00		PROGRESS BILL 2019 AUDIT			A
D-103020-093	005384 MELANSON	055776	601775			8,000.00		PROGRESS BILL 2019 AUDIT			A
D-120420-130	005384 MELANSON	056002	603148			5,000.00		PROGRESS BILL 2019 AUDIT			A
003	LEGAL FEES	30,000.00	30,000.00	0.00	2,427.50	29,077.32		922.68	96		
D-040320-817	001973 SHEEHAN PHINNEY BASS + G	054434	344402		M	3,015.00		EMPLOYMENT ADVICE			A
D-041720-825	001973 SHEEHAN PHINNEY BASS + G	054504	345626		M	3,655.00		EMPLOYMENT ADVICE			A
D-052220-888	005724 BERNSTEIN,SHUR,SAWYER &	054733	3627807			1,536.00		ROBICHAUD APPEAL			A
D-052220-888	005724 BERNSTEIN,SHUR,SAWYER &	054733	3624435			2,044.00		ROBICHAUD APPEAL			A
D-060520-899	005724 BERNSTEIN,SHUR,SAWYER &	054819	3630163			128.00		ROBICHAUD APPEAL			A
D-060520-899	005724 BERNSTEIN,SHUR,SAWYER &	054819	3629542			384.00		PERSONNEL MATTER			A
D-060520-899	000400 DEVINE MILLIMET & BRANCH	054836	04/08/2020		M	3,500.00		BOND COUNSEL			A
D-060520-899	000400 DEVINE MILLIMET & BRANCH	054836	05/18/2018		M	4,000.00		BOND COUNSEL 2018			A
D-061220-912	004934 JACKSON LEWIS P.C.	054888	7500954		M	5,481.00		NADEAU MEDIATION			A
D-081420-982	001973 SHEEHAN PHINNEY BASS + G	055297	349579		M	382.50		EMPLOYMENT ADVICE			A
D-090420-005	001898 TREASURER STATE OF NH	055415	398273			100.00		DOL VIOLATIONS WAGE&HOUR			A
R-100220-063		022613				3,015.00		REFUND/OVER PAYMENT			A
D-101620-080	004934 JACKSON LEWIS P.C.	055669	10/09/20		M	5,481.00		DUPLICATE PMT - NADEAU			A
D-101620-080	004934 JACKSON LEWIS P.C.	055669	7577242		M	1,278.32		AMATUCCI MATTER			A
D-101620-080	004934 JACKSON LEWIS P.C.	055669	7615818		M	2,740.50		AMATUCCI MATTER			A
D-101620-080	004934 JACKSON LEWIS P.C.	055669	7632748		M	315.00		AMATUCCI PLEADINGS			A
D-101620-080	005724 BERNSTEIN,SHUR,SAWYER &	055651	3624435			4,544.00		ROBICHAUD APPEAL			A
D-111320-113	001973 SHEEHAN PHINNEY BASS + G	055890	353018		M	2,042.50		LEGAL FEES			A
D-123120-178	004934 JACKSON LEWIS P.C.	056172	7676891		M	1,102.50		AMATUCCI MATTER			A
J-123120-239	005772 UPTON & HATFIELD LLP	056419	148419			1,325.00		*20* EMPLOYMENT MATTERS			A
012	MEDICAL INSURANCE	2,930,260.00		0.00	258,840.45	2,994,312.20		64,052.20	102		
P-013120-774	20200103 MEDICAL INSURAN					15,610.19		MEDICAL INSURANCE			A
P-013120-774	20200103 MEDICAL INSURAN					20,230.51		MEDICAL INSURANCE			A
P-013120-774	20200103 MEDICAL INSURAN					35,192.80		MEDICAL INSURANCE			A
P-013120-774	20200110 MEDICAL INSURAN					12,795.92		MEDICAL INSURANCE			A
P-013120-774	20200110 MEDICAL INSURAN					35,432.79		MEDICAL INSURANCE			A
P-013120-774	20200117 MEDICAL INSURAN					12,795.92		MEDICAL INSURANCE			A
P-013120-774	20200117 MEDICAL INSURAN					21,513.67		MEDICAL INSURANCE			A
P-013120-774	20200117 MEDICAL INSURAN					34,798.93		MEDICAL INSURANCE			A

SOURCE-JE-ID VENDOR/CUSTOMER/EXPLANATION		REVISED BUDGET	ANNUAL BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	DESCRIPTION	FIL
100 GENERAL FUND					P. O. F 9	AMOUNT				
4102	SPECIAL FEES & SERVICES									
012	MEDICAL INSURANCE									
P-013120-774	20200124 MEDICAL INSURAN					13,224.11			MEDICAL INSURANCE	A
P-013120-774	20200124 MEDICAL INSURAN					35,008.94			MEDICAL INSURANCE	A
P-013120-774	20200131 MEDICAL INSURAN					5,243.36			MEDICAL INSURANCE	A
P-013120-774	20200131 MEDICAL INSURAN					0.85			MEDICAL INSURANCE	A
P-013120-774	20200131 MEDICAL INSURAN					3,378.32			MEDICAL INSURANCE	A
P-022920-824	20200207 MEDICAL INSURAN					14,818.11			MEDICAL INSURANCE	A
P-022920-824	20200207 MEDICAL INSURAN					35,647.16			MEDICAL INSURANCE	A
P-022920-824	20200214 MEDICAL INSURAN					12,432.03			MEDICAL INSURANCE	A
P-022920-824	20200214 MEDICAL INSURAN					20,229.66			MEDICAL INSURANCE	A
P-022920-824	20200214 MEDICAL INSURAN					35,861.02			MEDICAL INSURANCE	A
P-022920-824	20200221 MEDICAL INSURAN					11,702.83			MEDICAL INSURANCE	A
P-022920-824	20200221 MEDICAL INSURAN					37,358.04			MEDICAL INSURANCE	A
P-022920-824	20200228 MEDICAL INSURAN					12,067.43			MEDICAL INSURANCE	A
P-022920-824	20200228 MEDICAL INSURAN					19,072.37			MEDICAL INSURANCE	A
P-022920-824	20200228 MEDICAL INSURAN					36,288.74			MEDICAL INSURANCE	A
P-033120-826	20200306 MEDICAL INSURAN					14,453.51			MEDICAL INSURANCE	A
P-033120-826	20200306 MEDICAL INSURAN					36,288.74			MEDICAL INSURANCE	A
P-033120-826	20200313 MEDICAL INSURAN					12,067.44			MEDICAL INSURANCE	A
P-033120-826	20200313 MEDICAL INSURAN					19,073.22			MEDICAL INSURANCE	A
P-033120-826	20200313 MEDICAL INSURAN					36,776.45			MEDICAL INSURANCE	A
P-033120-826	20200320 MEDICAL INSURAN					12,067.44			MEDICAL INSURANCE	A
P-033120-826	20200320 MEDICAL INSURAN					36,532.59			MEDICAL INSURANCE	A
P-033120-826	20200327 MEDICAL INSURAN					14,380.31			MEDICAL INSURANCE	A
P-033120-826	20200327 MEDICAL INSURAN					19,930.16			MEDICAL INSURANCE	A
P-043020-903	20200403 MEDICAL INSURAN					34,669.98			MEDICAL INSURANCE	A
P-043020-903	20200403 MEDICAL INSURAN					14,453.51			MEDICAL INSURANCE	A
P-043020-903	20200410 MEDICAL INSURAN					35,954.38			MEDICAL INSURANCE	A
P-043020-903	20200410 MEDICAL INSURAN					14,380.31			MEDICAL INSURANCE	A
P-043020-903	20200410 MEDICAL INSURAN					19,502.44			MEDICAL INSURANCE	A
P-043020-903	20200410 MEDICAL INSURAN					35,740.52			MEDICAL INSURANCE	A
P-043020-903	20200417 MEDICAL INSURAN					12,084.48			MEDICAL INSURANCE	A
P-043020-903	20200417 MEDICAL INSURAN					35,740.51			MEDICAL INSURANCE	A
P-043020-903	20200424 MEDICAL INSURAN					12,084.48			MEDICAL INSURANCE	A
P-043020-903	20200424 MEDICAL INSURAN					19,502.44			MEDICAL INSURANCE	A
P-043020-903	20200424 MEDICAL INSURAN					35,162.29			MEDICAL INSURANCE	A
P-053120-905	20200501 MEDICAL INSURAN					14,042.35			MEDICAL INSURANCE	A
P-053120-905	20200501 MEDICAL INSURAN					36,104.88			MEDICAL INSURANCE	A
P-053120-905	20200508 MEDICAL INSURAN					8,003.17			MEDICAL INSURANCE	A
P-053120-905	20200508 MEDICAL INSURAN					20,785.60			MEDICAL INSURANCE	A
P-053120-905	20200508 MEDICAL INSURAN					33,234.61			MEDICAL INSURANCE	A
P-053120-905	20200515 MEDICAL INSURAN					5,859.07			MEDICAL INSURANCE	A
P-053120-905	20200515 MEDICAL INSURAN					37,293.89			MEDICAL INSURANCE	A

SOURCE-JE-ID	VENDOR/CUSTOMER/EXPLANATION	REF/REC/CHK	INVOICE	P. O. F 9	AMOUNT	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	DESCRIPTION	FIL
100	GENERAL FUND										
4102	SPECIAL FEES & SERVICES										
012	MEDICAL INSURANCE										
P-053120-905	20200522 MEDICAL INSURAN				5,859.07					MEDICAL INSURANCE	A
P-053120-905	2020522 MEDICAL INSURAN				19,930.16					MEDICAL INSURANCE	A
P-053120-905	2020522 MEDICAL INSURAN				36,499.24					MEDICAL INSURANCE	A
P-053120-905	2020529 MEDICAL INSURAN				168.80					MEDICAL INSURANCE	A
P-053120-905	2020529 MEDICAL INSURAN				330.00					MEDICAL INSURANCE	A
J-061920-097	GOFERR #1 DISTRIB				4,607.90					GRANT-FFCRA REFUND	A
P-063020-928	20200605 MEDICAL INSURAN				8,110.45					MEDICAL INSURANCE	A
P-063020-928	20200605 MEDICAL INSURAN				22,804.92					MEDICAL INSURANCE	A
P-063020-928	20200605 MEDICAL INSURAN				40,511.13					MEDICAL INSURANCE	A
P-063020-928	20200612 MEDICAL INSURAN				13,578.49					MEDICAL INSURANCE	A
P-063020-928	20200612 MEDICAL INSURAN				41,616.97					MEDICAL INSURANCE	A
P-063020-928	20200619 MEDICAL INSURAN				12,637.05					MEDICAL INSURANCE	A
P-063020-928	20200619 MEDICAL INSURAN				23,830.28					MEDICAL INSURANCE	A
P-063020-928	20200619 MEDICAL INSURAN				41,087.93					MEDICAL INSURANCE	A
P-063020-928	20200626 MEDICAL INSURAN				13,107.24					MEDICAL INSURANCE	A
P-063020-928	20200626 MEDICAL INSURAN				41,205.62					MEDICAL INSURANCE	A
P-063020-928	20200703 MEDICAL INSURAN				79,509.96					MEDICAL INSURANCE	A
P-073120-016	20200710 MEDICAL INSURAN				57,391.96					MEDICAL INSURANCE	A
P-073120-016	20200717 MEDICAL INSURAN				77,250.50					MEDICAL INSURANCE	A
P-073120-016	20200724 MEDICAL INSURAN				53,698.98					MEDICAL INSURANCE	A
P-073120-016	20200731 MEDICAL INSURAN				8,395.95					MEDICAL INSURANCE	A
J-081420-100	GOFERR #2 DISTRIBUTION				6,178.90					GRANT-FFCRA MAY+JUNE	A
P-083120-018	20200807 MEDICAL INSURAN				57,931.04					MEDICAL INSURANCE	A
P-083120-018	20200814 MEDICAL INSURAN				76,782.34					MEDICAL INSURANCE	A
P-083120-018	20200821 MEDICAL INSURAN				50,868.48					MEDICAL INSURANCE	A
P-083120-018	20200828 MEDICAL INSURAN				72,652.14					MEDICAL INSURANCE	A
P-093020-066	20200904 MEDICAL INSURAN				55,644.10					MEDICAL INSURANCE	A
P-093020-066	20200911 MEDICAL INSURAN				75,725.71					MEDICAL INSURANCE	A
P-093020-066	20200918 MEDICAL INSURAN				55,697.98					MEDICAL INSURANCE	A
P-093020-066	20200925 MEDICAL INSURAN				74,923.57					MEDICAL INSURANCE	A
P-103120-101	20201002 MEDICAL INSURAN				56,785.20					MEDICAL INSURANCE	A
P-103120-101	20201009 MEDICAL INSURAN				75,017.98					MEDICAL INSURANCE	A
P-103120-101	20201016 MEDICAL INSURAN				54,354.24					MEDICAL INSURANCE	A
P-103120-101	20201023 MEDICAL INSURAN				74,371.26					MEDICAL INSURANCE	A
P-113020-138	20201030 MEDICAL INSURAN				3,599.64					MEDICAL INSURANCE	A
P-113020-138	20201106 MEDICAL INSURAN				77,541.47					MEDICAL INSURANCE	A
P-113020-138	20201113 MEDICAL INSURAN				54,468.50					MEDICAL INSURANCE	A
P-113020-138	20201113 ER Health				2,667.48					ER HEALTH	A
P-113020-138	20201120 MEDICAL INSURAN				76,133.19					MEDICAL INSURANCE	A
P-113020-138	20201120 ER Health				444.58					ER HEALTH	A
P-113020-138	20201127 MEDICAL INSURAN				53,007.18					MEDICAL INSURANCE	A
P-113020-138	20201127 ER Health				444.58					ER HEALTH	A

SOURCE-JE-ID		VENDOR/CUSTOMER/EXPLANATION	REF/REC/CHK	INVOICE	P. O. F 9	AMOUNT	DESCRIPTION	FILL
ANNUAL		REVISED BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	
100	GENERAL FUND							
4102	SPECIAL FEES & SERVICES							
012	MEDICAL INSURANCE							
P-121120-168	20201204 MEDICAL INSURAN					77,116.14		A
P-121120-168	20201204					333.43		A
P-121120-168	20201211 MEDICAL INSURAN					52,776.96		A
P-121120-168	20201211					333.43		A
P-123120-204	20201218 MEDICAL INSURAN					74,164.05		A
P-123120-204	20201224 MEDICAL INSURAN					53,345.49		A
P-123120-204	20201231 MEDICAL INSURAN					770.95		A
014	WORKERS' COMPENSATION	322,826.53	0.00	0.00		322,826.53	0.00 100	----
B-050820-886		27,447.47-	SETTLEMENT - 2020-1			#1-TO 4100.095		B
D-051520-884	003295 PRIMEX	054722 110360				322,826.53	WORKERS COMPENSATION	A
015	UNEMPLOYMENT TAX							
B-050820-886		16,187.00-	SETTLEMENT - 2020-1			#1-TO 4100.095	0.00 0	B
016	DENTAL INSURANCE	84,055.00	0.00	6,267.91		77,288.50	6,766.50 91	----
P-013120-774	20200103 DENTAL INSURANC					369.21	DENTAL INSURANCE	A
P-013120-774	20200103 DENTAL INSURANC					556.87	DENTAL INSURANCE	A
P-013120-774	20200103 DENTAL INSURANC					1,057.60	DENTAL INSURANCE	A
P-013120-774	20200110 DENTAL INSURANC					186.50	DENTAL INSURANCE	A
P-013120-774	20200110 DENTAL INSURANC					1,066.30	DENTAL INSURANCE	A
P-013120-774	20200117 DENTAL INSURANC					186.50	DENTAL INSURANCE	A
P-013120-774	20200117 DENTAL INSURANC					713.54	DENTAL INSURANCE	A
P-013120-774	20200117 DENTAL INSURANC					1,109.80	DENTAL INSURANCE	A
P-013120-774	20200124 DENTAL INSURANC					195.20	DENTAL INSURANCE	A
P-013120-774	20200124 DENTAL INSURANC					1,066.30	DENTAL INSURANCE	A
P-013120-774	20200131 DENTAL INSURANC					104.40	DENTAL INSURANCE	A
P-013120-774	20200131 DENTAL INSURANC					43.50	DENTAL INSURANCE	A
P-022920-824	20200207 DENTAL INSURANC					351.80	DENTAL INSURANCE	A
P-022920-824	20200207 DENTAL INSURANC					1,075.00	DENTAL INSURANCE	A
P-022920-824	20200214 DENTAL INSURANC					177.80	DENTAL INSURANCE	A
P-022920-824	20200214 DENTAL INSURANC					591.69	DENTAL INSURANCE	A
P-022920-824	20200214 DENTAL INSURANC					1,083.70	DENTAL INSURANCE	A
P-022920-824	20200221 DENTAL INSURANC					177.80	DENTAL INSURANCE	A
P-022920-824	20200221 DENTAL INSURANC					1,083.70	DENTAL INSURANCE	A
P-022920-824	20200228 DENTAL INSURANC					177.80	DENTAL INSURANCE	A
P-022920-824	20200228 DENTAL INSURANC					574.29	DENTAL INSURANCE	A
P-022920-824	20200228 DENTAL INSURANC					1,092.40	DENTAL INSURANCE	A
P-033120-826	20200306 DENTAL INSURANC					360.50	DENTAL INSURANCE	A
P-033120-826	20200306 DENTAL INSURANC					1,092.40	DENTAL INSURANCE	A
P-033120-826	20200313 DENTAL INSURANC					186.50	DENTAL INSURANCE	A
P-033120-826	20200313 DENTAL INSURANC					564.28	DENTAL INSURANCE	A

SOURCE-JE-ID	VENDOR/CUSTOMER/EXPLANATION	REF/REC/CHK	INVOICE	ANNUAL BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	AMOUNT	REMAINING BALANCE	PCT	DESCRIPTION	FILL
100	GENERAL FUND											
4102	SPECIAL FEES & SERVICES											
016	DENTAL INSURANCE											
P-033120-826	20200313 DENTAL INSURANC							1,109.80	DENTAL INSURANCE			A
P-033120-826	20200320 DENTAL INSURANC							186.50	DENTAL INSURANCE			A
P-033120-826	20200320 DENTAL INSURANC							1,101.10	DENTAL INSURANCE			A
P-033120-826	20200327 DENTAL INSURANC							188.20	DENTAL INSURANCE			A
P-033120-826	20200327 DENTAL INSURANC							581.70	DENTAL INSURANCE			A
P-033120-826	20200327 DENTAL INSURANC							1,090.70	DENTAL INSURANCE			A
P-043020-903	20200403 DENTAL INSURANC							360.50	DENTAL INSURANCE			A
P-043020-903	20200403 DENTAL INSURANC							1,092.40	DENTAL INSURANCE			A
P-043020-903	20200410 DENTAL INSURANC							186.50	DENTAL INSURANCE			A
P-043020-903	20200410 DENTAL INSURANC							581.68	DENTAL INSURANCE			A
P-043020-903	20200410 DENTAL INSURANC							1,083.70	DENTAL INSURANCE			A
P-043020-903	20200417 DENTAL INSURANC							186.50	DENTAL INSURANCE			A
P-043020-903	20200417 DENTAL INSURANC							1,083.70	DENTAL INSURANCE			A
P-043020-903	20200424 DENTAL INSURANC							221.30	DENTAL INSURANCE			A
P-043020-903	20200424 DENTAL INSURANC							591.68	DENTAL INSURANCE			A
P-043020-903	20200424 DENTAL INSURANC							1,075.00	DENTAL INSURANCE			A
P-053120-905	20200501 DENTAL INSURANC							351.80	DENTAL INSURANCE			A
P-053120-905	20200501 DENTAL INSURANC							1,083.70	DENTAL INSURANCE			A
P-053120-905	20200501 DENTAL INSURANC							177.80	DENTAL INSURANCE			A
P-053120-905	20200508 DENTAL INSURANC							609.09	DENTAL INSURANCE			A
P-053120-905	20200508 DENTAL INSURANC							948.20	DENTAL INSURANCE			A
P-053120-905	20200515 DENTAL INSURANC							177.80	DENTAL INSURANCE			A
P-053120-905	20200522 DENTAL INSURANC							1,078.70	DENTAL INSURANCE			A
P-053120-905	20200522 DENTAL INSURANC							177.80	DENTAL INSURANCE			A
P-053120-905	20200522 DENTAL INSURANC							661.29	DENTAL INSURANCE			A
P-063020-928	20200605 DENTAL INSURANC							1,083.70	DENTAL INSURANCE			A
P-063020-928	20200605 DENTAL INSURANC							343.15	DENTAL INSURANCE			A
P-063020-928	20200612 DENTAL INSURANC							589.44	DENTAL INSURANCE			A
P-063020-928	20200612 DENTAL INSURANC							1,072.50	DENTAL INSURANCE			A
P-063020-928	20200612 DENTAL INSURANC							195.20	DENTAL INSURANCE			A
P-063020-928	20200619 DENTAL INSURANC							1,099.85	DENTAL INSURANCE			A
P-063020-928	20200619 DENTAL INSURANC							195.20	DENTAL INSURANCE			A
P-063020-928	20200619 DENTAL INSURANC							626.73	DENTAL INSURANCE			A
P-063020-928	20200626 DENTAL INSURANC							1,073.75	DENTAL INSURANCE			A
P-063020-928	20200626 DENTAL INSURANC							212.60	DENTAL INSURANCE			A
P-063020-928	20200626 DENTAL INSURANC							1,073.75	DENTAL INSURANCE			A
P-073120-016	20200703 DENTAL INSURANC							2,043.63	DENTAL INSURANCE			A
P-073120-016	20200710 DENTAL INSURANC							1,277.65	DENTAL INSURANCE			A
P-073120-016	20200717 DENTAL INSURANC							1,878.29	DENTAL INSURANCE			A
P-073120-016	20200724 DENTAL INSURANC							1,303.75	DENTAL INSURANCE			A
P-073120-016	20200731 DENTAL INSURANC							87.01	DENTAL INSURANCE			A
P-083120-018	20200807 DENTAL INSURANC							1,528.75	DENTAL INSURANCE			A

SOURCE-JE-ID	VENDOR/CUSTOMER/EXPLANATION	REVISED BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	AMOUNT	DESCRIPTION	REMAINING BALANCE	PCT	FIL
100	GENERAL FUND									
4102	SPECIAL FEES & SERVICES									
016	DENTAL INSURANCE									
P-083120-018	20200814 DENTAL INSURANC					1,885.72	DENTAL INSURANCE			A
P-083120-018	20200821 DENTAL INSURANC					1,311.20	DENTAL INSURANCE			A
P-083120-018	20200828 DENTAL INSURANC					1,802.97	DENTAL INSURANCE			A
P-093020-066	20200904 DENTAL INSURANC					1,424.35	DENTAL INSURANCE			A
P-093020-066	20200911 DENTAL INSURANC					1,868.32	DENTAL INSURANCE			A
P-093020-066	20200918 DENTAL INSURANC					1,311.20	DENTAL INSURANCE			A
P-093020-066	20200925 DENTAL INSURANC					1,876.99	DENTAL INSURANCE			A
P-103120-101	20201002 DENTAL INSURANC					1,502.65	DENTAL INSURANCE			A
P-103120-101	20201009 DENTAL INSURANC					1,807.41	DENTAL INSURANCE			A
P-103120-101	20201016 DENTAL INSURANC					1,302.50	DENTAL INSURANCE			A
P-103120-101	20201023 DENTAL INSURANC					1,737.79	DENTAL INSURANCE			A
P-103120-101	20201030 DENTAL INSURANC					78.32-	DENTAL INSURANCE			A
P-113020-138	20201106 DENTAL INSURANC					1,955.34	DENTAL INSURANCE			A
P-113020-138	20201106 ER Dental					43.50	ER DENTAL			A
P-113020-138	20201113 DENTAL INSURANC					1,285.10	DENTAL INSURANCE			A
P-113020-138	20201113 ER Dental					8.70	ER DENTAL			A
P-113020-138	20201120 DENTAL INSURANC					1,781.30	DENTAL INSURANCE			A
P-113020-138	20201120 ER Dental					8.70	ER DENTAL			A
P-113020-138	20201127 DENTAL INSURANC					1,259.00	DENTAL INSURANCE			A
P-113020-138	20201127 ER Dental					8.70	ER DENTAL			A
P-121120-168	20201204 DENTAL INSURANC					1,998.86	DENTAL INSURANCE			A
P-121120-168	20201204					14.09-	DENTAL INSURANCE			A
P-121120-168	20201211 DENTAL INSURANC					1,267.70	DENTAL INSURANCE			A
P-121120-168	20201211					14.09-	DENTAL INSURANCE			A
P-123120-204	20201218 DENTAL INSURANC					1,775.92	DENTAL INSURANCE			A
P-123120-204	20201224 DENTAL INSURANC					1,253.61	DENTAL INSURANCE			A
027	ACCRUED PAYOUTS	0.00	0.00	0.00		0.00		0.00	0	
029	LIFE/SAFETY FEES	3,300.00	0.00	0.00		3,299.00		1.00	99	
D-050120-853	005261 MSDSONLINE, INC.	054607	218434			3,299.00	MSDS ONLINE			A
044	ELDER ASSISTED LIVING STUDY	0.00	0.00	0.00		0.00		0.00	0	
074	COUNTY FUNDING-IDN	166,000.00	0.00	0.00		166,000.00		0.00	100	
J-033120-860	MISC J/E'S - MARCH					166,000.00	IDN PD TO STATE		3/27/20	A
076	INMATE MEDICAL CONTINGENCY	1.00	0.00	0.00		0.00		1.00	0	
093	PROPERTY & LIABILITY INS	205,075.00	0.00	0.00		205,075.00		0.00	100	
D-052220-888	004937 PRIMEX	054758	110033			205,075.00	PROPERTY & LIABILITY			A
095	SETTLEMENTS	0.00	0.00	0.00		0.00		0.00	0	

SOURCE-JE-ID	VENDOR/CUSTOMER/EXPLANATION	REF/REC/CHK	INVOICE	ANNUAL BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	DESCRIPTION	FIL
100	GENERAL FUND										
4102	SPECIAL FEES & SERVICES										
096	DEDUCTIBLE BENEFIT PAY FUND			45,000.00	0.00	8,434.85	51,683.08	6,683.08	114		
D-021420-772	005443 BENEFIT STRATEGIES LLC	054014	CP30013120239				2,383.88	HRA			A
D-032720-806	005443 BENEFIT STRATEGIES LLC	054359	CP30022920238				9,875.63	HRA			A
D-051520-884	005443 BENEFIT STRATEGIES LLC	054677	CP30043020180				8,245.07	HRA			A
D-051520-884	005443 BENEFIT STRATEGIES LLC	054677	CP30043020179				434.41	REFUND HRA			A
D-060520-899	005443 BENEFIT STRATEGIES LLC	054818	CP30033120220				7,199.09	HRA			A
D-071020-945	005443 BENEFIT STRATEGIES LLC	055043	CP30063020170				1,204.50	HRA			A
D-081420-982	005443 BENEFIT STRATEGIES LLC	055262	CP30073120182				5,669.79	HRA			A
D-111320-113	005443 BENEFIT STRATEGIES LLC	055842	CP30103120167				1,100.00	OCT HRA-DED			A
D-111320-113	005443 BENEFIT STRATEGIES LLC	055842	CP30093202166				1,874.46	SEPT HRA - DED			A
D-111320-113	005443 BENEFIT STRATEGIES LLC	055842	CP30083120168				6,130.22	AUG HRA - DED			A
D-121120-144	005443 BENEFIT STRATEGIES LLC	056025	CP30113020156				3,868.43	NOV HRA			A
D-122820-202	005443 BENEFIT STRATEGIES LLC	056208	CP30123120165				4,566.42	HRA DED			A
098	STATE ROUNDABOUT			0.00	0.00	0.00	0.00				
099	EMERGENCY - CONTINGENCY			0.00	0.00	0.00	0.00				
101	PAYROLL SERVICE-CHECKMATE			76,000.00	0.00	5,242.52	69,104.76	6,895.24	90		
P-013120-774	20200103 Payroll Service						4,964.07	PAYROLL SERVICE		CHECKM	A
P-013120-774	20200110 Payroll Service						2,226.00	PAYROLL SERVICE		CHECKM	A
P-013120-774	20200124 Payroll Service						72.36	PAYROLL SERVICE		CHECKM	A
P-022920-824	20200207 Payroll Service						4,762.63	PAYROLL SERVICE		CHECKM	A
P-022920-824	20200214 Payroll Service						15.48	PAYROLL SERVICE		CHECKM	A
P-022920-824	20200228 Payroll Service						613.59	PAYROLL SERVICE		CHECKM	A
P-033120-826	20200306 Payroll Service						4,843.53	PAYROLL SERVICE		CHECKM	A
P-043020-903	20200403 Payroll Service						4,826.28	PAYROLL SERVICE		CHECKM	A
P-053120-905	20200501 Payroll Service						5,166.27	PAYROLL SERVICE		CHECKM	A
P-053120-905	20200522 Payroll Service						929.72	PAYROLL SERVICE		CHECKM	A
P-063020-928	20200605 Payroll Service						5,390.13	PAYROLL SERVICE		CHECKM	A
P-063020-928	20200612 Payroll Service						410.00	PAYROLL SERVICE		CHECKM	A
P-063020-928	20200619 Payroll Service						402.00	PAYROLL SERVICE		CHECKM	A
P-063020-928	20200626 Payroll Service						408.00	PAYROLL SERVICE		CHECKM	A
P-073120-016	20200703 Payroll Service						5,476.54	PAYROLL SERVICE		CHECKM	A
P-073120-016	20200717 Payroll Service						610.00	PAYROLL SERVICE		CHECKM	A
P-073120-016	20200724 Payroll Service						826.00	PAYROLL SERVICE		CHECKM	A
P-083120-018	20200807 Payroll Service						5,163.05	PAYROLL SERVICE		CHECKM	A
P-083120-018	20200814 Payroll Service						400.00	PAYROLL SERVICE		CHECKM	A
P-083120-018	20200821 Payroll Service						404.00	PAYROLL SERVICE		CHECKM	A
P-083120-018	20200828 Payroll Service						429.36	PAYROLL SERVICE		CHECKM	A
P-093020-066	20200904 Payroll Service						5,132.96	PAYROLL SERVICE		CHECKM	A
P-093020-066	20200925 Payroll Service						139.00	PAYROLL SERVICE		CHECKM	A
P-103120-101	20201002 Payroll Service						5,142.89	PAYROLL SERVICE		CHECKM	A
P-103120-101	20201030 Payroll Service						67.36	PAYROLL SERVICE		CHECKM	A

FOR THE PERIOD(S) JAN 01, 2020 THROUGH DEC 31, 2020
Exp. Guideline W/Detail II

SOURCE-JE-ID VENDOR/CUSTOMER/EXPLANATION		ANNUAL BUDGET	ENCUMBERED	ACT MTD POSTED AND IN PROCESS	ACT YTD POSTED AND IN PROCESS	REMAINING BALANCE	PCT	DESCRIPTION
REF/REC/CHK INVOICE				P.O. F 9	AMOUNT			FILL
100	GENERAL FUND							
4102	SPECIAL FEES & SERVICES							
I01	PAYROLL SERVICE-CHECKMATE							
P-113020-138	20201106 Payroll Service				4,916.02			PAYROLL SERVICE - CHECKM A
P-113020-138	20201127 Payroll Service				125.00			PAYROLL SERVICE - CHECKM A
P-121120-168	20201204 Payroll Service				4,862.52			PAYROLL SERVICE - CHECKM A
P-123120-204	20201224 Payroll Service				380.00			PAYROLL SERVICE - CHECKM A
102	SPECIAL AUDITORS	0.00	0.00	0.00	0.00	0.00	0	
103	PILT REPAYMENT-HALES LOC.	48,000.00	0.00	0.00	48,000.00	0.00	100	
D-080720-969	004415 HALE'S LOCATION	055225	06/29/2020	-	48,000.00			PILT REPAYMENT-HALES A
104	WATER SYSTEM STUDY	0.00	0.00	0.00	0.00	0.00	0	
TOTAL:	SPECIAL FEES & SERVICES	3,957,517.53	0.00	286,213.23	3,992,453.89	34,936.36	100	
TOTAL:	GENERAL FUND	3,957,517.53	0.00	286,213.23	3,992,453.89	34,936.36	100	