



Finance/Administration Committee  
Agenda  
Kenosha County Administration Building  
2nd Floor Auditor's Conference Room  
Thursday, October 10, 2019, 6:30 p.m.

NOTE: UNDER THE KENOSHA COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS. NOTICE OF SUCH MOTIONS TO RECONSIDER OR RESCIND AT FUTURE MEETINGS SHALL BE GIVEN IN ACCORDANCE WITH SECTION 2 C OF THE COUNTY BOARD RULES. FURTHERMORE, ANY MATTER DEEMED BY A MAJORITY OF THE BOARD TO BE GERMANE TO AN AGENDA ITEM MAY BE DISCUSSED AND ACTED UPON DURING THE COURSE OF THIS MEETING AND ANY NEW MATTER NOT GERMANE TO AN AGENDA ITEM MAY BE REFERRED TO THE PROPER COMMITTEE. ANY PERSON WHO DESIRES THE PRIVILEGE OF THE FLOOR PRIOR TO AN AGENDA ITEM BEING DISCUSSED SHOULD REQUEST A COUNTY BOARD SUPERVISOR TO CALL SUCH REQUEST TO THE ATTENTION OF THE BOARD CHAIRMAN

1. **CALL TO ORDER**
2. **CITIZEN'S COMMENTS**
3. **REPORTS FROM THE CHAIRMAN**
4. **REPORTS FROM COMMITTEE**
5. **APPROVAL OF MINUTES - SEPTEMBER 12, 2019**
6. **SHERIFF - RESOLUTION - WI D.O.T. BUREAU OF TRANSPORTATION SAFETY (BOTS) - ALCOHOL ENFORCEMENT GRANT 2019\_2020**

Documents:

[RES BOTS GRANT.PDF](#)

7. **SHERIFF - RESOLUTION: RECOGNIZING SURPLUS INMATE PHONE REVENUE TO FUND VARIOUS OPERATING EXPENDITURE BUDGETS IN THE SHERIFF'S DEPARTMENT BUDGET**

Documents:

[RES SHERIFF SURPLUS REVENUE.PDF](#)

8. **FINANCE - PRESENTATION OF 2018 AUDIT REPORT**

Documents:

[2018 MANAGEMENT LETTER - KENOSHA COUNTY.PDF](#)  
[2018 KENOSHA COUNTY AUDIT.PDF](#)

9. **HUMAN RESOURCES - ORDINANCE - CIVIL SERVICE ORDINANCE CHANGES**

Documents:

[ORD CIVIL SERVICE ORD REVISIONS 10-2019.PDF](#)

**10. FINANCE - REPORT ON KENOSHA COUNTY WAGES**

Documents:

[HISTORY SAL INC KC EMPLOYEES 2010\\_PRESENT.PDF](#)

**11. AUDIT OF BILLS**

Documents:

[VENDOR INVOICE TRANSACTIONS.PDF](#)

**12. REPORT FROM DEPARTMENT OF ADMINISTRATION**

- i. Human Resources - Discussion and Review of Hourly Employee Wage Report
- ii. General Fund Balance Report
- iii. Public Works Report
- iv. Human Services
- v. Treasurer's Report(s) – Delinquent Tax – Monthly Update
- vi. Register of Deeds Report(s)
- vii. County Clerk's Report(s)
- viii. Monthly Statement
- ix. Budget Modification(s)

Documents:

[FINANCE TAX STATUS REPORT 10219.PDF](#)

**13. ADJOURN**

A quorum of other committees or of the County Board may be present.

# Kenosha County Administrative Proposal Form

## 1. Proposal Overview

Division: Law Enforcement Department: Sheriff's Department

Proposal Summary (attach explanation and required documents):

Resolution - Request to modify expense and revenue budgets by \$20,000 to account for a new grant award for traffic enforcement that the Sheriff's Department is participating in with the Racine County Sheriff's Department (RASO) for extra patrol enforcement efforts focusing on alcohol/drug impaired drivers.

The funding is offered through the WI Dept of Transportation, Bureau of Transportation Safety (BOTS).

The funding period runs from October 2019 through September 2020.

Kenosha County is partnering with RASO, who is the grantee and administor of the BOTS Alcohol Impaired Drivers Enforcement grant. The grant funds are used to reimburse Deputy Sheriff overtime and benefit costs for the extra patrols scheduled.

The Resolution, Budget Modification and grant award documents are attached. Kenosha County Sheriff's Department's share of the partnered award will be up to \$20,000.

Dept./Division Head Signature: \_\_\_\_\_

Date: 9-16-2019

## 2. Department Head Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Department Head Signature: \_\_\_\_\_

Date: 9-17-19

## 3. Finance Division Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Finance Signature: \_\_\_\_\_

Date: 9/18/19

## 4. County Executive Review

Comments:

Action: Approval ☒ Non-Approval ☐

Executive Signature:



Date:

9/19/19

**KENOSHA COUNTY  
BOARD OF SUPERVISORS**

**RESOLUTION NO. \_\_\_\_\_**

**Subject: WI D.O.T. Bureau of Transportation Safety (BOTS) – Alcohol Enforcement Grant 2019\_2020**

Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2 <sup>nd</sup> Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 15, 2019		Date Resubmitted	
Submitted By: <b>Judiciary &amp; Law Committee</b> <b>Finance/Admin Committee</b>			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Robert Hallisy, Captain of Operations		Signature: 	

WHEREAS, the Kenosha County Sheriff's Department has partnered with Racine County Sheriff's Department (RASO) to participate in a traffic control enforcement grant offered through the WI Dept of Transportation, Bureau of Transportation Safety (BOTS), and

WHEREAS, the grant is offered to reimburse labor costs associated with scheduling increased patrol presence to enforce alcohol/drug impaired drivers at targeted times, and

WHEREAS, the grant from BOTS for \$60,000 is awarded to RASO and administered by RASO and Kenosha County Sheriff's Dept applies, through Racine County, for reimbursement for labor costs incurred, and

WHEREAS, the state BOTS grant awarded to RASO covers the fiscal period; October 2019 through September of 2020, and

WHEREAS, Kenosha County Sheriff's Department anticipates deputies to work approximately 320 hours from October 1, 2019 through September 30, 2020 for a total expected shared award reimbursement of \$20,000.

NOW, THEREFORE BE IT RESOLVED, that the Kenosha County Board of Supervisors accept the grant and approve the increase in revenue and expenditure line items for \$20,000 for the 2019 Budget year, as per the attached budget modification form, which is incorporated herein by reference.

BE IT FURTHER RESOLVED, that any unobligated grant funds remaining available at year end 2019 be hereby authorized for carryover to 2020 until such time as the approved grant funds are expended in accordance with grant requirements, and that the Administration shall be authorized to modify the grant fund appropriation among various budget and expenditure appropriation units within the Sheriff's Department budget in accordance with all Federal and State regulations of the program and in compliance with generally accepted accounting principles.

Note: This resolution requires NO funds from the general fund. It increases revenues and expenditures, respectfully.

Subject: **WI D.O.T. Bureau of Transportation Safety (BOTS) – Alcohol Enforcement Grant 2019\_2020**

Original ☒Corrected ☐2<sup>nd</sup> Correction ☐Resubmitted ☐

Date Submitted: October 15, 2019

Date Resubmitted

Respectfully Submitted,  
JUDICIARY AND LAW ENFORCEMENT COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Supervisor Boyd Frederick, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jeff Wamboldt, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor David Celebre	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Monica Yuhas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Zach Rodriguez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Supervisor Terry Rose, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Ronald Frederick, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jeffrey Gentz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Michael Goebel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Edward Kubicki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor John O'Day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jeff Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM**

DEPT/DIVISION: **SHERIFF** **2019**

Budget Reg Entry# _____	G/L DATE _____
ENTRY DATE _____	

PURPOSE OF BUDGET MODIFICATION (REQUIRED): Sheriff's Dept partnering with RASO for extra patrols concentrating on alcohol enforcement funded via the WI DOT, Bureau of Transportation Safety. The grant is awarded and administered by the Racine Co. Sheriff's Dept. We are estimating revenue to be earned through the grant funding period, October 2019 thru Sept 2020. We will carryover unspent grant funds at the close of 2019 to 2020 budget year to spend down through Sept 2019.

(1) MAIN ACCOUNT DESCRIPTION	(2)					BUDGET CHANGE REQUESTED		(5) ADOPTED BUDGET	(6) CURRENT BUDGET	(7) ACTUAL EXPENSES	AFTER TRANSFER		
	FUND	DIVISION	SUB-DIVISION	MAIN ACCT	PROJECT	SUB-PROJECT	(3)				(4)	(8)	(9)
							EXPENSE INCREASE (+)				EXPENSE DECREASE (-)	REVISED BUDGET	EXPENSE BAL AVAIL
EXPENSES													
Overtime	100	210	2130	511200			15,016		476,000	494,285	887,851	509,301	(378,550)
FICA	100	210	2130	515100			1,530		439,139	441,072	321,627	442,602	120,975
Retirement	100	210	2130	515200			3,454		839,541	843,904	587,273	847,358	260,085
EXPENSE TOTALS							20,000	0	1,754,680	1,779,261	1,796,751	1,799,261	2,510

<b>REVENUES</b>	FUND	DIVISION	SUB-DIVISION	MAIN ACCT	PROJECT	SUB-PROJECT	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
Alcohol Enforcement Project	100	210	2130	442570				(20,000)	0	(16,581)	(36,581)
REVENUE TOTALS							0	(20,000)	0	(16,581)	(36,581)

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

20,000	(20,000)
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PREPARED BY: Nancy Otis

DIVISION HEAD: Capt. [Signature]

DATE: 9-16-19

DEPARTMENT HEAD: [Signature]

DATE: 9-17-19

FINANCE DIRECTOR: [Signature]

(required)

9/18/19

DATE: \_\_\_\_\_

COUNTY EXECUTIVE: [Signature]

DATE: 9/19/19

Please fill in all columns:

- (1) & (2) Main Account information as required
- (3) & (4) Budget change requested
- (5) Original budget as adopted by the board
- (6) Current budget (original budget w/past mods.)
- (7) Actual expenses to date
- (8) Budget after requested modifications
- (9) Balance available after transfer (col 8 - col 7).

SEE BACK OF FORM FOR REQUIRED LEVELS OF APPROVAL FOR BUDGET MODIFICATION.

**General Information**

**Proposed Project Title:** IMPAIRED DRIVING ENFORCEMENT  
**Federal funding source:** National Highway Traffic Safety Administration (NHTSA)  
**Type of Municipality:** County  
**Applicant/Sub-Recipient Agency/County:** Racine County  
**Enforcement Area:** Racine and Kenosha Counties  
**Agency Federal Employer ID (FEIN):** 396005734  
**Unique Entity Identifier (DUNS Number):** 830351623

**Agency Head or Authorizing Official**

**Agency Head or Authorizing Official:** Christopher Schmaling  
**Title:** Sheriff  
**Address:** 717 WISCONSIN AVE  
**City:** RACINE  
**State:** Wisconsin  
**Zip Code:** 53403

**Project Coordinator**

**First Name:** Aaron  
**Last Name:** Schmidt  
**Title:** Sergeant  
**Address:** 717 Wisconsin Ave  
**City:** Racine  
**State:** Wisconsin  
**Zip Code:** 53403  
**Phone:** 262-886-8495  
**E-mail Address:** aaron.schmidt@racinecounty.com

[ ✓ ] I agree that the above information is up-to-date and correct.\*



**Problem Identification/Project Justification**

Alcohol-impaired Driving: In Wisconsin during 2018 alcohol was listed as a contributing factor in 4.3% of all crashes. 27.3% of all fatal vehicle crashes in 2018 were alcohol-related, resulting in 159 deaths. Alcohol-impaired driving is associated with other high-risk behaviors that increase the likelihood of a crash and of significant injury or death occurring; these include speeding, and failure to wear seat belts.

Enforcement Area (Targeting): WisDOT analysis has identified roadway segments patrolled by this agency as 'at-risk'. All alcohol and speed-related crash data from the three previous years for every jurisdiction in Wisconsin were analyzed, including those involving property damage through all ranges of injuries to those that resulted in death. These data were scientifically weighted, following established statistical protocol. Using the weighted data, the Bureau identified those places in Wisconsin with the largest crash frequency due to excess alcohol use or speed. After factoring in each identified, at-risk location's population density, a snapshot of the state's most likely places for similar crashes per capita was established. *Source: BOTS Analysis*

For Impairment Enforcement Grantees, Reimbursed enforcement must take place between the hours of 6:00 P and 4:30A.

For crash data and other resources available at the county level, please visit Community Maps at

<https://transportal.cee.wisc.edu/partners/community-maps/>

**Activity Description**

The funds for this grant will be split in the following manner: Racine County \$40,000 and Kenosha County \$20,000. The deployments will be done in both Kenosha and Racine Counties along the following routes: STH 32, STH 31, I-41, and US 45.

**RPM/SPM Notes**

This is an Impaired Driving (OWI) Enforcement Taskforce Grant.

The members of the taskforce is as follows: Kenosha/Racine County Impaired Driving Enforcement Taskforce

Kenosha County Sheriff's Department  
Racine County Sheriff's Department

Note: By accepting this grant, you are verifying that the above listed agencies are taskforce members and no other law enforcement agency that is not listed above will be allowed to participate in grant funded activities assigned to this taskforce.

The amount of the taskforce grant shall be \$60,000.00 and a detailed funding allocation plan to participating taskforce member agencies shall be submitted. Grantee is prohibited from using grant funds to supplant existing state or local expenditures.

Both Op Plan and signature page are required to be submitted with the grant at the beginning of the process on the "Supporting Documents" tab. NO GRANTS WILL BE APPROVED WITHOUT THESE DOCUMENTS ATTACHED.

The budget is for deployments only; no grant funds are for equipment. This grant requires a 25% soft local match. Activity Reports may use one overall monthly statistical report if a pre-approved spreadsheet is attached. Such reports are due on/by the 15th of the next month (example: January's report is due by February 15th). ALL involved agencies MUST participate in the three (3) National Mobilization periods such as "Click it or Ticket" and "Drive Sober or Get Pulled Over" - summer and winter.

ALL agencies are encouraged to attend the quarterly traffic safety commission (TSC) meetings for their County and the use Community Maps as a guide for scheduling deployment locations:

"For crash data and other resources available at the county level, please visit Community Maps at

<https://transportal.cee.wisc.edu/partners/community-maps/>"

**Project Objectives with Evaluation Plan**

Grantee agrees to adopt a zero tolerance policy for impaired driving during all motor vehicle stops.

Evaluation: Activity Report - Citations

Grantee agrees to adopt a zero tolerance policy for unrestrained occupants during all motor vehicle stops.

Evaluation: Activity Report - Citations

During past deployments, Grantees have typically initiated a recorded traffic stop about every 45 minutes. To maintain or exceed historical activity levels during grant-funded activity Grantee will, on average, initiate a recorded traffic stop every 45 minutes.

Evaluation: Activity Report - Contacts

During past grant-funded deployments, Grantees typically maintain an agency ratio of three citations to one written warning.

Evaluation: Activity Report - Citations/Warnings

Grantee agrees to make contacts with local media, community groups or other groups to increase public awareness of information related to crashes, and subsequent enforcement efforts. This should be done a minimum of once during every quarter of grant approval. Creating partnerships with public and private community groups to enforce public awareness of this campaign is strongly encouraged.

An Agency's failure to meet project Objectives may affect their consideration for future grant awards.

**Additional Objectives/Evaluation**

Objectives for this task force is to conduct on traffic stop every 45 minutes. The grant will be worked in conjunction with Kenosha County Sheriff. We will focus on educating the motoring public on the dangers of driving while impaired. This will be accomplished through strict enforcement, social media, and local media outreach.

[ ✓ ] I agree to the terms and conditions above.

**Policy Requirements**

All grantees agree to adhere to the following policies, which are detailed in the full contract

Grantee is:

- Subject to audit and is responsible for complying with appropriate maintenance of records
- Subject to on-site monitoring and review of records by BOTS staff
- Prohibited from purchasing equipment other than that listed in approved grant application
- Prohibited from using grant funds to supplant existing state or local expenditures
- Prohibited from discriminating against any employee or applicant for employment
- Prohibited from receiving grant funds if presently debarred
- Prohibited from using these funds to further any type of political or voter activity
- Prohibited from using these funds to engage in lobbying activity
- Required to comply with Buy America

If the grant funds will be expended on law enforcement, grantee further certifies:

- That it has a written departmental policy on pursuits
- That it has a written departmental policy on BAC testing of drivers involved in fatal crashes
- That it has a written departmental policy on the use of safety belts by employees
- That it complies with Title VI of the Civil Rights Act of 1964

**2 C.F.R. §200, Subpart F Single Audit requirements**

**\*\*Please check with your Treasurer or Finance department**

The grantee has verified that their political entity (payee for this grant)

☒ **IS** or ☐ **IS NOT Subject to 2 C.F.R. §200, Subpart F Single Audit requirements.**

A 2 CFR Part 200 audit is required if your political entity expends more than \$750,000 in federal funds during your fiscal year.

If subject to 2 C.F.R. §200, Subpart F Single Audit requirements, the grantee has verified that its political entity is in compliance and has filed with the Federal Audit Clearing House:

☒ **Yes** or ☐ **Not Applicable**

**Annual Mandatory Grants Training:**

List the name of the person or persons who have taken or are scheduled to take the Mandatory Grants Training . List the name of the person, type of training (i.e. Webinar, Governors Conference, Regional Training or online) and the date of training.

Name	Training Location	Date
Aaron Schmidt	Milwaukee PD	7/30/2019
Jon Fry	Milwaukee PD	7/30/2019

☒ I agree to the terms and conditions above.

**Work Plan**

**Federal Grant Period:** Grant activities are funded for one federal fiscal year. Funded fiscal year 2020 activities may begin no earlier than October 1, 2019 and end no later than September 30, 2020. Grant activity may not begin until grant is in an **ACTIVE** status.

**Work Plan/Calendar:** The Work Plan/Calendar contained within this contract is a term of the contract. It describes timing and level of enforcement activity. At a minimum, during the term of this contract:

Grantee will implement at least one deployment each month within the specified grant period as planned in the Work Plan /Calendar. Agencies that receive funding for overtime enforcement must participate in the national mobilizations during the timeframes listed below. Sign-up for mobilizations is in Wise-Grants and is accomplished by activating an activity report under the **View Available Opportunities** button on the home screen. Completing the activity report after the two week mobilization helps BOTS to provide NHTSA with accurate information about the level of enforcement activity in the state AND will give your agency an opportunity to procure equipment.

**Required Mobilizations**

- December 13th, 2019 – January 1st, 2020 (Drive Sober - Winter)
- May 18th – May 31st, 2020 (Click It Or Ticket National Mobilization)
- August 21st – September 7th, 2020 (Drive Sober – Labor Day)

**NOTE:**

**NHTSA Grant Funds dictate that during Impaired Driving Enforcement, Grantees must perform enforcement between the hours of 6:00pm and 4:30am.**

If grantee cannot perform the planned patrols, BOTS must be notified. Failure to perform planned activity may be considered grounds for terminating the grant.

**WORK PLAN**

Month	(A) Deployments	(B) Hours per Deployment	(C) Officers per Deployment	(D) Total Officer Hours (AxB)xC = D
October	1	4	6	24
November	4	4	6	96
December	3	4	6	72
January	3	4	6	72
February	3	4	6	72
March	3	4	6	72
April	3	4	6	72
May	4	4	6	96
June	4	4	6	96
July	4	4	6	96
August	4	4	6	96
September	4	4	6	96
<b>TOTAL</b>	<b>40</b>	<b>48</b>	<b>72</b>	<b>960</b>

**WORK PLAN ITEMS – Required:**

1. BOTS enforcement grants are now using the High Visibility Enforcement (HVE) model as agreed to in your signed operations plan. The three main elements of HVE are: 1) multiple agencies 2) working the same day and time and 3) with a media component to educate the public. Single officer and agency deployments will require justification added to the monthly activity report
2. Grantee will assign only sworn, SFST-trained officers in patrols. Part-time officers may be assigned only if the grant funded activity and their resulting weekly total hours do not exceed 39 hours.
3. Grantee agrees to implement 40 deployments for a total of 960 enforcement hours.

**Grant Reimbursable Hours & Rate:**

Grantee's estimate of funded reimbursable hours is based upon an estimated average hourly wage/fringe rate of \$62.50

**Total amount of Wage/Fringe Based on above deployments and rate \$60,000.00**

**Activity Reporting:** Grantee shall complete the Activity Reports and submit them to BOTS no later than the 15th of the month following the activity.

[ ☒ ] I agree to the terms and conditions above.

**Budget Request**

**Funding:** Grant funding is based on availability of Federal Grant Funds. Grants and funding may be stopped at any time during the Grant year if funding becomes unavailable.

**Budget Plan:**

The Budget spreadsheet within this contract is a term of the contract. Eligible cost items for this project include: Wage and Fringe. Grantee must complete the Local Match column below.

**Relationship to Work Plan:**

All budget items must relate to activities described in the Work Plan. Reimbursement will be based on actual costs, NOT budgeted rates. Only project activities and expenses described in the approved work plan and budget, incurred during the grant period, are eligible for reimbursement. Expenses incurred that are not specified in the budget plan or work plan will not be reimbursed.

**Document Requirements:**

Grantee will document hours, wage and fringe rate, and all match costs. Fringe benefit shall be actual costs. Payment for salaries and wages shall be supported by a time and attendance report, or equivalent records, which shall be kept on file at the agency for three years from the date the project closes. BOTS reserves the right to perform monitoring activities, to include ongoing review and audit of department records.

**Match Requirements:**

A local match of at least 25% of the grant total is required. The match budget line may consist of estimates of program match.

**Budget**

Item	Federal Grant	Local Match	Totals
Wage/Fringe	\$60,000.00	\$15,000.00	\$75,000.00
Travel/Mileage	Ineligible		\$0
Training	Ineligible		\$0
Contractual Services	Ineligible		\$0
Equipment	Ineligible		\$0
Materials & Supplies	Ineligible		\$0
Other	Ineligible		\$0
Total	\$60,000.00	\$15,000.00	\$75,000.00

**Budget Amendments:**

If work plan or other documentation must be changed after the grant is in active status, Grantee must submit an amendment request via the WISE Grants System. Amended activity shall not commence prior to BOTS approval.

Click [Here](#) to see Amendment Instructions.

**Signatures:**

The agency head or authorizing official must complete the printable signature page and attach to grant application under "Supporting Documents." An electronic grant submission through the WISE Grants System will initiate the grant approval process, activity/deployments shall **not** begin until the agency receives notice that the grant is active.

[ ✓ ] I agree to the terms and conditions above.

## General Contract Terms Impaired Driving Enforcement

This Grant Agreement ("Agreement"), entered into by and between the Bureau of Transportation Safety ("BOTS") and \_\_\_\_\_ ("Grantee"), is executed pursuant to terms that follow.

**1. Purpose of this Agreement**

The Bureau of Transportation Safety, housed within the Wisconsin Department of Transportation's Division of State Patrol, serves as the administering agency for state and federal grants relating to transportation safety. The purpose of this Agreement is to enable BOTS to award grant funding to Grantee for eligible costs of the Grant Project ("Grant") undertaken as outlined in the project narrative and work plan. The funds shall be used exclusively in accordance with the provisions of this Agreement, as well as applicable federal and state laws and regulations.

**2. Term**

Work conducted under this Grant must occur within the federal fiscal year: October 1 to September 30. This Agreement expires September 30 of the federal fiscal year during which the Grant is conducted.

**3. Implementation**

Grantee shall be solely responsible for the design and implementation of the Grant as described in the project narrative and work plan. Grantee agrees to conduct the Grant in accordance with these plans as approved by BOTS.

Modification of the Grant shall require prior approval of BOTS. Any change in project coordinator, financial officer, authorizing official, addresses, or telephone numbers requires written notification to BOTS. If the work plan or other documentation must be changed after the contract is signed, Grantee must submit an amendment request via the Wise-Grants System. Amended activity may not commence prior to BOTS approval.

Failure to perform planned activity may be considered grounds for termination of funding.

**4. Audit and Maintenance of Records**

Grantee government subdivisions are responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-8507) and the Single Audit Requirements of 2 C.F.R. §200, Subpart F (A-133 Single Audit Requirements). If Grantee government subdivision is subject to a Single Audit, BOTS must be notified of the audit and subsequent results. If Grantee is subject to these requirements, it will verify that it is compliance with these requirements and that it has filed with the Federal Audit Clearing House. BOTS may take corrective action within six months and may require independent auditors to have access to grantee's records and financial statements. Documentation of costs shall be maintained for three years following final reimbursement. Reimbursement claim cost detail shall include a list of all personnel whose time is claimed; current billing period and year-to-date wages and fringe benefits paid to each person listed; all travel listed individually and broken out by transportation/mileage, meals, lodging, and related costs; all materials and supplies and contractual services, itemized, required to complete project activity. Employee time records for actual hours worked or percent of time dedicated to project activity are to be maintained by Grantee and made available to BOTS upon request with reasonable notice. Each budget item identified as "Other" shall be claimed separately.

**5. Monitoring by the State**

Grantee consents to monitoring by BOTS staff to ensure compliance with applicable state and federal regulations. Monitoring may occur on-site and will require access to original versions of employee payroll information, citations, and other materials related to the implementation of this grant.

**6. Payment of Funds by the State**

All highway safety projects are funded on a cost reimbursement basis. State or local funds shall be expended before federal reimbursement is made.

BOTS shall reimburse Grantee only for the actual hours worked, and for other eligible costs, and only if the costs are incurred in performing tasks identified within the grant application. Personnel costs shall be reimbursed on the basis of actual hourly salary and fringe rate(s) that have been verified and approved by BOTS, or on the basis of percentage of annual salary and fringe dedicated to project activity as described within the grant application. All expenses for which Grantee

## General Contract Terms Impaired Driving Enforcement

seeks reimbursement must be documented in the Project Activity Reports.

## 7. Equipment

Tangible, non-expendable personal property having an acquisition cost of \$5,000 or more, with a useful life of greater than one year, that is purchased in whole or in part by Grantee using funds awarded as part of this Agreement must be justified in the project narrative or work plan and approved by the NHTSA Regional Office in writing before initiating the acquisition of the equipment. Each item shall be tagged, inventoried, and monitored until the federal interest is released. Tangible, non-expendable personal property having an acquisition cost of less than \$5,000, and budgeted as materials and supplies, will also be monitored. Grantee must inform BOTS in writing when equipment is no longer used for the purpose for which it was acquired. Grantee's procurement of property under a grant will follow the same policies and procedures used for procurement from its non-federal funds, provided their procurement procedures follow the requirements for procurement standards set forth in federal law in 2 C.F.R. §§200.318 general procurement standards through 200.326 contract provisions. Each grantee receiving traffic safety funds must maintain written property management standards that comply with the requirements for property standards set forth in federal law in 2 C.F.R. §§200.310 through 200.316. These requirements include, but are not limited to, the maintenance of accurate property records [2 C.F.R. §200.313(d)(1)]. Such records will include a description of the property; a serial number or other identification number; the source of funding for the property (including the FAIN, if applicable); indication of with whom title is vested; acquisition date; cost of the property; percentage (at the end of the budget year) of federal participation in the cost of the project for the federal award under which the property was acquired; location, use, and condition of the property; and ultimate disposition data including the date of disposal and the sale price of the property. Grantees will institute maintenance procedures adequate to keep the property in good condition.

## 8. Print and Audio Visual Materials

Grantee shall submit all materials developed under this Agreement to BOTS for approval of content and style prior to final production and release. All video materials intended for general public viewing must be close-captioned. Grantee shall credit the Wisconsin Department of Transportation Bureau of Transportation Safety and the National Highway Traffic Safety Administration on all such materials. Grantee may not copyright any portion of materials produced under this Agreement.

## 9. Program Income

Program income is gross income derived by Grantee from Grant-supported activities. Grantee will report program income on reimbursement claims, stating whether the income is retained or credited as a reduction in federal share of project expenditures. If retained, such income may be used only for highway safety activities and is subject to audit by BOTS.

## 10. Additional Requirements Where Funds Are Expended on Law Enforcement

- A. Grantee agency certifies that it has a written departmental policy on biased-based policing, or that it will initiate development of one during the grant period.
- B. Grantee agency certifies that it has a written departmental policy on pursuits or that it will initiate development of one during the grant period. The policy should conform to the guidelines of the IACP or a similar pursuit policy.
- C. Grantee agency certifies that it has a written departmental policy on the BAC testing of all drivers involved in fatal vehicle crashes involving alcohol, or that it will initiate one during the grant period. Grantee agency will require a test of all killed drivers and will encourage all surviving drivers to consent to a test.
- D. Grantee agency certifies that it has a written departmental policy on the use of safety belts by employees, or that it will initiate development of one during the grant period.

## 11. General Costs of Government

The general costs of government (i.e. supplanting) are unallowable except as provided in 2 C.F.R. §200.474. [2 C.F.R. §200.444]. The replacement of routine or existing state or local expenditures with the use of federal grant funds for costs of activities that constitute general expenses required to carry out the overall responsibilities of a state or local agency is prohibited.

## 12. Guidelines for Allowability of Costs

To be allowable under Federal awards, costs must meet the following general criteria [2 C.F.R. §225, Appendix A, C(1)]:



## General Contract Terms Impaired Driving Enforcement

1. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
2. Be allocable to Federal awards under the provisions of 2 CFR part 225.
3. Be authorized or not prohibited under State or local laws or regulations.
4. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
5. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
6. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
7. Except as otherwise provided for in 2 CFR part 225, be determined in accordance with generally accepted accounting principles.
8. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
9. Be the net of all applicable credits.
10. Be adequately documented.

**13. Nondiscrimination**

During the performance of this contract/funding agreement, the contractor/funding recipient agrees —

1. To comply with all Federal nondiscrimination laws and regulations, as may be amended from time to time;
2. Not to participate directly or indirectly in the discrimination prohibited by any Federal non-discrimination law or regulation, as set forth in Appendix B of 49 CFR part 21 and herein;
3. To permit access to its books, records, accounts, other sources of information, and its facilities as required by the State highway safety office, US DOT or NHTSA;
4. That, in the event a contractor/funding recipient fails to comply with any nondiscrimination provisions in this contract/funding agreement, the State highway safety agency will have the right to impose such contract/agreement sanctions as it or NHTSA determine are appropriate, including but not limited to withholding payments to the contractor/funding recipient under the contract/agreement until the contractor/funding recipient complies; and/or cancelling, terminating, or suspending a contract or funding agreement, in whole or in part; and
5. To insert this clause, including paragraphs a through e, in every subcontract and sub-agreement and in every solicitation for a subcontract or sub-agreement, that receives Federal funds under this program.

The grantee will comply with all Federal statutes and implementing regulations relating to nondiscrimination ("Federal Nondiscrimination Authorities"). These include but are not limited to:

- **Title VI of the Civil Rights Act of 1964** (42 U.S.C. 2000d et seq., 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin) and 49 CFR part 21;
- **The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970**, (42 U.S.C. 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- **Federal-Aid Highway Act of 1973**, (23 U.S.C. 324 et seq.), and **Title IX of the Education Amendments of 1972**, as amended (20 U.S.C. 1681-1683 and 1685-1686) (prohibit discrimination on the basis of sex);
- **Section 504 of the Rehabilitation Act of 1973**, (29 U.S.C. 794 et seq.), as amended, (prohibits discrimination on the basis of disability) and 49 CFR part 27;
- **The Age Discrimination Act of 1975**, as amended, (42 U.S.C. 6101 et seq.), (prohibits discrimination on the basis of

## General Contract Terms Impaired Driving Enforcement

age);

•**The Civil Rights Restoration Act of 1987**, (Pub. L. 100-209), (broadens scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal aid recipients, sub-recipients and contractors, whether such programs or activities are Federally-funded or not);

•**Titles II and III of the Americans with Disabilities Act** (42 U.S.C. 12131-12189) (prohibits discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing) and 49 CFR parts 37 and 38

•**Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations** (prevents discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations); and

•**Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency** (guards against Title VI national origin discrimination/discrimination because of limited English proficiency (LEP) by ensuring that funding recipients take reasonable steps to ensure that LEP persons have meaningful access to programs (70 FR at 74087 to 74100).

#### 14. Political Activity (Hatch Act)

Grantee will comply with provisions of the Hatch Act (5 U.S.C. 1501-1508) which limits the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

#### 15. Lobbying Activities

##### Certification Regarding Federal Lobbying

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub-award at all tiers (including subcontracts, subgrants, and contracts under grant, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

##### Restriction on State Lobbying

None of the funds under this program will be used for any activity specifically designed to urge or influence a State or local legislator to favor or oppose the adoption of any specific legislative proposal pending before any State or local legislative body. Such activities include both direct and indirect (e.g., "grassroots") lobbying activities, with one exception. This does not preclude a State official whose salary is supported with NHTSA funds from engaging in direct communications with State or local legislative officials, in accordance with customary State practice, even if such communications urge legislative officials to favor or oppose the adoption of a specific pending legislative proposal.

#### 16. Certification Regarding Debarment And Suspension

## General Contract Terms Impaired Driving Enforcement

Grantee certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from entering into this Grant by any federal agency, or by any department, agency, or political subdivision of the state. For purposes of this grant, "principal" includes an officer, director, owner, partner, or other person with primary management and supervisory responsibilities, or a person who has critical influence on or substantive control over the operations of Grantee.

Instructions for Lower Tier Certification:

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below and agrees to comply with the requirements of 2 CFR Parts 180 and 1300.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarment, suspension, ineligible, lower tier, participant, person, primary tier, principal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definition and Coverage sections of 2 CFR Part 180. You may contact the person to whom this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by NHTSA.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Instructions for Lower Tier Certification" including the "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions and will require lower tier participants to comply with 2 CFR Parts 180 and 1300.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under 48 CFR part 9, subpart 9.4, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, the department or agency with which this transaction originated may disallow costs, annul or terminate the transaction, issue a stop work order, debar or suspend you, or take other remedies as appropriate.

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion—Lower Tier Covered Transactions:

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

**17. Buy America Act**

The Grantee and each subrecipient will comply with the Buy America requirement (23 U.S.C. 313) when purchasing items using Federal funds. Buy America requires a State, or sub recipient, to purchase only steel, iron and manufactured products

## General Contract Terms Impaired Driving Enforcement

produced in the United States with Federal funds, unless the Secretary of Transportation determines that such domestically produced items would be inconsistent with the public interest, that such materials are not reasonably available and of a satisfactory quality, or that inclusion of domestic materials will increase the cost of the overall project contract by more than 25 percent. In order to use Federal funds to purchase foreign produced items, the State must submit a waiver request that provides an adequate basis and justification to and approved by the Secretary of Transportation .

**18. Prohibition on using grant funds to check for helmet usage**

The Grantee and each sub recipient will not use 23 U.S.C. Chapter 4 grant funds for programs to check helmet usage or to create checkpoints that specifically target motorcyclists.

**19. Termination**

This grant may be terminated upon BOTS' determination that Grantee has materially failed to comply with terms of this Agreement. Termination may be considered among the criteria for subsequent grant awards .

**20. Correspondence**

All correspondence outside of Wise-Grants with BOTS regarding this project shall include the Grant Number, and shall be submitted to the following address or e-mail address:

**Bureau of Transportation Safety**  
**4822 Madison Yards Way, 9th Floor South**  
**Madison, WI 53707**

[DOTSafetyGrants@dot.wi.gov](mailto:DOTSafetyGrants@dot.wi.gov)

☒ I agree to the terms and conditions above.

Please send signed signature page to [DOTSafetyGrants@dot.wi.gov](mailto:DOTSafetyGrants@dot.wi.gov)

Kenosha County  
Administrative Proposal Form

**1. Proposal Overview**

Division: Law Enforcement Department: Sheriff's Department

Proposal Summary (attach explanation and required documents):

Resolution - Recognize surplus inmate phone revenue and unspent funds in Other Professional Services expense budget totalling \$118,170 to increase various expense budgets within the Sheriff's Department budget to cover anticipated costs through year end.

Dept./Division Head Signature: \_\_\_\_\_

Date: 9/17/19

**2. Department Head Review**

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Department Head Signature: \_\_\_\_\_

Date: 9-17-19

**3. Finance Division Review**

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Finance Signature: \_\_\_\_\_

Date: 9/22/19

**4. County Executive Review**

Comments:

Action: Approval ☐ Non-Approval ☐

Executive Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**KENOSHA COUNTY  
BOARD OF SUPERVISORS**

**RESOLUTION NO. \_\_\_\_\_**

**Subject: Recognizing Surplus Inmate Phone Revenue to fund various operating expenditure budgets in the Sheriff's Dept budget.**

Original ☒

Corrected ☐

2<sup>nd</sup> Correction ☐

Resubmitted ☐

Date Submitted: October 15, 2019

Date Resubmitted

Submitted By: **Judiciary & Law Committee  
and Finance/Administration Committee**

Fiscal Note Attached ☐

Legal Note Attached ☐

Prepared By: **Justin Miller, Captain of  
Administration**

Signature: 

WHEREAS, the County Board of Supervisors adopted the 2019 budget that included revenue budgets for Inmate Phone Revenue in the Sheriff's Department PreTrial Facility and Detention Center sub-division budgets totaling \$176,000, and

WHEREAS, actual receipted revenues total \$229,699 through the month of August and we expect this pattern of revenue earnings to continue through year end, estimating a total of about \$370,000 earned by year end, and

WHEREAS, the revenue surplus is a result of an amended contract entered into with Global Tel\*Link Corporation (GTL), in late 2018, that provides a monthly fixed commission payment of \$25,000 for inmate phone use versus a percentage of the gross earnings calculated using the actual minutes of phone call duration and additional revenue earnings resulting from the new inmate tablet use program, and

WHEREAS, the Sheriff wishes to recognize a portion of the anticipated inmate phone revenue surplus and transfer budgeted funds from the Other Professional Services budget to support various expenditure budgets within the Sheriff's Department operations as detailed on the Budget Modification document.

NOW, THEREFORE BE IT RESOLVED, that the Kenosha County Board of Supervisors accept the attached budget modification, which is incorporated herein by reference, to increase the revenue budgets for Inmate Phone Revenue and transfer funds from the Other Professional Services budget totaling **\$118,170** and increase various operating expense budgets by **\$118,170**.

**Subject: Recognizing Surplus Inmate Phone Revenue to fund various operating expenditure budgets in the Sheriff's Dept budget.**

Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2 <sup>nd</sup> Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 15, 2019		Date Resubmitted	
Submitted By: <b>Judiciary &amp; Law Committee and Finance/Administration Committee</b>			

Respectfully Submitted,  
JUDICIARY AND LAW ENFORCEMENT COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Supervisor Boyd Frederick, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jeff Wamboldt, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor David Celebre	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Monica Yuhas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Zach Rodriguez	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Supervisor Terry Rose, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Ronald Frederick, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jeffrey Gentz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Michael Goebel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Edward Kubicki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor John O'Day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Jeff Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM**

DEPT/DIVISION: **SHERIFF** **2019**

BRE # _____	G/L DATE _____
ENTRY DATE _____	

PURPOSE OF BUDGET MODIFICATION (REQUIRED): Recognize expected surplus in Prisoner Phone Commission revenue, a Non-Levy funding source, and use the funds to shore up other operating expenditure budgets to cover anticipated expenditures through year end 2019.

(1) MAIN ACCOUNT DESCRIPTION							BUDGET CHANGE REQUESTED		(5) ADOPTED BUDGET	(6) CURRENT BUDGET	(7) ACTUAL EXPENSES	AFTER TRANSFER		
(2)							(3)	(4)				(8)	(9)	
EXPENSES	FUND	DIVISION	SUB-DIVISION	MAIN ACCT	PROJECT	SUB- PROJECT	EXPENSE INCREASE (+)	EXPENSE DECREASE (-)				REVISED BUDGET	EXPENSE BAL AVAIL	
Printing & Duplicating	100	210	2150	531300			3,000			4,000	4,000	5,337	7,000	1,663
Officers Equipment	100	210	2150	534700			60,000			43,000	43,000	79,634	103,000	23,366
Conveyance of Prisoners	100	210	2110	529410			51,500			30,000	30,000	57,639	81,500	23,861
Office Machines	100	210	2120	524200			2,470			1,085	1,085	1,719	3,555	1,836
Investigations	100	210	2140	525400			1,200			5,708	5,708	5,028	6,908	1,880
Other Professional Services	100	210	2100	521900				-18,170		58,975	58,975	38,232	40,805	2,573
EXPENSE TOTALS							118,170	(18,170)		142,768	142,768	187,589	242,768	55,179

REVENUES	FUND	DIVISION	SUB-DIVISION	MAIN ACCT	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
Prisoner Phone Commission	100	210	2110	448510		(50,000)	(88,000)	(88,000)	(138,000)
Prisoner Phone Commission	100	210	2120	448510		(50,000)	(88,000)	(88,000)	(138,000)
REVENUE TOTALS						0	(100,000)	(176,000)	(276,000)

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

118,170 (118,170)

PREPARED BY: Nancy Otis

DIVISION HEAD: Capt. [Signature]

DATE: 9/17/19

DEPARTMENT HEAD: [Signature]

DATE: 9-17-19

FINANCE DIRECTOR: [Signature]

(required)

9/23/19

DATE: \_\_\_\_\_

COUNTY EXECUTIVE: \_\_\_\_\_

DATE: \_\_\_\_\_

Please fill in all columns:

- (1) & (2) Main Account information as required
- (3) & (4) Budget change requested
- (5) Original budget as adopted by the board
- (6) Current budget (original budget w/past mods.)
- (7) Actual expenses to date
- (8) Budget after requested modifications
- (9) Balance available after transfer (col 8 - col 7).

SEE BACK OF FORM FOR REQUIRED LEVELS OF APPROVAL FOR BUDGET MODIFICATION.



**Kenosha County, Wisconsin**  
**MANAGEMENT COMMUNICATIONS**

December 31, 2018

# Kenosha County, Wisconsin

DECEMBER 31, 2018

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To the County Board of Supervisors  
Kenosha County, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kenosha County, Wisconsin (the "County") as of and for the year ended December 31, 2018. The County's financial statements, including our report thereon dated July 22, 2019, are presented in a separate audit report document. Professional standards require that we provide you with the following information related to our audit.

**OUR RESPONSIBILITIES UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS, GOVERNMENT AUDITING STANDARDS, UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on major federal and state programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Uniform Guidance and the *State Single Audit Guidelines*.

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with Uniform Guidance and the *State Single Audit Guidelines*, we examined, on a test basis, evidence about the County's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Compliance Supplement" and the *State Single Audit Guidelines* applicable to each of its major federal and state programs for the purpose of expressing an opinion on the County's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the County's compliance with those requirements.

**PLANNED SCOPE AND TIMING OF THE AUDIT**

We performed the audit according to the planned scope and timing previously communicated to you in our correspondence about planning matters.

## **SIGNIFICANT AUDIT FINDINGS**

### *Consideration of Internal Control*

#### **FINANCIAL STATEMENTS**

In planning and performing our audit of 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, 2018, in accordance with auditing standards generally accepted in the United States of America, 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. Our report on internal control over financial reporting and on compliance and other matters is presented on pages 116 - 117 of the annual report.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

#### **FEDERAL AND STATE AWARDS**

In planning and performing our audit of compliance for each major federal and state program, we considered the County's internal control over compliance (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on compliance requirements that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2018, 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. Our report on internal control over compliance is presented on pages 117 - 118 of the annual report.

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, noncompliance 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 noncompliance of the County's major federal or state award programs will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. As described in Note V E. to the financial statements, the County changed accounting policies related to postemployment benefits by adopting Statement of Governmental Accounting Standards Board (GASB) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of activities. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. To the best of our knowledge, all significant transactions have been recognized in the financial statements in the proper period.

Accounting 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 and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates included in the financial statements were:

- ▶ Management's estimate of the other postemployment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other postemployment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the depreciable life of the capital assets is based upon analysis of the expected useful life of the capital assets. We evaluated the key factors and assumptions and the consistency in these factors and assumptions used to develop the depreciable life in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the fair value of the investments is based on ending market values as of December 31, 2018 as reported by the investment managers. We evaluated the key factors and assumptions used in valuing the investments in determining that they are reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the incurred, but not reported (IBNR) insurance liabilities are based on actuarial projections of the expected cost of the ultimate settlement and administration of claims. We evaluated the key factors and assumptions used to develop the liabilities in determining that it is reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of the net pension liability (asset) and related deferred outflows/inflows of resources is based on information received from the Wisconsin Retirement System. We evaluated the key factors and assumptions used to develop the net pension liability (asset) and related deferred outflows/inflows of resources in determining that they are reasonable in relation to the financial statements taken as a whole.
- ▶ Management's estimate of accrued revenue in the human services department is based upon analysis of the expected reimbursement from the State of Wisconsin. We evaluated the key factors and assumptions and the consistency of these factors and assumptions used to develop the amount receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 22, 2019. The management representation letter follows this communication.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

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

In addition, during our audit, we noted certain other matters that are presented for your consideration. We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these matters in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized in the comments and observations section of this report.

### *Other Matters*

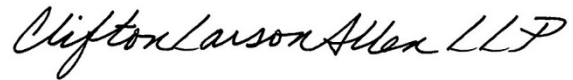
We applied certain limited procedures to the management's discussion and analysis and the schedules relating to pensions and other postemployment benefits, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared 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, which accompanies the financial statements but is not RSI. With respect to this 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. We have issued our report thereon dated July 22, 2019.

*Restriction on Use*

This information is intended solely for the information and use of the County Board of Supervisors, and management of Kenosha County, Wisconsin and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 22, 2019

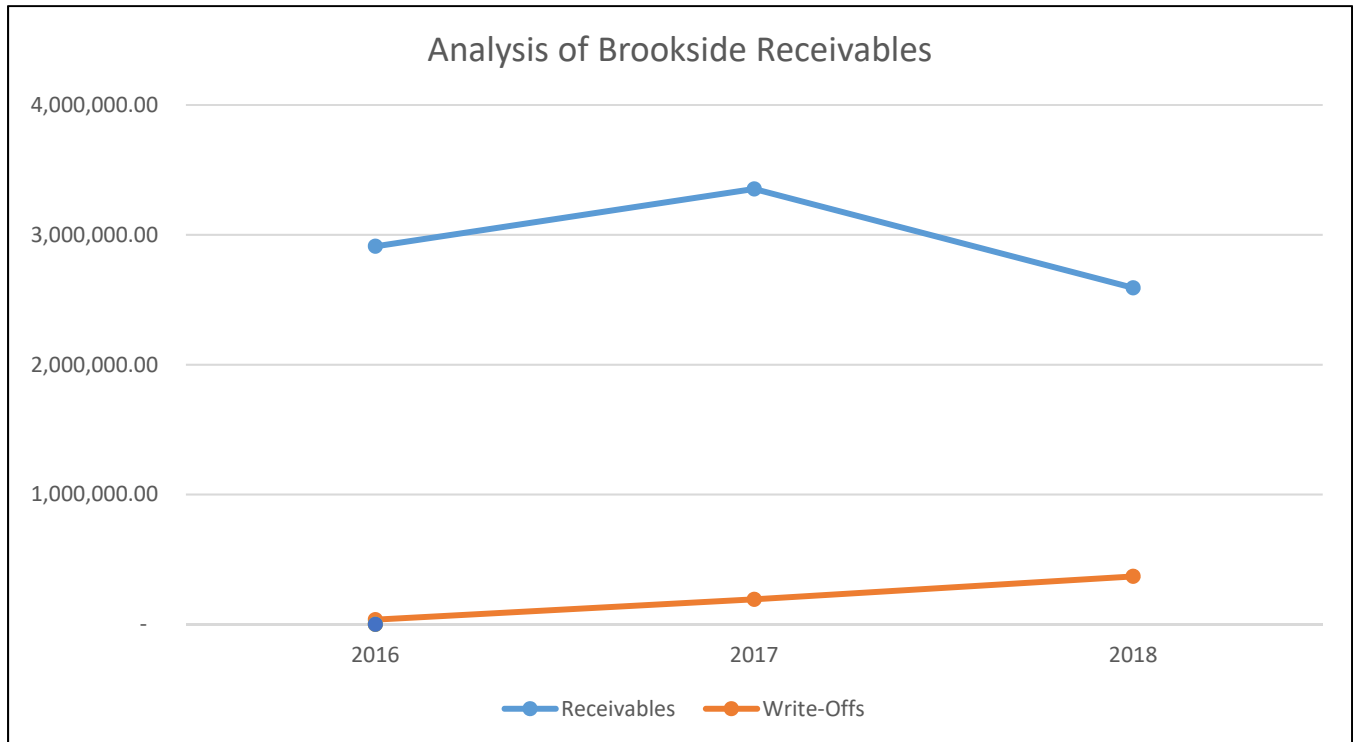
## Comments and Observations

### **Brookside Billing and Collection Process**

The County, in the normal course of business, extends credit to residents of the Brookside Care Center.

The responsible party of the resident, partakes in an admission process which, among other things, establishes the method of payment that Brookside will receive for care provided. Funding sources include private pay, insurance company plans, Veterans Administration and the federal Medicare and Medicaid programs. Each funding source has requirements to meet prior to receiving reimbursement. Further, the funding source may change as time passes (such as the depletion of private pay funds resulting in Medicaid coverage). Although it is the responsibility of the resident to ensure payment, for practical purposes, Brookside needs to work quite closely with the family to ensure prompt payment.

Our testing procedures have indicated a persistent delay in receiving payment and in some cases, a bad debt results when no payment is received. In 2018, the County evaluated their processes and made improvements in regards to the collection process at Brookside Care Center. As a result, there was a significant decrease in the accounts receivable balance as of December 31, 2018. Below shows an analysis of the receivable balance, as well as the write-offs for the year.

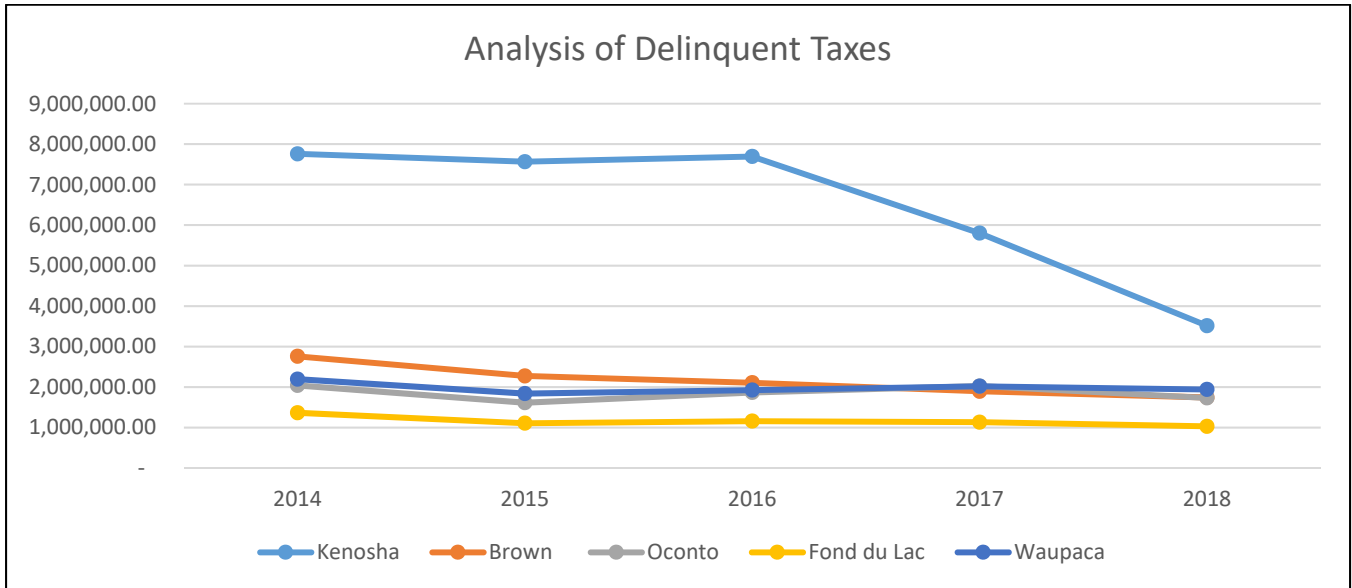


We recommend the County continue to monitor the collection process both at the department and County level. Further, continue to evaluate processes in regards to approvals and admitting to ensure the County is proactive in the collection process. We expect this will reduce the need for temporary financing to be provided to Brookside from the general fund.



### Analysis of Delinquent Taxes

The following chart displays the County's receivable for delinquent taxes for the past five years along with comparative amounts and trending data.



The above indicates substantial improvement resulting in less investment by the County in previous year's tax rolls.

# New Accounting Standard

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## ACCOUNTING AND REPORTING FOR LEASES

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*, which establishes a single model for lease accounting and revises reporting requirements.

Lease accounting is required when a government contracts to use another entity's equipment, building, or other nonfinancial assets for a specific period of time. Under the new guidance, a lease asset and a lease liability are recorded in the government-wide and proprietary financial statements for this contract. The lease liability is calculated by including the following: fixed payments, variable payments, interest rate, purchase options, residual value guarantees, and termination or extension options. The lease liability is discounted and is amortized over the lease term. The lease asset is calculated by starting with the lease liability amount and adjusting for incentives and other costs and is amortized over the shorter of the lease term or the useful life of the underlying asset. The lease asset is reported in the financial statements as an intangible right to use asset, rather than a capital asset under current guidance. Footnote disclosures including lease assets by asset class and related accumulated amortization and future minimum payments among other details are required under the new Statement.

When the government is leasing one of its assets to another entity, a lease receivable and deferred inflow of resources related to the lease receivable is recorded. The lease receivable is calculated similar to the lease asset described above. The lease receivable is discounted and is amortized over the lease term. The deferred inflow of resources is calculated by starting with the lease receivable and adjusting for incentives and other payments. The deferred inflow would be recognized as an inflow of resources in a systematic and rational manner over the lease term.

Some contracts include a nonlease component such as maintenance services. The government will need to allocate the contract cost between the lease component and the nonlease component, unless it is not practicable to do so. If it is not practicable, the entire contract should be treated as a lease.

This new standard is effective for fiscal years beginning after December 15, 2019. Early adoption is encouraged by GASB. We recommend the County review the new standard, gather all lease contracts, and identify the terms and conditions of each contract, noting the lease term, all payments, and options in order to properly determine the value of each lease. The County should also review contracts that have both lease and nonlease components to determine if a price allocation is practicable.

## ACCOUNTING AND REPORTING FOR FIDUCIARY ACTIVITIES

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities and revises reporting requirements. The standard is effective for fiscal years ending on or after December 31, 2019. In addition, the GASB expects to issue an implementation guide in 2019.

### Identifying Fiduciary Activities

Activities other than pension and postemployment arrangements are considered fiduciary activities if all of the following criteria are met:

- ▶ The government controls the assets or can direct their use.
- ▶ The activity must not be solely based on the government's own-source revenue. Own-source revenue includes exchange transactions such as user charges, sales taxes and property taxes.
- ▶ The government does not have administrative involvement such as determining eligibility, monitoring compliance or approval of expenditures.
- ▶ The government does not have direct financial involvement such as matching requirements or liability for disallowed costs.

Activities meeting these criteria would be required to be reported as fiduciary funds. An exception is made for funds held in enterprise funds which are expected to be held for three months or less. These funds can continue to be reported in the enterprise fund. Activities not meeting these criteria would be reported as part of the governmental or proprietary funds.

The administrative involvement criteria is likely to have the most impact on reclassification of fiduciary activities. Policies on the expenditures of funds and approval of expenditures by an employee of the government may be considered administrative involvement and preclude the classification as a fiduciary activity.

### **Financial Reporting**

An activity meeting the above criteria should be reported in one of the following four fiduciary funds:

- ▶ Pension and other employee benefit trust funds
- ▶ Investment trust funds
- ▶ Private-purpose trust funds
- ▶ Custodial funds

Fiduciary assets administered through a trust agreement are recorded in a pension and other employee benefit trust, investment or private-purpose trust fund. Custodial funds are used to report all other fiduciary activities not held in a trust or equivalent arrangement. Agency funds have been eliminated with GASB No. 84 and replaced with custodial funds.

Fiduciary funds will present a statement of fiduciary net position, including assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position. Liabilities to beneficiaries should be recognized when an event occurs that compels the government to disburse fiduciary resources, when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. A statement of changes in fiduciary net position should present additions by source and deductions by type.

### **Implementation**

As mentioned previously, this new standard is effective for fiscal years ending on or after December 31, 2019. However, due to the potential reclassification of funds, the impact may need to be considered during budget preparation. We recommend the District begin to determine the impact of the Statement by:

1. Identifying potential fiduciary activities. Some activities to consider include:
  - a. Tax collection funds
  - b. Circuit court funds
  - c. Jail inmate funds
  - d. Nursing home patient funds
  - e. Cemetery trust funds
2. Gathering facts regarding each activity, including the government's administrative involvement.
3. Evaluating whether each activity meets the fiduciary activity criteria and determine how it should be reported. An appendix to the Statement includes flowcharts for the evaluation process.

These changes will affect your 2019 financial statements. This comment is for informational purposes.

## APPENDIX

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# COUNTY OF KENOSHA

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Department of Finance and  
Administrative Services  
1010 - 56th Street  
Kenosha, WI 53140  
(262) 653-2460 fax (262) 653-2491

July 22, 2019

CliftonLarsonAllen LLP  
2200 Riverside Drive  
P.O. Box 23819  
Green Bay, WI 54305-3819

This representation letter is provided in connection with your audit of the financial statements of Kenosha County, Wisconsin, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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 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.

We confirm, to the best of our knowledge and belief, as of July 22, 2019, 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 November 1, 2018, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates are reasonable.

5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. No 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 financial statements or in the schedule of findings and questioned costs.
8. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
12. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
13. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.
14. The methods and significant assumptions used to determine fair values of financial instruments are as follows: Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
15. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
16. We believe that all material expenditures that have been deferred to future periods will be recoverable.

17. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
18. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
19. We do not intend to compensate for the elimination of postretirement benefits by granting an increase in pension benefits.
20. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

**Information Provided**

1. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters.
  - 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. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - e. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. 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 when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse whose effects should be considered when preparing financial statements.

7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
10. The entity 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, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Kenosha County, including tax or debt limits and debt contracts; and we have identified and disclosed to you all 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.
14. There are no violations or possible violations of budget ordinances, laws and 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.
15. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
16. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
18. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
19. The financial statements properly classify all funds and activities.
20. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 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.



21. Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
22. Provisions for uncollectible receivables have been properly identified and recorded.
23. 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.
24. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
25. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
26. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
27. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
28. We have appropriately disclosed the entity'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 is available and have determined that net position is properly recognized under the policy.
29. 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.
30. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information 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. If the supplementary information 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.
31. In regards to the proposing routine entries services performed by you, we have:
  - a. Made all management judgments and decisions and assumed all management responsibilities.
  - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.

c. Evaluated the adequacy and results of the services performed.

d. Accepted responsibility for the results of the services.

32. We agree with the findings of specialists in evaluating the other postemployment benefits, pension benefits, and incurred but not reported claims and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

Signature: Patricia Merrill  
Patricia Merrill, CPA, Director of Financial Administrative Services

Signature: Kathryn Andrea CPA  
Kathryn Andrea, CPA, Kenosha County Finance Division

Signature: Jim Kreuser  
Jim Kreuser, County Executive

**KENOSHA COUNTY**

Kenosha, Wisconsin

**FINANCIAL STATEMENTS**

**Including Independent Auditors' Report**

**December 31, 2018**

**KENOSHA COUNTY**  
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## Independent auditors' report

To the County Board of Supervisors  
Kenosha County, Wisconsin

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kenosha County, Wisconsin (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### AUDITORS' RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements 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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **OPINIONS**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Human Services special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **CHANGE IN ACCOUNTING PRINCIPLE**

As discussed in Note V E. to the financial statements, in 2018 the County adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are not modified with respect to this matter.

## **OTHER MATTERS**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 20 and the schedules relating to pensions and other postemployment benefits on pages 99 through 102 be presented to supplement the basic financial statements. Such information, although not 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.

### **Other Information**

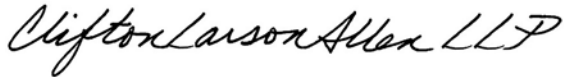
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The financial information listed in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, are also not a required part of the basic financial statements.

The supplementary information and the schedules of expenditures of federal and state awards are 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. Such 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, the schedules of expenditures of federal and state awards are fairly stated in all materials 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 22, 2019, on our consideration of the County'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'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's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

July 22, 2019

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

Our discussion and analysis of Kenosha County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2018.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a long-term view of the County's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

**Reporting the County as a Whole**

The financial statements that present the County as a whole begin on page 22. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets, liabilities and deferred outflows/inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's net position and changes in them. You can think of the County's net position - the difference between assets, liabilities and deferred outflows/inflows of resources - as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess the overall health of the County.

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column, with revenues from that particular function reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the County's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing, through fees and grants.

In the Statement of Net Position and the Statement of Activities, we divide the County into two kinds of activities:

Governmental activities: Most of the County's basic services are reported here, including law enforcement, parks, planning, capital projects, administration, and human services. Sales taxes, property taxes, fines, and state and federal grants finance most of these activities.

The functions and programs of the governmental activities are as follows:

- General Government includes the County Board, Circuit Court, Juvenile Intake, County Executive, County Clerk, Personnel, Information Systems, Finance, Purchasing, Treasurer, District Attorney, Corporation Counsel, Register of Deeds, Facilities, Medical Examiner, Health Insurance, Workers Compensation, and Liability Insurance.
- Health includes the Health Division and the health-related portion of the Division of Aging and Disability Services.
- Public Works includes the infrastructure depreciation.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

Governmental activities (continued):

- Public Safety includes the Sheriff, Joint Services, Federal Equitable Sharing and Emergency Services.
- Social Services includes Division of Children and Family Services, Division of Workforce Development, a portion of the Division of Aging and Disability Services, and Veterans.
- Education and Recreation includes Parks, UW Extension, and the Library.
- Conservation and Development includes Planning and Development, Economic Development, and the Housing Authority.

Business-type activities: Brookside Care Center and Willowbrook Assisted Living (Brookside), Highway and the Golf Courses are reported here. For Brookside and the Golf Courses, the County charges a fee to customers to help it cover all or most of the cost of certain services it provides. Highway is funded by grants and tax levy for County highways and via charges to other municipalities for services to roads not owned by the County.

**Reporting the County's Most Significant Funds**

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. The County's two kinds of funds - governmental and proprietary - use different accounting approaches.

Governmental funds: Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the respective governmental funds' statements.

The governmental funds present separate columns for the major funds, including the General Fund, Human Services Fund, and Debt Service Fund. All other governmental activities including capital projects, library, housing authority, health department, GIS (Geographical Information System), and Federal Equitable Sharing are included in the non-major column. The General Fund includes the Sheriff, District Attorney, Courts, Juvenile Intake, Joint Services, Facilities, Parks, Veterans, Personnel, Emergency Management, Finance, Purchasing, Information Systems, Planning and Development, County Clerk, Treasurer, Register of Deeds, County Executive, Corporation Counsel, and the Medical Examiner. Revenues and expenditures not allocated back to departments (referred to as Non-Departmental in the County budget) are also included in the General Fund. Some of the larger elements included in Non-Departmental are shared revenue, sales tax, and the vacancy adjustment. The vacancy adjustment is a reduction of personnel costs based upon an estimate of County vacancies.

The Human Services Fund includes the Divisions of Children and Family Services, Workforce Development, Child Support, Aging and Disability Services.

The Debt Service Fund is used to account for debt payments of principal and interest and the taxes levied to cover the payments.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**Reporting the County's Most Significant Funds (continued)**

Proprietary funds: When the County charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows. The proprietary funds include Golf, Brookside, Highway, Insurances, and the Human Services Building.

**The County as Trustee**

The County is the trustee, or fiduciary, for the Culich/Schneider Memorial Fund and for the State of Wisconsin. The Culich/Schneider Memorial Fund is reported within the Brookside Care Center Fund because it is a restricted fund used solely for Brookside. We exclude the remaining activities from the County's other financial statements because the County cannot use these assets to finance its operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**THE COUNTY AS A WHOLE**

Government-wide Financial Analysis

The condensed financial statements on the next two pages present the net position of the County and changes in net position. These statements are presented with comparisons to 2017.

Net position may serve over time as a useful indicator of a government's financial position. In 2018, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$82,377,235. The largest portion (\$86.9 million) reflects the County's investment in capital assets less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position amount which is subject to external restrictions on how it may be used is \$13.5 million.

The remainder of the County's net position total is the category of unrestricted net position which is normally used to meet the County's ongoing obligations to citizens and creditors. At the end of 2018, this category has a deficit balance of (\$18.1 million). This negative balance resulted primarily from the recording of other post-employment benefits for which the County has not funded.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY AS A WHOLE** (continued)

Total assets for the County increased by \$24.9 million mainly resulting from investments in capital assets of \$19 million. This was supplemented by an increase in current and other assets of \$5.9 million. Deferred Outflows of resources increased from \$25.9 million in 2017 to a new total of \$26.6 million in 2018.

Total liabilities increased by \$7.6 million due to a net increase in long term liabilities, particularly from a net cumulative effect due to an accounting change for GASB 75. Additionally, the Governmental type activities show an increase in long-term liabilities because bond proceeds were issued to finance additional capital projects.

The County's total net position increased by \$3.51 million. (\$9.56 million less the \$6.05 accounting principle change as a result of GASB #75). Net investment in capital assets increased by \$22.4 million and restricted amounts increased by \$8.1 million, mainly due to an increase in net pension assets of the Wisconsin Retirement System of \$7 million. These increases were offset by unrestricted amounts decreasing by \$27 million.

**KENOSHA COUNTY**  
**NET POSITION**  
**December 31, 2018**  
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 137.81	\$ 127.66	\$ (2.45)	\$ 1.90	\$ 135.36	\$ 129.56
Capital assets	175.69	157.34	36.17	35.44	211.86	192.78
Total Assets	<u>313.50</u>	<u>285.00</u>	<u>33.72</u>	<u>37.34</u>	<u>347.22</u>	<u>322.34</u>
Deferred outflows of resources	21.74	20.41	4.84	5.47	26.58	25.88
Long-term liabilities outstanding	147.69	140.28	24.44	23.07	172.13	163.35
Other liabilities	24.49	25.17	1.37	1.92	25.86	27.09
Total liabilities	<u>172.18</u>	<u>165.45</u>	<u>25.81</u>	<u>24.99</u>	<u>197.99</u>	<u>190.44</u>
Deferred inflows of resources	86.43	74.22	7.00	4.68	93.43	78.91
Net position:						
Net investment in capital assets	78.25	48.18	8.73	16.43	86.98	64.61
Restricted	10.91	2.73	0.02	0.03	10.93	2.76
Unrestricted (deficit)	(12.54)	14.82	(2.99)	(3.32)	(15.53)	11.50
Total Net Position	<u>\$ 76.62</u>	<u>\$ 65.73</u>	<u>\$ 5.76</u>	<u>\$ 13.14</u>	<u>\$ 82.38</u>	<u>\$ 78.87</u>

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY AS A WHOLE** (continued)

**KENOSHA COUNTY**  
**CHANGES IN NET POSITION**  
**Year Ended December 31, 2018**  
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charges for services	\$ 8.08	\$ 6.86	\$ 24.11	\$ 21.80	\$ 32.19	\$ 28.66
Operating grants and contributions	65.44	63.06	4.79	3.88	70.23	66.94
Capital grants and contributions	4.25	1.15	1.71	2.40	5.96	3.55
General revenues:						
Property taxes	68.47	66.58	1.45	1.40	69.92	67.98
Other taxes	14.84	14.27	-	-	14.84	14.27
Grants and contributions not restricted to specific programs	4.34	3.94	-	-	4.34	3.94
Other	1.90	0.98	0.05	0.02	1.95	1.00
Total revenues	167.32	156.84	32.11	29.50	199.43	186.34
Expenses:						
General government	30.74	29.14	-	-	30.74	29.14
Health	23.72	23.25	-	-	23.72	23.25
Public works	3.58	2.80	-	-	3.58	2.80
Public safety	48.18	49.15	-	-	48.18	49.15
Social services	47.40	45.69	-	-	47.40	45.69
Education and recreation	4.78	4.49	-	-	4.78	4.49
Conservation and development	1.39	1.12	-	-	1.39	1.12
Interest on long-term debt	2.77	2.48	-	-	2.77	2.48
Nursing home	-	-	21.01	18.69	21.01	18.69
Highway	-	-	3.01	13.48	3.01	13.48
Golf Course	-	-	3.29	3.53	3.29	3.53
Total expenses	162.56	158.12	27.31	35.70	189.87	193.82
Increase (decrease) in net position before transfers	4.76	(1.28)	4.80	(6.20)	9.56	(7.48)
Transfers	11.00	(3.23)	(11.00)	3.23	-	-
Increase (decrease) in net position	15.76	(4.51)	(6.20)	(2.97)	9.56	(7.48)
GASB 75 OPEB accounting principle change						
Net position beginning of year (restated)	60.86	70.24	11.96	16.11	72.82	86.35
Net position end of year	<u>\$ 76.62</u>	<u>\$ 65.73</u>	<u>\$ 5.76</u>	<u>\$ 13.14</u>	<u>\$ 82.38</u>	<u>\$ 78.87</u>

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY AS A WHOLE** (continued)

Revenue for governmental activities increased by a net amount of \$10.4 million when compared to 2017. Key elements of this net increase are as follows:

- Increased property tax of \$1.9 million.
- Increase in sales tax revenue of \$0.6 million
- Increase in capital grants for parks projects for Anderson Arts Building renovation of \$2.8 million.
- Increase in capital grants for joint projects received from the City of Kenosha of \$0.4 million.
- Increase in behavioral health grants received through Human Services of \$0.5 million.
- Increase in unexpected prior year revenue from CCS and WIMCR funding surplus of \$2.8 million.
- Increase in mental health CCS grants received through Human Services of \$1.3 million.
- Increase in indirect cost revenues received through Human Services of \$0.4 million.
- Increase in profit from sale of tax deeded properties of \$0.7 million.
- Increase in interest and investment income of \$0.2 million.
- Decrease in HUD grants and Prevention grants through the Health Department of \$0.7 million.
- Decrease in Income Maintenance and WIOA grants through Human Services of \$0.3 million.

Expenditures for governmental activities increased by \$8.0 million when compared to 2017. Key elements of this increase are as follows:

- Increase in purchased services related to behavioral Health for Human Services of \$1.4 million.
- Increase in child welfare and social services for Human Services of \$1.9 million.
- Increase in Sheriff Division salaries costs of \$1.2 million.
- Increase in Debt Service related expenditures, including interest of \$0.3 million.
- Increase in health and liability insurance claims of \$1.1 million.
- Increase in health and liability insurance IBNR actuarial costs of \$0.5 million.
- Decrease in purchased services related to the Health Divisions clinic, environmental, and public services of \$1.1 million.

Revenue for the Business-type activities increased by \$2.6 million in 2018 when compared to 2017. Key elements of this increase are as follows:

- Increase of Brookside/Willowbrook Medicare, Medicaid and private pay revenues of \$2.1 million due to completion of construction and available bed usage.
- Increase of Brookside intergovernmental transfer program revenue of \$0.6 million.
- Increase of Highway local transportation aids of \$0.3 million.
- Increase of Local Road Improvement Project funding of \$1 million.
- Decrease of Federal/State Highway revenues for road projects of \$1.7 million.
- Decrease of Highway maintenance revenue of \$0.5 million.

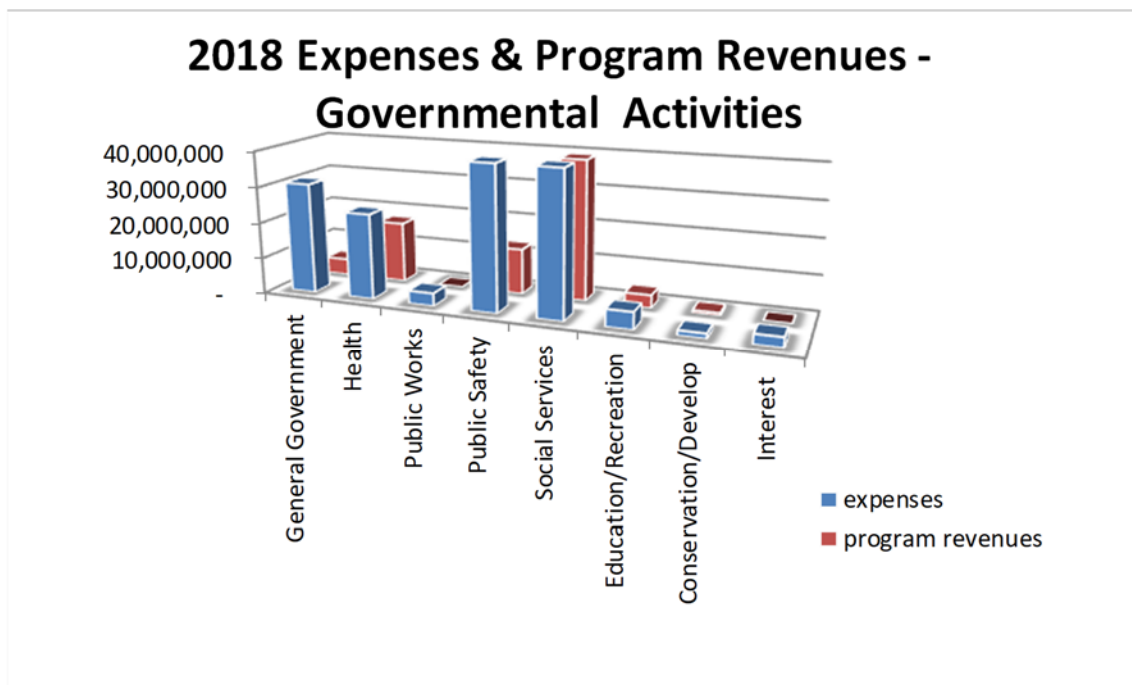
Expenses for Business-type activities decreased \$8.4 million in 2018 when compared to 2017. Key elements of this decrease are as follows:

- Increase in Highway capital outlay for road construction and equipment of \$3.1 million.
- Increase in interest and depreciation expense for Brookside nursing home of \$0.8 million.
- Increase in Brookside CBRF (Willowbrook) activities due to completion of construction and bed usage of \$0.7 million.
- Increase in Brookside contractual services for dietary services of \$0.7 million
- Decrease due to Highway infrastructure construction in process road projects reclassified as governmental assets of \$14.7 million.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

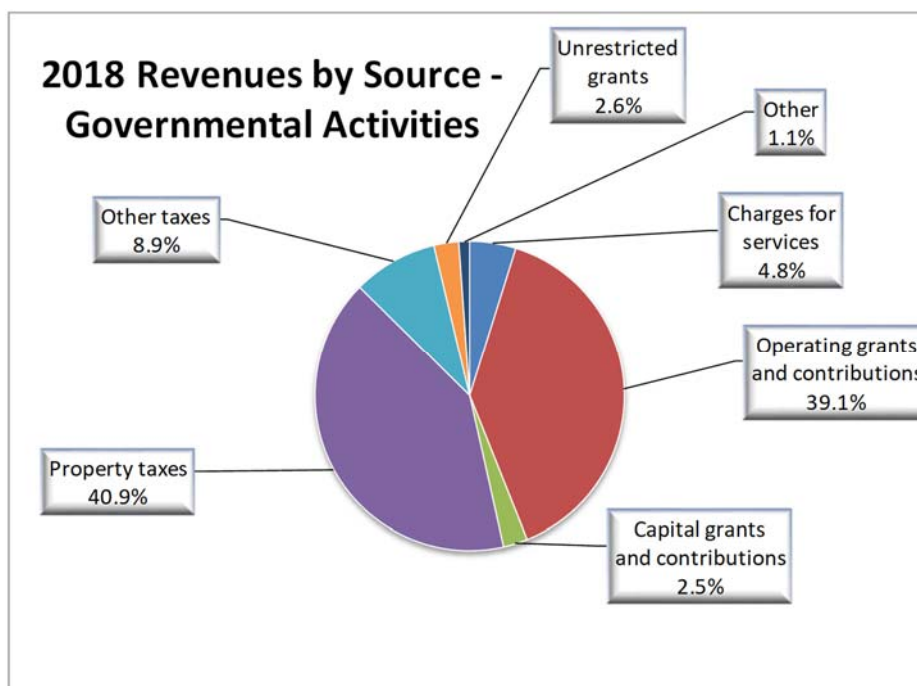
**EXPENSES AND PROGRAM REVENUES – GOVERNMENTAL ACTIVITIES**

The following chart shows the portion of expenses by function that is covered by program revenues for 2018.



**REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES**

This chart illustrates the percent of revenue sources that fund the County's governmental activities for 2018.

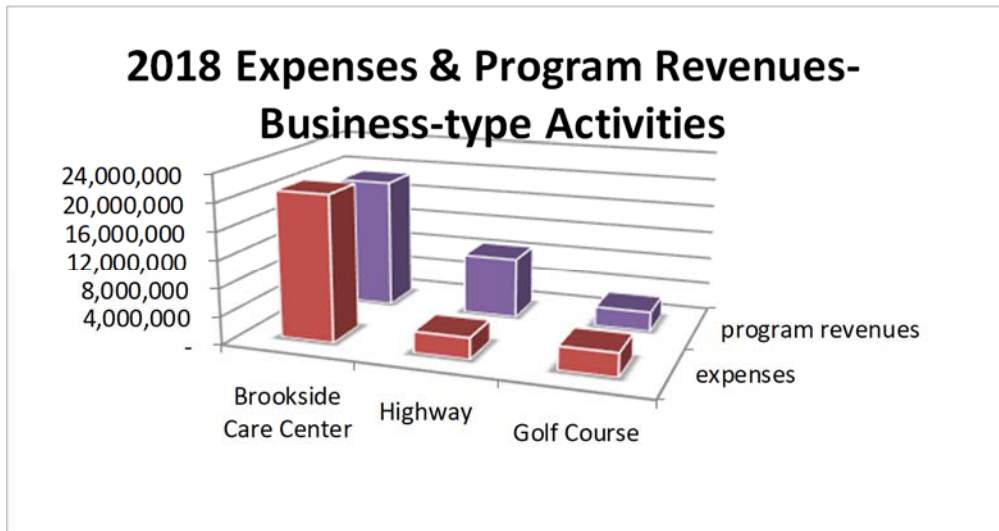




**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

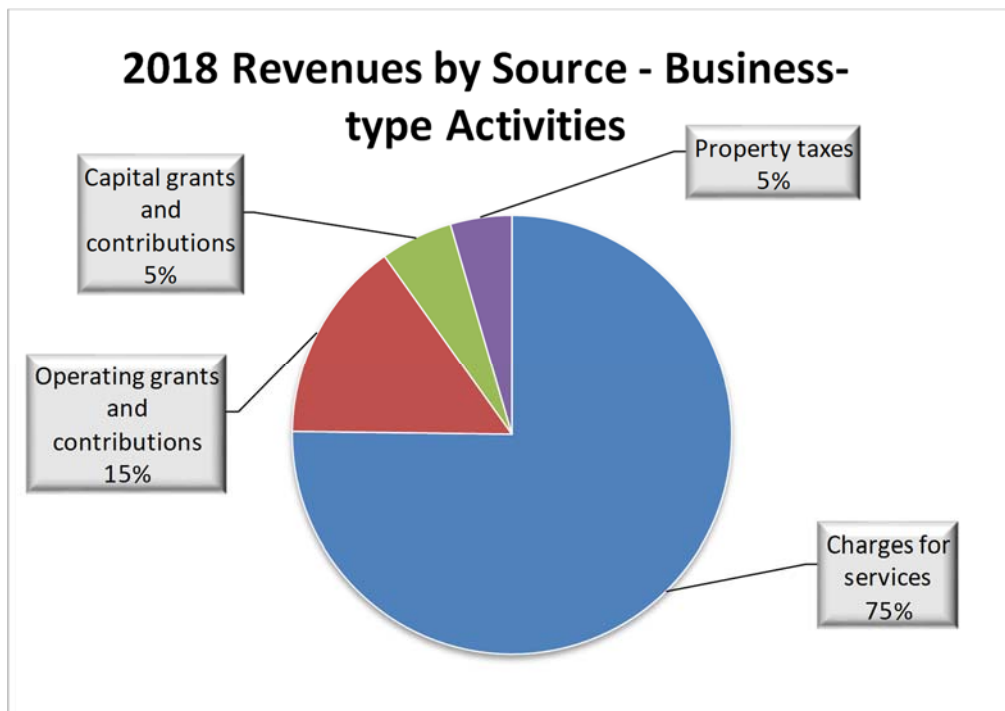
**EXPENSES AND PROGRAM REVENUES – BUSINESS-TYPE ACTIVITIES**

The following chart shows the portion of expenses by function that is covered by program revenues for business-type activities for 2018.



**REVENUES BY SOURCE – BUSINESS-TYPE ACTIVITIES**

This chart illustrates the percent of revenue sources that fund the County's business-type activities for 2018.



**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY'S FUNDS**

Kenosha County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. These funds, along with major changes that occurred in the County's funds are described below.

General Fund

The General Fund experienced a decrease in the total fund balance. The unassigned fund balance decreased due to a planned cash advance resulting from the Brookside Care Center renovation. This nonexpendable portion will be reversed over the course of the next 20 years from increased revenue from the assisted living facility at Willowbrook. Nonspendable fund balances for delinquent taxes decreased by \$2.29 million. Sales tax revenues came in at \$0.8 million higher than expected. Other items impacting the General Fund are discussed below.

Because of the approval of the Health Insurance internal service reserve policy, funds that otherwise would have lapsed to the General Fund remain in the Health Insurance internal service fund for a maximum of \$1.5 million as approved by County Board.

	2012	2013	2014	2015	2016	2017	2018
General Fund	10,229,584	11,588,684	15,080,088	18,200,731	18,421,373	19,640,114	18,718,617
Health Insurance	1,500,001	1,500,001	1,500,001	1,500,001	1,500,000	1,500,001	1,500,001
Total	11,729,585	13,088,685	16,580,089	19,700,732	19,921,373	21,140,115	20,218,618

The unassigned fund balance amount is significant, as this is the amount available for future expenditures if approved by the County Board. A summary of the primary elements for all funds resulting in the decrease in unassigned fund balance in the General Fund is provided on page 15. In 2018, an amount of nonspendable reserves were set aside to reflect the long-term advance of \$2.289 million related to the County's planned capital investment in Brookside/Willowbrook facilities. Without this set aside, the unassigned would have increased to \$21.0 million. This advance will be paid back as the facility continues to serve the community.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY'S FUNDS** (continued)

General Fund (continued)

The purpose of the General Fund fund balance reserve policy is:

- To maintain the fund balance of the General Fund at levels sufficient to protect the County's creditworthiness as well as its financial positions from unforeseeable emergencies.
- To ensure sufficient liquidity to provide for County obligations as they become due.
- To maintain the proper balance between maintaining a prudent level of reserves that is neither too low nor too high. The policy requires that the County maintain 17% of General Fund expenditures as unassigned fund balance in the General Fund. The County surpassed the 17% threshold by \$7.0 million at year-end 2018. See the summary on page 15 for an analysis of this.

In accord with this policy, available balances within the General Fund in excess of 17% may be used for capital expenditures and one-time operating expenditures. An amount not to exceed \$300,000 may be used for ongoing operational expenditures. In the 2018 financial statements, \$290,000 of funds from the General Fund was designated to fund a one-time expense for the 2018 budget. This policy does permit reserves to be used for mid-year budget transfers.

In compliance with County Board policy, the remainder of available and expendable resources from all non-lapsing funds has been transferred to the General Fund.

The following information summarizes the major items that impacted unassigned fund balance in the General Fund:

Items that affected the General Fund:

Sales Tax - Sales tax collections were higher than expected by \$0.8 million.

Insurance Internal Service Funds – The net health insurance spending was \$1.9 million more than was budgeted. The net effect to the General Fund was a \$1.1 million deficit due to \$317,000 charged to the proprietary funds of Brookside and Golf, and \$511,000 vacancy savings. In addition, the liability insurance spending was \$693,000 over budget with the net effect to the general fund of \$632,000 deficit due to the same factors stated above.

Vacancy Adjustment Surplus - Kenosha County reduces its total budgeted personnel costs using a vacancy adjustment. Historically, the County has an employee turnover rate in excess of 2%. Therefore, it is not necessary to fund 100% of all budgeted positions. In 2018, the budgeted County vacancy adjustment was \$700,000. In 2018, the General Fund was affected with a deficit effect of \$620,000 due to the vacancy adjustment.

Human Services – Revenues from Medicaid and government grants were \$1.4 million less than budgeted.

Sheriff – Fund balance was reduced by an expense deficit of \$0.6 million in the Sheriff's department personnel budget. This was offset by an amount of \$0.7 million revenue greater than budget for housing of federal inmates.

Elected Officials Revenue – The tax delinquency revenue and interest on taxes exceeded budget by \$298,000.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY'S FUNDS** (continued)

General Fund (continued)

Decrease in Tax Delinquencies - The amount of delinquencies at year end 2018 was \$3.5 million compared to year end 2017 delinquencies of \$5.8 million or a decrease of \$2.3 million.

Highway revenues and expenses – Revenues from providing road services to the State, other municipalities and local transportation aids were \$977,000 less than budgeted. This was offset with a budget surplus in expenses for operations of \$672,000 resulting in a deficit of \$305,000.

Brookside Care Center Fund

The County's lapsing policy changed in 2016 allowing the Brookside Care Center fund to retain any surplus so their activity no longer affects the General Fund. The Brookside Care Center fund must also cover its losses within its operations. In prior years, Brookside was able to cover any losses within the Human Services Department. In 2018, the Brookside Care Center fund experienced a loss of \$2.8 million. This loss was expected due to the construction of the Willowbrook addition completed during the early part of 2018 which resulted in a decrease in available beds. Brookside experienced an increase in charges for service of \$2.7 million, and operating expenses increased by \$3.5 million for interest and fiscal charges on long-term debt.

The long-term plan for Brookside/Willowbrook estimates a period of negative cash that will be recovered by 2028. The County set aside \$2.29 million as non-spendable for this long-term advance. Brookside will gain a positive cash balance during 2019 due to State budget approved rate increases for Medicaid and unexpected additional revenue from the State.

Golf Course Fund

Golf fee revenue was \$2.8 million for 2018. Any surplus remains in the Golf Course fund to cover future operations or capital outlays. This is the sixth year in a row in which this fund did not experience a deficit.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY'S FUNDS** (continued)

General Fund (continued)

**Summary of 2018 Operations: Review of Major Elements Impacting the Unassigned Fund Balance in the General Fund**

## 2018 General Fund Year-End Forecast

In 2017, the County's general fund closed with a balance of approximately \$19.6 million or \$8.3 million over the County general fund reserve policy minimum threshold. This year end balance was 29.51% of the audited 2017 General Fund operating expenditures of \$66.54 million.

<b>Prior Year Unassigned Reserves</b>	<b>Year End 2017</b> \$19,640,114
---------------------------------------	--------------------------------------

**Items causing increase to the General Fund**

Decrease in Tax Delinquencies net of Profit/Loss Tax Deed Sale revenues	\$2,928,000
Sales Tax	818,000
Human Services - Institute Placements net against Medicaid revenue deficit	875,000
Federal Inmate Housing/Other KSD revenue surplus	680,000
Treasurer Tax Delinquency and Interest on Taxes revenue surplus	298,000
Public Works operating expenditures/revenue surplus	<u>31,000</u>
Miscellaneous	

<b>Total Increases to General Fund</b>	<b>\$5,630,000</b>
--	--------------------

**Items causing decrease to the General Fund**

Sheriff - Personnel/Other	(\$1,195,000)
Health Insurance deficit	(885,000)
Workers Comp surplus/Liability Insurance deficit net	(530,000)
Vacancy	(620,000)
DPW capital/Brookside	(415,000)
Brookside Long Term Advance	(2,288,000)
Reserves to fund budget approved one time expenditures permitted by Reserve policy	(290,000)
Miscellaneous	<u>(328,497)</u>

<b>Total net reduction to Fund Balance</b>	<b>(\$6,551,497)</b>
--	----------------------

<b>Year-end unassigned fund balance</b>	<b><u>\$18,718,617</u></b>
---	----------------------------

Less: County Board minimum requirement of 17% of General Fund Expenditures	\$11,747,288
--	--------------

<b>Amount over 17% Minimum</b>	<b><u>\$6,971,329</u></b>
--------------------------------	---------------------------

<b>Year-End Unassigned General Fund balance</b>	<b>\$18,718,617</b>
<b>General Fund Expenditures</b>	<b>\$69,101,694</b>
<b>Unassigned Reserves as a Percentage of General Fund Expense</b>	<b>27.09%</b>
<b>Decrease in General Fund Unassigned Over Year Prior</b>	<b>(\$921,497)</b>

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**THE COUNTY'S FUNDS** (continued)

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the County Board revised the County budget several times. These budget amendments fall into five categories.

- The first category includes amendments for continuing appropriations from the prior year. The carryover of these funds allows the County to complete projects previously authorized by the Board.
- The second category includes budget amendments done to reflect changes in intergovernmental aids and grants.
- The third category includes transfers the Board approved for use between appropriations to prevent budget overruns. All of the transfers in this category were done within the total budget.
- The fourth category includes transfers from the General Fund approved by the County Board.
- The fifth category is reprogrammed surplus funds re-budgeted for a new purpose using surplus funds identified as part of the year-end closeout. The County approved the reprogramming of \$64,545 for parkland development and \$227,383 for the law enforcement enhancements capital projects.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**GENERAL FUND BUDGETARY HIGHLIGHTS** (continued)

The County Board has approved all budget amendments. See "Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual" presented for the General Fund on page 29 for more detail.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The County continued the trend of growth in the General Fund in 2018 due to operations increasing by \$1.37 million in 2018. Due to a reclassification of a long-term advance to the Brookside proprietary fund from the unassigned general fund balance to the nonspendable category in the amount of \$2.29 million, the General Fund unassigned balance decreased from \$19.6 million to \$18.72 million in 2018. The fact remains that the balance reflects a material recovery from 2009, when the General Fund declined to \$5.9 million.

The County reached a milestone in 2012 when its General Fund unassigned balance exceeded 17% of general fund expenditures, climbing above the policy benchmark for the first time in 6 years. This trend continued in 2018 with the balance being \$18.7 million which is \$7 million above the 17%. Many factors contributed to this event, as explained in this report.

Now, as a result of many factors as reflected on page 15, the County exceeds its reserve policy benchmark. It is worth noting that the County was able to return to reserve policy compliance without a significant decrease in property tax delinquencies. As the economy continues to improve, a decline in delinquencies has demonstrated the ability to significantly increase reserves above the policy benchmark.

The General Fund had experienced a trend of increases in cash reserves, beginning in 2002 when the County Board implemented a permanent budget reduction of \$1.1 million with the adoption of Resolution 27. This permanent reduction combined with increases in sales tax revenue and other revenues, a reduction in juvenile placement costs and new revenue from the Sheriff for housing federal inmates enabled the County to adopt its budgets without the use of accumulated surplus. The year 2003 was the first year since 1997 that the County did not use a significant amount of reserves to fund ongoing operating costs. The County had continued this practice with the adoption of the 2004, 2005, and 2006 budgets. As a result of not using reserves to fund operating costs, unassigned fund balance in the General Fund had grown from \$5.7 million in 2001 to \$8.1 in 2002, to \$10.4 million in 2003, \$10.6 million in 2004, and \$11.5 million in 2005. However, because of the County policy to use reserves in excess of the 17% target to fund capital costs, it was expected that this trend in the growth of the level of reserves would end.

As predicted, in 2006, the General Fund declined from \$11.5 million to \$9.7 million. In 2007, this trend continued with a reduction to \$8.2 million. The primary reason for the decline in 2007 is that tax delinquencies increased by \$889,065, the vacancy adjustment was \$979,165 below budget, and sales tax collections were \$597,190 below budget.

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES** (continued)

In 2008, the County was impacted by the recession. While the General Fund increased slightly, this was primarily because it borrowed \$2.6 million in lieu of using cash reserves to fund certain projects in lieu of using reserves, or to reimburse certain capital projects that had been financed with reserves.

The recession continued into 2009. The General Fund declined by \$2.5 million to \$6.2 million. The primary reason for the decline in the General Fund had been the increase in property tax delinquencies. From the low point of \$4 million in 2005, tax delinquencies have now decreased to \$3.5 million in 2018.

In 2010, the unassigned General Fund balance experienced an increase of \$1.4 million primarily due to a mid-year budget adjustment.

In 2012, the unassigned General Fund balance increased again due to many factors, including a surplus in health insurance and sales tax collections. Also, for the first time in 6 years, the unassigned General Fund balance was in compliance with County policy when it exceeded 17% of General Fund expenditures.

In 2013, the trend continued when the unassigned General Fund balance increased by \$1.8 million to \$11.6 million, and then in 2014, when the unassigned balance increased by \$3.5 million which represented 25% of general fund expenditures.

State and National events have had and will continue to have a significant impact upon the County. In 2017, the County demonstrated continued economic recovery, as property values of the average home in Kenosha County per equalized valuation (TID IN) increased from a low of \$97,000 in 2013 to \$175,198 in May of 2018. In 2018, we are well beyond economic recovery phase. Kenosha County is one of the strongest economic growth communities nationally. The current 5-year budget forecast reflects sustainability with regard to County operations. Because we are in such a rapid growth economy reduction in service does not appear to be necessary at this time. If it was necessary, the County is well prepared to deal with this.

The preliminary State 2019 – 2021 biennial budget does not change County levy limits. County operations are financially sustainable under these levy limits.

Other indicators of economic growth are the material decline in delinquencies for Kenosha County from \$5.8 million in 2017 to \$3.5 million in 2018. It is projected to decrease to \$3.2 million at year end 2019. Kenosha County also experienced a decline in the unemployment rate to a record low of 3.0% at yearend 2018.



**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets

At the end of December 31, 2018, the County had \$211.9 million invested in net capital assets including land, buildings, park and golf facilities, vehicles, equipment, and infrastructure.

The \$4.63 million increase in machinery and equipment reflects the County's continued investment in Broadband infrastructure and computer equipment as well as annual update of vehicles and maintenance equipment. Buildings reflects completed Brookside work, as well as additional building improvements. See Notes to the Financial Statements page 62 through 65 for more detail about the capital assets. Summary report (rounded to millions) is as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Construction in progress	\$ 9.84	\$ 10.41	\$ -	\$ 4.26	\$ 9.84	\$ 14.68
Land	21.76	21.61	0.34	0.34	22.10	21.94
Land improvements	22.85	22.10	7.23	7.07	30.08	29.17
Intangible assets	3.58	-	-	0.03	3.58	0.03
Buildings	117.36	109.10	34.53	30.70	151.89	139.80
Machinery & equipment	46.85	42.43	27.52	27.31	74.37	69.74
Infrastructure	59.55	53.59	-	-	59.55	53.59
Total capital assets	281.79	259.23	69.62	69.71	\$ 351.41	328.96
Less: accumulated depreciation	(106.10)	(101.90)	(33.45)	(34.29)	(139.55)	(136.19)
Total net capital assets	<u>\$ 175.69</u>	<u>\$ 157.34</u>	<u>\$ 36.17</u>	<u>\$ 35.42</u>	<u>\$ 211.86</u>	<u>\$ 192.76</u>

**KENOSHA COUNTY**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
(Unaudited)

**CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)**

Debt

At year-end, the County had \$124,885,000 in outstanding general obligation debt.

Bonded debt outstanding at 12/31/17	\$ 124,355,000
Principal retired in 2018	(14,740,000)
Notes issued to fund 2018 capital projects	15,270,000
Debt outstanding at 12/31/18	<u>\$ 124,885,000</u>

New principal issued was \$15,270,000. Total general obligation debt outstanding increased by \$530,000 or 0.43%.

In 2016, Standard and Poor's Ratings Service revised its outlook to positive from stable and increased its 'AA' rating to 'AA+'. The outlook revision reflects S&P's view of the positive trends in economic indicators. Fitch Ratings also revised the County's rating to 'AA+' rating with a stable outlook.

In 2013, Moody's rating decreased from AA1 to AA2. The decline in equalized value was a major contributing factor to this decline. Prior to 2013, the County's credit rating with Moody's last changed in 2009 as part of Moody's recalibration. The Moody's credit rating increased to Aa1. Prior to that, the County received a rating increase from Moody's in 2007, from Aa3 to Aa2. Prior to 2007, the last change in the Moody's rating came in 2004, when it increased from A1 to Aa3. The most recent increase in the County's Standard and Poor's credit rating occurred in 2003 when the County's rating increased from AA- to AA.

Since 1999, the County has experienced an overall decline in total long-term obligations despite the increase in total debt outstanding in 2012. County debt hit its highest level of \$112.9 in 1999, including the County's unfunded actuarial pension liability. As of yearend 2017, total County general obligation debt outstanding increased to \$124.3 million compared to \$99.5 million at year end 1999 with the increase due to the debt issued for the Brookside project. Excluding that debt, the balance had little change.

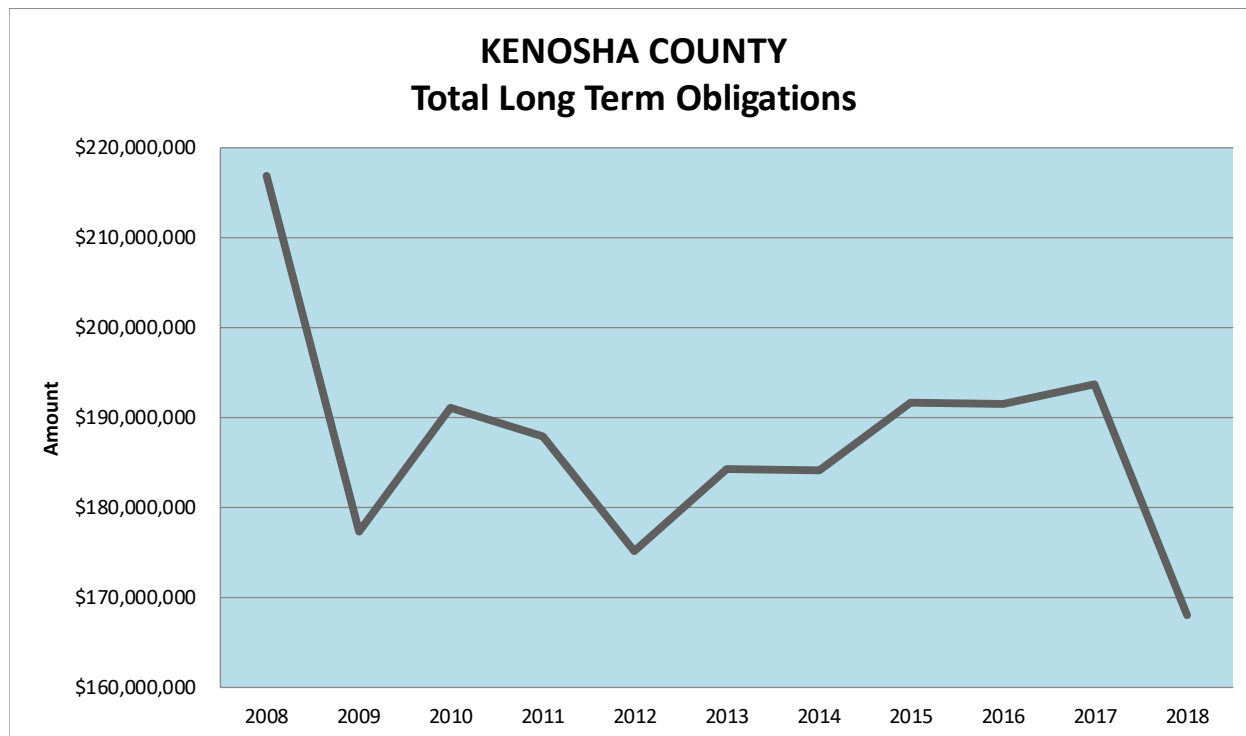
The chart below reflects the change in Kenosha County long term obligations since the implementation of GASB 45. GASB 45 required that Kenosha County account for its long-term obligations relative to post retirement benefits for health insurance (OPEB). Because of changes made to the County OPEB program, total long-term obligations have declined since the inception of GASB 45. In addition to making changes to post-retirement health insurance benefits, the County established a Paid Time Off (PTO) program in 2012. The program eliminated vacation accruals for all nonprotective employees by year end 2013. Changes to the post-retirement benefit for health insurance, combined with the implementation of the PTO program, will result in continued significant declines in County long term obligations. Effective 2018, the County adopted GASB 75 for OPEB liability for health insurance and retiree life insurance.

KENOSHA COUNTY TOTAL LONG TERM OBLIGATIONS								
	2011	2012	2013	2014	2015	2016	2017	2018
General Obligation	\$ 97,180,000	\$ 101,325,000	\$ 99,110,000	\$ 99,515,000	\$117,980,000	\$ 118,970,000	\$ 124,355,000	\$ 124,885,000
OPEB Health:								
Protective	33,726,650	29,700,000	40,154,327	40,471,845	40,735,463	40,979,068	39,936,357	13,805,400
Nonprotective	53,545,927	40,600,000	44,798,295	43,968,115	32,801,555	31,400,351	29,298,724	25,584,750
OPEB Life Insurance	-	-	-	-	-	-	-	3,697,166
Vacation/Casual	3,449,308	3,435,000	109,317	118,925	132,313	120,055	109,836	100,132
	<u>\$ 187,901,885</u>	<u>\$ 175,060,000</u>	<u>\$ 184,171,939</u>	<u>\$ 184,073,885</u>	<u>\$191,649,331</u>	<u>\$ 191,469,474</u>	<u>\$ 193,699,917</u>	<u>\$ 168,072,448</u>

**KENOSHA COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(Unaudited)**

**CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)**

The OPEB debt in the above table represents the total OPEB liability for health insurance and retiree life insurance based on adoption of GASB 75.



See Notes to the Financial Statements page 68 for more detail about the County's debt.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Financial Services Division at 1010 56th Street, Kenosha, WI.

Patricia Merrill, CPA, CPFO  
Director of Finance  
Kenosha County, Wisconsin

**KENOSHA COUNTY**  
**STATEMENT OF NET POSITION**  
**December 31, 2018**

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and temporary cash investments	\$ 20,430,367	\$ 370,023	\$ 20,800,390
Receivables			
Property taxes	67,186,497	1,840,478	69,026,975
Delinquent taxes	7,046,270	-	7,046,270
Other	2,407,880	3,458,452	5,866,332
Due from other governments	15,555,806	1,245,238	16,801,044
Internal balances	12,748,067	(12,748,067)	-
Prepaid items	665,108	79,719	744,827
Inventories	-	710,513	710,513
Restricted cash and investments	1,047,946	-	1,047,946
Deposit with Wisconsin Municipal Mutual Insurance Co.	1,157,860	-	1,157,860
Other Assets			
Net pension asset	9,566,877	2,588,950	12,155,827
Capital assets			
Land, improvements, and construction in progress	48,181,542	338,258	48,519,800
Other capital assets, net of depreciation	127,505,115	35,834,644	163,339,759
Total Capital Assets	<u>175,686,657</u>	<u>36,172,902</u>	<u>211,859,559</u>
Total Assets	<u>313,499,335</u>	<u>33,718,208</u>	<u>347,217,543</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred loss on refunding of bond	166,904	-	166,904
Deferred outflows related to pension	17,554,087	4,697,685	22,251,772
Deferred outflows related to OPEB	4,014,642	146,925	4,161,567
Total Deferred Outflows of Resources	<u>21,735,633</u>	<u>4,844,610</u>	<u>26,580,243</u>
<b>LIABILITIES</b>			
Accounts payable	9,758,654	1,126,755	10,885,409
Claims payable	5,787,186	-	5,787,186
Accrued compensation	5,122,271	-	5,122,271
Accrued interest	1,014,924	-	1,014,924
Other current liabilities	50,885	212,933	263,818
Special deposits	117,277	17,823	135,100
Due to other governments	2,086,456	-	2,086,456
Unearned revenue	551,643	13,588	565,231
Long-term liabilities			
Due within one year	15,745,735	186,924	15,932,659
Due in more than one year	95,282,842	18,929,978	114,212,820
Other postretirement benefits	36,663,111	5,321,638	41,984,749
Total Liabilities	<u>172,180,984</u>	<u>25,809,639</u>	<u>197,990,623</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pension	18,879,048	5,108,978	23,988,026
Deferred inflows related to OPEB	365,617	49,310	414,927
Deferred property tax levy	67,186,497	1,840,478	69,026,975
Total Deferred Inflows of Resources	<u>86,431,162</u>	<u>6,998,766</u>	<u>93,429,928</u>
<b>NET POSITION</b>			
Net investment in capital assets	78,248,303	8,726,256	86,974,559
Restricted	10,914,179	2,606,773	13,520,952
Unrestricted (deficit)	(12,539,660)	(5,578,616)	(18,118,276)
Total Net Position	<u>\$ 76,622,822</u>	<u>\$ 5,754,413</u>	<u>\$ 82,377,235</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental activities:							
General government	\$ 30,739,186	\$ 2,764,960	\$ 1,895,660	\$ -	\$ (26,078,566)	\$ -	\$ (26,078,566)
Health	23,724,181	2,357,882	14,713,682	-	(6,652,617)	-	(6,652,617)
Public works	3,584,140	-	-	-	(3,584,140)	-	(3,584,140)
Public safety	48,178,983	2,321,203	9,144,640	1,300,000	(35,413,140)	-	(35,413,140)
Social services	47,395,142	195,751	38,661,795	101,108	(8,436,488)	-	(8,436,488)
Education and recreation	4,776,404	179,428	573,072	2,827,715	(1,196,189)	-	(1,196,189)
Conservation and development	1,387,343	258,345	459,879	25,000	(644,119)	-	(644,119)
Interest on long-term debt	2,772,459	-	-	-	(2,772,459)	-	(2,772,459)
Total Governmental Activities	162,557,838	8,077,569	65,448,728	4,253,823	(84,777,718)	-	(84,777,718)
Business-type activities:							
Brookside Care Center	21,013,123	17,228,036	1,734,530	-	-	(2,050,557)	(2,050,557)
Highway	2,996,336	4,080,935	3,053,421	1,712,355	-	5,850,375	5,850,375
Golf Course	3,288,701	2,801,267	-	-	-	(487,434)	(487,434)
Total Assets							
Total Business-type Activities	27,298,160	24,110,238	4,787,951	1,712,355	-	3,312,384	3,312,384
Totals	<u>\$ 189,855,998</u>	<u>\$ 32,187,807</u>	<u>\$ 70,236,679</u>	<u>\$ 5,966,178</u>	(84,777,718)	3,312,384	(81,465,334)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes					53,132,891	1,453,632	54,586,523
Property taxes, levied for debt service					15,333,552	-	15,333,552
Sales tax - County					14,843,034	-	14,843,034
Grants and contributions not restricted to specific programs					4,342,600	-	4,342,600
Unrestricted investment earnings					633,787	19,641	653,428
Miscellaneous					1,250,650	9,398	1,260,048
Transfers					11,003,715	(11,003,715)	-
Total general revenues and transfers					100,540,229	(9,521,044)	91,019,185
Change in net position					15,762,511	(6,208,660)	9,553,851
Net position - January 1, as originally stated					65,739,488	13,143,347	78,882,835
Cumulative effect of change in accounting principle - GASB 75 OPEB					\$ (4,879,177)	\$ (1,180,274)	(6,059,451)
Net position - January 1, as restated					60,860,311	11,963,073	72,823,384
Net position - ending					<u>\$ 76,622,822</u>	<u>\$ 5,754,413</u>	<u>\$ 82,377,235</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2018**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 18,476,580	\$ -	\$ -	\$ 1,953,787	\$ 20,430,367
Receivables					
Property taxes	33,808,651	14,178,469	16,267,198	2,705,074	66,959,392
Delinquent taxes	7,046,270	-	-	-	7,046,270
Miscellaneous	6,294	253,239	-	-	259,533
Due from other governments	5,315,240	6,883,433	-	4,249,119	16,447,792
Due from other funds	944,625	-	-	8,351,888	9,296,513
Advance due from other funds	2,288,000	-	-	-	2,288,000
Prepaid items	612,923	-	-	2,186	615,109
Loans receivable	-	-	-	1,189,554	1,189,554
<b>TOTAL ASSETS</b>	<b>\$ 68,498,583</b>	<b>\$ 21,315,141</b>	<b>\$ 16,267,198</b>	<b>\$ 18,451,608</b>	<b>\$ 124,532,530</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities					
Accounts payable	\$ 887,655	\$ 6,458,218	\$ 20,155	\$ 1,569,595	\$ 8,935,623
Accrued compensation	5,122,271	-	-	-	5,122,271
Special deposits	3,569	90,747	-	20,522	114,838
Due to other governments	2,095,590	-	-	-	2,095,590
Due to other funds	-	377,668	120,851	5,095,015	5,593,534
Other unearned revenue	85,899	146,821	-	318,923	551,643
Total Liabilities	<u>8,194,984</u>	<u>7,073,454</u>	<u>141,006</u>	<u>7,004,055</u>	<u>22,413,499</u>
Deferred Inflows of Resources					
Deferred property tax levy	33,808,651	14,178,469	16,267,198	2,705,074	66,959,392
Revolving loan fund outstanding loans	-	-	-	1,189,554	1,189,554
Total deferred inflows of resources	<u>33,808,651</u>	<u>14,178,469</u>	<u>16,267,198</u>	<u>3,894,628</u>	<u>68,148,946</u>
Fund Balances					
<b>Nonspendable</b>					
Prepaid items	612,923	-	-	2,186	615,109
Advance due from other funds	2,288,000	-	-	-	2,288,000
Delinquent taxes	3,513,632	-	-	-	3,513,632
<b>Restricted</b>					
Housing Authority revolving loan fund	-	-	-	31,049	31,049
Federal Equitable Sharing funds	-	-	-	63,481	63,481
Aging	-	63,218	-	-	63,218
<b>Committed</b>					
Federated Library System	-	-	-	42	42
Geographic Information Systems	-	-	-	14,965	14,965
<b>Assigned</b>					
Encumbrances	113,367	-	-	1,932,939	2,046,306
Subsequent year expenditures	1,248,409	-	-	10,607,897	11,856,306
Capital projects	-	-	-	254,559	254,559
<b>Unassigned (deficit)</b>	<u>18,718,617</u>	<u>-</u>	<u>(141,006)</u>	<u>(5,354,193)</u>	<u>13,223,418</u>
Total Fund Balances (deficit)	<u>26,494,948</u>	<u>63,218</u>	<u>(141,006)</u>	<u>7,552,925</u>	<u>33,970,085</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 68,498,583</b>	<b>\$ 21,315,141</b>	<b>\$ 16,267,198</b>	<b>\$ 18,451,608</b>	<b>\$ 124,532,530</b>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**Reconciliation of the Governmental Fund Balance Sheet**  
**and the Statement of Net Position**  
**December 31, 2018**

Total fund balances as shown on previous page \$ 33,970,085

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. 174,664,903

Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.

Loans receivable 1,189,554  
Net pension asset 9,566,877

Net position of the internal service fund is reported in the statement of net position as governmental activities 3,447,047

Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.

Loss on advance refunding 166,904  
Deferred outflows related to pensions 17,554,087  
Deferred inflows related to pensions (18,879,048)  
Deferred outflows related to other postemployment benefits 4,014,642  
Deferred inflows related to other postemployment benefits (365,617)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds and notes payable (106,595,000)  
Premium on debt (3,377,803)  
Compensated absences (100,132)  
Other postemployment benefit (37,618,753)  
Accrued interest on long-term obligations (1,014,924)

Net position of governmental activities as reported on the statement of net position \$ 76,622,822

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**KENOSHA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2018**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 51,526,254	\$ 13,399,834	\$ 15,333,552	\$ 2,822,732	\$ 83,082,372
Licenses and permits	190,476	-	-	458,781	649,257
Intergovernmental revenues	10,508,887	47,856,046	-	16,003,882	74,368,815
Charges for services	2,833,423	912,106	-	1,942,130	5,687,659
Fines, forfeits and penalties	1,118,622	-	-	-	1,118,622
Investment income	410,412	-	-	162,764	573,176
Miscellaneous income	1,119,746	174,083	-	155,701	1,449,530
Total Revenues	<u>67,707,820</u>	<u>62,342,069</u>	<u>15,333,552</u>	<u>21,545,990</u>	<u>166,929,431</u>
<b>EXPENDITURES</b>					
Current					
General government	25,954,563	-	-	47,212	26,001,775
Health	-	15,550,266	-	8,113,687	23,663,953
Public safety	39,232,960	-	-	5,266,743	44,499,703
Social services	352,680	46,603,430	-	-	46,956,110
Education and recreation	2,372,519	-	-	2,112,929	4,485,448
Conservation and development	1,188,972	-	-	156,398	1,345,370
Capital Outlay	84,609	-	-	11,916,012	12,000,621
Debt Service					
Principal retirement	-	-	14,740,000	-	14,740,000
Interest, fiscal charges and debt issuance costs	-	-	2,889,266	165,497	3,054,763
Total Expenditures	<u>69,186,303</u>	<u>62,153,696</u>	<u>17,629,266</u>	<u>27,778,478</u>	<u>176,747,743</u>
Excess (deficiency) of revenues over expenditures	<u>(1,478,483)</u>	<u>188,373</u>	<u>(2,295,714)</u>	<u>(6,232,488)</u>	<u>(9,818,312)</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2018**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>					
General obligation debt issued	\$ 18,000	\$ -	\$ -	\$ 15,252,000	\$ 15,270,000
Premium on issuance of debt	-	-	663,498	41,993	705,491
Transfers in	1,586,455	-	-	210,000	1,796,455
Transfers out	(752,472)	(201,257)	-	(7,252,414)	(8,206,143)
<b>Total Other Financing Sources (Uses)</b>	<u>851,983</u>	<u>(201,257)</u>	<u>663,498</u>	<u>8,251,579</u>	<u>9,565,803</u>
<b>Net change in fund balance</b>	(626,500)	(12,884)	(1,632,216)	2,019,091	(252,509)
<b>FUND BALANCES</b>					
Beginning of year	<u>27,121,448</u>	<u>76,102</u>	<u>1,491,210</u>	<u>5,533,834</u>	<u>34,222,594</u>
<b>FUND BALANCES - END OF YEAR (deficit)</b>	<u>\$ 26,494,948</u>	<u>\$ 63,218</u>	<u>\$ (141,006)</u>	<u>\$ 7,552,925</u>	<u>\$ 33,970,085</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2018**

Net Change in Fund Balances - Total Governmental Funds	\$	(252,509)
--	----	-----------

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital assets reported as capital outlay in governmental fund statements		24,070,000
Contributed capital assets		4,253,823
Depreciation expense reported in the statement of activities		(8,750,957)
Net book value of disposals and adjustments		(853,389)

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.

(31,485)

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Long-term debt issued		(15,270,000)
Premium on debt issued		(705,491)
Principal repaid		14,740,000

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued interest on long-term debt		(93,397)
Amortization of premiums, discounts and loss on advance refunding		422,163
Loss on advance refunding		(41,726)
Compensated absences		9,704
Net pension asset		9,566,877
Net pension liability		2,608,233
Deferred outflows of resources related to pensions		(2,647,920)
Deferred inflows of resources related to pensions		(10,644,814)
Other postemployment benefits		(1,385,015)
Deferred outflows of resources related to other postemployment benefits		1,063,740
Deferred inflows of resources related to other postemployment benefits		(365,617)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

70,291

Change in net position of governmental activities as reported in the statement of activities		
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	\$	<u><u>15,762,511</u></u>
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See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 50,711,938	\$ 50,497,153	\$ 51,526,254	\$ 1,029,101
Licenses and permits	187,900	187,900	190,476	2,576
Intergovernmental revenues	16,084,073	10,955,998	10,508,887	(447,111)
Charges for services	2,953,112	3,004,586	2,833,423	(171,163)
Fines, forfeits and penalties	1,207,466	1,315,352	1,118,622	(196,730)
Investment income	280,000	299,579	410,412	110,833
Miscellaneous income	374,964	613,475	1,119,746	506,271
Continuing appropriations	315,000	1,534,088	-	(1,534,088)
Total Revenues	<u>72,114,453</u>	<u>68,408,131</u>	<u>67,707,820</u>	<u>(700,311)</u>
<b>Expenditures</b>				
Current				
General government	25,690,071	25,954,563	25,954,563	-
Public safety	42,568,402	39,232,960	39,232,960	-
Social services	410,151	421,656	352,680	68,976
Education/recreation	2,463,846	2,610,593	2,372,519	238,074
Conservation and development	981,983	1,238,502	1,188,972	49,530
Capital Outlay	-	84,625	84,609	16
Total Expenditures	<u>72,114,453</u>	<u>69,542,899</u>	<u>69,186,303</u>	<u>356,596</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,134,768)</u>	<u>(1,478,483)</u>	<u>(343,715)</u>
<b>Other Financing Sources (Uses)</b>				
General obligation debt issued	-	18,000	18,000	-
Transfers in	-	1,586,455	1,586,455	-
Transfers out	-	(752,472)	(752,472)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>851,983</u>	<u>851,983</u>	<u>-</u>
Net change in fund balance	-	(282,785)	(626,500)	(343,715)
Fund balance - beginning	<u>27,121,448</u>	<u>27,121,448</u>	<u>27,121,448</u>	<u>-</u>
Fund balance - ending	<u>\$ 27,121,448</u>	<u>\$ 26,838,663</u>	<u>\$ 26,494,948</u>	<u>\$ (343,715)</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL - HUMAN SERVICES FUND**  
**For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 13,399,834	\$ 13,399,834	\$ 13,399,834	\$ -
Intergovernmental revenues	47,860,175	49,224,585	47,856,046	(1,368,539)
Charges for services	17,000	737,000	912,106	175,106
Miscellaneous income	376,851	424,524	174,083	(250,441)
Continuing appropriations	-	76,102		(76,102)
Total Revenues	<u>61,653,860</u>	<u>63,862,045</u>	<u>62,342,069</u>	<u>(1,519,976)</u>
<b>Expenditures</b>				
Current				
Health	14,272,721	15,550,266	15,550,266	-
Social services	47,381,139	48,282,474	46,603,430	1,679,044
Total Expenditures	<u>61,653,860</u>	<u>63,832,740</u>	<u>62,153,696</u>	<u>1,679,044</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>29,305</u>	<u>188,373</u>	<u>159,068</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>-</u>	<u>(201,257)</u>	<u>(201,257)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(201,257)</u>	<u>(201,257)</u>	<u>-</u>
Net change in fund balance	-	(171,952)	(12,884)	159,068
Fund balance - beginning	<u>76,102</u>	<u>76,102</u>	<u>76,102</u>	<u>-</u>
Fund balance - ending	<u>\$ 76,102</u>	<u>\$ (95,850)</u>	<u>\$ 63,218</u>	<u>\$ 159,068</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2018**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents	\$ -	\$ -	\$ 370,023	\$ 370,023	\$ -
Accounts receivable	2,591,917	866,535	-	3,458,452	66,807
Property taxes receivable	-	1,840,478	-	1,840,478	227,105
Due from other governments	-	1,245,238	-	1,245,238	-
Due from other funds	-	-	-	-	6,803,939
Inventories	-	661,126	49,387	710,513	-
Prepaid items	79,719	-	-	79,719	50,000
Total current assets	2,671,636	4,613,377	419,410	7,704,423	7,147,851
Noncurrent assets					
Restricted cash and investments	-	-	-	-	1,047,946
Deposit in WMMIC	-	-	-	-	1,157,860
Net pension asset	1,564,506	843,204	181,240	2,588,950	-
Capital assets					
Land and construction in progress	203	60,409	277,646	338,258	682,623
Buildings and improvements	22,917,799	9,408,613	9,434,780	41,761,192	7,449,652
Machinery and equipment	9,379,147	14,698,144	3,442,094	27,519,385	638,654
Accumulated depreciation/amortization	(7,998,237)	(17,738,579)	(7,709,117)	(33,445,933)	(7,749,175)
Total capital assets	24,298,912	6,428,587	5,445,403	36,172,902	1,021,754
Total noncurrent assets	25,863,418	7,271,791	5,626,643	38,761,852	3,227,560
Total Assets	28,535,054	11,885,168	6,046,053	46,466,275	10,375,411
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pension	2,828,871	1,536,940	331,874	4,697,685	-
Deferred outflows related to OPEB	79,983	56,625	10,317	146,925	-
Total Deferred Outflows of Resources	2,908,854	1,593,565	342,191	4,844,610	-
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	488,437	605,240	33,078	1,126,755	843,118
Claims payable	-	-	-	-	5,787,186
Due to other funds	6,866,531	3,593,536	-	10,460,067	46,851
Special deposits	17,823	-	-	17,823	-
Other current liabilities	212,933	-	-	212,933	24,104
Current portion of long-term debt payable	79,983	56,625	10,317	146,925	-
Current portion of unamortized premium on debt	39,999	-	-	39,999	-
Unearned revenue	-	-	13,588	13,588	-
Total current liabilities	7,705,706	4,255,401	56,983	12,018,090	6,701,259
Noncurrent liabilities					
Advance due to other funds	2,288,000	-	-	2,288,000	-
Unamortized premium on bonds	639,978	-	-	639,978	-
Long-term obligations	22,071,121	1,369,274	171,243	23,611,638	-
Unamortized (discount) premium on debt	-	-	-	-	-
Total noncurrent liabilities	24,999,099	1,369,274	171,243	26,539,616	-
Total Liabilities	32,704,805	5,624,675	228,226	38,557,706	6,701,259
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pension	3,087,359	1,663,964	357,655	5,108,978	-
Deferred inflows related to OPEB	25,785	20,133	3,392	49,310	-
Deferred property tax levy	-	1,840,478	-	1,840,478	227,105
Total Deferred Inflows of Resources	3,113,144	3,524,575	361,047	6,998,766	227,105
<b>NET POSITION</b>					
Net investment in capital assets	6,008,912	(2,728,059)	5,445,403	8,726,256	1,021,754
Restricted for non-expendable fund use	1,582,329	843,204	181,240	2,606,773	-
Unrestricted (deficit)	(11,965,282)	6,214,338	172,328	(5,578,616)	2,425,293
Total Net Position	\$ (4,374,041)	\$ 4,329,483	\$ 5,798,971	\$ 5,754,413	\$ 3,447,047

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2018**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>OPERATING REVENUES</b>					
Charges for services	\$ 17,228,036	\$ 4,080,937	\$ 2,801,267	\$ 24,110,240	\$ 27,100,669
Total Operating Revenues	17,228,036	4,080,937	2,801,267	24,110,240	27,100,669
<b>OPERATING EXPENSES</b>					
Operations and maintenance	19,406,632	19,158,993	2,726,629	41,292,254	27,418,828
Depreciation and amortization	1,007,690	916,810	562,074	2,486,574	368,746
Total Operating Expenses	20,414,322	20,075,803	3,288,703	43,778,828	27,787,574
Operating Income (Loss)	(3,186,286)	(15,994,866)	(487,436)	(19,668,588)	(686,905)
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
General property taxes	(262,548)	1,716,180	-	1,453,632	227,105
Intergovernmental grants	1,734,530	4,765,776	-	6,500,306	60,612
Investment income	19,641	-	-	19,641	60,612
Miscellaneous income	2,245	386	6,767	9,398	79,667
Amortization of debt premium	39,999	-	-	39,999	-
Interest and fiscal charges	(638,800)	-	-	(638,800)	(4,736)
Total Non-Operating Revenues (Expenses)	895,067	6,482,342	6,767	7,384,176	423,260
Income (Loss) Before Transfers	(2,291,219)	(9,512,524)	(480,669)	(12,284,412)	(263,645)
<b>TRANSFERS</b>					
Transfers in	713,738	4,906,434	458,000	6,078,172	337,472
Transfers out	(1,256)	-	(1,164)	(2,420)	(3,536)
Total Transfers	712,482	4,906,434	456,836	6,075,752	333,936
Change in net position	(1,578,737)	(4,606,090)	(23,833)	(6,208,660)	70,291
Net position - January 1, as originally stated	(2,156,396)	9,394,302	5,905,441	13,143,347	3,376,756
Cumulative Effect of Change in Accounting Principle - GASB 75 OPEB	(638,908)	(458,729)	(82,637)	(1,180,274)	-
Net position - January 1, as restated	(2,795,304)	8,935,573	5,822,804	11,963,073	3,376,756
Net position - December 31	\$ (4,374,041)	\$ 4,329,483	\$ 5,798,971	\$ 5,754,413	\$ 3,447,047

See accompanying notes to the financial statements.

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**KENOSHA COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2018**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Received from customers	\$ 17,989,519	\$ 3,402,870	\$ 2,809,723	\$ 24,202,112	\$ 27,097,560
Paid to suppliers and employees for goods and services	(19,378,837)	(19,377,346)	(2,707,504)	(41,463,687)	(26,734,680)
Cash Flows from Operating Activities	(1,389,318)	(15,974,476)	102,219	(17,261,575)	362,880
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
General property taxes	(262,548)	1,716,180	-	1,453,632	227,105
Due to/from other funds	(831,536)	5,093,536	-	4,262,000	(2,302,533)
Advance due to other funds	2,288,000	-	-	2,288,000	-
Intergovernmental grants	1,734,530	4,765,776	-	6,500,306	60,612
Miscellaneous income	2,245	386	6,767	9,398	79,667
Transfers	-	-	-	-	337,472
Cash Flows from Noncapital Financing Activities	2,930,691	11,575,878	6,767	14,513,336	(1,597,677)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Interest paid	(638,800)	-	-	(638,800)	-
Acquisition and construction of capital assets	(6,609,662)	(664,957)	(1,086,604)	(8,361,223)	-
Disposal and adjustments of capital assets	4,974,966	42,810	128,718	5,146,494	-
Transfers	712,482	4,906,434	456,836	6,075,752	(3,536)
Cash Flows from Capital and Related Financing Activities	(1,561,014)	4,284,287	(501,050)	2,222,223	(3,536)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Withdrawal from WMMIC restricted cash	-	-	-	-	66,327
Investment income	19,641	-	-	19,641	60,612
Cash Flows from Investing Activities	19,641	-	-	19,641	126,939
Net Change in Cash and Cash Equivalents	-	(114,311)	(392,064)	(506,375)	(1,111,394)
Cash and Cash Equivalents - Beginning of Year	-	114,311	762,087	876,398	1,111,394
Cash and Cash Equivalents - End of Year	\$ -	\$ -	\$ 370,023	\$ 370,023	\$ -

See accompanying notes to the financial statements.

**KENOSHA COUNTY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended December 31, 2018**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ (3,186,286)	\$ (15,994,866)	\$ (487,436)	\$ (19,668,588)	\$ (686,905)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:					
Depreciation expense and amortization	1,007,690	916,810	562,074	2,486,574	368,746
Change in net pension liability (assets) and deferred inflows/outflows related to pension	216,435	104,707	15,865	337,007	-
Change in net OPEB liability (assets) and deferred inflows/outflows related to OPEB	68,376	47,690	4,892	120,958	
Changes in assets and liabilities:					
Accounts receivable	761,483	(866,535)	8,215	(96,837)	(3,109)
Due from other governments	-	188,468	-	188,468	-
Inventories	-	(84,637)	2,276	(82,361)	-
Prepaid items	(2,330)	-	-	(2,330)	7,328
Accounts payable	(249,354)	(286,113)	(3,908)	(539,375)	181,567
Claims payable	-	-	-	-	499,767
Special deposits	(5,332)	-	-	(5,332)	-
Unearned revenue	-	-	241	241	(2,064)
Other current liabilities	-	-	-	-	(2,450)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<u>\$ (1,389,318)</u>	<u>\$ (15,974,476)</u>	<u>\$ 102,219</u>	<u>\$ (17,261,575)</u>	<u>\$ 362,880</u>
Noncash investing, capital and financing activities: none					

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF ASSETS & LIABILITIES**  
**FIDUCIARY FUNDS - AGENCY FUNDS**  
**December 31, 2018**

**ASSETS**

Cash and temporary cash investments	\$ 4,151,185
Miscellaneous receivables	<u>276,281</u>
Total Assets	<u><u>\$ 4,427,466</u></u>

**LIABILITIES**

Other accrued liabilities	<u>\$ 4,427,466</u>
Total Liabilities	<u><u>\$ 4,427,466</u></u>

See accompanying notes to the financial statements.

# KENOSHA COUNTY

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## KENOSHA COUNTY

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**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the County of Kenosha, Wisconsin conform to generally accepted accounting principles 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).

***A. REPORTING ENTITY***

This report includes all of the funds of Kenosha County. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate tax exempt organization should be reported as a component unit of a reporting entity if all the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents, (2) the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by the separate organization, (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to or has the ability to otherwise access are significant to that primary government. This report does not contain any component units.

***B. 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 except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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 County allocates indirect expenses to functions in the Statement of Activities by using a cost allocation plan. 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.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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 reporting entity are organized into funds, each of which, are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, deferred outflows/inflows of resources, fund equity, revenues, and expenditure/expenses.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

***Fund Financial Statements (cont.)***

Funds are organized as major funds or non-major funds within the governmental, proprietary, and fiduciary statements. An emphasis is placed on major funds within the governmental and proprietary categories.

A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the County believes is particularly important to financial statement users may be reported as a major fund.

The County reports the following major governmental funds:

- General – accounts for and reports all financial resources not accounted for and reported in another fund.
- Human Services – Accounts for resources legally restricted to supporting expenditures for the Social Services and Aging programs.
- Debt Service – accounts for resources accumulated and payments made for principal and interest on long-term debt other than enterprise fund debt.

The County reports the following major enterprise funds:

- Brookside Care Center – accounts for the operations of the County nursing home including the Willowbrook assisted living home.
- Highway – accounts for the maintenance of the County, state and local roads.



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

***Fund Financial Statements (cont.)***

The County reports the following non-major governmental and enterprise funds:

- Special Revenue Funds – used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. These specific restricted or committed revenues should be the foundation for a special revenue fund. These funds are:

Housing Authority	Federated Library System
Health Department	Geographic Information Systems
Federal Inmate	Sheriff Federal Equitable Sharing
Federal Equitable Sharing	

- Capital Projects Funds – used to account for financial resources to be used for the acquisition or construction of equipment and/or major capital facilities. These projects include:

Parkland Development	Energy Reduction Technology
Public Safety Access Point	Other Capital Projects
Public Safety Building	

- Enterprise Fund – Golf Course Fund – accounts for the operations of the County golf courses.

In addition, the County reports the following fund types:

- Internal Service Funds - used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. These funds consist of:

Human Services Building	Workers' Compensation
Health Insurance	General Liability Insurance

- Agency Funds - used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. These funds consist of the following:

Clerk of Courts	Social Services
Child Support	Other Agency Funds

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***C. 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 of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special charges are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

***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 County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for human services, victim witness, and other reimbursable grants, for which available is defined as 180 days. This exception is necessary because the funding source reimbursement process routinely extends to this period and the revenue then more appropriately matches to the related expenditures. 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 as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. Sales taxes are recognized as revenues in the year in which the underlying sales relating to it take place.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and liabilities or deferred inflows. Amounts received prior to the entitlement period are also recorded as liabilities or deferred inflows.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION***  
(cont.)

***Fund Financial Statements*** (cont.)

Special charges are recorded as revenues when they become measurable and available as current assets. Annual installments due in the future years are reflected as receivables and unearned revenues. Delinquent special assessments being held for collection by the County are reported as receivables and due to other governments in the General Fund.

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

The County reports unearned revenues on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements, unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period.

Unearned revenues also arise when resources are received before the County has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds use the accrual basis of accounting and do not have a measurement focus.

The proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION***  
***(cont.)***

***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 and liabilities 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.

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY***

***1. Deposits and Investments***

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

The County has adopted an investment policy which follows the state statute for allowable investments. Available investments are limited to:

1. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
2. 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.
3. Bonds or securities issued or guaranteed by the federal government.
4. The local government investment pool.
5. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
6. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
7. Repurchase agreements with public depositories, with certain conditions.

Investments are stated at fair value, which is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

***1. Deposits and Investments (cont.)***

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018 the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note IV. A. for further information.

***2. Receivables***

The County's property taxes are levied on or before December 31 on the equalized valuation as of the prior January 1 for all general property located in the county. The taxes are due and payable in the following year.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. If not collected by July 31, the delinquent property taxes are recorded as delinquent taxes receivable and nonspendable fund balance in the general fund. Interest on delinquent property taxes is recognized as revenue when received.

The County purchases uncollected property taxes from other taxing authorities as the unpaid amount to facilitate the collection of taxes.

The purchases are a financing arrangement and are not included in property tax revenues. Delinquent property taxes purchased from other taxing authorities are included as a nonspendable fund balance at year end. Delinquent special assessments are recorded as a receivable and due to other units of government until collected and paid to the taxing jurisdiction.

Property taxes as levied are collected by local treasurers until January 31 in eleven municipalities and July 31 in two municipalities. At the end of the local treasurer's collection process, a settlement between the County treasurer and local treasurers determine the amount due the various taxing districts. Tax collection becomes the responsibility of the County and delinquent taxes receivable represent unpaid taxes levied for all taxing entities within the County. On August 31, the tax lien date, all unpaid taxes are reflected as tax certificates. No allowance for losses on delinquent taxes has been provided because the County has demonstrated its ability to recover any losses through the sale of property.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

***2. Receivables (cont.)***

Following is the property tax calendar for municipalities within the County except for the City of Kenosha and the Village of Pleasant Prairie which collect taxes in three installments through July 31.

Property tax calendar – 2018 tax roll:

Lien date and levy date	December 2018
Tax bills mailed	December 2018
Payment in full, or	January 31, 2019
First installment due	January 31, 2019
Second installment due	July 31, 2019
Personal property taxes in full	January 31, 2019
Tax sale – 2017 delinquent real estate taxes	October 2021

During the course of operations transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

The County has a 0.5% sales tax which is collected by the State of Wisconsin and remitted to the County monthly. Sales tax is accrued as a receivable when the underlying sale related to it takes place. At December 31, 2018, the County has accrued two months of the subsequent year’s collections as receivable. In 2018, sales tax revenue totaled \$14,842,932 of which \$2,859,751 has been accrued.

The County has received federal grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The County records a loan receivable when the loan has been made and funds have been disbursed.

It is the County’s policy to record deferred inflow in the governmental funds for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are issued from the repayments, expenditures are recorded. In the government-wide statements, revenue is recorded when new loans are made. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

***3. Inventories and Prepaid Items***

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, and/or operation and maintenance expense when used.

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.

***4. Restricted Assets***

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

***5. 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 (Brookside Care Center's threshold is \$1,000) for general capital assets and infrastructure assets, and an estimated useful life based on the asset type. All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable based on the amount provided by the appraisal firm retained by the County. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation/amortization.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

***5. Capital Assets (cont.)***

Depreciation/amortization of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation/amortization reflected in the Statement of Net Position. Depreciation/amortization is provided over the assets' estimated useful lives using the straight-line method of depreciation/amortization. The range of estimated useful lives by type of asset is as follows:

Intangible Assets	3-5 Years
Land Improvements	20 Years
Buildings	50-100 Years
Machinery and Equipment	5-40 Years
Infrastructure	15-50 Years

***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. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

***6. Other Assets***

In all funds, debt issuance costs are recognized as expenditures in the current period. GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, requires debt issuance costs to be expensed in the period incurred, rather than recorded as assets and amortized over the life of the related debt issue. Discounts and premiums are amortized over the life of the related debt issue.

***7. Compensated Absences***

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. The amount of accumulated sick leave that will not be paid with expendable available resources cannot be reasonably determined. Sick leave does not vest.

Vested vacation and casual days are accrued when incurred in the government-wide, proprietary, and fiduciary fund 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, and are payable with expendable available resources.



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

***7. Compensated Absences (cont.)***

Non-classified employees are subject to a PTO (paid time off) bank in which unused benefit time is not matured at resignation or retirement. Previously, these employees earned vacation and casual benefit days during the current year for the following year. Currently, two bargaining units will accrue a full year of compensated benefit time that can mature. All other employees will have PTO banks and the benefit time will not be a liability to the County.

Accumulated liabilities at December 31, 2018 are determined on the basis of current salary rates and include salary related payments.

***8. Deferred Outflows/Inflows of Resources***

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for special assessments and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

***9. Long-Term Obligations/Conduit Debt***

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources. The payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the issue using the effective interest method. Gains or losses on prior refunding are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. The balance at year end for both premiums/discounts is shown as an increase or decrease in the liability section of the balance sheet.

In September 2009, the County Board authorized issuance of conduit debt titled "Kenosha County, Wisconsin Community Facility Revenue Bond, Series 2009" whose principal may not exceed \$8,300,000. The purpose of the bond is to assist a nonprofit community organization in the construction of a facility within the County. In 2013, the agency refinanced this bond at \$5,713,550. In 2018, the interest rate was reset to 78% of Libor plus 3.60% and will be reset every five years.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

The bank covenant also requires the agency to prepay \$60,000 by December 1 of each year. Final maturity of the bond is September 2034. The bond is secured by various assets of the borrower. The balance of the debt as of December 31, 2018 is \$4,798,440.

The County has no liability for this conduit debt in the event of default by the borrowers. Accordingly, the bonds are not reported as liabilities in the County's financial statements.

***10. Claims and Judgments***

Claims and judgments are recorded as liabilities if all the conditions of Government Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. See Note V. B. on commitments and contingencies.

***11. Equity Classifications***

***Government-Wide Financial Statements***

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

- a. Net Investment in Capital Assets – includes the County's capital assets (net of accumulated depreciation and capital related deferred outflows of resources) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources. Certain capital assets reported in the proprietary funds are financed by debt for which the governmental funds are making payment.
- b. Restricted Net Position – includes assets that have third party (statutory, bond covenant, or granting agency) limitations on their use. The County typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- c. Unrestricted Net Position – typically includes unrestricted liquid assets. The County has the authority to revisit or alter this position.

The calculation of net investment in capital assets includes the adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. See Note IV. C. Capital Assets for detail.

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

---

**NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

---

***D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (cont.)***

***11. Equity Classifications (cont.)***

***Fund Financial Statements***

Governmental fund equity is classified as fund balance. GASB 54 requires the fund balance amounts to be reported in the following categories:

- a. Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form, or because they are legally or contractually required to be maintained intact.
- b. Restricted – Amounts that can be spent only for the specific purposed stipulated by constitution, external resource providers, or through enabling legislation.
- c. Committed – Amounts that can be used only for the specific purposed determined by a formal action or resolution of the County Board (the County's highest level of decision-making authority).
- d. Assigned – Amounts that are intended to be used for a particular purpose expressed by the Board or other authorized committee or individual.
- e. Unassigned – All amounts not included in other spendable classifications.

It is the practice of the County to spend committed amounts first followed by assigned then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the fund balance classifications could be used.

Proprietary fund equity is classified the same as in the government-wide statements.

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**NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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***A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION***

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities.” All liabilities, both current and long-term, are reported in the statement of net position.

Internal service funds are classified as proprietary funds in the fund statements but as governmental activities in the government-wide statements.

Internal Service Funds:	
Human Services Building	\$ 1,947,046
Health Insurance	<u>1,500,001</u>
Total	<u>\$ 3,447,047</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

---

***A. 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 I.

A budget has been adopted for the general fund, special revenue funds, debt service fund, and capital projects funds. Comparisons of actual to budget are presented in the basic financial statements for the general fund and human services special revenue fund. Budgetary comparisons are not required for proprietary funds.

The budgeted amounts presented include any amendments made. Various approvals are required to transfer budgeted amounts within departments, between departments, or changes to the overall budget.

Appropriations lapse at year end unless specifically carried over. Continuing appropriations to the following year are included in assigned fund balance (for government funds) as follows:

General Fund	\$ 1,248,409
Special Revenue Funds	8,344
Capital Projects Funds	<u>10,599,553</u>
	<u>\$ 11,856,306</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont)**

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***B. GOVERNMENTAL FUNDS - EXCESS EXPENDITURES OVER APPROPRIATIONS***

The County controls expenditures at the business unit level which is defined as a cost center. There were no expenditure line item accounts that experienced expenditures which exceed appropriations.

***C. DEFICIT BALANCES***

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

The following funds had deficit balances at December 31, 2018:

<u>Fund</u>	<u>Amount</u>
Debt Service Fund	\$ 141,006
Capital Projects – Public Safety Building	2,250,346

Future borrowing or transfers from other funds are expected to finance the deficit.

***D. LIMITATIONS ON THE COUNTY'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT***

The State budget repealed the county operating tax (mill) rate limit. Counties remain subject to levy limits and current law provisions pertain to the issuance of debt.

The State budget continues the property tax “freeze” by limiting levy growth (with some exceptions) to the greater of 0.0 percent or the change in property values due to net new construction. Levy limit exceptions for debt service, service consolidations, and annexations are retained. The budget increases the carry forward of unused levy capacity (“use it or lose it”) from 0.5 percent of the prior year’s levy to 1.5 percent. In order for a county to carryforward unused levy capacity of up to 0.5 percent, a simple majority vote of the board is required. In order for a county to carry forward between 0.5 percent and 1.5 percent, a super majority vote of the board is required.

The budget also includes an exception to the pre-2005 negative debt adjustment for counties that do not carry forward unused levy capacity from the prior year.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS**

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***A. DEPOSITS AND INVESTMENTS***

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

The County has an agreement with Johnson Bank for collateralization of its deposits and investments. The bank has pledged \$4,883,573 of various governmental securities as collateralization for the County's deposits.

The County maintains a cash and investment pool that is available for use by all funds. The carrying amount of the various fund types on December 31, 2018 are as follows:

General	\$	19,401,389
Special Revenue		286,343
Capital Projects		742,635
Enterprise		370,023
Internal Service		2,205,806
Agency		4,151,185
	\$	<u>27,157,381</u>

The distribution of deposits and investments is as follows:

Petty Cash	\$	10,210
Deposits with financial institutions		3,753,160
Deposits with external administrators		2,272,133
Investments		21,121,878
	\$	<u>27,157,381</u>

**Deposits – Custodial Credit Risk**

Custodial credit risk is the risk that in the event of the failure of the custodian holding the County's deposits, the deposits may not be returned.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***A. DEPOSITS AND INVESTMENTS (cont.)***

As of December 31, 2018, the carrying amount of the County's deposits was \$3,755,458 and the bank balance was \$5,378,892. As of December 31, 2018, \$4,483,573 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits of which all were collateralized with securities held by the pledging financial institution or its trust department or agent but not in the County's name. In addition, the County maintains petty cash funds in the amount of \$10,210.

Investments

The County's investment policy follows Wisconsin State Statute 34 and County ordinance which delegates authority to the Treasurer to invest money of the County, to sell or exchange securities purchased and to provide for the safekeeping of such securities. The County contracts with investment advisory firms for investment management services.

State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities; obligations of Wisconsin governmental units; bonds issued by a local exposition district, a local professional baseball park district, the University of Wisconsin Hospitals and Clinics Authority or by the Wisconsin Aerospace Agency; time deposits with maturities of less than three years in any financial institution in Wisconsin; the State of Wisconsin Local Government Investment Pool; any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency; securities of an open-end management investment company or investment trust subject to various conditions and investment options; and repurchase agreements with public depositories, with certain conditions. The County only deposits and invests its monies in investments allowed by State Statute.

Investments are stated at fair value, which is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Fair values are based on quoted market prices. No investments are recorded at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

The County has investments in the Wisconsin local government investment pool of \$7,097,301 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investment Risk Factors

There are many factors that can affect the value of investments, such as credit risk, custodial credit risk, interest rate risk and foreign currency risk.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**A. DEPOSITS AND INVESTMENTS (cont.)**

Credit Risk

Fixed income securities are subject to credit risk, which is the risk that a bond issuer will fail to pay interest or principal in a timely manner, or that negative perceptions of the issuer's ability to make payments will cause security prices to decline. The circumstances may arise due to a variety of factors such as financial weakness, bankruptcy litigation and/or adverse political developments.

A bond's credit quality is an assessment of the issuer's ability to pay interest on the bond, and ultimately, to pay the principal. Credit quality is evaluated by one of the independent bond rating agencies, such as Moody's Investors Service (Moody's) or Standard and Poor's (S&P). The lower the rating is, the greater the risk, in the rating agency's opinion, that the bond issuer will default or fail to meet its payment obligations. Generally, the lower a bond's credit rating, the higher its yield should be to compensate for the additional risk.

Certain fixed income securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government are not considered to have credit risk.

The credit risk profile for fixed income securities at December 31, 2018 is as follows:

<b>U.S. Government Guaranteed</b>		
Investment	Moody's Rating	Amount
AIM		
Government & Agency- Institutional	AAA	\$ 5,817,661
Treasury - Institutional	AAA	257,750
DANA		
International Bank for Reconstruction and Development	AAA	300,941
Federal Farm Credit Bank	AAA	400,674
Federal Home Loan Mortgage Corp.	AAA	3,802,815
Federal National Mortgage Association	AAA	2,443,012
Government National Mortgage Association	AAA	9,042
Small Business Association	AAA	823,060
Total U.S. Government Guaranteed		<b>13,854,955</b>
<b>Pooled Funds</b>		
Wisconsin Local Government		
Investment Pool	Unrated	<b>7,097,301</b>
<b>Money Market Accounts</b>		
DANA Money Market Account	AAA	169,622
Total Money Market Accounts		<b>169,622</b>
Grand Total		<b>\$ 21,121,878</b>



**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

---

**A. DEPOSITS AND INVESTMENTS (cont.)**

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of the failure of the custodian holding the County's investments, the investments may not be returned.

The County's Investment Policy requires all investment institutions acting as a depository for the County to enter into a "depository agreement" requiring the depository to pledge collateral to secure deposits over and above the \$250,000 of federal depository insurance and the \$400,000 covered by the State Deposit Guarantee. All securities serving as collateral shall be specifically pledged to the County (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution. The custodian shall send statements of pledged collateral to the Treasurer's Office on a monthly basis.

The County's Investment Policy does not address custodial credit risk for investments. In practice, all of the County's investments are held in the County's name by a third party custodian (a bank trust company), or are part of an external investment pool. There is no custodial credit risk exposure for these investments.

**Concentration of Credit Risk**

Concentration of credit risk is the risk associated with a lack of diversification of having significant funds invested in a few individual issuers, thereby exposing the County to greater risks resulting from adverse economic, political, regulatory, geographic or credit developments. The County's Investment Policy follows the "prudent investor rule" which strives toward the preservation of capital and diversification of the portfolio to minimize losses.

Major issuers (over five percent of total investments) in the County's portfolio as of December 31, 2018 are as follows:

<b>Issuer</b>	<b>Amount</b>	<b>Percentage</b>
Federal National Mortgage Association	\$ 2,443,012	12%
U.S.Treasury	6,376,353	30%
Federal Home Loan Mortgage Corp.	3,802,815	18%
Other issuers (none over 5%)	8,499,698	40%
	<u>\$ 21,121,878</u>	100%

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**A. DEPOSITS AND INVESTMENTS (cont.)**

Interest Rate Risk

The County's Investment Policy does not address interest rate risk for its investments. In practice, the County contracts with professional portfolio management firms for its investments. Each portfolio management firm has been assigned a widely recognized benchmark consistent with their management strategy.

AIM has been assigned the Lehman Intermediate Government Index as their benchmark. Dana Investment Advisors uses the Merrill Lynch three month Treasury Bill index as their official benchmark.

In addition to using the assigned benchmarks to evaluate the performance of the portfolio management firms, the firms also manage interest rate risk by maintaining the effective duration of their portfolios consistent to the duration of the assigned benchmark. The duration of the County's overall investments at December 31, 2018 is as follows (total duration includes money market accounts, which are not listed in the table):

<u>Investment Type</u>	<u>Amount</u>	<u>Effective Duration</u>
Federal Home Loan Mortgage Corp. (FHLMC)	\$ 3,802,815	Average 270 days
International Bank for Reconstruction and Development (World Bank)	300,941	Average 573 days
Federal Farm Credit Bank	400,674	Average 420 days
Federal National Mortgage Association (FNMA)	2,443,012	Average 179 days
Government National Mortgage Association	9,042	Average 274 days
Small Business Association	823,060	Average 139 days
	<u>\$ 7,779,544</u>	

For money market fund investments and the Wisconsin Local Government Investment Pool, weighted average maturity is used to measure interest rate risk. The weighted average maturity of all of the County's money market investments at December 31, 2018 is as follows:

<u>Fund Name</u>	<u>Amount</u>	<u>Weighted Average Maturity</u>
Wisconsin Local Government Investment Pool	\$ 7,097,301	20 days
AIM Short Term Government & Agency	5,817,661	30 days
AIM Short Term Treasury	257,750	29 days
	<u>\$ 13,172,713</u>	

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***A. DEPOSITS AND INVESTMENTS (cont.)***

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs.

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
U.S. Treasuries	\$ -	\$ 257,750	\$ -
U.S. Agencies	-	6,649,763	-
Money market mutual funds	169,622	-	-
World Bank	-	300,941	-
FFCB	-	400,674	-
FNMA	-	2,443,012	-
FHLMC	-	3,802,815	-
	<u>\$ 169,622</u>	<u>\$ 13,854,955</u>	<u>\$ -</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**B. RECEIVABLES**

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the financial statements.

Loans issued by the Housing Authority are not due until the related real estate property is sold by the borrower. Therefore, the amount that will be due within one year cannot be determined.

Delinquent property taxes purchased from other taxing authorities are reflected as nonspendable fund balance at year-end. Delinquent property taxes collected within sixty days subsequent to year-end are considered to be available for current expenditures and are therefore excluded from the nonspendable portion of fund balance. The County adjusts the nonspendable fund balance for delinquencies by the full amount net of the first sixty days of collections in the following year.

For the year ended December 31, 2018, collections in the first sixty days aggregated \$433,302. Therefore, the delinquent property tax nonspendable fund balance is \$3,946,934 less \$433,302 or \$3,513,632.

At December 31, 2018, delinquent property taxes by year levied consists of the following:

	<u>Total</u>	<u>County Levied</u>	<u>County Purchased</u>
Tax Certificates			
2017	\$ 2,044,687	\$ 342,988	\$ 1,701,699
2016	1,090,924	182,998	907,926
2015	453,012	75,991	377,021
2014	137,310	23,033	114,277
2013	66,457	11,148	55,309
2012	40,794	6,843	33,951
2011	32,892	5,517	27,375
2010 and prior	80,858	13,564	67,294
Total Tax Certificates	<u>3,946,934</u>	<u>\$ 662,081</u>	<u>\$ 3,284,852</u>
Delinquent Special Assessments	667,464		
Tax Deeds held by County	2,577,803		
Other	<u>(145,930)</u>		
Total Delinquent Property			
Taxes Receivable	<u>\$ 7,046,270</u>		

For economic development loans, the County is limited by the Wisconsin Department of Commerce to the amount of program income from economic development loans it may retain and loan to other businesses. Program income includes the principal and interest received from economic development loans repayments. Based upon its current population, the County may retain \$750,000. At December 31, 2018, the County has not exceeded its maximum retention cap. If it does, a liability to the state will be recorded.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**C. CAPITAL ASSETS**

The County defines their capital assets as assets with an initial cost of more than \$5,000. The addition column represents the new assets in 2018 including new infrastructure assets. The deletion column represents the assets that were discarded in 2018.

Capital asset valuation and activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Ending Balance</u>
Governmental Activities, excluding Internal Service Capital Assets					
Capital Assets not being depreciated:					
Construction in Progress	\$ 10,407,078	\$ 9,717,076	\$ (10,286,683)	\$ -	\$ 9,837,471
Land Improvements	16,003,204	923,731	(340,600)	-	16,586,335
Land	20,923,366	151,747	-	-	21,075,113
Total Capital Assets not being depreciated	47,333,648	10,792,554	(10,627,283)	-	47,498,919
Other Capital Assets:					
Intangible Assets	-	3,579,280	-	-	3,579,280
Land Improvements	6,093,676	167,371	-	-	6,261,047
Buildings	101,621,339	8,288,682	-	1,574	109,911,595
Machinery & Equipment	41,795,355	6,528,753	(2,209,874)	99,554	46,213,788
Infrastructure	53,594,587	9,594,466	(3,634,361)	-	59,554,692
Total Other Capital Assets at Historical Cost	203,104,957	28,158,552	(5,844,235)	101,128	225,520,402
Less: Accumulated Depreciation					
Intangible Assets	-	(238,619)	-	-	(238,619)
Land Improvements	(3,636,213)	(186,782)	-	(3,024)	(3,826,019)
Buildings	(37,688,828)	(2,262,731)	-	104,580	(39,846,979)
Machinery & Equipment	(28,151,133)	(3,438,021)	2,045,687	(268,210)	(29,811,677)
Infrastructure	(25,017,005)	(2,624,804)	3,010,685	-	(24,631,124)
Total Accumulated Depreciation	(94,493,179)	(8,750,957)	5,056,372	(166,654)	(98,354,418)
Net Total Other Capital Assets	108,611,778	19,407,595	(787,863)	(65,526)	127,165,984
Net Subtotal Non-Internal Service Capital Assets	155,945,426	30,200,149	(11,415,146)	(65,526)	174,664,903

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**C. CAPITAL ASSETS (cont.)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Ending Balance</u>
Internal Service Capital Assets					
Capital Assets not being depreciated:					
Land	682,623	-	-	-	682,623
Total Capital Assets not being depreciated	682,623	-	-	-	682,623
Other Capital Assets:					
Buildings	7,479,351	-	-	(29,699)	7,449,652
Machinery & Equipment	632,512	-	(45,920)	52,062	638,654
Total Other Capital Assets	8,111,863	-	(45,920)	22,363	8,088,306
Less: Accumulated Depreciation	(7,403,986)	(487,967)	45,920	96,858	(7,749,175)
Net Total Other Capital Assets	707,877	(487,967)	-	119,221	339,131
Net Subtotal Internal Service Capital Assets	1,390,500	(487,967)	-	119,221	1,021,754
Net Total Government Activities Capital Assets	<u>\$ 157,335,926</u>	<u>\$ 29,712,182</u>	<u>\$ (11,415,146)</u>	<u>\$ 53,695</u>	<u>\$ 175,686,657</u>
Add: Net book value of fixed assets reported in Proprietary Funds and paid for by Governmental Funds.					9,156,646
Adjusted net fixed assets for government-type funds					<u>\$ 184,843,303</u>
Debt related to capital assets					<u>106,595,000</u>
Net investment in capital assets for government-wide statements					<u><u>\$ 78,248,303</u></u>

The schedule above includes the detail for the net position adjustment for capital assets owned by the business-type activities funds but financed by the debt of the governmental activities funds.

Depreciation expense was charged to functions as follows:

General Government	\$ 5,357,636
Public Safety	906,513
Public Works	2,624,804
Social Services	13,700
Education & Recreation	266,285
Health	32,286
Conservation & Development	37,700
Total Governmental Activities- Depreciation Expense	<u><u>\$ 9,238,924</u></u>

Total governmental activities depreciation expense includes \$368,746 recorded to the internal service fund Human Services Building.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**C. CAPITAL ASSETS (cont.)**

The total amounts for infrastructure shown in the above schedule are detailed more fully below.

<u>Infrastructure Category</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Roadways	\$ 43,317,642	\$ 8,637,602	\$ (1,151,400)	\$ 50,803,844
Bridges	5,926,162	932,204	(25,261)	6,833,105
Traffic signals	3,490,383	-	(2,457,700)	1,032,683
Sewer drainage	384,000	-	-	384,000
Culverts	476,400	24,660	-	501,060
Infrastructure	<u>53,594,587</u>	<u>9,594,466</u>	<u>(3,634,361)</u>	<u>59,554,692</u>
Less Accumulated Depreciation				
Roadways	(20,006,793)	(2,438,575)	1,092,085	(21,353,283)
Bridges	(2,242,334)	(127,418)	14,000	(2,355,752)
Traffic signals	(2,432,266)	(41,261)	1,904,600	(568,927)
Sewer drainage	(261,800)	(7,898)	-	(269,698)
Culverts	(73,812)	(9,652)	-	(83,464)
Total Accumulated Depreciation	<u>(25,017,005)</u>	<u>(2,624,804)</u>	<u>3,010,685</u>	<u>(24,631,124)</u>
Net Infrastructure	<u>\$ 28,577,582</u>	<u>\$ 6,969,662</u>	<u>\$ (623,676)</u>	<u>\$ 34,923,568</u>

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

**C. CAPITAL ASSETS (cont.)**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Ending Balance</u>
<b>Business - type Activities</b>					
Capital Assets not being depreciated/amortized:					
Land	\$ 338,258	\$ -	\$ -	\$ -	\$ 338,258
Construction In Progress	4,259,231	-	(4,259,231)	-	-
Total Capital Assets not being depreciated/amortized	4,597,489	-	(4,259,231)	-	338,258
Other Capital Assets:					
Intangible Assets	29,508	-	(29,508)	-	-
Land Improvements	7,071,353	593,109	(431,727)	-	7,232,735
Buildings	30,700,355	7,963,650	(4,135,548)	-	34,528,457
Machinery & Equipment	27,313,830	4,063,695	(3,858,140)	-	27,519,385
Total Other Capital Assets at Historical Cost	65,115,046	12,620,454	(8,454,923)	-	69,280,577
Less: Accumulated Depreciation/Amortization					
Intangible Assets	(29,508)	-	29,508	-	-
Land Improvements	(4,046,077)	(130,770)	313,907	(499,920)	(4,362,860)
Buildings	(14,268,949)	(992,310)	235,125	1,170,356	(13,855,778)
Machinery & Equipment	(15,927,156)	(1,363,495)	2,733,790	(670,435)	(15,227,296)
Total Accumulated Depreciation/Amortization	(34,271,689)	(2,486,574)	3,312,330	-	(33,445,933)
Net Total Other Capital Assets	30,843,357	10,133,880	(5,142,593)	-	35,834,644
Net Total Business - type Activities Capital Assets	<u>\$ 35,440,846</u>	<u>\$ 10,133,880</u>	<u>\$ (9,401,824)</u>	<u>\$ -</u>	<u>\$ 36,172,902</u>
Less: Net book value of fixed assets reported in Proprietary Funds and paid for by Governmental Funds.					<u>9,156,646</u>
Adjusted capital assets - business type					<u>\$ 27,016,256</u>
Less debt related to capital assets					<u>18,290,000</u>
Net investment in capital assets for government-wide statements - business type					<u>\$ 8,726,256</u>

The schedule above includes the detail for the net position adjustment for capital assets owned by the business-type activities funds but financed by the debt of the governmental activities funds.

Depreciation expense was charged to functions as follows:

Depreciation/amortization expense was charged to functions as follows:

<b>Business-type Activities</b>	
Brookside Care Center	\$ 1,007,690
Highway	916,810
Golf Course	562,074
Total Business-type Activities - Depreciation/ Amortization Expense	<u>\$ 2,486,574</u>



**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS***

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund		\$ 944,625
Health Insurance		3,373,841
Workers Comp. Insurance		2,422,231
Human Services Building		1,007,867
Library System		318,965
Other Capital Projects		8,032,923
	Liability Insurance	(46,851)
	Human Services	(377,668)
	Health Department	(1,346,948)
	Land Information	(7,981)
	Debt Service	(120,851)
	Public Safety Building	(3,437,402)
	Public Safety Access Point Project	(302,684)
	Brookside Care Center	(6,866,531)
	Highway	(3,593,536)
		<u>\$ -</u>

All of these balances are expected to be repaid within the year.

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Amounts owed between governmental and business-type activities are shown as “internal balances” on the statement of net position.

Noncurrent portions of the interfund receivables for the governmental funds are reported as “advances due from other funds” and “advances due to other funds” and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

**Long-term Cash Advances to Finance Operating Cash Deficits of Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund		\$ 2,288,000
	Brookside Care Center	(2,288,000)
		<u>\$ -</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

**D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (cont.)**

The following is a schedule of interfund transfers in the governmental fund statements:

Fund Transferred To	Fund Transferred From	Amount		Principal Purpose
		In	Out	
General Fund		21,344		To cover deficits caused by year end health insurance expense allocation per adopted budget resolution.
Brookside		1,738		
Highway		12,266		
Health Insurance		337,472		
	General Fund		337,472	
	Human Services		29,305	
	Human Services Building		3,536	
	Brookside		1,256	
	Golf		1,164	
	Health		87	
General Fund		1,565,111		Surplus available to lapse into General.
	Human Services		171,952	
	Health Department		62,819	
	Federal Inmate		1,330,340	
Brookside		205,000		Transfer reserves to Brookside and Facilities for capital projects.
Other Capital Projects		210,000		
	General Fund		415,000	
Brookside		507,000		To record bond proceeds in appropriate funds.
Golf		458,000		
Highway		4,894,168		
	Other Capital Projects		5,859,168	
	Totals	\$ 8,212,099	\$ 8,212,099	

The following reconciles the governmental statements to the government-wide presentation:

	Governmental Activities	Business-type Activities
Net activity above	\$ (6,409,688)	\$ 6,409,688
Infrastructure	17,079,467	(17,079,467)
Internal service elimination	333,936	(333,936)
Transfer in, (out)	\$ 11,003,715	\$ (11,003,715)

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (cont.)**

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**E. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable:					
General Obligation Debt	\$ 106,065,000	\$ 15,270,000	\$ 14,740,000	\$ 106,595,000	\$ 14,255,000
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	3,094,474	705,490	422,161	3,377,803	492,708
Total Bonds And Notes Payable	109,159,474	15,975,490	15,162,161	109,972,803	14,747,708
Other Liabilities:					
Post Retirement Benefits	36,233,738	1,385,015		37,618,753	955,642
Vested Vacation and Casual Days	109,836	-	9,704	100,132	42,385
Total Other Liabilities	36,343,574	1,385,015	9,704	37,718,885	998,027
<b>Total Governmental Activities-     Long-Term Obligations</b>	<b>\$ 145,503,048</b>	<b>\$ 17,360,505</b>	<b>\$ 15,171,865</b>	<b>\$ 147,691,688</b>	<b>\$ 15,745,735</b>
	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Business-type Activities</b>					
Bonds and Notes Payable:					
General Obligation Debt	\$ 18,290,000	\$ -	\$ -	\$ 18,290,000	\$ -
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	719,976	-	39,999	679,977	39,999
Total Bonds And Notes Payable	19,009,976	-	39,999	18,969,977	39,999
Other Liabilities:					
Post Retirement Benefits	5,246,089	222,474		5,468,563	146,925
Total Other Liabilities	5,246,089	222,474	-	5,468,563	146,925
<b>Total Business-type Activities-     Long-Term Obligations</b>	<b>\$ 24,256,065</b>	<b>\$ 222,474</b>	<b>\$ 39,999</b>	<b>\$ 24,438,540</b>	<b>\$ 186,924</b>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***E. LONG-TERM OBLIGATIONS*** (cont.)

***General Obligation Debt***

All general obligation notes and bonds payable are backed by the full faith and credit of the County. Notes and bonds in the governmental funds will be retired by future property tax levies accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the County may not exceed five percent of the equalized value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2018, was \$780,584,355. Total general obligation debt outstanding at year end was \$124,885,000.

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2018</u>
Governmental Activities - General Obligation Debt					
Refunding Bonds	2010	2022	0.50% - 3.75%	7,305,000	3,355,000
Promissory Notes	2011	2021	2.00% - 3.00%	10,030,000	4,430,000
Building Bonds	2011	2031	2.00% - 4.25%	2,810,000	2,095,000
Promissory Notes	2012	2022	1.00% - 2.50%	15,750,000	7,190,000
Building Bonds	2012	2032	2.00% - 3.50%	2,805,000	2,250,000
Promissory Notes	2013	2023	2.00% - 2.60%	9,765,000	6,725,000
Refunding Bonds	2013	2019	1.00% - 3.00%	11,115,000	1,345,000
Promissory Notes	2014	2024	2.00% - 3.00%	11,925,000	9,880,000
Refunding Bonds	2015	2030	0.05% - 4.00%	21,555,000	14,915,000
Promissory Notes	2015	2025	2.00% - 4.00%	12,305,000	9,695,000
Promissory Notes	2016	2026	2.00% - 3.00%	13,965,000	13,005,000
Promissory Notes	2017	2027	2.25% - 4.00%	13,255,000	11,400,000
Law Enforcement Enhancement Bonds	2017	2037	2.75% - 4.00%	5,315,000	5,040,000
Promissory Notes	2018	2028	3.00% - 4.00%	15,270,000	15,270,000

Total Governmental Activities - General Obligation Debt					<u>\$ 106,595,000</u>
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	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2018</u>
Business-type Activities - General Obligation Debt					
Refunding Bonds	2015	2035	3.00% - 4.00%	18,290,000	<u>\$ 18,290,000</u>
Total Business-type Activities - General Obligation Debt					<u>\$ 18,290,000</u>
Total Debt					<u>\$ 124,885,000</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***E. LONG-TERM OBLIGATIONS*** (cont.)

***General Obligation Debt*** (cont.)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>		<u>Business-type Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2019	14,255,000	3,044,023	-	638,800
2020	13,580,000	2,681,757	-	638,800
2021	13,925,000	2,296,199	-	638,800
2022	12,105,000	1,935,112	965,000	609,850
2023	10,565,000	1,598,975	1,000,000	579,850
2024-2028	36,860,000	3,940,256	5,465,000	2,417,150
2029-2033	5,150,000	598,050	6,395,000	1,403,875
2034-2037	155,000	129,206	4,465,000	183,400
Totals	<u>\$ 106,595,000</u>	<u>\$ 16,223,578</u>	<u>\$ 18,290,000</u>	<u>\$ 7,110,525</u>

***Other Debt Information***

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences and post-retirement benefits liability attributable to governmental activities will be liquidated primarily by the general fund.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The County believes it is in compliance with all significant limitations and restrictions.

In prior years, the County advance refunded \$8,235,000 of general obligation note issues. As a result, the refunded notes are also considered to be defeased and the liability has been removed from the financial statements.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***F. PENSION PLAN***

***Summary of Significant Accounting Policies***

**Pensions.** For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by 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.

***General Information about the Pension Plan***

**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 and expected to work at least 1200 hours a year 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 Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

**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.

**Benefits provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan 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 is 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.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**F. PENSION PLAN (cont.)**

**General Information about the Pension Plan (cont.)**

Vested participants may retire at or after 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.

**Post-Retirement 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
2007	3.0%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)
2017	2.0	4.0

**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 reporting period ending December 31, 2018, the WRS recognized \$4,302,197 in contributions from the employer.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**F. PENSION PLAN (cont.)**

**General Information about the Pension Plan (cont.)**

Contribution rates for the reporting period are:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
General (including executives, and elected officials )	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2018 the County reported a liability (asset) of (\$12,155,827) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the County's proportion was 0.40940870%, which was an increase of 0.00663562% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018 the County recognized pension expense of \$5,320,301.

At December 31, 2018 the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 15,444,284	\$ 7,224,325
Changes in assumptions	2,401,755	-
Net differences between projected and actual earnings on pension plan investments		16,707,058
Changes in proportion and differences between employer contributions and proportionate share of contributions	103,536	56,643
Employer contributions subsequent to the measurement date	4,302,197	-
<b>Total</b>	<b><u>\$ 22,251,772</u></b>	<b><u>\$ 23,988,026</u></b>



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**F. PENSION PLAN (cont.)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*** (cont.)

The \$4,302,197 reported as deferred outflows 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 ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Expense
2019	\$ 1,362,643
2020	(86,621)
2021	(4,182,583)
2022	(3,161,002)
2023	29,112
Total	\$ (6,038,451)

**Actuarial assumptions.** The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2016
Measurement Date of Net Pension Liability (Asset)	December 31, 2017
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.20%
Discount Rate:	7.20%
Salary Increases:	3.20%
Inflation	0.2% - 5.6%
Seniority/Merit	
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.10%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. The 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**F. PENSION PLAN (cont.)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*** (cont.)

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 actuarial valuation.

***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 arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Allocation Targets and Expected Returns As of December 31, 2017</b>			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	50	8.2	5.3
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%			
Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations			

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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**F. PENSION PLAN (cont.)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (cont.)***

**Single Discount rate.** A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long-term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% 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 long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate.** The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the County'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 (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.20%)</b>	<b>Current Discount Rate (7.20%)</b>	<b>1% Increase To Discount Rate (8.20%)</b>
County's proportionate share of the net pension liability (asset)	\$ 31,451,282	\$ (12,155,827)	\$ (45,298,584)

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

At December 31, 2018 the County reported a payable of \$309,869 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2018.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***G. RESTRICTED ASSETS***

The County has restricted assets which consist of a deposit in Wisconsin Municipal Mutual Insurance Company (WMMIC) in the amount of \$1,157,860. This deposit is the County's original capitalization investment. In addition, cash in the amount of \$464,746 is restricted for liability insurance at WMMIC.

In addition, the County has cash in the amount of \$583,200 restricted for health insurance claims with the plan manager, Humana Insurance Company.

***H. LEASE DISCLOSURES***

***Lessor – Operating Leases***

The County leases a portion (51%) of the Public Safety Building facility to the City of Kenosha and the Kenosha City-Joint Services Board under operating leases that are renewed on a year to year basis. The 2018 revenues of \$802,902 related to these leases were recorded in the General Fund. The provisions of the lease agreement allow for an annual adjustment of the lease amount based on the actual costs to the County of maintaining the facility. The book value of the entire building is \$34,607,323 with a net book value of \$22,312,185.

The County has no material operating leases with a remaining non-cancellable term exceeding one year.

***Capital Leases – Lessee/Lessor***

The County has no material capital leases as lessee or lessor.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***I. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION***

Governmental and business-type activities net position reported on the government-wide statement of net position at December 31, 2018 includes the following:

***Governmental Activities***

Invested in capital assets, net of related debt:

Land and land improvements	\$ 48,181,542
Other capital assets, net of accumulated depreciation	127,505,115
Less: related long-term debt outstanding (net of unspent proceeds of debt)	(106,595,000)

Net book value of fixed assets reported in Proprietary Funds  
and paid for by Governmental Funds.

9,156,646

Total net investment in capital assets

\$ 78,248,303

Restricted for:

Specific purpose: grants and loans	\$ 1,347,302
Net pension asset	9,566,877
	<u>10,914,179</u>

Unrestricted (deficit)

\$ (12,539,660)

***Business-Type Activities***

Invested in capital assets, net of related debt:

Land and land improvements	\$ 338,258
Other capital assets, net of accumulated depreciation	35,834,644
Less: related long-term debt outstanding (net of unspent proceeds of debt)	(18,290,000)

Net book value of fixed assets reported in Proprietary Funds  
and paid for by Governmental Funds.

(9,156,646)

Total net investment in capital assets

\$ 8,726,256

Restricted for:

Non-expendable fund use	\$ 17,823
Net pension asset	2,588,950
	<u>\$ 2,606,773</u>

Unrestricted (deficit)

\$ (5,578,616)

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***I. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION (cont.)***

***Governmental Activities (cont.)***

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

**Nonspendable**

**Major Funds**

General Fund	
Prepaid items	\$ 612,923
Advances due from other funds	2,288,000
Delinquent taxes	3,513,632
Total Nonspendable - Major Funds	<u>\$ 6,414,555</u>

**Nonmajor Funds**

Health Department	
Prepaid items	\$ 2,186
Total Nonspendable-Nonmajor Funds	<u>\$ 2,186</u>

**Restricted**

**Major Funds**

Human Service-Aging	\$ 63,218
Total Restricted - Major Funds	<u>\$ 63,218</u>

**Nonmajor - Special Revenue Funds**

Housing Authority -revolving loan fund	\$ 31,049
Federal Equitable Sharing	63,481
Total Restricted - Nonmajor Funds	<u>\$ 94,530</u>

**Committed**

**Nonmajor Funds - Special Revenue**

Federated Library Fund - for Library use only	\$ 42
Geographic Information Systems - GIS use only	14,965
Total Committed - Nonmajor Funds	<u>\$ 15,007</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE IV – DETAILED NOTES ON ALL FUNDS (cont.)**

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***I. GOVERNMENTAL ACTIVITIES NET POSITION (cont.)***

***Governmental Activities (cont.)***

**Assigned**

**Major Funds**

General Fund	
Encumbrances	\$ 113,367
Subsequent year expenditures	1,248,409
Total Assigned - Major Funds	<u>\$ 1,361,776</u>

**Nonmajor Funds**

Health Department	
Encumbrances	\$ 1,339
Federal Equitable Sharing	
Encumbrances	1,539
Geographic Information Systems	
Subsequent year expenditures	8,344
Capital Projects	
Encumbrances	1,930,061
Subsequent year expenditures	10,599,553
Capital Projects - Capital use only	254,559
Total Assigned - Nonmajor Funds	<u>\$ 12,795,395</u>

**Unassigned (deficit)**

**Major Funds**

General Fund	\$ 14,832,390
Debt Service Fund	(141,006)
Total Unassigned - Major Fund	<u>\$ 14,691,384</u>

**Nonmajor Funds**

Health Department	\$ (2,272)
Capital Projects	(5,351,921)
Total Unassigned - Nonmajor Fund	<u>\$ (5,354,193)</u>

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE V – OTHER INFORMATION**

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***A. RISK MANAGEMENT***

The County 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 County participates in a public entity risk pool called WMMIC to provide coverage for losses from torts; errors and omissions; and public liability. However, other risks, such as workers compensation is accounted for and financed by the County in internal service funds. Theft, damage to, or destruction of assets is covered through the purchase of an insurance policy. Settled claims have not exceeded the commercial coverage in any of the past three years. Health insurance claims are self-insured with a purchased stop loss policy with a maximum \$150,000 per employee exposure. There were no significant reductions in coverage compared to the prior year.

**Public Entity Risk Pool**

The County, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual company which provides liability insurance and risk management services to its members. The County became a member of WMMIC in 1992 by issuing a general obligation note for \$1,157,860 and investing the proceeds in WMMIC. The scope of insurance protection provided by WMMIC is broad, covering automobile liability, general liability, law enforcement liability, public official's errors and omissions, civil rights, incidental medical malpractice, personal injury, equal rights, and American with Disabilities Act at policy limits of \$10,000,000 per occurrence and \$30,000,000 annual aggregate on an excess basis above members per occurrence and annual aggregate self-insured retentions. The County's self-insured retention limit is \$300,000 for each occurrence and \$950,000 for the annual aggregate.

WMMIC's exposure in its layer of insurance is limited to \$1,000,000 per occurrence in that the company purchases \$9,000,000 per occurrence in reinsurance for losses in excess of its retained layer of coverage. The amount of reinsurance may vary from year to year as determined by the WMMIC Board of Directors.

WMMIC is governed by one entity-one vote. Member entities include Kenosha County and; the counties of Brown, Chippewa, Dane, Dodge, Eau Claire, Jefferson, Lacrosse, Manitowoc, Marathon, Outagamie, Rock, Walworth, St. Croix and Waukesha; and the cities of Eau Claire, La Crosse, and Madison. All member entities participate in the governing of the company. Its Board of Directors is made up of at least five representatives of the participating entities and the company's charter allows for the appointment of two at-large members to the Board of Directors. The board members are elected at the annual meeting by the participants. The board has the authority to adopt its own budget, set policy matters and control the financial affairs of the company.

The actuary for WMMIC determines the insurance premiums for each member based upon the relevant rating exposure bases as well as the historical loss experience by member. WMMIC's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each participant based on equity interest in the company.



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – OTHER INFORMATION (cont.)**

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**A. RISK MANAGEMENT (cont.)**

**Public Entity Risk Pool (cont)**

The participant's share in the operation of WMMIC as of December 31, 2018 is as follows:

	<u>Percentage</u>
Brown County	6.92
Chippewa County	3.21
Dane County	9.01
Dodge County	3.76
Eau Claire County	3.84
Eau Claire, City of	3.19
Jefferson County	2.81
Kenosha County	5.97
La Crosse County	3.44
La Crosse, City of	1.42
Madison, City of	15.01
Manitowoc County	5.55
Marathon County	6.04
Outagamie County	5.94
Rock County	5.05
St. Croix County	3.47
Walworth County	5.57
Waukesha County	<u>9.80</u>
Total	<u>100.00</u>

The County's investment in WMMIC is reported on the General Liability Insurance Fund balance sheet as a deposit. The amount reported is the original capitalization of \$1,157,860. For 2018, WMMIC prepared its statutory financial statements in accordance with accounting practices prescribed or permitted by the Office of the Commissioner of Insurance of the State of Wisconsin (OCI). This reflects a change in basis in presentation since 2005 when the financial statements were prepared in conformity with accounting principles generally accepted in the United States of America (GAAP).

Therefore, in 2018, the participant's share in the operation of WMMIC and the market value are shown using the new presentation. Using this presentation, the market value of the original capitalization as of December 31, 2018 is \$1,759,376. The financial statements can be obtained from WMMIC at their address of 4785 Hayes Road, Madison, Wisconsin, 53704-7364.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – OTHER INFORMATION (cont.)**

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**A. RISK MANAGEMENT (cont.)**

**Public Entity Risk Pool (cont)**

The estimated liability for the County's self-insured retention (SIR) limits related to coverage provided by WMMIC has been determined on an actuarial basis.

Claims Liability – WMMIC	2018	2017
Unpaid claims, including IBNR – beginning of year	\$ 1,209,592	\$ 1,074,674
Current year claims and changes in estimates	876,555	447,255
Claim payments	<u>(510,392)</u>	<u>(312,335)</u>
Unpaid Claims – end of year	<u>\$ 1,575,755</u>	<u>\$ 1,209,594</u>

**Self-Insurance – Workers Compensation**

The County has also established a Risk Management program for workers compensation. All funds of the County participate in this program. The workers compensation internal service fund is maintained to provide for self-insured workers compensation insurance coverage and employee safety and loss control programs. The County contracts with a third party claims administrator for the purpose of adjusting workers compensation claims. An excess insurance policy covers individual claims in excess of the County's \$650,000 self-insured retention up to statutory requirements (unlimited) per claim. One settled claim has exceeded the commercial coverage in the past three years. Costs associated with the workers compensation program are billed to other County departments based on exposure and historical loss experience and include amounts necessary to fund current year claims to be paid in the current year and in the future. At December 31, 2018, the County has established a future claims insurance liability in the amount of \$2,470,431 to fund the estimated liability for the County's self-insured retention limits under its workers compensation program.

This represents a discounted reserve determined on an actuarial basis with a mean confidence level which achieves the County's objective of providing a reserve confidence level not less than 50%, but not more than 95% as a reflection of the County's risk tolerance.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. The County does not allocate overhead costs or other non-incremental costs to the claims liability.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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**A. RISK MANAGEMENT (cont.)**

**Self-Insurance – Workers Compensation (cont)**

Claims Liability	2018	2017
Unpaid claims, including IBNR – beginning of year	\$ 2,449,825	\$ 2,385,854
Current year claims and changes in estimates	1,354,022	1,386,656
Claim payments	<u>(1,333,416)</u>	<u>(1,322,685)</u>
Unpaid Claims – end of year	<u>\$ 2,470,431</u>	<u>\$ 2,449,825</u>

**Self-Insurance – Health Insurance**

In the Health Insurance internal service fund, revenues from County departments and other sources totaled \$22,290,155. Expenditures in the same fund totaled \$24,208,256. A deficit of \$1,918,101 was allocated in the form of a chargeback resulting in additional revenue equal to the deficit from the County departments.

The estimated liability for the County's self-insured incurred but not recorded (IBNR) expenditures related to outstanding claims has been determined on an actuarial basis.

Claims Liability	2018	2017
Unpaid claims, including IBNR – beginning of year	\$ 1,628,000	\$ 1,806,000
Current year claims and changes in estimates	19,282,278	18,078,403
Claim payments	<u>(19,169,278)</u>	<u>(18,256,403)</u>
Unpaid Claims – end of year	<u>\$ 1,741,000</u>	<u>\$ 1,628,000</u>

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***B. COMMITMENTS AND CONTINGENCIES***

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County's Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

During 2018, the County borrowed \$15,270,000 for the purpose of making various capital improvements. These monies, as well as other revenue sources, are reflected in the various Capital Project and Proprietary funds. Work that has been completed but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. Open purchase orders for the General Fund, Health, Federal Equitable Sharing and Capital Projects-Other Fund totaled \$2,046,306 at year end and is included in Assigned Fund Balance for encumbrances.

Funding for the operating budget of the County comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the County. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. The State of Wisconsin is currently experiencing budget problems, and is considering numerous alternatives including reducing aid to local governments. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the County.

***C. JOINT VENTURE***

Kenosha County and the City of Kenosha jointly operate the Kenosha City-County Joint Services Board (Board) which was formed in 1981 to provide joint service functions supporting operations of the Kenosha County Sheriff's Department and the City of Kenosha Police Department. The Board provides the following support services: communications, records, property room evidence, collection of citations, vehicle maintenance and administrative services. The County and City share in the annual operation of the district equally.

The Board consists of three members appointed by the County, three by the City of Kenosha and one independent member confirmed by both. County representatives are the County Executive, the County Board Chairman and the chairman of the County Judiciary Committee or their designees. The Board has the authority to adopt its own budget and control the financial affairs of the organization. The County made payments totaling \$4,401,589 to the Board for 2018.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information** (cont.)

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**C. JOINT VENTURE** (CONT)

The current intergovernmental agreement was negotiated and agreed upon by Kenosha County and the City of Kenosha effective January 1, 2010.

The transactions of the Board are not reflected in these financial statements.

The County accounts for its share of the operation in the general fund. Financial information of the Board as of December 31, 2018 is available directly from the Board's office.

**D. OTHER POSTEMPLOYMENT BENEFITS**

The County has adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended December 31, 2018. This statement revised and established new financial reporting requirements for governments that provide their employees with postemployment benefits. Financial statements for the year ended December 31, 2017 have not been restated.

The cumulative effect of this change was to decrease the December 31, 2017 net position by \$6,059,451 as follows:

Deferred outflows previously reported	\$	-----	
Amounts paid after measurement date		<u>2,950,902</u>	\$ 2,950,902
Other postemployment liability			
OPEB liability balance previously reported	\$	32,469,474	
Actuarially determined balance		<u>41,479,827</u>	
Change in other postemployment liability			<u>(9,010,353)</u>
			<u>\$ (6,059,451)</u>

The County reports OPEB related balances at December 31, 2018 as summarized below:

	<b>OPEB Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>OPEB Expense</b>
Local Retiree Life Insurance Fund (LRLIF)	\$ 3,697,166	\$ 399,836	\$ 75,036	\$ 387,712
Single-employer defined OPEB plan	<u>39,390,150</u>	<u>3,761,731</u>	<u>339,891</u>	<u>3,079,753</u>
Total OPEB Liability	<u>\$ 43,087,316</u>	<u>\$ 4,161,567</u>	<u>\$ 414,927</u>	<u>\$ 3,467,465</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

The County adopted the Other Post-Employment Benefit Health Insurance Policy with an effective date of January 1, 2013. All of the following actuarially determined liability estimates were calculated taking this adoption into consideration.

Plan Description. Kenosha County (County) provides medical insurance benefits to eligible retirees and their spouses. Eligibility requirements and benefits by County employee group are as follows:

Deputy Sheriffs

*Eligibility* Any classified or non-classified sworn active employees who are between the ages of 50 and Medicare eligibility age as of effective date are eligible.

*Benefits* Before age 52, the retiree pays 100% of the premium. Between the ages of 52 and Medicare eligible age, the County pays 100% of the premium for single or family coverage. After Medicare eligible age, the retiree may continue in the plan, paying 100% of the premium.

All Others

*Eligibility* Active employees hired before January 1, 2012 who have had at least ten years of continuous employment as of the effective date are eligible.

*Benefits* Eligible active employees who as of the date of retirement are at least 60 years of age and have had at least 15 years of continuous employment are eligible to receive post-employment health insurance benefit which includes paying the same copayments, deductibles, and premium contributions and remaining in the same risk pool as active employees. Eligibility continues until employee is eligible for Medicare. After Medicare eligible age, the retiree may purchase coverage under the County-sponsored Medicare supplement plan or another Medicare supplement plan at their own expense.

Eligible active employees who retire at age 55, 56, 57, 58, or 59 with 15 years of continuous employment with the County as of the date of retirement may find alternative health insurance coverage and then return to the County health insurance plan (one re-entry allowed per retiree) at or after age 60 subject to the terms described in the preceding paragraph if the retiree has no other health coverage. In addition, eligible active employees who retire after age 60 with at least 15 years of continuous employment with the County as of the date of retirement may find alternative coverage and then return to the County health insurance plan (one re-entry allowed per retiree) subject to the terms described in the preceding paragraph if the other coverage ends. Under either of these options, proof of other insurance is required. All employees hired after December 31, 2011 are not eligible for post-employment retiree health insurance benefits.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information** (cont.)

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***D. OTHER POSTEMPLOYMENT BENEFITS*** (cont.)

All Others (continued)

*Benefits*      COBRA- Employees may be eligible to continue coverage under the County health insurance plan by paying the monthly budgeted premium cost (at an implicit subsidized rate-see definition section) adding the allowed administrative cost in accordance with State and Federal law concerning a qualifying event. This may occur as the result of resignation, layoff, reduction in hours, injury or illness and other leaves of absence.

Consolidation of Years of Service- An employee who is reemployed by the County within three years of his/her resignation may request a bridge in service from the Director of Human Resources if that employee had a minimum of ten years of previous service with the County and had resigned in good standing. Such a request may be made only after the employee has been reemployed for a period of 24 months. National Health Insurance- In the case a plan of national health insurance should be established, the County reserves the right to make changes to a retiree's health insurance benefit. Such changes could include but are not limited to the reduction or cessation of the County's contributions for that benefit, changes in plan design, or changes in the benefits available under the plan. For example (and without limitation), the County could reduce its contribution or the benefits available in proportion to benefits which may be provided by the government under any plan.

For active employees who are not eligible for a post-employment health insurance benefit as described in the preceding paragraphs, the County agrees to include retired/former employees in the group for which the County shall negotiate a comprehensive hospital-surgical-major medical coverage policy. Retiring/terminating employees (other than employees who are terminated for cause) who are at least 55 years of age as of the date of retirement/termination may enroll in the County health insurance plan at the monthly budgeted premium cost (see definition section) and may maintain coverage until they become eligible to enroll in Medicare.

If a retiree and the retiree's spouse are both participating in the County health insurance plan under this policy and the retiree becomes eligible to enroll in Medicare and is therefore no longer eligible for coverage under the County health insurance plan, the spouse may purchase single coverage under the County health insurance plan at the budgeted premium cost until he/she becomes eligible to enroll in Medicare.

Active employees who otherwise had qualified for a post-employment health benefit who retire as the result of a disability are eligible to purchase County health insurance benefits in the specific plan they were previously enrolled in at the monthly budgeted premium cost and may continue coverage under the plan until becoming eligible to enroll in Medicare. Medicare-eligible retirees may purchase coverage under the County-sponsored Medicare supplement plan or another Medicare supplement plan at their own expense.

In the event a retired employee who otherwise had qualified for a post-employment health benefit who has family coverage under the County health insurance plan dies before reaching Medicare eligibility age, his/her surviving spouse may continue

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information** (cont.)

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***D. OTHER POSTEMPLOYMENT BENEFITS*** (cont.)

All Others (continued)

Benefits coverage under the County health insurance plan until becoming eligible for Medicare by paying the monthly budgeted premium cost (at an implicit subsidized rate) for single coverage. Medicare-eligible spouses of retired employees may purchase coverage under the County-sponsored Medicare supplement plan or another Medicare supplement plan at their own expense

County Board - Effective April 30, 2012, all current County Board members (of which there are 23) can only obtain County health insurance if they pay the full County budgeted Family/Single rate.

All Public Officials (including County Board) – County Board members are elected for two year terms. The other six public officials (Sheriff, Treasurer, County Clerk, Clerk of Courts, Register of Deeds, and County Executive) are elected to four year terms. By County Board resolution, all former public elected officials are allowed to continue on the County health insurance indefinitely at the County budgeted Single/Family rate. Upon reaching Medicare age eligibility, they may continue coverage at the calculated self-supporting rate and the County's insurance is secondary to Medicare.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms using membership information as of February 14, 2018:

Active participants	859
Retirees and surviving spouses	<u>177</u>
<u>Total</u>	<u>1,036</u>

Funding Policy. The contribution requirements of plan members and the County are established and may be amended by the Kenosha County Board by approving bargaining unit contracts in which plan eligibility and benefits are detailed and setting plan eligibility and benefits for non-represented employees. The County contribution is based on actual pay-as-you-go all-inclusive (pre-Medicare and Medicare eligible age) plan member expenditures. Plan members that are Medicare eligible age contribute premium amounts that are adjusted annually. These premium amounts vary depending upon the plan benefit level under which the plan member retired. In addition, plan members that are Medicare eligible are eligible to select a fully insured wrap-around plan in which all premiums are paid by the member with Kenosha County only used in a pass-thru capacity.

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2017, and the total OPEB liability determined by an actuarial valuation as of December 31, 2017.



**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

**Actuarial Assumptions**

The total OPEB liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	3.20%
Discount Rate:	3.44%

The County has not established a separate, irrevocable trust to fund the annual OPEB cost and does not issue separate plan statements. As a result, actuarial assumptions included an annual healthcare cost trend rate of 5.8 percent per annum for 2018 grading down to an ultimate rate of 4.0 percent over a 56 year period. Medical inflation was based on the “Getzen” model published by the Society of Actuaries for purposes of evaluating long term medical trend. This model reflects the most current academic research regarding future healthcare cost trends. The discount rate is based upon the Bond Buyer General Obligation 20-Year Municipal Bond Index as of the measurement date. Expected medical relative cost factors were developed from the Milliman Health Cost Guidelines. Based on the County’s recent claim experience, plan provisions, and relative age cost factors assumptions, the actuary developed age adjusted “per member per month” (PMPM) cost for 2018. Participation rate and spouse election was based on recent experience in the plan. In addition, the actuarial valuation calculated the liability estimates using actuarial assumptions related to the eligibility for Medicare, termination rates, retirement rates, disability rates, and mortality based on information provided by the County to the Wisconsin Retirement System (WRS) , and the actuarial firm’s judgment.

Changes in the Total OPEB Liability

	<u><b>Total OPEB Liability</b></u>
Balance at January 1, 2018	<u>\$ 38,469,823</u>
Changes for the year:	
Service Cost	1,564,945
Interest on total OPEB liability	1,458,060
Effect of plan changes	-
Effect of economic/demographic gains/losses	-
Effect of assumptions changes inputs	848,224
Benefit changes	<u>(2,950,902)</u>
Net changes	<u>920,327</u>
Balance at December 31, 2018	<u><b>\$ 39,390,150</b></u>

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the County calculated using a discount rate that is one percentage point lower (2.44%) or one percentage point higher (4.44%) than the current rate of 3.44%:

	1% Decrease to Discount rate (2.44%)	Current Discount Rate (3.44%)	1% Increase to Discount Rate (4.44%)
Total OPEB Liability	\$ 41,958,779	\$ 39,390,150	\$ 36,935,516

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the County, as well as what the County's total liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (4.8% decreasing to 3.0%) or one percentage point higher (6.8% decreasing to 5.0%) than the current healthcare cost trend rates:

	1% Decrease (4.8% decreasing to 3.0%)	Healthcare Cost Trend Rates (5.8% decreasing to 4.0%)	1% Increase (6.8% decreasing to 5.0%)
Total OPEB Liability	\$ 43,505,400	\$ 39,390,150	\$ 35,832,122

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended December 31, 2018, the County recognized OPEB expense of \$3,079,753. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 108,098	\$ -
Changes in assumptions	702,731	339,891
Employer contributions subsequent to the measurement date	<u>2,950,902</u>	<u>-</u>
Total	<u>\$ 3,761,731</u>	<u>\$ 339,891</u>

The \$2,950,902 reported as deferred outflows related to other post employment benefits resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB in the year ended December 31, 2019.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefits expense as follows:

<u>Year Ended December 31,</u>	<u>Expense</u>
2019	\$ 78,368
2020	78,368
2021	78,368
2022	93,457
2023	142,377
Thereafter	-
Total	<u>\$ 470,938</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Payable to the OPEB Plan

At December 31, 2018, the County reported a payable of zero for the outstanding amount of contribution to the Plan required for the year ended December 31, 2018.

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a cost sharing, multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin State 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 employees.

OPEB Plan Fiduciary Net Position

The ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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 post-retirement benefit.

Employers are required to pay the following contributions 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 employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2018 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post-retirement coverage	40% of employee contribution
25% Post-retirement coverage	20% of employee contribution

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2017 are listed below:

Life Insurance Employee Contribution Rates For the Year Ended December 31, 2017	
<u>Attained Age</u>	<u>Basic</u>
Under Age 30	\$0.05
30 – 34	\$0.06
35 – 39	\$0.07
40 – 44	\$0.08
45 – 49	\$0.12
50 – 54	\$0.22
55 – 59	\$0.39
60 – 64	\$0.49
65 – 69	\$0.57

During the year ended December 31, 2018, the LRLIF recognized \$23,337 in contributions from Kenosha County.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2018, the County reported a liability of \$3,697,166 for its proportionate share of the OPEB liability. The net OPEB liability as measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the County's proportion was 1.228874%, which was a decrease of 0.010898% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the County recognized OPEB expense of \$387,712.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 52,091
Net differences between projected and actual earnings on OPEB plan investments	42,571	-
Changes in assumptions	357,265	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	22,945
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 399,836</u>	<u>\$ 75,036</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended June 30,</b>	<b>Expense</b>
2019	53,863
2020	53,863
2021	53,863
2022	53,863
2023	43,220
2024	<u>66,128</u>
Total	<u>\$ 324,800</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Actuarial Assumptions - The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2017
Measurement date of net OPEB liability (asset):	December 31, 2017
Actuarial cost method:	Entry age normal
20-year tax-exempt municipal bond yield:	3.44%
Long-term expected rate of return:	5.00%
Discount rate:	3.63%
Salary increases:	
Inflation	3.20%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

Long-term expected return on plan assets – The long-term expected rate of return is determined by adding expected inflation to expected long-term 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.

<b>Asset Class</b>	<b>Index</b>	<b>Target Allocation</b>	<b>Long-term Expected Geometric Real Rate of Return %</b>
U.S. Government Bonds	Barclays Government	1%	1.13%
U.S. Credit Bonds	Barclays Credit	65%	2.61%
U.S. Long Credit Bonds	Barclays Long Credit	3%	3.08%
U.S. Mortgages	Barclays MBS	31%	2.19%
Inflation			2.30%
Long-term expected rate of return			5.00%

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Single discount rate – A single discount rate of 3.63% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. 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 payment to the extent that the plan's fiduciary net position is projected to be insufficient.

Sensitivity of the County's proportionate share of net OPEB liability to changes in the discount rate  
The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 3.63%, as well as what the County's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63%) or 1-percentage-point higher (4.63%) than the current rate:

	<b>1% Decrease to Discount Rate (2.63%)</b>	<b>Current Discount Rate (3.63%)</b>	<b>1% Increase to Discount Rate (4.63%)</b>
County's proportionate share of the net OPEB liability (asset)	\$5,225,500	\$3,697,166	\$2,524,329

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://eft.wi.gov/publications/cafr.htm>.

Payable to the OPEB Plan

At December 31, 2018, the County reported a payable of zero for the outstanding amount of contribution to the Plan required for the year ended December 31, 2018.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2018

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**NOTE V – Other Information (cont.)**

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***E. CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE***

The County has adopted GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, addresses accounting and reporting by employer governments that provide OPEB benefits to their employees. The County will, after adoption of GASB No. 75, recognize on the face of the financial statements, its OPEB liability. The cumulative effect of this change is summarized below:

	Governmental Activities	Business-type Activities				Total
		Brookside Care Center	Highway	Golf Course	Total Business-type Activities	
Net position - January 1, as originally stated	\$ 65,739,488	\$ (2,156,396)	\$ 9,394,302	\$ 5,905,441	\$ 13,143,347	\$ 78,882,835
Cumulative effect of change in accounting principle - GASB 75 OPEB	(4,879,177)	(638,908)	(458,729)	(82,637)	(1,180,274)	(6,059,451)
Net position - January 1, as restated	<u>\$ 60,860,311</u>	<u>\$ (2,795,304)</u>	<u>\$ 8,935,573</u>	<u>\$ 5,822,804</u>	<u>\$ 11,963,073</u>	<u>\$ 72,823,384</u>

***F. SUBSEQUENT EVENTS***

Management evaluated subsequent events through July 22, 2019. Events or transactions occurring after December 31, 2018, but prior to July 22, 2019 that provided additional evidence about conditions that existed at December 31, 2018, have been recognized in the financial statements for the year ended December 31, 2018. Events or transactions that provided evidence about conditions that did not exist at December 31, 2018 but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended December 31, 2018.

***G. UPCOMING ACCOUNTING PRONOUNCEMENTS***

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying fiduciary activities and addresses financial reporting for these activities. This statement is effective for reporting periods beginning after June 15, 2018. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2019. The County is currently evaluating the impact this standard will have on the financial statements when adopted.



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

**REQUIRED SUPPLEMENTARY INFORMATION**

**KENOSHA COUNTY**  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2018

<b>Schedule of Changes in Health Insurance OPEB Liability and Related Ratios</b>
--

Last 10 Fiscal  
Years

	2018
Total OPEB Liability	
Service Cost	\$1,564,945
Interest on total OPEB liability	\$1,458,060
Effect of plan changes	\$0
Effect of economic/demographic gains or losses	\$0
Effect of assumptions changes or inputs	\$848,224
Benefit payments	(\$2,950,902)
Net change in total OPEB liability	\$920,327
Total OPEB Liability- beginning balance	\$38,469,823
Total OPEB Liability - ending balance	\$39,390,150
 Covered-employee payroll	 \$58,258,794
 County's total liability as a percentage of covered-employee payroll	 67.60%

**KENOSHA COUNTY**  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2018

Schedule of Proportionate Share of the Net OPEB Liability (Asset) Local Retiree Life Insurance Fund					
<u>Plan Year Ending</u>	<u>Proportion of the Net OPEB Liability (Asset)</u>	<u>Proportionate Share of the Net OPEB Liability (Asset)</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</u>
12/31/2017	1.28874000%	\$ 3,697,166	57,187,343	6.47%	44.81%

Schedule of Contributions Local Retiree Life Insurance Fund Last 10 Fiscal Years					
<u>Fiscal Year Ending</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to the Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
12/31/2018	\$ 23,337	\$ 23,337	\$ -	\$ 58,258,794	0.04%

See Notes to Required Supplementary Information.

**KENOSHA COUNTY**  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2018

**KENOSHA COUNTY**  
**SCHEDULE OF CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

<b>Schedule of Proportionate Share of the Net Pension Liability (Asset)</b>
---

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (Plan Year)	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 (Asset)
12/31/14	0.40241775%	(9,884,481)	52,348,117	18.88%	102.74%
12/31/15	0.39990601%	6,498,395	53,343,061	12.18%	98.20%
12/31/16	0.40277308%	3,319,812	54,998,853	6.04%	99.12%
12/31/17	0.40940870%	(12,155,830)	57,187,343	21.26%	102.93%

<b>Schedule of Employer Contributions</b>
---

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/15	3,870,441	3,870,441	-	53,343,061	7.26%
12/31/16	3,879,598	3,879,598	-	54,998,853	7.05%
12/31/17	4,245,268	4,245,268	-	57,187,343	7.42%
12/31/18	4,302,197	4,302,197	-	58,258,794	7.38%

See Notes to Required Supplementary Information.

**KENOSHA COUNTY**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2018

**NOTE A – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71**

The County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available. The amounts presented for each fiscal year were determined as of the calendar year end that occurred with in the fiscal year.

**NOTE B. - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 75**

The County implemented GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the fiscal year ended December 31, 2018. Information for prior years is not available. The County currently has no assets accumulated in a trust for the single employer plan.

**NOTE C – WISCONSIN RETIREMENT SYSTEM**

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

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

## SUPPLEMENTARY INFORMATION

**KENOSHA COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2018**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 96,210	\$ 1,857,577	\$ 1,953,787
Receivables			
Property taxes	2,672,883	32,191	2,705,074
Due from other governments	1,536,575	2,712,544	4,249,119
Due from other funds	318,965	8,032,923	8,351,888
Prepaid items	2,186	-	2,186
Loans receivable	1,189,554	-	1,189,554
<b>TOTAL ASSETS</b>	<b>\$ 5,816,373</b>	<b>\$ 12,635,235</b>	<b>\$ 18,451,608</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 138,889	\$ 1,430,706	\$ 1,569,595
Special deposits	20,522	-	20,522
Due to other funds	1,354,929	3,740,086	5,095,015
Other unearned revenue	318,923	-	318,923
<b>Total Liabilities</b>	<b>1,833,263</b>	<b>5,170,792</b>	<b>7,004,055</b>
<b>Deferred Inflows of Resources</b>			
Deferred property tax revenue	2,672,883	32,191	2,705,074
Revolving loan fund outstanding loans	1,189,554	-	1,189,554
<b>Total deferred inflows of resources</b>	<b>3,862,437</b>	<b>32,191</b>	<b>3,894,628</b>
<b>Fund Balances</b>			
<b>Nonspendable</b>			
Prepaid items	2,186	-	2,186
<b>Restricted</b>			
Housing Authority revolving loan fund	31,049	-	31,049
Federal Equitable Sharing funds	63,481	-	63,481
<b>Committed</b>			
Federated Library System	42	-	42
Geographic Information Systems	14,965	-	14,965
<b>Assigned</b>			
Encumbrances	2,878	1,930,061	1,932,939
Subsequent year expenditures	8,344	10,599,553	10,607,897
Capital Projects	-	254,559	254,559
<b>Unassigned (deficit)</b>	<b>(2,272)</b>	<b>(5,351,921)</b>	<b>(5,354,193)</b>
<b>Total Fund Balances</b>	<b>120,673</b>	<b>7,432,252</b>	<b>7,552,925</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 5,816,373</b>	<b>\$ 12,635,235</b>	<b>\$ 18,451,608</b>

**KENOSHA COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2018**

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>						
Cash and investments	\$ 31,049	\$ -	\$ -	\$ -	\$ 65,161	\$ 96,210
Receivables						
Property taxes	-	1,079,103	1,593,780	-	-	2,672,883
Miscellaneous	-	-	-	-	-	-
Due from other governments	-	1,505,285	-	31,290	-	1,536,575
Due from other funds	-	-	318,965	-	-	318,965
Prepaid items	-	2,186	-	-	-	2,186
Loans receivable	1,189,554	-	-	-	-	1,189,554
<b>TOTAL ASSETS</b>	<b>\$ 1,220,603</b>	<b>\$ 2,586,574</b>	<b>\$ 1,912,745</b>	<b>\$ 31,290</b>	<b>\$ 65,161</b>	<b>\$ 5,816,373</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 138,748	\$ -	\$ -	\$ 141	\$ 138,889
Special deposits	-	20,522	-	-	-	20,522
Due to other funds	-	1,346,948	-	7,981	-	1,354,929
Other unearned revenue	-	-	318,923	-	-	318,923
Total Liabilities	-	1,506,218	318,923	7,981	141	1,833,263
<b>Deferred Inflows of Resources</b>						
Deferred property tax revenue	-	1,079,103	1,593,780	-	-	2,672,883
Revolving loan fund outstanding loans	1,189,554	-	-	-	-	1,189,554
Total Deferred Inflows of Resources	1,189,554	1,079,103	1,593,780	-	-	3,862,437
<b>Fund Balances</b>						
<b><i>Nonspendable</i></b>						
Prepaid items	-	2,186	-	-	-	2,186
<b><i>Restricted</i></b>						
Housing Authority revolving loan fund	31,049	-	-	-	-	31,049
Federal Equitable Sharing funds	-	-	-	-	63,481	63,481
<b><i>Committed</i></b>						
Federated Library System	-	-	42	-	-	42
Geographic Information Systems	-	-	-	14,965	-	14,965
<b><i>Assigned</i></b>						
Subsequent year expenditures	-	-	-	8,344	-	8,344
Encumbrances	-	1,339	-	-	1,539	2,878
<b><i>Unassigned (deficit)</i></b>						
Total Fund Balances	31,049	1,253	42	23,309	65,020	120,673
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 1,220,603</b>	<b>\$ 2,586,574</b>	<b>\$ 1,912,745</b>	<b>\$ 31,290</b>	<b>\$ 65,161</b>	<b>\$ 5,816,373</b>



**KENOSHA COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS  
December 31, 2018**

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>						
Cash and investments	\$ 528,742	\$ -	\$ 170,347	\$ -	\$ 1,158,488	\$ 1,857,577
Property taxes receivable	-	-	-	-	32,191	32,191
Due from other governments	-	2,200,000	-	467,243	45,301	2,712,544
Due from other funds	-	-	-	-	8,032,923	8,032,923
<b>TOTAL ASSETS</b>	<u>\$ 528,742</u>	<u>\$ 2,200,000</u>	<u>\$ 170,347</u>	<u>\$ 467,243</u>	<u>\$ 9,268,903</u>	<u>\$ 12,635,235</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ 1,508	\$ 1,012,944	\$ -	\$ -	\$ 416,254	\$ 1,430,706
Due to other funds	-	3,437,402	-	302,684	-	3,740,086
Total Liabilities	<u>1,508</u>	<u>4,450,346</u>	<u>-</u>	<u>302,684</u>	<u>416,254</u>	<u>5,170,792</u>
<b>Deferred Inflows of Resources</b>						
Deferred property tax revenue	-	-	-	-	32,191	32,191
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,191</u>	<u>32,191</u>
<b>Fund Balance</b>						
<b>Assigned</b>						
Encumbrances	-	-	-	-	1,930,061	1,930,061
Subsequent year expenditures	527,234	2,475,766	80,347	-	7,516,206	10,599,553
Capital Projects	-	-	90,000	164,559	-	254,559
<b>Unassigned (deficit)</b>	-	(4,726,112)	-	-	(625,809)	(5,351,921)
Total Fund Balances	<u>527,234</u>	<u>(2,250,346)</u>	<u>170,347</u>	<u>164,559</u>	<u>8,820,458</u>	<u>7,432,252</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 528,742</u>	<u>\$ 2,200,000</u>	<u>\$ 170,347</u>	<u>\$ 467,243</u>	<u>\$ 9,268,903</u>	<u>\$ 12,635,235</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2018**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,800,541	\$ 22,191	\$ 2,822,732
Licenses and permits	458,781	-	458,781
Intergovernmental revenues	11,851,167	4,152,715	16,003,882
Charges for services	1,833,275	108,855	1,942,130
Investment income	-	162,764	162,764
Miscellaneous income	38,262	117,439	155,701
Total Revenues	<u>16,982,026</u>	<u>4,563,964</u>	<u>21,545,990</u>
<b>EXPENDITURES</b>			
Current			
General government	-	47,212	47,212
Health	8,113,687	-	8,113,687
Public Safety	5,266,743	-	5,266,743
Education and recreation	2,112,929	-	2,112,929
Conservation and development	103,323	53,075	156,398
Capital Outlay	47,216	11,868,796	11,916,012
Debt Service			
Interest, fiscal charges and debt issuance costs	-	165,497	165,497
Total Expenditures	<u>15,643,898</u>	<u>12,134,580</u>	<u>27,778,478</u>
Excess (deficiency) of revenues over expenditures	<u>1,338,128</u>	<u>(7,570,616)</u>	<u>(6,232,488)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
General obligation debt issued	-	15,252,000	15,252,000
Premium on issuance of debt	-	41,993	41,993
Transfers in	-	210,000	210,000
Transfers out	(1,393,246)	(5,859,168)	(7,252,414)
Total Other Financing Sources (Uses)	<u>(1,393,246)</u>	<u>9,644,825</u>	<u>8,251,579</u>
<b>Net change in fund balance</b>	(55,118)	2,074,209	2,019,091
<b>FUND BALANCES</b>			
Beginning of year	<u>175,791</u>	<u>5,358,043</u>	<u>5,533,834</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 120,673</u>	<u>\$ 7,432,252</u>	<u>\$ 7,552,925</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**For the Year Ended December 31, 2018**

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Sheriff Federal Equitable Sharing	Federal Inmate Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>								
Taxes	\$ -	\$ 1,215,794	\$ 1,584,747	\$ -	\$ -	\$ -	\$ -	\$ 2,800,541
Licenses and permits	-	458,781	-	-	-	-	-	458,781
Intergovernmental revenues	-	4,635,229	528,182	84,591	48,240	-	6,554,925	11,851,167
Charges for services	-	1,833,045	-	230	-	-	-	1,833,275
Miscellaneous income	30,505	7,757	-	-	-	-	-	38,262
Total Revenues	<u>30,505</u>	<u>8,150,606</u>	<u>2,112,929</u>	<u>84,821</u>	<u>48,240</u>	<u>-</u>	<u>6,554,925</u>	<u>16,982,026</u>
<b>EXPENDITURES</b>								
Current								
Health	-	8,113,687	-	-	-	-	-	8,113,687
Public Safety	-	-	-	-	40,164	1,994	5,224,585	5,266,743
Education and recreation	-	-	2,112,929	-	-	-	-	2,112,929
Conservation and development	16,810	-	-	86,513	-	-	-	103,323
Capital Outlay	-	-	-	-	7,314	39,902	-	47,216
Total Expenditures	<u>16,810</u>	<u>8,113,687</u>	<u>2,112,929</u>	<u>86,513</u>	<u>47,478</u>	<u>41,896</u>	<u>5,224,585</u>	<u>15,643,898</u>
Excess (deficiency) of revenues over expenditures	<u>13,695</u>	<u>36,919</u>	<u>-</u>	<u>(1,692)</u>	<u>762</u>	<u>(41,896)</u>	<u>1,330,340</u>	<u>1,338,128</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(62,906)	-	-	-	-	(1,330,340)	(1,393,246)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(62,906)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,330,340)</u>	<u>(1,393,246)</u>
<b>Net change in fund balance</b>	13,695	(25,987)	-	(1,692)	762	(41,896)	-	(55,118)
<b>FUND BALANCES</b>								
Beginning of year	<u>17,354</u>	<u>27,240</u>	<u>42</u>	<u>25,001</u>	<u>64,258</u>	<u>41,896</u>	<u>-</u>	<u>175,791</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 31,049</u>	<u>\$ 1,253</u>	<u>\$ 42</u>	<u>\$ 23,309</u>	<u>\$ 65,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,673</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
**For the Year Ended December 31, 2018**

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Nonmajor Capital Projects Funds
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 22,191	\$ 22,191
Intergovernmental revenues	-	1,300,000	-	-	2,852,715	4,152,715
Charges for services	62,783	-	-	-	46,072	108,855
Investment income	-	-	-	-	162,764	162,764
Miscellaneous income	75,000	-	-	-	42,439	117,439
Total Revenues	<u>137,783</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>3,126,181</u>	<u>4,563,964</u>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	47,212	47,212
Conservation and development	-	-	-	-	53,075	53,075
Capital Outlay	228,147	3,170,563	71,049		8,399,037	11,868,796
Debt Service						
Interest, fiscal charges and debt issuance costs	-	-	-	-	165,497	165,497
Total Expenditures	<u>228,147</u>	<u>3,170,563</u>	<u>71,049</u>	<u>-</u>	<u>8,664,821</u>	<u>12,134,580</u>
Excess (deficiency) of revenues over expenditures	<u>(90,364)</u>	<u>(1,870,563)</u>	<u>(71,049)</u>	<u>-</u>	<u>(5,538,640)</u>	<u>(7,570,616)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
General obligation debt issued	-	300,000	150,000	-	14,802,000	15,252,000
Premium on issuance of debt	-	-	-	-	41,993	41,993
Transfers in	-	-	-	-	210,000	210,000
Transfers out	-	-	-	-	(5,859,168)	(5,859,168)
Total Other Financing Sources (Uses)	<u>-</u>	<u>300,000</u>	<u>150,000</u>	<u>-</u>	<u>9,194,825</u>	<u>9,644,825</u>
<b>Net change in fund balance</b>	<u>(90,364)</u>	<u>(1,570,563)</u>	<u>78,951</u>	<u>-</u>	<u>3,656,185</u>	<u>2,074,209</u>
<b>FUND BALANCES</b>						
Beginning of year (deficit)	<u>617,598</u>	<u>(679,783)</u>	<u>91,396</u>	<u>164,559</u>	<u>5,164,273</u>	<u>5,358,043</u>
<b>FUND BALANCES - END OF YEAR (deficit)</b>	<u>\$ 527,234</u>	<u>\$ (2,250,346)</u>	<u>\$ 170,347</u>	<u>\$ 164,559</u>	<u>\$ 8,820,458</u>	<u>\$ 7,432,252</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**December 31, 2018**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>ASSETS</b>					
Current assets					
Accounts receivable	\$ 222	\$ 66,585	\$ -	\$ -	\$ 66,807
Property taxes receivable	227,105	-	-	-	227,105
Due from other funds	1,007,867	3,373,841	2,422,231	-	6,803,939
Prepaid items	-	-	50,000	-	50,000
Total current assets	<u>1,235,194</u>	<u>3,440,426</u>	<u>2,472,231</u>	<u>-</u>	<u>7,147,851</u>
Noncurrent assets					
Restricted cash and investments	-	583,200	-	464,746	1,047,946
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Capital assets					
Land and construction in progress	682,623	-	-	-	682,623
Buildings and improvements	7,449,652	-	-	-	7,449,652
Machinery and equipment	638,654	-	-	-	638,654
Accumulated depreciation	<u>(7,749,175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,749,175)</u>
Total capital assets	<u>1,021,754</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,021,754</u>
Total noncurrent assets	<u>1,021,754</u>	<u>583,200</u>	<u>-</u>	<u>1,622,606</u>	<u>3,227,560</u>
Total Assets	<u>2,256,948</u>	<u>4,023,626</u>	<u>2,472,231</u>	<u>1,622,606</u>	<u>10,375,411</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	67,865	773,453	1,800	-	843,118
Claims payable	-	1,741,000	2,470,431	1,575,755	5,787,186
Due to other funds	-	-	-	46,851	46,851
Other current liabilities	<u>14,932</u>	<u>9,172</u>	<u>-</u>	<u>-</u>	<u>24,104</u>
Total current liabilities	<u>82,797</u>	<u>2,523,625</u>	<u>2,472,231</u>	<u>1,622,606</u>	<u>6,701,259</u>
Total Liabilities	<u>82,797</u>	<u>2,523,625</u>	<u>2,472,231</u>	<u>1,622,606</u>	<u>6,701,259</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred property tax levy	<u>227,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,105</u>
	<u>227,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,105</u>
<b>NET POSITION</b>					
Net investment in capital assets	1,021,754	-	-	-	1,021,754
Unrestricted	925,292	1,500,001	-	-	2,425,293
Total Net Position	<u>\$ 1,947,046</u>	<u>\$ 1,500,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,447,047</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2018**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>OPERATING REVENUES</b>					
Charges for services	\$ 561,545	\$ 23,809,662	\$ 1,478,030	\$ 1,251,432	\$ 27,100,669
Total Operating Revenues	<u>561,545</u>	<u>23,809,662</u>	<u>1,478,030</u>	<u>1,251,432</u>	<u>27,100,669</u>
<b>OPERATING EXPENSES</b>					
Operations and maintenance	341,341	24,208,256	1,530,294	1,338,937	27,418,828
Depreciation and amortization	<u>368,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,746</u>
Total Operating Expenses	<u>710,087</u>	<u>24,208,256</u>	<u>1,530,294</u>	<u>1,338,937</u>	<u>27,787,574</u>
Operating (loss)	<u>(148,542)</u>	<u>(398,594)</u>	<u>(52,264)</u>	<u>(87,505)</u>	<u>(686,905)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
General property taxes	227,105	-	-	-	227,105
Intergovernmental grants	-	60,612	-	-	60,612
Investment income	-	-	52,264	8,348	60,612
Miscellaneous income	-	510	-	79,157	79,667
Interest and fiscal charges	<u>(4,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,736)</u>
Total Non-operating Revenues (Expenses)	<u>222,369</u>	<u>61,122</u>	<u>52,264</u>	<u>87,505</u>	<u>423,260</u>
Income (Loss) Before Transfers	73,827	(337,472)	-	-	(263,645)
<b>TRANSFERS</b>					
Transfers in	-	337,472	-	-	337,472
Transfers out	<u>(3,536)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,536)</u>
	<u>(3,536)</u>	<u>337,472</u>	<u>-</u>	<u>-</u>	<u>333,936</u>
Change in net position	70,291	-	-	-	70,291
Total net position at the beginning of year	<u>1,876,755</u>	<u>1,500,001</u>	<u>-</u>	<u>-</u>	<u>3,376,756</u>
Total net position at end of year	<u>\$ 1,947,046</u>	<u>\$ 1,500,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,447,047</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2018**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Received from customers	\$ 561,323	\$ 23,806,775	\$ 1,478,030	\$ 1,251,432	\$ 27,097,560
Paid to suppliers for goods and services	(324,009)	(23,793,501)	(1,510,500)	(1,106,670)	(26,734,680)
Cash Flows from Operating Activities	<u>237,314</u>	<u>13,274</u>	<u>(32,470)</u>	<u>144,762</u>	<u>362,880</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
General property taxes	227,105	-	-	-	227,105
Due to/ from other funds	(507,867)	(973,841)	(522,231)	(298,594)	(2,302,533)
Intergovernmental grants	-	60,612	-	-	60,612
Miscellaneous income	-	510	-	79,157	79,667
Transfers	-	337,472	-	-	337,472
Cash Flows from Noncapital Financing Activities	<u>(280,762)</u>	<u>(575,247)</u>	<u>(522,231)</u>	<u>(219,437)</u>	<u>(1,597,677)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Transfers	(3,536)	-	-	-	(3,536)
Cash Flows from Capital and Related Financing Activities	<u>(3,536)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,536)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
(Increase) Decrease in restricted cash	-	-	-	66,327	66,327
Investment income	-	-	52,264	8,348	60,612
Cash Flows from Investing Activities	<u>-</u>	<u>-</u>	<u>52,264</u>	<u>74,675</u>	<u>126,939</u>
Net Change in Cash and Cash Equivalents	(46,984)	(561,973)	(502,437)	-	(1,111,394)
Cash and Cash Equivalents - Beginning of Year	<u>46,984</u>	<u>561,973</u>	<u>502,437</u>	<u>-</u>	<u>1,111,394</u>
Cash and Cash Equivalents - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2018**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating Loss	\$ (148,542)	\$ (398,594)	\$ (52,264)	\$ (87,505)	\$ (686,905)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities					
Non-cash items included in operating income:					
Depreciation expense	368,746	-	-	-	368,746
Changes in assets and liabilities					
Accounts receivable	(222)	(2,887)	-	-	(3,109)
Prepaid items	-	7,328	-	-	7,328
Accounts payable	17,332	298,941	(812)	(133,894)	181,567
Claims payable	-	113,000	20,606	366,161	499,767
Other current liabilities	-	(2,450)	-	-	(2,450)
Unearned revenue	-	(2,064)	-	-	(2,064)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>\$ 237,314</b>	<b>\$ 13,274</b>	<b>\$ (32,470)</b>	<b>\$ 144,762</b>	<b>\$ 362,880</b>

Noncash investing, capital and financing activities: Non



**KENOSHA COUNTY**  
**COMBINING BALANCE SHEET - AGENCY FUNDS**  
**December 31, 2018**

	Agency				
	Clerk of Courts	Child Support	Social Services	Other Agency Funds	Totals
<b>ASSETS</b>					
Cash and temporary cash investments	\$ 2,602,001	\$ 140,354	\$ 63,281	\$ 1,345,549	\$ 4,151,185
Miscellaneous receivables	276,281	-	-	-	276,281
Total Assets	<u>\$ 2,878,282</u>	<u>\$ 140,354</u>	<u>\$ 63,281</u>	<u>\$ 1,345,549</u>	<u>\$ 4,427,466</u>
<b>LIABILITIES</b>					
Other accrued liabilities	<u>\$ 2,878,282</u>	<u>\$ 140,354</u>	<u>\$ 63,281</u>	<u>\$ 1,345,549</u>	<u>\$ 4,427,466</u>
Total Liabilities	<u>\$ 2,878,282</u>	<u>\$ 140,354</u>	<u>\$ 63,281</u>	<u>\$ 1,345,549</u>	<u>\$ 4,427,466</u>



## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board of Supervisors  
Kenosha County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Kenosha County, Wisconsin, (the "County") as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon July 22, 2019.

### 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) to determine the 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 County'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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

## **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 22, 2019



## Independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and the *State Single Audit Guidelines*

To the County Board  
Kenosha County, Wisconsin

### **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM**

We have audited Kenosha County, Wisconsin's ("the County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2018. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### **MANAGEMENT'S RESPONSIBILITY**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

#### **AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

## **OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2018.

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

September 23, 2019 except for the Schedule of  
Expenditures of Federal and State Awards  
as to which the date is July 22, 2019

# KENOSHA COUNTY

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Total Revenues	Expenditures	Federal Funds Transmitted to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance				
FEDERAL PROGRAMS											
U.S. Department of Agriculture											
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	Type 930/830	\$ (261,964)	\$ -	\$ 846,201	\$ 229,823	\$ 814,060	\$ 814,060	\$ 786,909	
SNAP Cluster											
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 930/830	(6,701)	-	29,390	13,493	36,182	36,182	30,332	
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 715/815	(454,002)	-	1,876,063	465,243	1,887,304	1,887,304	789,082	
Total SNAP Cluster				(460,703)	-	1,905,453	478,736	1,923,486	1,923,486	819,414	
Total U.S. Department of Agriculture				(722,667)	-	2,751,654	708,559	2,737,546	2,737,546	1,606,323	
U.S. Department of Housing and Urban Development											
Direct Funding											
Lead Hazard Reduction Demonstration Grant	14.905	NA	WILHD0267-14	(171,403)	-	1,115,334	99,368	1,043,299	1,043,299	-	
Total U.S. Department of Housing and Urban Development				(171,403)	-	1,115,334	99,368	1,043,299	1,043,299	-	
U.S. Department of Agriculture Forest Service											
Direct Funding											
Great Lakes Restoration	15.662	NA	Unknown	-	-	78,757	-	78,757	78,757	-	
Total U.S. Department of Agriculture Forrester Service				-	-	78,757	-	78,757	78,757	-	
U.S. Department of Justice											
Direct Funding											
Organized Crime Drug Enforcement Task Forces	16.xxx	NA	GL-WIE-0196	-	-	-	1,837	1,837	1,837	-	
State Criminal Alien Assistance Program	16.606	NA	2019-AP-BX-0134	(32,000)	(2,284)	34,284	-	-	-	-	
State Criminal Alien Assistance Program	16.606	NA	2019-H0130-WI-AP	-	-	-	34,000	34,000	34,000	-	
Paul Coverdell Forensics Sciences Improvement Grant	16.742	NA	2018-CD-BX-0040	-	-	-	2,717	2,717	2,717	-	
Equitable Sharing Program <sup>1</sup>	16.922	NA	#WIEQ00164	64,258	-	48,240	(65,020)	47,478	47,478	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	Racine Co	2015-DJ-01-12764	-	-	30,777	1,018	31,795	31,795	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	Racine Co	2016-DJ-01-12233	(761)	-	761	-	-	-	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	City Kenosha	2017-DJ-BX-0318	-	-	-	11,804	11,804	11,804	-	
Total Edward Byrne Memorial JAG				(761)	-	31,538	12,822	43,599	43,599	-	
Cease Grant	16.595	DOJ	WI Approp #100.241	-	-	1,782	-	1,782	1,782	-	
Public Safety Partnership and Community Policing Grants	16.710	Walworth Co	Anti-Heroin Grant	-	-	786	-	786	786	-	

Note 1 - Received by the Kenosha Drug Operational (KDOG) Task Force and reported by Kenosha County.

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

**KENOSHA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2018

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
FEDERAL PROGRAMS continued										
U.S. Department of Justice continued										
Public Safety Partnership and Community Policing Grants	16.710	Racine Co	Anti-Heroin Grant	(4,467)	-	13,838	18,089	27,460	27,460	-
Total U.S. Department of Justice				27,030	(2,284)	130,468	4,445	159,659	159,659	-
U.S. Department of Labor										
WIA/WIOA Program Cluster										
WIA/WIOA Adult Program	17.258	DWD	no identifier	(134,195)	-	1,132,069	175,100	1,172,974	1,172,974	1,172,974
WIA/WIOA Youth Activities	17.259	DWD	no identifier	(166,085)	-	1,191,714	118,559	1,144,188	1,144,188	207,590
WIA/WIOA Dislocated Worker Formula Grants	17.278	DWD	no identifier	(153,561)	-	869,195	71,751	787,385	787,385	787,385
Total WIA/WIOA Program Cluster				(453,841)	-	3,192,978	365,410	3,104,547	3,104,547	2,167,949
H-1B Job Training Grants	17.268	DWD	no identifier	(10,335)	-	60,933	3,537	54,135	54,135	54,135
Total U.S. Department of Labor				(464,176)	-	3,253,911	368,947	3,158,682	3,158,682	2,222,084
U.S. Department of Transportation										
Highway Planning and Construction Cluster										
Highway Planning and Construction	20.205	DOT	3736-06-00	-	-	48,430	-	48,430	48,430	-
Highway Planning and Construction	20.205	DOT	3766-00-00/70	-	6,746	(6,746)	-	-	-	-
Highway Planning and Construction	20.205	DOT	3830-02-70	-	(6,746)	27,798	-	21,052	21,052	-
Highway Planning and Construction	20.205	DOT	3330-00-05	-	-	387,971	-	387,971	387,971	-
Highway Planning and Construction	20.205	DOT	3766-00-71	-	-	9,740	-	9,740	9,740	-
Total Highway Planning and Construction Cluster				-	-	467,193	-	467,193	467,193	-
National Recreation Trails Program	20.219	DNR	RTP-853-16D	-	-	-	45,000	45,000	45,000	-
Formula Grants for Rural Areas	20.509	DOT	no identifier	(65,007)	-	294,957	49,249	279,199	279,199	-
Transit Services Programs Cluster										
New Freedom Program	20.521	DOT	no identifier	(6,127)	-	30,060	10,222	34,155	34,155	-
Total Transit Services Programs Cluster				(6,127)	-	30,060	10,222	34,155	34,155	-
Highway Safety Cluster										
State and Community Highway Safety	20.600	DOT	1320-25-93	-	-	-	2,952	2,952	2,952	-
National Priority Safety Programs	20.616	Racine Co	3950958-31-25	(1,362)	-	11,909	-	10,547	10,547	-
National Priority Safety Programs	20.616	Racine Co	3950959-31-27	-	-	-	3,419	3,419	3,419	-
Total Highway Safety Cluster				(1,362)	-	11,909	6,371	16,918	16,918	-
Total U.S. Department of Transportation				(72,496)	-	804,119	110,842	842,465	842,465	-

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

**KENOSHA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2018

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
FEDERAL PROGRAMS continued										
U.S. Environmental Protection Agency										
State Indoor Radon Grants	66.032	DHS	Type 930/830	(3,161)	-	8,904	3,457	9,200	9,200	-
Total U.S. Environmental Protection Agency				(3,161)	-	8,904	3,457	9,200	9,200	-
U. S. Department of Education										
Special Education - Grants for Infants and Families	84.181	DHS	Type 710/810	-	-	150,102	-	150,102	150,102	150,102
Total U.S. Department of Education				-	-	150,102	-	150,102	150,102	150,102
U. S. Department of Health and Human Services										
Public Health Emergency Preparedness	93.069	DHS	Type 930/830	(6,480)	-	79,614	66,186	139,320	139,320	-
Environmental Public Health and Emergency Response	93.070	DHS	Type 930/830	(17,849)	-	66,495	27,282	75,928	75,928	-
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	DHS	Type 930/830	(30,117)	-	30,117	-	-	-	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	DHS	Type 930/830	(53,408)	-	270,367	52,626	269,585	269,585	-
Immunization Cooperative Agreements	93.268	DHS	Type 930/830	(8,118)	-	8,118	-	-	-	-
U.S. Department of Health and Human Services continued										
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	DCF	Sparc	(257,495)	-	257,495	-	-	-	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure - Performance Financed	93.539	DHS	Type 930/830	-	-	21,936	19,343	41,279	41,279	-
Promoting Safe and Stable Families	93.556	DCF	Sparc	-	-	57,103	-	57,103	57,103	-
TANF Cluster										
Block Grants for Temporary Assist for Needy Families	93.558	DCF	Sparc	(225,441)	21,970	328,809	-	125,338	125,338	-
Block Grants for Temporary Assist for Needy Families	93.558	DCF	Sparc 1008	-	-	886,482	489,328	1,375,810	1,375,810	-
Block Grants for Temporary Assist for Needy Families	93.558	DHS	Type 710/810	-	-	360,754	-	360,754	360,754	-
Total TANF Cluster				(225,441)	21,970	1,576,045	489,328	1,861,902	1,861,902	-
Child Support Enforcement	93.563	DCF	no identifier	(900,777)	27,498	3,736,505	966,850	3,830,076	3,830,076	-
Child Support Enforcement Research	93.564	DCF	no identifier	(14,166)	(25,140)	83,915	7,761	52,370	52,370	-
Low Income Home Energy Assistance Block Grant	93.568	DOA	no identifier	(83,531)	-	209,787	18,440	144,696	144,696	144,696
Child Care and Development Block Grant	93.575	DCF	Sparc	-	-	841,341	34,867	876,208	876,208	-
Community Based Child Abuse Prevention Grants	93.590	DCF	Sparc	(2,566)	1	10,913	1,785	10,133	10,133	-
CS Child Support Access and Visitation	93.597	DCF	no identifier	(19,677)	19,677	31,308	6,964	38,272	38,272	-

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



**KENOSHA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2018

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients	
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
FEDERAL PROGRAMS continued											
U.S. Department of Health and Human Services continued											
CCDF Cluster											
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	DCF	Sparc	(105,104)	48,636	56,468	-	-	-	-	
Total CCDF Cluster				(105,104)	48,636	56,468	-	-	-	-	
Chafee Education and Training Vouchers Program	93.599	DCF	Sparc	(8,863)	-	9,152	2,144	2,433	2,433	-	
Adoption and Legal Guardianship Incentive Payments	93.603	DCF	Sparc	-	-	12,436	2,817	15,253	15,253	-	
Child Welfare Services Grant - State Grants	93.645	DCF	Sparc	-	-	143,283	-	143,283	143,283	-	
Foster Care Title - IV-E	93.658	DCF	Sparc	(12,222)	-	1,405,009	6,405	1,399,192	1,399,192	-	
Adoption Assistance	93.659	DCF	Sparc	(15,804)	-	55,048	15,927	55,171	55,171	-	
Social Services Block Grant	93.667	DHS	Type 710/810	-	-	673,738	-	673,738	673,738	-	
Chafee Foster Care Independence Program	93.674	DCF	Sparc	(30,000)	-	177,645	-	147,645	147,645	-	
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	DHS	Type 930/830	(3,065)	-	14,710	2	11,647	11,647	-	
Children's Health Insurance Program	93.767	DHS	Type 715/815	(60,175)	-	240,280	57,434	237,539	237,539	98,587	
Medicaid Cluster											
Medical Assistance Program	93.778	DHS	Type 710/810	(16,094)	-	42,461	1,378	27,745	27,745	-	
Medical Assistance Program	93.778	DHS	Type 725/825	(335,567)	13,302	1,137,245	367,160	1,182,140	1,182,140	-	
Medical Assistance Program	93.778	DHS	Type 715/815	(618,938)	-	2,424,058	587,398	2,392,518	2,392,518	998,762	
Medical Assistance Program	93.778	DHS	Type 930/830	(1,211)	-	5,266	-	4,055	4,055	-	
Medical Assistance Program	93.778	GWAAR	no identifier	-	-	7,360	-	7,360	7,360	-	
Medical Assistance Program - WIMCR	93.778	DHS	no identifier	-	-	2,321,696	-	2,321,696	2,321,696	-	
Medical Assistance Program	93.778	DHS	TPA-CLTS	-	-	1,094,008	-	1,094,008	1,094,008	-	
Total Medicaid Cluster				(971,810)	13,302	7,032,094	955,936	7,029,522	7,029,522	998,762	
Opioid State Targeted Response	93.788	DHS	Type 710/810	-	-	111,194	-	111,194	111,194	-	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	Type 930/830	-	-	4,069	-	4,069	4,069	-	
Block Grants for Community Mental Health Services	93.958	DHS	Type 710/810	(887)	-	82,556	20,000	101,669	101,669	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DHS	Type 710/810	(127,427)	-	792,815	201,965	867,353	867,353	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DCF	Sparc	(4,677)	4,677	-	-	-	-	-	
Total Block Grants for Prevention and Treatment of Substance Abuse				(132,104)	4,677	792,815	201,965	867,353	867,353	-	
Maternal and Child Health Services Block Grant	93.994	DHS	Type 930/830	(62,124)	-	129,070	26,779	93,725	93,725	-	

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

**KENOSHA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2018

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients	
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
FEDERAL PROGRAMS continued											
U.S. Department of Health and Human Services continued											
Special Programs for the Aging											
Title III, Part D - Preventive Health	93.043	GWAAR	no identifier	(1,460)	-	12,526	2,909	13,975	13,975	-	
Title III, Part E - National Family Support	93.052	GWAAR	no identifier	(16,655)	-	62,221	15,932	61,498	61,498	-	
Medicare Enrollment Assistance Program	93.071	GWAAR	MIPPA	(3,313)	-	11,333	-	8,020	8,020	-	
State Health Insurance Assistance Program	93.324	GWAAR	SHIP	-	-	6,344	-	6,344	6,344	-	
Aging Cluster											
Title III, Part B - Grants for Supportive Services	93.044	GWAAR	no identifier	(41,125)	-	131,498	36,367	126,740	126,740	-	
Title III, Part C - Nutrition Services	93.045	GWAAR	no identifier	(156,045)	-	488,138	112,869	444,962	444,962	444,962	
Nutritional Services Incentive Program	93.053	GWAAR	no identifier	-	-	46,534	-	46,534	46,534	46,534	
Total Aging Cluster				(197,170)	-	666,170	149,236	618,236	618,236	491,496	
Total U.S. Department of Health and Human Services				(3,240,381)	110,621	18,979,220	3,148,918	18,998,378	18,998,378	1,733,541	
Executive Office of the President											
High Intensity Drug Trafficking Area (HIDTA)	95.001	Milw HIDTA	G18ML0008A	-	-	17,562	2,850	20,412	20,412	-	
High Intensity Drug Trafficking Area (HIDTA)	95.001	Waukesha Co	G18ML0008A	-	-	7,800	-	7,800	7,800	-	
Total High Intensity Drug Trafficking Area (HIDTA)				-	-	25,362	2,850	28,212	28,212	-	
Total Executive Office of the President				-	-	25,362	2,850	28,212	28,212	-	
U. S. Department of Homeland Security											
Emergency Management Performance Grants	97.042	DMA	no identifier	(64,830)	-	88,422	65,012	88,604	88,604	-	
Homeland Security Grant Program	97.067	DMA	2015-HSW-02A-11027	-	-	2,286	-	2,286	2,286	-	
Homeland Security Grant Program	97.067	DMA	2015-HSW-02A-10955	-	-	79,856	-	79,856	79,856	-	
Homeland Security Grant Program	97.067	DMA	2015-HSW-04-010907	(865)	-	865	-	-	-	-	
Total U.S. Department of Homeland Security				(65,695)	-	171,429	65,012	170,746	170,746	-	
TOTAL FEDERAL PROGRAMS				\$ (4,712,949)	\$ 108,337	\$ 27,469,260	\$ 4,512,398	\$ 27,377,046	\$ 27,377,046	\$ 5,712,050	

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

# KENOSHA COUNTY

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS								
Wisconsin Department of Agriculture, Trade, and Consumer Protection								
Agricultural Clean Sweep	115.040	\$ (1,688)	\$ -	\$ 1,688	\$ -	\$ -	\$ -	\$ -
County Staff and Support	115.150	(117,448)	-	241,736	-	124,288	124,288	-
Land and Water Resource Management	115.400	-	(675)	53,976	31,290	84,591	84,591	-
Total WI Department of Agriculture, Trade, and Consumer Protection		(119,136)	(675)	297,400	31,290	208,879	208,879	-
Wisconsin Department of Public Instruction								
Public Library Systems Aid	255.002	299,925	-	430,951	(318,923)	411,953	411,953	-
Total Wisconsin Department of Public Instruction		299,925	-	430,951	(318,923)	411,953	411,953	-
Wisconsin Department of Natural Resources								
Local Park Aids Stewardship - ADLP	370.TA1	-	-	103,657	-	103,657	103,657	-
Recreational Aids - Snowmobile Trail and Area	370.485	-	-	20,962	-	20,962	20,962	-
Boating Enforcement Aids	370.550	(24,071)	-	32,969	-	8,898	8,898	-
County Conservation Aids	370.563	-	(1,537)	2,786	-	1,249	1,249	-
Transient Non-Community Water Sampling Contracts	370.QBHI4824	(6,823)	-	28,528	6,338	28,043	28,043	-
Total Wisconsin Department of Natural Resources		(30,894)	(1,537)	188,902	6,338	162,809	162,809	-
Wisconsin Department of Transportation								
Elderly and Handicapped County Aids	395.101	82,538	1,443	363,700	(83,981)	363,700	363,700	-
Transit Operating Aids	395.104	(724)	-	724	-	-	-	-
Local Roads Improvement Projects Discretionary Grants	395.206	-	(77,372)	77,372	-	-	-	-
Total Wisconsin Department of Transportation		81,814	(75,929)	441,796	(83,981)	363,700	363,700	-

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

# KENOSHA COUNTY

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
STATE PROGRAMS continued									
Wisconsin Department of Corrections									
Community Corrections Program (Living Free ATR Program)	410.111	(3,333)	-	33,333	-	30,000	30,000	-	
Windows to Work	410.112	(10,672)	-	33,188	84,567	107,083	107,083	107,083	
Bryne Competitive Program - Recidivism Reduction Grant	410.112	-	-	89,793	-	89,793	89,793	-	
Total Wisconsin Department of Corrections		(14,005)	-	156,314	84,567	226,876	226,876	107,083	
Wisconsin Department of Health Services									
Reproductive Health SLOH	435.152002	(11,920)	11,920	-	-	-	-	-	
Family Health - Women's Health	435.152020	-	-	31,500	4,906	36,406	36,406	-	
WIC Farmers Market Grant	435.154720	-	-	3,141	3,856	6,997	6,997	6,997	
Comm Disease Control & Prevention	435.155800	-	-	9,958	514	10,472	10,472	-	
HIV Prevention PS & Linkages	435.155957	(2,000)	-	7,393	5,840	11,233	11,233	-	
WWWP - GPR CC	435.157010	-	-	-	77,550	77,550	77,550	-	
Childhood Lead - Consolidated	435.157720	(6,573)	-	25,503	2,308	21,238	21,238	-	
Maternal Child Health - Consolidated	435.159320	(1,211)	-	1,211	-	-	-	-	
Reproductive Health	435.159321	(30,355)	-	54,775	-	24,420	24,420	24,420	
Cons Contracts MCH	435.159322	-	-	4,055	-	4,055	4,055	-	
Family Plan 253.07(4)(A)	435.159327	(95,069)	-	160,069	-	65,000	65,000	65,000	
Tobacco Prevention and Control Program - Wisconsin Wins	435.181005	(9,740)	-	9,740	-	-	-	-	
Tobacco Prevention and Control Program - Community Interventions - LHD	435.181012	(22,793)	-	22,793	-	-	-	-	
Fraud Prevention Investigation, State Share	435.060	-	-	47,129	38,540	85,669	85,669	85,669	
IMAA State Share	435.283	-	-	1,680,490	6,962	1,687,452	1,687,452	876,463	
IMAA Federal Share	435.284	(13,066)	-	13,066	-	-	-	-	
Adult Protective Services	435.312	-	-	159,031	-	159,031	159,031	-	
Children's COP	435.377	(70,136)	-	113,171	13,761	56,796	56,796	-	
Enhanced IM Funding	435.468	-	-	671,295	-	671,295	671,295	347,460	

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

# KENOSHA COUNTY

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Health Services continued								
Coordinated Services County	435.515	(6,911)	-	56,591	-	49,680	49,680	-
Community Mental Health	435.516	-	-	708,894	-	708,894	708,894	-
IMD Rebalancing Initiative	435.518	(7,090)	-	80,951	-	73,861	73,861	-
Birth to Three Initiative	435.550	-	-	147,306	-	147,306	147,306	147,306
Basic County Allocation	435.561	-	-	3,882,709	-	3,882,709	3,882,709	-
State County Match	435.681	-	-	540,751	-	540,751	540,751	-
CLTS OTHER GPR	435.871	-	-	553,191	-	553,191	553,191	-
CLTS AUTISM GPR	435.874	-	-	180,223	-	180,223	180,223	-
CLTS Other - Co Administrative Costs, State Share	435.877	(13,895)	-	29,984	841	16,930	16,930	-
CLTS Autism - Co Administrative Costs, State Share	435.880	(2,194)	-	12,481	538	10,825	10,825	-
ADRC MFP - NH Relocation, State Share	435.560065	(11,339)	-	40,403	10,373	39,437	39,437	-
Aging and Disability Resource Centers	435.560100	(21,407)	-	1,065,838	-	1,044,431	1,044,431	-
ADRC Dementia Care Project	435.560158	(8,710)	(13,302)	103,806	36,299	118,093	118,093	-
Dementia Care Innovation	435.560203	(1,769)	-	1,769	-	-	-	-
Environmental Monitoring of Nuclear Power Plants for Radiological Emissions	435.DPH 90013 DC	(2,750)	-	5,500	2,750	5,500	5,500	-
HIV Counseling, Testing and Referral Program	435.FAI10019.	(540)	-	9,188	5,840	14,488	14,488	-
Passed Through Greater WI Agency on Aging Resources								
I&A EBS Benefit Specialist	435.560024	-	-	66,876	-	66,876	66,876	-
State Senior Community Services	435.560330	(2,318)	-	11,707	-	9,389	9,389	-
Congregate Meals	435.560350	(39,254)	-	70,496	11,661	42,903	42,903	42,903
Nutrition Revitalization	435.560351	(6,150)	-	6,150	-	-	-	-
Home Delivered Meals	435.560360	(5,395)	-	7,140	484	2,229	2,229	2,229
Alzheimer's Family and Caregiver Support	435.560381	(29,173)	-	81,048	11,609	63,484	63,484	-
Elder Abuse	435.560490	(34,236)	-	38,938	42,302	47,004	47,004	-
Total Wisconsin Department of Health Services		(455,994)	(1,382)	10,716,260	276,934	10,535,818	10,535,818	1,598,447

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

# KENOSHA COUNTY

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
STATE PROGRAMS continued									
Wisconsin Department of Children and Families									
Child Abuse & Neglect Prevention Board - Parent									
Education Child Abuse	437.6093	(23,090)	-	98,216	16,067	91,193	91,193	-	-
Children First	437.700	(7,041)	-	65,236	(5,560)	52,635	52,635	-	-
Food Stamp Agency Incentives	437.965	(8,728)	-	63,343	4,419	59,034	59,034	-	-
AFDC Agency Incentives	437.975	(5)	1	149	-	145	145	-	-
Medicaid Agency Incentives	437.980	(2,966)	-	32,734	6,832	36,600	36,600	-	-
BFI - DCF GPR/Regular TANF	437.1402	-	-	1,017	67,268	68,285	68,285	-	-
CW Kinship Care Program - Benefits	437.3377	-	-	519,914	155,645	675,559	675,559	-	-
Kinship Care Program - Assessment	437.3380	-	-	54,264	-	54,264	54,264	-	-
Community Intervention Program	437.3410	-	-	51,720	110,129	161,849	161,849	-	-
Youth Aids AODA	437.3411	-	-	-	56,856	56,856	56,856	-	-
Youth Aids	437.3413	-	-	2,970,457	-	2,970,457	2,970,457	-	-
Community Supervision Services	437.3414	-	-	-	2,460	2,460	2,460	-	-
Brighter Futures Initiative	437.3540	-	(4,677)	86,392	-	81,715	81,715	-	-
Children & Families Allocation	437.3561	-	-	1,241,797	-	1,241,797	1,241,797	-	-
Children & Families Allocation - State/County Match	437.3681	-	-	98,303	-	98,303	98,303	-	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	-	-	-	168,107	168,107	168,107	-	-
CS Medical Support Liability (MSL) Incentive	437.7332	(9,063)	-	97,457	8,912	97,306	97,306	-	-
CS State GPR/PR Funding Allocation	437.7502	-	-	292,236	-	292,236	292,236	-	-
CS Medical Support GPR Earned	437.7606	-	-	11,108	-	11,108	11,108	-	-
CS Supporting Parents Supporting Kids	437.7702	-	(20,249)	20,249	-	-	-	-	-
CS Enforcement - SPSK SUP PARENTS SUP KIDS	437.7903	1,786	(1,786)	(5,478)	(1,826)	(7,304)	(7,304)	-	-
Total Wisconsin Department of Children and Family		(49,107)	(26,711)	5,699,114	589,309	6,212,605	6,212,605		

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

# KENOSHA COUNTY

## SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Justice								
Treatment Alternatives and Diversion	455.xxx	-	(24,412)	80,291	61,578	117,457	117,457	-
DNA Sample Reimbursement Grant	455.221	-	-	8,980	-	8,980	8,980	-
Law Enforcement Training Fund Local Assistance	455.231	(5,016)	-	56,446	-	51,430	51,430	-
Victim and Witness Assistance Program - Part A	455.532	(123,324)	-	242,409	119,787	238,872	238,872	-
Youth Diversion - Aids - Gang - PR	455.629	(33,343)	-	59,784	62,484	88,925	88,925	-
Passed through Racine County		-						
Drug Crimes Enforcement	455.225	-	-	21,345	-	21,345	21,345	-
Total Wisconsin Department of Justice		(161,683)	(24,412)	469,255	243,849	527,009	527,009	-
Wisconsin Department of Military Affairs								
Emergency Response Equipment Grant	465.308	(33,156)	-	33,156	31,839	31,839	31,839	-
Mobile Field Force Grants	465.312	-	-	-	5,699	5,699	5,699	-
Emergency Planning Grant	465.337	-	-	7,922	-	7,922	7,922	-
Total Wisconsin Department of Military Affairs		(33,156)	-	41,078	37,538	45,460	45,460	-
Wisconsin Department of Veteran Affairs								
County Veterans Service Officer	485.001	-	-	13,000	-	13,000	13,000	-
Total Wisconsin Department of Veteran Affairs		-	-	13,000	-	13,000	13,000	-
Wisconsin Department of Administration								
Land Information Board Grants	505.116	1,000	(1,000)	26,000	-	26,000	26,000	-
Public Benefits	505.371	(24,039)	-	157,785	51,533	185,279	185,279	185,279
Total Wisconsin Department of Administration		(23,039)	(1,000)	183,785	51,533	211,279	211,279	185,279
TOTAL STATE PROGRAMS		\$ (505,275)	\$ (131,646)	\$ 18,637,855	\$ 918,454	\$ 18,919,388	\$ 18,919,388	\$ 1,890,809

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

## KENOSHA COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

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#### NOTE 1 – BASIS OF PRESENTATION

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The accompanying Schedules of Expenditures of Federal and State Awards for Kenosha County, Wisconsin are 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* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of Kenosha County. Because the schedules present only a selected portion of the operations of Kenosha County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Kenosha County.

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#### NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in Kenosha County's 2018 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited to reimbursement. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to Kenosha County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded Kenosha County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

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#### NOTE 3 – OVERSIGHT AGENCIES

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The federal and state oversight agencies for Kenosha County are as follows:

Federal – U.S. Department of Housing and Urban Development

State – Wisconsin Department of Health Services

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#### NOTE 4 – DIRECT PAYMENTS – STATE OF WISCONSIN

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Direct payments to individuals from the State of Wisconsin on behalf of Kenosha County for the year ended December 31, 2018 included:

<u>Program</u>	<u>CFDA No.</u>	<u>Unaudited Amount</u>
Food Share Wisconsin Program	10.561	\$ 27,424,927



## KENOSHA COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2018

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#### NOTE 5 – DIRECT PAYMENTS – WISCONSIN MEDICAL ASSISTANCE

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The County received the following payments from Wisconsin Medical Assistance in 2018:

<u>County Department of Human Services:</u>	<u>Provider Number</u>	<u>Unaudited Amount</u>
Division of Aging & Disability Services	43072900	\$ 98,148
Division of Aging & Disability Services	43422900	46,056
Division of Aging & Disability Services	32975900	977,544
Division of Aging & Disability Services	100038404	9,110,195
Division of Children & Family Services	43073000	315,768
Brookside Care Center	20130300	4,194,579
Division of Health Services	41862400	6,209
Division of Health Services	42010200	50,056
Division of Health Services	43084000	93,946
Total		<u>\$ 14,892,501</u>

The payments are considered a contract for services between the State and Kenosha County and therefore are not reported as federal or state awards.

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#### NOTE 6 – CARS / SPARC REPORT DATES

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The Schedule of Expenditures of Federal and State Awards include adjustments through Community Aids Reporting System reports dated May, 2019 and the SPARC reports for December, 2018.

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#### NOTE 7 – ALLOCATION OF INDIRECT COSTS

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Kenosha County chooses not to utilize the de minimis rate as allowed under Uniform Guidance. Instead, Kenosha County identifies and recovers indirect costs using a cost allocation plan developed annually by Maximus Inc.

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#### NOTE 8 – PASS THROUGH ENTITIES

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Federal awards have been passed through the following entities:

GWAAR - Greater Wisconsin Agency on Aging Resources  
DCF - Wisconsin Department of Children and Families  
DHS - Wisconsin Department of Health Services  
DMA - Wisconsin Department of Military Affairs  
DNR - Wisconsin Department of Natural Resources  
DOA - Wisconsin Department of Administration  
DOC - Wisconsin Department of Corrections  
DOJ - Wisconsin Department of Justice  
DOT - Wisconsin Department of Transportation  
DWD - Wisconsin Department of Workforce Development

## KENOSHA COUNTY

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

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#### SECTION I – Summary of Auditors' Results

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##### ***Financial Statements***

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none"><li>Material weakness identified?</li></ul>	No
<ul style="list-style-type: none"><li>Significant deficiencies identified that are not considered to be material weaknesses?</li></ul>	None reported
Noncompliance material to financial statements noted?	No

##### ***Federal or State Awards***

Internal control over major programs:	
<ul style="list-style-type: none"><li>Material weakness identified?</li></ul>	No
<ul style="list-style-type: none"><li>Significant deficiencies identified that are not considered to be material weaknesses?</li></ul>	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No
Auditee qualified as low-risk auditee for federal programs?	Yes
Auditee qualified as low-risk auditee for state programs?	Yes

**KENOSHA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2018

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**SECTION I – Summary of Auditors’ Results continued**

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Identification of major federal programs:

CFDA Number	Name of Federal Programs
14.905	Lead Hazard Reduction Demonstration Grant
93.558	Block Grants for Temporary Assistance for Needy Families
93.575	Child Care and Development Block Grant
93.658	Foster Care Title IV-E
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Identification of major state programs:

State ID Number	Name of State Programs
395.101	Elderly and Handicapped County Aids
435.561	Basic County Allocation
435.681	State/County Match
437.3377	CW Kinship Care Program - Benefits
437.3561	Basic County Allocation
437.3681	State/County Match

	<u>Federal</u>	<u>State</u>	
		<u>DHS</u>	<u>All Others</u>
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 821,311</u>	<u>\$ 316,075</u>	<u>\$ 250,000</u>

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**SECTION II – Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards.**

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None

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**SECTION III – Federal and State Award Findings and Questioned Costs**

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None

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### For the Year Ended December 31, 2018

1.	Does the auditor's 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
2.	Does the audit report show audit issues (i.e., material non-compliance, non-material noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the State Single Audit Guidelines:			
	Department of Agriculture, Trade and Consumer Protection	yes	X	no
	Department of Public Instruction	yes	X	no
	Department of Natural Resources	yes	X	no
	Department of Transportation	yes	X	no
	Department of Corrections	yes	X	no
	Department of Health Services	yes	X	no
	Department of Children and Families	yes	X	no
	Department of Workforce Development	yes	X	no
	Department of Justice	Yes	X	no
	Department of Military Affairs	yes	X	no
	Department of Veteran Affairs	yes	X	no
	Department of Administration	yes	X	no
3.	Was a Management Letter or other document conveying audit comments issued as a result of this audit?	X	yes	no

4. Name and signature of partner

  
Paul G. Denis, Principal

5. Date of report September 23, 2019

**KENOSHA COUNTY**

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN**  
For the Year Ended December 31, 2018

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**Prior Year Audit Findings**

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None

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**Corrective Action Plan**

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None required


# Kenosha



# County

## BOARD OF SUPERVISORS

ORDINANCE NO. \_\_\_\_\_

Subject: Amendment of MCKC 4.01, the Civil Service Ordinance			
Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 15, 2019		Date Resubmitted:	
Submitted By: Director of Human Resources			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Clara-lin Tappa, Director of Human Resources		Signature: 	

**THE KENOSHA COUNTY BOARD OF SUPERVISORS DOES HEREBY ORDAIN,**  
that Municipal Code of Kenosha County Chapter 4.01, the Civil  
Service Ordinance, is hereby amended as follows as represented in  
Exhibit A (attached):

Approved by:

FINANCE/ADMINISTRATION  
COMMITTEE

Aye   No   Abstain   Excused

<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Terry Rose, Chairman				
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ronald Frederick, Vice Chair				
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeffrey Gentz				
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Kubicki				
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John O'Day				
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Poole				
<hr/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeff Wamboldt				

4.01 CIVIL SERVICE ORDINANCE (8/5/03)

(1) Purpose. It is the intention and purpose of this ordinance to provide an equitable system of recruitment, selection, promotion, and retention for Kenosha County Sheriff's Department Deputies. It is further intended to provide the necessary guidance for the operation of the Kenosha County Sheriff's Department in the areas that are applicable.

(a) There is established a County Civil Service Commission for the Sheriff's Department, hereinafter referred to as the "Commission", with duties, functions, and authorities as herein set forth, pursuant to Wisconsin Statutes.

(b) The Commission shall consist of five (5) members, all legal residents of Kenosha County. Appointments shall be made on the basis of recognized and demonstrated interest in, and knowledge of, problems of civil service. No person holding any elective or appointive public position or office of any sort in said Kenosha County government shall be appointed thereon. No present or former employee of the Kenosha County Sheriff's Department shall be eligible for membership on the Commission.

(c) The County Executive shall appoint members of the Commission subject to confirmation by the Board of Supervisors. Of the persons appointed, one shall hold office for one (1) year, one for two (2) years, one for three (3) years, one for four (4) years, and one for five (5) years, from January 1 next following such appointment, and until his successor is appointed and qualifies. In December immediately preceding the expiration of the term of office of any such Commissioner, the County Executive shall appoint, subject to confirmation by the Board of Supervisors, one (1) member of such Commission to hold office for five (5) years from January 1 next succeeding his appointment and until his successor is appointed and qualifies. The Office of the Commissioner shall become vacant upon the happening of any of the following:

1. The death of the incumbent.
2. The person's resignation, whether oral or written.
3. The person's removal.
4. The person's ceasing to be a resident of Kenosha County.
5. The person's neglect or refusal to take the official oath and/or file the official bond within thirty (30) days after appointment.

Such vacancy shall be filled by appointment of the County Executive at the first meeting of the County Board thirty (30) days after the vacancy occurs, confirmed by a majority of the County Board of Supervisors present.

(d) The membership and terms of the members of the present Commission shall continue on the same manner as though this section had never been adopted.



- (e) Every person appointed a member of such Commission shall take and file the official oath.
- (f) The members of the Commission shall be entitled to receive compensation from the County for services actually rendered in conducting the authorized business of the Commission, which compensation shall be determined by the Board of Supervisors, plus mileage at the prevailing rate when such services are rendered.
- (g) The Commission shall promptly organize and elect a Chairman whose term of office shall be one year and a Secretary whose term of office shall be one year, each to serve for one year from the date of election until a successor has been duly elected. The Secretary shall approve the minutes of the proceedings of the Commission and said minutes shall be preserved and kept on file. All meetings of the Commission shall be at the call of the Chairperson, or upon written request of any two (2) members directing the Secretary to hold such meeting, and three (3) Commissioners shall constitute a quorum. The Commission shall make such rules and regulations as may be required for the ordinary conduct of its business.
- (h) The Board of Supervisors shall provide offices, furniture, stationery, light, heat, telephone, secretary, and other necessary supplies and conveniences to enable the Commission to perform its duties.

(2) Rules of the Kenosha County Civil Service Commission.

- (a) The Civil Service Commission shall appoint the Director of Human Resources to act as chief examiner under its direction. As such, the Director of Human Resources shall supervise all examinations. The chief examiner shall be ex-officio secretary to the Commission and shall keep the minutes of its proceedings, preserve all reports made to it, keep a record (for a five-year period) of all examinations held under its direction, and perform such other duties as the Commission shall prescribe.
- (b) The chief examiner shall certify eligible candidates to the Sheriff or, in the absence or incapacitation of the Sheriff, to the Chief Deputy Sheriff for the positions of Deputy Sheriff, Detective, Sergeant, Lieutenant, Captain, and Chief Deputy Sheriff.

(3) Candidates for Deputy Sheriff.

- (a) Publication. In order to make all segments of Kenosha County aware of the fact that applications for the position of Deputy Sheriff are being accepted, notice shall be given in various media no less than two weeks prior to the date set for the written test.
- (b) Applications. Every candidate for the position of Deputy Sheriff shall submit all application materials required by Human Resources. Applications are filed exclusively through the Kenosha County website. No paper applications are accepted.
- (c) Eligibility. No person shall be eligible to apply for or be appointed to the position of Deputy Sheriff unless:

1. The applicant is a citizen of the United States.
  2. The applicant possesses certification by the Wisconsin Law Enforcement Training and Standards Board ~~issued prior to February 1, 1993~~, a 2-year Associate Degree from an accredited institution, or a minimum of 60 fully accredited college level credits; or meets any more stringent standard set in the future by the Wisconsin Law Enforcement Training and Standards Board. Proof of meeting the established standards must be provided at the time of hire.
  3. The applicant is not less than twenty-one (21) years of age as evidenced by a certified copy of a birth or naturalization certificate provided with the application.
  4. The applicant has not been convicted at any time of a felony, unless the judgment or conviction has been reversed. The applicant must provide proof of such reversal at the time application is made.
  5. The applicant possesses a valid driver's license recognized by the State of Wisconsin. Further, from a date three (3) years immediately preceding the date of the examination and continuing to the date of appointment, the applicant has not been convicted of any single violation equivalent to more than four (4) points and has accumulated no more than the equivalent of six (6) points as assessed by the State of Wisconsin demerit point system.
  6. The applicant has furnished all the information required by the Commission at the time the application is submitted.
  7. Applications will be reviewed and applicants who are not 21 years of age or have a felony on their record or are not U.S. citizens will be eliminated from consideration. All others will be invited to participate in the exam.
- (d) Examinations. The Commission shall select and oversee a battery of examinations for the position of Deputy Sheriff. Examinations may include an evaluation of such facets as education, training, capacity, knowledge, manual dexterity, character, and physical and psychological fitness. Tests may be written, oral, physical, demonstration of skill, or an evaluation of training and experience. Examinations may consist of one or more tests in any combination. Applicants shall not be questioned in any manner regarding matters of race, religion, political affiliation, or any other area protected by E.E.O.C. rules.

The chief examiner shall recommend to the Commission the testing/selection procedure to be used for the position of Deputy Sheriff. The Commission shall act on the recommendation of the chief examiner ~~on changes to the procedure~~ prior to the posting of any examination announcement.

1. Notification. The chief examiner shall post the job on the Kenosha County website and other job sites deemed appropriate. The posting shall provide all applicants with a notice stating the date, of the written exam.

2. Following the written exam, test scores will be ranked in descending order.
3. Veterans and other preference points. Pursuant to Wisconsin Statutes, preference points shall be given in the certification of eligible veterans. The applicant shall submit any evidence necessary to prove Veteran status.

Any individual employed as a sworn law enforcement officer from another jurisdiction in the State of Wisconsin shall be awarded five (5) points and any individual employed as a Kenosha County Corrections Professional shall be awarded three (3) points. The applicant shall provide proof of employment. Candidates will then be re-ranked.

Eligibility List. The chief examiner shall report the final examination results and eligibility lists to the Commission for approval. Candidates shall be placed on the list in order of their relative excellence. The eligibility list shall be valid for twelve months (12) from the date it is established, unless exhausted earlier. The Commission may in its discretion cancel, replace or consolidate any list.

After approving the eligibility list, the Commission shall direct the chief examiner to proceed with the qualifying portions of the examination process. Eligible candidates shall be taken in manageable groups through the qualifying portions. The following shall constitute the qualifying portions of the examination. ~~and the order of their administration.~~

Multiple Interview Assessment (MIA). The chief examiner shall schedule MIA's for groups of seven candidates each invited in rank order, before a panel consisting of sworn officers holding the rank of Sergeant or higher, a Human Resources representative, and/or other persons trained and competent in this procedure. Candidates who fail the MIA will be eliminated from consideration. Candidates who pass the MIA will be eligible to move on in the selection process.

4. Background Investigation. The Commission shall cause to be conducted a thorough background investigation of all Deputy Sheriff candidates on the eligibility list. The Sheriff's Department shall conduct such investigation to assist the Commission in determining the character, reputation, morality, and general fitness of all candidates.
5. Oral Interviews/Evaluations. Upon successful completion of all scored portions of the Deputy Sheriff examination, the Commission shall conduct oral interviews/evaluations. These evaluations will consider the applicant's written test results, Multiple Interview Assessment results, background investigation results, and oral interview. These interviews shall determine the candidate's final eligibility. The Commission may conduct interviews as a whole body or in teams. If the Commission conducts interviews as a whole body, two Sheriff's Department

representatives shall also be members of the interview panel. If the Commission selects the option of team interviews, each team shall consist of two Sheriff's Department representatives and at least two Commissioners. In both cases, one representative of the Sheriff's Department shall hold the rank of Lieutenant or above and the other shall hold the rank of Sergeant or above. The final decision shall be made solely by the Commission. Any Commissioner who was not present for a candidate's oral interview shall abstain from voting on that candidate.

6. Physical Readiness Test. To enter the law enforcement academy, candidates must pass a battery of physical readiness tests. Candidates must successfully achieve the required performance standards in order to continue in the selection process.
  7. Job Trait Assessment. After a conditional offer of employment is made by the Sheriff, the Deputy Sheriff candidate must submit to a job trait assessment to determine such factors as personality integration, relationship to authority, impulse control, control of aggression.
  8. Medical Examinations. If the results of the job trait assessment are deemed satisfactory, the Deputy Sheriff candidate must submit to a medical and physical examination, conducted by such physician or physicians as designated by the County, at County expense. Such physician or physicians must submit to Human Resources a complete examination record and statement that the candidate is able to immediately assume, with no conditional releases, the physical duties of Deputy Sheriff. Any candidate receiving a conditional release shall be passed over for certification for appointment until the candidate supplies evidence from two (2) physicians of the condition being eliminated or controlled.
- (e) Reasons for Disqualification; Notice of Disqualification. The Commission shall refuse to examine a candidate or, after examination, to certify a candidate as eligible, who:
1. Lacks any of the established preliminary requirements for the position for which applied.
  2. Is physically handicapped or otherwise so disabled as to unsatisfactorily perform the essential duties of the position sought.
  3. Has been convicted of a felony.
  4. Has a pending criminal or civil action that is substantially related to the job.
  5. Has used or attempted to use any personal or political influence to further his/her eligibility or appointment.
  6. Has intentionally made a false statement of any fact.
  7. Has practiced or attempted to practice any deception or fraud in the application or examination, or in securing the eligibility of appointment.

8. Has a prior unsatisfactory work record, such as, but not limited to, excessive absenteeism, tardiness, discipline or discharge for cause, negligence, or violation of work or safety rules.
9. In the opinion of the Civil Service Commission, after considering the materials in the application file, the results of each of the scored portions of the examination procedure, the background investigation, and the oral interview, displays shortcomings which make disqualification necessary.

If information is received by the Commission concerning an applicant that would preclude the person from consideration as an appointee, the Commission shall forewarn the applicant of such knowledge in its possession and the applicant may withdraw the application without prejudice.

The Commission shall send a written notice, by certified mail, to all disqualified candidates informing them of the reason for their disqualification. Any candidate receiving such notice may apply in writing to the chief examiner within ten (10) days of receipt of said notice for a review and reconsideration of his/her qualifications.

(f) Appointments.

1. Appointments to the position of Deputy Sheriff shall be made by the Sheriff whenever a vacancy occurs. Each appointment shall be made from the list of applicants who are certified as eligible by the Commission. The chief examiner shall certify to the Sheriff the names of all persons with the three (3) highest scores on the examination, and shall provide to the Sheriff a copy of each certified candidate's file, to include application forms and the results of the examinations, M.I.A., and background investigation. The Sheriff shall make his selection from these names.
2. Pursuant to Wisconsin Statute § 59.26(10), and notwithstanding the provisions in 401 (3)(a) through (d), if law enforcement services are provided to a city or village and if the Sheriff appoints additional Deputies to provide the services, the Sheriff shall, to the greatest extent possible, fill the additional Deputy positions from the ranks of the former police officers who lost their positions when the department was abolished.
3. Upon notification from the Sheriff of the name of the selected candidate, the chief examiner shall extend a contingent offer of employment, conditional upon the candidate submitting to a job trait assessment and a pre-employment medical examination. If the results of the job trait assessment and medical examination are deemed satisfactory by Human Resources, the candidate shall be appointed. If the results of the job trait assessment or medical examination are deemed unsatisfactory by Human Resources, the candidate shall not be appointed.
4. If the Sheriff's Department has valid, job-related objections to the eligibility of a candidate, the Sheriff

shall bring such to the attention of the Commission and request that the Commission reconsider the certification of the candidate.

5. For each candidate the Sheriff has appointed, or for each candidate that the Commission has reconsidered and determined to be unsatisfactory, the chief examiner shall certify the names of all persons with the next highest score on the examination.
6. Any candidate who has been decertified from an eligibility list and failed to progress in the recruitment process at any point may not sit again for the examination until one year has passed from the date of the previous examination.
7. The Sheriff, in appointing Deputies under this section, shall require a uniform bond of not less than \$25,000.00. The premium on the bond shall be paid by Kenosha County.
8. All Deputies under this section shall be on probation during the first full year next succeeding their appointment, and may be discharged with cause by the Sheriff at any time before the termination of such probationary period.
9. Except for unit members assigned a vehicle that may be brought home and for whom residency in Kenosha County is required, the established residency boundary for all other unit members is fifteen (15) miles in any direction from the borders of Kenosha County. Any unit member who does not reside within fifteen (15) miles of the borders of Kenosha County within nine months of hire shall be deemed to have resigned.
10. Deputy Sheriffs appointed in conformity with the provisions of this chapter shall hold office on good behavior and efficiency and shall not be dismissed from such office or suspended except as provided in this section.

...

## History of salary increases for Kenosha County employees 2010 – 2019.

In response to the request from the Finance and Administration Committee at the meeting of September 12, we have reviewed the history of salary increases for Kenosha County employees. We looked back ten years to 2010. Following is a summary of that information.

In 2010, all Kenosha County employees received a 2% general across the board increase.

In 2011, there was no general across the board increase. Represented employees received step increases if they had not reached the top of the scale. Non-represented employees did not receive any increase this year.

Again in 2012 and 2013, Kenosha County employees did not receive any across the board general increases. Represented employees who were still in the step schedules received their step or salary increase, as did non-represented employees who were not at the top of their range, but no general across the board increases were issued.

On June 30, 2014, all Kenosha County employees received a .25/hour raise in addition to any step increases or salary increases they were eligible for.

In 2015, a Classification & Compensation Study was provided by Segal Waters Consulting. The study was broken down into three phases and results were approved and implemented over a three year span.

As part of this process, employees completed forms identifying their duties and how much of their time was spent on each item. These were reviewed by the employees' manager and the manager's manager. HR was the last level of review before these were sent to Segal Waters for evaluation. These were the basis for new job descriptions which were used by Segal Waters to assign position titles and compare to the market. The County's goal was to be 95% to 105% of the market. Comparisons were made to both public and private sector employers and included a value for insurance benefits.

Segal Waters Consultants recommended a new wage schedule with Pay Grades for both hourly (non-exempt) and salary (exempt) employees. This new wage schedule replaced the step schedules for hourly employees that had been negotiated through contracts that had expired, and the salary schedule that was in place for exempt employees. They then placed the positions into the various pay grades based on comparable information. Recommendations were provided in the spring of 2015.

The recommendations of the Study were presented to the County Board Committee of the Whole in May 2015, and adopted by the Board at the regular meeting on June 16, 2015. The Phase 1 restructuring of the positions and wage adjustments were then made in July 2015. The positions that were not evaluated as part of Phase 1 continued to utilize the step schedules that had been in their Union Contracts until their positions were studied and placed in the new wage schedule.

As a result of the Phase 1 recommendations, 93 employees were determined to be above the maximum rate of the Pay Grade in which their position was placed. These employees were "red-circled" meaning their rate of pay was higher than the maximum rate for that Pay Grade on the wage schedule. They continued to be paid the same rate of pay, no one received a pay cut, and each was issued a \$500 stipend. Red circled employees do not

qualify for wage increases unless the position is reclassified or the Pay Grade is increased to a point that their rate of pay falls under the maximum and frees up room for a pay increase.

Phase 1 included the following positions:

- Exempt employees (Directors, managers, etc.)
- Accountant
- Accounting Associate
- Administrative Assistant and Administrative Assistant, Senior
- Deputy County Clerk and Deputy County Clerk, Senior
- Deputy Court Clerk and Deputy Court Clerk, Senior
- Deputy Register of Deeds and Deputy Register of Deeds, Senior
- Deputy Treasurer and Deputy Treasurer, Senior
- Economic Support Specialist
- Economic Support Specialist, Senior
- Lead Economic Support Specialist
- Child Support Enforcement Specialist
- Information Technology positions
- Judicial Assistants
- Legal Secretaries
- Paralegal
- Payroll Specialist
- Public Health Tech
- Public Works positions – Highway, etc.

Phase 2 recommendations were approved by the County Board in June 2016 and wage adjustments became effective July 2016. Phase 2 included the following groups:

- Correctional Officers
- Direct Supervision Officers
- Admission & Release Specialists

Phase 3 recommendations were approved by the Board in November 2016 and incorporated into the 2017 County Budget. Phase 3 included the following employee classifications:

- Brookside: RN
- LPN
- C.N.A.
- Cooks and other dietary staff
- Billing Specialist
- Environmental Service Workers
- Life Enrichment
- Unit Secretary
- Custodians
- Building Chiefs



Public Health and School Nurses  
Cook and relief cooks – Sheriff Dept.  
Social Workers

Since the date in which each of these Phases were rolled out, various groups have been re-analyzed and studied as part of follow-up salary surveys based on the last time they were reviewed and as the job market warrants. For example, the Jailers were reviewed in the Summer/Fall of 2018 and adjustments for that employee group were approved as part of the 2019 County Budget. In addition, 18 other positions were analyzed. These encompassed more than 380 employees:

Administrative Assistant Sr.  
Admission Release Specialist  
Asst. Director of Health/Clinical Services Manager  
C.N.A  
Custodian  
Detention Systems Manager  
Director of Nursing  
Electrician  
Executive Assistant  
HVAC  
LPN  
Master Plumber  
Nurse Practitioner  
Office Manager  
Patrol Worker/Laborer – Highways  
Project Engineer – Facilities  
Public Health Nurse  
RN

At the end of 2019, the number of red circled employees is projected to be 221. This includes many of the original 93 red circled employees and others who have, or will, reach the maximum of their pay grade.

The compensation study in 2019 included 103 job titles encompassing over 440 employees. There were 48 positions that were below market (less than 95% of the market average). Of those positions, 32 positions were far enough below market to warrant recommendation to be reclassified to higher pay grades as you will see in the 2020 proposed budget. Given our overall market position is below 95%, we are also recommending a 2% market adjustment, which will ensure that all employees including those at the top of their grade will see an increase in 2020. The combination of reclassifications and market adjustment will put us back in our target range.

Each year during our budget review process, HR will continue the process of sending positions out for review, evaluating our market position, and make recommendations based on those results.

# **AUDIT REPORT FOR PAYMENTS OVER \$5000**

**September 6, 2019 – October 3, 2019**

# Vendor invoice transactions

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**Vendor account**      **Vendor name**      **Method of payment**

[V0000018](#)      Babcock Auto  
Spring Co      [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022995	10/3/2019			5,667.07	0.00	USD	5,667.07	0.00	10/9/2019	Yes
						USD	5,667.07	0.00		

**Vendor total**      5,667.07      0.00

[V0000021](#)      Bane Nelson Inc      [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022365	9/19/2019			8,405.00	0.00	USD	8,405.00	0.00	9/26/2019	Yes
						USD	8,405.00	0.00		

**Vendor total**      8,405.00      0.00

[V0000039](#)      Century Fence Co      [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021383	9/10/2019			7,899.80	0.00	USD	7,899.80	0.00	8/30/2019	Yes

# Vendor invoice transactions

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					USD	7,899.80	0.00			
Vendor total					7,899.80	0.00				
V0000041	Childrens Service Society Of Wisconsin	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001134	9/11/2019			58,060.20	0.00	USD	58,060.20	0.00	9/11/2019	Yes
						USD	58,060.20	0.00		
Vendor total					58,060.20	0.00				
V0000043	City Of Kenosha Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021456	9/10/2019			21,106.89	0.00	USD	21,106.89	0.00	8/31/2019	Yes
CHKP-000021458	9/10/2019			14,155.05	0.00	USD	14,155.05	0.00	8/31/2019	Yes
CHKP-000021980	9/12/2019			31,300.00	0.00	USD	31,300.00	0.00	9/11/2019	Yes
CHKP-000022048	9/12/2019			12,236.82	0.00	USD	12,236.82	0.00	9/10/2019	Yes
						USD	78,798.76	0.00		
Vendor total					78,798.76	0.00				
V0000047	Community Impact Program	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001177	9/20/2019			155,231.10	0.00	USD	155,231.10	0.00	9/18/2019	Yes
CHKP-000022477	9/19/2019			15,708.00	0.00	USD	15,708.00	0.00	10/16/2019	Yes
						USD	170,939.10	0.00		
Vendor total					170,939.10	0.00				
V0000049	Conserv Fs	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022879	10/1/2019			8,474.94	0.00	USD	8,474.94	0.00	10/3/2019	Yes

# Vendor invoice transactions

Kenosha County

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						USD	8,474.94	0.00			
Vendor total					8,474.94	0.00					
V0000057	Dayton Residential	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
ACHP-000001178	9/20/2019			17,120.97	0.00	USD	17,120.97	0.00	9/15/2019	Yes	
						USD	17,120.97	0.00			
Vendor total					17,120.97	0.00					
V0000062	Wi Dept of Workforce Development	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022133	9/17/2019			5,226.12	0.00	USD	5,226.12	0.00	9/20/2019	Yes	
						USD	5,226.12	0.00			
Vendor total					5,226.12	0.00					
V0000086	Goodwill Industries-Milwaukee	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021225	9/6/2019			25,434.23	0.00	USD	25,434.23	0.00	9/12/2019	Yes	
ACHP-000001180	9/20/2019			131,298.66	0.00	USD	131,298.66	0.00	9/18/2019	Yes	
ACHP-000001206	9/25/2019			39,527.54	0.00	USD	39,527.54	0.00	9/15/2019	Yes	
						USD	196,260.43	0.00			
Vendor total					196,260.43	0.00					
V0000124	Kenosha Achievement Center	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021228	9/6/2019			46,195.76	0.00	USD	46,195.76	0.00	8/28/2019	Yes	
ACHP-000001181	9/20/2019			104,832.07	0.00	USD	104,832.07	0.00	9/18/2019	Yes	
						USD	151,027.83	0.00			

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## Vendor total

151,027.83 0.00

[V0000128](#) Kenosha Area  
Family & Aging  
Services

[ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001135	9/11/2019			51,733.33	0.00	USD	51,733.33	0.00	9/11/2019	Yes
ACHP-000001183	9/20/2019			220,310.48	0.00	USD	220,310.48	0.00	9/15/2019	Yes
						USD	272,043.81	0.00		

## Vendor total

272,043.81 0.00

[V0000130](#) Kenosha Human  
Development  
Services Inc

[ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001136	9/11/2019			66,264.13	0.00	USD	66,264.13	0.00	9/11/2019	Yes
ACHP-000001184	9/20/2019			494,842.11	0.00	USD	494,842.11	0.00	9/15/2019	Yes
CHKP-000021611	9/12/2019			42,124.16	0.00	USD	42,124.16	0.00	10/5/2019	Yes
CHKP-000022478	9/19/2019			64,403.91	0.00	USD	64,403.91	0.00	10/18/2019	Yes
						USD	667,634.31	0.00		

## Vendor total

667,634.31 0.00

[V0000143](#) Landmark Title  
Corporation

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006739/13/2019			LM LT-207997 VILLALOBOS	68,253.98	0.00	USD	68,253.98	0.00	9/13/2019	Yes
TREA-00006749/13/2019			LM LT-207997 VILLALOBOS	76,536.84	0.00	USD	76,536.84	0.00	9/13/2019	Yes
TREA-00006369/14/2019				202,926.19	0.00	USD	202,926.19	0.00	9/14/2019	Yes
TREA-00006819/20/2019			LANDMARK TITLE / FILE: VILLALOBOS / RELOCATION HOUSING PAYMENT / VILLALOBOS	73,900.00	0.00	USD	73,900.00	0.00	9/20/2019	Yes
						USD	421,617.01	0.00		

## Vendor total

421,617.01 0.00

[V0000170](#) Minnesota Life  
Insurance Co

[ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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					amount		amount in currency	currency		
ACHP- 000001185	9/20/2019				19,943.38	0.00	USD	19,943.38	0.00	9/20/2019 Yes
							USD	19,943.38	0.00	

**Vendor total** 19,943.38 0.00

[V0000171](#) MJ Care Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022526	9/24/2019			132,731.56	0.00	USD	132,731.56	0.00	9/30/2019	Yes
						USD	132,731.56	0.00		

**Vendor total** 132,731.56 0.00

[V0000179](#) Oakwood Clinical  
Associates LTD [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000021229	9/6/2019			7,044.60	0.00	USD	7,044.60	0.00	8/30/2019	Yes
ACHP- 000001186	9/20/2019			10,422.00	0.00	USD	10,422.00	0.00	9/15/2019	Yes
ACHP- 000001238	10/2/2019			7,561.25	0.00	USD	7,561.25	0.00	10/5/2019	Yes
						USD	25,027.85	0.00		

**Vendor total** 25,027.85 0.00

[V0000201](#) Professional Service  
Group Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000021231	9/6/2019			38,953.90	0.00	USD	38,953.90	0.00	8/30/2019	Yes
ACHP- 000001166	9/18/2019			423,647.50	0.00	USD	423,647.50	0.00	9/11/2019	Yes
ACHP- 000001209	9/25/2019			42,099.09	0.00	USD	42,099.09	0.00	9/15/2019	Yes
ACHP- 000001240	10/2/2019			34,744.60	0.00	USD	34,744.60	0.00	10/5/2019	Yes
						USD	539,445.09	0.00		

**Vendor total** 539,445.09 0.00

[V0000228](#) Se Wi Regional Plan  
Commission  
Sewrpc [CHECK-TOT](#)

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023057	10/3/2019			187,330.00	0.00	USD	187,330.00	0.00	3/10/2019	Yes
						USD	187,330.00	0.00		

## Vendor total

187,330.00 0.00

[V0000251](#) Town of Randall Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022003	9/12/2019			6,650.47	0.00	USD	6,650.47	0.00	9/11/2019	Yes
						USD	6,650.47	0.00		

## Vendor total

6,650.47 0.00

[V0000252](#) Town Of Salem Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021461	9/10/2019			8,664.36	0.00	USD	8,664.36	0.00	8/31/2019	Yes
						USD	8,664.36	0.00		

## Vendor total

8,664.36 0.00

[V0000296](#) Village Of Pleasant Prairie Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022011	9/12/2019			5,832.39	0.00	USD	5,832.39	0.00	9/11/2019	Yes
						USD	5,832.39	0.00		

## Vendor total

5,832.39 0.00

[V0000298](#) Village Of Twin Lakes Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022012	9/12/2019			21,157.77	0.00	USD	21,157.77	0.00	9/11/2019	Yes
						USD	21,157.77	0.00		

## Vendor total

21,157.77 0.00

[V0000299](#) Visiting Nurse [ACH-TOT](#)



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		Community Care Inc								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001138	9/11/2019			274,283.36	0.00	USD	274,283.36	0.00	9/4/2019	Yes
						USD	274,283.36	0.00		

**Vendor total** 274,283.36 0.00

		Wi Dept Of Transportation								
<a href="#">V0000321</a>		<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022891	10/1/2019			15,746.34	0.00	USD	15,746.34	0.00	10/4/2019	Yes
						USD	15,746.34	0.00		

**Vendor total** 15,746.34 0.00

		WI Dept Of Administration								
<a href="#">V0000323</a>		<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021469	9/10/2019			15,575.00	0.00	USD	15,575.00	0.00	8/31/2019	Yes
						USD	15,575.00	0.00		

**Vendor total** 15,575.00 0.00

		WI Municipal Mutual Insurance Co								
<a href="#">V0000327</a>		<a href="#">ACH-TREAS</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006889/26/2019			WMMIC / SIR REPLENISHMENT	20,561.86	0.00	USD	20,561.86	0.00	9/24/2019	Yes
TREA-00006919/27/2019			WMMIC WORKERS' COMP/SEPT	89,663.54	0.00	USD	89,663.54	0.00	9/26/2019	Yes
						USD	110,225.40	0.00		

**Vendor total** 110,225.40 0.00

		Womens & Childrens Horizons								
<a href="#">V0000331</a>		<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001188	9/20/2019			17,576.17	0.00	USD	17,576.17	0.00	9/18/2019	Yes

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					USD	17,576.17	0.00			
Vendor total					17,576.17	0.00				
V0000350	Boys & Girls Club Of Kenosha Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001211	9/25/2019			19,293.24	0.00	USD	19,293.24	0.00	9/18/2019	Yes
						USD	19,293.24	0.00		
Vendor total					19,293.24	0.00				
V0000372	Kenosha Joint Services	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001189	9/20/2019			31,234.22	0.00	USD	31,234.22	0.00	8/31/2019	Yes
ACHP-000001212	9/25/2019			364,030.52	0.00	USD	364,030.52	0.00	10/1/2019	Yes
						USD	395,264.74	0.00		
Vendor total					395,264.74	0.00				
V0000399	Trempealeau County Health Care Center	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022392	9/19/2019			114,434.51	0.00	USD	114,434.51	0.00	9/15/2019	Yes
						USD	114,434.51	0.00		
Vendor total					114,434.51	0.00				
V0000437	Badger Oil Equipment Co	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023007	10/3/2019			25,758.02	0.00	USD	25,758.02	0.00	10/10/2019	Yes
						USD	25,758.02	0.00		
Vendor total					25,758.02	0.00				
V0000617	Clinicare Corp.	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved

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CHKP-000022480	9/19/2019			24,723.74	0.00	USD	currency 24,723.74	0.00	10/16/2019	Yes
						USD	24,723.74	0.00		

**Vendor total** 24,723.74 0.00

V0000621 Rawhide Boys Ranch CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022481	9/19/2019			6,483.24	0.00	USD	6,483.24	0.00	10/16/2019	Yes
						USD	6,483.24	0.00		

**Vendor total** 6,483.24 0.00

V0000762 Sierra Group Home Inc CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022482	9/19/2019			30,827.00	0.00	USD	30,827.00	0.00	10/16/2019	Yes
						USD	30,827.00	0.00		

**Vendor total** 30,827.00 0.00

V0000795 Wisconsin Diagnostic Laboratories LLC CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022544	9/24/2019			7,251.44	0.00	USD	7,251.44	0.00	9/30/2019	Yes
						USD	7,251.44	0.00		

**Vendor total** 7,251.44 0.00

V0000799 Lakeview Decorating Inc CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022895	10/1/2019			5,525.00	0.00	USD	5,525.00	0.00	10/4/2019	Yes
						USD	5,525.00	0.00		

**Vendor total** 5,525.00 0.00

V0000888 RHB Technology Solutions Inc ACH-TOT

# Vendor invoice transactions

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001139	9/11/2019			20,857.64	0.00	USD	20,857.64	0.00	9/4/2019	Yes
						USD	20,857.64	0.00		

**Vendor total** 20,857.64 0.00

[V0000977](#) Milliman Usa Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023011	10/3/2019			8,600.00	0.00	USD	8,600.00	0.00	10/4/2019	Yes
						USD	8,600.00	0.00		

**Vendor total** 8,600.00 0.00

[V0000992](#) Wi Dept Of Corrections [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022401	9/19/2019			118,886.24	0.00	USD	118,886.24	0.00	9/18/2019	Yes
						USD	118,886.24	0.00		

**Vendor total** 118,886.24 0.00

[V0001019](#) R A Smith Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022825	9/26/2019			23,281.18	0.00	USD	23,281.18	0.00	10/3/2019	Yes
						USD	23,281.18	0.00		

**Vendor total** 23,281.18 0.00

[V0001097](#) Kaiser Group Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001232	9/27/2019			123,565.77	0.00	USD	123,565.77	0.00	9/26/2019	Yes
						USD	123,565.77	0.00		

**Vendor total** 123,565.77 0.00

[V0001122](#) UMOs [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved
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ACHP-000001190	9/20/2019			18,791.00	0.00	USD	currency 18,791.00	0.00	9/18/2019	Yes
						USD	18,791.00	0.00		

**Vendor total** 18,791.00 0.00

V0001150 Alderman & Sons Inc. ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001141	9/11/2019			10,330.29	0.00	USD	10,330.29	0.00	9/4/2019	Yes
						USD	10,330.29	0.00		

**Vendor total** 10,330.29 0.00

V0001151 Njm Management Services Inc ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001142	9/11/2019			68,976.24	0.00	USD	68,976.24	0.00	9/11/2019	Yes
						USD	68,976.24	0.00		

**Vendor total** 68,976.24 0.00

V0001153 Racine/Kenosha Comm Action Agency ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001191	9/20/2019			68,681.42	0.00	USD	68,681.42	0.00	9/12/2019	Yes
						USD	68,681.42	0.00		

**Vendor total** 68,681.42 0.00

V0001283 Avalon Petroleum Co CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023016	10/3/2019			15,105.60	0.00	USD	15,105.60	0.00	10/10/2019	Yes
						USD	15,105.60	0.00		

**Vendor total** 15,105.60 0.00

V0001327 Mystic Acres LLC ACH-TOT

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
ACHP-000001192	9/20/2019			17,022.30	0.00	USD	17,022.30	0.00	9/15/2019	Yes
						USD	17,022.30	0.00		

**Vendor total** 17,022.30 0.00

[V0001453](#) St Charles Youth & Family Services Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021624	9/12/2019			6,815.22	0.00	USD	6,815.22	0.00	10/9/2019	Yes
CHKP-000022483	9/19/2019			14,795.68	0.00	USD	14,795.68	0.00	10/16/2019	Yes
						USD	21,610.90	0.00		

**Vendor total** 21,610.90 0.00

[V0001498](#) WI Dept Of Revenue [ACH-TREAS](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006759/16/2019			WI DOR / RE TSFR FEES / AUG 19	213,437.76	0.00	USD	213,437.76	0.00	9/6/2019	Yes
TREA-00006769/17/2019			WI SALES TAX / August 2019	29,850.50	0.00	USD	29,850.50	0.00	9/17/2019	Yes
						USD	243,288.26	0.00		

**Vendor total** 243,288.26 0.00

[V0001596](#) Knight-Barry Title Inc [WIRE-STD](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006779/20/2019			KNIGHT-BARRY/FILE#1062158/PARCEL#70-4-120-073-0595/GERSY, JOHN H.	48,431.93	0.00	USD	48,431.93	0.00	9/20/2019	Yes
						USD	48,431.93	0.00		

**Vendor total** 48,431.93 0.00

[V0001637](#) We Energies [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022413	9/19/2019			22,243.96	0.00	USD	22,243.96	0.00	9/23/2019	Yes
CHKP-000022415	9/19/2019			113,943.54	0.00	USD	113,943.54	0.00	9/24/2019	Yes
CHKP-	9/19/2019			7,055.55	0.00	USD	7,055.55	0.00	9/21/2019	Yes

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000022417										
CHKP-	9/26/2019			20,336.70	0.00	USD	20,336.70	0.00	10/3/2019	Yes
000022864										
						USD	163,579.75	0.00		

**Vendor total** 163,579.75 0.00

[V0001642](#) Mystic Creek Llc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-	9/20/2019			6,174.06	0.00	USD	6,174.06	0.00	9/15/2019	Yes
000001194						USD	6,174.06	0.00		

**Vendor total** 6,174.06 0.00

[V0001718](#) Washington County Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/12/2019			5,550.00	0.00	USD	5,550.00	0.00	9/4/2019	Yes
000022038						USD	5,550.00	0.00		

**Vendor total** 5,550.00 0.00

[V0001742](#) Jbm Patrol & Protection Corporation [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/24/2019			7,370.00	0.00	USD	7,370.00	0.00	9/30/2019	Yes
000022560						USD	7,370.00	0.00		

**Vendor total** 7,370.00 0.00

[V0001774](#) Lutheran Social Services [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/19/2019			41,289.58	0.00	USD	41,289.58	0.00	10/16/2019	Yes
000022484						USD	41,289.58	0.00		

**Vendor total** 41,289.58 0.00

[V0001777](#) Pringle Nature Center [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
CHKP- 000021416	9/10/2019			9,250.00	0.00	USD	9,250.00	0.00	7/31/2019	Yes
						USD	9,250.00	0.00		

**Vendor total** 9,250.00 0.00

V0001811 O'Brien And Associates ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP- 000001153	9/13/2019			6,570.00	0.00	USD	6,570.00	0.00	9/11/2019	Yes
						USD	6,570.00	0.00		

**Vendor total** 6,570.00 0.00

V0001851 Masonry Restoration Inc CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022154	9/17/2019			64,322.10	0.00	USD	64,322.10	0.00	9/22/2019	Yes
						USD	64,322.10	0.00		

**Vendor total** 64,322.10 0.00

V0001854 Reserve Account CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000023068	10/3/2019			15,000.00	0.00	USD	15,000.00	0.00	10/9/2019	Yes
						USD	15,000.00	0.00		

**Vendor total** 15,000.00 0.00

V0001888 Easterseals Southeast Wisconsin CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022563	9/24/2019			7,050.75	0.00	USD	7,050.75	0.00	9/15/2019	Yes
						USD	7,050.75	0.00		

**Vendor total** 7,050.75 0.00

V0001889 Vancuick Law Office LLC ACH-TOT



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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001195	9/20/2019			6,055.00	0.00	USD	6,055.00	0.00	9/16/2019	Yes
						USD	6,055.00	0.00		

**Vendor total** 6,055.00 0.00

[V0001941](#) Racine County Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022043	9/12/2019			34,575.00	0.00	USD	34,575.00	0.00	9/10/2019	Yes
CHKP-000022907	10/1/2019			10,388.24	0.00	USD	10,388.24	0.00	9/29/2019	Yes
						USD	44,963.24	0.00		

**Vendor total** 44,963.24 0.00

[V0001947](#) Creative Health Care Solutions [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001196	9/20/2019			31,668.26	0.00	USD	31,668.26	0.00	9/15/2019	Yes
						USD	31,668.26	0.00		

**Vendor total** 31,668.26 0.00

[V0001987](#) Best Vinyl Window Products [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001170	9/18/2019			15,800.00	0.00	USD	15,800.00	0.00	9/9/2019	Yes
						USD	15,800.00	0.00		

**Vendor total** 15,800.00 0.00

[V0001991](#) Wisconsin Community Services [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001217	9/25/2019			10,500.00	0.00	USD	10,500.00	0.00	9/30/2019	Yes

## Kenosha County

					USD	10,500.00	0.00			
Vendor total					10,500.00	0.00				
V0002053	REDI Transports	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001154	9/13/2019			5,500.00	0.00	USD	5,500.00	0.00	9/19/2019	Yes
						USD	5,500.00	0.00		
Vendor total					5,500.00	0.00				
V0002129	Milwaukee County Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022570	9/24/2019			15,000.00	0.00	USD	15,000.00	0.00	9/25/2019	Yes
						USD	15,000.00	0.00		
Vendor total					15,000.00	0.00				
V0002146	Andrea & Orendorff LLP	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001145	9/11/2019			37,070.64	0.00	USD	37,070.64	0.00	9/16/2019	Yes
ACHP-000001171	9/18/2019			49,003.47	0.00	USD	49,003.47	0.00	9/23/2019	Yes
ACHP-000001218	9/25/2019			39,502.28	0.00	USD	39,502.28	0.00	9/30/2019	Yes
ACHP-000001245	10/2/2019			15,125.08	0.00	USD	15,125.08	0.00	10/7/2019	Yes
						USD	140,701.47	0.00		
Vendor total					140,701.47	0.00				
V0002185	Staples Advantage	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001172	9/18/2019			10,896.47	0.00	USD	10,896.47	0.00	9/20/2019	Yes
						USD	10,896.47	0.00		
Vendor total					10,896.47	0.00				
V0002261	Fourth Floor LLC	ACH-TOT								

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001219	9/25/2019			12,587.50	0.00	USD	12,587.50	0.00	9/2/2019	Yes
						USD	12,587.50	0.00		

**Vendor total** 12,587.50 0.00

[V0002282](#) Gordon Food Service [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021497	9/10/2019			6,713.25	0.00	USD	6,713.25	0.00	9/5/2019	Yes
						USD	6,713.25	0.00		

**Vendor total** 6,713.25 0.00

[V0002293](#) Village of Bristol Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022868	9/26/2019			18,939.18	0.00	USD	18,939.18	0.00	9/10/2019	Yes
						USD	18,939.18	0.00		

**Vendor total** 18,939.18 0.00

[V0002356](#) Brotoloc South Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001197	9/20/2019			5,408.36	0.00	USD	5,408.36	0.00	9/15/2019	Yes
						USD	5,408.36	0.00		

**Vendor total** 5,408.36 0.00

[V0002364](#) Hiercomm Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001155	9/13/2019			27,377.05	0.00	USD	27,377.05	0.00	9/3/2019	Yes
ACHP-000001220	9/25/2019			14,422.50	0.00	USD	14,422.50	0.00	9/3/2019	Yes
						USD	41,799.55	0.00		

**Vendor total** 41,799.55 0.00

[V0002383](#) Single Source Inc [CHECK-TOT](#)

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022913	10/1/2019			45,563.92	0.00	USD	45,563.92	0.00	9/17/2019	Yes
						USD	45,563.92	0.00		

**Vendor total** 45,563.92 0.00

[V0002410](#) Positive Alternative [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022486	9/19/2019			14,419.96	0.00	USD	14,419.96	0.00	10/16/2019	Yes
						USD	14,419.96	0.00		

**Vendor total** 14,419.96 0.00

[V0002514](#) Crabtree Diversified [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001198	9/20/2019			18,064.01	0.00	USD	18,064.01	0.00	9/15/2019	Yes
						USD	18,064.01	0.00		

**Vendor total** 18,064.01 0.00

[V0002608](#) Awi Metal Fabrication [Check-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022161	9/17/2019			8,365.00	0.00	USD	8,365.00	0.00	9/13/2019	Yes
						USD	8,365.00	0.00		

**Vendor total** 8,365.00 0.00

[V0002655](#) Utility Sales And Service [Check-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022162	9/17/2019			79,368.00	0.00	USD	79,368.00	0.00	8/30/2019	Yes
						USD	79,368.00	0.00		

**Vendor total** 79,368.00 0.00

[V0002679](#) US Bank National Association [CHECK-STD](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
CHKP-000021499	9/10/2019			256,060.07	0.00	USD	256,060.07	0.00	9/4/2019	Yes
CHKP-000022614	9/24/2019			124,154.36	0.00	USD	124,154.36	0.00	9/18/2019	Yes
						USD	380,214.43	0.00		

**Vendor total** 380,214.43 0.00

[V0002693](#) Valley Bakers Assn [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001146	9/11/2019			5,618.47	0.00	USD	5,618.47	0.00	9/4/2019	Yes
						USD	5,618.47	0.00		

**Vendor total** 5,618.47 0.00

[V0002880](#) Hoffman House Catering [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001199	9/20/2019			11,709.66	0.00	USD	11,709.66	0.00	9/15/2019	Yes
						USD	11,709.66	0.00		

**Vendor total** 11,709.66 0.00

[V0002925](#) Mystic Meadows LLC [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001200	9/20/2019			6,226.50	0.00	USD	6,226.50	0.00	9/15/2019	Yes
						USD	6,226.50	0.00		

**Vendor total** 6,226.50 0.00

[V0002941](#) Revive Youth & Family Services LLC [Check-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022488	9/19/2019			7,994.08	0.00	USD	7,994.08	0.00	10/16/2019	Yes
						USD	7,994.08	0.00		

**Vendor total** 7,994.08 0.00

[V0003191](#) Insite Consulting [CHECK-TOT](#)

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Architects LLC										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021430	9/10/2019			24,507.00	0.00	USD	24,507.00	0.00	9/14/2019	Yes
						USD	24,507.00	0.00		

V0003220		Fertilizer Dealer Supply		CHECK-TOT						
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022581	9/24/2019			9,805.64	0.00	USD	9,805.64	0.00	9/27/2019	Yes
						USD	9,805.64	0.00		
Vendor total				9,805.64	0.00					

V0003255		Asphalt Contractors Inc. <a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021431	9/10/2019			44,687.58	0.00	USD	44,687.58	0.00	9/16/2019	Yes
CHKP-000022582	9/24/2019			35,442.56	0.00	USD	35,442.56	0.00	9/30/2019	Yes
CHKP-000022923	10/1/2019			47,379.28	0.00	USD	47,379.28	0.00	10/7/2019	Yes
						USD	127,509.42	0.00		
Vendor total				127,509.42	0.00					

V0003269		Family Impact Inc		ACH-TOT						
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021235	9/6/2019			5,076.63	0.00	USD	5,076.63	0.00	8/30/2019	Yes
						USD	5,076.63	0.00		
Vendor total				5,076.63	0.00					

Metlife C/O Fascore <a href="#">ACH-TOT</a>										
<a href="#">V0003506</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001160	9/13/2019			65,457.07	0.00	USD	65,457.07	0.00	9/13/2019	Yes
ACHP-	9/27/2019			64,756.92	0.00	USD	64,756.92	0.00	9/30/2019	Yes

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000001235

USD

130,213.99

0.00

## Vendor total

130,213.99

0.00

[V0003536](#) Amri Counseling Services [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021237	9/6/2019			5,495.10	0.00	USD	5,495.10	0.00	8/30/2019	Yes
ACHP-000001248	10/2/2019			5,428.80	0.00	USD	5,428.80	0.00	10/5/2019	Yes
						USD	10,923.90	0.00		

## Vendor total

10,923.90

0.00

[V0003549](#) K Singh & Associates Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022169	9/17/2019			6,125.10	0.00	USD	6,125.10	0.00	9/13/2019	Yes
						USD	6,125.10	0.00		

## Vendor total

6,125.10

0.00

[V0003552](#) Impact Child & Family Therapies Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021238	9/6/2019			64,797.75	0.00	USD	64,797.75	0.00	8/30/2019	Yes
ACHP-000001249	10/2/2019			58,699.50	0.00	USD	58,699.50	0.00	10/5/2019	Yes
						USD	123,497.25	0.00		

## Vendor total

123,497.25

0.00

[V0003627](#) Village Of Somers Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022081	9/12/2019			10,498.00	0.00	USD	10,498.00	0.00	9/10/2019	Yes
						USD	10,498.00	0.00		

## Vendor total

10,498.00

0.00

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[V0003636](#) Community Care  
Resources Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021733	9/12/2019			47,353.74	0.00	USD	47,353.74	0.00	10/5/2019	Yes
						USD	47,353.74	0.00		
<b>Vendor total</b>				47,353.74	0.00					

[V0003641](#) Living As A Leader [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022585	9/24/2019			14,590.42	0.00	USD	14,590.42	0.00	9/30/2019	Yes
						USD	14,590.42	0.00		
<b>Vendor total</b>				14,590.42	0.00					

[V0003701](#) Shalom Ctr-  
Interfaith Network  
Of Kenosha [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021436	9/10/2019			6,961.46	0.00	USD	6,961.46	0.00	9/11/2019	Yes
						USD	6,961.46	0.00		
<b>Vendor total</b>				6,961.46	0.00					

[V0003713](#) Benistar/Hartford-  
6795 [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001175	9/18/2019			56,857.21	0.00	USD	56,857.21	0.00	9/16/2019	Yes
						USD	56,857.21	0.00		
<b>Vendor total</b>				56,857.21	0.00					

[V0003994](#) Frontida Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001226	9/25/2019			7,713.00	0.00	USD	7,713.00	0.00	9/15/2019	Yes
						USD	7,713.00	0.00		
<b>Vendor total</b>				7,713.00	0.00					



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[V0004178](#) Elim Preferred Services [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022066	9/12/2019			6,386.00	0.00	USD	6,386.00	0.00	9/18/2019	Yes
						USD	6,386.00	0.00		
<b>Vendor total</b>				6,386.00	0.00					

[V0004386](#) Successful Community Living Services [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001203	9/20/2019			22,590.00	0.00	USD	22,590.00	0.00	9/15/2019	Yes
						USD	22,590.00	0.00		
<b>Vendor total</b>				22,590.00	0.00					

[V0004537](#) Guided Wellness Counseling SC [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021240	9/6/2019			50,618.70	0.00	USD	50,618.70	0.00	8/30/2019	Yes
ACHP-000001250	10/2/2019			45,733.80	0.00	USD	45,733.80	0.00	10/5/2019	Yes
						USD	96,352.50	0.00		
<b>Vendor total</b>				96,352.50	0.00					

[V0004556](#) Unidine Corporation [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022588	9/24/2019			178,383.38	0.00	USD	178,383.38	0.00	9/30/2019	Yes
						USD	178,383.38	0.00		
<b>Vendor total</b>				178,383.38	0.00					

[V0004602](#) ANAB - ANSI Natl Accrreditation Board [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
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CHKP-000023042	10/3/2019			6,750.00	0.00	USD	6,750.00	0.00	9/24/2019	Yes
						USD	6,750.00	0.00		

**Vendor total** 6,750.00 0.00

[V0004607](#) Cummins Inc #35-0257090 [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022173	9/17/2019			5,990.65	0.00	USD	5,990.65	0.00	8/25/2019	Yes
CHKP-000022589	9/24/2019			8,932.76	0.00	USD	8,932.76	0.00	9/28/2019	Yes
						USD	14,923.41	0.00		

**Vendor total** 14,923.41 0.00

[V0004797](#) Evergreen Pharmacy [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022445	9/19/2019			7,515.48	0.00	USD	7,515.48	0.00	9/15/2019	Yes
						USD	7,515.48	0.00		

**Vendor total** 7,515.48 0.00

[V0005078](#) Youth Villages Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021794	9/12/2019			13,200.00	0.00	USD	13,200.00	0.00	10/5/2019	Yes
						USD	13,200.00	0.00		

**Vendor total** 13,200.00 0.00

[V0005161](#) United States Alliance Fire Protection Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022590	9/24/2019			5,664.00	0.00	USD	5,664.00	0.00	9/28/2019	Yes
						USD	5,664.00	0.00		

**Vendor total** 5,664.00 0.00

[V0005222](#) MobilexUSA [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
CHKP-000022591	9/24/2019			5,267.39	0.00	USD	5,267.39	0.00	9/30/2019	Yes
						USD	5,267.39	0.00		

**Vendor total** 5,267.39 0.00

[V0005230](#) Carroll, Rebecca [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021803	9/12/2019			5,084.00	0.00	USD	5,084.00	0.00	10/5/2019	Yes
						USD	5,084.00	0.00		

**Vendor total** 5,084.00 0.00

[V0005427](#) Village Of Salem  
Lakes Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022125	9/12/2019			66,936.17	0.00	USD	66,936.17	0.00	9/10/2019	Yes
						USD	66,936.17	0.00		

**Vendor total** 66,936.17 0.00

[V0005456](#) Family Psychiatric  
Care LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022936	10/1/2019			6,019.30	0.00	USD	6,019.30	0.00	10/5/2019	Yes
						USD	6,019.30	0.00		

**Vendor total** 6,019.30 0.00

[V0005580](#) Foundations Health  
& Wholeness Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021822	9/12/2019			16,536.00	0.00	USD	16,536.00	0.00	10/5/2019	Yes
						USD	16,536.00	0.00		

**Vendor total** 16,536.00 0.00

[V0005666](#) Lakeshore  
Healthcare -  
Kenosha LLC [ACH-TOT](#)

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021242	9/6/2019			25,919.38	0.00	USD	25,919.38	0.00	8/18/2019	Yes
ACHP-000001204	9/20/2019			25,919.38	0.00	USD	25,919.38	0.00	9/15/2019	Yes
						USD	51,838.76	0.00		
<b>Vendor total</b>				51,838.76	0.00					

V0005722 Von Briesen & Roper SC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021440	9/10/2019			19,384.00	0.00	USD	19,384.00	0.00	9/4/2019	Yes
CHKP-000022595	9/24/2019			62,554.43	0.00	USD	62,554.43	0.00	9/28/2019	Yes
CHKP-000023047	10/3/2019			7,160.50	0.00	USD	7,160.50	0.00	10/10/2019	Yes
						USD	89,098.93	0.00		
<b>Vendor total</b>				89,098.93	0.00					

V0005760 Energy Solution Partners [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021441	9/10/2019			18,219.76	0.00	USD	18,219.76	0.00	9/10/2019	Yes
						USD	18,219.76	0.00		
<b>Vendor total</b>				18,219.76	0.00					

V0005805 Froedtert South Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022964	10/1/2019			10,949.59	0.00	USD	10,949.59	0.00	9/26/2019	Yes
						USD	10,949.59	0.00		
<b>Vendor total</b>				10,949.59	0.00					

V0005886 Woodridge Northeast [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/12/2019			15,500.00	0.00	USD	15,500.00	0.00	10/5/2019	Yes

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000021841

						USD	15,500.00	0.00		
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<b>Vendor total</b>					15,500.00	0.00				
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[V0005948](#) Humana [ACH-TREAS](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006659/6/2019			HUMANA ADMIN	14,353.86	0.00	USD	14,353.86	0.00	8/15/2019	Yes
TREA-00006669/6/2019			HUMANA ADMIN	295,534.49	0.00	USD	295,534.49	0.00	9/19/2019	Yes
TREA-00006699/11/2019			HUMANA WEEKLY	280,735.72	0.00	USD	280,735.72	0.00	9/12/2019	Yes
TREA-00006789/19/2019				308,882.52	0.00	USD	308,882.52	0.00	9/18/2019	Yes
TREA-00006849/25/2019			HUMANA WEEKLY	316,394.76	0.00	USD	316,394.76	0.00	9/26/2019	Yes
TREA-000069710/2/2019				208,897.63	0.00	USD	208,897.63	0.00	10/1/2019	Yes
						USD	1,424,798.98	0.00		

<b>Vendor total</b>					1,424,798.98	0.00				
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[V0005987](#) Anders Develop & Transition Home LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022493	9/19/2019			5,963.47	0.00	USD	5,963.47	0.00	10/16/2019	Yes
						USD	5,963.47	0.00		

<b>Vendor total</b>					5,963.47	0.00				
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[V0006059](#) Millcreek of Arkansas [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021854	9/12/2019			16,430.00	0.00	USD	16,430.00	0.00	10/5/2019	Yes
						USD	16,430.00	0.00		

<b>Vendor total</b>					16,430.00	0.00				
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[V0006079](#) Norris Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022494	9/19/2019			12,460.45	0.00	USD	12,460.45	0.00	10/16/2019	Yes
						USD	12,460.45	0.00		

<b>Vendor total</b>					12,460.45	0.00				
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[V0006093](#) State of Wisconsin [ACH-TREAS](#)

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Court Fines &  
Assessments

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0000640	9/24/2019			296,436.81	0.00	USD	296,436.81	0.00	9/24/2019	Yes
TREA-0000685	9/25/2019		CIRCUIT COURT FINES & FEES	308,536.93	0.00	USD	308,536.93	0.00	10/25/2019	Yes
						USD	604,973.74	0.00		
<b>Vendor total</b>				604,973.74	0.00					

WI Dept of  
Employee Trust  
Funds

[V0006103](#) [ACH-TREAS](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0000692	9/30/2019			514,673.42	0.00	USD	514,673.42	0.00	9/30/2019	Yes
TREA-0000693	9/30/2019			462,492.66	0.00	USD	462,492.66	0.00	9/30/2019	Yes
						USD	977,166.08	0.00		
<b>Vendor total</b>				977,166.08	0.00					

Strand Associates  
Inc

[V0006348](#) [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021443	9/10/2019			9,750.00	0.00	USD	9,750.00	0.00	9/12/2019	Yes
						USD	9,750.00	0.00		
<b>Vendor total</b>				9,750.00	0.00					

Benjamin Foods LLC

[V0006366](#) [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021444	9/10/2019			6,888.00	0.00	USD	6,888.00	0.00	9/4/2019	Yes
						USD	6,888.00	0.00		
<b>Vendor total</b>				6,888.00	0.00					

Madison Oaks  
Academy

[V0006376](#) [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021860	9/12/2019			15,500.00	0.00	USD	15,500.00	0.00	10/5/2019	Yes
						USD	15,500.00	0.00		

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## Vendor total

15,500.00 0.00

[V0006641](#) St Rose Youth & Family Center [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022495	9/19/2019			12,481.53	0.00	USD	12,481.53	0.00	10/16/2019	Yes
						USD	12,481.53	0.00		

## Vendor total

12,481.53 0.00

[V0008055](#) Stuckey Construction Company Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022596	9/24/2019			33,879.02	0.00	USD	33,879.02	0.00	9/27/2019	Yes
						USD	33,879.02	0.00		

## Vendor total

33,879.02 0.00

[V0008086](#) Serve You Rx [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022458	9/19/2019			115,349.15	0.00	USD	115,349.15	0.00	9/20/2019	Yes
CHKP-000023049	10/3/2019			191,591.78	0.00	USD	191,591.78	0.00	10/4/2019	Yes
						USD	306,940.93	0.00		

## Vendor total

306,940.93 0.00

[V0008096](#) Millcreek ICF/IID [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021885	9/12/2019			24,335.00	0.00	USD	24,335.00	0.00	10/5/2019	Yes
						USD	24,335.00	0.00		

## Vendor total

24,335.00 0.00

[V0008447](#) Phillips Total Care Pharmacy Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/24/2019			46,148.88	0.00	USD	46,148.88	0.00	9/30/2019	Yes

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000022597

						USD	46,148.88	0.00		
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**Vendor total** 46,148.88 0.00

V0008742 HCC Life Insurance Company ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021244	9/6/2019			17,060.02	0.00	USD	17,060.02	0.00	9/3/2019	Yes
ACHP-000001229	9/25/2019			17,035.16	0.00	USD	17,035.16	0.00	9/23/2019	Yes
						USD	34,095.18	0.00		

**Vendor total** 34,095.18 0.00

V0008757 Living Light Christian Church CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022078	9/12/2019			214,304.86	0.00	USD	214,304.86	0.00	9/11/2019	Yes
						USD	214,304.86	0.00		

**Vendor total** 214,304.86 0.00

V0009116 Marco Holdings LLC CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022598	9/24/2019			17,994.57	0.00	USD	17,994.57	0.00	9/5/2019	Yes
						USD	17,994.57	0.00		

**Vendor total** 17,994.57 0.00

V0009496 Beeler Construction Inc CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022179	9/17/2019			82,468.00	0.00	USD	82,468.00	0.00	9/5/2019	Yes
						USD	82,468.00	0.00		

**Vendor total** 82,468.00 0.00

V0009513 Pathways Counseling Services LLC CHECK-TOT

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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					amount		amount in currency	currency		
CHKP- 000022942	10/1/2019				14,966.35	0.00	USD	14,966.35	0.00	10/5/2019 Yes
							USD	14,966.35	0.00	

**Vendor total** 14,966.35 0.00

[V0010797](#) McCurdy, Theresa [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022463	9/19/2019			46,549.37	0.00	USD	46,549.37	0.00	9/18/2019	Yes
						USD	46,549.37	0.00		

**Vendor total** 46,549.37 0.00

[V0010799](#) Michael Sarauer &  
Pitts Bros & Assoc  
LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022190	9/17/2019			49,755.45	0.00	USD	49,755.45	0.00	8/26/2019	Yes
TRE- 000000548	9/25/2019	INV0020228R	To Reverse INV0020228	49,755.45	0.00	USD	49,755.45	0.00	10/25/2019	Yes
CHKP- 000021448	9/10/2019			49,755.45	0.00	USD	49,755.45	0.00	9/4/2019	Yes
						USD	149,266.35	0.00		

**Vendor total** 149,266.35 0.00

[V0011775](#) Allendale  
Association [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
MINV- 000030085	9/10/2019	FIX19073102990000986	8042088-FVP-190731ADJ	10,480.00	0.00	USD	10,480.00	0.00	10/10/2019	Yes
CHKP- 000021949	9/12/2019			16,244.00	0.00	USD	16,244.00	0.00	10/10/2019	Yes
						USD	26,724.00	0.00		

**Vendor total** 26,724.00 0.00

[V0011979](#) Knottnerus,  
Cornelius [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	10/3/2019			21,000.00	0.00	USD	21,000.00	0.00	9/26/2019	Yes

# Vendor invoice transactions

Kenosha County

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000023071

						USD	21,000.00	0.00		
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**Vendor total** 21,000.00 0.00

[V0011980](#) Badger Diesel Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022194	9/17/2019			51,674.00	0.00	USD	51,674.00	0.00	9/5/2019	Yes
						USD	51,674.00	0.00		

**Vendor total** 51,674.00 0.00

[V0011983](#) Adams Ewings & Pitts Bros & Assoc LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022083	9/12/2019			24,440.91	0.00	USD	24,440.91	0.00	9/11/2019	Yes
						USD	24,440.91	0.00		

**Vendor total** 24,440.91 0.00

[V0011989](#) Peter & Laura Parcenka [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022084	9/12/2019			24,381.78	0.00	USD	24,381.78	0.00	9/11/2019	Yes
CHKP-000022616	9/24/2019			24,381.78	0.00	USD	24,381.78	0.00	9/19/2019	Yes
TRE-000000552	10/2/2019	INV0020212r	To reverse INV0020212	24,381.78	0.00	USD	24,381.78	0.00	11/1/2019	Yes
						USD	73,145.34	0.00		

**Vendor total** 73,145.34 0.00

[V0011990](#) Rebecca M Gerber [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022085	9/12/2019			37,579.18	0.00	USD	37,579.18	0.00	9/11/2019	Yes
						USD	37,579.18	0.00		

**Vendor total** 37,579.18 0.00

[V0011995](#) Bryan Andrews & Pitts Bros & Assoc [CHECK-TOT](#)

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	LLC									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022087	9/12/2019			30,018.09	0.00	USD	30,018.09	0.00	9/11/2019	Yes
						USD	30,018.09	0.00		

**Vendor total** 30,018.09 0.00

[V0012102](#) Daly, Alice L. [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022187	9/17/2019			7,000.00	0.00	USD	7,000.00	0.00	9/11/2019	Yes
						USD	7,000.00	0.00		

**Vendor total** 7,000.00 0.00

[V0012234](#) Ambassador Title Corporation [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021609	9/10/2019			42,879.50	0.00	USD	42,879.50	0.00	9/5/2019	Yes
						USD	42,879.50	0.00		

**Vendor total** 42,879.50 0.00

[V0012240](#) Paul Just&Julie Just&Valbridge Property Advisors [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022092	9/12/2019			6,900.00	0.00	USD	6,900.00	0.00	9/11/2019	Yes
						USD	6,900.00	0.00		

**Vendor total** 6,900.00 0.00

[V0012244](#) Madson Investments LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022096	9/12/2019			6,200.00	0.00	USD	6,200.00	0.00	9/11/2019	Yes
						USD	6,200.00	0.00		

**Vendor total** 6,200.00 0.00

# Vendor invoice transactions

Kenosha County

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James  
Sconzert&Penny  
Sconzer&First  
American Bank

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022098	9/12/2019			70,467.19	0.00	USD	70,467.19	0.00	9/11/2019	Yes
						USD	70,467.19	0.00		

**Vendor total**

70,467.19 0.00

[V0012345](#) Sam's East Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022100	9/12/2019			18,000.00	0.00	USD	18,000.00	0.00	9/11/2019	Yes
						USD	18,000.00	0.00		

**Vendor total**

18,000.00 0.00

Web & Olga Gentz  
Family Trust, Joint  
Lvg Trust

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022192	9/17/2019			805,588.67	0.00	USD	805,588.67	0.00	8/29/2019	Yes
						USD	805,588.67	0.00		

**Vendor total**

805,588.67 0.00

Terry Feest & Banks  
of WISC & North  
Shore Bank

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022106	9/12/2019			6,129.03	0.00	USD	6,129.03	0.00	9/11/2019	Yes
						USD	6,129.03	0.00		

**Vendor total**

6,129.03 0.00

RCG-Somers LLC, a  
Georgia LLC

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/12/2019			45,407.47	0.00	USD	45,407.47	0.00	9/11/2019	Yes

# Vendor invoice transactions

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000022110

USD

45,407.47

0.00

## Vendor total

45,407.47

0.00

Wal-Mart Real  
Estate Business  
Trust, Delaware  
Statutory Trust

V0012358

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022112	9/12/2019			6,000.00	0.00	USD	6,000.00	0.00	9/11/2019	Yes
						USD	6,000.00	0.00		

## Vendor total

6,000.00

0.00

Fenske Family Asset  
Trust & Glenn E  
Fenske

V0012359

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022209	9/17/2019			40,400.95	0.00	USD	40,400.95	0.00	9/11/2019	Yes
						USD	40,400.95	0.00		

## Vendor total

40,400.95

0.00

First Park 94 LLC

V0012360

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022113	9/12/2019			26,300.00	0.00	USD	26,300.00	0.00	9/11/2019	Yes
						USD	26,300.00	0.00		

## Vendor total

26,300.00

0.00

Bradley J Thornberg

V0012361

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022114	9/12/2019			12,011.15	0.00	USD	12,011.15	0.00	9/11/2019	Yes
CHKP-000022966	10/1/2019			12,011.15	0.00	USD	12,011.15	0.00	9/26/2019	Yes
						USD	24,022.30	0.00		

## Vendor total

24,022.30

0.00

Mark & Dawn  
Oberg &

V0012362

CHECK-TOT

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Community Trust  
CU & State of Wisc  
DCF

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022115	9/12/2019			11,006.18	0.00	USD	11,006.18	0.00	9/11/2019	Yes
CHKP-000022967	10/1/2019			11,006.18	0.00	USD	11,006.18	0.00	9/5/2019	Yes
						USD	22,012.36	0.00		
<b>Vendor total</b>				22,012.36	0.00					

[V0012365](#) David Klein [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022118	9/12/2019			5,806.37	0.00	USD	5,806.37	0.00	9/11/2019	Yes
						USD	5,806.37	0.00		
<b>Vendor total</b>				5,806.37	0.00					

[V0012366](#) Matthew K Lince & Rebecca C Lince & Navy Federal Credit Union [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022119	9/12/2019			6,109.12	0.00	USD	6,109.12	0.00	9/11/2019	Yes
						USD	6,109.12	0.00		
<b>Vendor total</b>				6,109.12	0.00					

[V0012367](#) Dejnors Inc & Southport Bank [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022120	9/12/2019			151,097.00	0.00	USD	151,097.00	0.00	9/11/2019	Yes
						USD	151,097.00	0.00		
<b>Vendor total</b>				151,097.00	0.00					

[V0012368](#) Robert J & Donna L Braynard, Judith A Combs & State Bank of the Lakes [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
CHKP-000022121	9/12/2019			7,805.70	0.00	USD	7,805.70	0.00	9/11/2019	Yes
						USD	7,805.70	0.00		

**Vendor total** 7,805.70 0.00

[V0012369](#) Todd Ewings, Adam  
P. Ewings, Thomas  
W. Fliess, Jr [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022122	9/12/2019			21,300.46	0.00	USD	21,300.46	0.00	9/11/2019	Yes
						USD	21,300.46	0.00		

**Vendor total** 21,300.46 0.00

[V0012370](#) Edward Edquist &  
Nancy Edquist  
Revocable Trust [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022123	9/12/2019			230,032.02	0.00	USD	230,032.02	0.00	9/11/2019	Yes
						USD	230,032.02	0.00		

**Vendor total** 230,032.02 0.00

[V0012379](#) Fenske Life Estate &  
Fenske Family Asset  
Trust [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022208	9/17/2019			50,100.75	0.00	USD	50,100.75	0.00	9/11/2019	Yes
						USD	50,100.75	0.00		

**Vendor total** 50,100.75 0.00

[V0012380](#) Mike Robertson  
Appraisals [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022185	9/17/2019			6,600.00	0.00	USD	6,600.00	0.00	9/13/2019	Yes
						USD	6,600.00	0.00		

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## Vendor total

6,600.00 0.00

[V0012391](#) The B.R.O.S. 1st Initiative LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022947	10/1/2019			9,547.20	0.00	USD	9,547.20	0.00	10/5/2019	Yes
						USD	9,547.20	0.00		

## Vendor total

9,547.20 0.00

[V0012519](#) Sanders Home Improvements [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022859	9/26/2019			7,700.00	0.00	USD	7,700.00	0.00	9/20/2019	Yes
						USD	7,700.00	0.00		

## Vendor total

7,700.00 0.00

[V0012520](#) Durrani, Abdul [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022473	9/19/2019			8,706.44	0.00	USD	8,706.44	0.00	9/18/2019	Yes
						USD	8,706.44	0.00		

## Vendor total

8,706.44 0.00

[V0012521](#) Czar, Paul [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022474	9/19/2019			12,222.18	0.00	USD	12,222.18	0.00	9/18/2019	Yes
						USD	12,222.18	0.00		

## Vendor total

12,222.18 0.00

[V0012535](#) Gwanda LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022862	9/26/2019			5,251.86	0.00	USD	5,251.86	0.00	9/28/2019	Yes
						USD	5,251.86	0.00		

## Vendor total

5,251.86 0.00



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<b>Dimension set</b>	13,346,963.02	0.00
<b>Grand total</b>	<b>13,346,963.02</b>	<b>0.00</b>

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0000 -  
220030

Vendor account	Vendor name	Method of payment								
V0000018	Babcock Auto Spring Co	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022995	10/3/2019			5,667.07	0.00	USD	5,667.07	0.00	10/9/2019	Yes
						USD	5,667.07	0.00		
Vendor total				5,667.07	0.00					
V0000021	Bane Nelson Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022365	9/19/2019			8,405.00	0.00	USD	8,405.00	0.00	9/26/2019	Yes
						USD	8,405.00	0.00		
Vendor total				8,405.00	0.00					
V0000039	Century Fence Co	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021383	9/10/2019			7,899.80	0.00	USD	7,899.80	0.00	8/30/2019	Yes
						USD	7,899.80	0.00		
Vendor total				7,899.80	0.00					
V0000041	Childrens Service Society Of Wisconsin	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001134	9/11/2019			58,060.20	0.00	USD	58,060.20	0.00	9/11/2019	Yes
						USD	58,060.20	0.00		

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## Vendor total

58,060.20 0.00

[V0000043](#) City Of Kenosha  
Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021456	9/10/2019			21,106.89	0.00	USD	21,106.89	0.00	8/31/2019	Yes
CHKP-000021458	9/10/2019			14,155.05	0.00	USD	14,155.05	0.00	8/31/2019	Yes
CHKP-000021980	9/12/2019			31,300.00	0.00	USD	31,300.00	0.00	9/11/2019	Yes
CHKP-000022048	9/12/2019			12,236.82	0.00	USD	12,236.82	0.00	9/10/2019	Yes
						USD	78,798.76	0.00		

## Vendor total

78,798.76 0.00

[V0000047](#) Community Impact  
Program [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001177	9/20/2019			155,231.10	0.00	USD	155,231.10	0.00	9/18/2019	Yes
CHKP-000022477	9/19/2019			15,708.00	0.00	USD	15,708.00	0.00	10/16/2019	Yes
						USD	170,939.10	0.00		

## Vendor total

170,939.10 0.00

[V0000049](#) Conserv Fs [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022879	10/1/2019			8,474.94	0.00	USD	8,474.94	0.00	10/3/2019	Yes
						USD	8,474.94	0.00		

## Vendor total

8,474.94 0.00

[V0000057](#) Dayton Residential [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001178	9/20/2019			17,120.97	0.00	USD	17,120.97	0.00	9/15/2019	Yes
						USD	17,120.97	0.00		

## Vendor total

17,120.97 0.00

[V0000062](#) Wi Dept of [CHECK-TOT](#)

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	Workforce Development									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022133	9/17/2019			5,226.12	0.00	USD	5,226.12	0.00	9/20/2019	Yes
						USD	5,226.12	0.00		
<b>Vendor total</b>				5,226.12	0.00					

<a href="#">V0000086</a>	Goodwill Industries-Milwaukee	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021225	9/6/2019			25,434.23	0.00	USD	25,434.23	0.00	9/12/2019	Yes
ACHP-000001180	9/20/2019			131,298.66	0.00	USD	131,298.66	0.00	9/18/2019	Yes
ACHP-000001206	9/25/2019			39,527.54	0.00	USD	39,527.54	0.00	9/15/2019	Yes
						USD	196,260.43	0.00		
<b>Vendor total</b>				196,260.43	0.00					

<a href="#">V0000124</a>	Kenosha Achievement Center	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021228	9/6/2019			46,195.76	0.00	USD	46,195.76	0.00	8/28/2019	Yes
ACHP-000001181	9/20/2019			104,832.07	0.00	USD	104,832.07	0.00	9/18/2019	Yes
						USD	151,027.83	0.00		
<b>Vendor total</b>				151,027.83	0.00					

<a href="#">V0000128</a>	Kenosha Area Family & Aging Services	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001135	9/11/2019			51,733.33	0.00	USD	51,733.33	0.00	9/11/2019	Yes
ACHP-000001183	9/20/2019			220,310.48	0.00	USD	220,310.48	0.00	9/15/2019	Yes
						USD	272,043.81	0.00		

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## Vendor total

272,043.81 0.00

V0000130 Kenosha Human  
Development  
Services Inc ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001136	9/11/2019			66,264.13	0.00	USD	66,264.13	0.00	9/11/2019	Yes
ACHP-000001184	9/20/2019			494,842.11	0.00	USD	494,842.11	0.00	9/15/2019	Yes
CHKP-000021611	9/12/2019			42,124.16	0.00	USD	42,124.16	0.00	10/5/2019	Yes
CHKP-000022478	9/19/2019			64,403.91	0.00	USD	64,403.91	0.00	10/18/2019	Yes
						USD	667,634.31	0.00		

## Vendor total

667,634.31 0.00

V0000143 Landmark Title  
Corporation CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006739/13/2019			LM LT-207997 VILLALOBOS	68,253.98	0.00	USD	68,253.98	0.00	9/13/2019	Yes
TREA-00006749/13/2019			LM LT-207997 VILLALOBOS	76,536.84	0.00	USD	76,536.84	0.00	9/13/2019	Yes
TREA-00006369/14/2019				202,926.19	0.00	USD	202,926.19	0.00	9/14/2019	Yes
TREA-00006819/20/2019			LANDMARK TITLE / FILE: VILLALOBOS / RELOCATION HOUSING PAYMENT / VILLALOBOS	73,900.00	0.00	USD	73,900.00	0.00	9/20/2019	Yes
						USD	421,617.01	0.00		

## Vendor total

421,617.01 0.00

V0000170 Minnesota Life  
Insurance Co ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001185	9/20/2019			19,943.38	0.00	USD	19,943.38	0.00	9/20/2019	Yes
						USD	19,943.38	0.00		

## Vendor total

19,943.38 0.00

V0000171 MJ Care Inc CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022526	9/24/2019			132,731.56	0.00	USD	132,731.56	0.00	9/30/2019	Yes

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						USD	132,731.56	0.00			
Vendor total					132,731.56	0.00					
V0000179	Oakwood Clinical Associates LTD		ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021229	9/6/2019			7,044.60	0.00	USD	7,044.60	0.00	8/30/2019	Yes	
ACHP-000001186	9/20/2019			10,422.00	0.00	USD	10,422.00	0.00	9/15/2019	Yes	
ACHP-000001238	10/2/2019			7,561.25	0.00	USD	7,561.25	0.00	10/5/2019	Yes	
						USD	25,027.85	0.00			
Vendor total					25,027.85	0.00					
V0000201	Professional Service Group Inc		ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021231	9/6/2019			38,953.90	0.00	USD	38,953.90	0.00	8/30/2019	Yes	
ACHP-000001166	9/18/2019			423,647.50	0.00	USD	423,647.50	0.00	9/11/2019	Yes	
ACHP-000001209	9/25/2019			42,099.09	0.00	USD	42,099.09	0.00	9/15/2019	Yes	
ACHP-000001240	10/2/2019			34,744.60	0.00	USD	34,744.60	0.00	10/5/2019	Yes	
						USD	539,445.09	0.00			
Vendor total					539,445.09	0.00					
V0000228	Se Wi Regional Plan Commission Sewrpc		CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000023057	10/3/2019			187,330.00	0.00	USD	187,330.00	0.00	3/10/2019	Yes	
						USD	187,330.00	0.00			
Vendor total					187,330.00	0.00					
V0000251	Town of Randall Wisconsin		CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	

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CHKP-000022003	9/12/2019			6,650.47	0.00	USD	6,650.47	0.00	9/11/2019	Yes
						USD	<u>6,650.47</u>	<u>0.00</u>		

**Vendor total** 6,650.47 0.00

[V0000252](#) Town Of Salem Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021461	9/10/2019			8,664.36	0.00	USD	8,664.36	0.00	8/31/2019	Yes
						USD	<u>8,664.36</u>	<u>0.00</u>		

**Vendor total** 8,664.36 0.00

[V0000296](#) Village Of Pleasant Prairie Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022011	9/12/2019			5,832.39	0.00	USD	5,832.39	0.00	9/11/2019	Yes
						USD	<u>5,832.39</u>	<u>0.00</u>		

**Vendor total** 5,832.39 0.00

[V0000298](#) Village Of Twin Lakes Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022012	9/12/2019			21,157.77	0.00	USD	21,157.77	0.00	9/11/2019	Yes
						USD	<u>21,157.77</u>	<u>0.00</u>		

**Vendor total** 21,157.77 0.00

[V0000299](#) Visiting Nurse Community Care Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001138	9/11/2019			274,283.36	0.00	USD	274,283.36	0.00	9/4/2019	Yes
						USD	<u>274,283.36</u>	<u>0.00</u>		

**Vendor total** 274,283.36 0.00

[V0000321](#) Wi Dept Of Transportation [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
CHKP-000022891	10/1/2019			15,746.34	0.00	USD	15,746.34	0.00	10/4/2019	Yes
						USD	15,746.34	0.00		

**Vendor total** 15,746.34 0.00

V0000323 WI Dept Of Administration CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021469	9/10/2019			15,575.00	0.00	USD	15,575.00	0.00	8/31/2019	Yes
						USD	15,575.00	0.00		

**Vendor total** 15,575.00 0.00

V0000327 WI Municipal Mutual Insurance Co ACH-TREAS

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0000688	9/26/2019		WMMIC / SIR REPLENISHMENT	20,561.86	0.00	USD	20,561.86	0.00	9/24/2019	Yes
TREA-0000691	9/27/2019		WMMIC WORKERS' COMP/SEPT	89,663.54	0.00	USD	89,663.54	0.00	9/26/2019	Yes
						USD	110,225.40	0.00		

**Vendor total** 110,225.40 0.00

V0000331 Womens & Childrens Horizons ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001188	9/20/2019			17,576.17	0.00	USD	17,576.17	0.00	9/18/2019	Yes
						USD	17,576.17	0.00		

**Vendor total** 17,576.17 0.00

V0000350 Boys & Girls Club Of Kenosha Inc ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001211	9/25/2019			19,293.24	0.00	USD	19,293.24	0.00	9/18/2019	Yes
						USD	19,293.24	0.00		

**Vendor total** 19,293.24 0.00

V0000372 Kenosha Joint ACH-TOT

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Services										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001189	9/20/2019			31,234.22	0.00	USD	31,234.22	0.00	8/31/2019	Yes
ACHP-000001212	9/25/2019			364,030.52	0.00	USD	364,030.52	0.00	10/1/2019	Yes
						USD	395,264.74	0.00		
<b>Vendor total</b>				395,264.74	0.00					

Trempealeau County Health Care Center		CHECK-TOT								
V0000399										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022392	9/19/2019			114,434.51	0.00	USD	114,434.51	0.00	9/15/2019	Yes
						USD	114,434.51	0.00		
<b>Vendor total</b>				114,434.51	0.00					

Badger Oil Equipment Co		CHECK-TOT								
V0000437										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023007	10/3/2019			25,758.02	0.00	USD	25,758.02	0.00	10/10/2019	Yes
						USD	25,758.02	0.00		
<b>Vendor total</b>				25,758.02	0.00					

Clinicare Corp.		CHECK-TOT								
V0000617										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022480	9/19/2019			24,723.74	0.00	USD	24,723.74	0.00	10/16/2019	Yes
						USD	24,723.74	0.00		
<b>Vendor total</b>				24,723.74	0.00					

Rawhide Boys Ranch		CHECK-TOT								
V0000621										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022481	9/19/2019			6,483.24	0.00	USD	6,483.24	0.00	10/16/2019	Yes



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						USD	6,483.24	0.00			
Vendor total					6,483.24	0.00					
V0000762	Sierra Group Home Inc	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022482	9/19/2019			30,827.00	0.00	USD	30,827.00	0.00	10/16/2019	Yes	
						USD	30,827.00	0.00			
Vendor total					30,827.00	0.00					
V0000795	Wisconsin Diagnostic Laboratories LLC	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022544	9/24/2019			7,251.44	0.00	USD	7,251.44	0.00	9/30/2019	Yes	
						USD	7,251.44	0.00			
Vendor total					7,251.44	0.00					
V0000799	Lakeview Decorating Inc	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022895	10/1/2019			5,525.00	0.00	USD	5,525.00	0.00	10/4/2019	Yes	
						USD	5,525.00	0.00			
Vendor total					5,525.00	0.00					
V0000888	RHB Technology Solutions Inc	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
ACHP-000001139	9/11/2019			20,857.64	0.00	USD	20,857.64	0.00	9/4/2019	Yes	
						USD	20,857.64	0.00			
Vendor total					20,857.64	0.00					
V0000977	Milliman Usa Inc	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-	10/3/2019			8,600.00	0.00	USD	8,600.00	0.00	10/4/2019	Yes	

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000023011

						USD	8,600.00	0.00		
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**Vendor total** 8,600.00 0.00

[V0000992](#) Wi Dept Of Corrections [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022401	9/19/2019			118,886.24	0.00	USD	118,886.24	0.00	9/18/2019	Yes
						USD	118,886.24	0.00		

**Vendor total** 118,886.24 0.00

[V0001019](#) R A Smith Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022825	9/26/2019			23,281.18	0.00	USD	23,281.18	0.00	10/3/2019	Yes
						USD	23,281.18	0.00		

**Vendor total** 23,281.18 0.00

[V0001097](#) Kaiser Group Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001232	9/27/2019			123,565.77	0.00	USD	123,565.77	0.00	9/26/2019	Yes
						USD	123,565.77	0.00		

**Vendor total** 123,565.77 0.00

[V0001122](#) UMOS [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001190	9/20/2019			18,791.00	0.00	USD	18,791.00	0.00	9/18/2019	Yes
						USD	18,791.00	0.00		

**Vendor total** 18,791.00 0.00

[V0001150](#) Alderman & Sons Inc. [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001141	9/11/2019			10,330.29	0.00	USD	10,330.29	0.00	9/4/2019	Yes

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					USD	10,330.29	0.00			
Vendor total					10,330.29	0.00				
V0001151	Njm Management Services Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001142	9/11/2019			68,976.24	0.00	USD	68,976.24	0.00	9/11/2019	Yes
						USD	68,976.24	0.00		
Vendor total					68,976.24	0.00				
V0001153	Racine/Kenosha Comm Action Agency	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001191	9/20/2019			68,681.42	0.00	USD	68,681.42	0.00	9/12/2019	Yes
						USD	68,681.42	0.00		
Vendor total					68,681.42	0.00				
V0001283	Avalon Petroleum Co	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023016	10/3/2019			15,105.60	0.00	USD	15,105.60	0.00	10/10/2019	Yes
						USD	15,105.60	0.00		
Vendor total					15,105.60	0.00				
V0001327	Mystic Acres LLC	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001192	9/20/2019			17,022.30	0.00	USD	17,022.30	0.00	9/15/2019	Yes
						USD	17,022.30	0.00		
Vendor total					17,022.30	0.00				
V0001453	St Charles Youth & Family Services Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/12/2019			6,815.22	0.00	USD	6,815.22	0.00	10/9/2019	Yes

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000021624										
CHKP-	9/19/2019			14,795.68	0.00	USD	14,795.68	0.00	10/16/2019	Yes
000022483						USD	21,610.90	0.00		

**Vendor total** 21,610.90 0.00

V0001498 WI Dept Of Revenue ACH-TREAS

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006759/16/2019			WI DOR / RE TSFR FEES / AUG 19	213,437.76	0.00	USD	213,437.76	0.00	9/6/2019	Yes
TREA-00006769/17/2019			WI SALES TAX / August 2019	29,850.50	0.00	USD	29,850.50	0.00	9/17/2019	Yes
						USD	243,288.26	0.00		
<b>Vendor total</b>				243,288.26	0.00					

V0001596 Knight-Barry Title Inc WIRE-STD

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006779/20/2019			KNIGHT-BARRY/FILE#1062158/PARCEL#70-4-120-073-0595/GERSY, JOHN H.	48,431.93	0.00	USD	48,431.93	0.00	9/20/2019	Yes
						USD	48,431.93	0.00		
<b>Vendor total</b>				48,431.93	0.00					

V0001637 We Energies CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022413	9/19/2019			22,243.96	0.00	USD	22,243.96	0.00	9/23/2019	Yes
CHKP-000022415	9/19/2019			113,943.54	0.00	USD	113,943.54	0.00	9/24/2019	Yes
CHKP-000022417	9/19/2019			7,055.55	0.00	USD	7,055.55	0.00	9/21/2019	Yes
CHKP-000022864	9/26/2019			20,336.70	0.00	USD	20,336.70	0.00	10/3/2019	Yes
						USD	163,579.75	0.00		
<b>Vendor total</b>				163,579.75	0.00					

V0001642 Mystic Creek Llc ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001194	9/20/2019			6,174.06	0.00	USD	6,174.06	0.00	9/15/2019	Yes

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						USD	6,174.06	0.00			
Vendor total					6,174.06	0.00					
V0001718	Washington County Wisconsin	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022038	9/12/2019			5,550.00	0.00	USD	5,550.00	0.00	9/4/2019	Yes	
						USD	5,550.00	0.00			
Vendor total					5,550.00	0.00					
V0001742	Jbm Patrol & Protection Corporation	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022560	9/24/2019			7,370.00	0.00	USD	7,370.00	0.00	9/30/2019	Yes	
						USD	7,370.00	0.00			
Vendor total					7,370.00	0.00					
V0001774	Lutheran Social Services	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022484	9/19/2019			41,289.58	0.00	USD	41,289.58	0.00	10/16/2019	Yes	
						USD	41,289.58	0.00			
Vendor total					41,289.58	0.00					
V0001777	Pringle Nature Center	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021416	9/10/2019			9,250.00	0.00	USD	9,250.00	0.00	7/31/2019	Yes	
						USD	9,250.00	0.00			
Vendor total					9,250.00	0.00					
V0001811	O'Brien And Associates	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	

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ACHP-000001153	9/13/2019			6,570.00	0.00	USD	6,570.00	0.00	9/11/2019	Yes
						USD	<u>6,570.00</u>	<u>0.00</u>		

**Vendor total** 6,570.00 0.00

[V0001851](#) Masonry Restoration Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022154	9/17/2019			64,322.10	0.00	USD	64,322.10	0.00	9/22/2019	Yes
						USD	<u>64,322.10</u>	<u>0.00</u>		

**Vendor total** 64,322.10 0.00

[V0001854](#) Reserve Account [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023068	10/3/2019			15,000.00	0.00	USD	15,000.00	0.00	10/9/2019	Yes
						USD	<u>15,000.00</u>	<u>0.00</u>		

**Vendor total** 15,000.00 0.00

[V0001888](#) Easterseals Southeast Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022563	9/24/2019			7,050.75	0.00	USD	7,050.75	0.00	9/15/2019	Yes
						USD	<u>7,050.75</u>	<u>0.00</u>		

**Vendor total** 7,050.75 0.00

[V0001889](#) Vancuick Law Office LLC [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001195	9/20/2019			6,055.00	0.00	USD	6,055.00	0.00	9/16/2019	Yes
						USD	<u>6,055.00</u>	<u>0.00</u>		

**Vendor total** 6,055.00 0.00

[V0001941](#) Racine County Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved
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CHKP-000022043	9/12/2019			34,575.00	0.00	USD	34,575.00	0.00	9/10/2019	Yes
CHKP-000022907	10/1/2019			10,388.24	0.00	USD	10,388.24	0.00	9/29/2019	Yes
						USD	44,963.24	0.00		

**Vendor total** 44,963.24 0.00

[V0001947](#) Creative Health Care Solutions [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001196	9/20/2019			31,668.26	0.00	USD	31,668.26	0.00	9/15/2019	Yes
						USD	31,668.26	0.00		

**Vendor total** 31,668.26 0.00

[V0001987](#) Best Vinyl Window Products [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001170	9/18/2019			15,800.00	0.00	USD	15,800.00	0.00	9/9/2019	Yes
						USD	15,800.00	0.00		

**Vendor total** 15,800.00 0.00

[V0001991](#) Wisconsin Community Services [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001217	9/25/2019			10,500.00	0.00	USD	10,500.00	0.00	9/30/2019	Yes
						USD	10,500.00	0.00		

**Vendor total** 10,500.00 0.00

[V0002053](#) REDI Transports [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001154	9/13/2019			5,500.00	0.00	USD	5,500.00	0.00	9/19/2019	Yes
						USD	5,500.00	0.00		

**Vendor total** 5,500.00 0.00

[V0002129](#) Milwaukee County [CHECK-TOT](#)

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Wisconsin										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022570	9/24/2019			15,000.00	0.00	USD	15,000.00	0.00	9/25/2019	Yes
						USD	15,000.00	0.00		

**Vendor total** 15,000.00 0.00

[V0002146](#) Andrea & Orendorff LLP [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001145	9/11/2019			37,070.64	0.00	USD	37,070.64	0.00	9/16/2019	Yes
ACHP-000001171	9/18/2019			49,003.47	0.00	USD	49,003.47	0.00	9/23/2019	Yes
ACHP-000001218	9/25/2019			39,502.28	0.00	USD	39,502.28	0.00	9/30/2019	Yes
ACHP-000001245	10/2/2019			15,125.08	0.00	USD	15,125.08	0.00	10/7/2019	Yes
						USD	140,701.47	0.00		

**Vendor total** 140,701.47 0.00

[V0002185](#) Staples Advantage [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001172	9/18/2019			10,896.47	0.00	USD	10,896.47	0.00	9/20/2019	Yes
						USD	10,896.47	0.00		

**Vendor total** 10,896.47 0.00

[V0002261](#) Fourth Floor LLC [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001219	9/25/2019			12,587.50	0.00	USD	12,587.50	0.00	9/2/2019	Yes
						USD	12,587.50	0.00		

**Vendor total** 12,587.50 0.00

[V0002282](#) Gordon Food Service [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/10/2019			6,713.25	0.00	USD	6,713.25	0.00	9/5/2019	Yes



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000021497

USD

6,713.25

0.00

## Vendor total

6,713.25

0.00

[V0002293](#) Village of Bristol  
Wisconsin [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022868	9/26/2019			18,939.18	0.00	USD	18,939.18	0.00	9/10/2019	Yes
						USD	18,939.18	0.00		

## Vendor total

18,939.18

0.00

[V0002356](#) Brotoloc South Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001197	9/20/2019			5,408.36	0.00	USD	5,408.36	0.00	9/15/2019	Yes
						USD	5,408.36	0.00		

## Vendor total

5,408.36

0.00

[V0002364](#) Hiercomm Inc [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001155	9/13/2019			27,377.05	0.00	USD	27,377.05	0.00	9/3/2019	Yes
ACHP-000001220	9/25/2019			14,422.50	0.00	USD	14,422.50	0.00	9/3/2019	Yes
						USD	41,799.55	0.00		

## Vendor total

41,799.55

0.00

[V0002383](#) Single Source Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022913	10/1/2019			45,563.92	0.00	USD	45,563.92	0.00	9/17/2019	Yes
						USD	45,563.92	0.00		

## Vendor total

45,563.92

0.00

[V0002410](#) Positive Alternative [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/19/2019			14,419.96	0.00	USD	14,419.96	0.00	10/16/2019	Yes

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000022486

USD

14,419.96

0.00

## Vendor total

14,419.96

0.00

[V0002514](#) Crabtree Diversified [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001198	9/20/2019			18,064.01	0.00	USD	18,064.01	0.00	9/15/2019	Yes
						USD	18,064.01	0.00		

## Vendor total

18,064.01

0.00

[V0002608](#) Awi Metal Fabrication [Check-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022161	9/17/2019			8,365.00	0.00	USD	8,365.00	0.00	9/13/2019	Yes
						USD	8,365.00	0.00		

## Vendor total

8,365.00

0.00

[V0002655](#) Utility Sales And Service [Check-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022162	9/17/2019			79,368.00	0.00	USD	79,368.00	0.00	8/30/2019	Yes
						USD	79,368.00	0.00		

## Vendor total

79,368.00

0.00

[V0002679](#) US Bank National Association [CHECK-STD](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021499	9/10/2019			256,060.07	0.00	USD	256,060.07	0.00	9/4/2019	Yes
CHKP-000022614	9/24/2019			124,154.36	0.00	USD	124,154.36	0.00	9/18/2019	Yes
						USD	380,214.43	0.00		

## Vendor total

380,214.43

0.00

[V0002693](#) Valley Bakers Assn [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
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ACHP-000001146	9/11/2019			5,618.47	0.00	USD	5,618.47	0.00	9/4/2019	Yes
						USD	5,618.47	0.00		

**Vendor total** 5,618.47 0.00

[V0002880](#) Hoffman House Catering [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001199	9/20/2019			11,709.66	0.00	USD	11,709.66	0.00	9/15/2019	Yes
						USD	11,709.66	0.00		

**Vendor total** 11,709.66 0.00

[V0002925](#) Mystic Meadows LLC [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001200	9/20/2019			6,226.50	0.00	USD	6,226.50	0.00	9/15/2019	Yes
						USD	6,226.50	0.00		

**Vendor total** 6,226.50 0.00

[V0002941](#) Revive Youth & Family Services LLC [Check-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022488	9/19/2019			7,994.08	0.00	USD	7,994.08	0.00	10/16/2019	Yes
						USD	7,994.08	0.00		

**Vendor total** 7,994.08 0.00

[V0003191](#) Insite Consulting Architects LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021430	9/10/2019			24,507.00	0.00	USD	24,507.00	0.00	9/14/2019	Yes
						USD	24,507.00	0.00		

**Vendor total** 24,507.00 0.00

[V0003220](#) Fertilizer Dealer Supply [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved
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CHKP-000022581	9/24/2019			9,805.64	0.00	USD	currency 9,805.64	0.00	9/27/2019	Yes
						USD	9,805.64	0.00		

**Vendor total** 9,805.64 0.00

V0003255 Asphalt Contractors Inc. CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021431	9/10/2019			44,687.58	0.00	USD	44,687.58	0.00	9/16/2019	Yes
CHKP-000022582	9/24/2019			35,442.56	0.00	USD	35,442.56	0.00	9/30/2019	Yes
CHKP-000022923	10/1/2019			47,379.28	0.00	USD	47,379.28	0.00	10/7/2019	Yes
						USD	127,509.42	0.00		

**Vendor total** 127,509.42 0.00

V0003269 Family Impact Inc ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021235	9/6/2019			5,076.63	0.00	USD	5,076.63	0.00	8/30/2019	Yes
						USD	5,076.63	0.00		

**Vendor total** 5,076.63 0.00

V0003506 Metlife C/O Fascore ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001160	9/13/2019			65,457.07	0.00	USD	65,457.07	0.00	9/13/2019	Yes
ACHP-000001235	9/27/2019			64,756.92	0.00	USD	64,756.92	0.00	9/30/2019	Yes
						USD	130,213.99	0.00		

**Vendor total** 130,213.99 0.00

V0003536 Amri Counseling Services ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021237	9/6/2019			5,495.10	0.00	USD	5,495.10	0.00	8/30/2019	Yes
ACHP-000001248	10/2/2019			5,428.80	0.00	USD	5,428.80	0.00	10/5/2019	Yes

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						USD	10,923.90	0.00			
Vendor total					10,923.90	0.00					
V0003549	K Singh & Associates Inc	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022169	9/17/2019			6,125.10	0.00	USD	6,125.10	0.00	9/13/2019	Yes	
						USD	6,125.10	0.00			
Vendor total					6,125.10	0.00					
V0003552	Impact Child & Family Therapies Inc	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021238	9/6/2019			64,797.75	0.00	USD	64,797.75	0.00	8/30/2019	Yes	
ACHP-000001249	10/2/2019			58,699.50	0.00	USD	58,699.50	0.00	10/5/2019	Yes	
						USD	123,497.25	0.00			
Vendor total					123,497.25	0.00					
V0003627	Village Of Somers Wisconsin	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022081	9/12/2019			10,498.00	0.00	USD	10,498.00	0.00	9/10/2019	Yes	
						USD	10,498.00	0.00			
Vendor total					10,498.00	0.00					
V0003636	Community Care Resources Inc	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021733	9/12/2019			47,353.74	0.00	USD	47,353.74	0.00	10/5/2019	Yes	
						USD	47,353.74	0.00			
Vendor total					47,353.74	0.00					
V0003641	Living As A Leader	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved	

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CHKP-000022585	9/24/2019			14,590.42	0.00	USD	currency 14,590.42	0.00	9/30/2019	Yes
						USD	14,590.42	0.00		

**Vendor total** 14,590.42 0.00

V0003701 Shalom Ctr-  
Interfaith Network  
Of Kenosha CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021436	9/10/2019			6,961.46	0.00	USD	6,961.46	0.00	9/11/2019	Yes
						USD	6,961.46	0.00		

**Vendor total** 6,961.46 0.00

V0003713 Benistar/Hartford-  
6795 ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001175	9/18/2019			56,857.21	0.00	USD	56,857.21	0.00	9/16/2019	Yes
						USD	56,857.21	0.00		

**Vendor total** 56,857.21 0.00

V0003994 Frontida Inc ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001226	9/25/2019			7,713.00	0.00	USD	7,713.00	0.00	9/15/2019	Yes
						USD	7,713.00	0.00		

**Vendor total** 7,713.00 0.00

V0004178 Elim Preferred  
Services CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022066	9/12/2019			6,386.00	0.00	USD	6,386.00	0.00	9/18/2019	Yes
						USD	6,386.00	0.00		

**Vendor total** 6,386.00 0.00

V0004386 Successful  
Community Living  
Services ACH-TOT

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000001203	9/20/2019			22,590.00	0.00	USD	22,590.00	0.00	9/15/2019	Yes
						USD	22,590.00	0.00		

**Vendor total** 22,590.00 0.00

[V0004537](#) Guided Wellness Counseling SC [ACH-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021240	9/6/2019			50,618.70	0.00	USD	50,618.70	0.00	8/30/2019	Yes
ACHP-000001250	10/2/2019			45,733.80	0.00	USD	45,733.80	0.00	10/5/2019	Yes
						USD	96,352.50	0.00		

**Vendor total** 96,352.50 0.00

[V0004556](#) Unidine Corporation [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022588	9/24/2019			178,383.38	0.00	USD	178,383.38	0.00	9/30/2019	Yes
						USD	178,383.38	0.00		

**Vendor total** 178,383.38 0.00

[V0004602](#) ANAB - ANSI Natl Accredidation Board [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023042	10/3/2019			6,750.00	0.00	USD	6,750.00	0.00	9/24/2019	Yes
						USD	6,750.00	0.00		

**Vendor total** 6,750.00 0.00

[V0004607](#) Cummins Inc #35-0257090 [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022173	9/17/2019			5,990.65	0.00	USD	5,990.65	0.00	8/25/2019	Yes
CHKP-	9/24/2019			8,932.76	0.00	USD	8,932.76	0.00	9/28/2019	Yes

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000022589

						USD	14,923.41	0.00		
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**Vendor total** 14,923.41 0.00

[V0004797](#) Evergreen Pharmacy [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022445	9/19/2019			7,515.48	0.00	USD	7,515.48	0.00	9/15/2019	Yes
						USD	7,515.48	0.00		

**Vendor total** 7,515.48 0.00

[V0005078](#) Youth Villages Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021794	9/12/2019			13,200.00	0.00	USD	13,200.00	0.00	10/5/2019	Yes
						USD	13,200.00	0.00		

**Vendor total** 13,200.00 0.00

[V0005161](#) United States Alliance Fire Protection Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022590	9/24/2019			5,664.00	0.00	USD	5,664.00	0.00	9/28/2019	Yes
						USD	5,664.00	0.00		

**Vendor total** 5,664.00 0.00

[V0005222](#) MobilexUSA [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022591	9/24/2019			5,267.39	0.00	USD	5,267.39	0.00	9/30/2019	Yes
						USD	5,267.39	0.00		

**Vendor total** 5,267.39 0.00

[V0005230](#) Carroll, Rebecca [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021803	9/12/2019			5,084.00	0.00	USD	5,084.00	0.00	10/5/2019	Yes



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						USD	5,084.00	0.00			
Vendor total					5,084.00	0.00					
V0005427	Village Of Salem Lakes Wisconsin	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022125	9/12/2019			66,936.17	0.00	USD	66,936.17	0.00	9/10/2019	Yes	
						USD	66,936.17	0.00			
Vendor total					66,936.17	0.00					
V0005456	Family Psychiatric Care LLC	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000022936	10/1/2019			6,019.30	0.00	USD	6,019.30	0.00	10/5/2019	Yes	
						USD	6,019.30	0.00			
Vendor total					6,019.30	0.00					
V0005580	Foundations Health & Wholeness Inc	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021822	9/12/2019			16,536.00	0.00	USD	16,536.00	0.00	10/5/2019	Yes	
						USD	16,536.00	0.00			
Vendor total					16,536.00	0.00					
V0005666	Lakeshore Healthcare - Kenosha LLC	ACH-TOT									
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved	
CHKP-000021242	9/6/2019			25,919.38	0.00	USD	25,919.38	0.00	8/18/2019	Yes	
ACHP-000001204	9/20/2019			25,919.38	0.00	USD	25,919.38	0.00	9/15/2019	Yes	
						USD	51,838.76	0.00			
Vendor total					51,838.76	0.00					
V0005722	Von Briesen & Roper SC	CHECK-TOT									
Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved	

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				amount		amount in currency	currency		
CHKP-000021440	9/10/2019			19,384.00	0.00	USD	19,384.00	0.00	9/4/2019 Yes
CHKP-000022595	9/24/2019			62,554.43	0.00	USD	62,554.43	0.00	9/28/2019 Yes
CHKP-000023047	10/3/2019			7,160.50	0.00	USD	7,160.50	0.00	10/10/2019 Yes
						USD	89,098.93	0.00	

**Vendor total** 89,098.93 0.00

[V0005760](#) Energy Solution Partners [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021441	9/10/2019			18,219.76	0.00	USD	18,219.76	0.00	9/10/2019	Yes
						USD	18,219.76	0.00		

**Vendor total** 18,219.76 0.00

[V0005805](#) Froedtert South Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022964	10/1/2019			10,949.59	0.00	USD	10,949.59	0.00	9/26/2019	Yes
						USD	10,949.59	0.00		

**Vendor total** 10,949.59 0.00

[V0005886](#) Woodridge Northeast [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021841	9/12/2019			15,500.00	0.00	USD	15,500.00	0.00	10/5/2019	Yes
						USD	15,500.00	0.00		

**Vendor total** 15,500.00 0.00

[V0005948](#) Humana [ACH-TREAS](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006659/6/2019			HUMANA ADMIN	14,353.86	0.00	USD	14,353.86	0.00	8/15/2019	Yes
TREA-00006669/6/2019			HUMANA ADMIN	295,534.49	0.00	USD	295,534.49	0.00	9/19/2019	Yes
TREA-00006699/11/2019			HUMANA WEEKLY	280,735.72	0.00	USD	280,735.72	0.00	9/12/2019	Yes
TREA-00006789/19/2019				308,882.52	0.00	USD	308,882.52	0.00	9/18/2019	Yes

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TREA-00006849/25/2019	HUMANA WEEKLY	316,394.76	0.00	USD	316,394.76	0.00	9/26/2019	Yes
TREA-000069710/2/2019		208,897.63	0.00	USD	208,897.63	0.00	10/1/2019	Yes
				USD	1,424,798.98	0.00		
<b>Vendor total</b>		1,424,798.98	0.00					

<a href="#">V0005987</a>	Anders Develop & Transition Home LLC	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022493	9/19/2019			5,963.47	0.00	USD	5,963.47	0.00	10/16/2019	Yes
						USD	5,963.47	0.00		
<b>Vendor total</b>				5,963.47	0.00					

<a href="#">V0006059</a>	Millcreek of Arkansas	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021854	9/12/2019			16,430.00	0.00	USD	16,430.00	0.00	10/5/2019	Yes
						USD	16,430.00	0.00		
<b>Vendor total</b>				16,430.00	0.00					

<a href="#">V0006079</a>	Norris Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022494	9/19/2019			12,460.45	0.00	USD	12,460.45	0.00	10/16/2019	Yes
						USD	12,460.45	0.00		
<b>Vendor total</b>				12,460.45	0.00					

<a href="#">V0006093</a>	State of Wisconsin Court Fines & Assessments	<a href="#">ACH-TREAS</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-00006409/24/2019				296,436.81	0.00	USD	296,436.81	0.00	9/24/2019	Yes
TREA-00006859/25/2019			CIRCUIT COURT FINES & FEES	308,536.93	0.00	USD	308,536.93	0.00	10/25/2019	Yes
						USD	604,973.74	0.00		
<b>Vendor total</b>				604,973.74	0.00					

<a href="#">V0006103</a>	WI Dept of Employee Trust	<a href="#">ACH-TREAS</a>								
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Voucher	Funds Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0000692	9/30/2019			514,673.42	0.00	USD	514,673.42	0.00	9/30/2019	Yes
TREA-0000693	9/30/2019			462,492.66	0.00	USD	462,492.66	0.00	9/30/2019	Yes
						USD	977,166.08	0.00		

## Vendor total

[V0006348](#) Strand Associates  
Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021443	9/10/2019			9,750.00	0.00	USD	9,750.00	0.00	9/12/2019	Yes
						USD	9,750.00	0.00		

## Vendor total

[V0006366](#) Benjamin Foods LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021444	9/10/2019			6,888.00	0.00	USD	6,888.00	0.00	9/4/2019	Yes
						USD	6,888.00	0.00		

## Vendor total

[V0006376](#) Madison Oaks  
Academy [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000021860	9/12/2019			15,500.00	0.00	USD	15,500.00	0.00	10/5/2019	Yes
						USD	15,500.00	0.00		

## Vendor total

[V0006641](#) St Rose Youth &  
Family Center [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022495	9/19/2019			12,481.53	0.00	USD	12,481.53	0.00	10/16/2019	Yes
						USD	12,481.53	0.00		

## Vendor total

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<a href="#">V0008055</a>	Stuckey Construction Company Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022596	9/24/2019			33,879.02	0.00	USD	33,879.02	0.00	9/27/2019	Yes
						USD	33,879.02	0.00		
<b>Vendor total</b>				33,879.02	0.00					

<a href="#">V0008086</a>	Serve You Rx	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022458	9/19/2019			115,349.15	0.00	USD	115,349.15	0.00	9/20/2019	Yes
CHKP- 000023049	10/3/2019			191,591.78	0.00	USD	191,591.78	0.00	10/4/2019	Yes
						USD	306,940.93	0.00		
<b>Vendor total</b>				306,940.93	0.00					

<a href="#">V0008096</a>	Millcreek ICF/IID	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000021885	9/12/2019			24,335.00	0.00	USD	24,335.00	0.00	10/5/2019	Yes
						USD	24,335.00	0.00		
<b>Vendor total</b>				24,335.00	0.00					

<a href="#">V0008447</a>	Phillips Total Care Pharmacy Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022597	9/24/2019			46,148.88	0.00	USD	46,148.88	0.00	9/30/2019	Yes
						USD	46,148.88	0.00		
<b>Vendor total</b>				46,148.88	0.00					

<a href="#">V0008742</a>	HCC Life Insurance Company	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000021244	9/6/2019			17,060.02	0.00	USD	17,060.02	0.00	9/3/2019	Yes
ACHP-	9/25/2019			17,035.16	0.00	USD	17,035.16	0.00	9/23/2019	Yes

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000001229

						USD	34,095.18	0.00		
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**Vendor total** 34,095.18 0.00

[V0008757](#) Living Light  
Christian Church [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022078	9/12/2019			214,304.86	0.00	USD	214,304.86	0.00	9/11/2019	Yes
						USD	214,304.86	0.00		

**Vendor total** 214,304.86 0.00

[V0009116](#) Marco Holdings LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022598	9/24/2019			17,994.57	0.00	USD	17,994.57	0.00	9/5/2019	Yes
						USD	17,994.57	0.00		

**Vendor total** 17,994.57 0.00

[V0009496](#) Beeler Construction  
Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022179	9/17/2019			82,468.00	0.00	USD	82,468.00	0.00	9/5/2019	Yes
						USD	82,468.00	0.00		

**Vendor total** 82,468.00 0.00

[V0009513](#) Pathways  
Counseling Services  
LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022942	10/1/2019			14,966.35	0.00	USD	14,966.35	0.00	10/5/2019	Yes
						USD	14,966.35	0.00		

**Vendor total** 14,966.35 0.00

[V0010797](#) McCurdy, Theresa [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-	9/19/2019			46,549.37	0.00	USD	46,549.37	0.00	9/18/2019	Yes

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000022463

USD

46,549.37

0.00

## Vendor total

46,549.37

0.00

[V0010799](#) Michael Sarauer &  
Pitts Bros & Assoc  
LLC

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022190	9/17/2019			49,755.45	0.00	USD	49,755.45	0.00	8/26/2019	Yes
TRE-000000548	9/25/2019	INV0020228R	To Reverse INV0020228	49,755.45	0.00	USD	49,755.45	0.00	10/25/2019	Yes
CHKP-000021448	9/10/2019			49,755.45	0.00	USD	49,755.45	0.00	9/4/2019	Yes
						USD	149,266.35	0.00		

## Vendor total

149,266.35

0.00

[V0011775](#) Allendale  
Association

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
MINV-000030085	9/10/2019	FIX19073102990000986	8042088-FVP-190731ADJ	10,480.00	0.00	USD	10,480.00	0.00	10/10/2019	Yes
CHKP-000021949	9/12/2019			16,244.00	0.00	USD	16,244.00	0.00	10/10/2019	Yes
						USD	26,724.00	0.00		

## Vendor total

26,724.00

0.00

[V0011979](#) Kottnerus,  
Cornelius

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000023071	10/3/2019			21,000.00	0.00	USD	21,000.00	0.00	9/26/2019	Yes
						USD	21,000.00	0.00		

## Vendor total

21,000.00

0.00

[V0011980](#) Badger Diesel Inc

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022194	9/17/2019			51,674.00	0.00	USD	51,674.00	0.00	9/5/2019	Yes
						USD	51,674.00	0.00		

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## Vendor total

51,674.00 0.00

[V0011983](#) Adams Ewings &  
Pitts Bros & Assoc  
LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022083	9/12/2019			24,440.91	0.00	USD	24,440.91	0.00	9/11/2019	Yes
						USD	24,440.91	0.00		

## Vendor total

24,440.91 0.00

[V0011989](#) Peter & Laura  
Parcenka [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022084	9/12/2019			24,381.78	0.00	USD	24,381.78	0.00	9/11/2019	Yes
CHKP-000022616	9/24/2019			24,381.78	0.00	USD	24,381.78	0.00	9/19/2019	Yes
TRE-000000552	10/2/2019	INV0020212r	To reverse INV0020212	24,381.78	0.00	USD	24,381.78	0.00	11/1/2019	Yes
						USD	73,145.34	0.00		

## Vendor total

73,145.34 0.00

[V0011990](#) Rebecca M Gerber [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022085	9/12/2019			37,579.18	0.00	USD	37,579.18	0.00	9/11/2019	Yes
						USD	37,579.18	0.00		

## Vendor total

37,579.18 0.00

[V0011995](#) Bryan Andrews &  
Pitts Bros & Assoc  
LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022087	9/12/2019			30,018.09	0.00	USD	30,018.09	0.00	9/11/2019	Yes
						USD	30,018.09	0.00		

## Vendor total

30,018.09 0.00

[V0012102](#) Daly, Alice L. [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice	Balance	Currency	Invoice	Balance in	Due date	Approved
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				amount			amount in currency	currency		
CHKP- 000022187	9/17/2019			7,000.00	0.00	USD	7,000.00	0.00	9/11/2019	Yes
						USD	7,000.00	0.00		

**Vendor total** 7,000.00 0.00

V0012234 Ambassador Title Corporation CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000021609	9/10/2019			42,879.50	0.00	USD	42,879.50	0.00	9/5/2019	Yes
						USD	42,879.50	0.00		

**Vendor total** 42,879.50 0.00

V0012240 Paul Just&Julie Just&Valbridge Property Advisors CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022092	9/12/2019			6,900.00	0.00	USD	6,900.00	0.00	9/11/2019	Yes
						USD	6,900.00	0.00		

**Vendor total** 6,900.00 0.00

V0012244 Madson Investments LLC CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022096	9/12/2019			6,200.00	0.00	USD	6,200.00	0.00	9/11/2019	Yes
						USD	6,200.00	0.00		

**Vendor total** 6,200.00 0.00

V0012343 James Sconzert&Penny Sconzer&First American Bank CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP- 000022098	9/12/2019			70,467.19	0.00	USD	70,467.19	0.00	9/11/2019	Yes
						USD	70,467.19	0.00		

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**Vendor total** 70,467.19 0.00

[V0012345](#) Sam's East Inc [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022100	9/12/2019			18,000.00	0.00	USD	18,000.00	0.00	9/11/2019	Yes
						USD	18,000.00	0.00		

**Vendor total** 18,000.00 0.00

[V0012352](#) Web & Olga Gentz Family Trust, Joint Lvg Trust [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022192	9/17/2019			805,588.67	0.00	USD	805,588.67	0.00	8/29/2019	Yes
						USD	805,588.67	0.00		

**Vendor total** 805,588.67 0.00

[V0012353](#) Terry Feest & Banks of WISC & North Shore Bank [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022106	9/12/2019			6,129.03	0.00	USD	6,129.03	0.00	9/11/2019	Yes
						USD	6,129.03	0.00		

**Vendor total** 6,129.03 0.00

[V0012356](#) RCG-Somers LLC, a Georgia LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022110	9/12/2019			45,407.47	0.00	USD	45,407.47	0.00	9/11/2019	Yes
						USD	45,407.47	0.00		

**Vendor total** 45,407.47 0.00

[V0012358](#) Wal-Mart Real Estate Business Trust, Delaware Statutory Trust [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved
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CHKP-000022112	9/12/2019			6,000.00	0.00	USD	currency 6,000.00	0.00	9/11/2019	Yes
						USD	6,000.00	0.00		

**Vendor total** 6,000.00 0.00

V0012359 Fenske Family Asset Trust & Glenn E Fenske [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022209	9/17/2019			40,400.95	0.00	USD	40,400.95	0.00	9/11/2019	Yes
						USD	40,400.95	0.00		

**Vendor total** 40,400.95 0.00

V0012360 First Park 94 LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022113	9/12/2019			26,300.00	0.00	USD	26,300.00	0.00	9/11/2019	Yes
						USD	26,300.00	0.00		

**Vendor total** 26,300.00 0.00

V0012361 Bradley J Thornberg [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022114	9/12/2019			12,011.15	0.00	USD	12,011.15	0.00	9/11/2019	Yes
CHKP-000022966	10/1/2019			12,011.15	0.00	USD	12,011.15	0.00	9/26/2019	Yes
						USD	24,022.30	0.00		

**Vendor total** 24,022.30 0.00

V0012362 Mark & Dawn Oberg & Community Trust CU & State of Wisc DCF [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022115	9/12/2019			11,006.18	0.00	USD	11,006.18	0.00	9/11/2019	Yes
CHKP-000022967	10/1/2019			11,006.18	0.00	USD	11,006.18	0.00	9/5/2019	Yes

## Kenosha County

					USD	22,012.36	0.00			
Vendor total					22,012.36	0.00				
V0012365	David Klein	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022118	9/12/2019			5,806.37	0.00	USD	5,806.37	0.00	9/11/2019	Yes
						USD	5,806.37	0.00		
Vendor total				5,806.37	0.00					
V0012366	Matthew K Lince & Rebecca C Lince & Navy Federal Credit Union	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022119	9/12/2019			6,109.12	0.00	USD	6,109.12	0.00	9/11/2019	Yes
						USD	6,109.12	0.00		
Vendor total				6,109.12	0.00					
V0012367	Dejnos Inc & Southport Bank	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022120	9/12/2019			151,097.00	0.00	USD	151,097.00	0.00	9/11/2019	Yes
						USD	151,097.00	0.00		
Vendor total				151,097.00	0.00					
V0012368	Robert J & Donna L Braynard, Judith A Combs & State Bank of the Lakes	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022121	9/12/2019			7,805.70	0.00	USD	7,805.70	0.00	9/11/2019	Yes
						USD	7,805.70	0.00		
Vendor total				7,805.70	0.00					
V0012369	Todd Ewings, Adam P. Ewings, Thomas W. Fliess, Jr	CHECK-TOT								

# Vendor invoice transactions

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022122	9/12/2019			21,300.46	0.00	USD	21,300.46	0.00	9/11/2019	Yes
						USD	21,300.46	0.00		

**Vendor total** 21,300.46 0.00

[V0012370](#) Edward Edquist & Nancy Edquist Revocable Trust [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022123	9/12/2019			230,032.02	0.00	USD	230,032.02	0.00	9/11/2019	Yes
						USD	230,032.02	0.00		

**Vendor total** 230,032.02 0.00

[V0012379](#) Fenske Life Estate & Fenske Family Asset Trust [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022208	9/17/2019			50,100.75	0.00	USD	50,100.75	0.00	9/11/2019	Yes
						USD	50,100.75	0.00		

**Vendor total** 50,100.75 0.00

[V0012380](#) Mike Robertson Appraisals [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022185	9/17/2019			6,600.00	0.00	USD	6,600.00	0.00	9/13/2019	Yes
						USD	6,600.00	0.00		

**Vendor total** 6,600.00 0.00

[V0012391](#) The B.R.O.S. 1st Initiative LLC [CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022947	10/1/2019			9,547.20	0.00	USD	9,547.20	0.00	10/5/2019	Yes
						USD	9,547.20	0.00		

# Vendor invoice transactions

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## Vendor total

9,547.20 0.00

[V0012519](#) Sanders Home Improvements

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022859	9/26/2019			7,700.00	0.00	USD	7,700.00	0.00	9/20/2019	Yes
						USD	7,700.00	0.00		

## Vendor total

7,700.00 0.00

[V0012520](#) Durrani, Abdul

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022473	9/19/2019			8,706.44	0.00	USD	8,706.44	0.00	9/18/2019	Yes
						USD	8,706.44	0.00		

## Vendor total

8,706.44 0.00

[V0012521](#) Czar, Paul

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022474	9/19/2019			12,222.18	0.00	USD	12,222.18	0.00	9/18/2019	Yes
						USD	12,222.18	0.00		

## Vendor total

12,222.18 0.00

[V0012535](#) Gwanda LLC

[CHECK-TOT](#)

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000022862	9/26/2019			5,251.86	0.00	USD	5,251.86	0.00	9/28/2019	Yes
						USD	5,251.86	0.00		

## Vendor total

5,251.86 0.00

Dimension set

13,346,963.02 0.00

## Grand total

13,346,963.02 0.00

# Vendor invoice transactions

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## Pcard Purchases over \$5,000 September 6, 2019 through October 3, 2019

Transaction date	Name	Merchant name	Procurement category	Total
09/10/2019	Gordon Flesch Company Inc	GORDON FLESCH COMPANY	98558-Office Machines; Multi-Function; Rental or Lease	26,112.84
09/16/2019	CDW Government Inc	CDW GOVT #TXB7525	91828-Computer Hardware Consulting	14,576.51
09/21/2019	TDS Telecom	TDS METROCOM	91575-Telephone Services; Cellular	5,700.68

## Delinquent Real Estate Tax Collection Status Report

Tax Year	# Parcels	# Parcels Del	Taxes Levied	Tax Certs Issued	Taxes Delinquent	%Taxes Del	Interest Collected	Penalty Collected	Total I&P Collected
2018	64453	1386	\$317,814,333.55	\$3,470,913.19	\$2,837,420.03	0.8928%	\$156,378.32	\$78,189.01	\$234,567.33
2017	64496	643	\$307,312,361.91	\$3,694,519.61	\$1,276,306.17	0.4153%	\$360,982.22	\$180,491.37	\$541,473.59
2016	64521	292	\$298,901,442.54	\$3,962,343.97	\$506,846.73	0.1696%	\$628,809.24	\$314,404.96	\$943,214.20
2015	64677	77	\$291,604,897.09	\$4,569,380.71	\$134,142.43	0.0460%	\$912,562.46	\$456,280.99	\$1,368,843.45
2014	64785	48	\$283,465,897.56	\$4,884,718.06	\$77,882.85	0.0275%	\$1,052,241.34	\$525,916.39	\$1,578,157.73
2013	64979	33	\$293,015,182.06	\$6,209,281.27	\$40,146.14	0.0137%	\$1,363,168.50	\$681,533.09	\$2,044,701.59
2012	65049	25	\$290,699,109.82	\$6,131,557.47	\$30,124.86	0.0104%	\$1,427,959.80	\$713,475.01	\$2,141,434.81
2011	65115	21	\$288,138,749.30	\$7,083,324.71	\$19,927.60	0.0069%	\$1,598,751.57	\$799,272.78	\$2,398,024.35
2010	65362	16	\$289,427,617.71	\$7,932,595.63	\$13,131.04	0.0045%	\$1,705,162.22	\$853,182.36	\$2,558,344.58
2009	64891	15	\$274,130,414.86	\$8,106,994.49	\$12,147.76	0.0044%	\$1,752,558.35	\$875,129.46	\$2,627,687.81
2008	63956	10	\$262,355,375.49	\$7,991,524.00	\$4,738.51	0.0018%	\$1,657,552.75	\$828,628.50	\$2,486,181.25
2007	63014	8	\$250,497,902.17	\$6,987,748.77	\$2,987.83	0.0012%	\$1,388,264.25	\$693,539.40	\$2,081,803.65
					\$4,955,801.95	Total Del			\$21,004,434.34
			Information as of 10/2/19, changes constantly		\$842,075.75	Total TD Elig			
	304		# Unique parcels tax deed eligible						
	18		#of tax deed eligible parcels in Bankruptcy (one parcel here is also an outlot)						
	32		# of tax deed eligible parcels that have known environmental/liability concerns						
	2		# of tax deed eligible parcels,outside of contaminated & bankruptcy, Corp Council has told us not to take						
	113		# of tax deed eligible properties on active payment plans						
	139		# tax deed eligible parcels not exempted by the above						



Tax Year	9/4/19 Del Amt	10/2/19 Del Amt	Change in amount
2018	\$3,470,913.19	\$2,837,420.03	\$633,493.16
2017	\$1,349,378.47	\$1,276,306.17	\$73,072.30
2016	\$610,809.72	\$506,846.73	\$103,962.99
2015	\$148,499.26	\$134,142.43	\$14,356.83
2014	\$80,844.15	\$77,882.85	\$2,961.30
2013	\$42,177.88	\$40,146.14	\$2,031.74
2012	\$30,403.34	\$30,124.86	\$278.48
2011	\$19,927.60	\$19,927.60	\$0.00
2010	\$13,707.53	\$13,131.04	\$576.49
2009	\$12,147.76	\$12,147.76	\$0.00
2008	\$4,738.51	\$4,738.51	\$0.00
2007	\$2,987.83	\$2,987.83	\$0.00
Total	\$5,786,535.24	\$4,955,801.95	\$830,733.29
Tax Deed Eligible	\$966,243.58	\$842,075.75	\$124,167.83
# TD Parcels change	366	304	62