



Finance/Administration Committee
Agenda
Kenosha County Administration Building
2nd Floor Committee Room
Thursday, October 11, 2018, 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COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS.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 13, 2018**
6. **COUNTY EXECUTIVE - REQUEST TO APPROVE THE APPOINTMENT OF MICHELLE MILOSLAVIC TO THE KENOSHA COUNTY LIBRARY SYSTEM BOARD**

Documents:

[RES MILOSLAVIC APPT. LIBRARY BOARD.PDF](#)

7. **COUNTY EXECUTIVE - REQUEST TO APPROVE THE APPOINTMENT OF MICHAEL PITTS TO THE KENOSHA COUNTY HOUSING AUTHORITY BOARD**

Documents:

[RES M. PITTS KC HOUSING AUTHORITY.PDF](#)

8. **COUNTY EXECUTIVE - REQUEST TO APPROVE THE APPOINTMENT OF CLARA-LIN E. TAPPA AS DIRECTOR OF THE KENOSHA COUNTY DIVISION OF HUMAN RESOURCES**

Documents:

[RES TAPPA HR DIRECTOR.PDF](#)

9. **SHERIFF - 2018 RESOLUTION: WI DOT BUREAU OF TRANSPORTATION SAFETY (BOTS) - ALCOHOL ENFORCEMENT GRANT 2018-2019**

Documents:

10. PUBLIC WORKS - LETTER TO FINANCE TO REPURPOSE CAPITAL FUNDS TO PURCHASE A TRI-AXLE TRUCK FOR THE HIGHWAY DIVISION

Documents:

[PUB WORKS REPURPOSE CAP FUNDS TRI-AXLE TRUCK HWYS.PDF](#)

11. FINANCE – PRESENTATION OF 2017 AUDIT REPORT

Documents:

[2017 KENOSHA COUNTY - MC.PDF](#)
[2017 AUDIT REPORT.PDF](#)

12. COUNTY CLERK - TAX DEED PROPERTIES

Documents:

[CLERK TAX DEED PROPERTIES 10-11-2018.PDF](#)

13. AUDIT OF BILLS

Documents:

[AUDIT OF BILLS 10-2018.PDF](#)

14. REPORT FROM DEPARTMENT OF ADMINISTRATION

- i. Human Resources
- 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 10318.PDF](#)
[ROD REPORT SEP 2018.PDF](#)
[CLERKS REPORT.PDF](#)

15. ADJOURN

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

Kenosha



County

BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: Request to Approve the Appointment of Michelle Miloslavic to the Kenosha County Library System Board.			
Original <input type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 16, 2018		Date Resubmitted:	
Submitted By: Finance & Administration Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Robert R. Riedl, Director Division of Human Resources		Signature:	

WHEREAS, pursuant to County Executive Appointment 2018/19-26, the County Executive has appointed Michelle Miloslavic to serve on the Kenosha County Library System Board; and

WHEREAS, the Finance & Administration Committee has reviewed the request of the County Executive for confirmation of his appointment of the above-named to serve on the Kenosha County Library System Board and is recommending to the County Board the approval of the appointment.

NOW, THEREFORE BE IT RESOLVED, that the Kenosha County Board of Supervisors confirms the appointment of Michelle Miloslavic to the Kenosha County Library System Board. Ms. Miloslavic's appointment shall be effective immediately and continue until the 31st day of December, 2019 or until a successor is appointed by the County Executive and confirmed by the Kenosha County Board of Supervisors. Ms. Miloslavic will serve without pay. Ms. Miloslavic will be succeeding Ellen Kupfer.

Resolution – Appointment of Michelle Miloslavich to the Kenosha County Library System Board
Page 2

Approved by:

FINANCE/ADMINISTRATION
COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
<hr/> Terry Rose, Chairman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Ronald Frederick	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Jeffrey Gentz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Ed Kubicki	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> John O'Day	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Michael Goebel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<hr/> Jeff Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



COUNTY OF KENOSHA

OFFICE OF THE COUNTY EXECUTIVE

Jim Kreuser, County Executive

1010 – 56th Street, Third Floor

Kenosha, Wisconsin 53140

(262) 653-2600

Fax: (262) 653-2817

APPOINTMENT 2018/19-26

RE: KENOSHA COUNTY LIBRARY SYSTEM BOARD

TO THE HONORABLE KENOSHA COUNTY BOARD OF SUPERVISORS:

Placing special trust in her judgment and based upon her qualifications, I hereby submit to the Honorable Kenosha County Board of Supervisors for its review and approval the name of

Ms. Michelle Miloslavic
8560 26th Avenue
Kenosha, WI 53143

to serve on the Kenosha County Library System Board beginning immediately upon confirmation of the County Board and continuing until the 31st day of December, 2019 or until a successor is appointed by the County Executive and confirmed by the Kenosha County Board of Supervisors.

Ms. Miloslavic will serve without pay.

Ms. Miloslavic will be succeeding Ellen Kupfer.

Respectfully submitted this 27th day of September, 2018.

Jim Kreuser

Kenosha County Executive

COUNTY OF KENOSHA
OFFICE OF THE COUNTY EXECUTIVE
JIM KREUSER

APPOINTMENT PROFILE
KENOSHA COUNTY COMMISSIONS, COMMITTEES, & BOARDS

(Please type or print)

Name: Michelle Braun Miloslavich
First Middle Last

Residence Address:

Previous Address if above less than 5 years: _____

Occupation: KUSD-Tremper teacher
Company Title

Business Address: 8560 - 26th Ave, Kenosha, WI 53143

Telephone Number: Residence _____ Business 262-359-3300

Cell
~~Daytime~~ Telephone Number:

Mailing Address Preference: Business () Residence (☒)

Email Address: misomilo@aol.com

Do you or have you done business with any part of Kenosha County Government in the past 5 years? Yes () No (☒)

If yes, please attach a detailed document.

Affiliations: List affiliations in all service groups, public service organizations, social or charitable groups, labor, business or professional organization, and indicate if it was a board or staff affiliation.

KEA, Band Boosters - board member, PTSO - Harborside Academy

Special Interests: Indicate organizations or activities in which you have a special interest but may not have been actively involved.

*If more space is needed, please attach another sheet.

Kenosha County Commissions, Committees, & Boards
Appointment Profile - Page 2

Governmental Services: List services with any governmental unit.

Additional Information: List any qualifications or expertise you possess that would benefit the Board, Committee, Commission, etc.

teacher for over 20 years, mostly at the college level

Conflict Of Interest: It would be inappropriate for you, as a current or prospective appointee, to have a member of your immediate family directly involved with any action that may come under the inquiry or advice of the appointed board, commission, or committee. A committee member declared in conflict would be prohibited from voting on any motion where "direct involvement" had been declared and may result in embarrassment to you and/or Kenosha County.


Signature of Nominee

9/11/18
Date

Please Return To: Kenosha County Executive
1010 - 56th Street
Kenosha, WI 53140

(For Office Use Only)

Appointed To: _____
Commission/Committee/Board

Term: Beginning _____ Ending _____

Confirmed by the Kenosha County Board on: _____

New Appointment _____ Reappointment _____

Previous Terms: _____

Kenosha



County

BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: Request to Approve the Appointment of Michael Pitts to the Kenosha County Housing Authority Board.			
Original <input type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 16, 2018		Date Resubmitted:	
Submitted By: Finance and Administration Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Robert Riedl, Director Division of Human Resources		Signature:	

WHEREAS, pursuant to County Executive Appointment 2018/19-24, the County Executive has appointed Michael Pitts to serve on the Kenosha County Housing Authority Board; and

WHEREAS, the Finance & Administration Committee has reviewed the request of the County Executive for confirmation of his appointment of the above-named to serve on the Kenosha County Housing Authority Board and is recommending to the County Board the approval of the appointment.

NOW, THEREFORE BE IT RESOLVED, that the Kenosha County Board of Supervisors confirms the appointment of Michael Pitts to the Kenosha County Housing Authority Board. Mr. Pitts' appointment shall be effective immediately and continue until the 30th day of April, 2022, or until a successor is appointed by the County Executive and confirmed by the Kenosha County Board of Supervisors. Mr. Pitts will serve without pay. Mr. Pitts will be succeeding himself.

Resolution – Michael Pitts Appointment
Page 2

Approved by:

FINANCE/ADMINISTRATION
COMMITTEE

Aye No Abstain Excused

_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Terry Rose, Chairman				
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ronald Frederick, Vice Chair				
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeffrey Gentz				
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Edward Kubicki				
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John O'Day				
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Michael Goebel				
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jeff Wamboldt				

F:\Finance_Administration Committee\RESOLUTIONS_ORDINANCES\RES M. Pitts KC Housing Authority.doc



COUNTY OF KENOSHA

COUNTY EXECUTIVE

Jim Kreuser, County Executive

1010 – 56th Street, Third Floor
Kenosha, Wisconsin 53140
(262) 653-2600
Fax: (262) 653-2817

APPOINTMENT 2018/19-24

RE: KENOSHA COUNTY HOUSING AUTHORITY BOARD

TO THE HONORABLE KENOSHA COUNTY BOARD OF SUPERVISORS:

Placing special trust in his judgment and based upon his qualifications, I hereby submit to the Honorable Kenosha County Board of Supervisors for its review and approval the name of

Mr. Michael Pitts
6309 60th Street, Suite 100
Kenosha, WI 53144

to serve on the Kenosha County Housing Authority Board beginning immediately upon confirmation of the County Board and continuing until the 30th day of April, 2022 or until a successor is appointed by the County Executive and confirmed by the Kenosha County Board of Supervisors.

Since his last appointment in 2014, Mr. Pitts has attended 6 out of the 6 meetings held.

Mr. Pitts will serve without pay.

Mr. Pitts will be succeeding himself.

Respectfully submitted this 30th day of August, 2018.



Jim Kreuser
Kenosha County Executive

COUNTY OF KENOSHA
OFFICE OF THE COUNTY EXECUTIVE
JIM KREUSER

APPOINTMENT PROFILE
KENOSHA COUNTY COMMISSIONS, COMMITTEES, & BOARDS

(Please type or print)

Name: MICHAEL JOHN PITTS
First Middle Last

Residence Address: _____

Previous Address if above less than 5 years: _____

Occupation: PITTS BROTHERS & ASSOCIATES, LLC REALTOR / OWNER
Company Title

Business Address: 6309 60TH STREET, SUITE 100, KENOSHA, WI 53144

Telephone Number: Residence _____ Business 262.654.4900

Daytime Telephone Number: _____

Mailing Address Preference: Business () Residence (X)

Email Address: mpitts@pittsbros.com

Do you or have you done business with any part of Kenosha County Government in the past 5 years? Yes () No (X)

If yes, please attach a detailed document.

Affiliations: List affiliations in all service groups, public service organizations, social or charitable groups, labor, business or professional organization, and indicate if it was a board or staff affiliation.

SEE ATTACHED

Special Interests: Indicate organizations or activities in which you have a special interest but may not have been actively involved.

SEE ATTACHED

*If more space is needed, please attach another sheet.

*candidate resides in supervisory district 4.

Kenosha County Commissions, Committees, & Boards
Appointment Profile - Page 2

Governmental Services: List services with any governmental unit.

SEE ATTACHED - PRIOR MEMBER OF CITY COUNCIL FOR CITY OF KENOSHA, WHERE I SERVED ON VARIOUS COMMITTEES & BOARDS

Additional Information: List any qualifications or expertise you possess that would benefit the Board, Committee, Commission, etc.

INVOLVED IN THE REAL ESTATE BUSINESS IN KENOSHA COUNTY;
GRADUATE OF UNIVERSITY OF WISCONSIN - MADISON WITH A
DEGREE IN REAL ESTATE AND URBAN LAND ECONOMICS

Conflict Of Interest: It would be inappropriate for you, as a current or prospective appointee, to have a member of your immediate family directly involved with any action that may come under the inquiry or advice of the appointed board, commission, or committee. A committee member declared in conflict would be prohibited from voting on any motion where "direct involvement" had been declared and may result in embarrassment to you and/or Kenosha County.


Signature of Nominee

8/20/18
Date

Please Return To: Kenosha County Executive
1010 - 56th Street
Kenosha, WI 53140

(For Office Use Only)

Appointed To: _____
Commission/Committee/Board

Term: Beginning _____ Ending _____

Confirmed by the Kenosha County Board on: _____

New Appointment _____ Reappointment _____

Previous Terms: _____

Boards & Associations:

March 2018 – Present

Kenosha Area Business Alliance, Board Member
Kenosha, Wisconsin

January 2018 – Present

Congressional Award Board of Directors, Board Member
Washington D.C.

July 2015 – Present

St. Anthony's Parish Council, Council Member/Stewardship Committee Chair
Kenosha, Wisconsin

October 2014 – September 2017

Kenosha County Housing Authority, Commission Member
Kenosha County, WI

October 2010 – Present

Gateway Technical College Business Advisory Committee, Committee Member
Kenosha, Wisconsin

January 2014 – December 2015

Boys & Girls Club of Kenosha, Chairman of the Board & Foundation Board
Kenosha, Wisconsin

November 2005 - Present

Boys & Girls Club of Kenosha, Board of Directors – Past President & VP
Current & Former Committees: Executive Committee, Human Resources & Risk Management, Resource Development, Co-Chair Dairy State Beer & Cheese Festival, Facilities, Capital Campaign Committee, Co-Chair 2009 Year End Operating Fund Campaign
Kenosha, Wisconsin

May 2015 – December 2016

Rotary Club of Kenosha Foundation – West, Trustee
Kenosha, Wisconsin

January 2009 – December 2016

Rotary Club of Kenosha – West, Member
Kenosha, Wisconsin

July 2010 – September 2012

Ducks Unlimited of Kenosha, Committee Member
Kenosha, Wisconsin

December 2008 – September 2011

Civil Service Commission, City of Kenosha, Commissioner
Kenosha, Wisconsin

2002 – Present

Italian American Society, Member
Kenosha, Wisconsin

May 2006 – April 2008

City Plan Commission, City of Kenosha, Vice-Chairman
Kenosha, Wisconsin

May 2004 – April 2008

Finance Committee, City of Kenosha, Committee Member
Kenosha, Wisconsin

May 2004 – April 2008

Community Development Block Grant, Committee Member
Kenosha, Wisconsin

2006 & Prior

Board of Water Commissioners – Commissioner, City of Kenosha
Public Works Committee – Member, City of Kenosha
Southwest Library Renovation Committee, - Member, City of Kenosha
St. Joseph Athletic Association – Member, Kenosha, Wisconsin

Kenosha



County

BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: REQUEST TO APPROVE THE APPOINTMENT OF CLARA-LIN E. TAPPA AS DIRECTOR OF THE KENOSHA COUNTY DIVISION OF HUMAN RESOURCES			
Original <input type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 16, 2018		Date Resubmitted:	
Submitted By: Finance & Administration Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Robert Riedl Director - Division of Human Resources		Signature:	

WHEREAS, pursuant to County Executive Appointment 2018/19-27, the County Executive has appointed Clara-Lin E. Tappa to serve as Director of the Kenosha County Division of Human Resources; and

WHEREAS, the Finance & Administration Committee of the Kenosha County Board of Supervisors has reviewed the request of the County Executive for confirmation of the above-named to serve as Director of the Kenosha County Division of Human Resources and is recommending to the County Board the approval of the appointment,

NOW, THEREFORE, BE IT RESOLVED that the Kenosha County Board of Supervisors confirms the appointment of Clara-Lin E. Tappa to serve as Director of the Kenosha County Division of Human Resources.

Respectfully Submitted,

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
_____ Supervisor Terry W. Rose, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor Ronald J. Frederick, Vice-Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____ Supervisor John J. O'Day	<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 Ed Kubicki	<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 Jeff Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



COUNTY OF KENOSHA

OFFICE OF THE COUNTY EXECUTIVE

Jim Kreuser, County Executive

1010 – 56th Street, Third Floor
Kenosha, Wisconsin 53140
(262) 653-2600
Fax: (262) 653-2817

APPOINTMENT 2018/19-27

RE: DIRECTOR OF THE DIVISION OF HUMAN RESOURCES

TO THE HONORABLE KENOSHA COUNTY BOARD OF SUPERVISORS:

Placing special trust in her judgment and based upon her qualifications, I hereby submit to the Honorable Kenosha County Board of Supervisors for its review and approval the name of

Clara-lin A. Tappa
1010 56th Street
Kenosha, Wisconsin 53140

to serve as the Director of the Kenosha County Division of Human Resources.

Ms. Tappa possesses a strong background in the field of Human Resources and has previously held the positions of Partner Relationship Manager with HR Value Partners; Chief Administrative Officer and Human Resources Manager with United Communications Corporation; and Human Resources Manager and Human Resources Specialist with Kenosha News.

Ms. Tappa will be succeeding Mr. Robert Riedl. Her appointment as the Director of the Division of Human Resources will become effective upon confirmation by the Kenosha County Board of Supervisors.

Ms. Tappa has been employed by Kenosha County since May 29, 2018 and is currently earning \$120,000 annually.

Respectfully submitted this 27th day of September, 2018.


Jim Kreuser,
Kenosha County Executive



Clara-lin Tappa, PHR

Clara-lin Tappa, a Kenosha, Wisconsin native, currently works in Human Resources at Kenosha County.

Before joining the County, she was Partner Relationship Manager at HR Value Partners in Racine, an HR consulting firm. She provided HR generalist consulting to small to mid-size businesses in the greater Chicago area. Prior to that, she served as Chief Administrative Officer and Corporate Secretary for United Communications Corporation, a privately held media company with broadcast and newspaper divisions in several states.

She began her career with UCC in 1992 at its Kenosha News division. After spending a decade in the newsroom, she transitioned into human resources. During her time in HR, she developed a corporate HR department, spearheaded two product launches from inception to market, implemented the company's first strategic plan and facilitated an evolution from first to second generation ownership with a full restructuring of senior leadership and transformation of the corporate culture.

A true generalist, she has honed her skills in all facets of HR including benefits, compensation, performance management, labor relations, safety, training and recruiting.

Tappa is a graduate of Concordia University Wisconsin with a bachelor's degree in management and communications. She holds a certificate in human resources management from Marquette University.

A member of the Society for Human Resources Management, she holds her PHR certification through HRCI. Tappa is a charter member and past president of SHRM – Racine and Kenosha Area Chapter. In 2000, she was named one of Presstime Magazine's 20 Under 40.

She currently serves on the Board of Directors of Goodfellows (Kenosha Christmas Charities) and Women and Children's Horizons. She is chairperson of the Arts Fund of the Kenosha Community Foundation and played an integral role in bringing to life the Sculpture Walk-HarborPark along Kenosha's scenic harbor. She is a past board member of Kenosha Area Business Alliance.

In her free time, she enjoys performing in community theater and is a lifetime member of Lakeside Players, Inc. She and her husband, Steve Mattner, have four children and four grandchildren.

Kenosha County Administrative Proposal Form

1. Proposal Overview

Division: Law Enforcement Department: Sheriff's Department

Proposal Summary (attach explanation and required documents):

2018 Resolution to modify expenditure and revenue budgets to recognize forecasted expenses for participating with Racine County Sheriff's Department (RASO) in extra patrol enforcement efforts focusing on alcohol/drug impaired drivers.

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

Kenosha County is partnering with RASO, who is the grantee and administor of the BOTS Alcohol Impaired Drivers Enforcement grants. The grant funds are used to reimburse Deputy Sheriff overtime and benefit costs for the extra patrols scheduled. Deputies are expected to work an approximate total of 322 overtime hours from October 1, 2018 through September 30, 2019. The Resolution, Budget Modification and grant award documents are attached. The Kenosha County Sheriff's Department (KSD) expects the share of the partnered award for KSD will be up to \$20,000 for the period.

Dept./Division Head Signature: 

Date: 9-25-19

2. Department Head Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Department Head Signature: 

Date: 9-25-19

3. Finance Division Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Finance Signature: 

Date: 10-1-18

4. County Executive Review

Comments

Action: Approval ☒ Non-Approval ☐

Executive Signature: 

Date: 10-1-18

**KENOSHA COUNTY
BOARD OF SUPERVISORS**

RESOLUTION NO. _____

Subject: WI D.O.T. Bureau of Transportation Safety (BOTS) – Alcohol Enforcement Grant 2018_2019

Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2 nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 16, 2018		Date Resubmitted	
Submitted By: Judiciary & Law Committee Finance/Admin Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Robert Hallisy, Captain of Admin		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 one fiscal period; October 2018 through September of 2019, and

WHEREAS, Kenosha County Sheriff's Department anticipates deputies to work approximately 322 hours from October 2018 through September 30, 2019 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 that the revenue and expenditure line items be modified for the 2018 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 2018 be hereby authorized for carryover to 2019 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 2018_2019**

Original ☒

Corrected ☐

2nd Correction ☐

Resubmitted ☐

Date Submitted: October 16, 2018

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 Ron 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** **2018**

DOCUMENT # _____	G/L DATE _____
BATCH # _____	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 2018 thru Sept 2019. We will carryover unspent grant funds at the close of 2018 to 2019 budget year to spend down through Sept 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
Overtime	100	210	2130	511200	003384		15,016		476,000	481,904	510,597	496,920	(13,677)
FICA	100	210	2130	515100	003384		1,530		428,924	429,376	293,094	430,906	137,812
Retirement	100	210	2130	515200	003384		3,454		842,684	844,269	578,993	847,723	268,730
EXPENSE TOTALS							20,000	0	1,747,608	1,755,549	1,382,683	1,775,549	392,866

REVENUES	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	(7,941)	(27,941)
REVENUE TOTALS							0	(20,000)	0	(7,941)	(27,941)

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

20,000 (20,000)

PREPARED BY: Andrea McKnight

DIVISION HEAD: Capt - [Signature]

DATE: 9-26-18

DEPARTMENT HEAD: [Signature]

DATE: 9-26-18

FINANCE DIRECTOR: [Signature]

(required)

DATE: 10-1-18

COUNTY EXECUTIVE: [Signature]

DATE: 10/1/18

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

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).

Problem Identification/Project Justification

Alcohol-impaired Driving: In Wisconsin during 2017 alcohol was listed as a contributing factor in 4.4% of all crashes. 27.7% of all fatal vehicle crashes in 2017 were alcohol-related, resulting in 161 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/>

Additional Justification

This grant will be divided in the following manner: Racine County Sheriff - \$40,000 and Kenosha County Sheriff - \$20,000.

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/>"

☒ 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

✓ I agree to the terms and conditions above. *

~~Please send signed signature page to DOTSafetyGrants@dot.wi.gov~~

Work Plan**Federal Grant Period:**

Grant activities are funded for one federal fiscal year. Funded fiscal year 2019 activities may begin no earlier than October 1, 2018 and end no later than September 30, 2019. **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 14th, 2018 – January 1st, 2019 (Drive Sober - Winter)
- May 20th – June 2nd, 2019 (Click It Or Ticket National Mobilization)
- Aug 16th – Sept 2nd, 2019 (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	5	6	30
November	3	4	6	72
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	5	6	120

June	4	4	6	96
July	4	4	6	96
August	4	4	6	96
September	4	4	6	96
TOTAL	39	50	72	966

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 deployments are no longer desirable and will require justification in any reimbursement request.
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 39 deployments for a total of 966 enforcement hours.

Grant Reimbursable Hours & Rate:

Grantee's estimate of funded reimbursable hours is based upon an estimated average hourly wage/fringe rate of \$62.00

Total amount of Wage/Fringe Based on above deployments and rate \$59,892.00

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.

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

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 (A-133)

****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-133).

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***

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, Regional Training or online) and the date of training.

Name	Training Location	Date
Aaron Schmidt	Milwaukee County Sheriff training academy	8/8/2018

✓ I agree to the terms and conditions above.



TASK FORCE OPERATIONAL PLAN

I. Purpose

1. It is the intent of this plan to specify and address the issues and procedures required to bring together a Multi-jurisdictional Traffic Safety Task Force geared toward a High Visibility Enforcement (HVE) effort focused on decreasing crashes and obtaining voluntary compliance with traffic regulations.

The task force agencies involved are: *Racine County Sheriff Office, Kenosha County Sheriff Department*

2. This enforcement effort will be a direct result of a task force formed and comprised of sworn personnel from all jurisdictions listed at the end of this document as well as the Wisconsin State Patrol, as appropriate. Agencies work in concert to address the objectives below and within corresponding grant documents and then take enforcement action based on violations observed/detected as a result of contact with motorists.
3. In addition, partnerships are encouraged to do the following:
 1. Complete earned media (print/electronic/social) which highlights the efforts made by the Task Force.
 2. Use signage that calls attention to the enforcement.
 3. Collaborate with local partners (local businesses and schools) to promote the mission, objectives and proposed outcomes of the Task Force.

II. Objectives

1. The objectives for this operational plan are to decrease the incidence of targeted driving violations, related crashes and to increase voluntary compliance with traffic regulations thereby decreasing fatalities and serious injury collisions by way of a proactive and highly visible enforcement effort.
2. Officers involved in the campaign will take a zero-tolerance on the following violations:
 - a. PRIMARY: Speed violations
 - b. ADDITIONAL: OWI, Inattentive Driving, Seat Belt, other moving traffic violations.
3. The main objective is to gain and maintain voluntary and continued compliance with the targeted traffic laws thereby improving individual motor vehicle crash survivability rates and reduction of long term disabilities.

III. Concept of Operations

1. The concept of operation incorporates a High Visibility Enforcement (HVE) effort by utilizing a number of area state and local law enforcement agencies. Sworn personnel saturate pre-selected highway corridors/sections best determined to be advantageous in the detection of targeted violations.
2. Task Force Law Enforcement Departments may include any law enforcement agency located with jurisdictional responsibilities in the County(s). Each Department involved in the Task Force is responsible for deployment coverage of targeted locations within their jurisdiction.

NOTE: This may include funded agencies as well as agencies not receiving grant funds.

3. The two primary issues that a minimum of two agencies, preferably all agencies must share within the Task Force include:
 - a. Specific time frame of deployments.
 - b. Specific dates of deployments. Participating agencies agree to work on the same days (per agreed upon schedule established prior to start of first deployment) and at relatively the same times.
4. It would therefore be the intent of this plan to deploy a number of sworn personnel from the Task Force departments, simultaneously with mobile squad units and required equipment from their host agencies supporting this collaborative effort.
5. The Task Force, when feasible or when able, is encouraged to utilize the Wisconsin State Patrol version of Mobile Architecture for Communications Handling (MACH).
6. It is envisioned that the duration of each campaign should be a minimum of four (4) hours in length and would include the following:
 - a. Pre-Deployment – at the beginning of the month, prior to any deployments consisting of advanced notice via PSAs, social media announcements, and other methods regarding deployment dates, times and general locations of targeted enforcement.
 - b. Deployment.
 - c. Post Deployment – including;
 - 1.) At the end of the month, after all deployments consisting of sharing of results with all jurisdictions and media.
 - 2.) Completion of all required paperwork and reports required for Reports and Reimbursement Funding at the end of each deployment by assigned personnel.
 - 3.) Completion of Citations, Court Documentation and Incidents Reports if required.
7. The dates and times of these HVE deployments are pre-determined and advertised to the public through the efforts of press releases and media contacts to make the public preemptively aware of these various enforcement deployments. As an intended consequence it would also be the hope of gaining the motoring public's voluntary compliance as well as raise individual awareness of the hazards and penalties surrounding their conscious non-compliance with traffic safety laws.
8. Agencies are strongly encouraged to use Community Maps to help plan and schedule deployments. Community Maps allows agencies to better understand where and when crashes have occurred on a historical basis and, allows for, predictive analytics which will project where (based off of historical crash data) crashes may occur in the future.

IV. Date, Time, and Location of the Deployments

***Location(s):** Highways – including, but not limited to STH 31, STH 32, I-94 /41, US 45

Dates: Per schedule agreed upon by participating agencies

- * Locations are subject to change dependent upon agency agreement, crash experience, and other determinations made by the involved agencies. As a starting point,
- Corridor Enforcement includes listed highways also include up to ¼mile in any direction of such highways so as to include feeder streets to the primary target areas.
 - Sector Enforcement includes target areas within each LEA jurisdiction.
 - Saturation Enforcement includes multiple LEAs in a targeted jurisdiction/area.

Dates are subject to change dependent upon weather and other factors as agreed upon by Task Force members.

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 are strongly encouraged to participate in the national mobilizations. All agencies who are members of a Task Force are eligible to participate in these national mobilizations. Agencies who choose to participate in these mobilizations do so on an individual basis, in that each agency shall sign up for and complete documentation on behalf of their individual department.

V. Liability of Law Enforcement Personnel Involved

1. It is understood and agreed by task force agencies that employees assigned to HVE efforts, even if/when operating in another's jurisdiction, are the sole responsibility of the individual's employing department, unless the jurisdiction already have a mutual aid or similar agreement that they wish to use. If agencies have mutual aid or similar agreements made prior to Task Force operations, then those agreements replace this provision.
2. The individual employing department retains liability for its employees as if the employee was functioning in their own jurisdiction.
3. The individual organization is responsible to ensure the employee is qualified to be assigned to the HVE effort under regulation or requirement of the Wisconsin Department of Justice Law Enforcement Training and Standards Board and the BOTS.
4. The Parties assume their own liability and agree to release and hold harmless each other, including the others officials, officers, employees and agents from and against all judgments, damages, penalties, losses, costs, claims, expenses, suits, demands, debts, actions and/or causes of action of any type or nature whatsoever, including actual and reasonable attorney fees which may be sustained or to which they may be exposed, directly or indirectly, by reason of personal injury, death, property damage, or other liability, alleged or proven, resulting from or arising out of performance under this agreement. This indemnity provision does not constitute, and is not intended to constitute, a waiver of any governmental or other immunities or limitations of liability on the part of any Party. (See any related Mutual Aid Agreement for more details).

VI. Jurisdictional Authority and Court Assignment of Citations

1. Any Police Chief or the Sheriff may request, preferably in writing, that an HVE event occur within their jurisdiction.
2. Task Force agencies will make decisions as to the appropriate court for citations/arrests.

VII. Required Personnel and Qualifications

1. Task Force Representative – from each participating jurisdiction and/or other involved non law enforcement member agency, to act as the liaison for that agency regarding Task Force affairs. (**NOTE** – Preferably this position will be filled by one or two individuals that can act in this capacity throughout the entire campaign focus to best insure continuity in operation.)
2. Task Force Agency representatives shall meet on a quarterly basis to discuss relevant issues, deployment changes/dates, etc at their corresponding Traffic Safety Commission (TSC) meetings.
3. HVE Enforcement Officers: Officers shall be trained in Standardized Field Sobriety Testing (SFST). ARIDE and DRE training are strongly encouraged.
4. K-9 Officer and Dog – It is encouraged to have working deployment dates/times.
5. Drug Recognition Expert (DRE) Officer – It is encouraged working deployment dates/times.

VIII. Uniform and Vehicles

1. HVE Enforcement Officers will be working in full uniform (safety vests are highly encouraged) and operating in their assigned patrol vehicles (unless assigned as specific "spotters" or other plain clothes roles).
2. Squads may be marked or unmarked, depending on assignment/purpose.

IX. Reporting

1. Each Officer working the operation will complete an Activity Log. Sheet. Each agency will be responsible for compiling the statistics; done immediate at the end of the deployment but no later than 48 hours afterward. The reimbursement paperwork will follow.
2. At a minimum, a representative from one of the participating agencies is required to attend that county's Traffic Safety Commission and report out on the Task Force's progress/results at the meeting. All participating agencies are strongly encourage to regularly attend Traffic Safety Commission meetings.

X. Safety

1. Safety is of high importance and should include available methods, materials and equipment to that end, including but not limited to: reflective safety vests, use of seat belts, etc.
2. If an unsafe act or condition is observed, that will be reported to their OIC as soon as possible. The OIC will then be responsible to correct the situation or change the operational plan to insure a safe conduct of the plan.

*The following sections are provided primarily for:
agencies that are NOT funded through the task force grant, and,
agencies that are funded BUT are not administering this task force grant.*

**ALL AGENCIES WITHIN THE TASK FORCE GEOGRAPHICAL AREA SHOULD BE GIVEN THIS DOCUMENT FOR THEIR
GENERAL INFORMATION AND POTENTIAL PARTICIPATION.**

XI. Federal Requirements

1. Funded agencies must comply with all grant requirements particularly those listed in the "General Contract Terms" section.
3. Agencies within the borders of the Task Force county/jurisdiction that do not receive specific grant funding may participate with the Task Force and must comply with all requirements listed within this plan as well as the following:

The Bureau of Transportation Safety (BOTS), 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.

Work must occur within the federal fiscal year: October 1 to September 30. This Agreement expires September 30 of the fiscal year.

- **Implementation:**

Agree to conduct operations in accordance with these plans as approved by BOTS.
Modification shall require prior approval of BOTS.
Failure to perform planned activity may be considered grounds for termination.

- **Audit and Maintenance of Records**

Government subdivisions may be responsible for obtaining audits in accordance with the Single Audit Act Amendments of 1996 (31 U.S. C. 7501-8507) and revised OMB Circular A-133. If the grantee is subject to these requirements, it will verify that it is in compliance with these requirements and that it has filed with the Federal Audit Clearing House. BOTS must be notified of any A-133 Single Audit and subsequent results. The Audit and Contract Administration of the Wisconsin Department of Transportation may conduct a desk review of A-133 Single Audits to clear or resolve any issues with grantee verifications. BOTS may take corrective action within six months and may require independent auditors to

have access to grantee's records and financial statements. Any evidence of fraud will be turned over to the Office of General Counsel. *Note: Circular A-133 may be obtained by contacting the Financial Standards and Reporting Branch, Office of the Federal Financial Management, Office of Management and Budget, Washington, DC 20503, telephone, (202) 395-3993.*

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.

- **Monitoring by the State**

Consent 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.

- **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 in the Project Narrative or Work Plan. Personnel costs shall be reimbursed on the basis of 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 in the Project Narrative or Work Plan. All expenses for which Grantee seeks reimbursement must be documented in Project Activity Reports.

- **Equipment**

Tangible, non-expendable personal property having an acquisition cost of \$5,000 or more, with a useful life of greater than two years, 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. 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 when equipment is no longer used for the purpose for which it was acquired.

- **Print and Audio Visual Materials**

~~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.~~

May publish materials produced under this Agreement subject to the following conditions:

All materials produced under this Agreement shall become the property of the Grantee and may be copyrighted in its name, but Grantee may not charge or collect any royalty, fee or other costs for any material produced under this Agreement. Wisconsin Department of Transportation Bureau of Transportation Safety and the National Highway Traffic Safety Administration reserve a royalty-free, nonexclusive and irrevocable license to reproduce, publish, otherwise use, and to authorize others to use the work for government purposes.

Grantee shall credit the Wisconsin Department of Transportation, Bureau of Transportation Safety and the National Highway Traffic Safety Administration on all such materials.

- **Program Income**

Program income is gross income derived from grant-supported activities. 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.

- **Additional Requirements Where Funds Are Expended on Law Enforcement**

Certify that it has a written departmental policy on:

biased based policing, or that it will initiate development of one during the grant period.

pursuits or that it will initiate development of one during the grant period; policy should conform to the guidelines of IACP or a similar pursuit policy.

BAC testing of all drivers involved in fatal vehicle crashes involving alcohol, or that it will initiate one during the grant period; require a test of all killed drivers and will encourage all surviving drivers to consent to a test.

use of safety belts by employees, or that it will initiate development of one during the grant period.

Comply with Title VI of the Civil Rights Act of 1964 and Presidential Executive Order 13166 regarding language access and "Policy Guidance Concerning Recipients' Responsibilities to Limited English Proficient (LEP) Persons".

- **Supplanting**

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.

- **Nondiscrimination**

Comply with all Federal statutes and implementing regulations relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (Pub. L. 88-352), which prohibits discrimination on the basis of race, color or national origin (and 49 CFR Part 21); (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. 1681-1683 and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), and the Americans with Disabilities Act of 1990 (Pub. L. 101-336), as amended

(42 U.S.C. 12101, et seq.), which prohibits discrimination on the basis of disabilities (and 49 CFR Part 27); (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. 6101-6107), which prohibits discrimination on the basis of age; (e) the Civil Rights Restoration Act of 1987 (Pub. L. 100-259), which requires Federal-aid recipients and all Subrecipient to prevent discrimination and ensure nondiscrimination in all of their programs and activities; (f) the Drug Abuse Office and Treatment Act of 1972 (Pub. L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (g) the comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (Pub. L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (h) Sections 523 and 527 of the Public Health Service Act of 1912, as amended (42 U.S.C. 290dd-3 and 290ee-3), relating to confidentiality of alcohol and drug abuse patient records; (i) Title VIII of the Civil Rights Act of 1968, as amended (42 U.S.C. 3601, et seq.), relating to nondiscrimination in the sale, rental or financing of housing; (j) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (k) the requirements of any other nondiscrimination statute(s) which may apply to the application.

- **Debarment and Suspension**

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.

- **Political Activity (Hatch Act)**

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.

- **Lobbying Activities**

Certification Regarding Federal Lobbying

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.

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.

~~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, sub grants, and contracts under grant, loans, and cooperative agreements) and that all Subrecipient 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.

- **Buy America Act**

Comply with the provisions of the Buy America Act (49 U.S.C. 5323(j)), which contains the following requirements: Only steel, iron and manufactured products produced in the United States may be purchased with Federal funds unless the Secretary of Transportation determines that such domestic purchases 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. Clear justification for the purchase of non-domestic items must be in the form of a waiver request submitted to and approved by the Secretary of Transportation.

- **Termination**

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

Participating agencies NOT receiving funding are required to sign here indicating their participation and compliance.

Signature _____ Date _____ Agency Name _____

Kenosha County
Administrative Proposal Form

1. Proposal Overview

Division: Highway

Department: Department of Public Works and
Development Services

Proposal Summary (attach explanation and required documents):

Repurpose Capital Funds for the Purchase of a Tri-Axle Vehicle.

Dept./Division Head Signature: Clement Abongwa Date: 9/26/18

2. Department Head Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Department Head Signature: RAK Date: 9-26-18

3. Finance Division Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Finance Signature: Jim Kpf Date: 9/26/18

4. County Executive Review

Comments:

Action: Approval ☒ Non-Approval ☐

Executive Signature: Jim Kneiser Date: 9/27/18



COUNTY OF KENOSHA

Clement Abongwa
Department of Public Works
19600 75th Street, Suite 122-1
Bristol, Wisconsin 53104
(262) 857-1869
Fax: (262) 857-1885

DATE: October 1, 2018

TO: Finance Committee

FROM: Clement Abongwa – Director of Highway Division and Highway Commissioner

SUBJECT: Repurpose 2018 Capital Funds – Purchase Tri-Axle Vehicle

The 2018 Highway Capital Budget includes \$225,000 for the purchase of a tri-axle vehicle to be used by the Highway Division for plowing and other highway maintenance purposes. This vehicle was recently bid out and the lowest bid received was \$253,900, resulting in a shortage of \$28,900 to purchase the vehicle. An increase in steel prices and demand for these vehicles are the reasons for the price increase.

During 2018, the Highway Division has purchased several vehicles (one tandem axle, four one-tons, two single-axes and a few smaller pieces of equipment) for a total cost of \$845,000. The 2018 budget available to purchase this equipment was \$898,000. The unspent balance in the budget is approximately \$53,000.

The Highway Division requests the repurposing of \$28,900 to be used for the purchase of a new tri-axle vehicle. No additional funds are needed. Since all of these purchases are within the same budget appropriation, approval of the Finance Committee is required for repurposing.

Thank you for your consideration of this matter.

Respectfully Submitted,

Clement Abongwa
Director of Highway Division and Highway Commissioner

Kenosha County, Wisconsin
MANAGEMENT COMMUNICATIONS

December 31, 2017

Kenosha County, Wisconsin

DECEMBER 31, 2017

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To the 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") for the year ended December 31, 2017. The County's financial statements, including our report thereon dated July 20, 2018, 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, 2017, 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 110 - 111 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, 2017, 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 112 - 113 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 I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. 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 reserves 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 reserves 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.

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 known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Copies of the audit adjustments are available from management. 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 20, 2018. 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 and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, 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.

Restriction on Use

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

Sincerely,



Certified Public Accountants

Green Bay, Wisconsin
July 20, 2018

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. Our inquiry indicates the following:

- ▶ Financial assessments are not being completed upon admission consistently
- ▶ Advance payments are not being collected upon admission for self-pay patients
- ▶ Medicaid pending process appears to be reactive and dependent on responsible parties completing the process on their own
- ▶ Ongoing discussions with responsible parties about estimated financial responsibility may not be completed consistently
- ▶ Facility is utilizing ECS software platform which is not an optimal platform for collection processes - it is more of a clinically focused platform that causes inefficiencies in the billing and collection processes
- ▶ Accounts receivable (AR) is growing without clear identification of root cause and without consistent calculation of days sales outstanding

We have the following suggestions to improve the collection process:

Brookside

- ▶ Improve focus and process of completing financial assessments before or upon admission
- ▶ Collect advance payment from self-pay admissions
- ▶ Become experts in the Medicaid application approval process
 - Aggressively participate with responsible parties to complete process
- ▶ Incorporate more discussions with responsible parties about estimated financial obligations before discharge
- ▶ Determine need to possibly replace ECS software system
- ▶ Confirm billings statements are detailed and user friendly
- ▶ Complete AR aging reviews consistently
 - Make sure Medicare and Medicaid are not hitting 90-day buckets
 - Ensure new employee is successfully trained to collect self-pay accounts
 - Develop measureable goals for 30, 60, and 90 days
 - Reconsider current approach which is to not write off accounts
 - AR over 90 days should not exceed 15% of total AR
 - Calculate, track, and trend Days Sales Outstanding and keep at or below 40 days

- Confirm existence of an effective claim follow up system that allows for an organized approach to checking on the status of unpaid claims
- Incorporate the participation of the Administrator to attempt to collect outstanding balances for large amounts owed
- ▶ Make sure all notices are approved by legal counsel and are consistent in utilization
- ▶ Current policies and procedures should be analyzed to confirm they represent best practices

Finance Department

- ▶ Ensure AR Days Sales Outstanding is being calculated and monitor fluctuation
- ▶ Obtain summary/minutes of AR aging meetings being completed by Brookside team
- ▶ Assist Brookside team in developing strong Medicaid application approval process
 - They may need assistance coordinating and collaborating with other County employees
- ▶ Assist with approval of possible replacement of ECS software system - common and reputable options include PointClickCare and Matrix

We are available to assist with the above suggestions as part of a revenue cycle analysis. This analysis reviews the above procedures in more depth and may identify further suggestions for improvement.

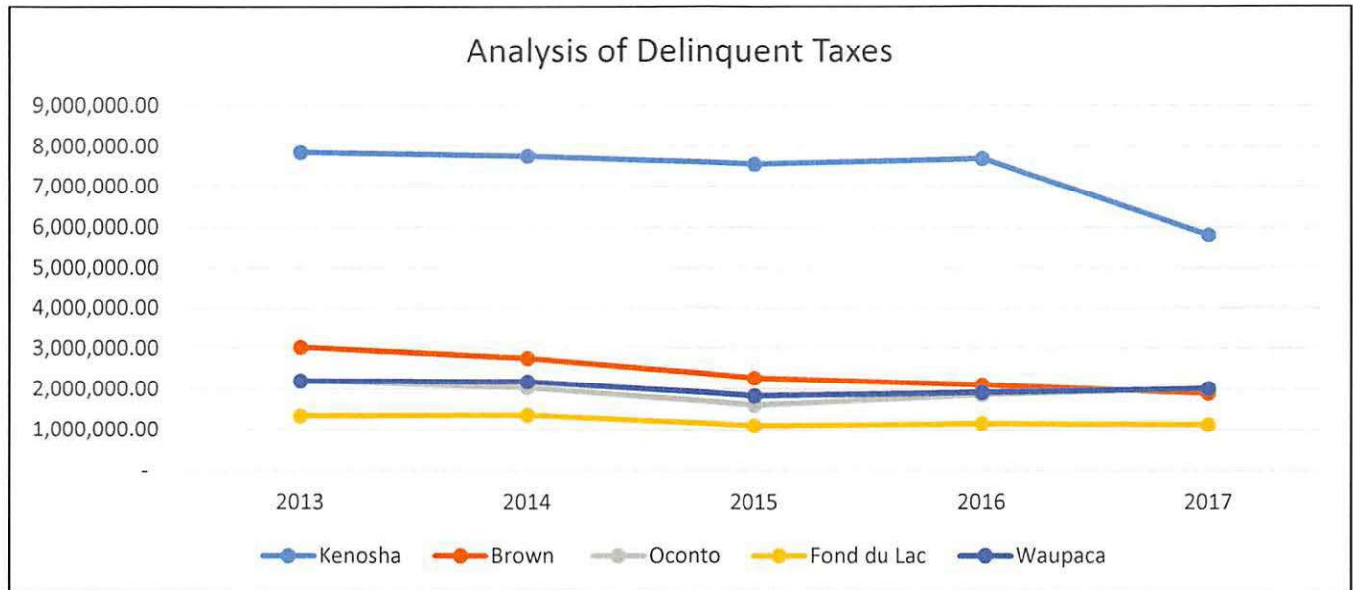
MANAGEMENT RESPONSE:

For ongoing procedures, Brookside pre-bills private pay residents monthly and writes off uncollectible receivables when deemed uncollectible. This procedure is also reviewed prior to yearend close. The items that have been implemented since December 2017 are monthly accounts receivable meetings, a monthly summary report created that presents days outstanding to analyze trending, a list of Medicaid recipients and when their renewal is due, and the hire of an experienced collection specialist.

The items that are currently in process and will be implemented by August 31, 2018, include forming a Medicaid pending team that will meet weekly. Also, the economic support office will be assigning a worker that specializes in Long-term care Medicaid applications at Brookside weekly to work directly with families and be a part of the Medicaid pending team. In addition, expectations and measurable goals are being created for all finance employees. Brookside Care Center will continue to develop and improve all payor source collection efforts going forward in collaboration with Kenosha County Finance Department.

Status of Prior Year Observation

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.

APPENDIX



COUNTY OF KENOSHA

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

July 20, 2018

Schenck SC
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 (the "County"), 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, 2017, and the respective changes in the 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 as to 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of July 20, 2018, 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, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U. S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6. In regards to accounting estimates:
 - ▶ The measurement processes used by management in determining accounting estimates is appropriate and consistent.
 - ▶ The assumptions appropriately reflect management's intent and ability to carry out specific courses of action.
 - ▶ The disclosures related to accounting estimates are complete and appropriate.
 - ▶ No subsequent event has occurred that would require adjustment to the accounting estimates or disclosures included in the financial statements.
7. Related party relationships and transactions, including 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 U.S. GAAP.
8. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
9. We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the County's accounts.
10. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
11. Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

INFORMATION PROVIDED

12. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of meetings of the County Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
13. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedules of expenditures of federal and state awards.
14. We made an assessment of the risk that the financial statements may be materially misstated as a result of fraud. We have disclosed the results of our assessment as follows:
 - a. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - i. Management,
 - ii. Employees who have significant roles in internal control, or
 - iii. Others where the fraud could have a material effect on the financial statements.
 - b. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.

15. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the County's related parties and all the related party relationships and transactions of which we are aware.

GOVERNMENT - SPECIFIC

18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
19. We have a process to track the status of audit findings and recommendations.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
21. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
22. The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, deferred inflows/outflows of resources, or equity.
23. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
24. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
25. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
27. 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.
28. The County 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 disclosed in the annual financial report.
29. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

30. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
31. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
33. 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.
34. Components of net position (net investment in capital assets, restricted, and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
35. Provisions for uncollectible receivables have been properly identified and recorded.
36. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
37. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
38. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
39. Deposits and investment securities and derivative transactions are properly classified as to risk and are properly disclosed.
40. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
41. Joint ventures, jointly governed organizations, and other related organizations have been properly disclosed in the financial statements.
42. We have appropriately disclosed the County'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.
43. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
44. 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.
45. We acknowledge our responsibility for presenting the nonmajor fund combining statements, individual fund statements, and supporting schedules (the supplementary information) in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the 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.

46. We agree with the findings of specialists in evaluating the other postemployment benefits and pension benefits 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.
47. 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.
48. 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.
49. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
50. Capital assets, including intangible assets, have been evaluated for impairment as a result of significant and unexpected decline in service utility.
51. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
52. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
53. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities*, No. 87, *Leases*, and No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, as discussed in Note V, The County is therefore unable to disclose the impact that adopting these GASB Statements will have on its financial position and the results of its operations when the Statements are adopted.
54. With respect to federal and state award programs:
 - a. We are responsible for understanding and complying with and have complied with the requirements of the Uniform guidance and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, including requirements relating to preparation of the schedules of expenditures of federal and state awards.
 - b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance and the schedule of expenditures of state awards (SESA) in accordance with the requirements of the *State Single Audit Guidelines* and we believe the SEFA and SESA, including their form and content, are fairly presented in accordance with the Uniform Guidance and the Guidelines. The methods of measurement or presentation of the SEFA and SESA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA and SESA.
 - c. If the SEFA and SESA are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA and SESA no later than the date we issue the SEFA and SESA and the auditors' report thereon.

- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* compliance audit and have included in the SEFA and SESA expenditures made during the audit period for all awards provided by federal and state agencies in the form of awards, cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards related to each of our federal and state programs and have identified and disclosed to you the requirements of federal and state statutes, regulations, and the terms and conditions of federal and state awards that are considered to have a direct and material effect on each major federal and state program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are managing our federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal and state awards (including amendments, if any) and any other correspondence with federal and state agencies or pass-through entities relevant to federal and state programs and related activities.
- h. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, (except for noncompliance disclosed by you), including, when applicable, those set forth in the *OMB Compliance Supplement* and the *State Single Audit Guidelines*, relating to federal and state awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal and state awards.
- j. We have disclosed any communications from federal and state awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR Part 200, subpart E) and OMB Circular A-87, *Cost Principles for State, Local, and Tribal Governments*, if applicable.
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.

- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditors' report.
- r. Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.
- t. We have monitored subrecipients, as necessary, to determine that they have expended subawards in accordance with federal and state statutes, regulations and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance and the *State Single Audit Guidelines*.
- u. We have issued management decisions for audit findings that relate to federal and state awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken time and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal and state award provided to the subrecipient.
- v. We have considered the results of the subrecipient audits and have made any necessary adjustments to our books and records.
- w. We have charged costs to federal and state awards in accordance with applicable cost principles.
- x. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.
- y. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- z. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- aa. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance and the *State Single Audit Guidelines*.

55. We have evaluated and classified any subsequent events as recognized or nonrecognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and though the date of this letter that would require adjustment to or disclose in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed: 
David M. Geertsen, CPA, Director of Financial Administrative Services

Signed: 
Patricia Merrill, CPA, Finance Director

KENOSHA COUNTY
Kenosha, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

December 31, 2017

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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, 2017, 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, 2017, 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.

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 3 through 20 and the schedules relating to pensions and other postemployment benefits on pages 94 through 95 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 were derived from and relate 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 material respects, in relation to the basic financial statements as a whole.

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2018, 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 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 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.



Certified Public Accountants

Green Bay, Wisconsin
July 20, 2018

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, 2017.

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 21. 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 (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

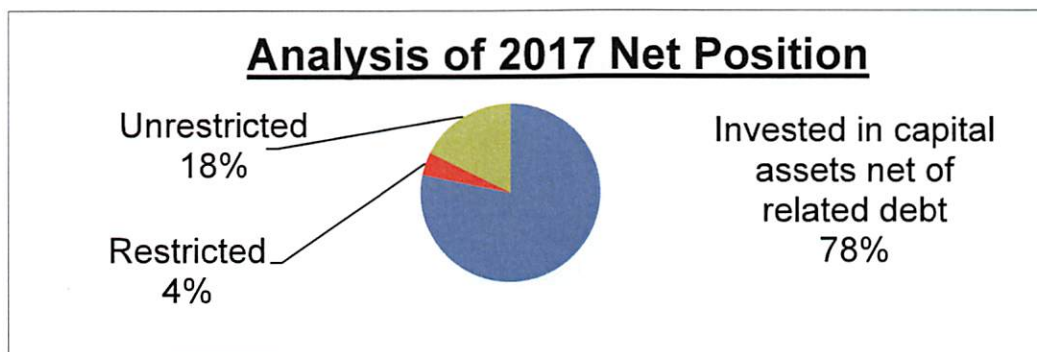
Government-wide Financial Analysis

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 2016.

Net position may serve over time as a useful indicator of a government's financial position. In 2017, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$78,882,834. The largest portion (78 percent) 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, comprise 4 percent of the net position.

The remainder of the County's net position total (18 percent) 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 2017, this category has a balance of \$25,601,241.



KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

THE COUNTY AS A WHOLE (continued)

Total assets for the County increased by \$5.8 million mainly resulting from investments in capital assets of \$18.2 million. This was offset by a decrease in current and other assets of \$12.4 million. Deferred outflows of resources decreased from \$36.6 million in 2016 to a new total of \$25.9 million in 2017.

Total liabilities increased by \$3.2 million due to a net increase in long term liabilities. 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 decreased by a \$7.5 million. Net investment in capital assets decreased by \$9.6 million, while unrestricted amounts increased by \$1.7 million.

KENOSHA COUNTY
NET POSITION
December 31, 2017
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 127.66	\$ 127.32	\$ 1.90	\$ 14.62	\$ 129.56	\$ 141.94
Capital assets	157.34	148.55	35.44	26.01	192.78	174.56
Total Assets	285.00	275.87	37.34	40.63	322.34	316.50
Deferred outflows of resources	20.41	29.06	5.47	7.57	25.88	36.63
Long-term liabilities outstanding	140.28	135.15	23.07	24.98	163.35	160.13
Other liabilities	25.17	24.57	1.92	2.56	27.09	27.13
Total liabilities	165.45	159.72	24.99	27.54	190.44	187.26
Deferred inflows of resources	74.22	74.97	4.68	4.55	78.91	79.52
Net position:						
Net investment in capital assets	48.18	45.79	16.43	15.02	51.26	60.81
Restricted	2.73	2.37	0.03	0.04	2.76	2.41
Unrestricted (deficit)	14.82	22.08	(3.32)	1.05	24.86	23.13
Total Net Position	\$ 65.73	\$ 70.24	\$ 13.14	\$ 16.11	\$ 78.88	\$ 86.35

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

THE COUNTY AS A WHOLE (continued)

KENOSHA COUNTY
CHANGES IN NET POSITION
Year Ended December 31, 2017
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 6.86	\$ 6.66	\$ 21.80	\$ 23.25	\$ 28.66	\$ 29.91
Operating grants and contributions	63.06	62.44	3.88	3.77	66.94	66.21
Capital grants and contributions	1.15	0.18	2.40	1.15	3.55	1.33
General revenues:						
Property taxes	66.58	64.20	1.40	1.45	67.98	65.65
Other taxes	14.27	13.76	-	-	14.27	13.76
Grants and contributions not restricted to specific programs	3.94	4.09	-	-	3.94	4.09
Other	0.99	0.94	0.01	0.03	1.00	0.97
Total revenues	156.85	152.27	29.49	29.65	186.34	181.92
Expenses:						
General government	29.14	28.43	-	-	29.14	28.43
Health	23.25	21.16	-	-	23.25	21.16
Public works	2.80	6.68	-	-	2.80	6.68
Public safety	49.15	46.17	-	-	49.15	46.17
Social services	45.69	45.33	-	-	45.69	45.33
Education and recreation	4.49	4.99	-	-	4.49	4.99
Conservation and development	1.12	1.93	-	-	1.12	1.93
Interest on long-term debt	2.48	2.21	-	-	2.48	2.21
Nursing home	-	-	18.69	18.22	18.69	18.22
Highway	-	-	13.47	10.30	13.47	10.30
Golf Course	-	-	3.53	3.24	3.53	3.24
Total expenses	158.12	156.90	35.69	31.76	193.81	188.66
Increase (decrease) in net position before transfers	(1.27)	(4.63)	(6.20)	(2.11)	(7.47)	(6.74)
Transfers	(3.23)	(0.65)	3.23	0.65	-	-
Increase (decrease) in net position	(4.50)	(5.28)	(2.97)	(1.46)	(7.47)	(6.74)
Net position beginning of year	70.24	75.52	16.11	17.57	86.35	93.09
Net position end of year	<u>\$ 65.74</u>	<u>\$ 70.24</u>	<u>\$ 13.14</u>	<u>\$ 16.11</u>	<u>\$ 78.88</u>	<u>\$ 86.35</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 \$4.6 million when compared to 2016. Key elements of this net increase are as follows:

- Increased property tax of \$2.4 million.
- Increase in sales tax revenue of \$0.5 million.
- Increase in capital grants for joint projects received from the City of Kenosha of \$0.9 million.
- Increase in mental health CCS grants received through Human Services of \$1.9 million.
- Increase in HUD grants and Prevention grants through the Health Department of \$0.9 million.
- Decrease in Income Maintenance revenue and W-2 revenue of \$0.9 million.
- Decrease in prior year revenue adjustments of \$1.1 million.

Expenditures for governmental activities increased by \$1.2 million when compared to 2016. Key elements of this increase are as follows:

- Increase in IT professional services costs of \$0.5 million.
- Increase in purchased services related to the CCS grant increase for Human Services of \$1.9 million.
- Increase in purchased services related to the Health Departments HUD and prevention grants of \$0.9 million.
- Increase in Sheriff patrol salaries costs of \$0.9 million.
- Decrease in health claims and workers compensation claims of \$1.4 million.
- Decrease in grants for economic development of \$0.8 million.

Revenue for the Business-type activities decreased by \$0.2 million in 2017 when compared to 2016. Key elements of this decrease are as follows:

- Increase of Federal/State Highway revenues for road projects of \$2.5 million.
- Decrease of Highway maintenance revenue of \$0.5 million.
- Decrease of Brookside Medicare and Medicaid revenues of \$0.9 million due to decrease of available beds during construction.

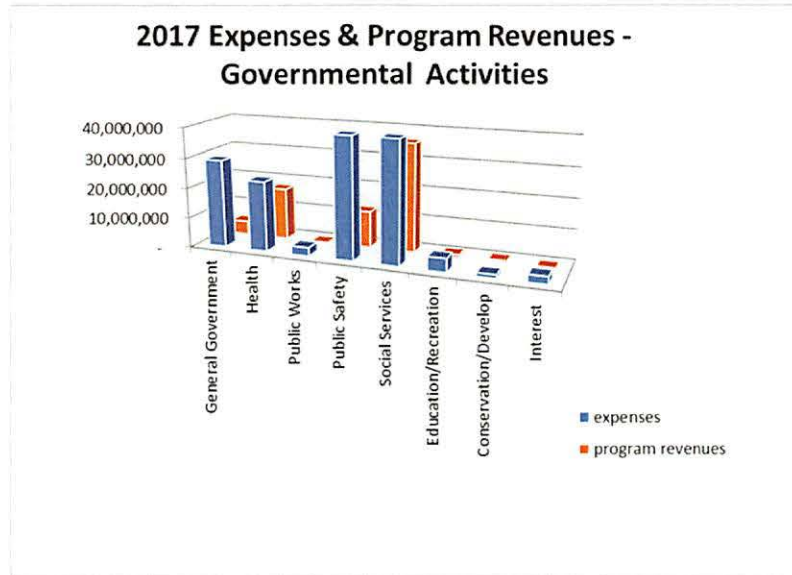
Expenses for Business-type activities increased \$3.9 million in 2017 when compared to 2016. Key elements of this increase are as follows:

- Increase in highway road construction of \$3.2 million.
- Increase in interest expense for Brookside nursing home of \$0.5 million.
- Increase in Brookside contractual services for social services and dietary services of \$0.7 million.

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

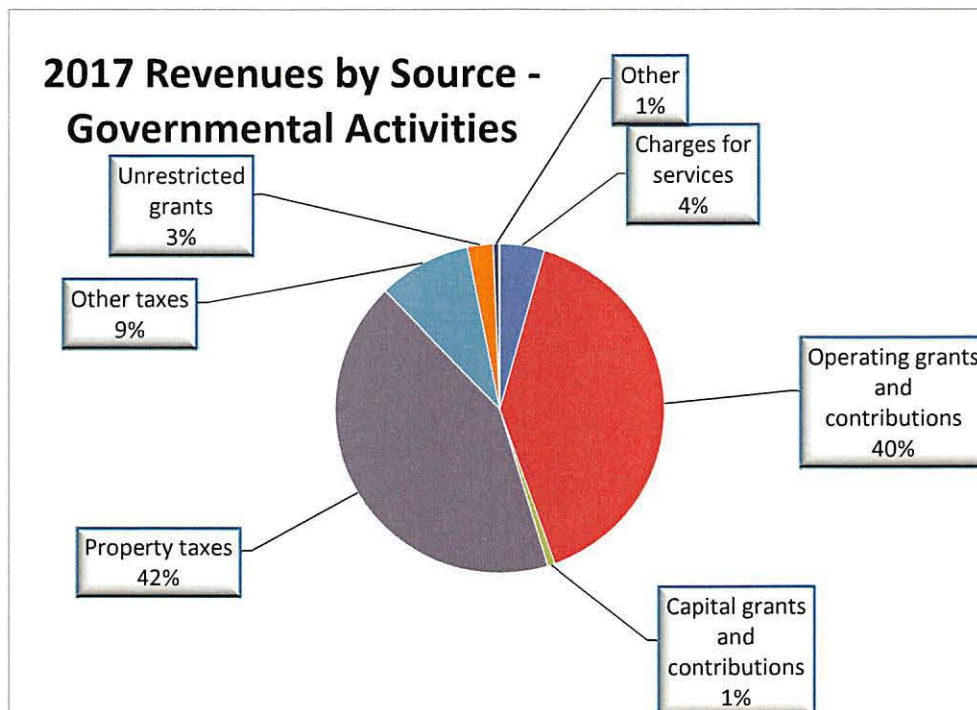
EXPENSES AND PROGRAM REVENUES – GOVERNMENTAL ACTIVITIES

The following chart shows the portion of expenses by function that is covered by program revenues for 2017.



REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES

This chart illustrates the percent of revenue sources that fund the County's governmental activities for 2017.



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

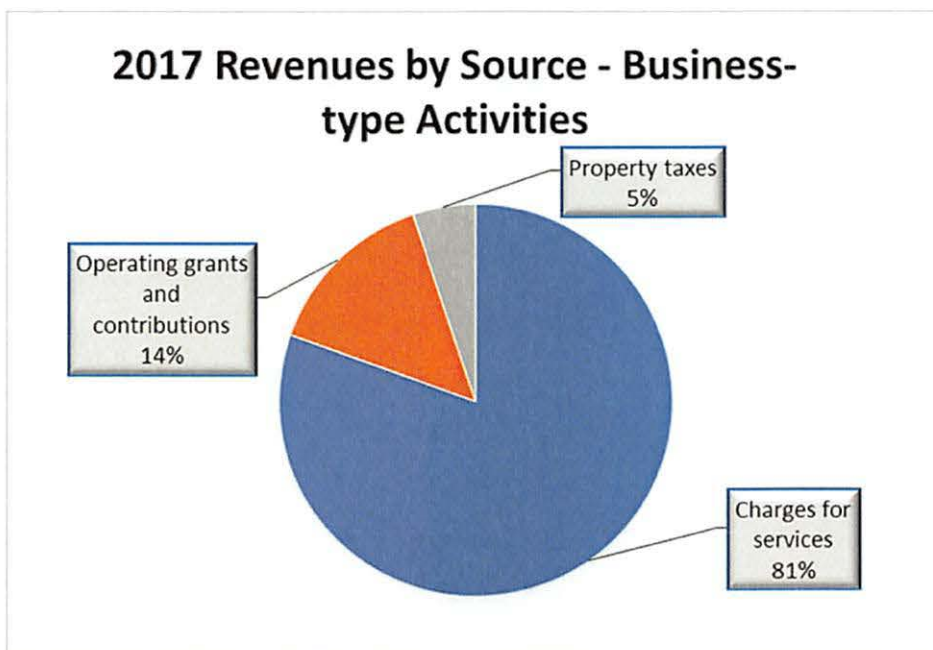
EXPENSES AND PROGRAM REVENUES – BUSINESS-TYPE ACTIVITIES

The following chart shows the portion of expenses by function that is covered by program revenues for business-type activities for 2017.



REVENUES BY SOURCE – BUSINESS-TYPE ACTIVITIES

This chart illustrates the percent of revenue sources that fund the County's business-type activities for 2017.



**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, with an increase in unassigned fund balance over the prior year balance of \$1.2 million. Nonspendable fund balances for delinquent taxes decreased by \$1.9 million. Sales tax revenues came in at \$0.6 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. The following chart shows total reserve balances when Health Insurance is included:

	2011	2012	2013	2014	2015	2016	2017
General Fund	\$ 8,087,217	\$ 10,229,584	\$11,588,684	\$ 15,080,088	\$ 18,200,731	\$ 18,421,373	\$ 19,640,114
Health Insurance	1,500,001	1,500,001	1,500,001	1,500,001	1,500,001	1,500,000	1,500,001
Total	<u>\$ 9,587,218</u>	<u>\$ 11,729,585</u>	<u>\$13,088,685</u>	<u>\$ 16,580,089</u>	<u>\$ 19,700,732</u>	<u>\$ 19,921,373</u>	<u>\$ 21,140,115</u>

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 increase in unassigned fund balance in the General Fund is provided on page 14.

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 \$8.3 million at year-end 2017. See the summary on page 14 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 2017 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 \$0.6 million.

Insurance Internal Service Funds – The net health insurance spending was \$1.383 million more than was budgeted. The net effect to the General Fund was a \$487,000 deficit due to \$217,000 charged to the proprietary funds of Brookside and Golf, and \$679,000 vacancy savings. In addition, the worker's compensation and liability insurance spending was \$306,000 over budget with the net effect to the general fund of \$272,000 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 2017, the budgeted County vacancy adjustment was \$700,000. In 2017, the General Fund was affected with a deficit effect of \$330,000 due to the vacancy adjustment.

Human Services – Revenues from Medicaid and government grants were \$1.7 million less than budgeted.

Sheriff – Fund balance was reduced by an expense deficit of \$1.1 million in the Sheriff's department personnel budget. This was offset by an amount of \$0.8 million revenue greater than budget for housing of federal inmates.

Elected Officials Revenue – Revenues from bond defaults, real estate transfers, and passports exceeded the budget by \$240,000. The tax delinquency and interest on taxes exceeded budget by \$467,000.

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 2017 was \$5.8 million compared to year end 2016 delinquencies of \$7.7 million or a decrease of \$1.9 million.

Highway revenues and expenses – Revenues from providing road services to the State, other municipalities and local transportation aids were \$270,000 less than budgeted. This was offset with a surplus in expenses for operational expenses of \$810,000 resulting in a budget surplus of \$540,000.

Debt Service Fund – The Debt Service fund ended with a surplus fund balance of \$1,491,210. This higher than normal amount resulted from premiums from bond issuances. These amounts are to be used for payment of debt service in future years and therefore are reported as "Restricted for Debt Service" in the fund equity section.

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 2017, the Brookside Care Center fund experienced a loss of \$3.3 million. This loss was expected due to the construction of the Willowbrook addition during 2017 which resulted in a decrease in available beds. Brookside experienced a decrease in charges for service of \$850,000, and nonoperating expenses increased by \$500,000 for interest and fiscal charges on long-term debt.

Golf Course Fund

Golf fee revenue was \$2.8 million for 2017. Any surplus remains in the Golf Course fund to cover future operations or capital outlays. This is the fifth 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 2017 Operations: Review of Major Elements Impacting the Unassigned Fund Balance in the General Fund

2017 General Fund Year-End Forecast

In 2016, the County's general fund closed with a balance of approximately \$18.4 million or \$7.4 million over the County general fund reserve policy minimum threshold. This year end balance is 28.35% of the audited 2016 General Fund operating expenditures of \$64.98 million.

Prior Year Unassigned Reserves	Year End 2017
	\$18,421,373

Items causing increase to the General Fund

Federal Inmate Housing/Other KSD revenue surplus	\$745,000
Public Works operating expenditures/revenue surplus	\$241,500
Sales Tax	\$619,000
Circuit Court/County Clerk/Register of Deeds revenue surplus	\$240,000
Treasurer Tax Delinquency and Interest on Taxes revenue surplus	\$467,000
Public Safety Building Maintenance revenue	\$237,000
Decrease in Tax Delinquencies net of Profit/Loss Tax Deed Sale revenues	<u>\$1,669,318</u>
Total Increases to General Fund	\$4,218,818

Items causing decrease to the General Fund

Sheriff - Personnel/Other	(\$1,133,000)
Health Insurance deficit	(\$487,838)
Human Services - Institute Placements net against Medicaid revenue deficit	(\$310,855)
Vacancy	(\$330,000)
Workers Comp/Liability Insurances deficit	(\$306,000)
Human Resources reorganization	(\$116,131)
Miscellaneous	(\$86,253)
Reserves to fund budget approved one time expenditures permitted by Reserve policy	<u>(\$230,000)</u>
Total net reduction to Fund Balance	(\$3,000,077)
Year-end unassigned fund balance	<u>\$19,640,114</u>
Less: County Board minimum requirement of 17% of General Fund Expenditures	\$11,312,617
Amount over 17% Minimum	<u>\$8,327,497</u>

Year-End Unassigned General Fund balance	19,640,114
Increase in General Fund Over Year Prior	1,218,741
General Fund Expenditures	66,544,804
Unassigned Reserves as a Percentage of General Fund Expense	29.51%

**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 \$97,000 for various facilities improvements and \$97,108 to use for the Brookside building project.

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 2017 when the unassigned fund balance closed the year at \$19.6 million which is an increase of \$1.2 million from 2016. County unassigned fund balance now has increased for eight consecutive years. This 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 2017 when the balance reached an all-time high of \$19.6 million which is \$8.3 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 14, the County exceeds its reserve policy benchmark. It is worth noting that the County was able to return back to reserve policy compliance without a significant decrease in property tax delinquencies. As the economy continues to improve, a decline in delinquencies has the potential 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 has been the increase in property tax delinquencies. From the low point of \$4 million in 2005, tax delinquencies have increased to \$7.7 million in 2017. Had tax delinquencies remained stable, the unassigned General Fund balance would be at about 32% or 15% above the policy benchmark.

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 \$154,908 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 2016 – 2018 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 \$8.3 million in 2016 to \$5.8 million in 2017. It is projected to decrease to \$4.8 at year end 2018. Kenosha County also experienced a decline in the unemployment rate to 3.1% at yearend 2017.

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of December 31, 2017, the County had \$192.8 million invested in net capital assets including land, buildings, park and golf facilities, vehicles, equipment, and infrastructure.

The \$6.4 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 64 through 66 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>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Construction in progress	\$ 10.41	\$ 1.87	\$ 4.26	\$ 11.03	\$ 14.67	\$ 12.90
Land	21.61	21.57	0.34	0.34	21.95	21.91
Land improvements	16.00	21.79	7.07	6.87	23.07	28.66
Intangible assets	-	-	0.03	0.03	0.03	0.03
Buildings	115.19	106.46	30.70	17.13	145.89	123.59
Machinery & equipment	42.43	40.21	27.31	23.17	69.74	63.38
Infrastructure	53.59	52.11	-	-	53.59	52.11
Total capital assets	259.23	244.01	69.71	58.57	328.96	302.58
Less: accumulated depreciation	(101.90)	(95.44)	(34.27)	(32.56)	(136.17)	(128.00)
Total net capital assets	<u>\$ 157.33</u>	<u>\$ 148.57</u>	<u>\$ 35.44</u>	<u>\$ 26.01</u>	<u>\$ 192.79</u>	<u>\$ 174.58</u>

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Debt

At year-end, the County had \$124,355,000 in outstanding general obligation debt.

Bonded debt outstanding at 12/31/16	\$ 118,970,000
Principal retired in 2017	(13,185,000)
Notes issued to fund 2017 capital projects	18,570,000
Debt outstanding at 12/31/17	<u>\$ 124,355,000</u>

New principal issued was \$18,570,000. Total general obligation debt outstanding increased by \$5.4 million or 4.5%.

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.

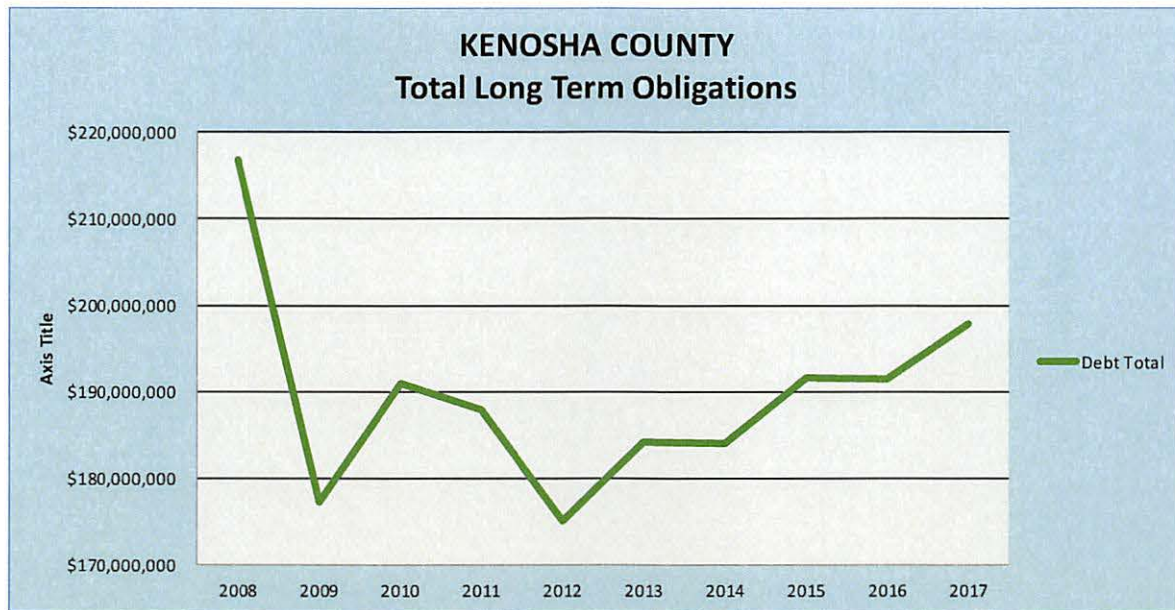
KENOSHA COUNTY TOTAL LONG TERM OBLIGATIONS									
	2010	2011	2012	2013	2014	2015	2016	2017	
General Obligation	\$ 95,765,000	\$ 97,180,000	\$ 101,325,000	\$ 99,110,000	\$ 99,515,000	\$ 117,980,000	\$ 118,970,000	\$ 124,355,000	
OPEB Protective	35,048,490	33,726,650	29,700,000	40,154,327	40,471,845	40,735,463	40,979,068	39,936,357	
OPEB Nonprotective	56,176,150	53,545,927	40,600,000	44,798,295	43,968,115	32,801,555	31,400,351	29,298,724	
Vacation/Casual	4,039,364	3,449,308	3,435,000	109,317	118,925	132,313	120,055	109,836	
	<u>\$ 191,029,004</u>	<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>	

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

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

The OPEB debt in the above table represents the actuarial present value of projected benefits at January 1, 2018. This amount exceeds the actuarial accrued liability reported in the required supplementary information (RSI). The RSI amount represents the present value of benefits already earned.

(This graph reflects all County debt balances including OPEB liability, general obligation debt, and vacation and casual accrual.)



See Notes to the Financial Statements page 69 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.

David M. Geertsens, CPA, CGMA
Chief Financial Officer
Kenosha County, Wisconsin

KENOSHA COUNTY
STATEMENT OF NET POSITION
December 31, 2017

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and temporary cash investments	\$ 26,196,983	\$ 876,398	\$ 27,073,381
Receivables			
Property taxes	65,990,763	1,716,180	67,706,943
Delinquent taxes	10,193,366	-	10,193,366
Other	2,019,641	3,361,615	5,381,256
Due from other governments	14,113,246	1,433,706	15,546,952
Internal balances	6,198,067	(6,198,067)	-
Prepaid items	677,457	77,389	754,846
Inventories	-	628,152	628,152
Restricted cash and investments	1,114,273	-	1,114,273
Deposit with Wisconsin Municipal Mutual Insurance Co.	1,157,860	-	1,157,860
Capital assets			
Land, improvements, and construction in progress	48,016,273	4,597,489	52,613,762
Other capital assets, net of depreciation	109,319,653	30,843,356	140,163,009
Total Capital Assets	<u>157,335,926</u>	<u>35,440,845</u>	<u>192,776,771</u>
Total Assets	<u>284,997,582</u>	<u>37,336,218</u>	<u>322,333,800</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding of bond	208,630	-	208,630
Deferred outflows related to pension	20,202,007	5,472,713	25,674,720
Total Deferred Outflows of Resources	<u>20,410,637</u>	<u>5,472,713</u>	<u>25,883,350</u>
LIABILITIES			
Accounts payable	6,296,093	1,666,133	7,962,226
Claims payable	5,287,419	-	5,287,419
Accrued compensation	4,369,973	-	4,369,973
Accrued interest	921,527	-	921,527
Other current liabilities	21,818	252,933	274,751
Special deposits	45,979	23,155	69,134
Due to other governments	7,547,078	-	7,547,078
Unearned revenue	672,645	13,347	685,992
Long-term liabilities			
Unamortized premium on bonds	-	719,976	719,976
Net pension liability	2,608,233	711,579	3,319,812
Due within one year	20,164,409	39,999	20,204,408
Due in more than one year	117,508,560	22,275,816	139,784,376
Total Liabilities	<u>165,443,734</u>	<u>25,702,938</u>	<u>191,146,672</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	8,234,234	2,246,467	10,480,701
Deferred property tax levy	65,990,763	1,716,180	67,706,943
Total Deferred Inflows of Resources	<u>74,224,997</u>	<u>3,962,647</u>	<u>78,187,644</u>
NET POSITION			
Net investment in capital assets	48,176,452	16,430,869	51,262,945
Restricted for:			
Debt service	569,683	-	569,683
Specific purpose: grants and loans	1,420,649	-	1,420,649
Non-expendable fund use	-	28,316	28,316
Unrestricted	15,572,704	(3,315,838)	25,601,241
Total Net Position	<u>\$ 65,739,488</u>	<u>\$ 13,143,347</u>	<u>\$ 78,882,835</u>

See accompanying notes to the financial statements.

KENOSHA COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

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	\$ 29,138,932	\$ 2,593,348	\$ 1,898,464	\$ -	\$ (24,647,120)	\$ -	\$ (24,647,120)
Health	23,246,641	1,610,937	15,624,273	-	(6,011,431)	-	(6,011,431)
Public works	2,799,629	-	-	-	(2,799,629)	-	(2,799,629)
Public safety	49,153,106	2,121,683	9,070,015	900,000	(37,061,408)	-	(37,061,408)
Social services	45,686,572	25,823	35,788,942	101,108	(9,770,699)	-	(9,770,699)
Education and recreation	4,489,284	182,171	568,171	76,343	(3,662,599)	-	(3,662,599)
Conservation and development	1,118,303	328,476	118,448	75,000	(596,379)	-	(596,379)
Interest on long-term debt	2,484,338	-	-	-	(2,484,338)	-	(2,484,338)
Total Governmental Activities	158,116,805	6,862,438	63,068,313	1,152,451	(87,033,603)	-	(87,033,603)
Business-type activities:							
Brookside Care Center	18,693,328	14,478,742	1,086,900	-	-	(3,127,686)	(3,127,686)
Highway	13,469,825	4,436,089	2,796,550	2,403,136	-	(3,834,050)	(3,834,050)
Golf Course	3,527,835	2,883,465	-	-	-	(644,370)	(644,370)
Total Assets							
Total Business-type Activities	35,690,988	21,798,296	3,883,450	2,403,136	-	(7,606,106)	(7,606,106)
Totals	\$ 193,807,793	\$ 28,660,734	\$ 66,951,763	\$ 3,555,587	(87,033,603)	(7,606,106)	(94,639,709)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes					52,169,243	1,399,674	53,568,917
Property taxes, levied for debt service					14,405,766	-	14,405,766
Sales tax - County					14,268,869	-	14,268,869
Grants and contributions not restricted to specific programs					3,943,180	-	3,943,180
Unrestricted investment earnings					387,611	17,114	404,725
Miscellaneous					577,796	309	578,105
Transfers					(3,226,118)	3,226,118	-
Total general revenues and transfers					82,526,347	4,643,215	87,169,562
Change in net position					(4,507,256)	(2,962,891)	(7,470,147)
Net position - beginning					70,246,744	16,106,237	86,352,981
Net position - ending					\$ 65,739,488	\$ 13,143,346	\$ 78,882,834

See accompanying notes to the financial statements.

**KENOSHA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2017**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 19,112,023	\$ 592,228	\$ 1,491,210	\$ 3,890,128	\$ 25,085,589
Receivables					
Property taxes	34,321,828	13,399,834	15,333,552	2,708,444	65,763,658
Delinquent taxes	10,193,366	-	-	-	10,193,366
Miscellaneous	247,033	336,016	-	151,854	734,903
Due from other governments	5,180,874	7,071,230	-	1,861,142	14,113,246
Due from other funds	-	-	-	4,345,749	4,345,749
Prepaid items	613,573	-	-	6,557	620,130
Loans receivable	-	-	-	1,221,039	1,221,039
TOTAL ASSETS	\$ 69,668,697	\$ 21,399,308	\$ 16,824,762	\$ 14,184,913	\$ 122,077,680
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 711,273	\$ 2,393,815	\$ -	\$ 2,345,203	\$ 5,450,291
Accrued compensation	4,369,973	-	-	-	4,369,973
Special deposits	3,181	2,846	-	39,953	45,980
Due to other governments	3,055,095	3,439,060	-	1,237,173	7,731,328
Due to other funds	-	1,829,978	-	772,259	2,602,237
Other unearned revenue	85,899	257,673	-	327,008	670,580
Total Liabilities	8,225,421	7,923,372	-	4,721,596	20,870,389
Deferred Inflows of Resources					
Deferred property tax levy	34,321,828	13,399,834	15,333,552	2,708,444	65,763,658
Revolving loan fund outstanding loans	-	-	-	1,221,039	1,221,039
Total deferred inflows of resources	34,321,828	13,399,834	15,333,552	3,929,483	66,984,697
Fund Balances					
<i>Nonspendable</i>					
Prepaid items	613,573	-	-	6,557	620,130
Delinquent taxes	5,800,789	-	-	-	5,800,789
<i>Restricted</i>					
Debt service	-	-	1,491,210	-	1,491,210
Housing Authority revolving loan fund	-	-	-	17,354	17,354
Federal Equitable Sharing funds	-	-	-	106,154	106,154
Aging	-	76,102	-	-	76,102
<i>Committed</i>					
Health Department	-	-	-	20,683	20,683
Federated Library System	-	-	-	42	42
Geographic Information Systems	-	-	-	14,696	14,696
<i>Assigned</i>					
Encumbrances	262,884	-	-	-	262,884
Subsequent year expenditures	804,088	-	-	4,760,563	5,564,651
Capital projects	-	-	-	1,124,406	1,124,406
<i>Unassigned</i>	19,640,114	-	-	(516,621)	19,123,493
Total Fund Balances	27,121,448	76,102	1,491,210	5,533,834	34,222,594
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 69,668,697	\$ 21,399,308	\$ 16,824,762	\$ 14,184,913	\$ 122,077,680

See accompanying notes to the financial statements.

KENOSHA COUNTY
Reconciliation of the Governmental Fund Balance Sheet
and the Statement of Net Position
December 31, 2017

Fund Balance - Total Governmental Funds	\$ 34,222,594
This is the amount of net total capital assets (\$157,335,925) less capital assets reported in internal service funds (\$1,390,500).	155,945,425
Long-term liabilities, including bonds and notes payable are not due and payable in the current period and therefore are not reported in the funds. See Note II.A.	(137,672,969)
Loss on refunding of debt is amortized over the life of the new debt and the unamortized balance shown as deferred outflows.	208,630
Interest expense is not accrued in the governmental funds.	(921,527)
Revenue from loans receivable made are recorded as revenue in government-wide as deferred inflow until collected in the governmental statements.	1,221,039
The County's proportional share of the Wisconsin Retirement System pension plan is not an available resource, therefore it is not reported in the fund financial statements.	9,359,540
Internal service funds are classed as proprietary funds in the fund statements but are governmental type in the entity wide statements. See Note II.A.	<u>3,376,756</u>
Total Net Position - Governmental Activities	<u><u>\$ 65,739,488</u></u>

See accompanying notes to the financial statements.

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KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2017

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 50,636,753	\$ 13,006,569	\$ 14,405,766	\$ 2,578,784	\$ 80,627,872
Licenses and permits	154,618	-	-	471,886	626,504
Intergovernmental revenues	9,797,991	45,039,346	-	12,680,505	67,517,842
Charges for services	2,896,718	29,123	-	1,776,792	4,702,633
Fines, forfeits and penalties	1,098,320	-	-	-	1,098,320
Investment income	284,833	-	-	70,397	355,230
Miscellaneous income	278,586	61,763	-	228,324	568,673
Total Revenues	<u>65,147,819</u>	<u>58,136,801</u>	<u>14,405,766</u>	<u>17,806,688</u>	<u>155,497,074</u>
EXPENDITURES					
Current					
General government	23,727,991	-	-	20,134	23,748,125
Health	-	14,108,967	-	8,909,864	23,018,831
Public safety	39,244,925	-	-	5,242,718	44,487,643
Social services	333,476	44,631,458	-	-	44,964,934
Educational and recreation	2,183,175	-	-	1,978,465	4,161,640
Conservation and development	976,102	-	-	59,849	1,035,951
Capital Outlay	82,870	-	-	14,908,461	14,991,331
Debt Service					
Principal retirement	-	-	13,185,000	-	13,185,000
Interest, fiscal charges and debt issuance costs	-	-	2,501,846	201,117	2,702,963
Total Expenditures	<u>66,548,539</u>	<u>58,740,425</u>	<u>15,686,846</u>	<u>31,320,608</u>	<u>172,296,418</u>
Excess (deficiency) of revenues over expenditures	<u>(1,400,720)</u>	<u>(603,624)</u>	<u>(1,281,080)</u>	<u>(13,513,920)</u>	<u>(16,799,344)</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, 2017

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	\$ -	\$ -	\$ -	\$ 12,991,010	\$ 12,991,010
Premium on issuance of debt	-	-	1,283,340	75,060	1,358,400
Transfers in	1,297,248	592,228	-	271,070	2,160,546
Transfers out	(615,031)	-	-	(1,537,426)	(2,152,457)
Total Other Financing Sources (Uses)	<u>682,217</u>	<u>592,228</u>	<u>1,283,340</u>	<u>11,799,714</u>	<u>14,357,499</u>
Net change in fund balance	(718,503)	(11,396)	2,260	(1,714,206)	(2,441,845)
FUND BALANCES					
Beginning of year	<u>27,839,951</u>	<u>87,498</u>	<u>1,488,950</u>	<u>7,248,040</u>	<u>36,664,439</u>
FUND BALANCES - END 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>

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, 2017

Net Change in Fund Balances - Total Governmental Funds	\$	(2,441,845)
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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. This is the amount by which capital outlay (\$17,915,690), is greater than depreciation (\$8,657,479) in the current period.		9,258,211
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The net effect of various miscellaneous transactions involving capital assets (i.e., disposals) is to increase (decrease) net position.		22,966
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(28,177)
--	--	----------

Bond issues provide 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. This is the amount by which repayments exceeded debt issues. See Note II.B.		(6,393,737)
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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 governmental funds. See Note II.B.		(1,405,326)
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Changes in the net pension (asset) liability and related deferred inflows/outflows of resources as a result of employer contributions, changes in assumptions and proportionate share and the difference between the expected and actual experience in the pension plan.		(3,448,512)
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Internal service funds are used by management to charge the costs of certain activities, such as insurance and public works, to individual funds. The net expense of certain internal service funds is reported with governmental activities, plus capital assets acquired.		(70,836)
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	\$	(4,507,256)
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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, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 49,946,420	\$ 49,636,877	\$ 50,636,753	\$ 999,876
Licenses and permits	163,400	163,400	154,618	(8,782)
Intergovernmental revenues	14,814,174	9,809,712	9,797,991	(11,721)
Charges for services	2,854,485	2,980,679	2,896,718	(83,961)
Fines, forfeits and penalties	1,114,489	1,186,598	1,098,320	(88,278)
Investment income	220,000	220,000	284,833	64,833
Miscellaneous income	432,559	672,848	278,586	(394,262)
Continuing appropriations	275,000	1,223,777	-	(1,223,777)
Total Revenues	<u>69,820,527</u>	<u>65,893,891</u>	<u>65,147,819</u>	<u>(746,072)</u>
Expenditures				
Current				
General government	23,736,767	24,096,775	23,727,991	368,784
Public safety	42,426,806	39,442,646	39,244,925	197,721
Social services	316,499	319,086	333,476	(14,390)
Education/recreation	2,342,134	2,473,391	2,183,175	290,216
Conservation and development	998,321	1,038,155	976,102	62,053
Capital Outlay	-	169,229	82,870	86,359
Total Expenditures	<u>69,820,527</u>	<u>67,539,282</u>	<u>66,548,539</u>	<u>990,743</u>
Excess (deficiency) of revenues over expenditures	-	(1,645,391)	(1,400,720)	244,671
Other Financing Sources (Uses)				
Transfers in	-	1,297,248	1,297,248	-
Transfers out	-	(615,031)	(615,031)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>682,217</u>	<u>682,217</u>	<u>-</u>
Net change in fund balance	-	(963,174)	(718,503)	244,671
Fund balance - beginning	<u>27,839,951</u>	<u>27,839,951</u>	<u>27,839,951</u>	<u>-</u>
Fund balance - ending	<u>\$ 27,839,951</u>	<u>\$ 26,876,777</u>	<u>\$ 27,121,448</u>	<u>\$ 244,671</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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	\$ 13,006,569	\$ 13,006,569	\$ 13,006,569	\$ -
Intergovernmental revenues	46,351,109	46,727,099	45,039,346	(1,687,753)
Charges for services	17,000	17,000	29,123	12,123
Miscellaneous income	19,859	191,502	61,763	(129,739)
Continuing appropriations	34,100	87,498	-	(87,498)
Total Revenues	<u>59,428,637</u>	<u>60,029,668</u>	<u>58,136,801</u>	<u>(1,892,867)</u>
Expenditures				
Current				
Health	13,449,820	14,109,727	14,108,967	760
Social services	45,978,817	45,919,941	44,631,458	1,288,483
Total Expenditures	<u>59,428,637</u>	<u>60,029,668</u>	<u>58,740,425</u>	<u>1,289,243</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(603,624)</u>	<u>(603,624)</u>
Other Financing Sources				
Transfers in	-	592,228	592,228	-
Total Other Financing Sources	<u>-</u>	<u>592,228</u>	<u>592,228</u>	<u>-</u>
Net change in fund balance	-	592,228	(11,396)	(603,624)
Fund balance - beginning	<u>87,498</u>	<u>87,498</u>	<u>87,498</u>	<u>-</u>
Fund balance - ending	<u>\$ 87,498</u>	<u>\$ 679,726</u>	<u>\$ 76,102</u>	<u>\$ (603,624)</u>

See accompanying notes to the financial statements.

KENOSHA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2017

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
ASSETS					
Current assets					
Cash and cash equivalents	\$ -	\$ 114,311	\$ 762,087	\$ 876,398	\$ 1,111,394
Accounts receivable	3,353,400	-	8,215	3,361,615	63,698
Property taxes receivable	-	1,716,180	-	1,716,180	227,105
Due from other governments	-	1,433,706	-	1,433,706	-
Due from other funds	-	1,500,000	-	1,500,000	4,800,000
Inventories	-	576,489	51,663	628,152	-
Prepaid items	77,389	-	-	77,389	57,328
Total current assets	3,430,789	5,340,686	821,965	9,593,440	6,259,525
Noncurrent assets					
Restricted cash and investments	-	-	-	-	1,114,273
Deposit in WMMIC	-	-	-	-	1,157,860
Capital assets					
Land and construction in progress	4,259,434	60,409	277,646	4,597,489	682,623
Intangible assets	-	-	29,508	29,508	-
Buildings and improvements	18,987,719	9,408,619	9,375,373	37,771,711	7,479,351
Machinery and equipment	9,359,992	14,295,810	3,658,025	27,313,827	632,512
Accumulated depreciation/amortization	(8,935,239)	(17,041,588)	(8,294,863)	(34,271,690)	(7,403,986)
Total capital assets	23,671,906	6,723,250	5,045,689	35,440,845	1,390,500
Total noncurrent assets	23,671,906	6,723,250	5,045,689	35,440,845	3,662,633
Total Assets	27,102,695	12,063,936	5,867,654	45,034,285	9,922,158
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	3,332,859	1,779,788	360,066	5,472,713	-
LIABILITIES					
Current liabilities					
Accounts payable	737,791	891,356	36,986	1,666,133	661,551
Claims payable	-	-	-	-	5,287,419
Due to other funds	7,698,067	-	-	7,698,067	345,445
Special deposits	23,155	-	-	23,155	-
Other current liabilities	212,933	-	-	212,933	21,818
Current portion of unamortized (discount) premium on debt	39,999	-	-	39,999	-
Unearned revenue	-	-	13,347	13,347	2,064
Total current liabilities	8,711,945	891,356	50,333	9,653,634	6,318,297
Noncurrent liabilities					
Unamortized premium on bonds	719,976	-	-	719,976	-
Net pension liability	435,506	230,670	45,403	711,579	-
Long-term obligations	21,349,623	882,988	83,204	22,315,815	-
Total noncurrent liabilities	22,505,105	1,113,658	128,607	23,747,370	-
Total Liabilities	31,217,050	2,005,014	178,940	33,401,004	6,318,297
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pension	1,374,900	728,228	143,339	2,246,467	-
Deferred property tax levy	-	1,716,180	-	1,716,180	227,105
	1,374,900	2,444,408	143,339	3,962,647	227,105
NET POSITION					
Net investment in capital assets	4,661,930	6,723,250	5,045,689	16,430,869	1,390,500
Restricted for non-expendable fund use	28,316	-	-	28,316	-
Unrestricted (deficit)	(6,846,642)	2,671,052	859,752	(3,315,838)	1,986,256
Total Net Position	\$ (2,156,396)	\$ 9,394,302	\$ 5,905,441	\$ 13,143,347	\$ 3,376,756

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, 2017

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
OPERATING REVENUES					
Charges for services	<u>\$ 14,478,742</u>	<u>\$ 4,436,090</u>	<u>\$ 2,883,465</u>	<u>\$ 21,798,297</u>	<u>\$ 26,132,725</u>
Total Operating Revenues	<u>14,478,742</u>	<u>4,436,090</u>	<u>2,883,465</u>	<u>21,798,297</u>	<u>26,132,725</u>
OPERATING EXPENSES					
Operations and maintenance	15,750,736	14,265,164	2,839,499	32,855,399	26,020,416
General and administrative	1,910,692	566,986	-	2,477,678	-
Depreciation and amortization	<u>568,356</u>	<u>989,458</u>	<u>688,337</u>	<u>2,246,151</u>	<u>498,952</u>
Total Operating Expenses	<u>18,229,784</u>	<u>15,821,608</u>	<u>3,527,836</u>	<u>37,579,228</u>	<u>26,519,368</u>
Operating (Loss)	<u>(3,751,042)</u>	<u>(11,385,518)</u>	<u>(644,371)</u>	<u>(15,780,931)</u>	<u>(386,643)</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	(321,107)	1,720,781	-	1,399,674	216,005
Intergovernmental grants	1,086,900	5,199,686	-	6,286,586	79,157
Proceeds from debt issued	46,000	5,251,990	160,000	5,457,990	121,000
Investment income	310	-	-	310	32,381
Miscellaneous income	16,650	464	-	17,114	-
Amortization of debt premium	39,999	-	-	39,999	-
Interest and fiscal charges	<u>(503,543)</u>	<u>-</u>	<u>-</u>	<u>(503,543)</u>	<u>(4,736)</u>
Total Non-Operating Revenues (Expenses)	<u>365,209</u>	<u>12,172,921</u>	<u>160,000</u>	<u>12,698,130</u>	<u>443,807</u>
Income (Loss) Before Transfers	<u>(3,385,833)</u>	<u>787,403</u>	<u>(484,371)</u>	<u>(3,082,801)</u>	<u>57,164</u>
TRANSFERS					
Transfers in	97,108	22,803	-	119,911	-
Transfers out	-	-	-	-	(128,000)
Total Transfers	<u>97,108</u>	<u>22,803</u>	<u>-</u>	<u>119,911</u>	<u>(128,000)</u>
Change in net position	<u>(3,288,725)</u>	<u>810,206</u>	<u>(484,371)</u>	<u>(2,962,890)</u>	<u>(70,836)</u>
Net position - January 1	<u>1,132,329</u>	<u>8,584,096</u>	<u>6,389,812</u>	<u>16,106,237</u>	<u>3,447,592</u>
Net position - December 31	<u>\$ (2,156,396)</u>	<u>\$ 9,394,302</u>	<u>\$ 5,905,441</u>	<u>\$ 13,143,347</u>	<u>\$ 3,376,756</u>

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, 2017

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES					
Received from customers	\$ 14,037,046	\$ 5,590,873	\$ 2,878,846	\$ 22,506,765	\$ 26,266,048
Paid to suppliers and employees for goods and services	(17,879,932)	(15,023,518)	(2,841,474)	(35,744,924)	(25,982,348)
Cash Flows from Operating Activities	(3,842,886)	(9,432,645)	37,372	(13,238,159)	283,700
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
General property taxes	(321,107)	1,720,781	-	1,399,674	216,005
Interfund sources (uses)	3,747,476	(1,500,000)	-	2,247,476	(503,964)
Intergovernmental grants	1,086,900	5,199,686	-	6,286,586	79,157
Miscellaneous income	16,650	464	-	17,114	-
Transfers	97,108	22,803	-	119,911	-
Cash Flows from Noncapital Financing Activities	4,627,027	5,443,734	-	10,070,761	(208,802)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Interest paid	(503,543)	-	-	(503,543)	-
Debt issued (net of issuance cost)	46,000	5,251,990	160,000	5,457,990	121,000
Miscellaneous income	39,999	-	-	39,999	-
Acquisition and construction of capital assets	(9,977,212)	(1,531,093)	(233,443)	(11,741,748)	-
Disposal of capital assets	-	61,909	-	61,909	-
Transfers	-	-	-	-	(128,000)
Cash Flows from Capital and Related Financing Activities	(10,394,756)	3,782,806	(73,443)	(6,685,393)	(7,000)
CASH FLOWS FROM INVESTING ACTIVITIES					
Deposit to WMMIC restricted cash	-	-	-	-	(278,406)
Investment income	309	-	-	309	32,381
Cash Flows from Investing Activities	309	-	-	309	(246,025)
Net Change in Cash and Cash Equivalents	(9,610,306)	(206,105)	(36,071)	(9,852,482)	(178,127)
Cash and Cash Equivalents - Beginning of Year	9,610,306	320,416	798,158	10,728,880	1,289,521
Cash and Cash Equivalents - End of Year	\$ -	\$ 114,311	\$ 762,087	\$ 876,398	\$ 1,111,394

See accompanying notes to the financial statements.

**KENOSHA COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2017**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
RECONCILIATION OF OPERATING (LOSS) TO CASH FLOWS FROM OPERATING ACTIVITIES					
Operating (Loss)	\$ (3,751,042)	\$ (11,385,518)	\$ (644,371)	\$ (15,780,931)	\$ (386,643)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:					
Depreciation expense and amortization	568,356	989,458	688,337	2,246,151	498,952
Change in net pension liability (assets) and deferred inflows/outflows related to pension	362,683	276,866	52,727	692,276	-
Changes in assets and liabilities:					
Accounts receivable	(441,696)	259,406	(4,619)	(186,909)	133,323
Due from other governments	-	895,377	-	895,377	-
Inventories	40,457	(40,192)	(12,689)	(12,424)	-
Prepaid items	(77,389)	-	-	(77,389)	103,648
Accounts payable	(543,232)	(70,757)	(5,698)	(619,687)	(22,500)
Claims payable	-	-	-	-	(43,080)
Due to other governments	-	(20,860)	-	(20,860)	-
Special deposits	20,253	-	-	20,253	-
Unearned revenue	-	-	(2,169)	(2,169)	-
OPEB payable	-	(336,425)	(34,146)	(370,571)	-
Other current liabilities	(21,276)	-	-	(21,276)	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	\$ (3,842,886)	\$ (9,432,645)	\$ 37,372	\$ (13,238,159)	\$ 283,700
Noncash investing, capital and financing activities:					
Infrastructure transferred to governmental activities	\$ -	\$ 1,985,183	\$ -	\$ 1,985,183	\$ -

See accompanying notes to the financial statements.

KENOSHA COUNTY
STATEMENT OF ASSETS & LIABILITIES
FIDUCIARY FUNDS - AGENCY FUNDS
December 31, 2017

ASSETS

Cash and temporary cash investments	\$ 3,706,068
Miscellaneous receivables	<u>266,925</u>
Total Assets	<u><u>\$ 3,972,993</u></u>

LIABILITIES

Other accrued liabilities	<u>\$ 3,972,993</u>
Total Liabilities	<u><u>\$ 3,972,993</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, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two items that qualify for reporting in this category, loss on refunding of bond which is amortized over the life of the debt and so is not realized until future periods and the County's proportionate share of the Wisconsin Retirement System pension plan which is deferred and amortized over the expected remaining service lives of the pension plan participants.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. One of these items that qualifies for reporting in this category is the County's property tax levy.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. Another item is the inflow related to the County's allocated portion of the Wisconsin Retirement System. The County also has an additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, loans. These amounts are deferred and recognized as an inflow of resources in the period the loan is repaid.

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.

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, 2017

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.
- Highway – accounts for the maintenance of the County, state and local roads.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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, 2017

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, 2017

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, 2017

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, 2017

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, 2017 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, 2017

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 – 2017 tax roll:

Lien date and levy date	December 2017
Tax bills mailed	December 2017
Payment in full, or	January 31, 2018
First installment due	January 31, 2018
Second installment due	July 31, 2018
Personal property taxes in full	January 31, 2018
Tax sale – 2016 delinquent real estate taxes	October 2020

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, 2017, the County has accrued two months of the subsequent year's collections as receivable.

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, 2017

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 fair 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, 2017

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:

Land Improvements	20 Years
Buildings	50-100 Years
Machinery and Equipment	5-40 Years
Infrastructure	15-50 Years
Intangible assets	3-5 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, 2017

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, 2017 are determined on the basis of current salary rates and include salary related payments.

8. 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, this agency refinanced this bond at \$5,713,550. Final maturity of the bond is September 2030. The bond is secured by various assets of the borrower. The balance of the debt as of December 31, 2017 is \$4,994,040.

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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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

9. 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.

10. 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.
- 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 net position section includes an adjustment for capital assets owned by the business-type activities column, but financed by the debt of the governmental activities column. The amount is a reduction of "net investment in capital assets", and an increase in "unrestricted" net position, shown only in the total column. A reconciliation of this adjustment is as follows:

	Governmental Activities	Business- type Activities	Adjustment	Total
Net investment in capital assets	\$ 48,176,452	\$16,430,869	\$(13,344,376)	\$51,262,945
Restricted	\$ 1,990,332	\$ 28,316	\$ -	\$ 2,018,648
Unrestricted (deficit)	\$ 15,572,704	\$(3,315,839)	\$ 13,344,376	\$25,601,241

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, 2017

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

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

10. 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.

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

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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

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

Following are details of these differences:

Bonds and notes payable(excluding internal service fund debt)	\$ 106,065,000
Bond premiums net of discounts	3,094,474
Post-retirement health insurance benefits	28,403,659
Vacation/casual day accrual	<u>109,836</u>
Combined adjustment for long-term liabilities	<u>\$ 137,672,969</u>

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	\$ 1,876,755
Health Insurance	<u>1,500,001</u>
Total	<u>\$ 3,376,756</u>

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities.

One element of that reconciliation states that “bond proceeds provide 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 on the statement of net position. This is the amount by which repayments exceeded debt issued.”

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES (cont.)

Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The details of this \$(6,393,737) difference are as follows:

Debt issued or incurred:	
Issuance of general obligation bonds	\$ (12,991,010)
Proceeds used in proprietary activities	(5,578,990)
Current year net premiums	(1,358,400)
Current year net premium amortization	349,663
Principal repayments:	
General obligation debt	<u>13,185,000</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (6,393,737)</u>

Another element of that reconciliation states that “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 governmental funds.” The details of this \$(1,405,326) difference are as follows:

Post-retirement health insurance benefits	\$ (1,289,243)
Vacation/casual day accrual	10,219
Amortization of loss on refunding	(41,726)
Accrued interest	<u>(84,576)</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (1,405,326)</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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	\$ 804,088
Special Revenue Funds	\$ 10,305
Capital Projects Funds	\$ 5,358,043

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 County's Public Safety Building Capital Projects Fund had a deficit of \$679,783 at December 31, 2017. Future borrowing or transfers from other funds are expected to finance the deficit.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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, 2017

NOTE IV – DETAILED NOTES ON ALL FUNDS

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.

The County has an agreement with Johnson Bank for collateralization of its deposits and investments. The bank has pledged \$5,822,295 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, 2017 are as follows:

General	\$	19,112,023
Special Revenue		1,043,070
Capital Projects		3,439,287
Debt Service		1,491,210
Enterprise		876,398
Internal Service		3,383,527
Agency		3,706,068
	\$	<u>33,051,583</u>

The distribution of deposits and investments is as follows:

Petty Cash	\$	28,210
Deposits with financial institutions		4,217,408
Deposits with external administrators		2,272,133
Investments		26,533,832
	\$	<u>33,051,583</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

A. DEPOSITS AND INVESTMENTS (cont.)

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.

As of December 31, 2017, the carrying amount of the County's deposits was \$4,217,408 and the bank balance was \$6,768,568. As of December 31, 2017, \$5,822,295 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 \$28,210.

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.

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, 2017

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

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, 2017 is as follows:

U.S. Government Guaranteed		
Investment	Moody's Rating	Amount
AIM		
Government & Agency- Institutional	AAA	\$ 5,717,892
Treasury - Institutional	AAA	253,335
DANA		
International Bank for Reconstruction and Development	AAA	303,114
Federal Farm Credit Bank	AAA	403,761
Federal Home Loan Mortgage Corp.	AAA	3,304,137
Federal National Mortgage Association	AAA	2,665,261
Government National Mortgage Association	AAA	11,906
Small Business Association	AAA	1,028,650
Total U.S. Government Guaranteed		13,688,056
Pooled Funds		
Wisconsin Local Government		
Investment Pool	Unrated	12,702,967
Money Market Accounts		
DANA Money Market Account	AAA	142,810
Total Money Market Accounts		142,810
Grand Total		\$ 26,533,833

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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, 2017 are as follows:

Issuer	Amount	Percentage
Federal National Mortgage Association	\$ 2,665,261	10%
U.S.Treasury/U.S. Agencies	6,274,341	24%
Federal Home Loan Mortgage Corp.	3,304,137	12%
Other issuers (none over 5%)	14,290,093	54%
	<u>\$ 26,533,832</u>	<u>100%</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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, 2017 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)	\$ 3,304,137	Average 274 days
International Bank for Reconstruction and Development (World Bank)	303,114	Average 814 days
Federal Farm Credit Bank	403,761	Average 595 days
Federal National Mortgage Association (FNMA)	2,665,261	Average 168 days
Government National Mortgage Association	11,906	Average 241 days
Small Business Association	1,028,650	Average 113 days
	<u>\$ 7,716,829</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, 2017 is as follows:

<u>Fund Name</u>	<u>Amount</u>	<u>Weighted Average Maturity</u>
Wisconsin Local Government Investment Pool	\$ 12,702,967	29 days
AIM Short Term Government & Agency	5,717,892	19 days
AIM Short Term Treasury	253,335	12 days
	<u>\$ 18,674,194</u>	

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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	\$ -	\$ 253,335	\$ -
U.S. Agencies	-	7,162,209	-
Money market mutual funds	142,810	-	-
World Bank	-	303,114	-
FNMA	-	2,665,261	-
FHLMC	-	3,304,137	-
	<u>\$ 142,810</u>	<u>\$ 13,688,056</u>	<u>\$ -</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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, 2017, collections in the first sixty days aggregated \$844,070. Therefore, the delinquent property tax nonspendable fund balance is \$6,644,859 less \$844,070 or \$5,800,789.

At December 31, 2017, delinquent property taxes by year levied consists of the following:

	<u>Total</u>	<u>County Levied</u>	<u>County Purchased</u>
Tax Certificates			
2016	\$ 2,487,424	\$ 402,023	\$ 2,085,401
2015	1,495,637	241,728	1,253,909
2014	981,362	158,610	822,752
2013	618,643	99,986	518,657
2012	416,568	67,327	349,241
2011	265,926	42,980	222,946
2010	171,212	27,672	143,540
2009 and prior	208,087	33,630	174,457
Total Tax Certificates	<u>6,644,859</u>	<u>\$ 1,073,956</u>	<u>\$ 5,570,903</u>
Delinquent Special Assessments	1,981,098		
Tax Deeds held by County	1,611,247		
Other	<u>(43,838)</u>		
Total Delinquent Property Taxes Receivable	<u><u>\$ 10,193,366</u></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, 2017, 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, 2017

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

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 2017 including new infrastructure assets. The deletion column represents the assets that were discarded in 2017.

Capital asset valuation and activity for the year ended December 31, 2017 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	\$ 1,839,806	\$ 8,323,826	\$ (174,064)	\$ 417,510	\$ 10,407,078
Land Improvements	15,800,904	202,300	-	-	16,003,204
Land	20,889,496	33,392	-	478	20,923,366
Total Capital Assets not being depreciated	38,530,206	8,559,518	(174,064)	417,988	47,333,648
Other Capital Assets:					
Land Improvements	5,985,098	109,053	-	(475)	6,093,676
Buildings	99,008,960	2,645,103	(32,724)	-	101,621,339
Machinery & Equipment	39,573,907	4,790,897	(2,164,822)	(404,627)	41,795,355
Infrastructure	52,102,304	1,985,183	(492,900)	-	53,594,587
Total Other Capital Assets at Historical Cost	196,670,269	9,530,236	(2,690,446)	(405,102)	203,104,957
Less: Accumulated Depreciation					
Land Improvements	(3,453,969)	(182,244)	-	-	(3,636,213)
Buildings	(35,541,665)	(2,167,018)	19,855	-	(37,688,828)
Machinery & Equipment	(26,666,016)	(3,672,888)	2,104,268	83,503	(28,151,133)
Infrastructure	(22,874,576)	(2,635,329)	492,900	-	(25,017,005)
Total Accumulated Depreciation	(88,536,226)	(8,657,479)	2,617,023	83,503	(94,493,179)
Net Total Other Capital Assets	108,134,043	872,757	(73,423)	(321,599)	108,611,778
Net Subtotal Non-Internal Service Capital Assets	146,664,249	9,432,275	(247,487)	96,389	155,945,426
Internal Service Capital Assets					
Capital Assets not being depreciated:					
Construction in Progress	27,362	-	(27,362)	-	-
Land	682,623	-	-	-	682,623
Total Capital Assets not being depreciated	709,985	-	(27,362)	-	682,623
Other Capital Assets:					
Buildings	7,451,991	27,360	-	-	7,479,351
Machinery & Equipment	632,512	-	-	-	632,512
Total Other Capital Assets	8,084,503	27,360	-	-	8,111,863
Less: Accumulated Depreciation	(6,905,034)	(498,952)	-	-	(7,403,986)
Net Total Other Capital Assets	1,179,469	(471,592)	-	-	707,877
Net Subtotal Internal Service Capital Assets	1,889,454	(471,592)	(27,362)	-	1,390,500
Net Total Government Activities Capital Assets	\$ 148,553,703	\$ 8,960,683	\$ (274,849)	\$ 96,389	\$ 157,335,926

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

C. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Depreciation expense was charged to functions as follows:	
General Government	\$ 5,201,499
Public Safety	927,953
Public Works	2,635,329
Social Services	22,529
Education & Recreation	292,065
Health	36,776
Conservation & Development	40,280
Total Governmental Activities- Depreciation Expense	<u>\$ 9,156,431</u>

Total depreciation includes \$498,952 recorded to the internal service fund Human Services Building.

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	\$ 41,977,559	\$ 1,832,983	\$ (492,900)	\$ 43,317,642
Bridges	5,926,162	-	-	5,926,162
Traffic signals	3,490,383	-	-	3,490,383
Sewer drainage	384,000	-	-	384,000
Culverts	324,200	152,200	-	476,400
Infrastructure	<u>52,102,304</u>	<u>1,985,183</u>	<u>(492,900)</u>	<u>53,594,587</u>
Less Accumulated Depreciation				
Roadways	(18,138,781)	(2,360,912)	492,900	(20,006,793)
Bridges	(2,124,756)	(117,578)	-	(2,242,334)
Traffic signals	(2,292,755)	(139,511)	-	(2,432,266)
Sewer drainage	(254,000)	(7,800)	-	(261,800)
Culverts	(64,284)	(9,528)	-	(73,812)
Total Accumulated Depreciation	<u>(22,874,576)</u>	<u>(2,635,329)</u>	<u>492,900</u>	<u>(25,017,005)</u>
Net Infrastructure	<u>\$ 29,227,728</u>	<u>\$ (650,146)</u>	<u>\$ -</u>	<u>\$ 28,577,582</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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>
Business - type Activities					
Capital Assets not being depreciated/amortized:					
Land	\$ 338,258	\$ -	\$ -	\$ -	\$ 338,258
Construction In Progress	11,026,015		(6,766,784)	-	4,259,231
Total Capital Assets not being depreciated/amortized	11,364,273	-	(6,766,784)	-	4,597,489
Other Capital Assets:					
Intangible Assets	29,508	-	-	-	29,508
Land Improvements	6,870,786	200,567	-	-	7,071,353
Buildings	17,126,013	13,574,342	-	-	30,700,355
Machinery & Equipment	23,167,213	4,733,622	(598,986)	11,981	27,313,830
Total Other Capital Assets at Historical Cost	47,193,520	18,508,531	(598,986)	11,981	65,115,046
Less: Accumulated Depreciation/Amortization					
Intangible Assets	(8,853)	(20,655)	-	-	(29,508)
Land Improvements	(3,828,587)	(217,490)	-	-	(4,046,077)
Buildings	(13,459,999)	(808,950)	-	-	(14,268,949)
Machinery & Equipment	(15,253,198)	(1,199,056)	512,434	12,664	(15,927,156)
Total Accumulated Depreciation/Amortization	(32,550,637)	(2,246,151)	512,434	12,664	(34,271,690)
Net Total Other Capital Assets	14,642,883	16,262,380	(86,552)	24,645	30,843,356
Net Total Business - type Activities Capital Assets	\$ 26,007,156	\$ 16,262,380	\$ (6,853,336)	\$ 24,645	\$ 35,440,845

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities	
Brookside Care Center	\$ 568,356
Highway	989,458
Golf Course	688,337
Total Business-type Activities - Depreciation/ Amortization Expense	<u>\$2,246,151</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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>
Other Capital Projects		\$ 4,345,749
Health Insurance		2,400,000
Workers Compensation		1,900,000
Highway		1,500,000
Human Services Building		500,000
	Human Services	(1,829,978)
	Health Department	(755,946)
	Western Kenosha County Communication	(16,313)
	Brookside Care Center	(7,698,067)
	General Liability Insurance	(345,445)
		<u>\$ -</u>

All of these balances will be repaid within the year.

All 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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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

The following is a schedule of interfund transfers:

fund	Fund Transferred To	Fund Transferred From	Amount		Principal Purpose
			In	Out	
200 Human Services			592,228		To cover deficits caused by year end health insurance expense allocation per adopted budget resolution.
700 Highway			22,803		
200		General Fund		615,031	
100 General Fund		Federal Inmate	1,297,248	1,297,248	To record lapsing funds transferred at year end per adopted budget resolution.
280 Sheriff Federal Equitable Sharing Fund			174,070		To transfer Federal Equitable dollars for use by County Sheriff.
270		Federal Equitable Sharing Fund		174,070	
605 Brookside Care Center			97,108		To transfer funds for approved repurposed surplus.
411		Other Capital Projects		66,108	
204		Human Services Building		31,000	
411 Other Capital Projects			97,000		Per Year End Closeout resolution, repurpose funds for capital projects.
204		Human Services Building		97,000	

The Highway enterprise fund financed infrastructure of the governmental activities in 2017 totaling \$1,985,183. These costs are reported as highway expenses in the fund statement and governmental activity capital assets in the government-wide statements.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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, 2017 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable:					
General Obligation Debt	\$ 100,680,000	\$ 18,570,000	\$ 13,185,000	\$ 106,065,000	\$ 14,740,000
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	2,085,737	1,358,400	349,663	3,094,474	422,159
Total Bonds And Notes Payable	102,765,737	19,928,400	13,534,663	109,159,474	15,162,159
Other Liabilities:					
Post Retirement Benefits	27,114,416	3,910,668	2,621,425	28,403,659	4,952,211
Vested Vacation and Casual Days	120,055	-	10,219	109,836	50,039
Total Other Liabilities	27,234,471	3,910,668	2,631,644	28,513,495	5,002,250
Total Governmental Activities- Long-Term Obligations	\$ 130,000,208	\$ 23,839,068	\$ 16,166,307	\$ 137,672,969	\$ 20,164,409
	Ending Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-type Activities					
Bonds and Notes Payable:					
General Obligation Debt	\$ 18,290,000	\$ -	\$ -	\$ 18,290,000	\$ -
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	759,974	-	39,999	719,975	39,999
Total Bonds And Notes Payable	19,049,974	-	39,999	19,009,975	39,999
Other Liabilities:					
Post Retirement Benefits	4,586,829	427,689	948,703	4,065,815	-
Total Other Liabilities	4,586,829	427,689	948,703	4,065,815	-
Total Business-type Activities- Long-Term Obligations	\$ 23,636,803	\$ 427,689	\$ 988,702	\$ 23,075,790	\$ 39,999

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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, 2017, was \$732,754,650. Total general obligation debt outstanding at year end was \$124,355,000.

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2017</u>
Governmental Activities - General Obligation Debt					
Refunding Bonds	2010	2022	0.50% - 3.75%	7,305,000	\$ 4,005,000
Promissory Notes	2011	2021	2.00% - 3.00%	10,030,000	5,680,000
Building Bonds	2011	2031	2.00% - 4.25%	2,810,000	2,205,000
Promissory Notes	2012	2022	1.00% - 2.50%	15,750,000	9,685,000
Building Bonds	2012	2032	2.00% - 3.50%	2,805,000	2,355,000
Promissory Notes	2013	2023	2.00% - 2.60%	9,765,000	7,565,000
Refunding Bonds	2013	2019	1.00% - 3.00%	11,115,000	2,765,000
Promissory Notes	2014	2024	2.00% - 3.00%	11,925,000	11,120,000
Refunding Bonds	2015	2030	0.05% - 4.00%	21,555,000	17,380,000
Promissory Notes	2015	2025	2.00% - 4.00%	12,305,000	10,945,000
Promissory Notes	2016	2026	2.00% - 3.00%	13,965,000	13,790,000
Promissory Notes	2017	2027	2.25% - 4.00%	13,255,000	13,255,000
Law Enforcement Enhancement Bonds	2017	2037	2.75% - 4.00%	5,315,000	5,315,000

Total Governmental Activities - General Obligation Debt					<u>\$ 106,065,000</u>
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	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2017</u>
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Business-type Activities - General Obligation Debt

Refunding Bonds	2015	2035	3.00% - 4.00%	18,290,000	\$ 18,290,000
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Total Business-type Activities - General Obligation Debt					<u>\$ 18,290,000</u>
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Total Debt					<u>\$ 124,355,000</u>
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KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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>
2018	\$ 14,740,000	\$ 2,885,116	\$ -	\$ 638,800
2019	13,285,000	2,555,664	-	638,800
2020	12,845,000	2,205,657	-	638,800
2021	12,345,000	1,842,149	965,000	638,800
2022	11,355,000	1,499,513	1,000,000	609,850
2023-2027	33,285,000	4,947,444	5,465,000	2,581,100
2028-2032	6,275,000	1,333,006	6,395,000	1,641,175
2033-2037	1,935,000	456,373	4,465,000	362,000
Totals	<u>\$ 106,065,000</u>	<u>\$ 17,724,922</u>	<u>\$ 18,290,000</u>	<u>\$ 7,749,325</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 \$12,175,000 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, 2017

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

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 occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

F. PENSION PLAN (cont.)

General Information about the Pension Plan (cont.)

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

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)

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, Executives and Elected Officials. 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, 2016, the WRS recognized \$3,879,598 in contributions from the employer.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

F. PENSION PLAN (cont.)

General Information about the Pension Plan (cont.)

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including executives, and elected officials)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At December 31, 2017 the County reported a liability (asset) of \$3,319,812 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. 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, 2016, the County's proportion was 0.40277308%, which was an increase of 0.00286707% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017 the County recognized pension expense of \$8,596,531.

At December 31, 2017 the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,265,845	\$ 10,440,521
Changes in assumptions	3,470,992	-
Net differences between projected and actual earnings on pension plan investments	16,524,972	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	167,643	40,180
Employer contributions subsequent to the measurement date	4,245,268	-
Total	<u>\$ 25,674,720</u>	<u>\$ 10,480,701</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

F. PENSION PLAN (cont.)

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

The \$4,245,268 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, 2017. 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
2017	\$ 4,456,505
2018	4,456,505
2019	3,030,289
2020	(999,841)
2021	5,293
Total	<u>\$10,948,751</u>

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, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

** 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, 2017

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

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

F. PENSION PLAN (cont.)

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

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:

Asset Allocation Targets and Expected Returns				
As of December 31, 2016				
Core Fund Asset Class	Asset Allocation %	Destination Target Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	50 %	45 %	8.3 %	5.4 %
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
Total Core Fund	110	120	7.4	4.5
Variable Fund Asset Class				
U.S. Equities	70	70	7.6	4.7
International Equities	30	30	8.5	5.6
Total Variable Fund	100	100	7.9	5
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, 2017

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

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 3.78%. 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:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
County's proportionate share of the net pension liability (asset)	\$ 43,674,253	\$ 3,319,812	\$ (27,754,936)

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, 2017 the County reported a payable of \$326,257 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2017.

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 \$531,073 is restricted for liability insurance at WMMIC.

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

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

H. LEASE DISCLOSURES

Lessor – Operating Leases

The County leases a portion (42%) 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 2017 revenues of \$950,305 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 \$27,055,720 with a net book value of \$15,688,396.

The County has no material operating leases with a remaining noncancelable term exceeding one year.

Capital Leases – Lessee/Lessor

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

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, 2017 includes the following:

Governmental Activities

Net Investment in capital assets

Land and land improvements	\$ 48,016,273
Other capital assets, net of accumulated depreciation	109,319,653
Less: capital related long-term debt outstanding (net of unspent proceeds of debt)	<u>(109,159,474)</u>

Total net investment in capital assets	<u><u>\$ 48,176,452</u></u>
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Restricted for:

Specific purpose - grants and loans	\$ 1,420,649
Debt service (net of accrued interest)	569,683
	<u><u>\$ 1,990,332</u></u>

Unrestricted	<u><u>\$ 15,572,704</u></u>
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KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

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

Business-Type Activities

Net Investment in capital assets	
Net Total Capital Assets	\$ 35,440,845
Less: capital related long-term debt outstanding	<u>(19,009,976)</u>
Total net investment in capital assets	<u><u>\$ 16,430,869</u></u>
Restricted for:	
Non-expendable fund use	<u><u>\$ 28,316</u></u>
Unrestricted	<u><u>\$ 3,315,839</u></u>

Governmental Activities (cont.)

Governmental fund balances reported on the fund financial statements at December 31, 2017 include the following:

Nonspendable

Major Funds

General Fund	
Prepaid items	\$ 613,573
Delinquent taxes	<u>5,800,789</u>
Total Nonspendable - Major Funds	<u><u>\$ 6,414,362</u></u>

Nonmajor Funds

Health Department	
Prepaid items	\$ 6,557
Total Nonspendable-Nonmajor Funds	<u><u>\$ 6,557</u></u>

Restricted

Major Funds

Debt Service	\$ 1,491,210
Human Service-Aging	<u>76,102</u>
Total Restricted - Major Funds	<u><u>\$ 1,567,312</u></u>

Nonmajor - Special Revenue Funds

Housing Authority -revolving loan fund	\$ 17,354
Federal Equitable Sharing	<u>64,258</u>
Sheriff Equitable Sharing	<u>41,896</u>
Total Restricted - Nonmajor Funds	<u><u>\$ 123,508</u></u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

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

I. GOVERNMENTAL ACTIVITIES NET POSITION (cont.)

Governmental Activities (cont.)

Committed

Nonmajor Funds - Special Revenue	
Health Department - for Health Department use only	\$ 20,683
Federated Library Fund - for Library use only	42
Geographic Information Systems - GIS use only	14,696
Total Committed - Nonmajor	<u>\$ 35,421</u>

Assigned

Major Funds

General Fund	
Encumbrances	\$ 262,884
Subsequent year expenditures	804,088
Total Assigned - Major Funds	<u>\$ 1,066,972</u>

Nonmajor Funds

Special Revenue	
Subsequent year expenditures	\$ 10,305
Capital Projects	
Subsequent year expenditures	\$ 4,750,258
Capital Projects - Capital use only	1,124,406
Total Assigned - Nonmajor Funds	<u>\$ 5,884,969</u>

Unassigned

Major Funds	
General Fund	\$ 19,640,114
Total Unassigned - Major Fund	<u>\$ 19,640,114</u>
Nonmajor Funds	
Public Safety Building	\$ (679,783)
Public Safety Access Point	163,162
Total Unassigned - Nonmajor Fund	<u>\$ (516,621)</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – OTHER INFORMATION

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, 2017

NOTE V – OTHER INFORMATION (cont.)

A. RISK MANAGEMENT (cont.)

Public Entity Risk Pool (cont.)

The participant's share in the operation of WMMIC as of December 31, 2017 is as follows:

	<u>Percentage</u>
Brown County	6.99
Chippewa County	3.22
Dane County	9.06
Dodge County	3.81
Eau Claire County	3.83
Eau Claire, City of	3.20
Jefferson County	2.77
Kenosha County	6.02
La Crosse County	3.47
La Crosse, City of	1.33
Madison, City of	14.94
Manitowoc County	5.56
Marathon County	6.01
Outagamie County	5.95
Rock County	4.98
St. Croix County	3.58
Walworth County	5.50
Waukesha County	<u>9.78</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 2017, 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 2017, 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, 2017 is \$1,896,080. 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, 2017

NOTE V – OTHER INFORMATION (cont.)

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	<u>2017</u>	<u>2016</u>
Unpaid claims, including IBNR – beginning of year	\$ 1,074,674	\$ 1,007,756
Current year claims and changes in estimates	447,255	342,320
Claim payments	<u>(312,335)</u>	<u>(275,402)</u>
Unpaid Claims – end of year	<u>\$ 1,209,594</u>	<u>\$ 1,074,674</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 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. Settled claims have not exceeded the commercial coverage in any of 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, 2017, the County has established a future claims insurance reserve in the amount of \$2,449,825 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, 2017

NOTE V – Other Information (cont.)

A. RISK MANAGEMENT (cont.)

Self-Insurance – Workers' Compensation (cont.)

Claims Liability	<u>2017</u>	<u>2016</u>
Unpaid claims, including IBNR – beginning of year	\$ 2,385,854	\$ 2,077,475
Current year claims and changes in estimates	1,386,656	1,811,627
Claim payments	<u>(1,322,685)</u>	<u>(1,503,248)</u>
Unpaid Claims – end of year	<u>\$ 2,449,825</u>	<u>\$ 2,385,854</u>

Self-Insurance – Health Insurance

In the Health Insurance internal service fund, revenues from County departments and other sources totaled \$21,763,334. Expenditures in the same fund totaled \$23,147,128. A deficit of \$1,383,794 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	<u>2017</u>	<u>2016</u>
Unpaid claims, including IBNR – beginning of year	\$ 1,806,000	\$ 1,706,000
Current year claims and changes in estimates	18,078,403	19,923,604
Claim payments	<u>(18,256,403)</u>	<u>(19,823,604)</u>
Unpaid Claims – end of year	<u>\$ 1,628,000</u>	<u>\$ 1,806,000</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

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 2017, the County borrowed \$18,570,000 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, Highway and Capital Projects-Other Fund totaled \$262,884 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 \$4,315,096 to the Board for 2017.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

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, 2017 is available directly from the Board's office.

D. OTHER POSTEMPLOYMENT BENEFITS

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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

All Others (cont.)

Benefits (cont.)

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.

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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

All Others (cont.)

Benefits (cont.)

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 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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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.

Annual OPEB Cost and Net OPEB Obligation. The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The following table shows the components of the County's annual OPEB cost for the year, the actuary estimated County contribution (PAYGO) to the plan, and net OPEB obligation at the end of the year:

Annual required contribution (ARC)	\$ 4,338,357
Interest on Net OPEB Obligation	951,037
Adjustment for ARC adjustment	<u>(1,570,262)</u>
Annual OPEB Cost (Expense)	3,719,132
Actuarial estimated employer contribution (PAYGO)	<u>(2,950,902)</u>
Increase in Net OPEB Obligation	768,230
Net OPEB obligation—beginning of year	<u>31,701,244</u>
Net OPEB obligation—end of year	<u>\$ 32,469,474</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

The increase in the net OPEB obligation of \$768,229 was allocated to the County's functions as follows:

General Government	\$ (212,951)
Public Safety	1,826,992
Social Services	(162,158)
Health	(73,698)
Education & Recreation	(52,997)
Conservation & Development	(35,945)
Brookside Care Center	(150,443)
Golf	(34,146)
Highway	(336,425)
	<u>\$ 768,229</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 through 2017 was as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
12/31/2015	\$ 3,964,586	84%	\$ 31,080,531
12/31/2016	\$ 4,024,713	85%	\$ 31,701,244
12/31/2017	\$ 3,719,132	79%	\$ 32,469,474

The funded status of the plan as of January 1, 2018, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$46,119,397
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$46,119,397</u>
Funded ratio (actuarial value of plan assets/AAL)	-
Covered payroll (active plan members)	\$57,187,343
UAAL as a percentage of covered payroll	81%

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Funded Status and Funding Progress. Using a January 1, 2018 valuation date, the present value of the County's retiree medical plan actuarial accrued liability for benefits was \$69.24 million. This liability is comprised of the actuarial accrued liability for past service component of \$46.12 million, current service component (normal cost) of \$1.99 million, and future service component of \$21.13 million. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future.

Examples include assumptions about future employment, mortality, and the healthcare cost trend. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the January 1, 2018, actuarial valuation, the projected unit credit actuarial cost method was used because this method allocates costs based on each employee's length of service. The County adopted the Other Post-Employment Benefit Health Insurance Policy with an effective date of January 1, 2013. All of the preceding actuarially determined liability estimates were calculated taking this adoption into consideration.

The County has not established a separate, irrevocable trust to fund the annual OPEB cost. As a result, actuarial assumptions included a 3.0 percent interest discount rate compounded annually based on the County's long term expectations of returns on its own investments, and an annual healthcare cost trend rate of 5.8 percent per annum for 2018 grading down to an ultimate rate of 5.5 percent over a 22 year period. In addition, the actuarial valuation calculated the liability estimates using actuarial assumptions related to claim costs, premium rates, annual trends in the utilization and cost of medical care, eligibility of Medicare, participation rates, termination rates, retirement rates, disability rates, and mortality based on information provided by the County, Wisconsin Retirement System (WRS) rates, and the actuarial firm's judgment.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2017

NOTE V – Other Information (cont.)

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2015, the GASB issued a new standard addressing accounting and financial reporting for post-employment benefits other than pensions (OPEB). 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. GASB No. 75 is effective for fiscal years beginning after June 15, 2017. The County's actuary is estimating that the total OPEB liability would be \$39.39 million as of December 31, 2017.

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.

REQUIRED SUPPLEMENTARY INFORMATION

KENOSHA COUNTY

**OTHER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF FUNDED STATUS**

For the Year Ended December 31, 2017

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) - Unit Credit Method	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
07/01/2006	\$ -	\$ 88,242,000	\$88,242,000	0%	\$ 48,948,227	180%
01/01/2010	\$ -	\$ 54,685,077	\$54,685,077	0%	\$ 51,529,625	106%
01/01/2012	\$ -	\$ 53,005,725	\$53,005,725	0%	\$ 50,972,618	104%
01/01/2013	\$ -	\$ 55,184,000	\$55,184,000	0%	\$ 52,176,603	106%
01/01/2014	\$ -	\$ 56,252,528	\$56,252,528	0%	\$ 50,457,611	111%
01/01/2015	\$ -	\$ 47,989,583	\$47,989,583	0%	\$ 52,348,117	92%
01/01/2016	\$ -	\$ 48,176,153	\$48,176,153	0%	\$ 54,998,853	88%
01/01/2018	\$ -	\$ 46,119,397	\$46,119,397	0%	\$ 57,187,343	81%

The actuarial accrued liability increased in 2013 due to a change in the actuary assumption used for the interest discount rate in the overall liability calculation. The County's actuary firm reduced the discount rate from 4% to 3%. Per the actuary, this lower rate is used for all pay-as-you-go plans with a valuation date of January 1, 2014 where the general assets are invested primarily in cash. This change is reflected above. However, the change to the annual retirement contribution amount, reflected below, commenced in calendar year 2014.

KENOSHA COUNTY
SCHEDULE OF CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2017

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Employee Payroll (Plan Year)	Proportionate Share of the Net Pension Liability (Asset) as a	Plan Fiduciary
				Percentage of Covered Employee Payroll	Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.40241775%	(9,884,481)	52,348,117	18.88%	102.74%
12/31/16	0.39990601%	6,498,395	53,343,061	12.18%	98.20%
12/31/17	0.40277308%	3,319,812	54,998,853	6.04%	99.12%

Schedule of Employer Contributions

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll (Fiscal Year)	Contributions as
					a Percentage of Covered Employee 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%

See Notes to Required Supplementary Information.

KENOSHA COUNTY

Notes to Required Supplementary Information December 31, 2017

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 – WISCONSIN RETIREMENT SYSTEM

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

Changes of assumptions. There were no changes in the assumptions.

SUPPLEMENTARY INFORMATION

**KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2017**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 450,842	\$ 3,439,286	\$ 3,890,128
Receivables			
Property taxes	2,686,253	22,191	2,708,444
Miscellaneous	135,541	16,313	151,854
Due from other governments	961,142	900,000	1,861,142
Due from other funds	-	4,345,749	4,345,749
Prepaid items	6,557	-	6,557
Loans receivable	1,221,039	-	1,221,039
TOTAL ASSETS	\$ 5,461,374	\$ 8,723,539	\$ 14,184,913
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 255,384	\$ 2,089,819	\$ 2,345,203
Special deposits	39,953	-	39,953
Due to other governments	-	1,237,173	1,237,173
Due to other funds	755,946	16,313	772,259
Other unearned revenue	327,008	-	327,008
Total Liabilities	1,378,291	3,343,305	4,721,596
Deferred Inflows of Resources			
Deferred property tax revenue	2,686,253	22,191	2,708,444
Revolving loan fund outstanding loans	1,221,039	-	1,221,039
Total deferred inflows of resources	3,907,292	22,191	3,929,483
Fund Balance			
Nonspendable			
Prepaid items	6,557	-	6,557
Restricted			
Housing Authority revolving loan fund	17,354	-	17,354
Federal Equitable Sharing funds	106,154	-	106,154
Committed			
Health Department	20,683	-	20,683
Federated Library System	42	-	42
Geographic Information Systems	14,696	-	14,696
Assigned			
Subsequent year expenditures	10,305	4,750,258	4,760,563
Capital Projects	-	1,124,406	1,124,406
Unassigned (deficit)	-	(516,621)	(516,621)
Total Fund Balances	175,791	5,358,043	5,533,834
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 5,461,374	\$ 8,723,539	\$ 14,184,913

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
December 31, 2017

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Sheriff's Equitable Sharing	Total Nonmajor Special Revenue Funds
ASSETS							
Cash and investments	\$ 17,354	\$ -	\$ 299,967	\$ 27,227	\$ 64,398	\$ 41,896	\$ 450,842
Receivables							
Property taxes	-	1,101,506	1,584,747	-	-	-	2,686,253
Miscellaneous	-	135,541	-	-	-	-	135,541
Due from other governments	-	952,102	9,040	-	-	-	961,142
Prepaid items	-	6,557	-	-	-	-	6,557
Loans receivable	1,221,039	-	-	-	-	-	1,221,039
TOTAL ASSETS	\$ 1,238,393	\$ 2,195,706	\$ 1,893,754	\$ 27,227	\$ 64,398	\$ 41,896	\$ 5,461,374
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ -	\$ 253,018	\$ -	\$ 2,226	\$ 140	\$ -	\$ 255,384
Special deposits	-	39,953	-	-	-	-	39,953
Due to other funds	-	755,946	-	-	-	-	755,946
Other unearned revenue	-	18,043	308,965	-	-	-	327,008
Total Assets	-	1,056,960	308,965	2,226	140	-	1,378,291
Deferred Inflows of Resources							
Deferred property tax revenue	-	1,101,506	1,584,747	-	-	-	2,686,253
Revolving loan fund outstanding loans	1,221,039	-	-	-	-	-	1,221,039
Total deferred inflows of resources	1,221,039	1,101,506	1,584,747	-	-	-	3,907,292
Fund Balance							
Nonspendable							
Prepaid items	-	6,557	-	-	-	-	6,557
Restricted							
Housing Authority revolving loan fund	17,354	-	-	-	-	-	17,354
Federal Equitable Sharing funds	-	-	-	-	64,258	41,896	106,154
Committed							
Health Department	-	20,683	-	-	-	-	20,683
Federated Library System	-	-	42	-	-	-	42
Geographic Information Systems	-	-	-	14,696	-	-	14,696
Assigned							
Subsequent year expenditures	-	-	-	10,305	-	-	10,305
Total Fund Balances	17,354	27,240	42	25,001	64,258	41,896	175,791
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,238,393	\$ 2,195,706	\$ 1,893,754	\$ 27,227	\$ 64,398	\$ 41,896	\$ 5,461,374

**KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
December 31, 2017**

	Parkland Development	Public Safety Building	Western County Communication	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Total Nonmajor Capital Projects Funds
ASSETS							
Cash and investments	\$ 621,529	\$ 57,452	\$ -	\$ 101,136	\$ 164,559	\$ 2,494,610	\$ 3,439,286
Property taxes receivable	-	-	-	-	-	22,191	22,191
Miscellaneous receivable	-	-	16,313	-	-	-	16,313
Due from other governments	-	900,000	-	-	-	-	900,000
Due from other funds	-	-	-	-	-	4,345,749	4,345,749
TOTAL ASSETS	\$ 621,529	\$ 957,452	\$ 16,313	\$ 101,136	\$ 164,559	\$ 6,862,550	\$ 8,723,539
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 3,931	\$ 1,637,235	\$ -	\$ 9,740	\$ -	\$ 438,913	\$ 2,089,819
Due to other governments	-	-	-	-	-	1,237,173	1,237,173
Due to other funds	-	-	16,313	-	-	-	16,313
Total Liabilities	3,931	1,637,235	16,313	9,740	-	1,676,086	3,343,305
Deferred Inflows of Resources							
Deferred property tax revenue	-	-	-	-	-	22,191	22,191
Total deferred inflows of resources	-	-	-	-	-	22,191	22,191
Fund Balance							
Assigned							
Subsequent year expenditures	614,131	-	-	-	1,397	4,134,730	4,750,258
Capital Projects	3,467	-	-	91,396	-	1,029,543	1,124,406
Unassigned (deficit)	-	(679,783)	-	-	163,162	-	(516,621)
Total Fund Balances	617,598	(679,783)	-	91,396	164,559	5,164,273	5,358,043
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 621,529	\$ 957,452	\$ 16,313	\$ 101,136	\$ 164,559	\$ 6,862,550	\$ 8,723,539

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2017

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ 2,556,593	\$ 22,191	\$ 2,578,784
Licenses and permits	471,886	-	471,886
Intergovernmental revenues	12,529,162	151,343	12,680,505
Charges for services	1,726,878	49,914	1,776,792
Investment income	-	70,397	70,397
Miscellaneous income	37,804	190,520	228,324
Total Revenues	<u>17,322,323</u>	<u>484,365</u>	<u>17,806,688</u>
EXPENDITURES			
Current			
General government	-	20,134	20,134
Health	8,909,864	-	8,909,864
Public Safety	5,242,718	-	5,242,718
Education and recreation	1,978,465	-	1,978,465
Conservation and development	44,054	15,795	59,849
Capital outlay	88,758	14,819,703	14,908,461
Debt Service			
Interest, fiscal charges and debt issuance costs	-	201,117	201,117
Total Expenditures	<u>16,263,859</u>	<u>15,056,749</u>	<u>31,320,608</u>
Excess (deficiency) of revenues over expenditures	<u>1,058,464</u>	<u>(14,572,384)</u>	<u>(13,513,920)</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	-	12,991,010	12,991,010
Premium on issuance of debt	-	75,060	75,060
Transfers in	174,070	97,000	271,070
Transfers out	(1,471,318)	(66,108)	(1,537,426)
Total Other Financing Sources (Uses)	<u>(1,297,248)</u>	<u>13,096,962</u>	<u>11,799,714</u>
Net change in fund balance	(238,784)	(1,475,422)	(1,714,206)
FUND BALANCES			
Beginning of year	<u>414,575</u>	<u>6,833,465</u>	<u>7,248,040</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 175,791</u></u>	<u><u>\$ 5,358,043</u></u>	<u><u>\$ 5,533,834</u></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, 2017

	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
REVENUES								
Taxes	\$ -	\$ 1,079,724	\$ 1,476,869	\$ -	\$ -	\$ -	\$ -	\$ 2,556,593
Licenses and permits	-	471,886	-	-	-	-	-	471,886
Intergovernmental revenues	-	5,699,235	501,636	-	27,377	-	6,300,914	12,529,162
Charges for services	-	1,702,675	-	24,203	-	-	-	1,726,878
Miscellaneous income	28,477	9,327	-	-	-	-	-	37,804
Total Revenues	28,477	8,962,847	1,978,505	24,203	27,377	-	6,300,914	17,322,323
EXPENDITURES								
Current								
Health	-	8,909,864	-	-	-	-	-	8,909,864
Public Safety	-	-	-	-	121,532	117,520	5,003,666	5,242,718
Education and recreation	-	-	1,978,465	-	-	-	-	1,978,465
Conservation and development	15,000	-	-	29,054	-	-	-	44,054
Capital Outlay	-	25,743	-	-	48,360	14,655	-	88,758
Total Expenditures	15,000	8,935,607	1,978,465	29,054	169,892	132,175	5,003,666	16,263,859
Excess (deficiency) of revenues over expenditures	13,477	27,240	40	(4,851)	(142,515)	(132,175)	1,297,248	1,058,464
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	174,070	-	174,070
Transfers out	-	-	-	-	(174,070)	-	(1,297,248)	(1,471,318)
Total Other Financing Sources (Uses)	-	-	-	-	(174,070)	174,070	(1,297,248)	(1,297,248)
Net change in fund balance	13,477	27,240	40	(4,851)	(316,585)	41,895	-	(238,784)
FUND BALANCES								
Beginning of year	3,877	-	2	29,852	380,843	1	-	414,575
FUND BALANCES - END OF YEAR	\$ 17,354	\$ 27,240	\$ 42	\$ 25,001	\$ 64,258	\$ 41,896	\$ -	\$ 175,791

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2017

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Nonmajor Capital Projects Funds
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 22,191	\$ 22,191
Intergovernmental revenues	-	-	-	-	151,343	151,343
Charges for services	3,500	-	-	-	46,414	49,914
Investment income	-	-	-	-	70,397	70,397
Miscellaneous income	75,000	-	-	-	115,520	190,520
Total Revenues	<u>78,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>405,865</u>	<u>484,365</u>
EXPENDITURES						
Current						
General government	-	-	-	-	20,134	20,134
Conservation and development	-	-	-	-	15,795	15,795
Capital Outlay	85,180	5,966,258	60,840	435,441	8,271,984	14,819,703
Debt Service						
Interest, fiscal charges and debt issuance costs	-	-	-	-	201,117	201,117
Total Expenditures	<u>85,180</u>	<u>5,966,258</u>	<u>60,840</u>	<u>435,441</u>	<u>8,509,030</u>	<u>15,056,749</u>
Excess (deficiency) of revenues over expenditures	<u>(6,680)</u>	<u>(5,966,258)</u>	<u>(60,840)</u>	<u>(435,441)</u>	<u>(8,103,165)</u>	<u>(14,572,384)</u>
OTHER FINANCING SOURCES (USES)						
General obligation debt issued	-	5,200,000	100,000	-	7,691,010	12,991,010
Premium on issuance of debt	-	-	-	-	75,060	75,060
Transfers in	-	-	-	-	97,000	97,000
Transfers out	-	-	-	-	(66,108)	(66,108)
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,200,000</u>	<u>100,000</u>	<u>-</u>	<u>7,796,962</u>	<u>13,096,962</u>
Net change in fund balance	(6,680)	(766,258)	39,160	(435,441)	(306,203)	(1,475,422)
FUND BALANCES						
Beginning of year	<u>624,278</u>	<u>86,475</u>	<u>52,236</u>	<u>600,000</u>	<u>5,470,476</u>	<u>6,833,465</u>
FUND BALANCES - END OF YEAR	\$ 617,598	\$ (679,783)	\$ 91,396	\$ 164,559	\$ 5,164,273	\$ 5,358,043

KENOSHA COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 46,984	\$ 561,973	\$ 502,437	\$ -	\$ 1,111,394
Accounts receivable	-	63,698	-	-	63,698
Property taxes receivable	227,105	-	-	-	227,105
Due from other funds	500,000	2,400,000	1,900,000	-	4,800,000
Prepaid items	-	7,328	50,000	-	57,328
Total current assets	<u>774,089</u>	<u>3,032,999</u>	<u>2,452,437</u>	<u>-</u>	<u>6,259,525</u>
Noncurrent assets					
Restricted cash and investments	-	583,200	-	531,073	1,114,273
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Capital assets					
Land and construction in progress	682,623	-	-	-	682,623
Buildings and improvements	7,479,351	-	-	-	7,479,351
Machinery and equipment	632,512	-	-	-	632,512
Accumulated depreciation	(7,403,986)	-	-	-	(7,403,986)
Total capital assets	<u>1,390,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,390,500</u>
Total noncurrent assets	<u>1,390,500</u>	<u>583,200</u>	<u>-</u>	<u>1,688,933</u>	<u>3,662,633</u>
Total Assets	<u>2,164,589</u>	<u>3,616,199</u>	<u>2,452,437</u>	<u>1,688,933</u>	<u>9,922,158</u>
LIABILITIES					
Current liabilities					
Accounts payable	50,533	474,512	2,612	133,894	661,551
Claims payable	-	1,628,000	2,449,825	1,209,594	5,287,419
Due to other funds	-	-	-	345,445	345,445
Other current liabilities	10,196	11,622	-	-	21,818
Other unearned revenue	-	2,064	-	-	2,064
Total current liabilities	<u>60,729</u>	<u>2,116,198</u>	<u>2,452,437</u>	<u>1,688,933</u>	<u>6,318,297</u>
Total Liabilities	<u>60,729</u>	<u>2,116,198</u>	<u>2,452,437</u>	<u>1,688,933</u>	<u>6,318,297</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax levy	227,105	-	-	-	227,105
	<u>227,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,105</u>
NET POSITION					
Net investment in capital assets	1,390,500	-	-	-	1,390,500
Unrestricted	486,255	1,500,001	-	-	1,986,256
Total Net Position	<u>\$ 1,876,755</u>	<u>\$ 1,500,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,376,756</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2017

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ 692,825	\$ 23,067,971	\$ 1,550,443	\$ 821,486	\$ 26,132,725
OPERATING EXPENSES					
Operations and maintenance	468,978	23,147,128	1,574,084	830,226	26,020,416
Depreciation and amortization	498,952	-	-	-	498,952
Total Operating Expenses	967,930	23,147,128	1,574,084	830,226	26,519,368
Operating (loss)	(275,105)	(79,157)	(23,641)	(8,740)	(386,643)
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	216,005	-	-	-	216,005
Intergovernmental grants	-	79,157	-	-	79,157
Proceeds from debt issued	121,000	-	-	-	121,000
Investment income	-	-	23,641	8,740	32,381
Interest and fiscal charges	(4,736)	-	-	-	(4,736)
Total Non-operating Revenues (Expenses)	332,269	79,157	23,641	8,740	443,807
Income (Loss) Before Transfers	57,164	-	-	-	57,164
TRANSFERS					
Transfers out	(128,000)	-	-	-	(128,000)
Change in net position	(70,836)	-	-	-	(70,836)
Total net position at the beginning of year	1,947,591	1,500,001	-	-	3,447,592
Total net position at end of year	\$ 1,876,755	\$ 1,500,001	\$ -	\$ -	\$ 3,376,756

KENOSHA COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2017

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Received from customers	\$ 692,825	\$ 23,047,717	\$ 1,550,443	\$ 975,063	\$ 26,266,048
Paid to suppliers for goods and services	(474,755)	(23,419,007)	(1,478,343)	(610,243)	(25,982,348)
Cash Flows from Operating Activities	<u>218,070</u>	<u>(371,290)</u>	<u>72,100</u>	<u>364,820</u>	<u>283,700</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
General property taxes	216,005	-	-	-	216,005
Interfund sources (uses)	(500,000)	(67,006)	406,696	(343,654)	(503,964)
Intergovernmental grants	-	79,157	-	-	79,157
Cash Flows from Noncapital Financing Activities	<u>(283,995)</u>	<u>12,151</u>	<u>406,696</u>	<u>(343,654)</u>	<u>(208,802)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Debt issued	121,000	-	-	-	121,000
Transfers	(128,000)	-	-	-	(128,000)
Cash Flows from Capital and Related Financing Activities	<u>(7,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
(Increase) Decrease in restricted cash	-	(248,500)	-	(29,906)	(278,406)
Investment income	-	-	23,641	8,740	32,381
Cash Flows from Investing Activities	<u>-</u>	<u>(248,500)</u>	<u>23,641</u>	<u>(21,166)</u>	<u>(246,025)</u>
Net Change in Cash and Cash Equivalents	(72,925)	(607,639)	502,437	-	(178,127)
Cash and Cash Equivalents - Beginning of Year	<u>119,909</u>	<u>1,169,612</u>	<u>-</u>	<u>-</u>	<u>1,289,521</u>
Cash and Cash Equivalents - End of Year	<u>\$ 46,984</u>	<u>\$ 561,973</u>	<u>\$ 502,437</u>	<u>\$ -</u>	<u>\$ 1,111,394</u>
RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES					

KENOSHA COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2017

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
Operating Loss	\$ (275,105)	\$ (79,157)	\$ (23,641)	\$ (8,740)	\$ (386,643)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:					
Non-cash items included in operating income:					
Depreciation expense	498,952	-	-	-	498,952
Changes in assets and liabilities:					
Accounts receivable	-	(20,254)	-	153,577	133,323
Prepaid items	-	73,648	30,000	-	103,648
Accounts payable	(5,777)	(167,527)	65,741	85,063	(22,500)
Claims payable	-	(178,000)		134,920	(43,080)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u><u>\$ 218,070</u></u>	<u><u>\$ (371,290)</u></u>	<u><u>\$ 72,100</u></u>	<u><u>\$ 364,820</u></u>	<u><u>\$ 283,700</u></u>
Noncash investing, capital and financing activities:					
None					

KENOSHA COUNTY
COMBINING BALANCE SHEET - AGENCY FUNDS
December 31, 2017

	Agency				
	Clerk of Courts	Child Support	Social Services	Other Agency Funds	Totals
ASSETS					
Cash and temporary cash investments	\$ 2,168,361	\$ 140,354	\$ 41,082	\$ 1,356,271	\$ 3,706,068
Miscellaneous receivables	266,925	-	-	-	266,925
Total Assets	\$ 2,435,286	\$ 140,354	\$ 41,082	\$ 1,356,271	\$ 3,972,993
LIABILITIES					
Other accrued liabilities	\$ 2,435,286	\$ 140,354	\$ 41,082	\$ 1,356,271	\$ 3,972,993
Total Liabilities	\$ 2,435,286	\$ 140,354	\$ 41,082	\$ 1,356,271	\$ 3,972,993

KENOSHA COUNTY
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES-
ALL AGENCY FUNDS

For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017
<u>Clerk of Courts</u>				
Assets:				
Cash and temporary cash investments	\$ 1,986,658	16,393,387	\$ 16,211,684	\$ 2,168,361
Miscellaneous receivables	315,630	253,230	301,935	266,925
Total Assets	<u>\$ 2,302,288</u>	<u>\$ 16,646,617</u>	<u>\$ 16,513,619</u>	<u>\$ 2,435,286</u>
Liabilities:				
Other accrued liabilities	\$ 2,302,288	\$ 16,646,617	\$ 16,513,619	\$ 2,435,286
Total Liabilities	<u>\$ 2,302,288</u>	<u>\$ 16,646,617</u>	<u>\$ 16,513,619</u>	<u>\$ 2,435,286</u>
<u>Child Support</u>				
Assets:				
Cash and temporary cash investments	\$ 140,354	\$ -	\$ -	\$ 140,354
Total Assets	<u>\$ 140,354</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,354</u>
Liabilities:				
Other accrued liabilities	\$ 140,354	\$ -	\$ -	\$ 140,354
Total Assets	<u>\$ 140,354</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,354</u>
<u>Social Services</u>				
Assets:				
Cash and temporary cash investments	\$ 46,935	\$ -	\$ 5,853	\$ 41,082
Total Assets	<u>\$ 46,935</u>	<u>\$ -</u>	<u>\$ 5,853</u>	<u>\$ 41,082</u>
Liabilities:				
Other accrued liabilities	\$ 46,935	\$ -	\$ 5,853	\$ 41,082
Total Liabilities	<u>\$ 46,935</u>	<u>\$ -</u>	<u>\$ 5,853</u>	<u>\$ 41,082</u>
<u>Other</u>				
Assets:				
Cash and temporary cash investments	\$ 1,184,023	\$ 3,896,870	\$ 3,724,622	\$ 1,356,271
Total Assets	<u>\$ 1,184,023</u>	<u>\$ 3,896,870</u>	<u>\$ 3,724,622</u>	<u>\$ 1,356,271</u>
Liabilities:				
Other accrued liabilities	\$ 1,184,023	\$ 3,896,870	\$ 3,724,622	\$ 1,356,271
Total Liabilities	<u>\$ 1,184,023</u>	<u>\$ 3,896,870</u>	<u>\$ 3,724,622</u>	<u>\$ 1,356,271</u>
<u>Total</u>				
Assets:				
Cash and temporary cash investments	\$ 3,357,970	\$ 20,290,257	\$ 19,942,159	\$ 3,706,068
Miscellaneous receivables	315,630	253,230	301,935	266,925
Total Assets	<u>\$ 3,673,600</u>	<u>\$ 20,543,487</u>	<u>\$ 20,244,094</u>	<u>\$ 3,972,993</u>
Liabilities:				
Other accrued liabilities	\$ 3,673,600	\$ 20,543,487	\$ 20,244,094	\$ 3,972,993
Total Liabilities	<u>\$ 3,673,600</u>	<u>\$ 20,543,487</u>	<u>\$ 20,244,094</u>	<u>\$ 3,972,993</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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 20, 2018.

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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 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 on compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants

Green Bay, Wisconsin

July 20, 2018

ADDITIONAL AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT ON STATE FINANCIAL REPORT FORM

To the County Board of Supervisors
Kenosha County, Wisconsin
Kenosha, Wisconsin

State of Wisconsin – Department of Revenue
Division of State and Local Finance
Bureau of Local Financial Assistance
2135 Rimrock Road #6-97
P.O. Box 8971
Madison, Wisconsin 53708-8933

In connection with our audit of the basic financial statements of Kenosha County, Wisconsin for the year ended December 31, 2017, we have also examined the revised 2017 Financial Report Form A required to be submitted to the Wisconsin Department of Revenue (WDR) by Wisconsin Administration Rule, Tax 16. The 2017 Financial Report Form A has been subjected to the auditing procedures applied in the audit of the basic financial statements. In our opinion, the revised 2017 Financial Report Form A is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Certified Public Accountants

Green Bay, Wisconsin
July 20, 2018

FEDERAL AND STATE AWARDS

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 of Supervisors
Kenosha County
Kenosha, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited Kenosha County, Wisconsin'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 Kenosha County, Wisconsin's major federal and state programs for the year ended December 31, 2017. Kenosha County, Wisconsin'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.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of Kenosha County, Wisconsin'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 Regulation Part 200, Uniform Administration 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, 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 Kenosha County, Wisconsin'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 Kenosha County, Wisconsin's compliance.

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, Kenosha County, Wisconsin 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, 2017.

OTHER MATTERS

Report on Internal Control Over Compliance

Management of Kenosha County, Wisconsin 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 Kenosha County, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on a 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 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 Kenosha County, Wisconsin'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 controls 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.



Certified Public Accountants

Green Bay, Wisconsin

September 13, 2018 except for the Schedule of
Expenditures of Federal and State Awards
as to which the date is July 20, 2018.

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2017

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Passed Through Agency	Passed 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 830/730	\$ (77,406)	\$ 4,068	\$ 715,889	\$ 261,964	\$ 904,515	\$ 904,515	\$ 904,515	
SNAP Cluster											
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 830/730	(11,160)	-	28,814	6,701	24,355	24,355	24,355	
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 615/715	(551,212)	-	1,867,855	454,002	1,770,645	1,770,645	1,162,828	
Total SNAP Cluster				(562,372)	-	1,896,669	460,703	1,795,000	1,795,000	1,187,183	
Total U.S. Department of Agriculture				(639,778)	4,068	2,612,558	722,667	2,699,515	2,699,515	2,091,698	
U.S. Department of Housing and Urban Development											
Direct Funding											
Lead Hazard Reduction Demonstration Grant	14.905	NA	WLHD0267-14	(201,186)	-	1,600,521	171,403	1,570,738	1,570,738	-	
Total U.S. Department of Housing and Urban Development				(201,186)	-	1,600,521	171,403	1,570,738	1,570,738	-	
U.S. Department of Agriculture Forrest Service											
Direct Funding											
Great Lakes Restoration	15.662	NA	no identifier	-	-	20,000	-	20,000	20,000	-	
Total U.S. Department of Agriculture Forrest Service				-	-	20,000	-	20,000	20,000	-	
U.S. Department of Justice											
Direct Funding											
Organized Crime Drug Enforcement Task Forces	16.xxx	NA	GL-WIE-185	(14,254)	-	14,254	-	-	-	-	
State Criminal Alien Assistance Program	16.606	NA	2018-HO217-WI-AP	-	-	-	32,000	32,000	32,000	-	
Paul Coverdell Forensic Sciences Improvement Grant	16.742	NA	2017-CD-8X-0031	-	-	7,890	-	7,890	7,890	-	
Equitable Sharing Program 1	16.922	NA	#WIEQ00164	380,843	-	27,377	(64,258)	343,962	343,962	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	DOJ	11091	(32,628)	-	32,628	-	-	-	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	Racine Co	2016-DJ-01-12233	-	-	31,034	761	31,795	31,795	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	Racine Co	2015-DJ-01-11711	(17,367)	-	17,367	-	-	-	-	
Total Edward Byrne Memorial JAG				(49,995)	-	81,029	761	31,795	31,795	-	
Juvenile Justice and Delinquency Protection Cease Grant	16.540 16.595	DOJ DOJ	na WI Approp #100.241	- -	- -	1,274 1,207	- -	1,274 1,207	1,274 1,207	- -	
Public Safety Partnership and Community Policing Grants	16.710	Walworth Co	Anti-Heroin Grant	-	-	3,329	-	3,329	3,329	-	

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, 2017

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Passed Through Agency	Passed 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	(19,119)	-	44,446	4,467	29,794	29,794	-	
Total U.S. Department of Justice				297,475	-	180,806	(27,030)	451,251	451,251	-	
U.S. Department of Labor											
WIA/WIOA Program Cluster											
WIA/WIOA Adult Program	17.258	DWD	no identifier	(75,868)	-	878,185	134,195	936,512	936,512	490,830	
WIA/WIOA Youth Activities	17.259	DWD	no identifier	(138,739)	-	1,287,053	166,085	1,314,399	1,314,399	1,131,051	
WIA/WIOA Dislocated Worker Formula Grants	17.278	DWD	no identifier	(87,474)	-	743,590	153,561	809,677	809,677	504,049	
Total WIA/WIOA Program Cluster				(302,081)	-	2,908,828	453,841	3,060,588	3,060,588	2,125,930	
H-1B Job Training Grants	17.268	DWD	no identifier	(5,585)	-	57,158	10,335	61,908	61,908	60,375	
Workforce Innovation Fund	17.283	WWDA	WWDA Salafwee	(1,680)	-	1,680	-	-	-	-	
Total U.S. Department of Labor				(309,346)	-	2,967,666	464,176	3,122,496	3,122,496	2,186,305	
U.S. Department of Transportation											
Highway Planning and Construction Cluster											
Highway Planning and Construction	20.205	DOT	3738-06-00	-	-	31,545	-	31,545	31,545	-	
Highway Planning and Construction	20.205	DOT	3766-00-0070	-	-	409,326	-	409,326	409,326	-	
Highway Planning and Construction	20.205	DOT	3330-00-05	-	-	113,918	-	113,918	113,918	-	
Highway Planning and Construction	20.205	DOT	3766-00-71	-	-	14,225	-	14,225	14,225	-	
Highway Planning and Construction	20.205	DOT	3751-00-70	-	-	798,640	-	798,640	798,640	-	
Highway Planning and Construction	20.205	DOT	3733-00-71	-	-	170,199	-	170,199	170,199	-	
Total Highway Planning and Construction Cluster				-	-	1,537,853	-	1,537,853	1,537,853	-	
Formula Grants for Rural Areas	20.509	DOT	no identifier	(64,223)	-	245,849	65,007	246,633	246,633	-	
Transit Services Programs Cluster											
New Freedom Program	20.521	DOT	no identifier	(9,255)	-	30,573	6,127	27,445	27,445	-	
Total Transit Services Programs Cluster				(9,255)	-	30,573	6,127	27,445	27,445	-	
Highway Safety Cluster											
National Priority Safety Programs	20.616	Racine Co	Racine Sheriff Dept	(477)	-	8,079	1,362	8,964	8,964	-	
National Priority Safety Programs	20.616	DOT	FG-2017-Kenosha-03124	-	-	9,487	-	9,487	9,487	-	
Total Highway Safety Cluster				(477)	-	17,566	1,362	18,451	18,451	-	
Total U.S. Department of Transportation				(73,955)	-	1,831,841	72,496	1,830,382	1,830,382	-	

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, 2017

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Passed Through Agency	Passed 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 continued											
U.S. Environmental Protection Agency											
State Indoor Radon Grants	66.032	DHS	Type 830/730	(5,169)	-	13,208	3,161	11,200	11,200	-	-
Total U.S. Environmental Protection Agency				(5,169)	-	13,208	3,161	11,200	11,200	-	-
U. S. Department of Education											
Special Education - Grants for Infants and Families	84.181	DHS	Type 610	-	-	150,102	-	150,102	150,102	150,102	150,102
Total U.S. Department of Education				-	-	150,102	-	150,102	150,102	150,102	150,102
U. S. Department of Health and Human Services											
Public Health Emergency Preparedness	93.069	DHS	Type 830/730	-	-	-	6,480	6,480	6,480	-	-
Environmental Public Health and Emergency Response	93.070	DHS	Type 830/730	(26,531)	-	81,505	17,849	72,823	72,823	-	-
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	DHS	Type 830/730	(70,790)	6,083	198,265	30,117	163,675	163,675	-	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	Type 830/730	-	-	69,629	-	69,629	69,629	-	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	DHS	Type 830/730	-	-	183,326	53,408	236,734	236,734	-	-
Immunization Cooperative Agreements	93.268	DHS	Type 830/730	(30,863)	3,137	65,530	8,118	45,922	45,922	-	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	DHS	Type 830/730	(54)	-	4,069	-	4,015	4,015	-	-
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	DCF	no identifier	(494,171)	-	1,428,469	257,495	1,191,793	1,191,793	-	-
Promoting Safe and Stable Families	93.556	DCF	CORe	-	-	57,103	-	57,103	57,103	-	-
TANF Cluster											
Block Grants for Temporary Assist for Needy Families	93.558	DCF	CORe	(269,524)	-	1,361,888	225,441	1,317,805	1,317,805	-	-
Block Grants for Temporary Assist for Needy Families	93.558	DHS	Type 610	(336)	-	362,364	-	362,028	362,028	-	-
Total TANF Cluster				(269,860)	-	1,724,252	225,441	1,679,833	1,679,833	-	-
Child Support Enforcement	93.563	DCF	no identifier	(1,117,516)	33,183	4,083,791	900,777	3,900,235	3,900,235	-	-
Child Support Enforcement Research	93.564	DCF	no identifier	-	(33,183)	52,507	14,166	33,490	33,490	-	-
Low Income Home Energy Assistance Block Grant	93.568	DOA	no identifier	(45,647)	-	173,954	83,531	211,838	211,838	211,838	211,838
CS Child Support Access and Visitation	93.597	DCF	no identifier	-	-	21,822	19,677	41,499	41,499	-	-
Community Based Child Abuse Prevention Grants	93.590	DCF	no identifier	(1,336)	-	19,081	2,566	20,311	20,311	-	-

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, 2017

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Passed Through Agency	Passed 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 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	CORe	(114,625)	-	536,318	105,104	526,797	526,797	-	
Total CCDF Cluster				(114,625)	-	536,318	105,104	526,797	526,797	-	
Social Services Block Grant	93.667	DHS	Type 610	(633)	-	679,436	-	678,803	678,803	-	
Chafee Education and Training Vouchers Program	93.599	DCF	CORe	(1,156)	-	2,822	8,863	10,529	10,529	-	
Child Welfare Services Grant - State Grants	93.645	DCF	CORe	-	-	133,913	-	133,913	133,913	-	
Foster Care Title - IV-E	93.658	DCF	CORe	(17,763)	-	1,359,073	12,222	1,353,532	1,353,532	-	
Adoption Assistance	93.659	DCF	CORe	(9,550)	-	54,733	15,804	60,987	60,987	-	
Chafee Foster Care Independence Program	93.674	DCF	CORe	-	-	55,645	30,000	85,645	85,645	-	
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - financed in part by the Prevention and Public Health Fund (PPHF)	93.733	DHS	Type 830/730	-	-	12,522	-	12,522	12,522	-	
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	DHS	Type 830/730	-	-	14,698	3,065	17,763	17,763	-	
Children's Health Insurance Program	93.767	DHS	Type 615/715	(72,170)	2,580	240,789	60,175	231,374	231,374	151,651	
Medicaid Cluster											
Medical Assistance Program	93.778	DHS	Type 610	(6,583)	-	29,662	16,094	39,173	39,173	-	
Medical Assistance Program	93.778	DHS	Type 525/425	(253,910)	-	1,078,328	335,567	1,159,985	1,159,985	-	
Medical Assistance Program	93.778	DHS	Type 615/715	(1,165,912)	-	3,674,071	618,938	3,127,097	3,127,097	1,613,387	
Medical Assistance Program	93.778	DHS	Type 830/730	(3,080)	-	5,543	1,211	3,674	3,674	-	
Medical Assistance Program	93.778	GWAAR	no identifier	-	-	40,798	-	40,798	40,798	-	
Medical Assistance Program	93.778	DHS	TPA-CLTS	-	-	1,164,168	-	1,164,168	1,164,168	-	
Total Medicaid Cluster				(1,429,485)	-	5,992,570	971,810	5,534,895	5,534,895	1,613,387	
Block Grants for Community Mental Health Services	93.958	DHS	Type 610	-	-	79,635	887	80,522	80,522	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DHS	Type 610	(25,246)	-	734,076	127,427	836,257	836,257	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DCF	CORe	-	-	245,323	4,677	250,000	250,000	-	
Total Block Grants for Prevention and Treatment of Substance Abuse				(25,246)	-	979,399	132,104	1,086,257	1,086,257	-	
HIV Care Formula Grants	93.917	DHS	Type 830/730	(562)	-	562	-	-	-	-	
HIV Prevention Activities_Health Department Based	93.940	DHS	Type 830/730	(901)	-	901	-	-	-	-	
Maternal and Child Health Services Block Grant	93.994	DHS	Type 830/730	(123,585)	-	276,162	62,124	214,701	214,701	145,659	

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, 2017

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Passed Through Agency	Passed 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	501	-	9,145	1,460	11,106	11,106	-	
Title III, Part E - National Family Support	93.052	GWAAR	no identifier	(10,671)	-	52,352	16,655	58,336	58,336	-	
Medicare Enrollment Assistance Program	93.071	GWAAR	MIPPA	(6,759)	-	18,843	3,313	15,397	15,397	-	
CMS Research, Demonstrations, and Evaluations	93.779	GWAAR	SHIP	-	-	7,744	-	7,744	7,744	-	
Aging Cluster											
Title III, Part B - Grants for Supportive Services	93.044	GWAAR	no identifier	(7,926)	-	88,334	41,125	121,533	121,533	-	
Title III, Part C - Nutrition Services	93.045	GWAAR	no identifier	(55,666)	-	239,662	156,045	340,041	340,041	340,041	
Nutritional Services Incentive Program	93.053	GWAAR	no identifier	-	-	50,274	-	50,274	50,274	50,274	
Total Aging Cluster				(63,592)	-	378,270	197,170	511,848	511,848	390,315	
State Health Insurance Assistance Program	93.324	GWAAR	no identifier	-	-	7,744	-	7,744	7,744	-	
Total U.S. Department of Health and Human Services				(3,932,965)	11,800	19,056,579	3,240,381	18,375,795	18,375,795	2,512,850	
Executive Office of the President											
High Intensity Drug Trafficking Area (HIDTA)	95.001	Waukesha County, Wisconsin	G17ML0009A	-	-	3,600	-	3,600	3,600	-	
High Intensity Drug Trafficking Area (HIDTA)	95.001	City of Milwaukee, Wisconsin	G18ML0008A	(2,007)	-	2,229	-	222	222	-	
High Intensity Drug Trafficking Area (HIDTA)	95.001	City of Milwaukee, Wisconsin	G17ML0008A	-	-	27,448	-	27,448	27,448	-	
Total High Intensity Drug Trafficking Area (HIDTA)				(2,007)	-	33,277	-	31,270	31,270	-	
Total Executive Office of the President				(2,007)	-	33,277	-	31,270	31,270	-	
U. S. Department of Homeland Security											
Emergency Management Performance Grants	97.042	DMA	no identifier	(21,808)	-	46,960	64,830	89,982	89,982	-	
Pre-Disaster Mitigation Grant	97.047	DMA	PDMC-PL-05-WI-2014-001	(7,500)	-	22,500	-	15,000	15,000	-	
Homeland Security Grant Program	97.067	DMA	15-HSW-04-010907-MB-01	-	-	-	865	865	865	-	
Total U.S. Department of Homeland Security				(29,308)	-	69,460	65,695	105,847	105,847	-	
TOTAL FEDERAL PROGRAMS				\$ (4,896,239)	\$ 15,868	\$ 28,536,018	\$ 4,712,949	\$ 28,368,596	\$ 28,368,596	\$ 6,940,955	

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, 2017

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues				Total Revenues	Expenditures	Subrecipient Payments	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance				
STATE PROGRAMS									
Wisconsin Department of Agriculture, Trade, and Consumer Protection									
Agricultural Clean Sweep	115.040	\$ -	\$ -	\$ 7,430	\$ 1,688	\$ 9,118	\$ 9,118	\$ -	
County Staff and Support	115.150	-	-	-	117,448	117,448	117,448	-	
Land and Water Resource Management	115.400	(60,920)	-	61,420	-	500	500	-	
Total WI Department of Agriculture, Trade, and Consumer Protection		(60,920)	-	68,850	119,136	127,066	127,066	-	
Wisconsin Department of Public Instruction									
Public Library Systems Aid	255.002	290,006	-	417,634	(299,925)	407,715	407,715	-	
Total Wisconsin Department of Public Instruction		290,006	-	417,634	(299,925)	407,715	407,715	-	
Wisconsin Department of Natural Resources									
Local Park Aids Stewardship - ADLP	370.421	(246,320)	-	246,320	-	-	-	-	
Recreational Aids - Snowmobile Trail and Area	370.485	-	-	60,348	-	60,348	60,348	-	
Boating Enforcement Aids	370.550	(15,095)	-	15,095	24,071	24,071	24,071	-	
Recreational Aids - Boating Facility	370.573	-	-	56,343	-	56,343	56,343	-	
Environmental Aids - Lake Protection Grant	370.663	-	-	50,000	-	50,000	50,000	-	
Transient Non-Community Water Sampling Contracts	370.QBHI4824	(8,549)	-	30,306	6,823	28,580	28,580	-	
Total Wisconsin Department of Natural Resources		(269,964)	-	458,412	30,894	219,342	219,342	-	
Wisconsin Department of Transportation									
Elderly and Handicapped County Aids	395.101	75,440	651	360,360	(82,538)	353,913	353,913	-	
Planning Commission Program	395.102	-	(48,185)	50,180	-	1,995	1,995	-	
Transit Operating Aids	395.104	(5,017)	5,017	48,567	724	49,291	49,291	-	
Local Roads Improvement Projects Discretionary Grants	395.206	-	(272,476)	272,476	-	-	-	-	
Transportation Economic Assistance (TEA)	395.510	-	-	435,500	-	435,500	435,500	-	
Total Wisconsin Department of Transportation		70,423	(314,993)	1,167,083	(81,814)	840,699	840,699	-	
Wisconsin Department of Corrections									
Community Corrections Program (Living Free ATR Program)	410.111	(3,333)	-	40,000	3,333	40,000	40,000	-	
Windows to Work	410.112	(8,548)	-	99,045	10,672	101,169	101,169	100,527	
Total Wisconsin Department of Corrections		(11,881)	-	139,045	14,005	141,169	141,169	100,527	

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

KENOSHA COUNTY

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Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	Subrecipient Payments	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
STATE PROGRAMS continued									
Wisconsin Department of Health Services									
Reproductive Health SLOH	435.152002	(36,000)	-	60,080	11,920	36,000	36,000	36,000	
Family Health - Women's Health	435.152020	-	-	31,500	-	31,500	31,500	-	
WIC Total Grants	435.154710	(112)	6	108	-	-	-	-	
WIC Farmers Market Grant	435.154720	(1,218)	-	4,354	-	3,136	3,136	3,136	
HIV Prevention PS & Linkages	435.155957	(883)	-	11,744	2,000	12,861	12,861	-	
WWWP - GPR CC	435.157010	(70,279)	-	155,100	-	84,821	84,821	-	
Childhood Lead - Consolidated	435.157720	(4,107)	-	18,772	6,573	21,238	21,238	-	
Maternal Child Health - Consolidated	435.159320	(3,080)	-	5,543	1,211	3,674	3,674	-	
Reproductive Health	435.159321	(50,643)	-	132,616	30,355	112,328	112,328	112,328	
Family Plan 253.07(4)(A)	435.159327	(47,090)	-	141,102	95,089	189,081	189,081	189,081	
Tobacco Prevention and Control Program - Wisconsin Wins	435.181005	(255)	-	8,911	9,740	18,396	18,396	-	
Tobacco Prevention and Control Program - Community Interventions - LHD	435.181012	1,242	-	87,155	22,793	111,190	111,190	-	
Fraud Prevention Investigation, State Share	435.060	-	-	48,757	-	48,757	48,757	48,757	
IMAA State Share ACA	435.276	(48,154)	-	166,487	-	118,333	118,333	60,918	
IMAA Fed Share ACA	435.277	(326)	-	1,131	-	805	805	414	
IMAA State Share	435.283	-	-	1,591,717	-	1,591,717	1,591,717	826,782	
IMAA Federal Share	435.284	(8,788)	-	44,586	13,066	48,864	48,864	22,087	
Adult Protective Services	435.312	-	-	159,031	-	159,031	159,031	-	
Children's COP	435.377	(12,004)	-	68,922	70,136	127,054	127,054	-	
Coordinated Services County	435.515	-	-	53,177	6,911	60,088	60,088	-	
Community Mental Health	435.516	-	-	708,894	-	708,894	708,894	-	
IMD Rebalancing Initiative	435.518	(645)	-	645	7,090	7,090	7,090	-	
Birth to Three Initiative	435.550	-	-	147,306	-	147,306	147,306	147,306	
Basic County Allocation	435.561	(3,821)	-	3,881,850	-	3,878,029	3,878,029	-	
AODA Juvenile Justice	435.679	(4,486)	-	4,486	-	-	-	-	
State County Match	435.681	-	-	540,751	-	540,751	540,751	-	
CLTS OTHER GPR	435.871	-	-	542,963	-	542,963	542,963	-	
CLTS AUTISM GPR	435.874	-	-	234,987	-	234,987	234,987	-	
CLTS Other - Co Administrative Costs, State Share	435.877	(1,899)	-	15,980	13,895	27,976	27,976	-	
CLTS Autism - Co Administrative Costs, State Share	435.880	(5,694)	-	14,697	2,194	11,197	11,197	-	
CLTS Autism - Co Administrative Costs, Fed Share	435.881	(1,005)	-	1,005	-	-	-	-	

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
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Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Total Revenues	Expenditures	Subrecipient Payments
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance				
STATE PROGRAMS continued									
Wisconsin Department of Health Services continued									
ADRC MFP - NH Relocation, State Share	435.560065	1,217	-	34,060	11,339	46,616	46,616	-	
Aging and Disability Resource Centers	435.560100	(570)	-	1,023,594	21,407	1,044,431	1,044,431	-	
ADRC Dementia Care Project	435.560158	-	-	71,290	8,710	80,000	80,000	-	
Dementia Care Innovation	435.560203	(3,805)	-	17,250	1,769	15,214	15,214	-	
Environmental Monitoring of Nuclear Power Plants for Radiological Emissions	435.DPH 80013 DC	-	2,750	-	2,750	5,500	5,500	-	
HIV Counseling, Testing and Referral Program	435.FAI10019.	(810)	-	4,520	540	4,250	4,250	-	
Passed Through Greater WI Agency on Aging Resources									
Elderly Benefit Specialist Program	435.560320	-	-	33,438	-	33,438	33,438	-	
Elderly Benefit Specialist OCI	435.560327	-	-	7,360	-	7,360	7,360	-	
State Senior Community Services	435.560330	-	-	7,071	2,318	9,389	9,389	-	
Congregate Meals	435.560350	(18,064)	-	63,961	39,254	85,151	85,151	85,151	
Nutrition Revitalization	435.560351	-	-	-	6,150	6,150	6,150	-	
Home Delivered Meals	435.560360	(2,923)	-	9,401	5,395	11,873	11,873	11,873	
Alzheimer's Family and Caregiver Support	435.560381	(20,991)	-	54,130	29,173	62,312	62,312	-	
Elder Abuse	435.560490	(25,756)	-	38,524	34,236	47,004	47,004	-	
Total Wisconsin Department of Health Services		(370,949)	2,756	10,248,954	455,994	10,336,755	10,336,755	1,543,833	
Wisconsin Department of Children and Families									
Child Abuse & Neglect Prevention Board - Parent Education Child Abuse	433.6093	(5,343)	-	90,848	23,090	108,595	108,595	-	
Children First	437.700	-	-	39,362	7,041	46,403	46,403	-	
Food Stamp Agency Incentives	437.965	(3,718)	-	46,178	8,728	51,188	51,188	-	
AFDC Agency Incentives	437.975	-	-	155	5	160	160	-	
Medicaid Agency incentives	437.980	(1,707)	-	18,491	2,966	19,750	19,750	-	
Community Intervention Program	437.3410	-	-	103,975	-	103,975	103,975	-	
Youth Aids AODA	437.3411	-	-	58,188	-	58,188	58,188	-	
Youth Aids	437.3413	-	-	2,999,418	-	2,999,418	2,999,418	-	
Children & Families Allocation	437.3561	-	-	1,139,543	-	1,139,543	1,139,543	-	
Children & Families Allocation - State/County Match	437.3681	-	-	90,095	-	90,095	90,095	-	
CS Enforcement - MSL Incentive	437.7332	-	(8,110)	85,147	9,083	86,100	86,100	-	
CS State GPR/PR Funding Alloca	437.7502	(25,202)	25,202	303,522	-	303,522	303,522	-	
CS Enforcement - GPR Earned	437.7606	-	-	15,211	-	15,211	15,211	-	
CS Enforcement - SPSK SUP PARENTS SUP KIDS	437.7702	-	(17,092)	17,092	-	-	-	-	
CS Enforcement - SPSK SUP PARENTS SUP KIDS	437.7903	-	-	(5,358)	(1,786)	(7,144)	(7,144)	-	
Total Wisconsin Department of Children and Family		(35,970)	-	5,001,867	49,107	5,015,004	5,015,004	-	

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, 2017

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	Subrecipient Payments	
		(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	(15,893)	-	15,893	-	-	-	-	
DNA Sample Reimbursement Grant	455.221	-	-	10,700	-	10,700	10,700	-	
Law Enforcement Training Fund Local Assistance	455.231	(25,432)	-	65,912	5,016	45,496	45,496	-	
Law Enforcement Training Fund Local Assistance	455.231	-	-	160	-	160	160	-	
Victim and Witness Assistance Program - Part A	455.532	(122,725)	(43)	250,251	123,324	250,807	250,807	-	
Youth Diversion - Aids - Gang - PR	455.629	(39,582)	-	129,075	33,343	122,836	122,836	-	
Passed through Racine County									
Drug Crimes Enforcement	455.225	-	-	21,345	-	21,345	21,345	-	
Total Wisconsin Department of Justice		(203,632)	(43)	493,336	161,683	451,344	451,344	-	
Wisconsin Department of Military Affairs									
Emergency Response Equipment Grant	465.308	(8,479)	-	16,424	33,156	41,101	41,101	-	
Total Wisconsin Department of Military Affairs		(8,479)	-	16,424	33,156	41,101	41,101	-	
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	26,000	-	51,000	(1,000)	76,000	76,000	-	
Public Benefits	505.371	(62,222)	-	189,089	24,039	150,906	150,906	150,906	
Total Wisconsin Department of Administration		(36,222)	-	240,089	23,039	226,906	226,906	150,906	
TOTAL STATE PROGRAMS		\$ (637,588)	\$ (312,280)	\$ 18,264,694	\$ 505,275	\$ 17,820,101	\$ 17,820,101	\$ 1,795,266	

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, 2017

NOTE 1 – REPORTING ENTITY

This report on Federal and State Awards includes the federal and state awards of Kenosha County. The reporting entity for the County is based upon criteria established by the Governmental Accounting Standards Board.

The schedule includes only those programs required to be included in accordance with the *State Single Audit Guidelines*.

NOTE 2 – BASIS OF PRESENTATION

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

The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Uniform Guidance and the *State Single Audit Guidelines*.

NOTE 3 – DIRECT PAYMENTS – STATE OF WISCONSIN

Direct payments to individuals from the State of Wisconsin on behalf of Kenosha County for the year ended December 31, 2017 included:

<u>Program</u>	<u>CFDA No.</u>	<u>Unaudited Amount</u>
Food Share Wisconsin Program	10.561	\$ 29,365,434

KENOSHA COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2017

NOTE 4 – DIRECT PAYMENTS – WISCONSIN MEDICAL ASSISTANCE

The County received the following payments from Wisconsin Medical Assistance in 2017:

<u>County Department of Human Services:</u>	<u>Provider Number</u>	<u>Unaudited Amount</u>
Division of Aging & Disability Services	43072900	\$ 33,499
Division of Aging & Disability Services	43422900	761,540
Division of Aging & Disability Services	32975900	1,143,020
Division of Aging & Disability Services	100038404	6,173,860
Division of Children & Family Services	43073000	114,853
Brookside Care Center	20130300	4,123,449
Division of Health Services	41862400	12,951
Division of Health Services	42010200	42,384
Division of Health Services	43084000	87,360
Total		<u>\$ 12,492,916</u>

NOTE 5 – CARS / SPARC REPORT DATES

The Schedule of Expenditures of Federal and State Awards include adjustments through Community Aids Reporting System reports dated May 2018 and the SPARC reports for December 2017.

NOTE 6 – ALLOCATION OF INDIRECT COSTS

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.

NOTE 7 – PASS THROUGH ENTITIES

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
DOJ - Wisconsin Department of Justice
WI DOT - Wisconsin Department of Transportation
DWD - Wisconsin Department of Workforce Development
WWDA - Wisconsin Workforce Development Association

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

SECTION I – Summary of Auditors' Results

Financial Statements

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none">• Material weakness identified?• Significant deficiencies identified that are not considered to be material weaknesses?	No None reported
Noncompliance material to financial statements noted?	No

Federal or State Awards

Internal control over major programs:	
<ul style="list-style-type: none">• Material weakness identified?• Significant deficiencies identified that are not considered to be material weaknesses?	No 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 Uniform Guidance?	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, 2017

SECTION I – Summary of Auditors' Results continued

Identification of major federal programs:

CFDA Number	Name of Federal Programs
10.557	Special Supplemental Food Program for Women and Children
	WIA Program Cluster
17.258	WIA - Adult Program
17.259	WIA - Youth Activities
17.278	WIA - Dislocated Worker Formula Grants
20.205	Highway Planning and Construction
93.563	Child Support Enforcement

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

SECTION I- Summary of Auditors' Results (continued)

Identification of major state programs:

State ID Number	Name of State Programs
115.150	Basic Annual Staffing Grants
115.400	LWRM Plan Implementation
395.510	TEA Program
437.3413	JJ Youth Aids
437.7502	Child Support Activities

	<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>\$ 851,058</u>	<u>\$ 310,103</u>	<u>\$ 250,000</u>

SECTION II – Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards.

None

SECTION III – Federal and State Award Findings and Questioned Costs

None

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

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

- 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 H. Davis, CPA

Paul G. Denis, Shareholder

- 5. Date of report**

July 20, 2018

KENOSHA COUNTY

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2017

Prior Year Audit Findings

None

Corrective Action Plan

None required

Tax Deed Properties for Auction - Finance/Administration Committee

Meeting: October 11, 2018

	Parcel No.	Location	Land Value	Building Value	Total Value	Back Taxes and Fees	CO CLERK'S Suggested Auction Minimum	Finance/Admin Approval Price
1	07-222-13-153-056	2831 14th Lane Unit #1445	\$ 9,000.00	\$ 71,900.00	\$ 80,900.00	\$ 14,101.90	\$60,000.00	
2	09-222-36-154-013	5132 29th Ave	\$ 14,200.00	\$ 67,400.00	\$ 81,600.00	\$ 11,723.44	\$55,000.00	
3	70-4-120-184-1580	214 E Spruce St, Silver Lake	\$ 25,500.00	\$ 110,500.00	\$ 136,000.00	\$ 16,385.30	\$90,000.00	
4	70-4-120-283-0415	27627 114th St	\$ 44,300.00	\$ -	\$ 44,300.00	\$ 21,182.70	\$25,000.00	
Did not sell at auction - Re-evaluate pricing								
5	05-123-06-206-002	1413 61st St	\$ 9,100.00	\$ -	\$ 9,100.00	\$ 12,367.30	Oct Auction \$2,000	
6	07-222-25-454-015	4406 28th Ave	\$ 15,400.00	\$ -	\$ 15,400.00	\$ 3,333.87	Oct Auction \$4,000	
7	12-223-31-133-007	4718 10th Ave	\$ 11,700.00	\$ -	\$ 11,700.00	\$ 3,107.54	Oct Auction \$3,500	
8	70-4-120-281-0690*	266th Ave	\$ 26,800.00	\$ -	\$ 26,800.00	\$ 14,680.49	Oct Auction \$6,000	
9	95-4-119-112-1112	335th Ave	\$ 32,300.00	\$ -	\$ 32,300.00	\$ 4,652.90	Oct Auction \$15,000	

Parcel Number: 07-222-13-153-056 Condominium

Property Address: 2831 14th Lane #1445

Date of Tax Deed: 04/11/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$13,667.82**TOTAL DELINQUENT TAX OWED: \$13,667.82****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$75.00
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees(\$94.50)/Sheriff Fees	\$94.50
	Corporation Counsel Costs (\$61.96/hr)	\$123.92
	Water Utility	\$49.34
	Utilities	\$21.37
	Maintenance costs	
	Advertising costs	
	Personnel costs (\$39.95/hr)	\$39.95
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$434.08
	TOTAL AMOUNT DELINQUENT TAXES:	\$13,667.82
TOTAL AMOUNT DUE TO KENOSHA COUNTY:		\$14,101.90

Assessment as of:	01/01/2018
Assessed Land:	\$9,000.00
Improvement:	\$71,900.00
Assessment Total:	\$80,900.00

Total amount paid by the County:
\$14,101.90**COUNTY CLERK SUGGESTED AUCTION PRICE: \$60,000**

Auction

SPECIAL INSTRUCTIONS/NOTES:

Style:	Built 1979 Condominium	
Total Area:	1276 sq ft	1st Fl 608 sq ft
Bedrooms:	3	2nd Fl 668 sq ft
Bathrooms:	1.5	
Basement:	608 sq ft	
Garage:	278 sq ft - attached	
Patio:	48 sq ft	
Heating/Air:	Warm Air/Air Conditioning	

KENOSHA COUNTY TAX DEED AUCTION LIST

CITY OF KENOSHA

PARCEL #

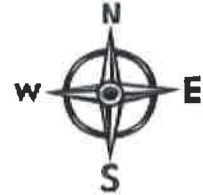
LEGAL DESCRIPTION

OPENING BID

07-222-13-153-056

Unit 1445 in Building 16 of BIRCHWOOD CONDOMINIUM, created by a "Declaration of Condominium" recorded on April 13, 1973, in the Office of Register of Deeds for Kenosha County, Wisconsin, in Volume 896 of Records, pages 128 to 170, as Document No. 558776, and by its Condominium Plat. Amendment recorded November 9, 1973 in said Register's office in Vol. 909 of Records, page 4, Doc. No. 567397, Sep. 19, 1975, Vol. 947, page 43 as Doc. 591046, and on April 26, 1976, Vol. 959, page 435, Doc. 598648, March 23, 1979, Vol. 1042, pages 587-594, Doc. 649633.

**\$00,000
SOLD AS IS**



PROPERTY ADDRESS: 2831 14TH LN #1445
LOT SIZE: CONDOMINIUM



07-222-13-153-056

2831 14th Lane #1445 - Kenosha



07-222-13-153-056

2831 14th Lane #1445 - Kenosha



07-222-13-153-056

2831 14th Lane #1445 - Kenosha



07-222-13-153-056

2831 14th Lane #1445 - Kenosha



07-222-13-153-056

2831 14th Lane #1445 - Kenosha



07-222-13-153-056

2831 14th Lane #1445 - Kenosha



Parcel Number: 09-222-36-154-013 Old Style Duplex

Property Address: 5132 29th Ave

Date of Tax Deed: 07/13/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$11,205.51**TOTAL DELINQUENT TAX OWED: \$11,205.51****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$117.93
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs	
	Locksmith Fees	
	Unpaid Utilities	
	Maintenance costs	\$370.00
	Advertising costs	
	Personnel costs	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$517.93
	TOTAL AMOUNT DELINQUENT TAXES:	\$11,205.51
TOTAL AMOUNT DUE TO KENOSHA COUNTY:		\$11,723.44

Assessment as of:	01/01/2018
Assessed Land:	\$14,200.00
Improvement:	\$67,400.00
Assessment Total:	\$81,600.00

Total amount paid by the County:
\$11,723.44**COUNTY CLERK SUGGESTED AUCTION PRICE: \$ 55,000**

Auction

SPECIAL INSTRUCTIONS/NOTES:

Style: Built 1904 2 Story Duplex
Total Area: 1716 sq ft
1st Floor: 939 sq ft
Bedrooms: 2
Bathrooms: 1
2nd Floor: 777 sq ft
Bedrooms: 1
Bathrooms: 1
Basement: 939
Heating Type: Gas Heat/Central Air
Det Garage: 576 sq ft

Overall, in pretty good shape. Newer Furnance and Water Heater. Not much required to clean up and rent out.
Homestead Affidavit has been received by the County Clerk Office.

KENOSHA COUNTY TAX DEED AUCTION LIST

CITY OF KENOSHA

PARCEL #

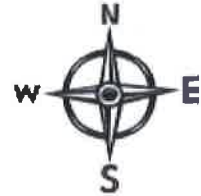
LEGAL DESCRIPTION

OPENING BID

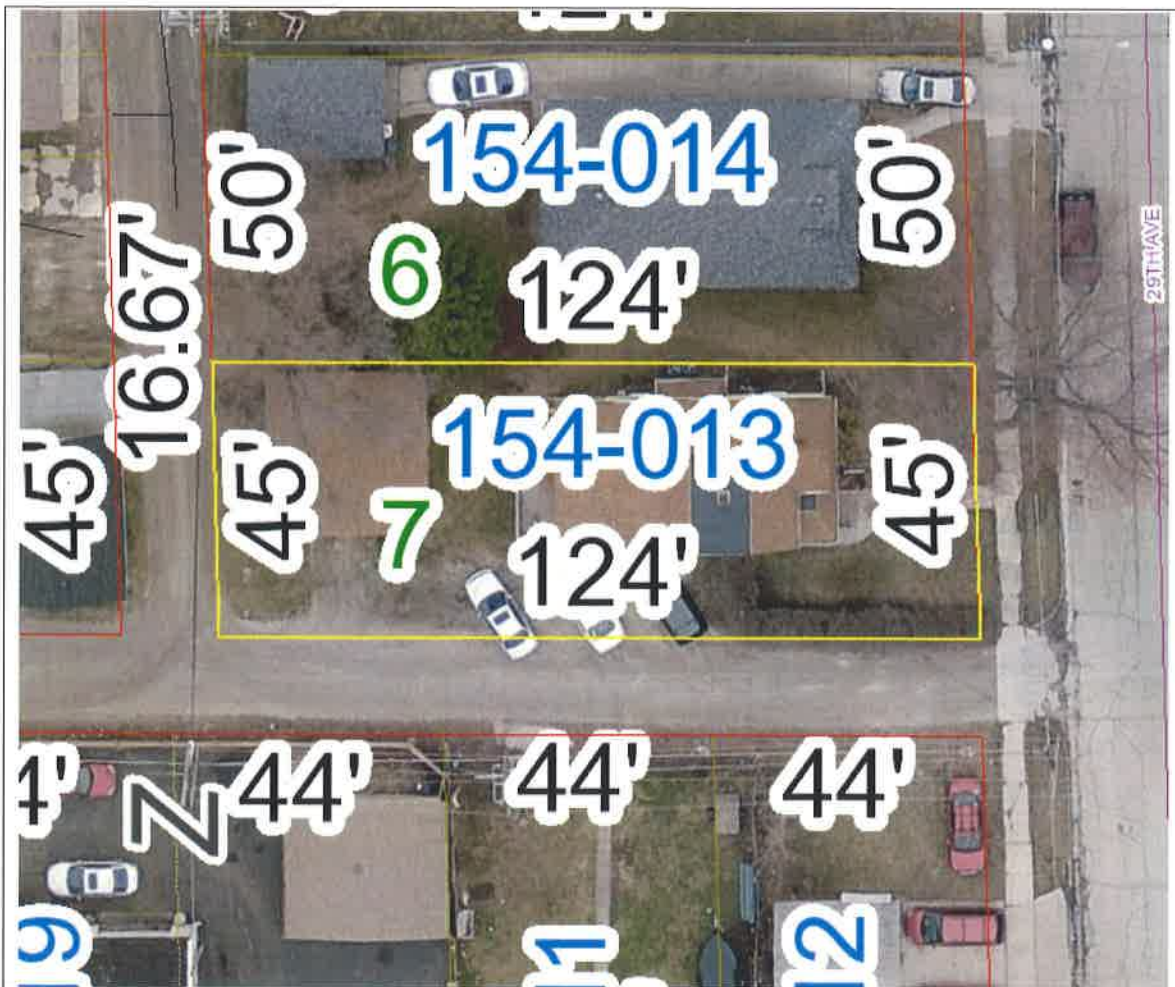
09-222-36-154-013

Lot 7, Block 21 of BONNIE HAME FIRST SUBDIVISION, of part of the Northeast 1/4 of Section 36 and part of the Southeast 1/4 of Section 25, all in Town 2 North, Range 22 East of the Fourth Principal Meridian, lying and being in the City of Kenosha, Kenosha County, Wisconsin.

\$00,000
SOLD AS IS



PROPERTY ADDRESS: 5132 29th Ave
LOT SIZE: 45' x 124'



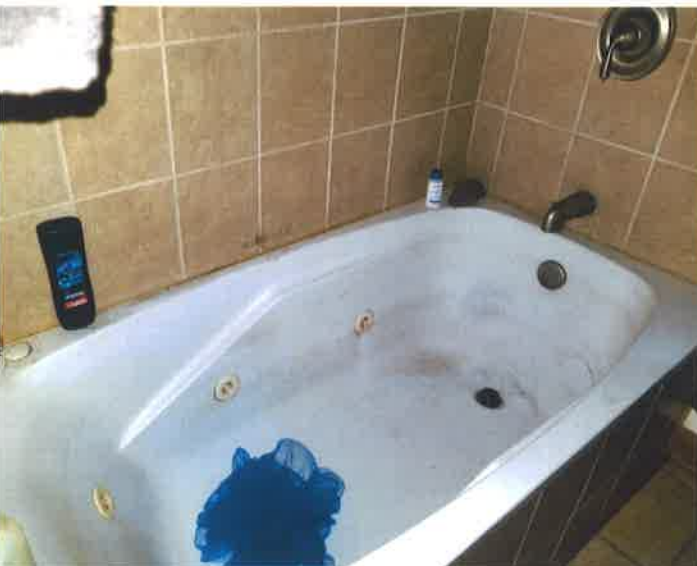
09-222-36-154-013

5132 29th Ave - Kenosha



09-222-36-154-013

5132 29th Ave - Kenosha



09-222-36-154-013

5132 29th Ave - Kenosha



09-222-36-154-013

5132 29th Ave - Kenosha



09-222-36-154-013

5132 29th Ave - Kenosha



Parcel Number: 70-4-120-184-1580 House

Property Address: 214 E Spruce St, Silver Lake

Date of Tax Deed: 07/13/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$16,087.37**TOTAL DELINQUENT TAX OWED: \$16,087.37****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$127.93
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs (\$61.96/hr)	
	Locksmith Fees	\$140.00
	Unpaid Utilities	
	Maintenance costs	
	Advertising costs	
	Personnel costs (\$39.95/hr)	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$297.93
	TOTAL AMOUNT DELINQUENT TAXES:	\$16,087.37

TOTAL AMOUNT DUE TO KENOSHA COUNTY: \$16,385.30

Assessment as of:	01/01/2018
Assessed Land:	\$25,500.00
Improvement:	\$110,500.00
Assessment Total:	\$136,000.00

**Total amount paid by the County:
\$16,385.30****COUNTY CLERK SUGGESTED AUCTION PRICE: \$ 90,000**

Auction

SPECIAL INSTRUCTIONS/NOTES:

Year Built:	1953	
Style:	Ranch	Aluminum Siding
Total Area:	1904 sq ft	
Bedrooms:	3	
Bathrooms:	1.5	
Basement:	1088 sq ft	816 sq ft finished
Heating:	unknown	
Cooling:	unknown	
Septic System:	TRUE	
Has Well:	TRUE	
Det Garage:	640 sq ft	
Concrete Patio:	426 sq ft	

KENOSHA COUNTY TAX DEED AUCTION LIST

VILLAGE OF SALEM LAKES

PARCEL #

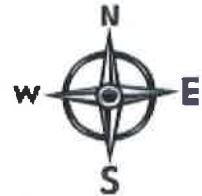
LEGAL DESCRIPTION

OPENING BID

70-4-120-184-1580

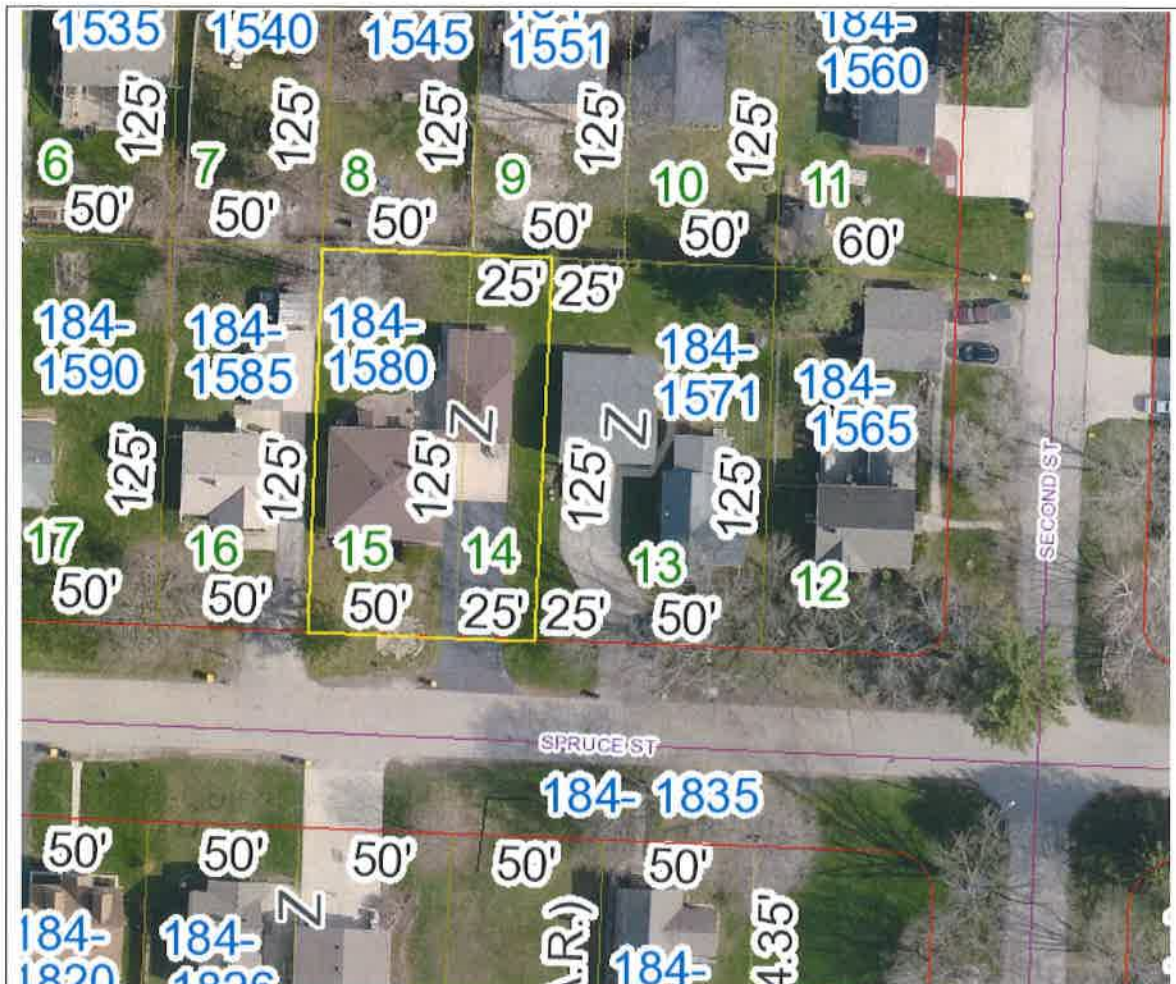
Lot 15 and the West 25 feet of Lot 14, Block 13 in South Silver Lake Estates being a subdivision of Sections 7, 8, 17, and 18, all in Township One North, Of Range 20, east of the Fourth Principal Meridian as per plat and survey of said subdivision on file and record in the Office of the Register of Deeds in and for County of Kenosha, State of Wisconsin, lying and being in the Village of Salem Lakes (formerly known as Village of Silver Lake), Kenosha County, Wisconsin.

\$00,000
SOLD AS IS



PROPERTY ADDRESS: 214 E Spruce St
Silver Lake

LOT SIZE: 75' x 125'



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



70-4-120-184-1580

214 E Spruce St., Silver Lake



Parcel Number: 70-4-120-283-0415 Vacant Land

Property Address: 27627 114th St

Date of Tax Deed: 09/21/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$21,037.59**TOTAL DELINQUENT TAX OWED: \$21,037.59****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$115.11
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs (\$61.96/hr)	
	Locksmith Fees	
	Unpaid Utilities	
	Maintenance costs	
	Advertising costs	
	Personnel costs (\$39.95/hr)	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$145.11
	TOTAL AMOUNT DELINQUENT TAXES:	\$21,037.59
TOTAL AMOUNT DUE TO KENOSHA COUNTY:		\$21,182.70

Assessment as of:	01/01/2018
Assessed Land:	\$44,300.00
Improvement:	\$0.00
Assessment Total:	\$44,300.00

SPECIAL INSTRUCTIONS/NOTES:

Vacant Land
House razed 9/2017 - on 2017 tax bill
Lot size: 126' x 135'
Zoned Residential Single Family

Sell lot as buildable single-family residence

Total amount paid by the County:
\$21,182.70

COUNTY CLERK SUGGESTED AUCTION PRICE: \$25,000

Auction

KENOSHA COUNTY TAX DEED AUCTION LIST

VILLAGE OF SALEM LAKES

PARCEL #

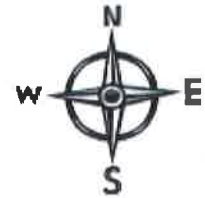
LEGAL DESCRIPTION

OPENING BID

70-4-120-283-0415

Lots 12 and 13 in Block 6 in Camp Lake Gardens, a Subdivision of part of the West 1/2 of the Southeast 1/4 and part of the Southwest fractional 1/4 of Section 28, and part of the Northwest 1/4 of the Northwest 1/4 of Section 33, all in Town 1 North, Range 20 East of the Fourth Principal Meridian and lying and being in the Village of Salem Lakes, County of Kenosha and State of Wisconsin.

**\$00,000
SOLD AS IS**



PROPERTY ADDRESS: 27627 114th St.
LOT SIZE: 126' x 135' Vacant Land



Parcel Number: 05-123-06-206-002 Vacant Land

Property Address: 1413 61st St

Date of Tax Deed: 06/11/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$11,998.77**TOTAL DELINQUENT TAX OWED: \$11,998.77****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$213.53
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs (\$61.96/hr)	
	Locksmith Fees	
	Unpaid Utilities	
	Maintenance costs	\$125.00
	Advertising costs	
	Personnel costs (\$39.95/hr)	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$368.53
	TOTAL AMOUNT DELINQUENT TAXES:	\$11,998.77
TOTAL AMOUNT DUE TO KENOSHA COUNTY:		\$12,367.30

Assessment as of:	01/01/2018
Assessed Land:	\$9,100.00
Improvement:	\$0.00
Assessment Total:	\$9,100.00

SPECIAL INSTRUCTIONS/NOTES:Vacant Land Zoned Residential
Lot Size: 49' x 55'

House razed in 2016

Total amount paid by the County:
\$12,367.30**COUNTY CLERK SUGGESTED AUCTION PRICE:**Auction Oct Auction \$2,000Did not Sell .
Re-evaluate price

KENOSHA COUNTY TAX DEED AUCTION LIST

CITY OF KENOSHA

PARCEL #

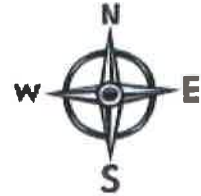
LEGAL DESCRIPTION

OPENING BID

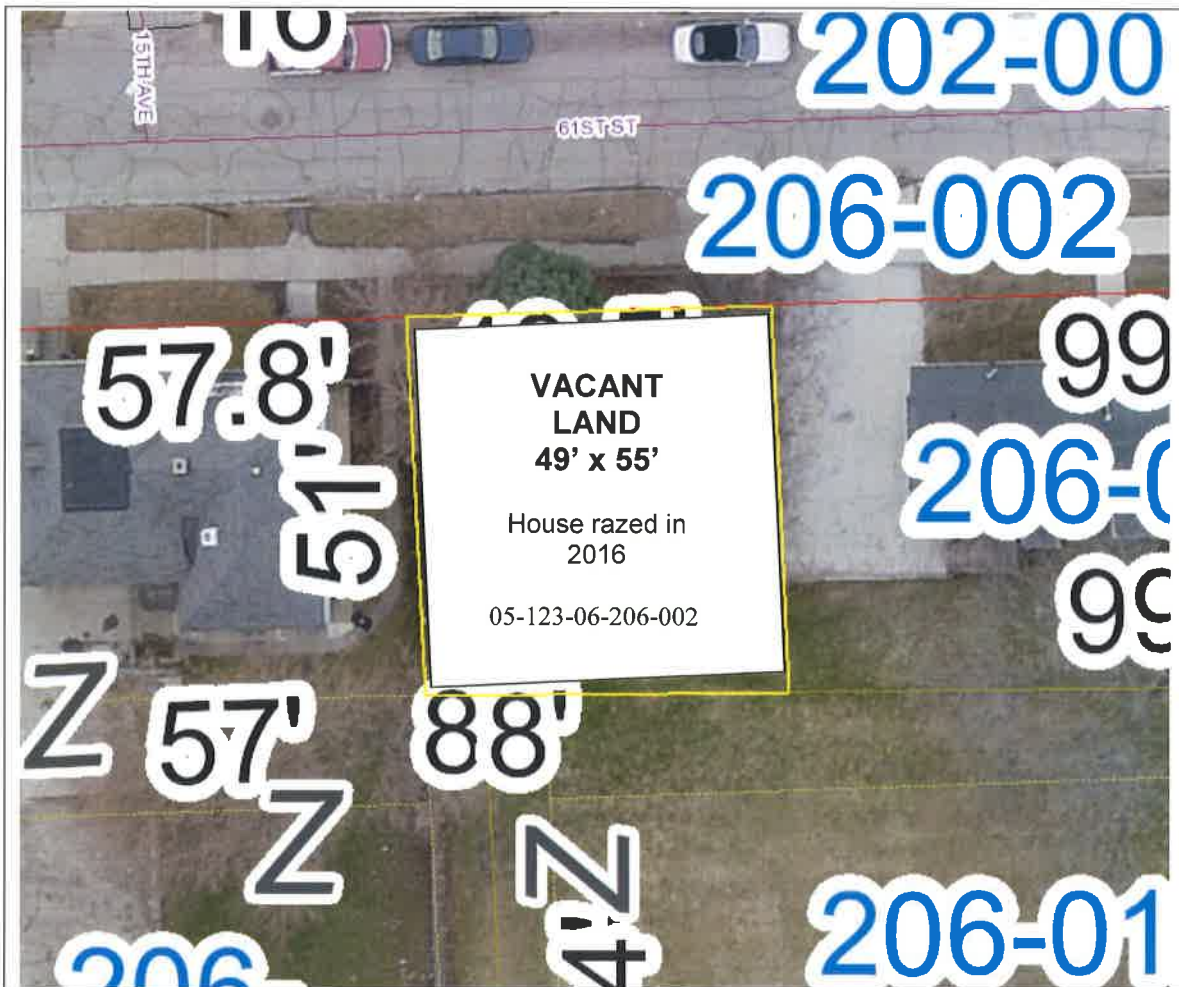
05-123-06-206-002

The West 49 ½ feet of Lot 12 of Quarles Addition, of part of the Northwest ¼ of Section 6, Township 1 North, Range 23 East. Together with that part of the vacated alley as contained in Resolution No. 147-16, recorded on March 17, 2017, as Document No. 1792414. Said land being in the City of Kenosha, County of Kenosha, State of Wisconsin.

\$2,000
SOLD AS IS



PROPERTY ADDRESS: 1413 61st St
LOT SIZE: 49' x 55' Vacant Land



Parcel Number: 07-222-25-454-015 Vacant Land

Property Address: 4406 28th Ave

Date of Tax Deed: 08/01/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$3,227.10**TOTAL DELINQUENT TAX OWED: \$3,227.10****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$76.77
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs (\$61.96/hr)	
	Locksmith Fees	
	Unpaid Utilities	
	Maintenance costs	
	Advertising costs	
	Personnel costs (\$39.95/hr)	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$106.77
	TOTAL AMOUNT DELINQUENT TAXES:	\$3,227.10

TOTAL AMOUNT DUE TO KENOSHA COUNTY: \$3,333.87

Assessment as of: 01/01/2018

Assessed Land:	\$15,400.00
Improvement:	\$0.00
Assessment Total:	\$15,400.00

SPECIAL INSTRUCTIONS/NOTES:

Vacant Land Zoned residential
Lot size: 50' x 124'

House was razed - between 2015 & 2016.

Total amount paid by the County:
\$3,333.87

COUNTY CLERK SUGGESTED AUCTION PRICE:Auction Oct Auction \$4,000

Did not Sell
Re-evaluate Price

KENOSHA COUNTY TAX DEED AUCTION LIST

CITY OF KENOSHA

PARCEL #

LEGAL DESCRIPTION

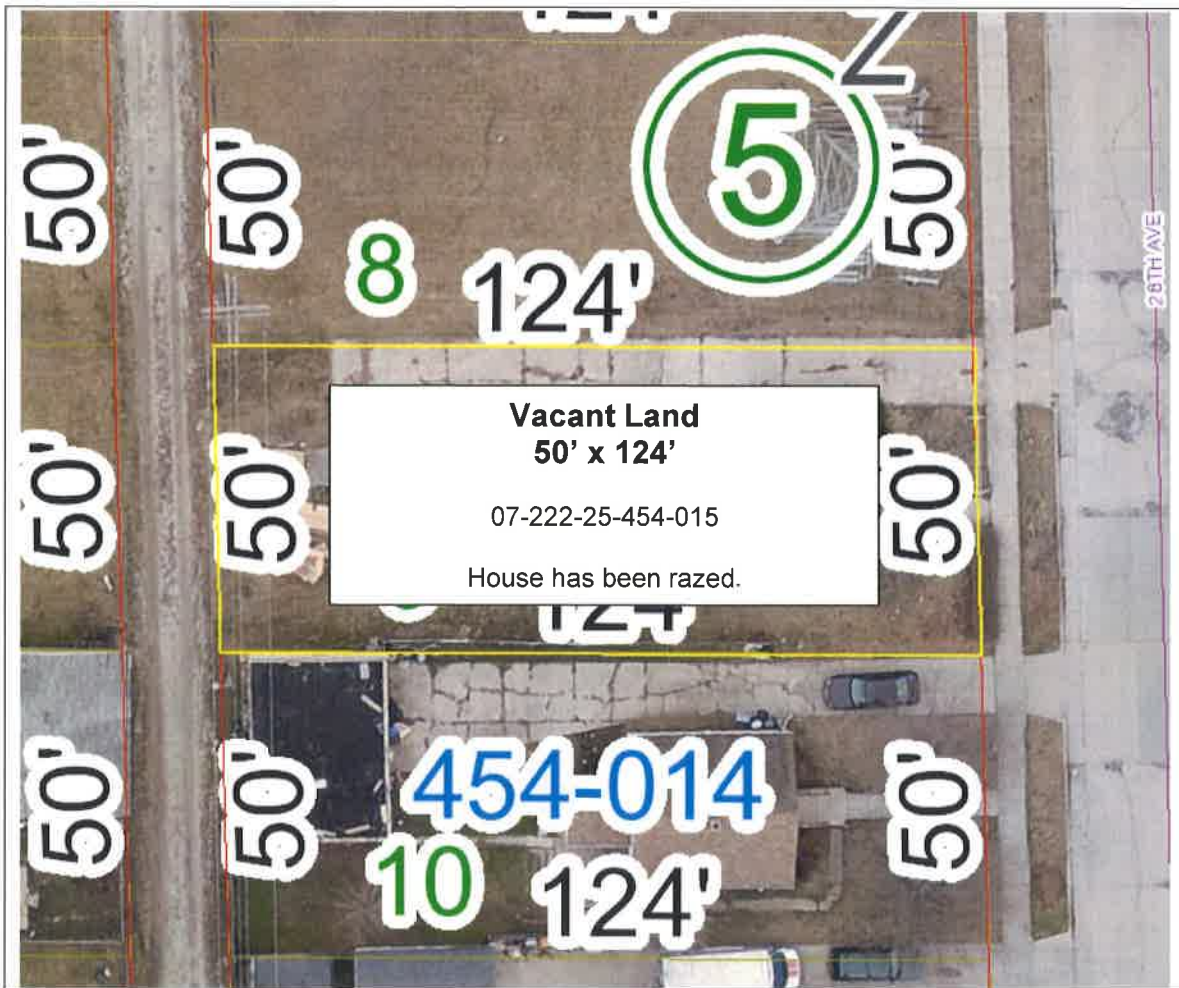
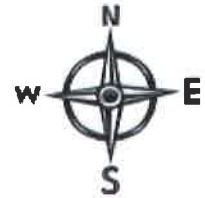
OPENING BID

07-222-25-454-015

Lot 9, Block 5, Bonnie Hame First Subdivision, being a subdivision of a part of the Northeast 1/4 of Section 36 and a part of the Southeast 1/4 of Section 25, all in Township 2 North, Range 22 East of the Fourth Principal Meridian. Said land being in the City of Kenosha, County of Kenosha, and State of Wisconsin.

PROPERTY ADDRESS: 4406 28th Ave
LOT SIZE: 50' x 124' Vacant Land

\$4,000
SOLD AS IS



Parcel Number: 12-223-31-133-007 Vacant Land

Property Address: 4718 10th Ave

Date of Tax Deed: 07/13/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$2,922.84**TOTAL DELINQUENT TAX OWED: \$2,922.84****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$154.70
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs (\$61.96/hr)	
	Locksmith Fees	
	Unpaid Utilities	
	Maintenance costs	
	Advertising costs	
	Personnel costs (\$39.95/hr)	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$184.70
	TOTAL AMOUNT DELINQUENT TAXES:	\$2,922.84

TOTAL AMOUNT DUE TO KENOSHA COUNTY: \$3,107.54

Assessment as of:	01/01/2018
Assessed Land:	\$11,700.00
Improvement:	\$0.00
Assessment Total:	\$11,700.00

SPECIAL INSTRUCTIONS/NOTES:

Vacant Land	Zoned Residential
Lot size:	44.2' x 74'

Total amount paid by the County:
\$3,107.54**COUNTY CLERK SUGGESTED AUCTION PRICE:**Auction Oct Auction \$3,500*Did not Sell
Re-evaluate Price*

KENOSHA COUNTY TAX DEED AUCTION LIST

CITY OF KENOSHA

PARCEL #

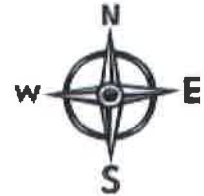
LEGAL DESCRIPTION

OPENING BID

12-223-31-133-007

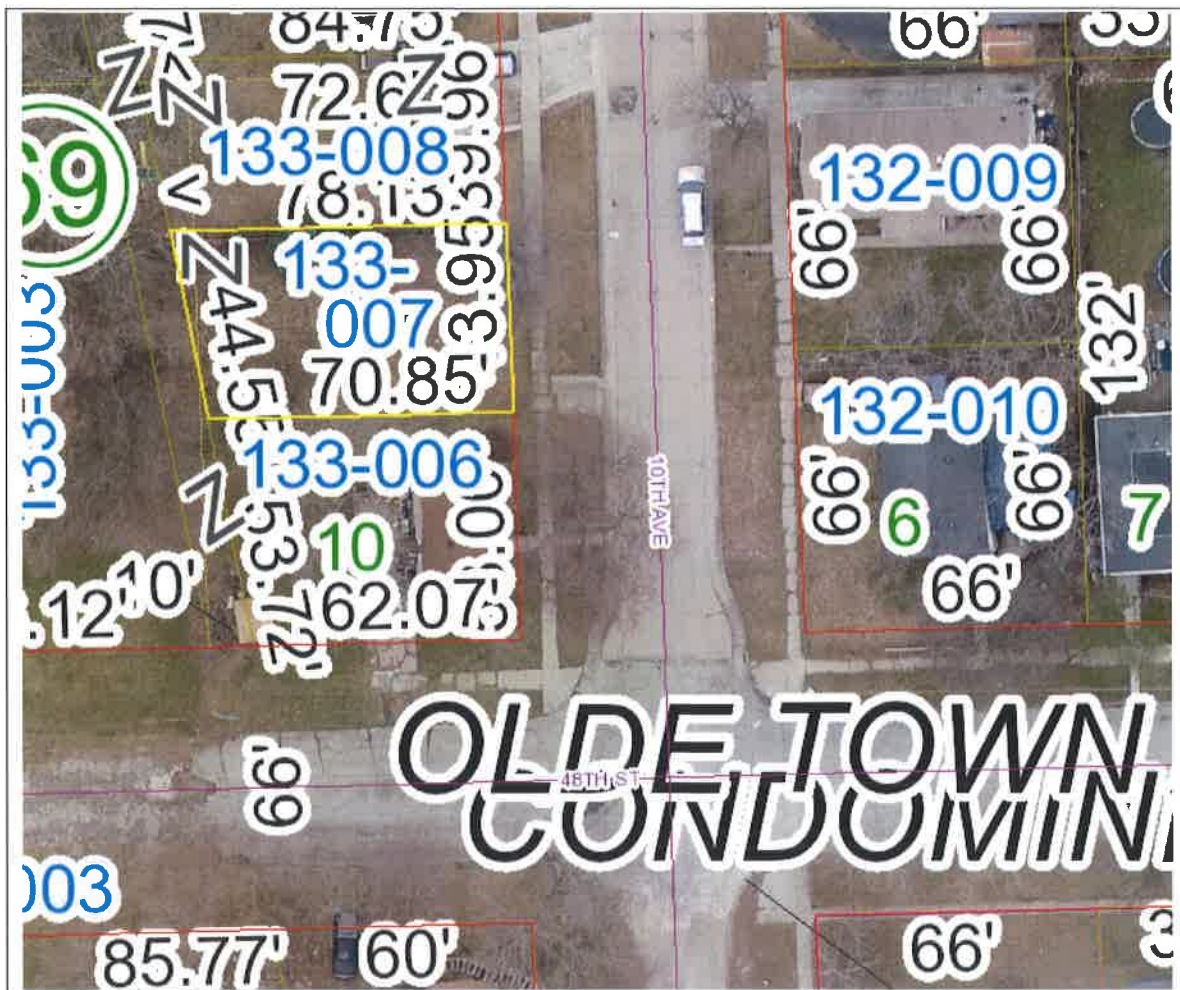
All that part of the Lots 9 and 10 in Block 69 in the Northeast Quarter of Section 31, in Township 2 North, Range 23 East of the Fourth Principal Meridian, and described as follows, to-wit: Commencing at a point on the East line of said Block 69, being in the West line of 10th Avenue, which point is 166.83 feet South of the Northeast corner of Lot 1 in said Block 69, measured on the East line of said Block 69; thence West 78.13 feet to a point; thence Southeast on a line East of, parallel to, and 10 feet distant from the East line of the railway right of way formerly owned by the Milwaukee Electric Railway & Transport Company, 44.5 feet to a point; thence East 70.85 feet to a point in the East line of said Block 69; thence North 43.95 feet on said East line of Block 69 to the place of beginning; and lying and being in the City of Kenosha, County of Kenosha and State of Wisconsin.

\$3,500
SOLD AS IS



PROPERTY ADDRESS: 4718 10th Ave

LOT SIZE: 44.2' x 74' Vacant Land



Parcel Number: 70-4-120-281-0690* Vacant Land

Property Address: 266th Ave, Village of Salem Lakes

Date of Tax Deed: 04/04/2018

Total Tax, Interest and Penalty
owed to Kenosha County

Total Tax, Interest and Penalty

General Tax: \$14,550.38

\$14,550.38

Interest: \$7,892.57

Penalty: \$3,946.28

Current Year Unpaid General Tax:

Interest:

Penalty:

TOTAL Tax, Interest & Penalty Owed:

\$26,389.23

Total Special Assessment, Interest
and Penalty owed to Kenosha County

Total Specials, Interest & Penalty

Special Assessments: \$22,479.84

Interest: \$4,054.72

Penalty: \$2,027.36

Current Year Unpaid Special Assessments:

Interest:

Penalty:

TOTAL Specials, Interest & Penalty Owed:

\$28,561.92

TOTAL TAX, SPECIALS, INTEREST & PENALTY OWED:

\$54,951.15

Cost incurred by Kenosha County in the Tax Deed process

Treasurer's cost:

Tax Deed Fee \$75.00

County Clerk costs:

Tax Deed Recording Fee \$30.00

Court Eviction Fees

Corporation Counsel Costs (\$59.36/hr)

Locksmith Fees

Unpaid Utilities

Maintenance costs

Advertising costs \$25.11

Personnel costs

Other Miscellaneous costs

TOTAL EXPENSES: \$130.11

TOTAL AMOUNT TAXES, INTEREST & PENALTY: \$54,951.15

TOTAL AMOUNT DUE TO KENOSHA COUNTY:

\$55,081.26

Assessment as of:

01/01/2018

Assessed Land:

\$26,800.00

Improvement:

\$0.00

Assessment Total:

\$26,800.00

The total amount paid by the County:

\$14,680.49

SPECIAL INSTRUCTIONS/NOTES:

P&D recommendation:

Due to neighborhood drainage issues

Offer to abutting parcels -0685 or -0701

and combine with their current parcel
through the transfer.**SUGGESTED AUCTION PRICE:**

Auction

July 30 Auction \$15,000

Oct Auction \$6,000

Re-evaluate price - did not sell at auction

KENOSHA COUNTY TAX DEED AUCTION LIST

VILLAGE OF SALEM LAKES

PARCEL #

LEGAL DESCRIPTION

OPENING BID

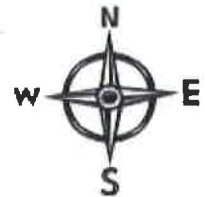
70-4-120-281-0690*

Lot 125 in Sunset Oaks Manor, being a subdivision in the Southeast ¼ of Section 21 and in the East ½ of Section 28, in Township 1 North, Range 20 East of the Fourth Principal Meridian. Said land being in the Village of Salem Lakes, County of Kenosha and State of Wisconsin.

\$6,000
SOLD AS IS

***To be sold to
abutting parcel only
(281-0685 or 281-0701)
and combined.**

PROPERTY LOCATED AT: 266th Ave
LOT SIZE: 50' x 133'



Parcel Number: 95-4-119-112-1112 Vacant Land

Property Address: 337th Ave, Wheatland

Date of Tax Deed: 07/06/2018

Total Tax, Interest and Penalty
owed to Kenosha CountyTotal Delinquent Tax Total
General Tax: \$4,409.14**TOTAL DELINQUENT TAX OWED: \$4,409.14****Cost incurred by Kenosha County in the Tax Deed process**

Treasurer's cost:	Tax Deed Fee	\$213.76
County Clerk costs:	Tax Deed Recording Fee	\$30.00
	Court Eviction Fees/Sheriff Fees	
	Corporation Counsel Costs (\$61.96/hr)	
	Locksmith Fees	
	Unpaid Utilities	
	Maintenance costs	
	Advertising costs	
	Personnel costs (\$39.95/hr)	
	Other Miscellaneous costs	
	TOTAL EXPENSES:	\$243.76
	TOTAL AMOUNT DELINQUENT TAXES:	\$4,409.14
TOTAL AMOUNT DUE TO KENOSHA COUNTY:		\$4,652.90

01/01/2018 Individual Assessment prior to combining

95-4-119-112-1095	\$10,600.00
95-4-119-112-1100	\$11,200.00
95-4-119-112-1105	\$9,500.00
95-4-119-112-1111	\$11,600.00
Assessment Total:	\$32,300.00

Total amount paid by the County:
\$4,652.90**COUNTY CLERK SUGGESTED AUCTION PRICE:**Auction Oct Auction \$15,000**SPECIAL INSTRUCTIONS/NOTES:**Vacant Land Zoned residential
Partial wetland**P&D recommendation:**

Combine & sell as one large parcel.
Combined there is enough buildable area
outside of wetlands to build a residence
and a detached garage. Parcel will never
be subdivided because it would not meet
minimum requirements.

Re-evaluate Price
Did not sell at Auction

KENOSHA COUNTY TAX DEED AUCTION LIST TOWN OF WHEATLAND

PARCEL #

LEGAL DESCRIPTION

OPENING BID

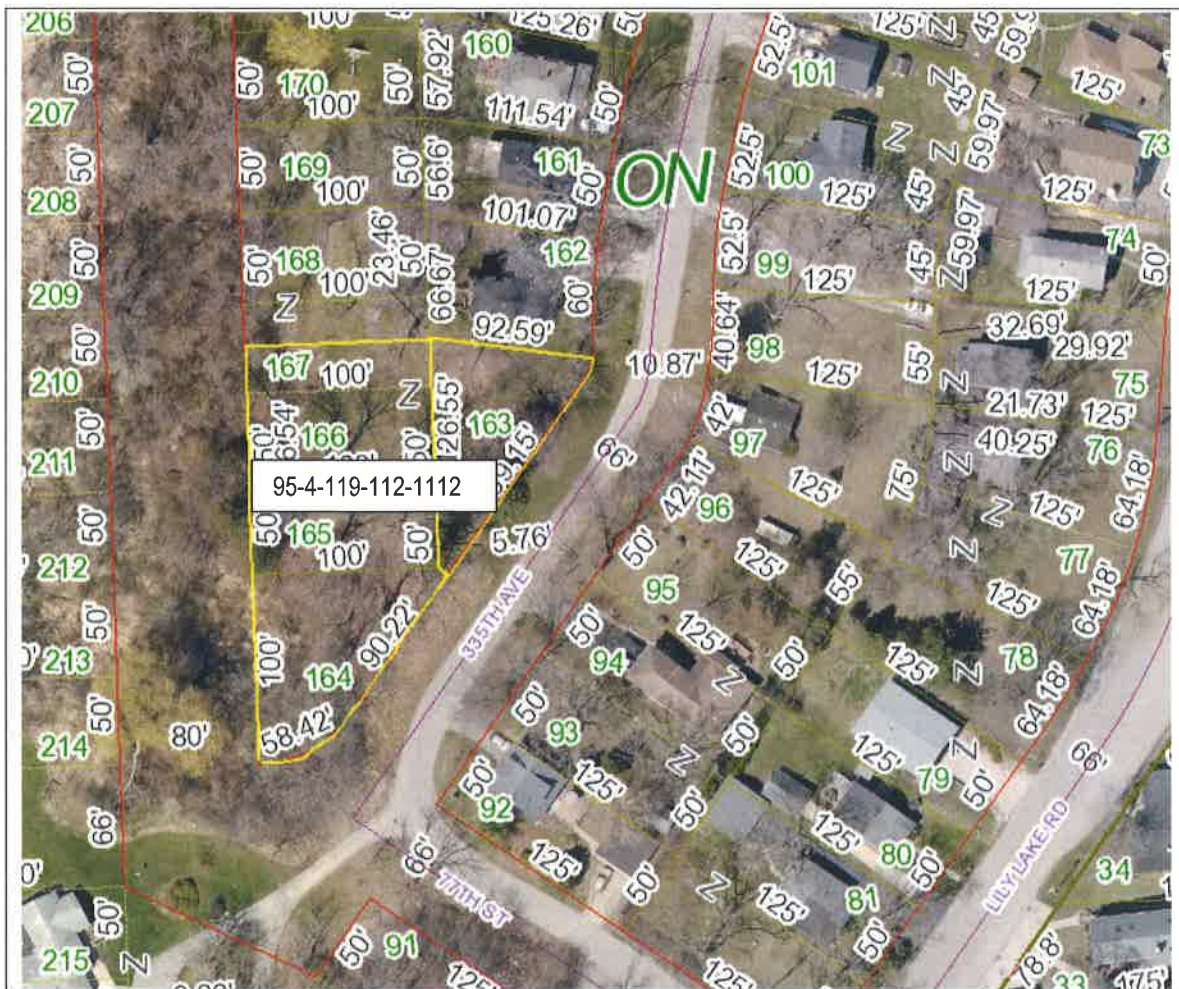
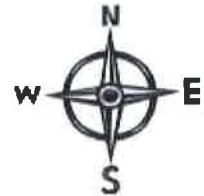
95-4-119-112-1112

Lot 163, 164, 165, 166, Summer Haven on Lily Lake, a Subdivision in Sections 2 and 11, Township 1 North, Range 19 East of the Fourth Principal Meridian. Said land being in the Town of Wheatland, County of Kenosha and State of Wisconsin.

**\$15,000
SOLD AS IS**

Parcels 95-4-119-112-1095, 95-4-119-112-1100, 95-4-119-112-1105 and 95-4-119-112-1111 were combined in July 2018

**PROPERTY ADDRESS: 335th Ave
LOT SIZE: .62 acre Vacant Land**



AUDIT REPORT FOR PAYMENTS OVER \$5000

SEPTEMBER 7, 2018 – OCTOBER 4, 2018

Pcard Purchases over \$5,000				
August 22, 2018 through October 4, 2018				
Transaction date	Name	Merchant name	Procurement category	Total
09/25/2018	Gordon Flesch Co Inc (Remit To)	GORDON FLESCH COMPANY	98558-Office Machines; Multi-Function; Rental or Lease	28,117.98
09/27/2018	Cdw Government Inc	CDW GOVT #PKD6312	91828-Computer Hardware Consulting	16,200.00
09/02/2018	At&T	AT&T*BILL PAYMENT	91575-Telephone Services; Cellular	9,697.52
09/21/2018	Tds Telecom	TDS METROCOM	91575-Telephone Services; Cellular	5,754.75
08/22/2018	Mckesson Medical Surgical	MCKESSON MEDICAL SUPPLY	47521-Care Supplies; Patient (Not Otherwise Classified)	5,568.28
09/20/2018	Band Box Cleaners And Laundry Inc	BAND BOX CLEANERS & LAUND	96102-Administrative Services; All Kinds (Incl. Clerical; Secretarial Service	5,062.81

Vendor account	Vendor name	Method of payment								
V0000008	Us Foods Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000033	9/19/2018			6,321.42	0.00	USD	6,321.42	0.00	9/4/2018	Yes
						USD	6,321.42	0.00		
Vendor total				6,321.42	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-000000080	9/26/2018			61,457.13	0.00	USD	61,457.13	0.00	9/19/2018	Yes
CHKP-000000218	9/14/2018			11,274.70	0.00	USD	11,274.70	0.00	10/6/2018	Yes
						USD	72,731.83	0.00		
Vendor total				72,731.83	0.00					
V0000043	City Of Kenosha	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000830	9/25/2018			15,195.16	0.00	USD	15,195.16	0.00	10/1/2018	Yes
CHKP-000000536	9/17/2018			83,034.64	0.00	USD	83,034.64	0.00	9/4/2018	Yes
						USD	98,229.80	0.00		
Vendor total				98,229.80	0.00					
V0000047	Community Impact Program Mit	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000081	9/26/2018			47,082.88	0.00	USD	47,082.88	0.00	9/19/2018	Yes
ACHP-000000131	10/3/2018			106,178.56	0.00	USD	106,178.56	0.00	9/19/2018	Yes
CHKP-000000968	9/25/2018			8,512.00	0.00	USD	8,512.00	0.00	10/1/2018	Yes
						USD	161,773.44	0.00		
Vendor total				161,773.44	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-000000080	9/14/2018			5,767.68	0.00	USD	5,767.68	0.00	9/21/2018	Yes
						USD	5,767.68	0.00		
Vendor total				5,767.68	0.00					
V0000060	Care Plus Dental Plans Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000046	9/19/2018			10,950.66	0.00	USD	10,950.66	0.00	9/4/2018	Yes
						USD	10,950.66	0.00		
Vendor total				10,950.66	0.00					
V0000074	Ewald Automotive Group	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001024	9/27/2018			42,547.00	0.00	USD	42,547.00	0.00	10/1/2018	Yes
						USD	42,547.00	0.00		
Vendor total				42,547.00	0.00					
V0000082	Gateway Technical College	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000556	9/18/2018			15,345.80	0.00	USD	15,345.80	0.00	9/23/2018	Yes
						USD	15,345.80	0.00		

Vendor invoice transactions

Kenosha County

Vendor total				15,345.80	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
ACHP-000000082	9/26/2018			40,663.36	0.00	USD	40,663.36	0.00	9/19/2018	Yes
ACHP-000000132	10/3/2018			87,960.66	0.00	USD	87,960.66	0.00	9/25/2018	Yes
						USD	128,624.02	0.00		
Vendor total				128,624.02	0.00					
V0000110	Interconnections Sc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000084	9/14/2018			7,168.20	0.00	USD	7,168.20	0.00	9/14/2018	Yes
						USD	7,168.20	0.00		
Vendor total				7,168.20	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
ACHP-000000066	9/21/2018			79,871.02	0.00	USD	79,871.02	0.00	9/21/2018	Yes
ACHP-000000111	9/28/2018			43,709.38	0.00	USD	43,709.38	0.00	9/19/2018	Yes
						USD	123,580.40	0.00		
Vendor total				123,580.40	0.00					
V0000128	Kenosha Area Family & Aging Scvcs	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000017	9/17/2018			209,462.16	0.00	USD	209,462.16	0.00	9/14/2018	Yes
ACHP-000000085	9/26/2018			52,499.33	0.00	USD	52,499.33	0.00	9/19/2018	Yes
						USD	261,961.49	0.00		
Vendor total				261,961.49	0.00					
V0000130	Kenosha Human Development Serv Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000086	9/26/2018			499,991.10	0.00	USD	499,991.10	0.00	9/19/2018	Yes
CHKP-000000219	9/14/2018			32,021.19	0.00	USD	32,021.19	0.00	10/6/2018	Yes
CHKP-000000769	9/20/2018			58,151.46	0.00	USD	58,151.46	0.00	10/1/2018	Yes
						USD	590,163.75	0.00		
Vendor total				590,163.75	0.00					
V0000131	Kenosha News	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000558	9/18/2018			6,504.00	0.00	USD	6,504.00	0.00	9/4/2018	Yes
						USD	6,504.00	0.00		
Vendor total				6,504.00	0.00					
V0000140	Lakeshores Library System	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001178	9/27/2018			44,242.00	0.00	USD	44,242.00	0.00	9/24/2018	Yes
						USD	44,242.00	0.00		
Vendor total				44,242.00	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
CHKP-000000043	9/11/2018			148,691.70	0.00	USD	148,691.70	0.00	9/10/2018	Yes

Vendor invoice transactions

Kenosha County

				USD	148,691.70	0.00				
Vendor total				148,691.70	0.00					
V0000169	Kriete Group Truck Centers	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000114	9/28/2018			188,787.00	0.00	USD	188,787.00	0.00	10/5/2018	Yes
ACHP-000000135	10/3/2018			208,716.00	0.00	USD	208,716.00	0.00	10/5/2018	Yes
						USD	397,503.00	0.00		
Vendor total				397,503.00	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-000000018	9/17/2018			20,450.10	0.00	USD	20,450.10	0.00	9/24/2018	Yes
						USD	20,450.10	0.00		
Vendor total				20,450.10	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-000000849	9/25/2018			132,916.63	0.00	USD	132,916.63	0.00	9/30/2018	Yes
						USD	132,916.63	0.00		
Vendor total				132,916.63	0.00					
V0000179	Oakwood Clinical Associates	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000019	9/17/2018			7,931.10	0.00	USD	7,931.10	0.00	9/14/2018	Yes
ACHP-000000088	9/26/2018			8,137.20	0.00	USD	8,137.20	0.00	9/21/2018	Yes
						USD	16,068.30	0.00		
Vendor total				16,068.30	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
ACHP-000000020	9/17/2018			32,501.60	0.00	USD	32,501.60	0.00	9/14/2018	Yes
ACHP-000000090	9/26/2018			37,491.81	0.00	USD	37,491.81	0.00	9/21/2018	Yes
ACHP-000000136	10/3/2018			477,632.87	0.00	USD	477,632.87	0.00	9/19/2018	Yes
						USD	547,626.28	0.00		
Vendor total				547,626.28	0.00					
V0000212	Reinders Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000050	9/19/2018			11,494.31	0.00	USD	11,494.31	0.00	9/4/2018	Yes
						USD	11,494.31	0.00		
Vendor total				11,494.31	0.00					
V0000216	Omnicare Pharmacy - Roeschens	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000856	9/25/2018			59,319.49	0.00	USD	59,319.49	0.00	9/30/2018	Yes
						USD	59,319.49	0.00		
Vendor total				59,319.49	0.00					
V0000235	Societys Assets Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000091	9/26/2018			6,567.00	0.00	USD	6,567.00	0.00	9/19/2018	Yes
						USD	6,567.00	0.00		

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Vendor total			6,567.00		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-000000548	9/17/2018			6,076.62	0.00	USD	6,076.62	0.00	9/4/2018	Yes
							6,076.62	0.00		
Vendor total				6,076.62	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-000000100	9/14/2018			22,710.13	0.00	USD	22,710.13	0.00	8/31/2018	Yes
CHKP-000000553	9/17/2018			5,818.59	0.00	USD	5,818.59	0.00	9/4/2018	Yes
							28,528.72	0.00		
Vendor total				28,528.72	0.00					
V0000299	Visiting Nurse Community Care	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000070	9/21/2018			322,053.43	0.00	USD	322,053.43	0.00	9/18/2018	Yes
							322,053.43	0.00		
Vendor total				322,053.43	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-000000101	9/14/2018			16,142.00	0.00	USD	16,142.00	0.00	9/6/2018	Yes
							16,142.00	0.00		
Vendor total				16,142.00	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-000000051	9/19/2018			16,771.50	0.00	USD	16,771.50	0.00	9/19/2018	Yes
							16,771.50	0.00		
Vendor total				16,771.50	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-000000138	10/3/2018			132,208.73	0.00	USD	132,208.73	0.00	9/19/2018	Yes
							132,208.73	0.00		
Vendor total				132,208.73	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-000000118	9/28/2018			34,384.18	0.00	USD	34,384.18	0.00	9/30/2018	Yes
ACHP-000000139	10/3/2018			366,799.08	0.00	USD	366,799.08	0.00	10/6/2018	Yes
							401,183.26	0.00		
Vendor total				401,183.26	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-000000867	9/25/2018			83,485.64	0.00	USD	83,485.64	0.00	9/19/2018	Yes
							83,485.64	0.00		

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Vendor total				83,485.64	0.00					
V0000618	Community Care Programs Inc		CHECK-TOT							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000221	9/14/2018			73,685.62	0.00	USD	73,685.62	0.00	9/14/2018	Yes
CHKP-000000972	9/25/2018			5,030.00	0.00	USD	5,030.00	0.00	10/1/2018	Yes
						USD	78,715.62	0.00		
Vendor total				78,715.62	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-000000973	9/25/2018			17,073.73	0.00	USD	17,073.73	0.00	10/17/2018	Yes
						USD	17,073.73	0.00		
Vendor total				17,073.73	0.00					
V0000726	Oconomowoc Dev Training Center		CHECK-TOT							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000974	9/25/2018			15,255.08	0.00	USD	15,255.08	0.00	10/17/2018	Yes
						USD	15,255.08	0.00		
Vendor total				15,255.08	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-000000975	9/25/2018			31,045.60	0.00	USD	31,045.60	0.00	10/17/2018	Yes
						USD	31,045.60	0.00		
Vendor total				31,045.60	0.00					
V0000850	Ewald Fleet Solutions Remit To)		ACH-TOT							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000119	9/28/2018			5,738.19	0.00	USD	5,738.19	0.00	9/29/2018	Yes
						USD	5,738.19	0.00		
Vendor total				5,738.19	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-000000022	9/17/2018			25,845.63	0.00	USD	25,845.63	0.00	9/7/2018	Yes
						USD	25,845.63	0.00		
Vendor total				25,845.63	0.00					
V0000898	Northwest Passage Lt		CHECK-TOT							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000976	9/25/2018			11,897.18	0.00	USD	11,897.18	0.00	10/17/2018	Yes
						USD	11,897.18	0.00		
Vendor total				11,897.18	0.00					
V0000905	Forrer Business Interiors		ACH-TOT							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000023	9/17/2018			6,649.80	0.00	USD	6,649.80	0.00	9/14/2018	Yes
						USD	6,649.80	0.00		
Vendor total				6,649.80	0.00					
V0000915	Sgts Inc		ACH-TOT							

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000120	9/28/2018			7,500.00	0.00	USD	7,500.00	0.00	10/4/2018	Yes
						USD	7,500.00	0.00		
Vendor total				7,500.00	0.00					
V0000937	Tek Systems	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000003	9/7/2018			9,200.00	0.00	USD	9,200.00	0.00	10/3/2018	Yes
ACHP-000000093	9/26/2018			19,520.00	0.00	USD	19,520.00	0.00	10/3/2018	Yes
						USD	28,720.00	0.00		
Vendor total				28,720.00	0.00					
V0000975	Wi Dept Of Health Services	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000884	9/25/2018			26,180.00	0.00	USD	26,180.00	0.00	10/1/2018	Yes
						USD	26,180.00	0.00		
Vendor total				26,180.00	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-000001219	10/2/2018			13,172.98	0.00	USD	13,172.98	0.00	9/28/2018	Yes
CHKP-000001341	10/4/2018			31,248.00	0.00	USD	31,248.00	0.00	10/10/2018	Yes
						USD	44,420.98	0.00		
Vendor total				44,420.98	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
CHKP-000001344	10/4/2018			29,398.64	0.00	USD	29,398.64	0.00	10/3/2018	Yes
						USD	29,398.64	0.00		
Vendor total				29,398.64	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-000000052	9/19/2018			10,740.00	0.00	USD	10,740.00	0.00	9/20/2018	Yes
						USD	10,740.00	0.00		
Vendor total				10,740.00	0.00					
V0001150	Alderman & Sons Inc, (Remit To)	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000073	9/21/2018			6,107.02	0.00	USD	6,107.02	0.00	9/18/2018	Yes
						USD	6,107.02	0.00		
Vendor total				6,107.02	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-000000122	9/28/2018			47,950.29	0.00	USD	47,950.29	0.00	9/24/2018	Yes
						USD	47,950.29	0.00		
Vendor total				47,950.29	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

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ACHP-000000011	9/12/2018			64,793.00	0.00	USD	64,793.00	0.00	9/11/2018	Yes
						USD	64,793.00	0.00		
Vendor total				64,793.00	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-000001229	10/2/2018			20,737.80	0.00	USD	20,737.80	0.00	10/5/2018	Yes
						USD	20,737.80	0.00		
Vendor total				20,737.80	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-000000097	9/26/2018			21,197.17	0.00	USD	21,197.17	0.00	9/21/2018	Yes
						USD	21,197.17	0.00		
Vendor total				21,197.17	0.00					
V0001359	Chileda Institute	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000977	9/25/2018			16,022.04	0.00	USD	16,022.04	0.00	10/17/2018	Yes
						USD	16,022.04	0.00		
Vendor total				16,022.04	0.00					
V0001363	Johnson Controls Fire Protection Lp	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000131	9/14/2018			9,278.30	0.00	USD	9,278.30	0.00	9/5/2018	Yes
						USD	9,278.30	0.00		
Vendor total				9,278.30	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-0000028	9/17/2018			27,341.47	0.00	USD	27,341.47	0.00	10/10/2018	Yes
TREA-0000029	9/17/2018			313,810.32	0.00	USD	313,810.32	0.00	10/17/2018	Yes
						USD	341,151.79	0.00		
Vendor total				341,151.79	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
TRR0000005	9/17/2018	983682	Wire File 986821 - Tappa	219,981.59	0.00	USD	219,981.59	0.00	9/17/2018	Yes
TREA-0000030	9/18/2018			129,899.91	0.00	USD	129,899.91	0.00	10/1/2018	Yes
TREA-0000027	9/29/2018			220,231.59	0.00	USD	220,231.59	0.00	9/17/2018	Yes
						USD	570,113.09	0.00		
Vendor total				570,113.09	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-000000900	9/25/2018			92,345.27	0.00	USD	92,345.27	0.00	9/24/2018	Yes
CHKP-000000140	9/14/2018			5,199.32	0.00	USD	5,199.32	0.00	9/19/2018	Yes
						USD	97,544.59	0.00		
Vendor total				97,544.59	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-000000098	9/26/2018			6,174.06	0.00	USD	6,174.06	0.00	9/21/2018	Yes

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						USD	6,174.06	0.00		
Vendor total				6,174.06	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-000001059	9/27/2018			7,721.75	0.00	USD	7,721.75	0.00	10/3/2018	Yes
						USD	7,721.75	0.00		
Vendor total				7,721.75	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-000000027	9/17/2018			5,700.00	0.00	USD	5,700.00	0.00	9/19/2018	Yes
						USD	5,700.00	0.00		
Vendor total				5,700.00	0.00					
V0001941	Racine County	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001062	9/27/2018			5,146.08	0.00	USD	5,146.08	0.00	9/26/2018	Yes
						USD	5,146.08	0.00		
Vendor total				5,146.08	0.00					
V0001943	Just Service Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000910 CHKP-000001242	9/25/2018 10/2/2018			17,486.22 7,710.50	0.00 0.00	USD	17,486.22	0.00	9/30/2018	Yes
						USD	7,710.50	0.00		
						USD	25,196.72	0.00		
Vendor total				25,196.72	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-000000054	9/19/2018			26,149.83	0.00	USD	26,149.83	0.00	9/14/2018	Yes
						USD	26,149.83	0.00		
Vendor total				26,149.83	0.00					
V0001959	Midwest Fiber Networks	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000004	9/7/2018			6,231.00	0.00	USD	6,231.00	0.00	8/24/2018	Yes
						USD	6,231.00	0.00		
Vendor total				6,231.00	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-000000012	9/12/2018			6,500.00	0.00	USD	6,500.00	0.00	9/16/2018	Yes
						USD	6,500.00	0.00		
Vendor total				6,500.00	0.00					
V0002033	Mm Schranz Roofing Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000601	9/18/2018			373,996.80	0.00	USD	373,996.80	0.00	9/4/2018	Yes
						USD	373,996.80	0.00		
Vendor total				373,996.80	0.00					

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V0002038	Southport Engineered Systems Llc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000912	9/25/2018			8,155.00	0.00	USD	8,155.00	0.00	10/1/2018	Yes
						USD	8,155.00	0.00		
Vendor total				8,155.00	0.00					
V0002065	Lad Lake Inc.	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000979	9/25/2018			34,962.11	0.00	USD	34,962.11	0.00	10/17/2018	Yes
						USD	34,962.11	0.00		
Vendor total				34,962.11	0.00					
V0002129	Milwaukee County	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000602	9/18/2018			7,500.00	0.00	USD	7,500.00	0.00	9/4/2018	Yes
TRE-000000002	9/19/2018	082918-REV	Reversal of invoice	7,500.00	0.00	USD	7,500.00	0.00	10/19/2018	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-000000005	9/7/2018			20,701.08	0.00	USD	20,701.08	0.00	9/5/2018	Yes
ACHP-000000030	9/17/2018			24,202.60	0.00	USD	24,202.60	0.00	9/19/2018	Yes
ACHP-000000076	9/21/2018			8,573.50	0.00	USD	8,573.50	0.00	9/24/2018	Yes
ACHP-000000101	9/26/2018			35,073.66	0.00	USD	35,073.66	0.00	10/1/2018	Yes
ACHP-000000141	10/3/2018			31,610.18	0.00	USD	31,610.18	0.00	10/8/2018	Yes
						USD	120,161.02	0.00		
Vendor total				120,161.02	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-000000126	9/28/2018			16,340.00	0.00	USD	16,340.00	0.00	9/3/2018	Yes
						USD	16,340.00	0.00		
Vendor total				16,340.00	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-000000922	9/25/2018			15,471.81	0.00	USD	15,471.81	0.00	9/30/2018	Yes
						USD	15,471.81	0.00		
Vendor total				15,471.81	0.00					
V0002306	Kenosha Drug Operations Group	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000159	9/14/2018			18,500.00	0.00	USD	18,500.00	0.00	9/6/2018	Yes
						USD	18,500.00	0.00		
Vendor total				18,500.00	0.00					
V0002355	Avi Systems Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000604	9/18/2018			24,763.80	0.00	USD	24,763.80	0.00	9/4/2018	Yes
						USD	24,763.80	0.00		
Vendor total				24,763.80	0.00					

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Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000981	9/25/2018			7,225.17	0.00	USD	7,225.17	0.00	10/17/2018	Yes
						USD	7,225.17	0.00		
Vendor total				7,225.17	0.00					
V0002972	Band Box Cleaners And Laundry Inc	Check-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000792	9/20/2018			5,368.70	0.00	USD	5,368.70	0.00	9/19/2018	Yes
						USD	5,368.70	0.00		
Vendor total				5,368.70	0.00					
V0003084	Bi Incorporated	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000105	9/26/2018			8,268.40	0.00	USD	8,268.40	0.00	9/30/2018	Yes
						USD	8,268.40	0.00		
Vendor total				8,268.40	0.00					
V0003202	Enterprise Systems Group	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000034	9/17/2018			7,653.23	0.00	USD	7,653.23	0.00	9/10/2018	Yes
ACHP-000000078	9/21/2018			75,104.86	0.00	USD	75,104.86	0.00	7/5/2018	Yes
						USD	82,758.09	0.00		
Vendor total				82,758.09	0.00					
V0003242	Applied Ecological Services, Inc.	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000938	9/25/2018			16,364.50	0.00	USD	16,364.50	0.00	9/30/2018	Yes
						USD	16,364.50	0.00		
Vendor total				16,364.50	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-000000939	9/25/2018			132,232.80	0.00	USD	132,232.80	0.00	10/1/2018	Yes
						USD	132,232.80	0.00		
Vendor total				132,232.80	0.00					
V0003336	Microsystems Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000014	9/12/2018			13,348.95	0.00	USD	13,348.95	0.00	9/19/2018	Yes
						USD	13,348.95	0.00		
Vendor total				13,348.95	0.00					
V0003503	One Hope United	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000993	9/25/2018			6,950.00	0.00	USD	6,950.00	0.00	10/1/2018	Yes
						USD	6,950.00	0.00		
Vendor total				6,950.00	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-000000037	9/17/2018			64,808.70	0.00	USD	64,808.70	0.00	9/14/2018	Yes
ACHP-000000129	9/28/2018			65,473.93	0.00	USD	65,473.93	0.00	9/28/2018	Yes

Kenosha County

						USD	130,282.63	0.00		
Vendor total					130,282.63	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
ACHP-000000038	9/17/2018			11,310.60	0.00	USD	11,310.60	0.00	9/14/2018	Yes
						USD	11,310.60	0.00		
Vendor total					11,310.60	0.00				
V0003552	Impact Child & Family Therap	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000039	9/17/2018			42,284.92	0.00	USD	42,284.92	0.00	9/14/2018	Yes
						USD	42,284.92	0.00		
Vendor total					42,284.92	0.00				
V0003611	Weatherization Services Llc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000794	9/20/2018			37,775.00	0.00	USD	37,775.00	0.00	9/21/2018	Yes
						USD	37,775.00	0.00		
Vendor total					37,775.00	0.00				
V0003614	Hanzalik Meo, Ellen	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000361	9/14/2018			5,091.17	0.00	USD	5,091.17	0.00	10/6/2018	Yes
						USD	5,091.17	0.00		
Vendor total					5,091.17	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-000001293	10/2/2018			73,685.62	0.00	USD	73,685.62	0.00	10/10/2018	Yes
						USD	73,685.62	0.00		
Vendor total					73,685.62	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-000000611	9/18/2018			5,839.17	0.00	USD	5,839.17	0.00	9/4/2018	Yes
						USD	5,839.17	0.00		
Vendor total					5,839.17	0.00				
V0003831	Pathways Group Home	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000994	9/25/2018			6,138.00	0.00	USD	6,138.00	0.00	10/17/2018	Yes
						USD	6,138.00	0.00		
Vendor total					6,138.00	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-000000061	9/19/2018			11,569.50	0.00	USD	11,569.50	0.00	9/14/2018	Yes
						USD	11,569.50	0.00		
Vendor total					11,569.50	0.00				
V0004107	Rtvision	CHECK-TOT								

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000617	9/18/2018			9,598.06	0.00	USD	9,598.06	0.00	9/4/2018	Yes
						USD	9,598.06	0.00		
Vendor total				9,598.06	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-000001376	10/4/2018			7,935.35	0.00	USD	7,935.35	0.00	10/11/2018	Yes
						USD	7,935.35	0.00		
Vendor total				7,935.35	0.00					
V0004213	Choices To Change	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000996	9/25/2018			12,280.65	0.00	USD	12,280.65	0.00	10/17/2018	Yes
						USD	12,280.65	0.00		
Vendor total				12,280.65	0.00					
V0004378	Premier Power Professionals	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000619	9/18/2018			10,000.00	0.00	USD	10,000.00	0.00	9/4/2018	Yes
						USD	10,000.00	0.00		
Vendor total				10,000.00	0.00					
V0004386	Successful Community Living Svc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000062	9/19/2018			8,234.42	0.00	USD	8,234.42	0.00	9/14/2018	Yes
						USD	8,234.42	0.00		
Vendor total				8,234.42	0.00					
V0004421	We Energies	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000797	9/20/2018			22,581.37	0.00	USD	22,581.37	0.00	9/24/2018	Yes
CHKP-000000798	9/20/2018			17,705.88	0.00	USD	17,705.88	0.00	9/24/2018	Yes
						USD	40,287.25	0.00		
Vendor total				40,287.25	0.00					
V0004437	Clearpath Connections	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000620	9/18/2018			18,642.92	0.00	USD	18,642.92	0.00	9/4/2018	Yes
						USD	18,642.92	0.00		
Vendor total				18,642.92	0.00					
V0004490	Aig Benefit Solutions	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001273	10/2/2018			14,657.06	0.00	USD	14,657.06	0.00	10/2/2018	Yes
						USD	14,657.06	0.00		
Vendor total				14,657.06	0.00					
V0004537	Guided Wellness	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000042	9/17/2018			50,674.10	0.00	USD	50,674.10	0.00	9/14/2018	Yes
						USD	50,674.10	0.00		

Vendor invoice transactions

Kenosha County

Vendor total			50,674.10		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-000000948	9/25/2018			130,497.65	0.00	USD	130,497.65	0.00	9/30/2018	Yes
						USD	130,497.65	0.00		
Vendor total				130,497.65	0.00					
V0004574	Diversified Benefit Services	ACH-TREAS								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000130	9/28/2018			6,180.95	0.00	USD	6,180.95	0.00	9/24/2018	Yes
						USD	6,180.95	0.00		
Vendor total				6,180.95	0.00					
V0004674	Truax Patient Services	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000195	9/14/2018			31,500.00	0.00	USD	31,500.00	0.00	9/4/2018	Yes
						USD	31,500.00	0.00		
Vendor total				31,500.00	0.00					
V0004726	Presidio Networked Solutions	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000108	9/26/2018			10,272.00	0.00	USD	10,272.00	0.00	9/30/2018	Yes
						USD	10,272.00	0.00		
Vendor total				10,272.00	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-000000950	9/25/2018			15,043.76	0.00	USD	15,043.76	0.00	9/30/2018	Yes
						USD	15,043.76	0.00		
Vendor total				15,043.76	0.00					
V0004834	Kph Construction	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001382	10/4/2018			7,848.40	0.00	USD	7,848.40	0.00	10/2/2018	Yes
						USD	7,848.40	0.00		
Vendor total				7,848.40	0.00					
V0005049	Crowe Llp	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000000043	9/17/2018			114,000.00	0.00	USD	114,000.00	0.00	9/4/2018	Yes
						USD	114,000.00	0.00		
Vendor total				114,000.00	0.00					
V0005201	Musson Brothers Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000954	9/25/2018			14,671.45	0.00	USD	14,671.45	0.00	10/1/2018	Yes
						USD	14,671.45	0.00		
Vendor total				14,671.45	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-000000451	9/14/2018			5,040.00	0.00	USD	5,040.00	0.00	10/6/2018	Yes

Vendor invoice transactions

Kenosha County

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000567	9/14/2018			7,579.00	0.00	USD	7,579.00	0.00	9/13/2018	Yes
						USD	7,579.00	0.00		
Vendor total				7,579.00	0.00					
V0005971	Linkedin Corporation	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000000964	9/25/2018			10,385.00	0.00	USD	10,385.00	0.00	9/30/2018	Yes
						USD	10,385.00	0.00		
Vendor total				10,385.00	0.00					
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-000000533	9/14/2018			12,720.00	0.00	USD	12,720.00	0.00	10/6/2018	Yes
						USD	12,720.00	0.00		
Vendor total				12,720.00	0.00					
V0006075	US Dept of Housing and Urban Development	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001092	9/27/2018			24,696.25	0.00	USD	24,696.25	0.00	9/26/2018	Yes
CHKP-000001285	10/2/2018			24,696.25	0.00	USD	24,696.25	0.00	10/1/2018	Yes
						USD	49,392.50	0.00		
Vendor total				49,392.50	0.00					
V0006077	The Anchor at Rolling Hills	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001005	9/25/2018			5,130.00	0.00	USD	5,130.00	0.00	10/10/2018	Yes
						USD	5,130.00	0.00		
Vendor total				5,130.00	0.00					
V0006079	Norris Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001007	9/25/2018			16,330.44	0.00	USD	16,330.44	0.00	10/17/2018	Yes
						USD	16,330.44	0.00		
Vendor total				16,330.44	0.00					
V0006092	Racine County, Ace Services	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001012	9/25/2018			31,160.00	0.00	USD	31,160.00	0.00	10/1/2018	Yes
						USD	31,160.00	0.00		
Vendor total				31,160.00	0.00					
V0006106	Peter Tappa & Cheryl Tappa	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001287	10/2/2018			5,153.50	0.00	USD	5,153.50	0.00	9/28/2018	Yes
						USD	5,153.50	0.00		
Vendor total				5,153.50	0.00					
V0006107	Brandon Booth & Lori Booth	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001288	10/2/2018			31,000.00	0.00	USD	31,000.00	0.00	9/28/2018	Yes
						USD	31,000.00	0.00		

Vendor invoice transactions

Kenosha County

Vendor total				31,000.00	0.00					
V0006194	DK Contractors Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000001395	10/4/2018			141,527.00	0.00	USD	141,527.00	0.00	10/3/2018	Yes
						USD	141,527.00	0.00		
Vendor total				141,527.00	0.00					
Grand total				8,507,332.99	0.00					

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
2017	64453	1386	\$307,312,361.91	\$3,694,519.61	\$2,730,997.37	0.8887%	\$177,843.98	\$88,922.01	\$266,765.99
2016	64496	705	\$298,901,442.54	\$3,962,343.97	\$1,288,950.96	0.4312%	\$421,370.12	\$210,685.53	\$632,055.65
2015	64521	360	\$291,604,897.09	\$4,569,380.71	\$608,883.61	0.2088%	\$733,911.58	\$366,955.71	\$1,100,867.29
2014	64677	168	\$283,465,897.56	\$4,884,718.06	\$190,427.64	0.0672%	\$986,936.78	\$493,264.04	\$1,480,200.82
2013	64785	97	\$293,015,182.06	\$6,209,281.27	\$94,398.41	0.0322%	\$1,313,021.18	\$656,459.39	\$1,969,480.57
2012	64979	67	\$290,699,109.82	\$6,131,557.47	\$56,028.27	0.0193%	\$1,388,240.14	\$693,615.20	\$2,081,855.34
2011	65049	56	\$288,138,749.30	\$7,083,324.71	\$48,431.58	0.0168%	\$1,568,688.46	\$784,241.25	\$2,352,929.71
2010	65115	46	\$289,427,617.71	\$7,932,595.63	\$29,624.93	0.0102%	\$1,688,904.99	\$844,429.41	\$2,533,334.40
2009	65362	40	\$274,130,414.86	\$8,106,994.49	\$15,272.28	0.0056%	\$1,740,861.97	\$869,276.44	\$2,610,138.41
2008	64891	33	\$262,355,375.49	\$7,991,524.00	\$7,081.22	0.0027%	\$1,647,357.41	\$823,530.81	\$2,470,888.22
2007	63956	10	\$250,497,902.17	\$6,987,748.77	\$3,008.85	0.0012%	\$1,387,308.37	\$693,061.45	\$2,080,369.82
2006	63014	8	\$236,578,819.50	\$5,766,259.93	\$2,920.02	0.0012%	\$1,185,708.30	\$592,853.27	\$1,778,561.57
					\$5,076,025.14	Total Del			\$21,357,447.79
		Information as of 10/3/18, changes constantly			\$1,056,076.81	Total TD Elig			
	390	# Unique parcels tax deed eligible							
	26	#of tax deed eligible parcels in Bankruptcy							
	28	# of tax deed eligible parcels that have known environmental/liability concerns							
	1	# of tax deed eligible parcels,outside of contaminated & bankruptcy, Corp Council has told us not to take							
	136	# of tax deed eligible properties on active payment plans							
	199	# tax deed eligible parcels not exempted by the above							
	48	# of parcels waiting on 90 days to expire so we can take them							
	6	# of parcels that letter reports have been ordered & waiting							
	145	# of parcels that have been sent a final notice							
			\$243,060.39	Collected in I&P on taxes since 9/5/18					
			76	Reduction in number of tax deed eligible parcels since September					
			\$183,119.80	Reduction in amount of delinquent taxes on tax deed eligible parcels since September					
			16.31%	Percent reduction in number of tax deed eligible parcels since September					
			14.78%	Percent reduction in amount of delinquent taxes on tax deed eligible parcels since September					
*****	Tax Certificates are Issued on September 1st after property goes delinquent and are the beginning of the lien that allows us to take property								
*****	Interest and penalty accrues at a rate of 1.5% per month or 18% per year								

	Tax Year	9/5/18 Del Amt	10/3/18 Del Amt	Change in amount
	2017	\$3,654,975.30	\$2,730,997.37	\$923,977.93
	2016	\$1,395,925.75	\$1,288,950.96	\$106,974.79
	2015	\$743,118.36	\$608,883.61	\$134,234.75
	2014	\$217,406.62	\$190,427.64	\$26,978.98
	2013	\$104,566.44	\$94,398.41	\$10,168.03
	2012	\$58,802.48	\$56,028.27	\$2,774.21
	2011	\$51,328.33	\$48,431.58	\$2,896.75
	2010	\$32,819.82	\$29,624.93	\$3,194.89
	2009	\$17,605.85	\$15,272.28	\$2,333.57
	2008	\$7,619.84	\$7,081.22	\$538.62
	2007	\$3,008.85	\$3,008.85	\$0.00
	2006	\$2,920.02	\$2,920.02	\$0.00
	Total	\$6,290,097.66	\$5,076,025.14	\$1,214,072.52
Tax Deed Eligible		\$1,239,196.61	\$1,056,076.81	\$183,119.80
# TD Parcels change		466	390	76

REGISTER OF DEEDS

SUMMARY OF REVENUE AND ACTIVITY

	2018 9 MONTHS	2017 9 MONTHS	2017	2016	2015	2014
TOTAL RECEIPTS	\$2,927,960	\$2,661,231	\$3,572,019	\$3,563,878	\$3,340,366	\$2,946,790
LESS						
STATE TRANSFER TAX	\$1,624,724	\$1,442,708	\$1,950,727	\$1,940,716	\$1,780,580	\$1,516,478
STATE RECORDING FEES	\$124,159	\$121,681	\$162,449	\$168,532	\$162,204	\$42,802
BIRTH RECORDS FOR STATE	\$26,670	\$24,535	\$30,191	\$27,377	\$27,804	\$27,146
STATE VITALS	\$68,140	\$60,690	\$77,714	\$73,833	\$74,300	\$73,868
NET RECEIPTS TO COUNTY	\$1,084,267	\$1,011,617	\$1,350,937	\$1,353,421	\$1,295,478	\$1,286,496
LESS						
LAND INFORMATION FEES	\$106,422	\$104,298	\$139,242	\$144,456	\$139,032	\$128,406
WEB PAGES	\$35,474	\$34,766	\$46,414	\$48,152	\$46,344	\$42,802
PLAN & DEV FEES	\$1,419	\$1,340	\$1,839	\$3,326	\$4,229	\$2,047
INFORMATION SYSTEMS	\$7,508	\$6,910	\$9,555	\$8,671	\$7,826	\$6,614
TOTAL COUNTY R.O.D. RECEIPTS	\$933,445	\$864,304	\$1,153,887	\$1,148,816	\$1,098,046	\$1,106,627
LESS						
REGISTER OF DEEDS FEES	\$518,246	\$497,693	\$660,385	\$663,072	\$638,131	\$607,608
Less JE Adjustments	(\$4,203)	(\$4,292)	(\$5,512)	(\$4,593)	(\$5,286)	(\$1,554)
NET REGISTER OF DEEDS FEES	\$514,043	\$493,401	\$654,873	\$658,479	\$632,845	\$606,053
TRANSFER TAX	\$416,608	\$367,272	\$494,277	\$488,145	\$460,194	\$388,765
R.E. SEARCH FEES	\$3,030	\$2,770	\$3,585	\$3,195	\$3,700	\$3,510
SSN REDACTION FEES	\$0	\$0	\$0	\$0	\$0	\$108,720
ACCOUNTS RECEIVABLE	(\$237)	\$860	\$1,152	(\$1,003)	\$1,307	(\$421)
BALANCE	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)
DOCUMENTS RECORDED	17,750	17,394	23,219	24,100	23,361	21,757
BIRTHS	3,813	3,508	4,316	3,918	3,975	3,878
DEATHS	1,361	1,272	1,676	1,841	2,070	1,883
MARRIAGES & MISC	1,247	1,011	1,350	1,265	1,248	1,542
ADDITIONAL COPIES	12,675	11,534	15,118	15,681	15,846	15,760

BUDGET SUMMARY	2018 BUDGET	2018 ACTUAL	JAN/SEP BUDGET	OVER/(UNDER) BUDGET
REAL ESTATE TRANSFERS	\$510,000	\$416,608	\$364,312	\$52,296
REGISTER OF DEEDS	\$655,000	\$514,043	\$495,187	\$18,856
TOTAL BUDGET	\$1,165,000	\$930,652	\$859,499	\$71,153

* Total receipts = Gross receipts minus Escrow deposits minus JE Adjustments minus Invoice payments

SEPTEMBER 2018

COUNTY CLERK
SUMMARY OF REVENUE
AND ACTIVITY

	2018 9 Months	2017 9 Months	2016 9 Months	2015 9 Months	2014 9 Months
TOTAL RECEIPTS	\$ 108,929	\$ 116,780	\$ 112,907	\$ 98,565	\$ 78,106
LESS					
CONSERVATION FEES FOR DNR	\$ -	\$ -	\$ -	\$ 2,656	\$ 3,226
MARRIAGE LICENSE FEES STATE	\$ 15,155	\$ 17,300	\$ 17,875	\$ 16,275	\$ 16,575
DOG LICENSE FEE	\$ 236	\$ 303	\$ 1,416	\$ 204	\$ 263
NET RECEIPTS TO COUNTY	\$ 93,538	\$ 99,177	\$ 93,616	\$ 79,430	\$ 58,041
LESS					
FAMILY COURT COMMISSIONER		\$ 13,840	\$ 14,300	\$ 13,020	\$ 13,260
TOTAL COUNTY CLERK RECEIPTS	\$ 93,538	\$ 85,337	\$ 79,316	\$ 66,410	\$ 58,041
444010 Dance Hall & Cabaret License	\$ 2,000	\$ 2,200	\$ 3,875	\$ 4,000	\$ 4,775
444030 Marriage License Disp. Fee	\$ 800	\$ 575	\$ 925	\$ 795	\$ 1,275
444200 Marriage Licenses	\$ 39,028	\$ 24,220	\$ 25,025	\$ 22,785	\$ 23,205
444240 Administrative Fees	\$ -	\$ 15	\$ -	\$ -	\$ 15
445500 County Clerk Fees	\$ 475	\$ 472	\$ 459	\$ 484	\$ 413
455050 Passport Fees	\$ 51,235	\$ 57,855	\$ 49,032	\$ 38,210	\$ 27,940

TAX DEEDED PROPERTY

Beginning Balance	\$ 3,165,916
# of Parcels	513
Unsaleable	238
Amount Sold	\$ -
# of Parcels	0
Amount Deeded	\$ 59,991
# of Parcels	5
Ending Balance	\$ 3,225,907
# of Parcels	518
Special Taxes Net Amount	\$ 1,832,442
General Taxes Net Amount	\$ 1,381,703
Adjustments (Profit/Loss, Current Tax, Adjst)	\$ (250,592)
Total Net Amount	\$ 2,963,552

REVENUE	2018	SEPTEMBER 2018	SEPTEMBER 2018	OVER
BUDGET VS ACTUAL	BUDGET	ACTUAL	BUDGET	(UNDER)
Conservation Fees for County	\$ -	\$ -	\$ -	\$ -
County Clerk's Revenue	\$ 138,300	\$ 93,538	\$ 103,725	\$ (44,762)
NON-DEPARTMENTAL				
Profit /Loss Tax Deed Sale	\$ -	\$ -	\$ -	\$ -