



Finance/Administration Committee
Agenda
Kenosha County Administration Building
1010 56th Street, Kenosha, WI 53140
2nd Floor Committee Room
Thursday, October 12, 2017, 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COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS.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 14, 2017**
6. **SHERIFF – RESOLUTION – WI DOT BUREAU OF TRANSPORTATION SAFETY (BOTS)
– ALCOHOL ENFORCEMENT GRANT 2017-2018**

Documents:

[RES BOTS GRANT.PDF](#)

7. **TREASURER - DELINQUENT TAX - MONTHLY UPDATE**

Documents:

[TREAS TAX DELQ REPORT.PDF](#)

8. **FINANCE – PRESENTATION OF 2016 AUDIT REPORT**

Documents:

[2016 KENOSHA COUNTY - MC.PDF](#)
[2016 KC AUDIT.PDF](#)

9. **FINANCE – REVIEW AND DISCUSSION – RESERVE POLICY 17% VS. 25%**
10. **AUDIT OF BILLS**

Documents:

11. REPORT FROM DEPARTMENT OF ADMINISTRATION

- i. Human Resources
- ii. General Fund Balance Report
- iii. Public Works Report
- iv. Human Services
- v. Treasurer's Report
- vi. Register of Deeds Report
- vii. County Clerk Report
- viii. Monthly Statement
- ix. Budget Modification(s)

Documents:

[TREAS 04-2017.PDF](#)
[ROD SEP 2017.PDF](#)
[CLERK SEP 2017.PDF](#)

12. CORPORATION COUNSEL – REPORT ON CLAIM SUBMITTED BY THE ESTATE OF SEAN BIALAS (GL-12-15)

****A motion may be made to go into closed session pursuant to Wis. Stat. § 19.85 (1)(g) to confer with legal counsel for the government body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved**

13. RECONVENE TO OPEN SESSION IF NECESSARY

14. ACT ON ITEM(S) FROM CLOSED SESSION IF NECESSARY

15. ADJOURN

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

Kenosha County Administrative Proposal Form

1. Proposal Overview

Division: Law Enforcement Department: Sheriff's Department

Proposal Summary (attach explanation and required documents):

2017 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 158 overtime hours from November 1, 2017 through September 30, 2018. 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 \$9,303 for the period.

Dept./Division Head Signature: 

Date: 9-29-17

2. Department Head Review

Comments:

Recommendation: Approval ☐ Non-Approval ☐

Department Head Signature: 

Date: 9-29-17

3. Finance Division Review

Comments:

Recommendation: Approval ☒ Non-Approval ☐

Finance Signature: 

Date: 10/2/17

4. County Executive Review

Comments

Action: Approval ☒ Non-Approval ☐

Executive Signature: 

Date: 10/3/17

**KENOSHA COUNTY
BOARD OF SUPERVISORS**

RESOLUTION NO. _____

Subject: WI D.O.T. Bureau of Transportation Safety (BOTS) – Alcohol Enforcement Grant 2017_2018

Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2 nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted: October 17, 2017		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 \$39,804 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 2017 through September of 2018, and

WHEREAS, Kenosha County Sheriff's Department anticipates deputies to work approximately 158 hours from October 2017 through September 30, 2018 for a total expected shared award reimbursement of \$9,303.

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 2017 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 2017 be hereby authorized for carryover to 2018 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 2017_2018**

Original ☒

Corrected ☐

2nd Correction ☐

Resubmitted ☐

Date Submitted: October 17, 2017

Date Resubmitted

Respectfully Submitted,
JUDICIARY AND LAW ENFORCEMENT COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
Supervisor Leah Blough, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Boyd Frederick, Vice Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Greg Retzlaff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Michael Skalitzky	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Jeffrey Wamboldt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Excused</u>
Supervisor Terry Rose, Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Ronald J. Frederick, Vice-Chair	<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 Greg Retzlaff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Daniel Esposito	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervisor Rick Dodge	<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"/>

KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM

DEPT/DIVISION: **SHERIFF FY2017**

DOCUMENT # _____	G/L DATE 09/28/2017
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 2017 thru Sept 2018. We will carryover unspent grant funds at close of 2017 to 2018 budget year to spend down through Sept 2018.

(1) ACCOUNT DESCRIPTION EXPENSES	(2)				BUDGET CHANGE REQUESTED		(5) ADOPTED BUDGET	(6) CURRENT BUDGET	(7) ACTUAL EXPENSES	AFTER TRANSFER	
	FUND	BUSINESS UNIT	OBJECT	sub- sidiary	(3) EXPENSE INCREASE (+)	(4) EXPENSE DECREASE (-)				(8) REVISED BUDGET	(9) EXPENSE BAL AVAIL
Overtime	100	21130	511200		7,000		415,000	422,658	721,824	429,658	(292,166)
FICA	100	21130	515100		536		404,352	404,938	323,563	405,474	81,911
Retirement	100	21130	515200		1,768		816,867	818,205	645,809	819,973	174,163
EXPENSE TOTALS					9,303	0	1,636,219	1,645,801	1,691,196	1,655,104	(36,092)

REVENUES	FUND	BUSINESS UNIT	OBJECT	sub- sidiary	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
Alcohol Enforcement Project	100	21130	442570			(9,303)	0	(9,582)	(18,885)
REVENUE TOTALS					0	(9,303)		(9,582)	(18,885)

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

9,303	(9,303)
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PREPARED BY: Andrea McKnight

DIVISION HEAD: W J Butch

DATE: 9-29-17

DEPARTMENT HEAD: Chad Depina

DATE: 9/29/17

FINANCE DIRECTOR:
(required)

DATE: 10/2/17

COUNTY EXECUTIVE: [Signature]

DATE: 10/3/17

Please fill in all columns:

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

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

WORK PLAN**Instructions:**

- Please complete this page, then click the **Save** button.
- Required fields are marked with an *.

Federal Grant Period:

Grant activities are funded for one federal fiscal year. Funded fiscal year 2018 activities may begin no earlier than **October 1, 2017** and end no later than **September 30, 2018**.

Work Plan/Calendar:

The Work Plan/Calendar contained within this contract is a term of the contract. It describes the 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 may give your agency an opportunity to procure equipment.

- December 15th – December 31st, 2017 (Drive Sober – Winter)
- May 21st – June 3rd, 2018 (Click It Or Ticket National Mobilization)
- Aug 17th – Sept 3rd, 2018 (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	0 *	0 *	0 *	0
November	2 *	4 *	6 *	48
December	2 *	4 *	6 *	48
January	2 *	4 *	6 *	48
February	2 *	4 *	6 *	48
March	2 *	4 *	6 *	48
April	2 *	4 *	6 *	48
May	3 *	5 *	6 *	90
June	3 *	4 *	6 *	72
July	3 *	4 *	6 *	72
August	3 *	4 *	6 *	72
September	2 *	4 *	6 *	48
TOTAL	26	45	66	642

KESO +
RASO

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 26 deployments for a total of 642 enforcement hours.

Grant Reimbursable Hours & Rate:

Grantee's estimate of funded reimbursable hours is based upon an estimated average hourly wage/fringe rate of **\$82.00** *

- ✓ Total amount of Wage/Fringe Based on above deployments and rate \$39,804.00 (Includes Racine + Kenosha G. Shy participation)

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



WI DOT BOTS

TASK FORCE OPERATIONAL PLAN

[Racine / Kenosha Joint Alcohol Saturation]

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:

Administered by: *[Racine County Sheriff Office]*

[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 with both private and public sector partners interested in promoting traffic safety.

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: *[OWI, OAS/OAR, Seatbelt]*
 - b. ADDITIONAL: *[Failure to move]*
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 three primary issues that a minimum of two agencies, preferably all agencies must share within the Task Force include:
 - a. Common location(s): Saturation, Corridor, or Jurisdictional Corridor.
 - b. Specific time frame of deployments.
 - c. Specific dates of deployments.
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 into a pre-determined locations (with alternate locations) within designated community(s) supporting this collaborative effort.
5. The Task Force 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 to the Targeted Areas.
 - 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.
 - 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.

IV. Date, Time, and Location of the Deployments

Location(s): *[Highways – Primary will be STH 31 and STH 32 corridor, although they can vary]*

Dates: *[Dates will vary but will fall in the guidelines of any HVE dates]*

- * Locations are subject to change dependent upon agency agreement, crash experience, and other determinations made by the involved agencies. As a starting point, include listed highways also include up to ¼ mile in any direction of such highways so as to include feeder streets to the primary target areas. Dates are subject to change dependent upon weather and other factors as agreed upon by Task Force members.

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.

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

Funded agencies must comply with all grant requirements particularly those listed in the "General Contract Terms" section, to include, but not limited to:

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 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)]:

08/11/2017 Page 2 of 6

Funded Grants 2018

Organization: Racine County Sheriff Office FG-2018-RACINE C-04189

- 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

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 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

08/11/2017 Page 3 of 6

Funded Grants 2018

Organization: **Racine County Sheriff Office FG-2018-RACINE C-04188**

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

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 08/11/2017 Page 4 of 6

Funded Grants 2018

Organization: **Racine County Sheriff Office FG-2018-RACINE C-04189**

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 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

08/11/2017 Page 5 of 6

Funded Grants 2018

Organization: **Racine County Sheriff Office FG-2018-RACINE C-04189**

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:

Wisconsin State Patrol

BOTS

P.O. Box 7936

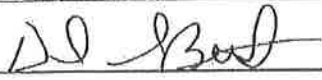
Madison, WI 53707

DOTSafetyGrants@dot.wi.gov

XII. Signatures.

Funded agencies are required to submit a Signature Page within the Grant process.

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

	9-8-17	Kenosha County Sheriff
Signature	Date	Agency Name

Signature	Date	Agency Name
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Signature	Date	Agency Name
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Signature	Date	Agency Name
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Signature	Date	Agency Name
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Signature	Date	Agency Name
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Signature	Date	Agency Name
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Signature	Date	Agency Name
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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
2016	64496	1741	\$298,901,442.54	\$3,962,343.97	\$3,231,439.69	1.0811%	\$189,703.20	\$94,852.02	\$284,555.22
2015	64521	1025	\$291,604,897.09	\$4,569,380.71	\$1,789,601.45	0.6137%	\$471,976.84	\$235,988.62	\$707,965.46
2014	64677	759	\$283,465,897.56	\$4,884,718.06	\$1,205,676.65	0.4253%	\$685,068.91	\$342,330.38	\$1,027,399.29
2013	64785	557	\$293,015,182.06	\$6,209,281.27	\$838,193.02	0.2861%	\$1,055,757.08	\$527,827.12	\$1,583,584.20
2012	64979	420	\$290,699,109.82	\$6,131,557.47	\$566,601.69	0.1949%	\$1,211,699.79	\$605,344.90	\$1,817,044.69
2011	65049	296	\$288,138,749.30	\$7,083,324.71	\$375,216.28	0.1302%	\$1,460,511.96	\$730,152.83	\$2,190,664.79
2010	65115	217	\$289,427,617.71	\$7,932,595.63	\$246,455.29	0.0852%	\$1,621,782.00	\$810,868.04	\$2,432,650.04
2009	65362	160	\$274,130,414.86	\$8,106,994.49	\$147,666.14	0.0539%	\$1,714,243.43	\$855,967.11	\$2,570,210.54
2008	64891	116	\$262,355,375.49	\$7,991,524.00	\$94,536.55	0.0360%	\$1,617,555.91	\$808,629.91	\$2,426,185.82
2007	63956	33	\$250,497,902.17	\$6,987,748.77	\$19,977.67	0.0080%	\$1,382,023.03	\$690,418.74	\$2,072,441.77
2006	63014	15	\$236,578,819.50	\$5,766,259.93	\$9,671.87	0.0041%	\$1,182,106.29	\$591,052.27	\$1,773,158.56
2005	61145	10	\$224,876,017.79	\$4,939,789.88	\$6,213.56	0.0028%	\$934,777.48	\$467,388.32	\$1,402,165.80
					\$8,531,249.86	Total Del			\$20,288,026.18
		Information as of 10/4/17, changes constantly			\$3,510,208.72	Total TD Elig			
	818	# Unique parcels tax deed eligible							
	29	#of tax deed eligible parcels in Bankruptcy							
	26	# of tax deed eligible parcels that have known environmental/liability concerns							
	21	# 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							
	606	# tax deed eligible parcels not exempted by the above							
	14	#of parcels Corp Council is ushering through In Rem Process for City of Kenosha							
	75	# of parcels waiting on 90 days to expire so we can take them							
	145	# of parcels that letter reports have been ordered & waiting							
	115	# of parcels that have been sent a final notice							
*****	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	9/6/17 Del Tax Amt	10/4/17 Del Amt	Change in amount
	2016	\$3,870,059.70	\$3,231,439.69	\$638,620.01
	2015	\$1,996,412.71	\$1,789,601.45	\$206,811.26
	2014	\$1,404,031.12	\$1,205,676.65	\$198,354.47
	2013	\$1,017,454.55	\$838,193.02	\$179,261.53
	2012	\$605,119.01	\$566,601.69	\$38,517.32
	2011	\$393,921.07	\$375,216.28	\$18,704.79
	2010	\$259,717.55	\$246,455.29	\$13,262.26
	2009	\$155,207.87	\$147,666.14	\$7,541.73
	2008	\$94,536.55	\$94,536.55	-
	2007	\$19,977.67	\$19,977.67	-
	2006	\$9,671.87	\$9,671.87	-
	2005	\$6,213.56	\$6,213.56	-
	Total	\$9,832,323.23	\$8,531,249.86	\$1,301,073.37
	Title Companies			
	Landmark		Current	
	Knight Barry/ Chicago Title		Current	
	Southshore Title & Closing		Added	
	Accurate Title & Closing		Added	
	K&M Title		Contacted, not added twice as expensive	

MANAGEMENT COMMUNICATIONS

KENOSHA COUNTY, WISCONSIN

DECEMBER 31, 2016

KENOSHA COUNTY, WISCONSIN
December 31, 2016

TABLE OF CONTENTS

Page No.

COMMUNICATION TO THE COUNTY FINANCE COMMITTEE	1 - 4
COMMENTS AND OBSERVATIONS	
Delinquent Property Taxes Receivable	5
APPENDIX	
Management Representation Letter	

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, 2016. The County's financial statements, including our report thereon dated July 26, 2017 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, 2016, 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 111 - 112 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, 2016, 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 114 - 115 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. As described in Note IV A. to the financial statements, the County changed accounting policies related to fair value measurement by adopting Statement of Governmental Accounting Standards Board (GASB) No. 72, *Fair Value Measurement and Application* in 2016. 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 post employment benefits is based on an actuarial report. We evaluated the key factors and assumptions used to develop the other post employment 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, 2016 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 26, 2017. 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 post-employment 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 26, 2017

COMMENTS AND OBSERVATIONS

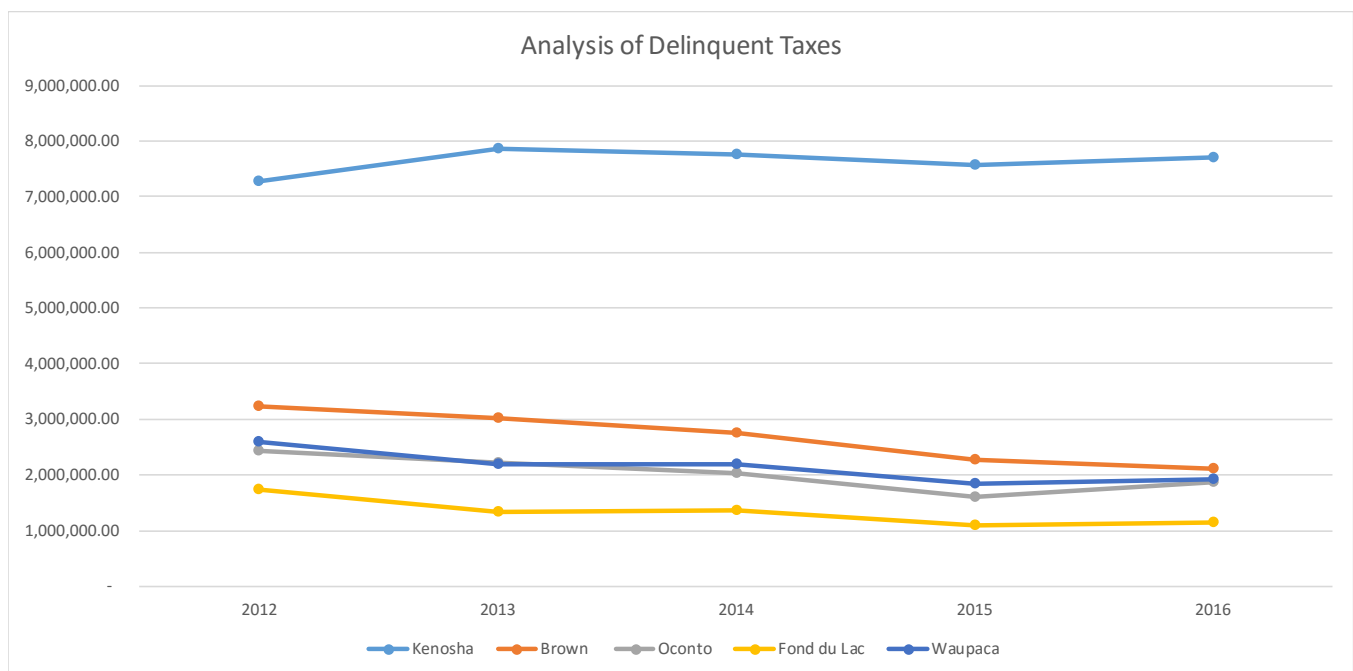
Delinquent Property Taxes Receivable

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.

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



We believe the County should review its tax collection and deed process to improve the timeliness of collection. An improvement will directly impact the amount of unassigned general fund balance positively.

MANAGEMENT RESPONSE: During 2016 and 2017, Kenosha County implemented a new tax billing and collection software which included conversion of our land information data as well as our tax system. The new system is designed to improve the tracking of delinquencies and analysis of the properties involved. With this information more readily available, the County will better be able to communicate with the property owners to negotiate payment plans and decrease the amount of the Delinquent Property Tax Receivable. In addition, Tax Deeded properties are flagged if they are Floodplain properties. These properties are being reviewed individually for their marketability.

Although the chart above does not show this detail, the number of parcels with delinquent tax owed has decreased from 3,070 parcels in 2012 to 2,373 parcels in 2016. The County will make a concerted effort to decrease the dollar amount of the receivable as well.

APPENDIX



COUNTY OF KENOSHA

Department of Finance and Administration
David M. Geertsen, Chief Financial Officer

1010 – 56th Street, Second Floor
Kenosha, Wisconsin 53140
(262) 653-2460
Fax: (262) 653-2491

July 26, 2017

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, 2016, 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 in No. 55 are considered material based on the materiality criteria specified in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. 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 26, 2017, 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 14, 2016, 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 and the component unit 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 the 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 awards and state financial assistance.
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.
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 post-employment 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 specialists.
47. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the County's name" during the period significantly exceeded the amounts in those categories as of the balance sheet was properly disclosed in the financial statements.
48. 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.
49. 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.
50. 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.

51. Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
52. 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.
53. We do not plan to make frequent amendments to our pension or other post-retirement benefit plans.
54. We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions*, as discussed in Note V(E.). The County is therefore unable to disclose the impact that adopting this GASB Statement will have on its financial position and the results of its operations when the Statement is adopted.
55. 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 schedule of federal awards and the schedule of state financial assistance.
 - 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 state financial assistance (SSFA) in accordance with the requirements of the *State Single Audit Guidelines* and we believe the SEFA and SSFA, 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 SSFA 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 SSFA.
 - c. If the SEFA and SSFA 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 SSFA no later than the date we issue the SEFA and SSFA 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* and have included in the SEFA and SSFA expenditures made during the audit period for all awards provided by federal and state agencies in the form of awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
 - f. 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.
 - g. 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.

- h. 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.
- i. We have received no requests from a federal or state agency to audit one or more specific programs as a major program.
- j. We have complied with the direct and material compliance requirements, (except for noncompliance disclosed to 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.
- k. 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.
- l. 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.
- m. 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.
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- o. 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.
- p. 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.
- q. 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.
- r. 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.
- s. 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.
- t. 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.

- u. 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*.
 - v. 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 timely 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.
 - w. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
 - x. We have charged costs to federal and state awards in accordance with applicable cost principles.
 - y. 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.
 - z. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
 - aa. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - bb. 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*.
56. 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 through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Signed:



David M. Geertsen, CPA
Director of Financial Administrative Services
Kenosha County, Wisconsin

KENOSHA COUNTY

Kenosha, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

December 31, 2016

KENOSHA COUNTY

TABLE OF CONTENTS

December 31, 2016

Independent Auditors' Report	1
Management's Discussion and Analysis	4
<i>Basic Financial Statements</i>	
<i>Government-wide Financial Statements</i>	
Statement of Net Position	22
Statement of Activities	23
<i>Fund Financial Statements</i>	
Balance Sheet – Governmental Funds	24
Reconciliation of the Governmental Fund Balance Sheet and the Statement of Net Position	25
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	27
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	29
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	30
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Human Services Fund	31
Statement of Net Position – Proprietary Funds	32
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	33
Statement of Cash Flows – Proprietary Funds	35
Statement of Assets and Liabilities – Fiduciary Funds – Agency Funds	37
<i>Notes to the Financial Statements</i>	38

KENOSHA COUNTY
TABLE OF CONTENTS (cont.)
December 31, 2016

<i>Required Supplementary Information</i>	94
Other Postemployment Benefits Plan – Schedule of Funded Status	95
Schedule of Proportionate Share of Net Pension Liability (Asset) – Wisconsin Retirement System	96
Schedule of Contributions – Wisconsin Retirement System	96
<i>Notes to Required Supplementary Information</i>	97
<i>Supplementary Information</i>	98
Combining Balance Sheet – Nonmajor Governmental Funds	99
Combining Balance Sheet – Nonmajor Governmental Funds - Special Revenue Funds	100
Combining Balance Sheet – Nonmajor Governmental Funds - Capital Project Funds	101
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds - Special Revenue Funds	103
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds - Capital Projects Funds	104
Combining Statement of Net Position – Internal Service Funds	105
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	106
Combining Statement of Cash Flows - Internal Service Funds	107
Combining Balance Sheet – Agency Funds	109
Combining Statements of Changes in Assets and Liabilities - All Agency Funds	110

KENOSHA COUNTY
TABLE OF CONTENTS (cont.)
December 31, 2016

<i>Additional Independent Auditors Report For Financial Statements</i>	111
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 <i>Government Auditing Standards</i>	
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE	113
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 <i>State Single Audit Guidelines</i>	114
Schedule of Expenditures of Federal Awards	116
Schedule of State Financial Assistance	121
Notes to the Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance	126
Schedule of Findings and Questioned Costs	128
Schedule of Prior Year Audit Findings and Corrective Action Plan	132
ADDITIONAL AUDITORS' REPORT	133
Independent Auditors' Report on State Financial Report Form	134

INDEPENDENT AUDITORS' REPORT

To the County Board of Supervisors
Kenosha County
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, 2016, 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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the human services special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note IV (A.) to the financial statements, in 2016 the County adopted new accounting guidance, GASB Statement No. 72, *Fair Value Measurement and Application*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 21 and the schedules relating to pensions and other post-employment benefits on pages 95 through 97 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 schedule of expenditures of federal awards and schedule of state financial assistance 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 awards and state financial assistance 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 awards and the schedule of state financial assistance 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 26, 2017, 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 26, 2017

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, 2016.

USING THIS ANNUAL REPORT

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

Reporting the County as a Whole

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

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

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Net 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 a 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

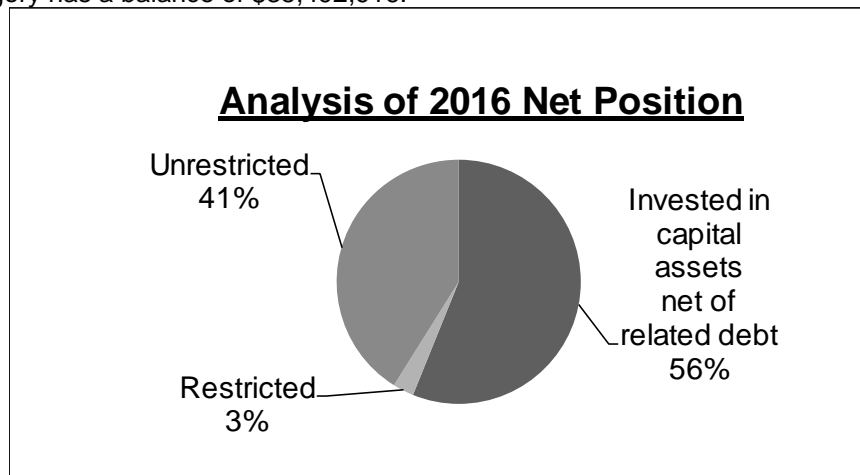
Government-wide Financial Analysis

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 2015.

Net position may serve over time as a useful indicator of a government's financial position. In 2016, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$86,352,981. The largest portion (56 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 3 percent of the net position.

The remainder of the County's net position total (41 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 2016, this category has a balance of \$35,492,916.



KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

THE COUNTY AS A WHOLE (continued)

Total assets for the County decreased by \$5.7 million mainly resulting from the Net Pension Asset of \$10.0 million being revalued as a liability to reflect the County's share of the State retirement pool at the end of 2016. This was offset by an increase in tax receivables and amounts due from other governments of \$6.3 million. Deferred Outflows related to pension increased from \$10.3 million in 2015 to a new total of \$36.0 million in 2016.

Total liabilities increased by \$11.6 million due to the County's share of the State retirement pool as a \$6.5 million liability and the net increase in long term liabilities of \$1.9 million. The Governmental type activities show an increase in long-term liabilities because business-type activities received bond proceeds to purchase capital assets but the bonds will be the responsibility of the governmental activities. The category reported as "Deferred inflows of resources" reflects the tax levy that will be recorded as revenue in 2017 which increased by \$1.9 million and an inflow related to pension of \$13.7 million.

The County's total net position decreased by a \$6.7 million. Net investment in capital assets decreased by \$6.4 million, restricted amounts decreased by \$21 million. This was offset by an increase in the unrestricted net position of \$21 million.

KENOSHA COUNTY
NET POSITION
December 31, 2016
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 127.32	\$ 126.73	\$ 14.62	\$ 27.76	\$ 141.94	\$ 154.49
Capital assets	148.55	152.71	26.01	14.98	174.56	167.69
Total Assets	275.87	279.44	40.63	42.74	316.50	322.18
Deferred outflows of resources	29.06	8.41	7.57	2.19	36.63	10.60
Long-term liabilities outstanding	135.15	127.84	24.98	23.86	160.13	151.70
Other liabilities	24.57	22.27	2.56	1.70	27.13	23.97
Total liabilities	159.72	150.11	27.54	25.56	187.26	175.67
Deferred inflows of resources	74.97	62.21	4.55	1.80	79.52	64.02
Net position:						
Net investment in capital assets	45.79	51.31	15.02	14.15	48.45	54.81
Restricted	2.37	19.32	0.04	4.46	2.41	23.78
Unrestricted (deficit)	22.08	4.89	1.05	(1.04)	35.49	14.51
Total Net Position	\$ 70.24	\$ 75.52	\$ 16.11	\$ 17.57	\$ 86.35	\$ 93.10

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

THE COUNTY AS A WHOLE (continued)

KENOSHA COUNTY
CHANGES IN NET POSITION
Year Ended December 31, 2016
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 6.66	\$ 6.30	\$ 23.25	\$ 23.22	\$ 29.91	\$ 29.52
Operating grants and contributions	62.44	59.37	3.77	3.84	66.21	63.21
Capital grants and contributions	0.18	0.49	1.15	1.83	1.33	2.32
General revenues:						
Property taxes	64.20	62.85	1.45	1.49	65.65	64.34
Other taxes	13.76	13.98	-	-	13.76	13.98
Grants and contributions not restricted to specific programs	4.09	4.03	-	-	4.09	4.03
Other	0.94	0.95	0.03	0.01	0.97	0.96
Total revenues	<u>152.27</u>	<u>147.97</u>	<u>29.65</u>	<u>30.39</u>	<u>181.92</u>	<u>178.36</u>
Expenses:						
General government	28.43	26.70	-	-	28.43	26.70
Health	21.16	20.20	-	-	21.16	20.20
Public works	6.68	3.40	-	-	6.68	3.40
Public safety	46.17	43.96	-	-	46.17	43.96
Social services	45.33	42.42	-	-	45.33	42.42
Education and recreation	4.99	4.27	-	-	4.99	4.27
Conservation and development	1.93	1.26	-	-	1.93	1.26
Interest on long-term debt	2.21	2.70	-	-	2.21	2.70
Nursing home	-	-	18.22	16.84	18.22	16.84
Highway	-	-	10.30	0.73	10.30	0.73
Golf Course	-	-	3.24	3.03	3.24	3.03
Total expenses	<u>156.90</u>	<u>144.91</u>	<u>31.76</u>	<u>20.60</u>	<u>188.66</u>	<u>165.51</u>
Increase (decrease) in net position before transfers	(4.63)	3.06	(2.11)	9.79	(6.74)	12.85
Transfers	(0.65)	10.91	0.65	(10.91)	-	-
Increase (decrease) in net position	<u>(5.28)</u>	<u>13.97</u>	<u>(1.46)</u>	<u>(1.12)</u>	<u>(6.74)</u>	<u>12.85</u>
Net position beginning of year	75.52	61.55	17.57	18.69	93.09	80.24
Net position end of year	<u>\$ 70.24</u>	<u>\$ 75.52</u>	<u>\$ 16.11</u>	<u>\$ 17.57</u>	<u>\$ 86.35</u>	<u>\$ 93.09</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 \$4.30 million when compared to 2015. Key elements of this net increase are as follows:

- Increased property tax of \$1.2 million.
- Increase in federal inmate housing revenues of \$1.1 million
- Increase in mental health CCS grants received through the Human Services of \$2.0 million.
- Increase in mental health CCS grants due to reconciliation of prior year's services \$0.9 million.
- Increase in Aging and Disability state aid of \$0.4 million.
- Decrease in AODA grant funding of \$0.5 million

Expenditures for governmental activities increased by \$12.0 million when compared to 2015. Key elements of this increase are as follows:

- Increase in insurance costs in all departments by \$2.3 million.
- Increase in use of purchased service programs for mental health of \$2.4 million.
- Increase in expenditures related to the Comprehensive Community Services grant of \$1.0 million.
- Increase in Sheriff patrol salaries of \$0.3 million for new high level positions.
- Increase in Sheriff pre-trial overtime of \$0.4 million due to staff shortages.
- Increase in planned grants to KABA for economic development of \$0.75 million.
- Increase resulting from loss on transfer of roadway to another municipality of \$4.0 million.
- Decrease in use of purchased service for AODA programs of \$0.9 million.
- Decrease of purchased services provided for Wisconsin Works program of \$0.3 million.

Revenue for the Business-type activities decreased by \$0.74 million in 2016 when compared to 2015. Key elements of this decrease are as follows:

- Brookside operating revenue and grants experienced a slight decrease of \$0.4 million.
- Highway revenue decreased by \$0.3 million related to federal and state highway project revenue.

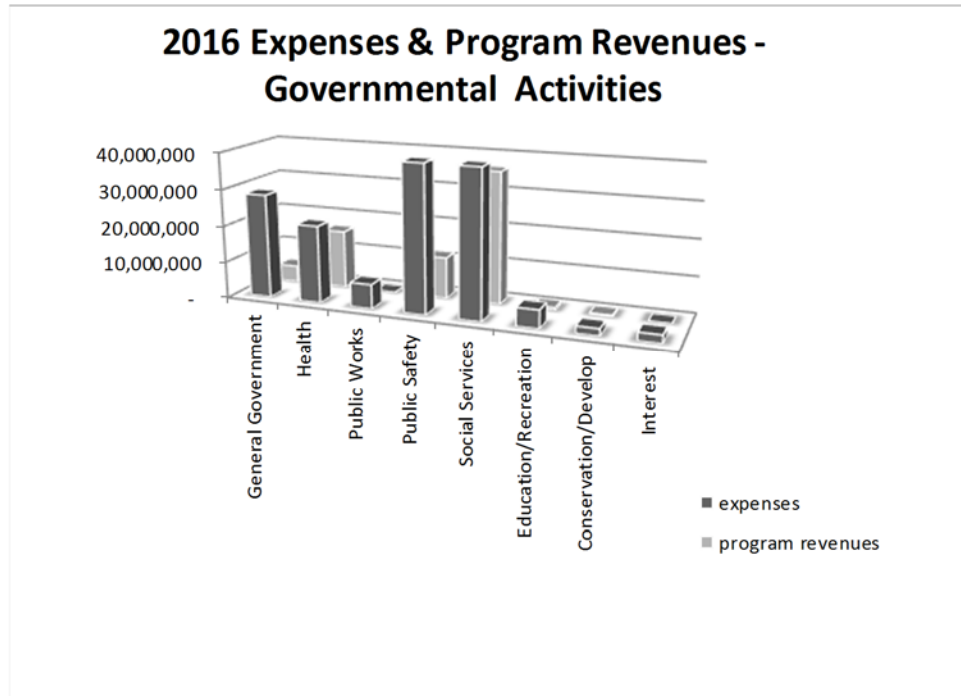
Expenses for Business-type activities increased \$11.0 million in 2016 when compared to 2015. Key elements of this increase are as follows:

- Increase in nursing home expenses of \$1.4 million.
- Increase in highway expenses of \$9.6 million on work performed on state roads.

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

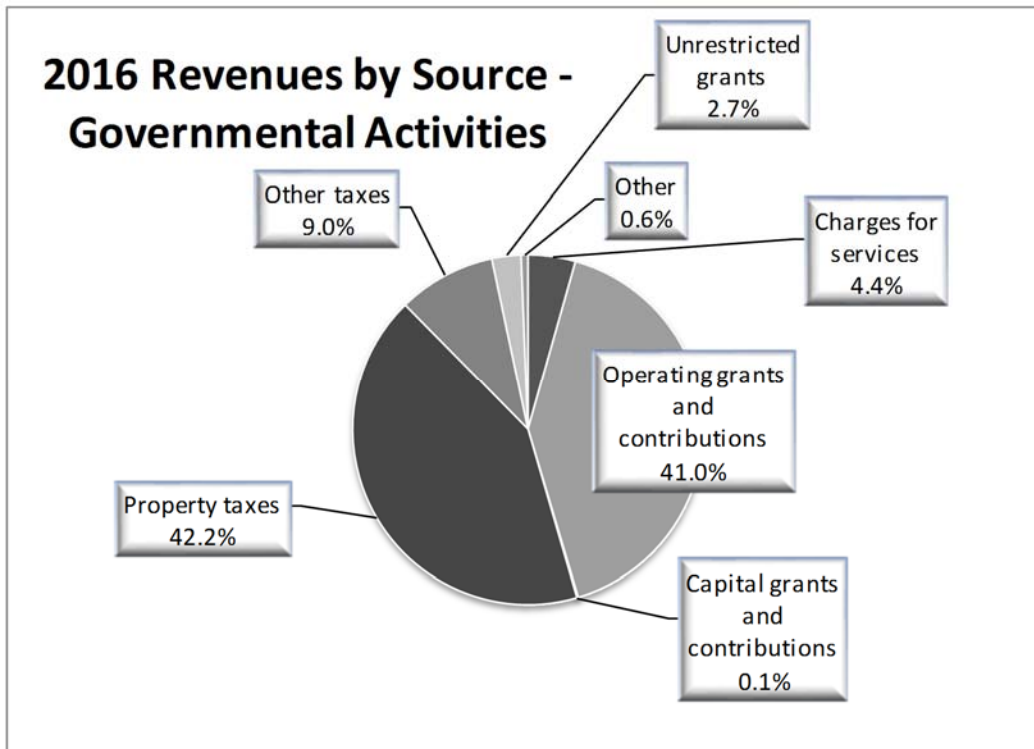
EXPENSES AND PROGRAM REVENUES – GOVERNMENTAL ACTIVITIES

The following chart shows the portion of expenses by function that is covered by program revenues for 2016.



REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES

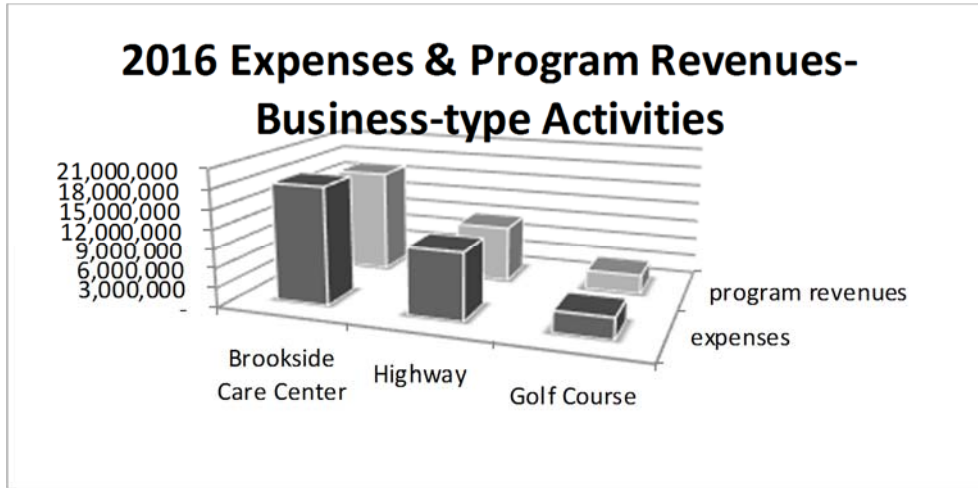
This chart illustrates the percent of revenue sources that fund the County's governmental activities for 2016.



KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

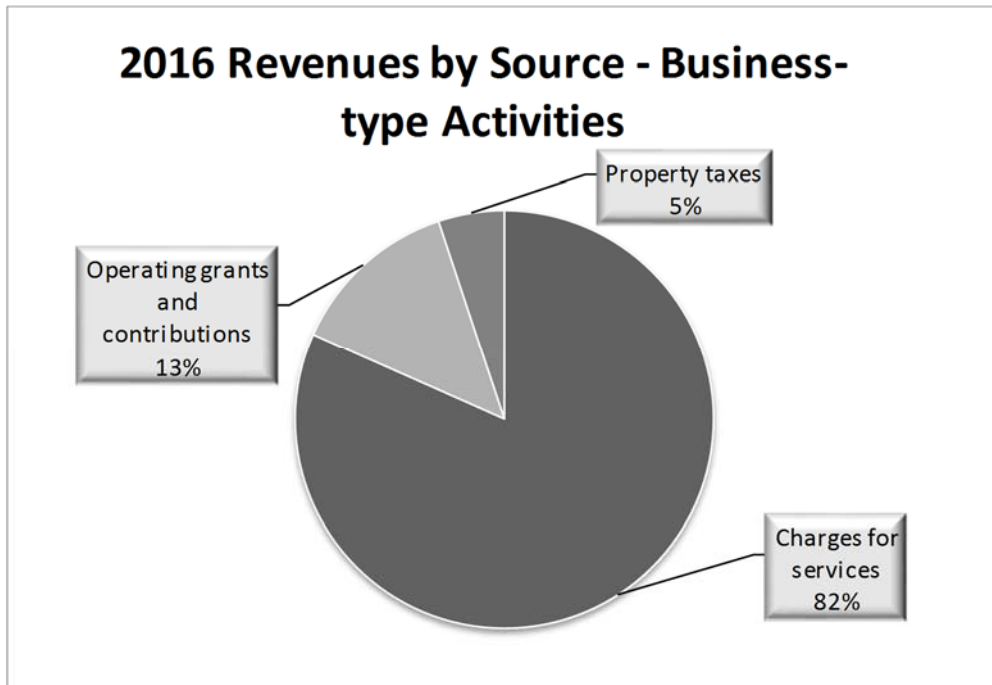
EXPENSES AND PROGRAM REVENUES – BUSINESS-TYPE ACTIVITIES

The following chart shows the portion of expenses by function that is covered by program revenues for business-type activities for 2016.



REVENUES BY SOURCE – BUSINESS-TYPE ACTIVITIES

This chart illustrates the percent of revenue sources that fund the County's business-type activities for 2016.



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 increase in the total fund balance with an increase in unassigned fund balance over the prior year balance of \$0.5 million. The unassigned fund balance shows an increase of \$0.2 million with \$18.4 million in 2016 compared to \$18.2 million in 2015 in spite of the increase in health and worker's compensation claims of \$3.0 million. In 2008, the General Fund was significantly affected by the housing market downturn. Tax delinquencies decreased by \$130,088 in 2016. In addition, sales tax revenues came in at \$1.0 million more 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:

	2010	2011	2012	2013	2014	2015	2016
General Fund	\$ 7,385,156	\$ 8,087,217	\$10,229,584	\$11,588,684	\$15,080,088	\$18,200,731	\$ 18,421,373
Health Insurance	1,500,001	1,500,001	1,500,001	1,500,001	1,500,001	1,500,001	1,500,000
Total	<u>\$ 8,885,157</u>	<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>

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 15.

In 2014, the County Board had amended the Brookside reserve policy, and requiring available and expendable cash reserves from Brookside to lapse to the general fund. This policy has been revised effective in 2015 stating that Brookside will retain their cash reserves going forward.

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

THE COUNTY'S FUNDS (continued)

General Fund (continued)

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

- To maintain the fund balance of the General Fund at levels sufficient to protect the County's creditworthiness as well as its financial positions from unforeseeable emergencies.
- To ensure sufficient liquidity to provide for County obligations as they become due.
- To maintain the proper balance between maintaining a prudent level of reserves that is neither too low nor too high. The policy requires that the County maintain 17% of General Fund expenditures as unassigned fund balance in the General Fund. The County surpassed the 17% threshold by \$7.4 million at year-end 2016. See the summary on page 15 for an analysis of this.

In accord with this policy, available balances within the General Fund in excess of 17% may be used for capital expenditures and one-time operating expenditures. An amount not to exceed \$300,000 may be used for ongoing operational expenditures. In the 2016 financial statements, \$275,000 of funds from the General Fund was designated to fund a one-time expense for the 2016 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 \$1.0 million.

Insurance Internal Service Funds – The net health insurance spending was \$4.1 million more than was budgeted. The net effect to the General Fund was a \$2.6 million deficit due to \$700,000 charged to the proprietary funds of Brookside and Golf, \$500,000 vacancy savings, and an additional \$300,000 drawdown of federal revenue in Human Services due to the additional costs charged. In addition, the worker's compensation and liability insurance spending was \$600,000 over budget with the net effect to the general fund of \$500,000 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 2016, the budgeted County vacancy adjustment was \$700,000. In 2016, the General Fund was affected with a surplus effect of \$360,000 due to the vacancy adjustment.

Human Services – Revenues from Medicaid and government grants were \$1.1 million greater than budgeted.

Sheriff – Fund balance was reduced by an expense deficit of \$1.0 million in the Sheriff's department personnel budget. This was offset by an amount of \$1.1 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 \$217,000.

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

THE COUNTY'S FUNDS (continued)

General Fund (continued)

Increase in Tax Delinquencies - The amount of delinquencies at year end 2016 was \$7.6 million compared to year end 2015 delinquencies of \$7.5 million or a increase of \$130,088.

Highway revenues and expenses – Revenues from providing road services to the State, other municipalities and local transportation aids were \$600,000 more than budgeted with a surplus in expenses for contracted services and supplies of \$360,000. The highway fund was able to lapse \$537,144 in cash surplus to the General Fund.

Debt Service Fund – The Debt Service fund ended with a surplus fund balance of \$1,488,951. 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 2015 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 2016, the Brookside Care Center fund experienced a loss of almost \$2.0 million. Brookside experienced a decrease in charges for service of \$500,000 from 2015 but the expenses increased by \$3.0 million mainly due to higher health insurance costs and increased spending in other operations and maintenance areas.

Golf Course Fund

Golf fee revenue exceeded \$3.0 million which was a repeat of 2015 which was the first year with fees higher than \$3.0 million. The golf course also received \$1.3 million in bond issuance as a contribution from the County to cover their capital outlay. Any surplus remains in the Golf Course fund to cover future 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 2016 Operations: Review of Major Elements Impacting the Unassigned Fund Balance in the General Fund

2016 General Fund Year-End Forecast

Unassigned Reserves Year End 2015 **18,200,731**

Items causing increase to the General Fund

Human Services	1,140,459
US Federal Marshal/ BICE Inmate/ Other Revenue	1,123,000
Sales Tax	1,032,697
DPW - State Maintenance/Other Revenue	600,000
DPW - Contractual Services/Gas& Diesel/Utilities	360,000
Vacancy	360,000
Sheriff - Contractual Services/Supplies	280,000
Elected Offices - Bond Default/Transfer Tax/Passport Revenues	217,000
Total Increases to General Fund	5,113,156

Planned Decreases to General Fund

Reserves used to fund one time expenditures in the 2016 budget	(275,000)
Total Planned Decreases to General fund	(275,000)

Items causing decrease to the General Fund

Health Insurance	(2,611,461)
Sheriff - Personnel	(1,027,000)
Workers Compensation/Liability Insurances	(481,793)
Treasurer Tax Delinquency and Interest on Taxes revenue	(285,000)
Tax Delinquencies Increase	(130,088)
Miscellaneous	(82,172)

Total all other net reductions to Fund Balance **(4,617,514)**

2016 Year-End Unassigned General Fund balance **18,421,373**

Less: County Board minimum requirement of 17% of General Fund Expenditures	11,047,177
--	------------

Amount over 17% Minimum **7,374,196**

2016 Year-End Unassigned General Fund balance	18,421,373
Increase in General Fund 2015/2016	220,642
2016 General Fund Expenditures	64,983,393
Unassigned Reserves as a Percentage of General Fund Expense	28.35%

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 \$90,541 for various facilities improvements and \$319,259 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 30 for more detail.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County continued the trend of growth in the General Fund in 2016 when the unassigned fund balance closed the year at \$18.4 million. County unassigned fund balance now has increased for seven 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 2016 when the balance reached an all-time high of \$18.4 million which is \$7.4 million above the 17%. Many factors contributed to this event, as explained in this report.

Now, as a result of many factors as reflected on page 15, the County exceeds its reserve policy benchmark. It is worth noting that the County was able to return 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 2016. 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 2016, 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 \$159,000 in May of 2017. The current 5-year budget forecast reflects sustainability with regard to County operations. No major reductions in service appear to be necessary at this time.

The preliminary State 2015 – 2017 biennial budget does not change County levy limits. County operations are financially sustainable under these levy limits.

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of December 31, 2016, the County had \$174.60 million invested in net capital assets including land, buildings, park and golf facilities, vehicles, equipment, and infrastructure.

The \$3.4 million increase in machinery and equipment in the Governmental activities reflects the County's continued investment in Broadband infrastructure and computer equipment as well as annual update of vehicles and maintenance equipment. Construction in progress reflects the Brookside building project which will be completed in 2017. See Notes to the Financial Statements page 65 through 67 for more detail about the capital assets. Summary report (rounded to millions) is as follows:

	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Construction in progress	\$ 1.87	\$ 3.85	\$ 11.03	\$ 0.93	\$ 12.90	\$ 4.79
Land	21.57	21.47	0.34	0.34	21.91	21.81
Land improvements	21.79	22.20	6.87	6.03	28.66	28.23
Intangible assets	-	-	0.03	0.03	0.03	0.03
Buildings	106.46	103.25	17.13	16.72	123.59	119.97
Machinery & equipment	40.21	37.73	23.17	22.23	63.37	59.96
Infrastructure	52.10	52.40	-	-	52.10	52.40
Total capital assets	243.99	240.90	58.56	46.28	302.56	287.17
Less: accumulated depreciation	(95.44)	(88.19)	(32.55)	(31.30)	(127.99)	(119.49)
Total net capital assets	\$ 148.55	\$ 152.71	\$ 26.01	\$ 14.98	\$ 174.56	\$ 167.68

KENOSHA COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)

CAPITAL ASSETS AND DEBT ADMINISTRATION (continued)

Debt

At year-end, the County had \$118,970,000 in outstanding general obligation debt.

Bonded debt outstanding at 12/31/15	\$ 117,980,000
Principal retired in 2016	(12,975,000)
Notes issued to fund 2016 capital projects	13,965,000
Debt outstanding at 12/31/16	<u>\$ 118,970,000</u>

New principal issued was \$13,965,000. Total general obligation debt outstanding increased by \$1.0 million or 1.0%.

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 year end 2016, total County general obligation debt outstanding increased to \$118.9 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.

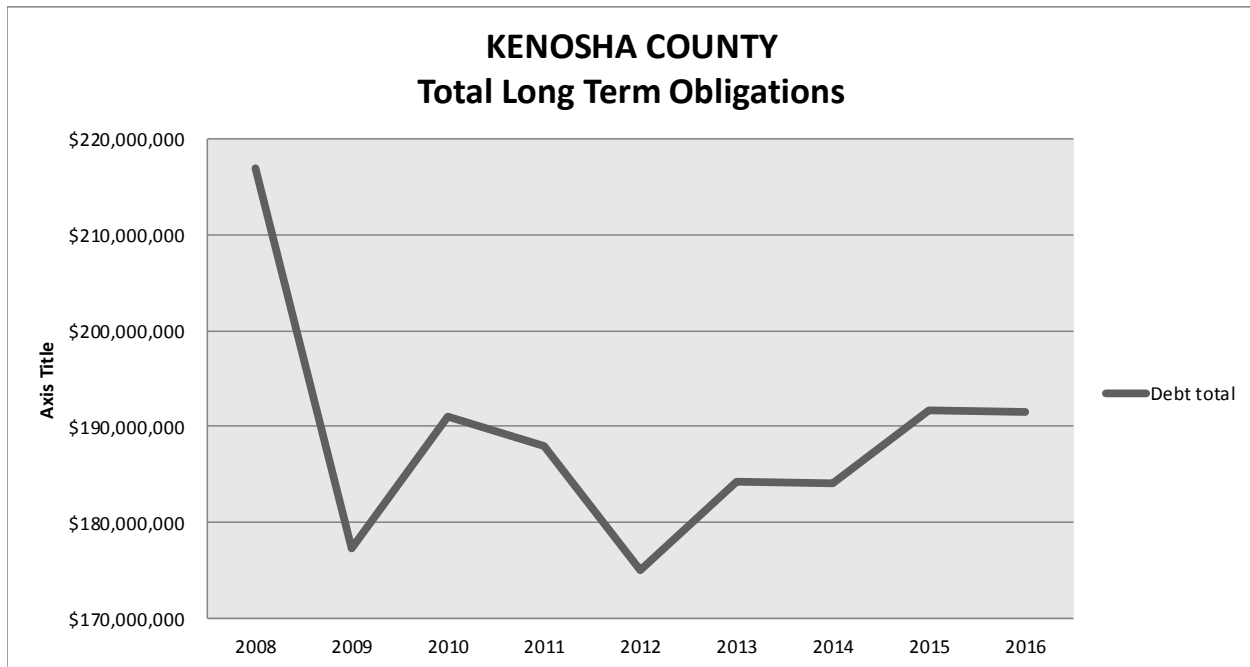
KENOSHA COUNTY								
TOTAL LONG TERM OBLIGATIONS								
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Obligation	\$ 83,790,000	\$ 95,765,000	\$ 97,180,000	\$ 101,325,000	\$ 99,110,000	\$ 99,515,000	\$ 117,980,000	\$ 118,970,000
OPEB Protective	34,308,744	35,048,490	33,726,650	29,700,000	40,154,327	40,471,845	40,735,463	40,979,068
OPEB Nonprotective	55,091,237	56,176,150	53,545,927	40,600,000	44,798,295	43,968,115	32,801,555	31,400,351
Vacation/Casual	4,107,955	4,039,364	3,449,308	3,435,000	109,317	118,925	132,313	120,055
	<u>\$ 177,297,936</u>	<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>

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, 2015. 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 70 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. Geertsen, CPA, CGMA
Chief Financial Officer
Kenosha County, Wisconsin

KENOSHA COUNTY
STATEMENT OF NET POSITION
December 31, 2016

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and temporary cash investments	\$ 31,324,623	\$ 1,118,574	\$ 32,443,197
Receivables			
Property taxes	64,125,135	1,720,781	65,845,916
Delinquent taxes	11,389,796	-	11,389,796
Other	2,123,002	3,171,110	5,294,112
Due from other governments	11,972,043	2,332,679	14,304,722
Internal balances	3,950,591	(3,950,591)	-
Prepaid items	444,131	-	444,131
Inventories	-	615,728	615,728
Restricted cash and investments	835,867	9,610,306	10,446,173
Deposit with Wisconsin Municipal Mutual Insurance Co.	1,157,860	-	1,157,860
Capital assets			
Land, improvements, and construction in progress	39,240,191	11,364,273	50,604,464
Other capital assets, net of depreciation	109,313,511	14,642,883	123,956,394
Total Capital Assets	<u>148,553,702</u>	<u>26,007,156</u>	<u>174,560,858</u>
Total Assets	<u>275,876,750</u>	<u>40,625,743</u>	<u>316,502,493</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding of bond	250,356	-	250,356
Deferred outflows related to pension	28,808,399	7,571,191	36,379,590
Total Deferred Outflows of Resources	<u>29,058,755</u>	<u>7,571,191</u>	<u>36,629,946</u>
LIABILITIES			
Accounts payable	4,678,391	2,285,820	6,964,211
Claims payable	5,266,528	-	5,266,528
Accrued compensation	4,417,120	-	4,417,120
Accrued interest	836,951	-	836,951
Other current liabilities	11,206	234,209	245,415
Special deposits	60,716	2,902	63,618
Due to other governments	8,824,892	20,860	8,845,752
Unearned revenue	467,264	15,515	482,779
Long-term liabilities			
Net pension liability	5,153,950	1,344,445	6,498,395
Due within one year	17,975,775	39,999	18,015,774
Due in more than one year	112,024,433	23,596,804	135,621,237
Total Liabilities	<u>159,717,226</u>	<u>27,540,554</u>	<u>187,257,780</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension	10,846,400	2,829,362	13,675,762
Deferred property tax levy	64,125,135	1,720,781	65,845,916
Total Deferred Inflows of Resources	<u>74,971,535</u>	<u>4,550,143</u>	<u>79,521,678</u>
NET POSITION			
Net investment in capital assets	45,787,965	15,015,144	48,449,233
Restricted for:			
Specific purpose: grants and loans	1,721,431	-	1,721,431
Non-expendable fund use	-	37,401	37,401
Debt service	652,000	-	652,000
Unrestricted	22,085,348	1,053,692	35,492,916
Total Net Position	<u>\$ 70,246,744</u>	<u>\$ 16,106,237</u>	<u>\$ 86,352,981</u>

See accompanying notes to the financial statements.

KENOSHA COUNTY
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2016

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	\$ 28,442,710	\$ 2,754,915	\$ 1,803,420	\$ -	\$ (23,884,375)	\$ -	\$ (23,884,375)
Health	21,163,984	1,339,615	14,696,643	-	(5,127,726)	-	(5,127,726)
Public works	6,681,085	-	-	-	(6,681,085)	-	(6,681,085)
Public safety	46,174,882	2,094,785	9,292,046	-	(34,788,051)	-	(34,788,051)
Social services	45,325,051	32,162	35,941,694	111,936	(9,239,259)	-	(9,239,259)
Education and recreation	4,988,685	192,131	528,963	72,500	(4,195,091)	-	(4,195,091)
Conservation and development	1,928,111	247,858	187,128	-	(1,493,125)	-	(1,493,125)
Interest on long-term debt	2,208,361	-	-	-	(2,208,361)	-	(2,208,361)
Total Governmental Activities	156,912,869	6,661,466	62,449,894	184,436	(87,617,073)	-	(87,617,073)
Business-type activities:							
Brookside Care Center	18,217,419	15,328,516	972,000	-	-	(1,916,903)	(1,916,903)
Highway	10,285,645	4,913,832	2,793,737	1,150,215	-	(1,427,861)	(1,427,861)
Golf Course	3,242,462	3,002,957	-	-	-	(239,505)	(239,505)
Total Business-type Activities	31,745,526	23,245,305	3,765,737	1,150,215	-	(3,584,269)	(3,584,269)
Totals	\$ 188,658,395	\$ 29,906,771	\$ 66,215,631	\$ 1,334,651	(87,617,073)	(3,584,269)	(91,201,342)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes					49,471,052	1,454,654	50,925,706
Property taxes, levied for debt service					14,726,376	-	14,726,376
Sales tax - County					13,757,793	-	13,757,793
Grants and contributions not restricted to specific programs					4,085,977	-	4,085,977
Unrestricted investment earnings					243,769	166	243,935
Miscellaneous					714,910	11,602	726,512
Transfers					(654,869)	654,869	-
Total general revenues and transfers					82,345,008	2,121,291	84,466,299
Change in net position					(5,272,065)	(1,462,978)	(6,735,043)
Net position - beginning					75,518,809	17,569,215	93,088,024
Net position - ending					\$ 70,246,744	\$ 16,106,237	\$ 86,352,981

See accompanying notes to the financial statements.

**KENOSHA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 20,526,654	\$ 485,825	\$ 1,488,951	\$ 7,533,672	\$ 30,035,102
Receivables					
Property taxes	34,081,345	13,006,569	14,405,766	2,415,450	63,909,130
Delinquent taxes	11,389,796	-	-	-	11,389,796
Miscellaneous	319,192	172,394	-	185,178	676,764
Due from other governments	3,498,361	7,001,852	-	1,471,830	11,972,043
Due from other funds	-	-	-	1,293,323	1,293,323
Prepaid items	281,718	-	-	1,437	283,155
Loans receivable	-	-	-	1,249,216	1,249,216
TOTAL ASSETS	\$ 70,097,066	\$ 20,666,640	\$ 15,894,717	\$ 14,150,106	\$ 120,808,529
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 815,807	\$ 2,470,943	\$ -	\$ 635,681	\$ 3,922,431
Accrued compensation	4,417,120	-	-	-	4,417,120
Special deposits	4,410	2,846	-	53,461	60,717
Due to other governments	2,841,534	5,057,580	-	925,778	8,824,892
Due to other funds	-	-	-	1,293,323	1,293,323
Other unearned revenue	96,899	41,206	-	329,158	467,263
Total Liabilities	<u>8,175,770</u>	<u>7,572,575</u>	<u>-</u>	<u>3,237,401</u>	<u>18,985,746</u>
Deferred Inflows of Resources					
Deferred property tax levy	34,081,345	13,006,569	14,405,766	2,415,450	63,909,130
Revolving loan fund outstanding loans	-	-	-	1,249,216	1,249,216
Total deferred inflows of resources	<u>34,081,345</u>	<u>13,006,569</u>	<u>14,405,766</u>	<u>3,664,666</u>	<u>65,158,346</u>
Fund Balances					
<i>Nonspendable</i>					
Prepaid items	281,718	-	-	1,437	283,155
Delinquent taxes	7,695,267	-	-	-	7,695,267
<i>Restricted</i>					
Debt service	-	-	1,488,951	-	1,488,951
Housing Authority revolving loan fund	-	-	-	3,877	3,877
Federal Equitable Sharing funds	-	-	-	380,842	380,842
Aging	-	87,496	-	-	87,496
<i>Committed</i>					
Health Department	-	-	-	169,532	169,532
Federated Library System	-	-	-	2	2
Geographic Information Systems	-	-	-	29,852	29,852
<i>Assigned</i>					
Encumbrances	233,837	-	-	6,780	240,617
Subsequent year expenditures	1,207,756	-	-	6,242,717	7,450,473
Capital projects	-	-	-	583,969	583,969
<i>Unassigned</i>	<u>18,421,373</u>	<u>-</u>	<u>-</u>	<u>(170,969)</u>	<u>18,250,404</u>
Total Fund Balances	<u>27,839,951</u>	<u>87,496</u>	<u>1,488,951</u>	<u>7,248,039</u>	<u>36,664,437</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 70,097,066	\$ 20,666,640	\$ 15,894,717	\$ 14,150,106	\$ 120,808,529

See accompanying notes to the financial statements.

KENOSHA COUNTY
Reconciliation of the Governmental Fund Balance Sheet
and the Statement of Net Position
December 31, 2016

Fund Balance - Total Governmental Funds	\$ 36,664,437
This is the amount of net total capital assets (\$148,553,702) less capital assets reported in internal service funds (\$1,889,454).	146,664,248
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.	(130,000,208)
Loss on refunding of debt is amortized over the life of the new debt and the unamortized balance shown as deferred outflows.	250,356
Interest expense is not accrued in the governmental funds.	(836,951)
Revenue from loans receivable made are recorded as revenue in government-wide as deferred inflow until collected in the governmental statements.	1,249,216
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.	12,808,052
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>3,447,594</u>
Total Net Position - Governmental Activities	<u><u>\$ 70,246,744</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, 2016

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 48,150,170	\$ 12,391,991	\$ 14,726,376	\$ 2,471,579	\$ 77,740,116
Licenses and permits	184,433	-	-	462,373	646,806
Intergovernmental revenues	9,654,879	44,971,937	-	12,264,940	66,891,756
Charges for services	2,800,652	27,421	-	1,506,331	4,334,404
Fines, forfeits and penalties	1,310,410	-	-	-	1,310,410
Investment income	196,022	-	-	28,785	224,807
Miscellaneous income	474,213	26,390	-	111,431	612,034
Total Revenues	<u>62,770,779</u>	<u>57,417,739</u>	<u>14,726,376</u>	<u>16,845,439</u>	<u>151,760,333</u>
EXPENDITURES					
Current					
General government	22,884,953	-	-	24,626	22,909,579
Health	-	13,201,971	-	8,099,322	21,301,293
Public safety	38,517,109	-	-	5,150,676	43,667,785
Social services	282,094	43,453,311	-	-	43,735,405
Education and recreation	2,306,776	-	-	1,942,442	4,249,218
Conservation and development	989,799	-	-	843,932	1,833,731
Capital Outlay	2,662	-	-	4,870,522	4,873,184
Debt Service					
Principal retirement	-	-	12,975,000	-	12,975,000
Interest, fiscal charges and debt issuance costs	-	-	2,449,833	168,097	2,617,930
Total Expenditures	<u>64,983,393</u>	<u>56,655,282</u>	<u>15,424,833</u>	<u>21,099,617</u>	<u>158,163,125</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, 2016

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
Excess (deficiency) of revenues over expenditures	<u>(2,212,614)</u>	<u>762,457</u>	<u>(698,457)</u>	<u>(4,254,178)</u>	<u>(6,402,792)</u>
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	-	-	-	8,658,900	8,658,900
Premium on issuance of debt	-	-	655,581	182,609	838,190
Transfers in	2,997,767	-	-	537,563	3,535,330
Transfers out	<u>(301,191)</u>	<u>(835,518)</u>	<u>-</u>	<u>(1,829,315)</u>	<u>(2,966,024)</u>
Total Other Financing Sources (Uses)	<u>2,696,576</u>	<u>(835,518)</u>	<u>655,581</u>	<u>7,549,757</u>	<u>10,066,396</u>
Net change in fund balance	483,962	(73,061)	(42,876)	3,295,579	3,663,604
FUND BALANCES					
Beginning of year	<u>27,355,989</u>	<u>160,557</u>	<u>1,531,827</u>	<u>3,952,460</u>	<u>33,000,833</u>
FUND BALANCES - END OF YEAR	<u><u>\$ 27,839,951</u></u>	<u><u>\$ 87,496</u></u>	<u><u>\$ 1,488,951</u></u>	<u><u>\$ 7,248,039</u></u>	<u><u>\$ 36,664,437</u></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, 2016

Net Change in Fund Balances - Total Governmental Funds	\$	3,663,604
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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 (\$8,977,471), is greater than depreciation (\$8,370,802) in the current period.		606,669
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The net effect of various miscellaneous transactions involving capital assets (i.e., disposals) is to increase (decrease) net position.		(4,288,646)
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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.		(6,119)
--	--	---------

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 issued. See Note II.B.		(1,368,737)
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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.		(724,198)
--	--	-----------

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.		(3,076,017)
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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.		(78,621)
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Change in net position of governmental activities	\$	(5,272,065)
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KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 47,700,301	\$ 47,403,161	\$ 48,150,170	\$ 747,009
Licenses and permits	154,000	154,000	184,433	30,433
Intergovernmental revenues	14,496,411	9,501,022	9,654,879	153,857
Charges for services	2,839,749	2,885,913	2,800,652	(85,261)
Fines, forfeits and penalties	1,236,389	1,236,389	1,310,410	74,021
Investment income	220,000	220,000	196,022	(23,978)
Miscellaneous income	508,465	550,321	474,213	(76,108)
Continuing appropriations	394,340	2,647,774	-	(2,647,774)
Total Revenues	<u>67,549,655</u>	<u>64,598,580</u>	<u>62,770,779</u>	<u>(1,827,801)</u>
Expenditures				
Current				
General government	23,009,319	23,602,547	22,884,953	717,594
Public safety	40,938,793	38,920,184	38,517,109	403,075
Social services	294,188	289,945	282,094	7,851
Education/recreation	2,359,638	2,541,149	2,306,776	234,373
Conservation and development	947,717	1,059,099	989,799	69,300
Capital Outlay	-	42,695	2,662	40,033
Total Expenditures	<u>67,549,655</u>	<u>66,455,619</u>	<u>64,983,393</u>	<u>1,472,226</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,857,039)</u>	<u>(2,212,614)</u>	<u>(355,575)</u>
Other Financing Sources (Uses)				
Transfers in	-	3,002,070	2,997,767	(4,303)
Transfers out	-	(302,205)	(301,191)	1,014
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,699,865</u>	<u>2,696,576</u>	<u>(3,289)</u>
Net change in fund balance	-	842,826	483,962	(358,864)
Fund balance - beginning	<u>27,355,989</u>	<u>27,355,989</u>	<u>27,355,989</u>	<u>-</u>
Fund balance - ending	<u>\$ 27,355,989</u>	<u>\$ 28,198,815</u>	<u>\$ 27,839,951</u>	<u>\$ (358,864)</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	\$ 12,391,991	\$ 12,391,991	\$ 12,391,991	\$ -
Intergovernmental revenues	43,992,316	45,595,078	44,971,937	(623,141)
Charges for services	17,000	17,000	27,421	10,421
Miscellaneous income	43,459	43,459	26,390	(17,069)
Continuing appropriations	40,000	108,008	-	(108,008)
Total Revenues	<u>56,484,766</u>	<u>58,155,536</u>	<u>57,417,739</u>	<u>(737,797)</u>
Expenditures				
Current				
Health	12,761,858	13,233,443	13,201,971	31,472
Social services	43,922,908	45,140,121	43,453,311	1,686,810
Total Expenditures	<u>56,684,766</u>	<u>58,373,564</u>	<u>56,655,282</u>	<u>1,718,282</u>
Excess (deficiency) of revenues over expenditures	<u>(200,000)</u>	<u>(218,028)</u>	<u>762,457</u>	<u>980,485</u>
Other Financing Sources (Uses)				
Transfers in	200,000	-	-	-
Transfers out	-	(835,518)	(835,518)	-
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>(835,518)</u>	<u>(835,518)</u>	<u>-</u>
Net change in fund balance	-	(1,053,546)	(73,061)	980,485
Fund balance - beginning	<u>160,557</u>	<u>160,557</u>	<u>160,557</u>	<u>-</u>
Fund balance - ending	<u>\$ 160,557</u>	<u>\$ (892,989)</u>	<u>\$ 87,496</u>	<u>\$ 980,485</u>

See accompanying notes to the financial statements.

KENOSHA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
ASSETS					
Current assets					
Cash and cash equivalents	\$ -	\$ 320,416	\$ 798,158	\$ 1,118,574	\$ 1,289,521
Accounts receivable	2,911,704	259,406	-	3,171,110	43,444
Property taxes receivable	-	1,720,781	-	1,720,781	216,005
Due from other governments	-	2,329,083	3,596	2,332,679	153,577
Due from other funds	-	-	-	-	4,639,690
Inventories	40,457	536,297	38,974	615,728	-
Prepaid items	-	-	-	-	160,976
Total current assets	2,952,161	5,165,983	840,728	8,958,872	6,503,213
Noncurrent assets					
Restricted cash and investments	9,610,306	-	-	9,610,306	835,867
Deposit in WMMIC	-	-	-	-	1,157,860
Capital assets					
Land and construction in progress	11,026,218	60,409	277,646	11,364,273	709,985
Intangible assets	-	-	29,508	29,508	-
Buildings and improvements	5,936,475	8,699,308	9,361,016	23,996,799	7,451,991
Machinery and equipment	5,667,240	14,061,035	3,438,938	23,167,213	632,512
Accumulated depreciation/amortization	(8,366,883)	(16,577,228)	(7,606,526)	(32,550,637)	(6,905,034)
Total capital assets	14,263,050	6,243,524	5,500,582	26,007,156	1,889,454
Total noncurrent assets	23,873,356	6,243,524	5,500,582	35,617,462	3,883,181
Total Assets	26,825,517	11,409,507	6,341,310	44,576,334	10,386,394
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	4,632,383	2,443,341	495,467	7,571,191	-
LIABILITIES					
Current liabilities					
Accounts payable	1,281,023	962,113	42,684	2,285,820	755,962
Claims payable	-	-	-	-	5,266,528
Due to other funds	3,950,591	-	-	3,950,591	689,099
Due to other governments	-	20,860	-	20,860	-
Special deposits	2,902	-	-	2,902	-
Other current liabilities	234,209	-	-	234,209	11,206
Current portion of unamortized (discount) premium on debt	39,999	-	-	39,999	-
Unearned revenue	-	-	15,515	15,515	-
Total current liabilities	5,508,724	982,973	58,199	6,549,896	6,722,795
Noncurrent liabilities					
Net pension liability	823,585	433,433	87,427	1,344,445	-
Long-term obligations	22,260,041	1,219,413	117,350	23,596,804	-
Total noncurrent liabilities	23,083,626	1,652,846	204,777	24,941,249	-
Total Liabilities	28,592,350	2,635,819	262,976	31,491,145	6,722,795
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pension	1,733,221	912,152	183,989	2,829,362	-
Deferred property tax levy	-	1,720,781	-	1,720,781	216,005
	1,733,221	2,632,933	183,989	4,550,143	216,005
NET POSITION					
Net investment in capital assets	3,271,038	6,243,524	5,500,582	15,015,144	1,889,452
Restricted for non-expendable fund use	37,401	-	-	37,401	-
Unrestricted (deficit)	(2,176,110)	2,340,572	889,230	1,053,692	1,558,142
Total Net Position	\$ 1,132,329	\$ 8,584,096	\$ 6,389,812	\$ 16,106,237	\$ 3,447,594

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, 2016

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
OPERATING REVENUES					
Charges for services	\$ 15,328,516	\$ 4,913,832	\$ 3,002,957	\$ 23,245,305	\$ 27,420,489
Total Operating Revenues	15,328,516	4,913,832	3,002,957	23,245,305	27,420,489
OPERATING EXPENSES					
Operations and maintenance	16,324,186	12,913,877	2,559,037	31,797,100	27,221,286
General and administrative	1,596,103	566,986	-	2,163,089	-
Depreciation and amortization	337,128	937,628	683,426	1,958,182	499,088
Total Operating Expenses	18,257,417	14,418,491	3,242,463	35,918,371	27,720,374
Operating Income (Loss)	(2,928,901)	(9,504,659)	(239,506)	(12,673,066)	(299,885)
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	(348,899)	1,803,553	-	1,454,654	215,105
Intergovernmental grants	982,574	3,943,953	-	4,926,527	-
Proceeds from debt issued	-	3,758,360	1,328,240	5,086,600	109,500
Investment income	166	-	-	166	18,963
Miscellaneous income	-	1,027	-	1,027	153,577
Amortization of debt premium	39,999	-	-	39,999	-
Interest and fiscal charges	-	-	-	-	(5,460)
Total Non-Operating Revenues (Expenses)	673,840	9,506,893	1,328,240	11,508,973	491,685
Income (Loss) Before Transfers	(2,255,061)	2,234	1,088,734	(1,164,093)	191,800
TRANSFERS					
Transfers in	299,259	-	-	299,259	1,085
Transfers out	-	(598,144)	-	(598,144)	(271,506)
Total Transfers	299,259	(598,144)	-	(298,885)	(270,421)
Change in net position	(1,955,802)	(595,910)	1,088,734	(1,462,978)	(78,621)
Net position - January 1	3,088,131	9,180,006	5,301,078	17,569,215	3,526,215
Net position - December 31	\$ 1,132,329	\$ 8,584,096	\$ 6,389,812	\$ 16,106,237	\$ 3,447,594

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, 2016

	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	\$ 14,342,355	\$ 2,884,235	\$ 3,004,252	\$ 20,230,842	\$ 25,956,437
Paid to suppliers and employees for goods and services	(13,933,137)	(11,992,522)	(2,514,327)	(28,439,986)	(28,603,913)
Cash Flows from Operating Activities	409,218	(9,108,287)	489,925	(8,209,144)	(2,647,476)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
General property taxes	(348,899)	1,803,553	-	1,454,654	215,105
Intergovernmental grants	982,574	3,943,953	-	4,926,527	-
Miscellaneous income	-	1,027	-	1,027	153,577
Transfers	-	(598,144)	-	(598,144)	(270,421)
Cash Flows from Noncapital Financing Activities	633,675	5,150,389	-	5,784,064	98,261
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Interest paid	(624,604)	-	-	(624,604)	-
Debt issued (net of issuance cost)	-	3,758,360	1,328,240	5,086,600	109,500
Acquisition and construction of capital assets	(9,543,809)	(1,367,898)	(1,477,537)	(12,389,244)	(27,361)
Disposal of capital assets	-	33,648	-	33,648	-
Transfers	299,259	-	-	299,259	-
Cash Flows from Capital and Related Financing Activities	(9,869,154)	2,424,110	(149,297)	(7,594,341)	82,139
CASH FLOWS FROM INVESTING ACTIVITIES					
Deposit to WMMIC restricted cash	-	-	-	-	(420,214)
Investment income	166	-	-	166	18,963
Cash Flows from Investing Activities	166	-	-	166	(401,251)
Net Change in Cash and Cash Equivalents	(8,826,095)	(1,533,788)	340,628	(10,019,255)	(2,868,327)
Cash and Cash Equivalents - Beginning of Year	18,436,401	1,854,204	457,530	20,748,135	4,157,848
Cash and Cash Equivalents - End of Year	\$ 9,610,306	\$ 320,416	\$ 798,158	\$ 10,728,880	\$ 1,289,521

See accompanying notes to the financial statements.

KENOSHA COUNTY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2016

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (2,928,901)	\$ (9,504,659)	\$ (239,506)	\$ (12,673,066)	\$ (299,885)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:					
Depreciation expense and amortization	337,128	937,628	683,426	1,958,182	499,088
Change in net pension liability (assets) and deferred inflows/outflows related to pension	573,938	292,345	45,745	912,028	-
Changes in assets and liabilities:					
Accounts receivable	(986,162)	(257,228)	560	(1,242,830)	9,695
Due from other governments	-	(1,772,369)	735	(1,771,634)	-
Inventories	4,783	(17,672)	(393)	(13,282)	-
Due from other funds	-	-	-	-	(3,780,443)
Prepaid items	-	1,614,374	-	1,614,374	65,792
Accounts payable	975,407	519,011	(5,544)	1,488,874	553,224
Claims payable	-	-	-	-	475,201
Due to other governments	-	(636,471)	-	(636,471)	-
Due to other funds	2,336,217	-	-	2,336,217	(170,148)
Unearned revenue	-	-	689	689	-
OPEB payable	97,717	(283,246)	4,213	(181,316)	-
Accrued compensation	-	-	-	-	-
Other current liabilities	(909)	-	-	(909)	-
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 409,218</u>	<u>\$ (9,108,287)</u>	<u>\$ 489,925</u>	<u>\$ (8,209,144)</u>	<u>\$ (2,647,476)</u>
Noncash investing, capital and financing activities:					
Infrastructure transferred to governmental activities	<u>\$ -</u>	<u>\$ 3,488,063</u>	<u>\$ -</u>	<u>\$ 3,488,063</u>	<u>\$ -</u>

See accompanying notes to the financial statements.

KENOSHA COUNTY

**STATEMENT OF ASSETS & LIABILITIES
FIDUCIARY FUNDS - AGENCY FUNDS
December 31, 2016**

ASSETS

Cash and temporary cash investments	\$ 3,357,970
Miscellaneous receivables	<u>315,630</u>
Total Assets	<u><u>\$ 3,673,600</u></u>

LIABILITIES

Other accrued liabilities	<u>\$ 3,673,600</u>
Total Liabilities	<u><u>\$ 3,673,600</u></u>

See accompanying notes to the financial statements.

KENOSHA COUNTY

INDEX TO NOTES TO FINANCIAL STATEMENTS December 31, 2016

NOTE	<u>Page</u>
I. Summary of Significant Accounting Policies	40
A. Reporting Entity	40
B. Government-Wide and Fund Financial Statements	40
C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation	44
D. Assets, Liabilities, and Net Position or Equity	46
1. Deposits and Investments	46
2. Receivables	47
3. Inventories and Prepaid Items	49
4. Restricted Assets	49
5. Capital Assets	49
6. Other Assets	50
7. Compensated Absences	50
8. Long-Term Obligations/Conduit Debt	51
9. Claims and Judgments	52
10. Equity Classifications	52
II. Reconciliation of Government-Wide and Fund Financial Statements	53
A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Statement of Net Position	53
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	54
III. Stewardship, Compliance, and Accountability	56
A. Budgetary Information	56
B. Governmental Funds - Excess Expenditures Over Appropriations	56
C. Deficit Balances	56
D. Limitations on the County's Tax Levy, Rate and its Ability to Issue New Debt	57
IV. Detailed Notes on All Funds	58
A. Deposits and Investments	58
B. Receivables	64
C. Capital Assets	65
D. Interfund Receivables/Payables and Transfers	68
E. Long-Term Obligations	70
F. Pension Plan	73
G. Restricted Assets	78
H. Lease Disclosures	79
I. Governmental Activities Net Position	79

KENOSHA COUNTY

INDEX TO NOTES TO FINANCIAL STATEMENTS (cont.) December 31, 2016

NOTE	<u>Page</u>
V. Other Information	82
A. Risk Management	82
B. Commitments and Contingencies	86
C. Joint Venture	86
D. Other Postemployment Benefits	87
E. Upcoming Accounting Announcements	93

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016

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 amounts become available.

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, 2016

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, 2016

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	Federal Equitable Sharing
	Sheriff 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	Administration Building Restoration
Western County Communication	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, 2016

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, 2016

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, 2016

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, 2016

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, 2016 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, 2016

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 – 2016 tax roll:

Lien date and levy date	December 2016
Tax bills mailed	December 2016
Payment in full, or	January 31, 2017
First installment due	January 31, 2017
Second installment due	July 31, 2017
Personal property taxes in full	January 31, 2017
Tax sale – 2015 delinquent real estate taxes	October 2019

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, 2016, 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, 2016

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, 2016

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, 2016

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, 2016 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 consists 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 refundings are amortized over the remaining life of the old debt, or the life of the new debt which ever 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 non profit 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 bonds is September 2030. The bonds are secured by various assets of the borrower. The balance of the debt as of December 31, 2016 is \$5,180,040.

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, 2016

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	\$ 45,787,965	\$15,015,144	\$(12,353,876)	\$48,449,233
Unrestricted (deficit)	\$ 22,085,348	\$ 1,053,692	\$ 12,353,876	\$35,492,916

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, 2016

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, 2016

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)	\$ 100,680,000
Bond premiums net of discounts	2,085,737
Post retirement health insurance benefits	27,114,416
Vacation/casual day accrual	<u>120,055</u>
Combined adjustment for long-term liabilities	<u>\$ 130,000,208</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	\$ 1,947,594
Health Insurance	<u>1,500,000</u>
Total	<u>\$ 3,447,594</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, 2016

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 \$(1,368,737) difference are as follows:

Debt issued or incurred:	
Issuance of general obligation bonds	\$ (13,965,000)
Current year net premiums	(655,581)
Current year net premium amortization	276,844
Principal repayments:	
General obligation debt	<u>12,975,000</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>\$ (1,368,737)</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 \$(724,198) difference are as follows:

Post retirement health insurance benefits	\$ (802,032)
Vacation/casual day accrual	12,258
Amortization of loss on refunding	(41,726)
Accrued interest	<u>107,302</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>\$ (724,198)</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

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

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

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

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

General Fund	\$ 1,207,756
Capital Projects Funds	6,242,717

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 has no funds with deficit balances at December 31, 2016.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016

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 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 \$6,455,983 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, 2016 are as follows:

General	\$	20,526,654
Special Revenue		1,163,955
Capital Projects		6,855,542
Debt Service		1,488,951
Enterprise		10,728,882
Internal Service		3,283,248
Agency		3,357,970
	\$	<u>47,405,202</u>

The distribution of deposits and investments is as follows:

Petty Cash	\$	28,210
Deposits		7,132,335
Investments		40,244,657
	\$	<u>47,405,202</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016, the carrying amount of the County's deposits was \$7,132,335 and the bank balance was \$7,420,008. As of December 31, 2016, \$6,455,983 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, 2016

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, 2016 is as follows:

U.S. Government Guaranteed		
Investment	Moody's Rating	Amount
AIM		
Government & Agency- Institutional	AAA	\$ 5,673,063
Treasury - Institutional	AAA	251,431
DANA		
Federal Home Loan Mortgage Corp.	AAA	3,632,733
Federal National Mortgage Association	AAA	3,244,124
Small Business Association	AAA	814,265
Total U.S. Government Guaranteed		13,615,615
Pooled Funds		
Wisconsin Local Government		
Investment Pool	Unrated	26,503,927
Money Market Accounts		
DANA Money Market Account	AAA	125,115
Total Money Market Accounts		125,115
Grand Total		\$ 40,244,657

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016 are as follows:

Issuer	Amount	Percentage
Federal National Mortgage Association	\$ 3,244,124	8%
U.S. Treasury	5,924,494	15%
Federal Home Loan Mortgage Corp.	3,632,733	9%
Other issuers (none over 5%)	27,443,306	69%
	<u>\$ 40,244,657</u>	100%

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016 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)	\$ 3,632,733	Average 296 days
Federal National Mortgage Association (FNMA)	3,244,124	Average 467 days
Small Business Association	814,265	Average 102 days
	<u>\$ 7,691,122</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, 2016 is as follows:

<u>Fund Name</u>	<u>Amount</u>	<u>Weighted Average Maturity</u>
Wisconsin Local Government Investment Pool	\$ 26,503,927	67 days
AIM Short Term Government & Agency	5,673,063	42 days
AIM Short Term Treasury	251,431	40 days
	<u>\$ 32,428,420</u>	

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

A. DEPOSITS AND INVESTMENTS (cont.)

Fair Value Measurements

The County implemented GASB Statement No. 72, Fair Value Measurement and Application, for the year ending December 31, 2016. 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	\$ -	\$ 251,431	\$ -
U.S. Agencies	-	6,484,504	-
Money market mutual funds	127,938	-	-
FNMA	-	3,244,124	-
FHLMC	-	3,632,733	-
	<u>\$ 127,938</u>	<u>\$ 13,612,792</u>	<u>\$ -</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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 can not 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, 2016, collections in the first sixty days aggregated \$701,907. Therefore, the delinquent property tax nonspendable fund balance is \$8,397,174 less \$701,907 or \$7,695,267.

At December 31, 2016, delinquent property taxes by year levied consists of the following:

	<u>Total</u>	<u>County Levied</u>	<u>County Purchased</u>
Tax Certificates			
2015	3,073,873	516,657	2,557,216
2014	1,908,856	320,841	1,588,015
2013	1,431,681	240,637	1,191,044
2012	820,549	137,917	682,632
2011	495,926	83,355	412,571
2010	307,988	51,766	256,222
2009	175,198	29,446	145,752
2008 and prior	183,103	30,775	152,328
 Total Tax Certificates	 8,397,174	 \$ 1,411,402	 \$ 6,985,772
Delinquent Special Assessments	1,994,388		
Tax Deeds held by County	998,450		
Other	(216)		
 Total Delinquent Property Taxes Receivable	 <u>\$ 11,389,796</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, 2016, 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, 2016

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 2016 including new infrastructure assets. The deletion column represents the assets that were discarded in 2016.

Capital asset valuation and activity for the year ended December 31, 2016 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities, excluding Internal Service Capital Assets				
Capital Assets not being depreciated:				
Construction in Progress	\$ 3,852,761	\$ 738,288	\$ (2,751,243)	\$ 1,839,806
Land Improvements	16,411,958	644,783	(1,255,837)	15,800,904
Land	20,788,253	101,243	-	20,889,496
Total Capital Assets not being depreciated	41,052,972	1,484,314	(4,007,080)	38,530,206
Other Capital Assets:				
Land Improvements	5,783,058	202,040	-	5,985,098
Buildings	95,801,210	3,207,750	-	99,008,960
Machinery & Equipment	37,097,494	3,346,547	(870,135)	39,573,907
Infrastructure	52,396,652	3,488,063	(3,782,411)	52,102,304
Total Other Capital Assets at Historical Cost	191,078,414	10,244,400	(4,652,546)	196,670,268
Less: Accumulated Depreciation				
Land Improvements	(3,277,053)	(176,916)	-	(3,453,969)
Buildings	(33,480,442)	(2,061,223)	-	(35,541,665)
Machinery & Equipment	(23,795,926)	(3,593,078)	722,988	(26,666,016)
Infrastructure	(21,231,740)	(2,539,585)	896,749	(22,874,576)
Total Accumulated Depreciation	(81,785,161)	(8,370,802)	1,619,737	(88,536,226)
Net Total Other Capital Assets	109,293,253	1,873,598	(3,032,809)	108,134,042
Net Subtotal Non-Internal Service Capital Assets	150,346,225	3,357,912	(7,039,889)	146,664,248
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	682,623	27,362	-	709,985
Other Capital Assets:				
Buildings	7,451,991	-	-	7,451,991
Machinery & Equipment	632,512	-	-	632,512
Total Other Capital Assets	8,084,503	-	-	8,084,503
Less: Accumulated Depreciation	(6,405,946)	(499,088)	-	(6,905,034)
Net Total Other Capital Assets	1,678,557	(499,088)	-	1,179,469
Net Subtotal Internal Service Capital Assets	2,361,180	(471,726)	-	1,889,454
Net Total Government Activities Capital Assets	\$ 152,707,405	\$ 2,886,186	\$ (7,039,889)	\$ 148,553,702

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

C. CAPITAL ASSETS (con't)

Depreciation expense was charged to functions as follows:

Depreciation expense was charged to functions as follows:	
General Government	\$ 5,097,485
Public Safety	777,239
Public Works	2,539,585
Social Services	23,996
Education & Recreation	261,999
Health	56,342
Conservation & Development	113,244
Total Governmental Activities- Depreciation Expense	<u>\$ 8,869,890</u>

Total depreciation includes \$499,088 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	\$ 42,361,107	\$ 3,398,863	\$ (3,782,411)	\$ 41,977,559
Bridges	5,926,162	-	-	5,926,162
Traffic signals	3,490,383	-	-	3,490,383
Sewer drainage	384,000	-	-	384,000
Culverts	235,000	89,200	-	324,200
Infrastructure	<u>52,396,652</u>	<u>3,488,063</u>	<u>(3,782,411)</u>	<u>52,102,304</u>
Less Accumulated Depreciation				
Roadways	(16,767,318)	(2,268,212)	896,749	(18,138,781)
Bridges	(2,007,178)	(117,578)	-	(2,124,756)
Traffic signals	(2,153,244)	(139,511)	-	(2,292,755)
Sewer drainage	(246,200)	(7,800)	-	(254,000)
Culverts	(57,800)	(6,484)	-	(64,284)
Total Accumulated Depreciation	<u>(21,231,740)</u>	<u>(2,539,585)</u>	<u>896,749</u>	<u>(22,874,576)</u>
Net Infrastructure	<u>\$ 31,164,912</u>	<u>\$ 948,478</u>	<u>\$ (2,885,662)</u>	<u>\$ 29,227,728</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

C. CAPITAL ASSETS (cont.)

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	Ending <u>Balance</u>
Business - type Activities				
Capital Assets not being depreciated/amortized:				
Land	\$ 338,258	\$ -	\$ -	\$ 338,258
Construction In Progress	932,760	10,093,255	-	11,026,015
Total Capital Assets not being depreciated/amortized	1,271,018	10,093,255	-	11,364,273
Other Capital Assets:				
Intangible Assets	29,508	-	-	29,508
Land Improvements	6,029,987	840,799	-	6,870,786
Buildings	16,719,074	406,939	-	17,126,013
Machinery & Equipment	22,226,850	1,699,854	(759,491)	23,167,213
Total Other Capital Assets at Historical Cost	45,005,419	2,947,592	(759,491)	47,193,520
Less: Accumulated Depreciation/Amortization				
Intangible Assets	(8,853)	-	-	(8,853)
Land Improvements	(3,584,679)	(243,908)	-	(3,828,587)
Buildings	(12,853,221)	(606,778)	-	(13,459,999)
Machinery & Equipment	(14,854,008)	(1,107,496)	708,306	(15,253,198)
Total Accumulated Depreciation/Amortization	(31,300,761)	(1,958,182)	708,306	(32,550,637)
Net Total Other Capital Assets	13,704,658	989,410	(51,185)	14,642,883
Net Total Business - type Activities Capital Assets	<u>\$ 14,975,676</u>	<u>\$11,082,665</u>	<u>\$ (51,185)</u>	<u>\$ 26,007,156</u>

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities	
Brookside Care Center	\$ 337,128
Highway	937,628
Golf Course	683,426
Total Business-type Activities - Depreciation/ Amortization Expense	<u>\$1,958,182</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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		1,293,323
	Health Department	(1,262,338)
	Geographic Information Systems	(24,664)
	Western Kenosha County Communication	(6,321)
Health Insurance		2,332,994
Workers Compensation		2,306,696
	Brookside Care Center	(3,950,591)
	General Liability Insurance	(689,099)

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, 2016

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

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

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount		Principal Purpose
		In	Out	
General Fund		2,934,767		To record lapsing funds transferred at year end per adopted budget resolution.
Health Department		72,173		
Federated Library System		1,014		
	Human Services		835,518	
	Human Services Building		203,506	
	Federal Inmate		1,431,786	
	Highway		537,144	
Sheriff Federal Equitable Sharing Fund		4,000		To transfer Federal Equitable dollars for use by County Sheriff.
	Federal Equitable Sharing Fund		4,000	
Energy Reduction Fund		31,270		To transfer funds for approved repurposed surplus.
Brookside Care Center		299,259		
	Western County Communication		59,271	
	Other Capital Projects		129,250	
	Capital Projects - Admin Building		142,008	
Human Services Building		1,085		Per Yearend Closeout resolution to cover health insurance overruns.
Health Department		106		
	General Fund		1,191	
Other Capital Projects		429,000		Per Yearend Closeout resolution, repurpose funds for capital projects.
	General Fund		300,000	
	Human Services Building		68,000	
	Highway		61,000	
General Fund		63,000		Per resolution, transfer funds to purchase floodplain property.
	Other Capital Projects		63,000	

The Highway enterprise fund financed infrastructure of the governmental activities in 2016 totaling \$3,488,063. 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, 2016

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, 2016 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable:					
General Obligation Debt	\$ 99,690,000	\$ 13,965,000	\$ 12,975,000	\$ 100,680,000	\$ 13,185,000
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	1,707,000	655,581	276,844	2,085,737	342,402
Total Bonds And Notes Payable	101,397,000	14,620,581	13,251,844	102,765,737	13,527,402
Other Liabilities:					
Post Retirement Benefits	26,312,384	4,147,838	3,345,806	27,114,416	4,398,334
Vested Vacation and Casual Days	132,313		12,258	120,055	50,039
Total Other Liabilities	26,444,697	4,147,838	3,358,064	27,234,471	4,448,373
Total Governmental Activities- Long-Term Obligations	\$ 127,841,697	\$ 18,768,419	\$ 16,609,908	\$ 130,000,208	\$ 17,975,775
	Beginning 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	799,973	-	39,999	759,974	39,999
Total Bonds And Notes Payable	19,089,973	-	39,999	19,049,974	39,999
Other Liabilities:					
Post Retirement Benefits	4,768,147	483,979	665,297	4,586,829	-
Total Other Liabilities	4,768,147	483,979	665,297	4,586,829	-
Total Business-type Activities- Long-Term Obligations	\$ 23,858,120	\$ 483,979	\$ 705,296	\$ 23,636,803	\$ 39,999

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016, was \$632,610,400. Total general obligation debt outstanding at year end was \$118,970,000.

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2016</u>
Governmental Activities - General Obligation Debt					
Promissory Notes	2007	2017	3.25% - 3.65%	4,050,000	\$ 150,000
Refunding Bonds	2009	2017	1.50% - 3.25%	2,735,000	335,000
Refunding Bonds	2010	2017	2.00% - 3.00%	20,250,000	3,230,000
Refunding Bonds	2010	2022	0.50% - 3.75%	7,305,000	4,605,000
Promissory Notes	2011	2021	2.00% - 3.00%	10,030,000	6,580,000
Building Bonds	2011	2031	2.00% - 4.25%	2,810,000	2,310,000
Promissory Notes	2012	2022	1.00% - 2.50%	15,750,000	11,405,000
Building Bonds	2012	2032	2.00% - 3.50%	2,805,000	2,455,000
Promissory Notes	2013	2023	2.00% - 2.60%	9,765,000	8,165,000
Refunding Bonds	2013	2019	1.00% - 3.00%	11,115,000	4,950,000
Promissory Notes	2014	2024	2.00% - 3.00%	11,925,000	11,420,000
Refunding Bonds	2015	2030	0.05% - 4.00%	21,555,000	19,485,000
Promissory Notes	2015	2025	2.00% - 4.00%	12,305,000	11,625,000
Promissory Notes	2016	2026	2.00% - 3.00%	13,965,000	13,965,000

Total Governmental Activities - General Obligation Debt					<u>\$ 100,680,000</u>
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	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2016</u>
Business-type Activities - General Obligation Debt					
Refunding Bonds	2015	2035	3.00% - 4.00%	18,290,000	\$ 18,290,000
Total Business-type Activities - General Obligation Debt					<u>\$ 18,290,000</u>
Total Debt					<u>\$ 118,970,000</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2017	\$ 13,185,000	\$ 2,494,296	\$ -	\$ 638,800
2018	12,610,000	2,242,363	-	638,800
2019	12,095,000	1,989,058	-	638,800
2020	11,620,000	1,686,651	-	638,800
2021	11,060,000	1,372,143	965,000	638,800
2022-2026	33,880,000	3,228,550	5,305,000	2,740,250
2027-2031	6,010,000	578,338	6,180,000	1,858,275
2032-2035	220,000	3,848	5,840,000	595,600
Totals	<u>\$ 100,680,000</u>	<u>\$ 13,595,247</u>	<u>\$ 18,290,000</u>	<u>\$ 8,388,125</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.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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, 2016

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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2006	0.8	3
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

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, the WRS recognized \$3,870,441 in contributions from the employer.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

F. PENSION PLAN (cont.)

General Information about the Pension Plan (cont.)

Contribution rates as of December 31, 2016 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General	6.8%	6.8%
Executives & Elected Officials	7.7%	7.7%
Protective with Social Security	6.8%	9.5%
Protective without Social Security	6.8%	13.1%

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

At December 31, 2016 the County reported a liability (asset) of \$6,498,395 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2014 rolled forward to December 31, 2015. 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, 2015, the County's proportion was 0.39990601%, which was a decrease of 0.00251174% from its proportion measured as of December 31, 2014.

For the year ended December 31, 2016 the County recognized pension expense of \$7,898,864.

At December 31, 2016 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	\$ 1,099,344	\$ 13,675,762
Changes in assumptions	4,546,560	-
Net differences between projected and actual earnings on pension plan investments	26,606,289	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	231,750	
Employer contributions subsequent to the measurement date	3,895,647	
Total	\$ 36,379,590	\$ 13,675,762

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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 \$3,895,648 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, 2016. 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:	Deferred Outflow of Resources	Deferred Inflows of Resources
2016	\$ 8,438,036	\$ 3,309,559
2017	8,438,036	3,309,559
2018	8,438,036	3,309,559
2019	7,021,778	3,309,559
Thereafter	148,057	437,526

Actuarial assumptions. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2014
Measurement Date of Net Pension Liability (Asset)	December 31, 2015
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.

Actuarial assumptions are based upon an experience study conducted in 2012 using experience from 2009 – 2011. The total pension liability for December 31, 2015 is based upon a roll-forward of the liability calculated from the December 31, 2014 actuarial valuation.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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:

Retirement Funds							
Asset Allocation Targets and Expected Returns							
As of December 31, 2015							
Core Fund Asset Class	Current Asset Allocation %		Destination Target Asset Allocation %		Long-Term Expected Nominal Rate of Return %		Long-Term Expected Real Rate of Return %
U.S. Equities	27	%	23	%	7.6	%	4.7
International Equities	24.5		22		8.5		5.6
Fixed Income	27.5		37		4.4		1.6
Inflation Sensitive Assets	10		20		4.2		1.4
Real Estate	7		7		6.5		3.6
Private Equity/Debt	7		7		9.4		6.5
Multi-Asset	4		4		6.7		3.8
Total Core Fund	107	%	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	%	5.0
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%							
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations							

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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 3.57%. 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)	\$ 45,579,867	\$ 6,498,395	\$ (24,024,931)

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, 2016 the County reported a payable of \$309,869 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2016.

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 \$501,167 is restricted for liability insurance at WMMIC.

In addition, the County has cash in the amount of \$334,700 restricted for health insurance claims with the plan manager, Humana Insurance Company.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

H. LEASE DISCLOSURES

Lessor – Operating Leases

The County leases a portion (44%) 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 2016 revenues of \$820,760 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 \$16,229,077.

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

Capital Leases – Lessee/Lessor

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

I. GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide statement of net position at December 31, 2016 includes the following:

Governmental Activities

Net Investment in capital assets	
Land and land improvements	\$ 39,240,191
Other capital assets, net of accumulated depreciation	109,313,511
Less: capital related long-term debt outstanding (net of unspent proceeds of debt)	<u>(102,765,737)</u>
Total net investment in capital assets	<u>\$ 45,787,965</u>
Restricted for:	
Specific purpose - grants and loans	\$ 1,721,431
Debt service	<u>652,000</u>
	<u>\$ 2,373,431</u>
Unrestricted	<u>\$ 22,085,348</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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

I. GOVERNMENTAL ACTIVITIES NET POSITION (cont.)

Governmental Activities (cont.)

Governmental fund balances reported on the fund financial statements at December 31, 2016 include the following:

Nonspendable

Major Funds

General Fund	
Prepaid items	\$ 281,718
Delinquent taxes	<u>7,695,267</u>
Total Nonspendable - Major Funds	<u><u>\$ 7,976,985</u></u>

Nonmajor Funds

Health Department	
Prepaid items	<u>\$ 1,437</u>
Total Nonspendable-Nonmajor Funds	<u><u>\$ 1,437</u></u>

Restricted

Major Funds

Debt Service	\$ 1,488,951
Human Service-Aging	<u>87,496</u>
Total Restricted - Major Funds	<u><u>\$ 1,576,447</u></u>

Nonmajor - Special Revenue Funds

Housing Authority -revolving loan fund	\$ 3,877
Federal Equitable Sharing	<u>380,842</u>
Total Restricted - Nonmajor Funds	<u><u>\$ 384,719</u></u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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	\$ 169,532
Federated Library Fund - for Library use only	2
Geographic Information Systems - GIS use only	29,852
Total Committed - Nonmajor	<u>\$ 199,386</u>

Assigned

Major Funds

General Fund	
Encumbrances	\$ 233,837
Subsequent year expenditures	1,207,756
Total Assigned - Major Funds	<u>\$ 1,441,593</u>

Nonmajor Funds

Capital Projects	
Encumbrances	\$ 6,780
Subsequent year expenditures	6,242,717
Capital Projects - Capital use only	583,969
Total Assigned - Nonmajor Funds	<u>\$ 6,833,466</u>

Unassigned

Major Funds	
General Fund	\$ 18,421,373
Total Unassigned - Major Fund	<u>\$ 18,421,373</u>
 Nonmajor Funds	
Health Department	\$ (170,969)
Total Unassigned - Nonmajor Fund	<u>\$ (170,969)</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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 nonassessable 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 \$200,000 for each occurrence and \$925,000 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, 2016

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, 2016 is as follows:

	<u>Percentage</u>
Brown County	6.91
Chippewa County	3.20
Dane County	9.03
Dodge County	3.73
City of Eau Claire	3.19
Eau Claire County	3.84
Jefferson County	2.81
Kenosha County	5.97
La Crosse County	3.40
City of La Crosse	1.37
City of Madison	15.32
Manitowoc County	5.53
Marathon County	6.02
Outagamie County	5.89
St. Croix County	3.41
Waukesha County	9.74
Rock County	5.05
Walworth County	<u>5.59</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 2016, 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 2016, 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, 2016 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, 2016

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	2016	2015
Unpaid claims, including IBNR – beginning of year	\$ 1,007,756	\$ 1,155,810
Current year claims and changes in estimates	342,320	348,841
Claim payments	<u>(275,402)</u>	<u>(496,895)</u>
Unpaid Claims – end of year	<u>\$ 1,074,674</u>	<u>\$ 1,007,756</u>

Self-Insurance – Workers Compensation

The County has also established a Risk Management program for workers compensation. All funds of the County participate in this program. The workers compensation internal service fund is maintained to provide for self-insured workers compensation insurance coverage and employee safety and loss control programs. The County contracts with a third party claims administrator for the purpose of adjusting workers compensation claims. An excess insurance policy covers individual claims in excess of the County's \$650,000 self-insured retention up to statutory requirements (unlimited) per claim. 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, 2016, the County has established a future claims insurance reserve in the amount of \$2,385,854 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, 2016

NOTE V – Other Information (cont.)

A. RISK MANAGEMENT (cont.)

Self-Insurance – Workers Compensation (cont)

Claims Liability	<u>2016</u>	<u>2015</u>
Unpaid claims, including IBNR – beginning of year	\$ 2,077,475	\$ 1,880,340
Current year claims and changes in estimates	1,811,627	1,560,435
Claim payments	<u>(1,503,248)</u>	<u>(1,363,300)</u>
Unpaid Claims – end of year	<u>\$ 2,385,854</u>	<u>\$ 2,077,475</u>

Self-Insurance – Health Insurance

In the Health Insurance internal service fund, revenues from County departments and other sources totaled \$20,137,950. Expenditures in the same fund totaled \$24,185,819. A deficit of \$4,128,710 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>2016</u>	<u>2015</u>
Unpaid claims, including IBNR – beginning of year	\$ 1,706,000	\$ 1,444,000
Current year claims and changes in estimates	19,923,604	17,793,500
Claim payments	<u>(19,823,604)</u>	<u>(17,531,500)</u>
Unpaid Claims – end of year	<u>\$ 1,806,000</u>	<u>\$ 1,706,000</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

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 2016, the County borrowed \$13,965,000, 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 \$869,114 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 \$4,229,269 to the Board for 2016.

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE V – Other Information (cont.)

C. JOINT VENTURE (CONT)

A new 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, 2016 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, 2016

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

All Others (continued)

Benefits (continued)

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 Personnel Services 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, 2016

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

All Others (continued)

Benefits (continued)

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, 2016

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)	\$ 4,631,817
Interest on Net OPEB Obligation	932,413
Adjustment for ARC adjustment	<u>(1,539,517)</u>
Annual OPEB Cost (Expense)	4,024,713
Actuarial estimated employer contribution (PAYGO)	<u>(3,404,000)</u>
Increase in Net OPEB Obligation	620,713
Net OPEB obligation—beginning of year	<u>31,080,531</u>
Net OPEB obligation—end of year	<u>\$ 31,701,244</u>

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

The increase in the net OPEB obligation of \$620,713 was allocated to the County's functions as follows:

General Government	\$ (112,952)
Public Safety	1,354,940
Social Services	(218,758)
Health	(182,741)
Education & Recreation	(7,474)
Conservation & Development	(30,983)
Brookside Care Center	97,717
Golf	4,210
Highway	(283,246)
	<u>\$ 620,713</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 through 2016 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>
12/31/2014	\$ 4,858,608	64%	\$ 30,429,945
12/31/2015	\$ 3,964,586	84%	\$ 31,080,531
12/31/2016	\$ 4,024,713	85%	\$ 31,701,244

The funded status of the plan as of January 1, 2016, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 48,176,153
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 48,176,153</u>
Funded ratio (actuarial value of plan assets/AAL)	-
Covered payroll (active plan members)	\$ 54,998,853
UAAL as a percentage of covered payroll	88%

KENOSHA COUNTY
NOTES TO FINANCIAL STATEMENTS
December 31, 2016

NOTE V – Other Information (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Funded Status and Funding Progress. Using a January 1, 2016 valuation date, the present value of the County's retiree medical plan actuarial accrued liability for benefits was \$72.38 million. This liability is comprised of the actuarial accrued liability for past service component of \$48.18 million, current service component (normal cost) of \$2.17 million, and future service component of \$22.03 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, 2016, 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 6.1 percent per annum for 2016 grading down to an ultimate rate of 4.4 percent over a 55 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, 2016

NOTE V – Other Information (cont.)

E. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2016, 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 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, 2016

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) - Frozen Entry Age	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%
1/1/2012	\$ -	\$ 53,005,725	\$ 53,005,725	0%	\$ 50,972,618	104%
1/1/2013	\$ -	\$ 55,184,000	\$ 55,184,000	0%	\$ 52,176,603	106%
1/1/2014	\$ -	\$ 56,252,528	\$ 56,252,528	0%	\$ 50,457,611	111%
1/1/2015	\$ -	\$ 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%

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.

**OTHER POSTEMPLOYMENT BENEFITS PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

For the Year Ended December 31, 2016

Year Ended December 31	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2016	\$ 3,404,000	\$ 4,631,817	73.49%
2015	\$ 3,314,000	\$ 4,558,979	72.69%
2014	\$ 3,089,000	\$ 5,418,432	57.01%
2013	\$ 3,016,000	\$ 5,346,351	56.41%
2012	\$ 2,717,000	\$ 4,837,305	56.17%
2011	\$ 2,580,000	\$ 5,585,946	46.19%
2010	\$ 1,833,000	\$ 6,209,953	29.52%
2009	\$ 1,717,000	\$ 5,905,534	29.07%

KENOSHA COUNTY

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

Wisconsin Retirement System

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	Plan Fiduciary 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%	98.2%

Schedule of Employer Contributions

Wisconsin Retirement System

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
12/31/15	3,929,984	3,929,984	-	52,348,117	7.51%
12/31/16	3,870,441	3,870,441	-	53,343,061	7.26%

See Notes to Required Supplementary Information.

KENOSHA COUNTY

Notes to Required Supplementary Information December 31, 2016

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, 2016**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 678,130	\$ 6,855,542	\$ 7,533,672
Receivables			
Property taxes	2,393,259	22,191	2,415,450
Miscellaneous	166,566	18,612	185,178
Due from other governments	1,471,830	-	1,471,830
Due from other funds	-	1,293,323	1,293,323
Prepaid items	1,437	-	1,437
Loans receivable	1,249,216	-	1,249,216
TOTAL ASSETS	\$ 5,960,438	\$ 8,189,668	\$ 14,150,106
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 253,899	\$ 381,782	\$ 635,681
Special deposits	53,461	-	53,461
Due to other governments	4,870	920,908	925,778
Due to other funds	1,287,002	6,321	1,293,323
Other unearned revenue	304,158	25,000	329,158
Total Liabilities	<u>1,903,390</u>	<u>1,334,011</u>	<u>3,237,401</u>
Deferred Inflows of Resources			
Deferred property tax revenue	2,393,259	22,191	2,415,450
Revolving loan fund outstanding loans	1,249,216	-	1,249,216
Total deferred inflows of resources	<u>3,642,475</u>	<u>22,191</u>	<u>3,664,666</u>
Fund Balance			
Nonspendable			
Prepaid items	1,437		1,437
Restricted			
Housing Authority revolving loan fund	3,877	-	3,877
Federal Equitable Sharing funds	380,842	-	380,842
Committed			
Health Department	169,532	-	169,532
Federated Library System	2	-	2
Geographic Information Systems	29,852	-	29,852
Assigned			
Encumbrances	-	6,780	6,780
Subsequent year expenditures	-	6,242,717	6,242,717
Capital Projects	-	583,969	583,969
Unassigned (deficit)	<u>(170,969)</u>	<u>-</u>	<u>(170,969)</u>
Total Fund Balances	<u>414,573</u>	<u>6,833,466</u>	<u>7,248,039</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 5,960,438	\$ 8,189,668	\$ 14,150,106

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
December 31, 2016

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and investments	\$ 3,877	\$ 3,289	\$ 290,008	\$ -	\$ 380,956	\$ 678,130
Receivables						
Property taxes	-	916,390	1,476,869	-	-	2,393,259
Miscellaneous	-	166,566	-	-	-	166,566
Due from other governments	-	1,401,910	9,000	60,920	-	1,471,830
Prepaid items	-	1,437	-	-	-	1,437
Loans receivable	1,249,216	-	-	-	-	1,249,216
TOTAL ASSETS	\$ 1,253,093	\$ 2,489,592	\$ 1,775,877	\$ 60,920	\$ 380,956	\$ 5,960,438
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 247,381	\$ -	\$ 6,404	\$ 114	\$ 253,899
Special deposits	-	53,461	-	-	-	53,461
Due to other governments	-	4,870	-	-	-	4,870
Due to other funds	-	1,262,338	-	24,664	-	1,287,002
Other unearned revenue	-	5,152	299,006	-	-	304,158
Total Liabilities	-	1,573,202	299,006	31,068	114	1,903,390
Deferred Inflows of Resources						
Deferred property tax revenue	-	916,390	1,476,869	-	-	2,393,259
Revolving loan fund outstanding loans	1,249,216	-	-	-	-	1,249,216
Total deferred inflows of resources	1,249,216	916,390	1,476,869	-	-	3,642,475
Fund Balance						
<i>Nonspendable</i>						
Prepaid items	-	1,437	-	-	-	1,437
<i>Restricted</i>						
Housing Authority revolving loan fund	3,877	-	-	-	-	3,877
Federal Equitable Sharing funds	-	-	-	-	380,842	380,842
<i>Committed</i>						
Health Department	-	169,532	-	-	-	169,532
Federated Library System	-	-	2	-	-	2
Geographic Information Systems	-	-	-	29,852	-	29,852
<i>Assigned</i>						
Subsequent year expenditures	-	-	-	-	-	-
<i>Unassigned</i>						
Total Fund Balances	3,877	(170,969)	-	29,852	380,842	414,573
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,253,093	\$ 2,489,592	\$ 1,775,877	\$ 60,920	\$ 380,956	\$ 5,960,438

KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECT FUNDS
December 31, 2016

	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	\$ 629,583	\$ 100,425	\$ -	\$ 73,490	\$ 600,000	\$ 5,452,044	\$ 6,855,542
Property taxes receivable	-	-	-	-	-	22,191	22,191
Miscellaneous receivable	-	-	16,312	2,300	-	-	18,612
Due from other funds	-	-	-	-	-	1,293,323	1,293,323
TOTAL ASSETS	<u>\$ 629,583</u>	<u>\$ 100,425</u>	<u>\$ 16,312</u>	<u>\$ 75,790</u>	<u>\$ 600,000</u>	<u>\$ 6,767,558</u>	<u>\$ 8,189,668</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 5,305	\$ 13,950	\$ 9,991	\$ 23,553	\$ -	\$ 328,983	\$ 381,782
Other unearned revenue	-	-	-	-	-	25,000	25,000
Due to other governments	-	-	-	-	-	920,908	920,908
Due to other funds	-	-	6,321	-	-	-	6,321
Total Liabilities	<u>5,305</u>	<u>13,950</u>	<u>16,312</u>	<u>23,553</u>	<u>-</u>	<u>1,274,891</u>	<u>1,334,011</u>
Deferred Inflows of Resources							
Deferred property tax revenue	-	-	-	-	-	22,191	22,191
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,191</u>	<u>22,191</u>
Fund Balance							
Assigned							
Encumbrances	-	-	-	-	-	6,780	6,780
Subsequent year expenditures	620,811	80,589	-	52,237	600,000	4,889,080	6,242,717
Capital Projects	3,467	5,886	-	-	-	574,616	583,969
Total Fund Balances	<u>624,278</u>	<u>86,475</u>	<u>-</u>	<u>52,237</u>	<u>600,000</u>	<u>5,470,476</u>	<u>6,833,466</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 629,583</u>	<u>\$ 100,425</u>	<u>\$ 16,312</u>	<u>\$ 75,790</u>	<u>\$ 600,000</u>	<u>\$ 6,767,558</u>	<u>\$ 8,189,668</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	\$ 2,414,388	\$ 57,191	\$ 2,471,579
Licenses and permits	462,373	-	462,373
Intergovernmental revenues	12,192,440	72,500	12,264,940
Charges for services	1,454,628	51,703	1,506,331
Investment income	24	28,761	28,785
Miscellaneous income	(21,652)	133,083	111,431
Total Revenues	<u>16,502,201</u>	<u>343,238</u>	<u>16,845,439</u>
EXPENDITURES			
Current			
General government	-	24,626	24,626
Health	8,099,322	-	8,099,322
Public Safety	5,150,676	-	5,150,676
Education and recreation	1,942,442	-	1,942,442
Conservation and development	90,732	753,200	843,932
Capital Outlay	55,000	4,815,522	4,870,522
Debt Service			
Interest, fiscal charges and debt issuance costs	-	168,097	168,097
Total Expenditures	<u>15,338,172</u>	<u>5,761,445</u>	<u>21,099,617</u>
Excess (deficiency) of revenues over expenditures	<u>1,164,029</u>	<u>(5,418,207)</u>	<u>(4,254,178)</u>
OTHER FINANCING SOURCES (USES)			
General obligation debt issued	55,000	8,603,900	8,658,900
Premium on issuance of debt	-	182,609	182,609
Transfers in	77,293	460,270	537,563
Transfers out	(1,435,786)	(393,529)	(1,829,315)
Total Other Financing Sources (Uses)	<u>(1,303,493)</u>	<u>8,853,250</u>	<u>7,549,757</u>
Net change in fund balance	(139,464)	3,435,043	3,295,579
FUND BALANCES			
Beginning of year	<u>554,037</u>	<u>3,398,423</u>	<u>3,952,460</u>
FUND BALANCES - END OF YEAR	<u>\$ 414,573</u>	<u>\$ 6,833,466</u>	<u>\$ 7,248,039</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, 2016

	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	\$ -	\$ 978,743	\$ 1,435,645	\$ -	\$ -	\$ -	\$ -	\$ 2,414,388
Licenses and permits	-	462,373	-	-	-	-	-	462,373
Intergovernmental revenues	-	5,001,668	505,785	65,694	64,751	-	6,554,542	12,192,440
Charges for services	-	1,413,286	-	12,870	-	-	-	1,426,156
Investment income	24	-	-	-	-	-	-	24
Miscellaneous income	6,820	-	-	-	-	-	-	6,820
Total Revenues	6,844	7,856,070	1,941,430	78,564	64,751	-	6,554,542	16,502,201
EXPENDITURES								
Current								
Health	-	8,099,322	-	-	-	-	-	8,099,322
Public Safety	-	-	-	-	23,920	4,000	5,122,756	5,150,676
Education and recreation	-	-	1,942,442	-	-	-	-	1,942,442
Conservation and development	24,378	-	-	66,354	-	-	-	90,732
Capital Outlay	-	55,000	-	-	-	-	-	55,000
Total Expenditures	24,378	8,154,322	1,942,442	66,354	23,920	4,000	5,122,756	15,338,172
Excess (deficiency) of revenues over expenditures	(17,534)	(298,252)	(1,012)	12,210	40,831	(4,000)	1,431,786	1,164,029
OTHER FINANCING SOURCES (USES)								
General obligation debt issued	-	55,000	-	-	-	-	-	55,000
Transfers in	-	72,279	1,014	-	-	4,000	-	77,293
Transfers out	-	-	-	-	(4,000)	-	(1,431,786)	(1,435,786)
Total Other Financing Sources (Uses)	-	127,279	1,014	-	(4,000)	4,000	(1,431,786)	(1,303,493)
Net change in fund balance	(17,534)	(170,973)	2	12,210	36,831	-	-	(139,464)
FUND BALANCES								
Beginning of year	21,411	170,973	-	17,642	344,011	-	-	554,037
FUND BALANCES - END OF YEAR	<u>\$ 3,877</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 29,852</u>	<u>\$ 380,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 414,573</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2016

	Parkland Development	Public Safety Building	Western County Communication	Energy Reduction Technology	Administration Building Restoration	Public Safety Access Point Project	Other Capital Projects	Nonmajor Capital Projects Funds
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,191	\$ 57,191
Intergovernmental revenues	-	-	-	-	-	-	72,500	72,500
Charges for services	3,551	-	-	-	-	-	48,152	51,703
Investment income	-	-	-	-	-	-	28,761	28,761
Miscellaneous income	75,000	5,886	-	-	-	-	52,197	133,083
Total Revenues	78,551	5,886	-	-	-	-	258,801	343,238
EXPENDITURES								
Current								
General government	-	-	-	-	-	-	24,626	24,626
Conservation and development	-	-	-	-	-	-	753,200	753,200
Capital Outlay	128,449	219,411	32,666	109,811	61,576	-	4,263,609	4,815,522
Debt Service								
Interest, fiscal charges and debt issuance costs	-	-	-	-	-	-	168,097	168,097
Total Expenditures	128,449	219,411	32,666	109,811	61,576	-	5,209,532	5,761,445
Excess (deficiency) of revenues over expenditures	(49,898)	(213,525)	(32,666)	(109,811)	(61,576)	-	(4,950,731)	(5,418,207)
OTHER FINANCING SOURCES (USES)								
General obligation debt issued	-	300,000	-	100,000	-	600,000	7,603,900	8,603,900
Premium on issuance of debt	-	-	-	-	-	-	182,609	182,609
Transfers in	-	-	-	31,270	-	-	429,000	460,270
Transfers out	-	-	(59,271)	-	(142,008)	-	(192,250)	(393,529)
Total Other Financing Sources (Uses)	-	300,000	(59,271)	131,270	(142,008)	600,000	8,023,259	8,853,250
Net change in fund balance	(49,898)	86,475	(91,937)	21,459	(203,584)	600,000	3,072,528	3,435,043
FUND BALANCES								
Beginning of year	674,176	-	91,937	30,778	203,584	-	2,397,948	3,398,423
FUND BALANCES - END OF YEAR	\$ 624,278	\$ 86,475	\$ -	\$ 52,237	\$ -	\$ 600,000	\$ 5,470,476	\$ 6,833,466

KENOSHA COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2016

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 119,909	\$ 1,169,612	\$ -	\$ -	\$ 1,289,521
Accounts receivable	-	43,444	-	-	43,444
Property taxes receivable	216,005	-	-	-	216,005
Due from other governments	-	-	-	153,577	153,577
Due from other funds	-	2,332,994	2,306,696	-	4,639,690
Prepaid items	-	80,976	80,000	-	160,976
Total current assets	<u>335,914</u>	<u>3,627,026</u>	<u>2,386,696</u>	<u>153,577</u>	<u>6,503,213</u>
Noncurrent assets					
Restricted cash and investments	-	334,700	-	501,167	835,867
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Capital assets					
Land and construction in progress	709,985	-	-	-	709,985
Buildings and improvements	7,451,991	-	-	-	7,451,991
Machinery and equipment	632,512	-	-	-	632,512
Accumulated depreciation	(6,905,034)	-	-	-	(6,905,034)
Total capital assets	<u>1,889,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,889,454</u>
Total noncurrent assets	<u>1,889,454</u>	<u>334,700</u>	<u>-</u>	<u>1,659,027</u>	<u>3,883,181</u>
Total Assets	<u>2,225,368</u>	<u>3,961,726</u>	<u>2,386,696</u>	<u>1,812,604</u>	<u>10,386,394</u>
LIABILITIES					
Current liabilities					
Accounts payable	56,309	649,980	842	48,831	755,962
Claims payable	-	1,806,000	2,385,854	1,074,674	5,266,528
Due to other funds	-	-	-	689,099	689,099
Other current liabilities	5,460	5,746	-	-	11,206
Total current liabilities	<u>61,769</u>	<u>2,461,726</u>	<u>2,386,696</u>	<u>1,812,604</u>	<u>6,722,795</u>
Total Liabilities	<u>61,769</u>	<u>2,461,726</u>	<u>2,386,696</u>	<u>1,812,604</u>	<u>6,722,795</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax levy	216,005	-	-	-	216,005
	<u>216,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,005</u>
NET POSITION					
Net investment in capital assets	1,889,452	-	-	-	1,889,452
Unrestricted	58,142	1,500,000	-	-	1,558,142
Total Net Position	<u>\$ 1,947,594</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,447,594</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2016

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ 722,591	\$ 24,185,819	\$ 1,980,507	\$ 531,572	\$ 27,420,489
Total Operating Revenues	<u>722,591</u>	<u>24,185,819</u>	<u>1,980,507</u>	<u>531,572</u>	<u>27,420,489</u>
OPERATING EXPENSES					
Operations and maintenance	350,847	24,185,820	1,988,595	696,024	27,221,286
Depreciation and amortization	<u>499,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>499,088</u>
Total Operating Expenses	<u>849,935</u>	<u>24,185,820</u>	<u>1,988,595</u>	<u>696,024</u>	<u>27,720,374</u>
Operating (loss)	<u>(127,344)</u>	<u>(1)</u>	<u>(8,088)</u>	<u>(164,452)</u>	<u>(299,885)</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	215,105	-	-	-	215,105
Proceeds from debt issued	109,500	-	-	-	109,500
Investment income	-	-	8,088	10,875	18,963
Miscellaneous income	-	-	-	153,577	153,577
Interest and fiscal charges	<u>(5,460)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,460)</u>
Total Non-operating Revenues (Expenses)	<u>319,145</u>	<u>-</u>	<u>8,088</u>	<u>164,452</u>	<u>491,685</u>
Income (Loss) Before Transfers	191,801	(1)	-	-	191,800
TRANSFERS					
Transfers in	1,085	-	-	-	1,085
Transfers out	<u>(271,506)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(271,506)</u>
	<u>(270,421)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(270,421)</u>
Change in net position	(78,620)	(1)	-	-	(78,621)
Total net position at the beginning of year	<u>2,026,214</u>	<u>1,500,001</u>	<u>-</u>	<u>-</u>	<u>3,526,215</u>
Total net position at end of year	<u>\$ 1,947,594</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,447,594</u>

KENOSHA COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2016

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Received from customers	\$ 722,591	\$ 22,718,416	\$ 1,980,507	\$ 534,923	\$ 25,956,437
Paid to suppliers for goods and services	(629,505)	(23,442,651)	(3,917,896)	(613,861)	(28,603,913)
Cash Flows from Operating Activities	<u>93,086</u>	<u>(724,235)</u>	<u>(1,937,389)</u>	<u>(78,938)</u>	<u>(2,647,476)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
General property taxes	215,105	-	-	-	215,105
Miscellaneous income	-	-	-	153,577	153,577
Transfers	(270,421)	-	-	-	(270,421)
Cash Flows from Noncapital Financing Activities	<u>(55,316)</u>	<u>-</u>	<u>-</u>	<u>153,577</u>	<u>98,261</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Debt issued	109,500	-	-	-	109,500
Acquisition and construction of capital assets	(27,361)	-	-	-	(27,361)
Cash Flows from Capital and Related Financing Activities	<u>82,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,139</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
(Increase) Decrease in restricted cash	-	(334,700)	-	(85,514)	(420,214)
Investment income	-	-	8,088	10,875	18,963
Cash Flows from Investing Activities	<u>-</u>	<u>(334,700)</u>	<u>8,088</u>	<u>(74,639)</u>	<u>(401,251)</u>
Net Change in Cash and Cash Equivalents	119,909	(1,058,935)	(1,929,301)	-	(2,868,327)
Cash and Cash Equivalents - Beginning of Year	<u>-</u>	<u>2,228,547</u>	<u>1,929,301</u>	<u>-</u>	<u>4,157,848</u>
Cash and Cash Equivalents - End of Year	<u>\$ 119,909</u>	<u>\$ 1,169,612</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,289,521</u>

KENOSHA COUNTY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2016

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Loss	\$ (127,344)	\$ (1)	\$ (8,088)	\$ (164,452)	\$ (299,885)
Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:					
Non-cash items included in operating income:					
Depreciation expense	499,088	-	-	-	499,088
Changes in assets and liabilities:					
Accounts receivable	-	6,344	-	3,351	9,695
Due from other funds		(1,473,747)	(2,306,696)	-	(3,780,443)
Prepaid items	-	(4,208)	70,000	-	65,792
Accounts payable	(7,752)	647,473	(984)	(85,513)	553,224
Claims payable	-	99,904	308,379	66,918	475,201
Due to other funds	(270,906)	-	-	100,758	(170,148)
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 93,086</u>	<u>\$ (724,235)</u>	<u>\$ (1,937,389)</u>	<u>\$ (78,938)</u>	<u>\$ (2,647,476)</u>
Noncash investing, capital and financing activities:					
None					

KENOSHA COUNTY
COMBINING BALANCE SHEET - AGENCY FUNDS
December 31, 2016

	Agency				
	Clerk of Courts	Child Support	Social Services	Other Agency Funds	Totals
ASSETS					
Cash and temporary cash investments	\$ 1,986,658	\$ 140,354	\$ 46,935	\$ 1,184,023	\$ 3,357,970
Miscellaneous receivables	315,630	-	-	-	315,630
Total Assets	<u>\$ 2,302,288</u>	<u>\$ 140,354</u>	<u>\$ 46,935</u>	<u>\$ 1,184,023</u>	<u>\$ 3,673,600</u>
 LIABILITIES					
Other accrued liabilities	<u>\$ 2,302,288</u>	<u>\$ 140,354</u>	<u>\$ 46,935</u>	<u>\$ 1,184,023</u>	<u>\$ 3,673,600</u>
Total Liabilities	<u>\$ 2,302,288</u>	<u>\$ 140,354</u>	<u>\$ 46,935</u>	<u>\$ 1,184,023</u>	<u>\$ 3,673,600</u>

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

For the Year Ended December 31, 2016

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016
<u>Clerk of Courts</u>				
Assets:				
Cash and temporary cash investments	\$ 1,700,794	\$ 12,600,410	\$ 12,314,546	\$ 1,986,658
Miscellaneous receivables	278,784	313,111	276,265	315,630
Total Assets	<u>\$ 1,979,578</u>	<u>\$ 12,913,521</u>	<u>\$ 12,590,811</u>	<u>\$ 2,302,288</u>
Liabilities:				
Other accrued liabilities	\$ 1,979,578	\$ 12,913,521	\$ 12,590,811	\$ 2,302,288
Total Liabilities	<u>\$ 1,979,578</u>	<u>\$ 12,913,521</u>	<u>\$ 12,590,811</u>	<u>\$ 2,302,288</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 Liabilities	<u>\$ 140,354</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,354</u>
<u>Social Services</u>				
Assets:				
Cash and temporary cash investments	\$ 43,734	\$ 3,201	\$ -	\$ 46,935
Total Assets	<u>\$ 43,734</u>	<u>\$ 3,201</u>	<u>\$ -</u>	<u>\$ 46,935</u>
Liabilities:				
Other accrued liabilities	\$ 43,734	\$ 3,201	\$ -	\$ 46,935
Total Liabilities	<u>\$ 43,734</u>	<u>\$ 3,201</u>	<u>\$ -</u>	<u>\$ 46,935</u>
<u>Other</u>				
Assets:				
Cash and temporary cash investments	\$ 982,880	\$ 3,120,465	\$ 2,919,322	\$ 1,184,023
Total Assets	<u>\$ 982,880</u>	<u>\$ 3,120,465</u>	<u>\$ 2,919,322</u>	<u>\$ 1,184,023</u>
Liabilities:				
Other accrued liabilities	\$ 982,880	\$ 3,120,465	\$ 2,919,322	\$ 1,184,023
Total Liabilities	<u>\$ 982,880</u>	<u>\$ 3,120,465</u>	<u>\$ 2,919,322</u>	<u>\$ 1,184,023</u>
<u>Total</u>				
Assets:				
Cash and temporary cash investments	\$ 2,867,762	\$ 15,724,076	\$ 15,233,868	\$ 3,357,970
Miscellaneous receivables	278,784	313,111	276,265	315,630
Total Assets	<u>\$ 3,146,546</u>	<u>\$ 16,037,187</u>	<u>\$ 15,510,133</u>	<u>\$ 3,673,600</u>
Liabilities:				
Other accrued liabilities	\$ 3,146,546	\$ 16,037,187	\$ 15,510,133	\$ 3,673,600
Total Liabilities	<u>\$ 3,146,546</u>	<u>\$ 16,037,187</u>	<u>\$ 15,510,133</u>	<u>\$ 3,673,600</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
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 the Kenosha County, Wisconsin, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise Kenosha County's basic financial statements, and have issued our report thereon dated July 26, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kenosha County, Wisconsin'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 Kenosha County, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of Kenosha County, Wisconsin'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 Kenosha County, Wisconsin'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 Kenosha County, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Kenosha County, Wisconsin's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Schenk & Co.", written in a cursive style.

Certified Public Accountants
Green Bay, Wisconsin
July 26, 2017

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE OF STATE FINANCIAL ASSISTANCE 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, 2016. 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 the requirements of laws, regulations, contracts, and grants 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, 2016.

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 28, 2017 except for the Schedule of
Federal Awards and State Financial Assistance
as to which the date is July 26, 2017.

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

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 730/630	\$ (145,375)	\$ (3,294)	\$ 979,856	\$ 77,406	\$ 908,593	\$ 908,593	\$ 883,337	
SNAP Cluster											
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 730/630	(1,288)	-	21,187	11,160	31,059	31,059	28,249	
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 515/615	(315,085)	-	1,632,479	551,212	1,868,606	1,868,606	849,910	
Total SNAP Cluster				(316,373)	-	1,653,666	562,372	1,899,665	1,899,665	878,159	
WIC Grants To States (WGS)	10.578	DHS	Type 730/630	(3,294)	3,294	-	-	-	-	-	
Total U.S. Department of Agriculture				(465,042)	-	2,633,522	639,778	2,808,258	2,808,258	1,761,496	
U.S. Department of Housing and Urban Development											
Direct Funding											
Lead Hazard Reduction Demonstration Grant	14.905	NA	WILHD0267-14	(163,639)	-	878,902	201,186	916,449	916,449	-	
Total U.S. Department of Housing and Urban Development				(163,639)	-	878,902	201,186	916,449	916,449	-	
U.S. Department of Justice											
Direct Funding											
Organized Crime Drug Enforcement Task Forces	16.xxx	NA	GL-WIE-185	-	-	1,106	14,254	15,360	15,360	-	
State Criminal Alien Assistance Program	16.606	NA	2016-AP-BX-0318	-	-	37,099	-	37,099	37,099	-	
Paul Coverdell Forensic Sciences Improvement Grant	16.742	NA	2016-CD-BX-0031	-	-	6,000	-	6,000	6,000	-	
Equitable Sharing Program 1	16.922	NA	#WIEQ00164	344,011	-	64,751	(380,843)	27,919	27,919	-	
JAG Program Cluster											
Edward Byrne Memorial Justice Assistance Grant	16.738	C/Kenosha	2016-DJ-BX-0986	-	-	12,230	-	12,230	12,230	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	C/Kenosha	2014-DJ-BX-0915	(11,598)	-	11,598	-	-	-	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	DOJ	11091	(32,954)	-	107,019	32,628	106,693	106,693	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	Racine Co	2015-DJ-01-11711	(1,895)	-	14,451	17,367	29,923	29,923	-	
Total JAG Program Cluster				(46,447)	-	145,298	49,995	148,846	148,846	-	
Cease Grant	16.595	DOJ	WI Approp #100.241	-	-	1,524	-	1,524	1,524	-	
Public Safety Partnership and Community											
Policing Grants	16.710	Racine Co	Anti-Heroin Grant	-	-	20,933	19,119	40,052	40,052	-	
Total U.S. Department of Justice				297,564	-	276,711	(297,475)	276,800	276,800	-	

Note 1 - Received by the Kenosha Drug Operational (KDOG) Task Force and reported by Kenosha County.

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

KENOSHA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the Year Ended December 31, 2016

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 Labor											
WIA/WIOA Program Cluster											
WIA/WIOA Adult Program	17.258	DWD	no identifier	(107,776)	-	962,149	75,868	930,241	930,241	516,360	
WIA/WIOA Youth Activities	17.259	DWD	no identifier	(133,723)	-	1,228,430	138,739	1,233,446	1,233,446	974,984	
WIA/WIOA Dislocated Worker Formula Grants	17.278	DWD	no identifier	(85,212)	-	836,619	87,474	838,881	838,881	578,780	
Total WIA/WIOA Program Cluster				(326,711)	-	3,027,198	302,081	3,002,568	3,002,568	2,070,124	
H-1B Job Training Grants	17.268	MAWIB	13-JAWG-47 M2	(26,737)	-	28,484	-	1,747	1,747	1,747	
H-1B Job Training Grants	17.268	DWD	no identifier	-	-	9,736	5,585	15,321	15,321	14,604	
Total H-1B Job Training Grants				(26,737)	-	38,220	5,585	17,068	17,068	16,351	
Workforce Innovation Fund	17.283	WDBSCW	WDBSCW - YR 3	(21,505)	-	21,505	-	-	-	-	
Workforce Innovation Fund	17.283	WWDA	WWDA Saleforce	-	-	2,940	1,680	4,620	4,620	-	
Total Workforce Innovation Fund				(21,505)	-	24,445	1,680	4,620	4,620	-	
Total U.S. Department of Labor				(374,953)	-	3,089,863	309,346	3,024,256	3,024,256	2,086,475	
U.S. Department of Transportation											
Highway Planning and Construction Cluster											
Highway Planning and Construction	20.205	DOT	3736-06-00/70	-	-	20,650	-	20,650	20,650	-	
Highway Planning and Construction	20.205	DOT	3330-00-05/75	-	-	41,936	-	41,936	41,936	-	
Highway Planning and Construction	20.205	DOT	3766-00-01/71	-	-	29,612	-	29,612	29,612	-	
Total Highway Planning and Construction Cluster				-	-	92,198	-	92,198	92,198	-	
Formula Grants for Rural Areas	20.509	DOT	no identifier	(50,923)	-	220,065	64,223	233,365	233,365	-	
Transit Services Programs Cluster											
New Freedom Program	20.521	DOT	no identifier	(11,573)	-	35,691	9,255	33,373	33,373	-	
Total Transit Services Programs Cluster				(11,573)	-	35,691	9,255	33,373	33,373	-	
Highway Safety Cluster											
Alcohol Impaired Driving Countermeasures+A72											
Incentive Grants I	20.601	Racine Co	Racine Sheriff Dept	(1,716)	-	6,973	477	5,734	5,734	-	
Child Safety and Child Booster Seat Incentive Grant	20.613	DOT	FG-2016-Kenosha-03124	-	-	4,000	-	4,000	4,000	-	
Total Highway Safety Cluster				(1,716)	-	10,973	477	9,734	9,734	-	
Interagency Hazardous Materials Public Sector											
Training and Planning Grants	20.703	DOT	15-HMEP-FED-04-010655-SE-01	-	-	10,206	-	10,206	10,206	-	
Interagency Hazardous Materials Public Sector											
Training and Planning Grants	20.703	DOT	15-HMEP-FED-04-010655-SE-01	-	-	6,247	-	6,247	6,247	-	
Total Interagency Hazardous Materials Public Sector				-	-	16,453	-	16,453	16,453	-	
Training and Planning Grants				-	-	16,453	-	16,453	16,453	-	
Total U.S. Department of Transportation				(64,212)	-	375,380	73,955	385,123	385,123	-	

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, 2016

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 730/630	(7,079)	-	10,016	5,169	8,106	8,106	-	
Total U.S. Environmental Protection Agency				(7,079)	-	10,016	5,169	8,106	8,106	-	
U. S. Department of Education											
Special Education - Grants for Infants and Families	84.181	DHS	Type 610	-	-	151,537	-	151,537	151,537	-	
Total U.S. Department of Education				-	-	151,537	-	151,537	151,537	-	
U. S. Department of Health and Human Services											
Environmental Public Health and Emergency Response	93.070	DHS	Type 730/630	(31,813)	-	99,498	26,531	94,216	94,216	-	
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	DHS	Type 730/630	(8,747)	-	118,205	70,790	180,248	180,248	-	
ACA Health Profession Opportunity Grants	93.093	GTC	10/15 - 09/16	(13,441)	-	35,988	-	22,547	22,547	22,547	
ACA Health Profession Opportunity Grants	93.093	MAWIB	15-HPOG-47	(22,955)	-	22,955	-	-	-	-	
Total ACA Health Profession Opportunity Grants				(36,396)	-	58,943	-	22,547	22,547	22,547	
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	Type 730/630	-	-	40,918	-	40,918	40,918	-	
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	DHS	Type 610	(7,972)	-	74,070	-	66,098	66,098	-	
Immunization Cooperative Agreements	93.268	DHS	Type 730/630	(34,337)	-	52,472	30,863	48,998	48,998	-	
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	DHS	Type 730/630	-	-	3,052	54	3,106	3,106	-	
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	DCF	CORe	-	(187,250)	932,613	494,171	1,239,534	1,239,534	-	
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	(135,890)	-	1,295,393	269,524	1,429,027	1,429,027	-	
Block Grants for Temporary Assist for Needy Families	93.558	DHS	Type 610	-	-	345,161	336	345,497	345,497	-	
Total TANF Cluster				(135,890)	-	1,640,554	269,860	1,774,524	1,774,524	-	
Child Support Enforcement	93.563	DCF	CORe	(911,267)	33,844	3,608,369	1,084,336	3,815,282	3,815,282	-	
Child Support Enforcement Research	93.564	DCF	CORe	-	-	111,561	33,180	144,741	144,741	-	
Low Income Home Energy Assistance Block Grant	93.568	DOA	no identifier	(31,581)	-	208,638	45,647	222,704	222,704	222,704	
Community Based Child Abuse Prevention Grants	93.590	DCF	CORe	-	-	57,553	1,336	58,889	58,889	-	

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, 2016

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	(178,981)	-	576,750	114,625	512,394	512,394	-	
Total CCDF Cluster				(178,981)	-	576,750	114,625	512,394	512,394	-	
Chafee Education and Training Vouchers Program	93.599	DCF	CORe	(2,026)		10,369	1,156	9,499	9,499	-	
Social Services Block Grant	93.667	DHS	Type 610	-	-	650,044	633	650,677	650,677	-	
Child Welfare Services Grant - State Grants	93.645	DCF	CORe	-	-	132,914	-	132,914	132,914	-	
Child Welfare Services Grant - State Grants	93.645	DOC	no identifier	(3,563)	3,563	-	-	-	-	-	
Total Child Welfare Services Grant - State Grants				(3,563)	3,563	132,914	-	132,914	132,914	-	
Foster Care Title - IV-E	93.658	DCF	CORe	-	-	1,176,594	17,763	1,194,357	1,194,357	-	
Foster Care Title - IV-E	93.658	DOC	no identifier	(2,137)	2,137	-	-	-	-	-	
Total Foster Care Title - IV-E				(2,137)	2,137	1,176,594	17,763	1,194,357	1,194,357	-	
Adoption Assistance	93.659	DCF	CORe	-	-	49,007	9,550	58,557	58,557	-	
Chafee Foster Care Independence Program	93.674	DCF	CORe	-	-	51,700	-	51,700	51,700	-	
Children's Health Insurance Program	93.767	DHS	Type 515/615	(38,948)	-	208,160	72,170	241,382	241,382	108,002	
Medicaid Cluster											
Medical Assistance Program	93.778	DHS	Type 610	(8,253)	-	25,777	6,583	24,107	24,107	-	
Medical Assistance Program	93.778	DHS	Type 525/425	(248,640)	-	1,053,721	253,910	1,058,991	1,058,991	-	
Medical Assistance Program	93.778	DHS	Type 515/615	(371,319)	-	2,441,385	1,165,912	3,235,978	3,235,978	1,334,439	
Medical Assistance Program	93.778	DHS	Type 730/630	(3,044)	-	3,906	3,080	3,942	3,942	-	
Medical Assistance Program	93.778	GWAAR	no identifier	-	-	40,798	-	40,798	40,798	-	
Medical Assistance Program	93.778	DHS	TPA-CLTS	-	-	1,515,065	-	1,515,065	1,515,065	-	
Medical Assistance Program - WIMCR	93.778	DHS	no identifier	-	-	339,391	-	339,391	339,391	-	
Total Medicaid Cluster				(631,256)	-	5,420,043	1,429,485	6,218,272	6,218,272	1,334,439	
Maternal, Infant and Early Childhood Home Visiting											
Grant Program	93.870	DCF	CORe	(93,625)	93,625	-	-	-	-	-	
Block Grants for Community Mental Health Services	93.958	DHS	Type 610	-	-	85,353	-	85,353	85,353	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DHS	Type 610	(34,724)	-	850,932	25,246	841,454	841,454	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DCF	CORe	(9,770)	-	9,770	-	-	-	-	
Total Block Grants for Prevention and Treatment of Substance Abuse				(44,494)	-	860,702	25,246	841,454	841,454	-	
HIV Care Formula Grants	93.917	DHS	Type 730/630	(6,007)	-	6,786	562	1,341	1,341	-	
HIV Prevention Activities_Health Department Based	93.940	DHS	Type 730/630	(3,743)	-	4,991	901	2,149	2,149	-	
Maternal and Child Health Services Block Grant	93.994	DHS	Type 730/630	(88,369)	-	184,572	123,585	219,788	219,788	193,653	

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, 2016

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	585	-	9,243	(501)	9,327	9,327	-	
Title III, Part E - National Family Support	93.052	GWAAR	no identifier	(2,865)	-	48,639	10,671	56,445	56,445	-	
Medicare Enrollment Assistance Program	93.071	GWAAR	MIPPA	(4,323)	-	17,844	6,759	20,280	20,280	-	
CMS Research, Demonstrations, and Evaluations	93.779	GWAAR	SHIP	-	-	9,300	-	9,300	9,300	-	
Aging Cluster											
Title III, Part B - Grants for Supportive Services	93.044	GWAAR	no identifier	2,429	-	105,928	7,926	116,283	116,283	-	
Title III, Part C - Nutrition Services	93.045	GWAAR	no identifier	(30,300)	-	230,273	55,666	255,639	255,639	255,639	
Nutritional Services Incentive Program	93.053	GWAAR	no identifier	-	-	48,451	-	48,451	48,451	48,451	
Total Aging Cluster				(27,871)	-	384,652	63,592	420,373	420,373	304,090	
Total U.S. Department of Health and Human Services				(2,325,626)	(54,081)	16,951,212	3,932,965	18,504,470	18,504,470	2,185,434	
Executive Office of the President											
High Intensity Drug Trafficking Area (HIDTA)	95.001	NA	G16ML0008A	-	-	30,969	2,007	32,976	32,976	-	
High Intensity Drug Trafficking Area (HIDTA)	95.001	NA	G15ML0008A	(1,500)	-	1,500	-	-	-	-	
Total High Intensity Drug Trafficking Area (HIDTA)				(1,500)	-	32,469	2,007	32,976	32,976	-	
Total Executive Office of the President				(1,500)	-	32,469	2,007	32,976	32,976	-	
U. S. Department of Homeland Security											
Flood Mitigation Assistance	97.029	DMA	FMA-PJ-05-WI-2013-01.	(4,148)	-	4,148	-	-	-	-	
Emergency Management Performance Grants	97.042	DMA	no identifier	(65,809)	-	132,373	21,808	88,372	88,372	-	
Pre-Disaster Mitigation Grant	97.047	DMA	PDMC-PL-05-WI-2014-001	(10,000)	2,500	7,500	7,500	7,500	7,500	-	
Homeland Security Grant Program	97.067	DMA	2015-HSW-04-10611		-	4,227	-	4,227	4,227	-	
Total U.S. Department of Homeland Security				(79,957)	2,500	148,248	29,308	100,099	100,099	-	
TOTAL FEDERAL PROGRAMS				\$ (3,184,444)	\$ (51,581)	\$ 24,547,860	\$ 4,896,239	\$ 26,208,074	\$ 26,208,074	\$ 6,033,405	

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, 2016

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Total Revenues	Expenditures
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance			
STATE PROGRAMS								
Wisconsin Department of Agriculture, Trade, and Consumer Protection								
County Staff and Support	115.15	\$ (41,304)	\$ -	\$ 161,738	\$ -	\$ 120,434	\$ 120,434	
Land and Water Resource Management	115.40	(31,543)	-	36,317	60,920	65,694	65,694	
Total WI Department of Agriculture,Trade, and Consumer Protection		(72,847)	-	198,055	60,920	186,128	186,128	
Wisconsin Department of Public Instruction								
Public Library Systems Aid	255.002	299,006	-	410,675	(290,006)	419,675	419,675	
Total Wisconsin Department of Public Instruction		299,006	-	410,675	(290,006)	419,675	419,675	
Wisconsin Department of Natural Resources								
Dam Maintenance, Repair, Modification, Abandonment, and Removal	s31.385	-	-	-	-	-	-	
Local Park Aids Stewardship - ADLP	370.421	-	-	-	246,320	246,320	246,320	
Snowmobile Enforcement	370.485	-	-	2,013	-	2,013	2,013	
Recreational Aids - Snowmobile Trail and Area	370.485	-	-	19,225	-	19,225	19,225	
Boating Enforcement Aids	370.550	(18,095)	-	18,095	15,095	15,095	15,095	
Urban and Community Forestry	370.572	-	-	-	-	-	-	
Transient Non-Community Water Sampling Contracts	370.QBHI4824	(8,971)	-	28,932	8,549	28,510	28,510	
Total Wisconsin Department of Natural Resources		(27,066)	-	68,265	269,964	311,163	311,163	
Wisconsin Department of Transportation								
Pretrial Intoxicated Driver Intervention Grant	s20.395(5)(jr)	-	-	51,347	-	51,347	51,347	
Elderly and Handicapped County Aids	395.101	80,000	302	353,926	(75,440)	358,788	358,788	
Planning Commission Program	395.102	-	-	48,185	-	48,185	48,185	
Transit Operating Aids	395.104	(5,138)	5,138	45,148	5,017	50,165	50,165	
Total Wisconsin Department of Transportation		74,862	5,440	498,606	(70,423)	508,485	508,485	

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, 2016

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Corrections								
Community Corrections Program	410.111	(6,666)	-	43,333	3,333	40,000	40,000	
Windows to Work	410.112	(20,584)	-	137,874	8,548	125,838	125,838	
Youth Aids - Early Intervention	410.313	(7,969)	-	7,969	-	-	-	
Youth Aids	410.313	(231,815)	-	231,815	-	-	-	
Total Wisconsin Department of Corrections		(267,034)	-	420,991	11,881	165,838	165,838	
Wisconsin Department of Health Services								
Reproductive Health SLOH	435.152002	(18,000)	-	18,000	36,000	36,000	36,000	
Family Health - Women's Health	435.152020	(22,121)	-	53,621	-	31,500	31,500	
WIC Total Grants	435.154710	-	-	1,176	112	1,288	1,288	
WIC Farmers Market Grant	435.154720	(1,267)	-	3,185	1,218	3,136	3,136	
HIV Prevention PS & Linkages	435.155957	-	-	1,223	883	2,106	2,106	
WWWP - GPR CC	435.157010	(61,031)	-	61,031	70,279	70,279	70,279	
Childhood Lead - Consolidated	435.157720	(14,392)	-	31,597	4,107	21,312	21,312	
Preventative Health and Health Services	435.159220	-	-	13,739	-	13,739	13,739	
Maternal Child Health - Consolidated	435.159320	(3,044)	-	3,906	3,080	3,942	3,942	
Reproductive Health	435.159321	(25,987)	-	87,675	50,643	112,331	112,331	
Family Plan 253.07(4)(A)	435.159327	(70,642)	-	248,552	47,090	225,000	225,000	
Tobacco Prevention and Control Program - Wisconsin Wins	435.181005	-	-	21,338	255	21,593	21,593	
Tobacco Prevention and Control Program - Community Interventions - LHD	435.181012	(1,230)	-	119,073	(1,242)	116,601	116,601	
Fraud Prevention Investigation, State Share	435.060	-	-	49,073	-	49,073	49,073	
IMAA State Share ACA	435.276	(187,843)	-	376,313	48,154	236,624	236,624	
IMAA Fed Share ACA	435.277	(1,033)	-	2,309	326	1,602	1,602	
IMAA State Share	435.283	(17,059)	-	1,754,905	-	1,737,846	1,737,846	
IMAA Federal Share	435.284	(2,978)	-	23,070	8,788	28,880	28,880	
Adult Protective Services	435.312	-	-	159,031	-	159,031	159,031	
Children's COP	435.377	-	-	92,999	12,004	105,003	105,003	

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, 2016

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Health Services continued								
Coordinated Services County	435.515	-	-	49,237	-	49,237	49,237	
Community Mental Health	435.516	-	-	708,894	-	708,894	708,894	
IMD Rebalancing Initiative	435.518	-	-	-	645	645	645	
Birth to Three Initiative	435.550	-	-	145,871	-	145,871	145,871	
Basic County Allocation	435.561	-	-	3,926,445	3,821	3,930,266	3,930,266	
Family Support	435.577	(22,475)	-	22,475	-	-	-	
AODA Juvenile Justice	435.679	-	-	78,169	4,486	82,655	82,655	
State County Match	435.681	-	-	540,751	-	540,751	540,751	
CLTS OTHER GPR	435.871	-	-	511,148	-	511,148	511,148	
CLTS AUTISM GPR	435.874	-	-	409,799	-	409,799	409,799	
CLTS Other - Co Administrative Costs, State Share	435.877	(2,064)	-	7,118	1,899	6,953	6,953	
CLTS Autism - Co Administrative Costs, State Share	435.880	(6,196)	-	21,349	5,694	20,847	20,847	
CLTS Autism - Co Administrative Costs, Fed Share	435.881	-	-	2,675	1,005	3,680	3,680	
ED Crisis Assessment	435.81080	-	-	13,824	-	13,824	13,824	
ADRC MFP - NH Relocation, State Share	435.560065	-	-	33,073	(1,217)	31,856	31,856	
Aging and Disability Resource Centers	435.560100	-	-	1,044,431	570	1,045,001	1,045,001	
ADRC Dementia Care Project	435.560158	(207)	-	80,207	-	80,000	80,000	
Dementia Care Innovation	435.560203	-	-	4,356	3,805	8,161	8,161	
Environmental Monitoring of Nuclear Power Plants for Radiological Emissions	435.DPH 90013 DC	-	-	8,250	-	8,250	8,250	
HIV Counseling, Testing and Referral Program	435.FAI10019.	-	-	4,185	810	4,995	4,995	
Increasing Human Papillomavirus (HPV) Vaccination Coverage Among Adolescents Grant	435.FAE 50318	-	-	8,413	-	8,413	8,413	

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, 2016

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Health Services continued								
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	-	-	9,389	-	9,389	9,389	
Congregate Meals	435.560350	(6,906)	-	166,887	18,064	178,045	178,045	
Home Delivered Meals	435.560360	(2,088)	-	7,803	2,923	8,638	8,638	
Alzheimer's Family and Caregiver Support	435.560381	(3,147)	-	41,364	20,991	59,208	59,208	
Elder Abuse	435.560490	(24,512)	-	45,760	25,756	47,004	47,004	
Total Wisconsin Department of Health Services		(494,222)	-	11,054,487	370,949	10,931,214	10,931,214	
Wisconsin Department of Children and Families								
Child Abuse & Neglect Prevention Board - GPR	433.6071	(10,044)	-	27,416	-	17,372	17,372	
Child Abuse & Neglect Prevention Board - Parent								
Education Child Abuse	433.6093	-	-	30,212	5,343	35,555	35,555	
Food Stamp Agency Incentives	437.965	-	(1,661)	26,261	3,718	28,318	28,318	
AFDC Agency Incentives	437.975	-	-	196	-	196	196	
Medicaid Agency incentives	437.980	-	(2,554)	14,427	1,707	13,580	13,580	
Home Visiting Program	437.1008	(93,625)	93,625	-	-	-	-	
Program Payments	437.1170	(28,289)	-	28,289	-	-	-	
Community Intervention Program	437.3410	-	-	106,650	-	106,650	106,650	
Youth Aids AODA	437.3411	-	-	53,569	-	53,569	53,569	
Youth Aids Early Intervention	437.3412	-	-	34,876	-	34,876	34,876	
Youth Aids	437.3413	-	-	3,108,637	-	3,108,637	3,108,637	
Brighter Future Initiative	437.3540	(11,489)	-	261,489	-	250,000	250,000	
Children & Families Allocation	437.3561	-	-	1,335,717	-	1,335,717	1,335,717	
Children & Families Allocation - State/County Match	437.3681	-	-	106,035	-	106,035	106,035	
WiSACWIS Annual Operation Maintenance Fee	437.3935	-	-	(21,004)	-	(21,004)	(21,004)	
CS State GPR/PR Funding Alloca	437.7502	-	-	450,538	25,202	475,740	475,740	
Total Wisconsin Department of Children and Family		(143,447)	89,410	5,563,308	35,970	5,545,241	5,545,241	

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, 2016

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues				Total Revenues	Expenditures
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance		
STATE PROGRAMS continued							
Wisconsin Department of Justice							
Treatment Alternatives and Diversion	455.xxx	(15,680)	-	85,179	15,893	85,392	85,392
DNA Sample Reimbursement Grant	455.221	-	-	10,600	-	10,600	10,600
Law Enforcement Training Fund Local Assistance	455.231	-	-	45,933	25,432	71,365	71,365
Victim and Witness Assistance Program - Part A	455.532	(126,446)	(9,075)	253,386	122,725	240,590	240,590
Youth Diversion - Aids - Gang - PR	455.629	(35,574)	-	62,255	39,582	66,263	66,263
Passed through Racine County							
Drug Crimes Enforcement	455.225	-	-	21,345	-	21,345	21,345
Total Wisconsin Department of Justice		(177,700)	(9,075)	478,698	203,632	495,555	495,555
Wisconsin Department of Military Affairs							
Emergency Response Equipment Grant	465.308	-	(194)	7,140	8,479	15,425	15,425
Emergency Planning Grant	465.337	(24,482)	-	49,493	-	25,011	25,011
Total Wisconsin Department of Military Affairs		(24,482)	(194)	56,633	8,479	40,436	40,436
Wisconsin Department of Veteran Affairs							
County Veterans Service Officer	485.001	-	(2,568)	13,000	-	10,432	10,432
Total Wisconsin Department of Veteran Affairs		-	(2,568)	13,000	-	10,432	10,432
Wisconsin Department of Administration							
Land Information Board Grants	505.116	1,000	-	26,000	(26,000)	1,000	1,000
Public Benefits	505.371	(1,084)	-	109,004	62,222	170,142	170,142
Total Wisconsin Department of Administration		(84)	-	135,004	36,222	171,142	171,142
TOTAL STATE PROGRAMS		\$ (833,014)	\$ 83,013	\$ 18,897,722	\$ 637,588	\$ 18,785,309	\$ 18,785,309

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, 2016

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, 2016 included:

<u>Program</u>	<u>CFDA No.</u>	<u>Unaudited Amount</u>
Food Share Wisconsin Program	10.561	\$ 31,503,595

KENOSHA COUNTY

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2016

NOTE 4 – DIRECT PAYMENTS – WISCONSIN MEDICAL ASSISTANCE

The County received the following payments from Wisconsin Medical Assistance in 2016:

<u>County Department of Human Services:</u>	<u>Provider Number</u>	<u>Unaudited Amount</u>
Division of Aging & Disability Services	43072900	\$ 78,465
Division of Aging & Disability Services	43422900	527,027
Division of Aging & Disability Services	32975900	1,289,195
Division of Aging & Disability Services	100038404	4,785,563
Division of Children & Family Services	43073000	276,695
Brookside Care Center	20130300	3,440,191
Division of Health Services	41862400	7,759
Division of Health Services	42010200	28,692
Division of Health Services	43084000	<u>140,830</u>
Total		<u>\$ 10,574,417</u>

NOTE 5 – CARS/CORE REPORT DATES

The Schedule of Expenditures of Federal and State Awards include adjustments through Community Aids Reporting System reports dated May 2017 and the CORE reports for December 2016.

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2016

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, 2016

SECTION I – Summary of Auditors’ Results continued

Identification of major federal programs:

CFDA Number	Name of Federal Programs
	<i>SNAP Cluster</i>
10.561	State Administrative Matching Grants for Supplemental Nutrition Assistance Program
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program
	<i>Child Care and Development Fund Cluster</i>
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
	<i>Medicaid Cluster</i>
93.778	Medical Assistance Program

KENOSHA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2016

SECTION I- Summary of Auditors' Results (continued)

Identification of major state programs:

State ID Number	Name of State Programs
255.002	Public Library Systems Aid
N/A	Child Care
435.276	IMAA State Share ACA
435.277	IMAA Fed Share ACA
435.283	IMAA State Share
435.284	IMAA Federal Share
435.516	Community Mental Health
435.560	ADRC
435.871	CLTS OTHER GPR
435.874	CLTS AUTISM GPR

	<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>\$ 786,242</u>	<u>\$ 327,936</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, 2016

1.	Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?	yes	X	no
2.	Does the audit report show audit issues (i.e., material non-compliance, non-material noncompliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with <i>the State Single Audit Guidelines</i> :			
	Department of Agriculture, Trade and Consumer Protection	yes	X	no
	Department of Public Instruction	yes	X	no
	Department of Natural Resources	yes	X	no
	Department of Transportation	yes	X	no
	Department of Corrections	yes	X	no
	Department of Health Services	yes	X	no
	Department of Children and Families	yes	X	no
	Department of Workforce Development	yes	X	no
	Department of Justice	yes	X	no
	Department of Military Affairs	yes	X	no
	Department of Veteran Affairs	yes	X	no
	Department of Administration	yes	X	no
3.	Was a Management Letter or other document conveying audit comments issued as a result of this audit?	X	yes	no


Paul G. Denis, Shareholder

July 26, 2017

KENOSHA COUNTY

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN For the Year Ended December 31, 2016

Prior Year Audit Findings

Finding 2015-001: Uniform Grant Guidance Implementation

CFDA #: All federal programs

Condition: This finding was a significant deficiency stating that county-wide policies and procedures had not been evaluated to ensure compliance with the requirements of Uniform Guidance.

Recommendation: The auditor recommended that the County finalize the assessment of its financial management system and related internal controls over federal awards during the 2016 fiscal year. This assessment should include evaluate existing policies and procedures to determine where additional enhancements should be made or new policies created, a plan to communicate these policies to County employees, and procedures to periodically review and update, as considered necessary.

Current Status: As recommended, the County enhanced its documentation in 2016 as required by the Uniform Grant Guidance, ensuring that the documentation of policies and procedures is comprehensive and well designed. Furthermore, in conjunction with the 2017 implementation of the County's new ERP system, the implementation teams will address various areas of the fiscal operations and contribute further to this guidance so that internal controls over compliance continue to be in place and documented.

Corrective Action Plan

None required.

ADDITIONAL AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT ON STATE FINANCIAL REPORT FORM

To the County Board of Supervisors
Kenosha County
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, 2016, we have also examined the 2016 Financial Report Form A required to be submitted to the Wisconsin Department of Revenue (WDR) by Wisconsin Administrative Rule, Tax 16. The 2016 Financial Report Form A has been subjected to the auditing procedures applied in the audit of the basic financial statements. In our opinion the 2016 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 26, 2017

AUDIT REPORT FOR PAYMENTS OVER \$5000

SEPTEMBER 8, 2017 – OCTOBER 5, 2017

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 1
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00723672	00100	BAL	General Fund	100	KENOSHA TREASURER, CITY OF	17028871	AUG SPECIALS - 2017	3,794.38-	AUG SPECIALS - INTEREST
00723672			General Fund	100	KENOSHA TREASURER, CITY OF	17028871	AUG SPECIALS - 2017	11,638.75-	AUG SPECIALS - COLLECTIONS
Check Number 00723672 Total								15,433.13-	
00723678			General Fund	100	SALEM, TOWN OF	17028865	AUG SPECIALS - 2017	3,196.94-	AUG SPECIALS INTEREST
00723678			General Fund	100	SALEM, TOWN OF	17028865	AUG SPECIALS - 2017	8,374.34-	AUG SPECIALS COLLECTIONS
Check Number 00723678 Total								11,571.28-	
00723682	00500		Agency Fund	500	WISCONSIN LAND INFORMATION PROGRAM	17028872	AUGUST 2017	15,120.00-	AUGUST 2017 RECORDING FEE
Check Number 00723682 Total								15,120.00-	
00723689	00100	DPW	Div. of Facilities- Civic	19400	KENOSHA WATER UTILITY	17028873	AUG 2017	42.56-	01016-0562-000
00723689			Div. of Facilities- Civic	19400	KENOSHA WATER UTILITY	17028873	AUG 2017	46.00-	00927-0542-901
00723689			Div. of Facilities- Civic	19400	KENOSHA WATER UTILITY	17028873	AUG 2017	150.00-	04777-0881-902
00723689			Div. of Facilities- Civic	19400	KENOSHA WATER UTILITY	17028873	AUG 2017	10,920.10-	04777-0881-903
00723689			Div. of Facilities- KCSB	19520	KENOSHA WATER UTILITY	17028873	AUG 2017	46.00-	01000-0552-904
00723689			Div. of Facilities- KCSB	19520	KENOSHA WATER UTILITY	17028873	AUG 2017	46.00-	01000-0552-906
00723689			Div. of Facilities- KCSB	19520	KENOSHA WATER UTILITY	17028873	AUG 2017	72.00-	01000-0552-902
00723689			Div. of Facilities- KCSB	19520	KENOSHA WATER UTILITY	17028873	AUG 2017	175.57-	01000-0552-905
00723689			Div. of Facilities- KCSB	19520	KENOSHA WATER UTILITY	17028873	AUG 2017	2,088.76-	01000-0552-901
00723689	00202	DHS	Div. of Fac.-Human Servs.	53985	KENOSHA WATER UTILITY	17028873	AUG 2017	72.00-	08600-9289-902
00723689	00605		Brookside-Capital Outlay	42310	KENOSHA WATER UTILITY	17028873	AUG 2017	1,268.58-	2 331-9619-999
Check Number 00723689 Total								14,927.57-	
00723691	00110	DOA	Health Insurance	15150	AIG BENEFIT SOLUTIONS	17028701	SEPT 2017	17,366.31-	SEPT TRANSPLANT RIDER PREMIUM
Check Number 00723691 Total								17,366.31-	
00723749	00100	BAL	General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	483.94-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	483.94-	0512306260003/CK# 12916/KAWON
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	483.94	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	483.94	0512306260003/CK# 12916/KAWON
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	538.93-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	538.93-	0112201187006/CK# 12916/KAWON
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	538.93	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	538.93	0112201187006/CK# 12916/KAWON
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	749.89-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	749.89-	0112201182004/CK# 12916/R&D I
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	749.89	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	749.89	0112201182004/CK# 12916/R&D I
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	835.93-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	835.93-	072225377021/CK# 518/INGRAM
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	835.93	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	835.93	072225377021/CK# 518/INGRAM

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8, 2017 through October 5, 2017

Page - 2
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00723749	00100	BAL	General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	876.09-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	876.09-	1122330154013/CK# 9677/GRIS
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	876.09	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	876.09	1122330154013/CK# 9677/GRIS
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	892.33-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	892.33-	0412212177018/CK# 12916/KAW
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	892.33	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	892.33	0412212177018/CK# 12916/KAW
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	912.16-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	912.16-	0722225429016/CK# 1001/BICAN
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	912.16	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	912.16	0722225429016/CK# 1001/BICAN
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,000.00-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,000.00-	0512306482002/CK# 401/SCHNEID
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,000.00	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,000.00	0512306482002/CK# 401/SCHNEID
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,656.28-	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,656.28-	1222331435005/CK# 12916/BELL
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,656.28	Change in gross amount
00723749			General Fund	100	KENOSHA TREASURER, CITY OF	17029250	NSF CK 2016	1,656.28	1222331435005/CK# 12916/BELL

Check Number 00723749 Total

00723794	SHF	Sheriff - Pre-Trial	21110	GORDON FOOD SERVICE (REMIT TO)	17029208	SH082017	76.92-	180194828/JAIL KITCH SUPP-AUG
00723794		Sheriff - Pre-Trial	21110	GORDON FOOD SERVICE (REMIT TO)	17029208	SH082017	763.35-	179728502/JAIL KITCH SUPP-AUG
00723794		Sheriff - Pre-Trial	21110	GORDON FOOD SERVICE (REMIT TO)	17029208	SH082017	778.33-	180194854/JAIL FOOD-AUG
00723794		Sheriff - Pre-Trial	21110	GORDON FOOD SERVICE (REMIT TO)	17029208	SH082017	936.32-	179728478/JAIL FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	9.36	10175982/CREDIT MEMO
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	45.12-	179942478/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	50.98-	179787742/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	58.44-	179787746/KCDC UTENSILS-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	62.20-	179787746/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	163.38-	180100457/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	205.12-	180183202/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	360.00-	179942475/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	473.88-	179642954/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	501.57-	180011602/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	549.20-	179942477/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	561.60-	179572470/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	842.95-	179642950/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	861.38-	179572461/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	872.00-	179642955/KCDC KITCH SUPP-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	1,219.98-	180100452/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	1,222.09-	180183203/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	1,281.41-	179942474/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	1,400.34-	179787748/KCDC FOOD-AUG
00723794		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17029210	KCDC082017	1,687.96-	179642946/KCDC FOOD-AUG

Check Number 00723794 Total

14,965.16-

00723850	DPW	Division of Parks & Recre	65100	WE ENERGIES	17029211	9228420923 GROUP BILL	69.73-	9228-420-923 GROUP BILL
00723850		Division of Parks & Recre	65100	WE ENERGIES	17029212	1871 089 692 ACCT	39.49-	1871-089-692 ACCOUNT NUMBER

Page - 3
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00723850	00100 DPW	Division of Parks & Recre	65100 WE ENERGIES		17029213	7432943664 ACCT	33.13-	7432-943-664 ACCT NUMBER
00723850		Division of Parks & Recre	65100 WE ENERGIES		17029215	5640066392	709.08-	5640-066-392 ACCT NUMBER
00723850		Division of Parks & Recre	65100 WE ENERGIES		17029220	8049084548 B	33.10-	3297-098-477
00723850		Division of Parks & Recre	65100 WE ENERGIES		17029220	8049084548 B	92.50-	9403-297-048
00723850		Division of Parks & Recre	65100 WE ENERGIES		17029220	8049084548 B	120.09-	7685-721-730
00723850	00640	Golf Course Division	64100 WE ENERGIES		17029204	2445649429 GRP BILL	151.34-	2445-649-429 GROUP BILL
00723850		Golf Course Division	64100 WE ENERGIES		17029204	2445649429 GRP BILL	1,304.93-	2445-649-429 GROUP BILL
00723850		Golf Course Division	64100 WE ENERGIES		17029204	2445649429 GRP BILL	1,399.63-	2445-649-429 GROUP BILL
00723850		Golf Course Division	64100 WE ENERGIES		17029204	2445649429 GRP BILL	2,867.79-	2445-649-429 GROUP BILL
00723850		Golf Course Division	64100 WE ENERGIES		17029209	7435919133	46.08-	3690-820-406
00723850		Golf Course Division	64100 WE ENERGIES		17029209	7435919133	245.56-	5659-433-954
00723850		Golf Course Division	64100 WE ENERGIES		17029220	8049084548 B	24.19-	4687-012-937
00723850		Golf Course Division	64100 WE ENERGIES		17029220	8049084548 B	29.71-	6007-803-194
00723850		Golf Course Division	64100 WE ENERGIES		17029220	8049084548 B	40.02-	7685-721-730
00723850		Golf Course Division	64100 WE ENERGIES		17029220	8049084548 B	92.49-	9403-297-048
00723850		Golf Course Division	64100 WE ENERGIES		17029220	8049084548 B	297.86-	3297-098-477
00723850		Golf Course Division	64100 WE ENERGIES		17029220	8049084548 B	383.70	CREDIT GRP BILL 8049084548
Check Number 00723850 Total							7,213.02-	
00723893	00200 DHS	Human Services Working Ac	53990 BOYCE, MALA		17029522	AFVEPA	3,285.00-	050317 063017 0000138211
00723893		Human Services Working Ac	53990 BOYCE, MALA		17029523	AFVEPA	300.00-	060917 092917 0000143752
00723893		Human Services Working Ac	53990 BOYCE, MALA		17029524	AFVEPA	1,620.00-	050317 062817 0000149377
Check Number 00723893 Total							5,205.00-	
00723894		Human Services Working Ac	53990 BOYS TOWN BEHAVIOR		17029922	AI	16,151.00-	080117 083117 0000127559
Check Number 00723894 Total							16,151.00-	
00723909		Human Services Working Ac	53990 CATHOLIC CHARITIES		17029751	AFSPEC	40,615.92-	080117 083117 0000131451
Check Number 00723909 Total							40,615.92-	
00723910		Human Services Working Ac	53990 CHILDRENS SER SOC		17029470	AFSPEC	2,170.62-	080117 083117 0000145384
00723910		Human Services Working Ac	53990 CHILDRENS SER SOC		17029471	AFSPEC	2,170.62-	080117 083117 0000146435
00723910		Human Services Working Ac	53990 CHILDRENS SER SOC		17029472	AFSPEC	2,170.62-	080117 083117 0000146436
Check Number 00723910 Total							6,511.86-	
00723918		Human Services Working Ac	53990 COMM CARE RESOURCES		17029505		50,554.44-	See distribution enclosure
Check Number 00723918 Total							50,554.44-	
00724025		Human Services Working Ac	53990 KHDS INC		17029463		95,946.60-	See distribution enclosure
Check Number 00724025 Total								

Page 4
Date 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
							95,946.60-	
00724057		Human Services Working Ac	53990	MARTENS, JOE	17029840	PSYCHCO	5,610.00-	010117 070717 0000138211
00724057		Human Services Working Ac	53990	MARTENS, JOE	17029841	PSYCHCO	780.00-	010117 060717 0000143752
Check Number 00724057 Total							6,390.00-	
00724084		Human Services Working Ac	53990	ONE HOPE UNITED	17029605		5,620.00-	See distribution enclosure
Check Number 00724084 Total							5,620.00-	
00724097		Human Services Working Ac	53990	RACINE COUNTY, ACE	17029678	ACE	5,580.00-	070117 073117 0000108295
00724097		Human Services Working Ac	53990	RACINE COUNTY, ACE	17029679	ACE	5,580.00-	070117 073117 0000136155
Check Number 00724097 Total							11,160.00-	
00724176		Human Services Working Ac	53990	YOUTH VILLAGES INC	17029976	AI	17,050.00-	080117 083117 0000136465
Check Number 00724176 Total							17,050.00-	
00724178	00100 BAL	General Fund	100	BRISTOL, VILLAGE OF	17029183	'16 TX YR SPEC ASSESSMN	235.07-	INTEREST ON ABOVE
00724178		General Fund	100	BRISTOL, VILLAGE OF	17029183	'16 TX YR SPEC ASSESSMN	11,042.35-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724178 Total							11,277.42-	
00724179		General Fund	100	KENOSHA TREASURER, CITY OF	17029193	'16 TX YR SPEC ASSESSMN	448.95-	INTEREST ON THE ABOVE
00724179		General Fund	100	KENOSHA TREASURER, CITY OF	17029193	'16 TX YR SPEC ASSESSMN	6,413.96-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724179 Total							6,862.91-	
00724180		General Fund	100	PADDOCK LAKE, VILLAGE OF	17029189	'16 TX YR SPEC ASSESSMN	313.50-	INTEREST ON THE ABOVE
00724180		General Fund	100	PADDOCK LAKE, VILLAGE OF	17029189	'16 TX YR SPEC ASSESSMN	13,703.65-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724180 Total							14,017.15-	
00724182		General Fund	100	RANDALL, TOWN OF	17029184	'16 TX YR SPEC ASSESSMN	193.88-	INTEREST ON ABOVE
00724182		General Fund	100	RANDALL, TOWN OF	17029184	'16 TX YR SPEC ASSESSMN	8,963.32-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724182 Total							9,157.20-	
00724183		General Fund	100	SALEM, TOWN OF	17029185	'16 TX YR SPEC ASSESSMN	1,611.97-	INTEREST ON ABOVE
00724183		General Fund	100	SALEM, TOWN OF	17029185	'16 TX YR SPEC ASSESSMN	69,682.99-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724183 Total							71,294.96-	

Page - 5
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724184	00100	BAL	General Fund	100	SILVER LAKE, VILLAGE OF	17029191	'16 TX YR SPEC ASSESSMN	212.81-	INTEREST ON THE ABOVE
00724184			General Fund	100	SILVER LAKE, VILLAGE OF	17029191	'16 TX YR SPEC ASSESSMN	10,076.43-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724184 Total								10,289.24-	
00724185			General Fund	100	SOMERS, TOWN OF	17029186	'16 TX YR SPEC ASSESSMN	450.82-	INTEREST ON ABOVE
00724185			General Fund	100	SOMERS, TOWN OF	17029186	'16 TX YR SPEC ASSESSMN	14,752.23-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724185 Total								15,203.05-	
00724186			General Fund	100	TWIN LAKES, VILLAGE OF	17029192	'16 TX YR SPEC ASSESSMN	818.30-	INTEREST ON THE ABOVE
00724186			General Fund	100	TWIN LAKES, VILLAGE OF	17029192	'16 TX YR SPEC ASSESSMN	28,448.89-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724186 Total								29,267.19-	
00724187			General Fund	100	VILLAGE OF SOMERS	17029187	'16 TX YR SPEC ASSESSMN	390.63-	INTEREST ON ABOVE
00724187			General Fund	100	VILLAGE OF SOMERS	17029187	'16 TX YR SPEC ASSESSMN	9,823.78-	'16 TX YR SPEC ASSESSMNTS
Check Number 00724187 Total								10,214.41-	
00724190	00600	DHS	Brookside-Maintenance	42180	WE ENERGIES	17028988	4856427162 AUGUST17	19,974.31-	ACCT#4856-427-162 0802-0831
00724190			Brookside-Maintenance	42180	WE ENERGIES	17028999	6624788634 JULY-AUG	2,098.72-	0817 ACCT#6624-788-634
00724190			Brookside-Maintenance	42180	WE ENERGIES	17028999	6624788634 JULY-AUG	22,689.05-	0817 ACCT#6624-788-634
Check Number 00724190 Total								44,762.08-	
00724191	00225		Clinic Services	41750	AMERICAN SCREENING CORPORATION	17029064	0095642-IN	5.00-	PROCESS
00724191			Clinic Services	41750	AMERICAN SCREENING CORPORATION	17029064	0095642-IN	20.00-	SHIPPING
00724191			Clinic Services	41750	AMERICAN SCREENING CORPORATION	17029064	0095642-IN	5,460.00-	DISCOVER 1 PANEL
Check Number 00724191 Total								5,485.00-	
00724192	00700	DPW	Machinery & Equipment	31100	AVALON PETROLEUM CO	17029039	367502	18,925.60-	
Check Number 00724192 Total								18,925.60-	
00724198			Machinery & Equipment	31100	E H WOLF & SONS INC	17028891	143601	15,994.62-	
Check Number 00724198 Total								15,994.62-	
00724199	00202	DHS	Div. of Fac.-Human Servs.	53985	ELECTRICAL CONTRACTORS OF WI	17028880	12934	10,050.00-	POLE AND BASE
Check Number 00724199 Total								10,050.00-	

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 6
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724200	00605	DHS Brookside-Capital Outlay	42310	EPPSTEIN UHEN ARCHITECTS	17028881	72821	11,349.78-	BROOKSIDE CARE CENTER
Check Number 00724200 Total							11,349.78-	
00724201	00411	SHF Sheriff-Bonded Capital	21280	ERICKSON AUTO TRIM INC	17029154	27208	5,245.00-	CONVERT '17 CHEVY EXPRESS VAN
Check Number 00724201 Total							5,245.00-	
00724205	00200	DHS Aging & Dis Srvs Mental H	41920	GLADSTONE RESIDENCE LLC	17029000	8/17 AFH	11,326.81-	0034.11/ AFH BCA
Check Number 00724205 Total							11,326.81-	
00724207	00100	EXC Office of the County Exec	13100	HR VALUE PARTNERS LLC	17028994	1360	10,000.00-	SEPTEMBER-ONGOING HR SUPPORT
Check Number 00724207 Total							10,000.00-	
00724208	00411	DPW Parks & Recreation Capita	65180	KEMPER CENTER	17029007	050317 BLDNG AND CAPITA	25,000.00-	BUILDING AND CAPITAL IMPRVMT
Check Number 00724208 Total							25,000.00-	
00724209	00100	SHF Sheriff - KCCSU	21170	KENOSHA DRUG OPERATIONS GROUP	17029158	KDOG090117	18,425.00-	REPLENISH DRUG BUY CASH DRAWR
Check Number 00724209 Total							18,425.00-	
00724213		DOA Div. of HR - Countywide	14310	LIVING AS A LEADER	17028681	LAAL11115	17,856.79-	Leader 8/01-8/30
Check Number 00724213 Total							17,856.79-	
00724214		MEX Office of the Medical Exa	12700	MILWAUKEE COUNTY MEDICAL EXAMINER	17028728	082217	9,000.00-	REFERRAL AUTOPSY (6)
00724214		Office of the Medical Exa	12700	MILWAUKEE COUNTY MEDICAL EXAMINER	17028729	082917	10,500.00-	REFERRAL AUTOPSY (7)
Check Number 00724214 Total							19,500.00-	
00724215	00600	DHS Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	532.57-	0817 MED B INPATIENT ST
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	605.69-	0817 MANAGED CARE ST
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	614.76-	0817 MANAGED CARE OT
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	1,487.76-	0817 MED B INPATIENT OT
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	1,513.38-	0817 MED B INPATIENT PT
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	1,777.39-	0817 MED ADV ST
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	1,884.09-	0817 MANAGED CARE PT
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	5,384.65-	0817 OUTPATIENT B
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	5,479.81-	0817 MED A ST
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	6,476.36-	0817 MED ADV OT
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	8,360.20-	0817 MED ADV PT
00724215		Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	9,546.75-	0817 INSURANCE INPATIENT B

Page - 7
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724215	00600	DHS	Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	25,821.18-	0817 MED A OT
00724215			Brookside-Nursing	42140	MJ CARE INC	17028979	1451465	33,621.32-	0817 MED A PT
Check Number 00724215 Total								103,105.91-	
00724220	00280	SHF	Sheriff Equitable Sharing	21260	RAY O HERRON CO INC	17029153	1743904	3,445.12-	LEVEL III SHOOTERS CUT PLATE
00724220			Sheriff Equitable Sharing	21260	RAY O HERRON CO INC	17029153	1743904	20,007.68-	MSA MODULAR TACTICAL VEST
Check Number 00724220 Total								23,452.80-	
00724221	00600	DHS	Brookside-Nursing	42140	ROESCHENS OMNICARE PHARMACY	17028985	2340524	45.00	0817 MED ADV OXYGEN
00724221			Brookside-Nursing	42140	ROESCHENS OMNICARE PHARMACY	17028985	2340524	500.31-	0817 MANAGED CARE IV RX
00724221			Brookside-Nursing	42140	ROESCHENS OMNICARE PHARMACY	17028985	2340524	5,414.71-	0817 MEDICARE IV
00724221			Brookside-Nursing	42140	ROESCHENS OMNICARE PHARMACY	17028985	2340524	9,602.04-	0817 HOUSE STOCK
00724221			Brookside-Nursing	42140	ROESCHENS OMNICARE PHARMACY	17028985	2340524	12,251.95-	0817 MANAGED CARE RX
00724221			Brookside-Nursing	42140	ROESCHENS OMNICARE PHARMACY	17028985	2340524	24,364.25-	0817 MEDICARE RX
Check Number 00724221 Total								52,088.26-	
00724223	00411	SHF	Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	1,061.46-	SIREN/SPEAKER
00724223			Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	1,097.40-	RED/BLUE INNER EDGE LIGHT BAR
00724223			Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	1,520.60-	WHELEN SERIES 900 LED LIGHTS
00724223			Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	1,590.00-	DRIVE AWAY DEL BY INS CARRIER
00724223			Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	1,604.53-	15,000 BTU ROOF
00724223			Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	2,266.10-	500 WATT TELESCOPING FLOODLTS
00724223			Sheriff-Bonded Capital	21280	SIRCHIE VEHICLES	17029155	MCL7443	69,069.02-	EVIDENCE COLLECTION VEHICLE
Check Number 00724223 Total								78,209.11-	
00724224	00100	BAL	General Fund	100	SYSOMOS	17028934	INV00035551	3,550.00-	1237-SYSOMOS JAN-JUL 2018
00724224		DOA	Division of Information T	14400	SYSOMOS	17028934	INV00035551	3,550.00-	0001237-RENEWAL JULY-DEC 2017
Check Number 00724224 Total								7,100.00-	
00724227		JVI	Juvenile Intake Services	12820	WASHINGTON COUNTY TREASURER	17028859	12114	9,480.00-	AUGUST DET-79 BEDS @ \$120 EA
Check Number 00724227 Total								9,480.00-	
00724228	00600	DHS	Brookside-Administration	42130	WI DEPT OF HEALTH SERVICES	17028986	SEPT2017	24,480.00-	ACCT#3155 SEPT.BED TAX
Check Number 00724228 Total								24,480.00-	
00724354	00200		Human Services Working Ac	53990	CHOICES TO CHANGE	17031030	GRPOTHR	5,034.00-	080717 083117 0000125549
Check Number 00724354 Total								5,034.00-	

Page 8
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724355	00200	DHS	Human Services Working Ac	53990	COMM CARE RESOURCES	17030997	AFSPEC	70.02-	073117 073117 0000105358
00724355			Human Services Working Ac	53990	COMM CARE RESOURCES	17030998	AFSPEC	2,170.62-	080117 083117 0000105358
00724355			Human Services Working Ac	53990	COMM CARE RESOURCES	17030999	AFSPEC	70.02-	080117 083117 0000120447
00724355			Human Services Working Ac	53990	COMM CARE RESOURCES	17031000	AFSPEC	1,050.30-	080117 083117 0000133575
00724355			Human Services Working Ac	53990	COMM CARE RESOURCES	17031001	AFSPEC	630.18-	080117 083117 0000142369
00724355			Human Services Working Ac	53990	COMM CARE RESOURCES	17031002	AFSPEC	1,750.50-	080117 083117 0000144226
00724355			Human Services Working Ac	53990	COMM CARE RESOURCES	17031003	AFSPEC	2,170.62-	080117 083117 0000147839
Check Number 00724355 Total								7,912.26-	
00724356			Human Services Working Ac	53990	COMMUNITY IMPACT PRG	17030986		15,932.00-	See distribution enclosure
Check Number 00724356 Total								15,932.00-	
00724362			Human Services Working Ac	53990	KHDS INC	17030983		43,669.55-	See distribution enclosure
Check Number 00724362 Total								43,669.55-	
00724365			Human Services Working Ac	53990	LAD LAKE INC.	17030975	AI	11,041.58-	080117 083117 0000132987
Check Number 00724365 Total								11,041.58-	
00724370			Human Services Working Ac	53990	OCONOMOWOC DEVELPMEN	17030976	AIVEPA	1,305.00-	080117 083117 0000124452
00724370			Human Services Working Ac	53990	OCONOMOWOC DEVELPMEN	17030977	AI	13,619.54-	080117 083117 0000124452
00724370			Human Services Working Ac	53990	OCONOMOWOC DEVELPMEN	17030978	AI	11,287.41-	080117 083117 0000131688
00724370			Human Services Working Ac	53990	OCONOMOWOC DEVELPMEN	17030979	AI	11,287.41-	080117 083117 0000146889
00724370			Human Services Working Ac	53990	OCONOMOWOC DEVELPMEN	17030980	AI	977.99	071917 073117 0000146889
Check Number 00724370 Total								36,521.37-	
00724371			Human Services Working Ac	53990	PATHWAYS GROUP HOME	17031029	GRPOTHR	6,138.00-	080117 083117 0000117844
Check Number 00724371 Total								6,138.00-	
00724372			Human Services Working Ac	53990	POSITIVE ALTERNATIVE	17031010	GRPOTHR	651.00-	080117 080317 0000148156
00724372			Human Services Working Ac	53990	POSITIVE ALTERNATIVE	17031011	GRPVEPA	325.50-	080117 080317 0000148156
00724372			Human Services Working Ac	53990	POSITIVE ALTERNATIVE	17031012	GRPOTHR	6,727.00-	080117 083117 0000149261
Check Number 00724372 Total								7,703.50-	
00724375			Human Services Working Ac	53990	REVIVE YOUTH AND	17031022	GRPOTHR	4,641.21-	080417 082417 0000120464
00724375			Human Services Working Ac	53990	REVIVE YOUTH AND	17031023	GRPOTHR	6,851.31-	080117 083117 0000121936
00724375			Human Services Working Ac	53990	REVIVE YOUTH AND	17031024	GRPOTHR	6,851.31-	080117 083117 0000122746
00724375			Human Services Working Ac	53990	REVIVE YOUTH AND	17031025	GRPOTHR	5,525.25-	080117 083117 0000148156
Check Number 00724375 Total									

Page - 9
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
							23,869.08-	
00724379		Human Services Working Ac	53990	SIERRA GROUP HOME	17030991	GRPOTHR	6,187.60-	080117 083117 0000119670
00724379		Human Services Working Ac	53990	SIERRA GROUP HOME	17030992	GRPOTHR	598.80-	082917 083117 0000119872
00724379		Human Services Working Ac	53990	SIERRA GROUP HOME	17030993	GRPOTHR	4,191.60-	080117 082117 0000119872
00724379		Human Services Working Ac	53990	SIERRA GROUP HOME	17030994	GRPOTHR	6,187.60-	080117 083117 0000125439
00724379		Human Services Working Ac	53990	SIERRA GROUP HOME	17030995	GRPOTHR	6,187.60-	080117 083117 0000140959
00724379		Human Services Working Ac	53990	SIERRA GROUP HOME	17030996	GRPOTHR	6,187.60-	080117 083117 0000144332
Check Number 00724379 Total							29,540.80-	
00724573 00100 DOA DOA - Administrative Serv							7,688.25-	AUG 2017 COURTHOUSE SECURITY
Check Number 00724573 Total							7,688.25-	
00724574	DPW Div. of Facilities- Civic	19400	WE ENERGIES	17029242	4032-844-932	SEPT 2017	29,965.31	4032-844-932
00724574	Div. of Facilities- KCSB	19520	WE ENERGIES	17029242	4032-844-932	SEPT 2017	36,022.58-	4032-844-932
00724574	00202 DHS Div. of Fac.-Human Servs.	53985	WE ENERGIES	17029242	4032-844-932	SEPT 2017	18,014.71-	4032-844-932
00724574	00411 DPW Civic Ctr-Acq & Pkg Expan	19690	WE ENERGIES	17029242	4032-844-932	SEPT 2017	955.10-	4032-844-932
Check Number 00724574 Total							25,027.08-	
00724575	00100 Div. of Facilities- Civic	19400	A & R DOOR SERVICE INC	17029246	75177		7,390.00-	ROLLING STEEL OVERHEAD DOOR
Check Number 00724575 Total							7,390.00-	
00724576	Div. of Facilities- Civic	19400	ABILITY GLASS INC	17030057	AG10022204		5,351.00-	KCAB TEMPERED INSULATED GLASS
Check Number 00724576 Total							5,351.00-	
00724580	00640 Golf Course Division	64100	ARTHUR CLESEN INC	17030038	328023		10,262.18-	SPREADERTRUCK4 B DALE
00724580	Golf Course Division	64100	ARTHUR CLESEN INC	17030039	328214		1,820.00-	STRESSPHITER
00724580	Golf Course Division	64100	ARTHUR CLESEN INC	17030056	327954		3,420.73-	SPREADERTRUCK4 PETRIFYING SP
Check Number 00724580 Total							15,502.91-	
00724581	00711 Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17029124	217451		2,649.00-	TACK OIL
00724581	Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17029125	217421		2,352.00-	TACK OIL
Check Number 00724581 Total							5,001.00-	
00724582	00411 Facilities Capital	19480	BANE NELSON INC	17029247	36831		12,000.00-	2 KAWNEER FRAMES & DOORS
Check Number 00724582 Total							12,000.00-	

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page 10
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724585	00605	DHS	Brookside-Capital Outlay	42310	CAMOSY CONSTRUCTION	17030066	17	352,179.00-	BROOKSIDE CARE CENTER
Check Number 00724585 Total									352,179.00-
00724587	00100	DPW	Division of Parks & Recre	65100	CONSERV FS INC	17030042	106005883	115.64-	DIESEL
00724587			Division of Parks & Recre	65100	CONSERV FS INC	17030045	106005942	4,995.75-	GAS AND DIESEL
00724587	00640		Golf Course Division	64100	CONSERV FS INC	17030040	111003939	1,543.26-	GAS AND DIESEL
00724587			Golf Course Division	64100	CONSERV FS INC	17030043	106005930	902.37-	GAS AND DIESEL
00724587			Golf Course Division	64100	CONSERV FS INC	17030044	106005870	1,870.31-	GAS AND DIESEL
00724587			Golf Course Division	64100	CONSERV FS INC	17030046	111004005	1,525.66-	GAS AND DIESEL
00724587			Golf Course Division	64100	CONSERV FS INC	17030047	111004053	1,455.67-	GAS AND DIESEL
Check Number 00724587 Total									12,408.66-
00724589	00411		Facilities Capital	19480	CREE LIGHTING INC	17030035	2032064	780.00-	PML ADER PER FIXTURE
00724589			Facilities Capital	19480	CREE LIGHTING INC	17030035	2032064	4,476.00-	CPY250-DM-F-D-UL-WH
Check Number 00724589 Total									5,256.00-
00724590	00100		Div. of Facilities- Civic	19400	CREE LIGHTING INC (REMIT TO)	17029460	2029376	1,281.84-	COURTHOUSE LIGHTS
00724590	00434		Energy Reduction Technolo	76335	CREE LIGHTING INC (REMIT TO)	17029996	2051465	46,080.00-	KCC EXTERIOR LIGHTING
00724590			Energy Reduction Technolo	76335	CREE LIGHTING INC (REMIT TO)	17029997	2052682	11,235.00-	KCC EXTERIOR LIGHTS
00724590			Energy Reduction Technolo	76335	CREE LIGHTING INC (REMIT TO)	17029998	2042416	3,891.14-	KCC EXTERIOR LIGHTS
Check Number 00724590 Total									62,487.98-
00724592	00200	DHS	W2 Revenue	53570	DYNAMIC WORKFORCE SOLUTIONS	17030127	WAGE\$-REG APP 8/17	6,101.36-	1140.45/WAGE\$-REG APP 8/2017
00724592			W2 Revenue	53570	DYNAMIC WORKFORCE SOLUTIONS	17030128	CNC BOOTCAMP 8/2017	2,750.00-	1140.46/CNC BOOTCAMP 8/2017
Check Number 00724592 Total									8,851.36-
00724599	00225		FPRH-Family Planning	41370	HEALTHFIRST NETWORK INC	17030550	HF20170831	10,750.00-	AUG '17 FAMILY PLANNING
Check Number 00724599 Total									10,750.00-
00724600	00100	EXC	Office of the County Exec	13100	HR VALUE PARTNERS LLC	17029235	1340	10,000.00-	JULY-ONGOING HR SUPPORT
Check Number 00724600 Total									10,000.00-
00724604			SHF Emergency Management	24100	KENOSHA CO FIRE/RESCUE SAFETY ASSO	17030528	1ST HALF COV2017	10,000.00-	2017 1st 1/2 coverage/HazMat
Check Number 00724604 Total									10,000.00-
00724606	00425	DPW	CAP Proj.-PubSfty Bldg Re	76390	KPH CONSTRUCTION	17030527	2	86,095.12-	SHERIFF'S STORAGE BLDG

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 11
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
Check Number 00724606 Total							86,095.12-	
00724607	00250	LIB Library System	61100	LAKESHORES LIBRARY SYSTEM	17030726	9/7/17	43,652.50-	CONTRACT USAGE 7/1-12/31/17
Check Number 00724607 Total							43,652.50-	
00724614	00225	DHS HUD Grant	41210	MATSEN HOME IMPROVEMENTS	17030557	171	28,480.00-	HUD#214112 & 214121
Check Number 00724614 Total							28,480.00-	
00724615	00700	DPW Machinery & Equipment	31100	MID STATE EQUIPMENT	17029121	N18471	5,432.11-	TRANS STUCK #236
00724615		Machinery & Equipment	31100	MID STATE EQUIPMENT	17030032	N18484	3,112.89-	REPAIR #240
Check Number 00724615 Total							8,545.00-	
00724620	00100	Div. of Facilities- KCSB	19520	PRIME COAT COATING SYSTEM	17030058	16240	5,466.99-	INSTALL EPOXY FLOOR SYSTEM
Check Number 00724620 Total							5,466.99-	
00724624	00411	DPD Div. of Land Info - Capit	17280	SE WI REGIONAL PLAN COMMISSION	S 17030233	LIDAR2017	15,859.00-	1ST PMNT
Check Number 00724624 Total							15,859.00-	
00724626	00100	DPW Div. of Facilities- Civic	19400	SIMPLEX GRINNELL LP	17029249	79631264	5,242.80-	ANNUAL FIRE ALARM INSPECTION
Check Number 00724626 Total							5,242.80-	
00724632	00700	Machinery & Equipment	31100	THELEN MATERIALS LLC	17029135	352464	18,019.67-	STOCK
Check Number 00724632 Total							18,019.67-	
00724634	00200	DHS Aging & Dis Srvs Mental H	41920	TREMPEALEAU COUNTY HEALTH CARE CEN	17030227	8/17 IMD	67,752.02-	0034.40/ IMD BCA
Check Number 00724634 Total							67,752.02-	
00724635	00100	MEX Office of the Medical Exa	12700	UNITED HOSPITAL SYSTEM, INC	17030244	090717-1	7,867.24-	M.E. RENT SEPTEMBER 2017
Check Number 00724635 Total							7,867.24-	
00724637	00225	DHS HUD Grant	41210	WEATHERIZATION SERVICES LLC	17030558	2438	4,491.67-	HUD#214109
00724637		HUD Grant	41210	WEATHERIZATION SERVICES LLC	17030559	2452	8,508.34-	HUD#114137
00724637		HUD Grant	41210	WEATHERIZATION SERVICES LLC	17030560	2453	8,850.00-	HUD#114097

Page 12
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
Check Number 00724637 Total									
								21,850.01-	
00724638	00100	DOA	Div. of HR - Countywide	14310	WI DEPT OF WORKFORCE DEVELOPMENT	17030658	8567667	1,882.72-	UI - Aug
00724638			DPW Division of Parks & Recre	65100	WI DEPT OF WORKFORCE DEVELOPMENT	17030658	8567667	1,138.01-	UI - Aug
00724638	00600	DHS	Brookside-Nursing	42140	WI DEPT OF WORKFORCE DEVELOPMENT	17030658	8567667	958.42-	UI - Aug
00724638			Brookside-Dietary	42160	WI DEPT OF WORKFORCE DEVELOPMENT	17030658	8567667	694.00-	UI - Aug
00724638	00640	DPW	Golf Course Division	64100	WI DEPT OF WORKFORCE DEVELOPMENT	17030658	8567667	482.00-	UI - Aug
Check Number 00724638 Total									
								5,155.15-	
00724910	00100	BAL	General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	483.94-	0512306260003/CK# 12916/KAWON
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	538.93-	0112201187006/CK# 12916/KAWON
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	749.89-	0112201182004/CK# 12916/R&D I
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	835.93-	0722225377021/CK# 518/INGRAM
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	876.09-	1122330154013/CK# 9677/GRISO
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	892.33-	0412212177018/CK# 12916/KAWON
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	1,000.00-	0512306482002/CK# 401/SCHNEID
00724910			General Fund	100	KENOSHA TREASURER, CITY OF	17031212	NSF CK '16	1,656.28-	1222331435005/CK# 12916/BELL
Check Number 00724910 Total									
								7,033.39-	
00724917	00711	DPW	Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	1,884.00-	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	1,884.00-	TACK OIL
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	1,884.00-	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	1,884.00	TACK OIL
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	39,766.98-	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	39,766.98-	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	39,766.98	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031049	217509	39,766.98	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031050	217517	43,885.13-	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031050	217517	43,885.13-	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031050	217517	43,885.13	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031050	217517	43,885.13	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031051	217503	44,126.73-	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031051	217503	44,126.73-	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031051	217503	44,126.73	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031051	217503	44,126.73	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031216	217520	39,077.46-	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031216	217520	39,077.46-	CTH SA
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031216	217520	39,077.46	Change in gross amount
00724917			Highway - County Trunk Ma	33180	ASPHALT CONTRACTORS INC.	17031216	217520	39,077.46	CTH SA
Check Number 00724917 Total									
00724919	00200	DHS	Aging & Dis Srvs Mental H	41920	AURORA PSYCHIATRIC HOSPITAL	17031173	8/17 INPATIENT	8,100.00-	0030.30/ INPATIENT
00724919			Aging & Dis Srvs Mental H	41920	AURORA PSYCHIATRIC HOSPITAL	17031174	8/17 INPATIENT	6,300.00-	0030.30/ INPATIENT
Check Number 00724919 Total									
								14,400.00-	

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page 13
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724921	00700	DPW	Machinery & Equipment	31100	CENTURY FENCE CO	17031217	171033001	30,308.38-	2017 PAVEMENT MARKING
Check Number 00724921 Total								30,308.38-	
00724924	00711		Highway - County Trunk Ma	33180	CORRE INC	17031218	3884	14,948.29-	CTH C SHARED USE PATH
Check Number 00724924 Total								14,948.29-	
00724925	00280	SHF	Sheriff Equitable Sharing	21260	DIVER DANS SCUBA CENTER	17031273	31542	402.00-	JOHN & JACK UNDERGARMENTS
00724925			Sheriff Equitable Sharing	21260	DIVER DANS SCUBA CENTER	17031273	31542	1,057.00-	PROPLUS 3 DIVE COMPUTER
00724925			Sheriff Equitable Sharing	21260	DIVER DANS SCUBA CENTER	17031273	31542	3,746.00-	AQUA-LUNG HAZMAT PS DRYSUIT
Check Number 00724925 Total								5,205.00-	
00724927	00200	DHS	DAD - Adult Protective Sr	41910	EASTERSEALS SOUTHEAST WISCONSIN	17030913	8/17 GUARDIANSHIP	1,313.25-	0027.10/ GUARDIANSHIP MI
00724927			DAD - Adult Protective Sr	41910	EASTERSEALS SOUTHEAST WISCONSIN	17030913	8/17 GUARDIANSHIP	1,480.75-	0026.00/ GUARDIANSHIP AG
00724927			DAD - Adult Protective Sr	41910	EASTERSEALS SOUTHEAST WISCONSIN	17030913	8/17 GUARDIANSHIP	5,316.75-	0025.00/ GUARDIANSHIP DD
Check Number 00724927 Total								8,110.75-	
00724933	00711	DPW	Highway - Capital	31180	JX PETERBILT - WADSWORTH	17031219	3946	91,212.00-	PETERBILT SERVICE TRUCK #016T
Check Number 00724933 Total								91,212.00-	
00724939	00700		Machinery & Equipment	31100	OZINGA READY MIX CONCRETE	17030640	957767	3,534.00-	STH 31 & STH 50
00724939			Machinery & Equipment	31100	OZINGA READY MIX CONCRETE	17031053	962505	3,795.00-	STH 31 & STH 50
00724939			Machinery & Equipment	31100	OZINGA READY MIX CONCRETE	17031054	960186	1,610.00-	STH 31 & STH 50
Check Number 00724939 Total								8,939.00-	
00724941	00100		Division of Parks & Recre	65100	PRINGLE NATURE CENTER	17031241	093017	6,250.00-	PROGRAM AND STAFFING SERVICES
Check Number 00724941 Total								6,250.00-	
00724942	00700		Machinery & Equipment	31100	R A SMITH & ASSOCIATES INC	17031220	132998	7,895.50-	CULVERT REPLACEMENT
Check Number 00724942 Total								7,895.50-	
00724943	00200	DHS	W2 Revenue	53570	RACINE COUNTY HUMAN SERVICES DEPAR	17031073	WIOA 8/2017	13,415.36-	1140.70/ADM 8/17
00724943			W2 Revenue	53570	RACINE COUNTY HUMAN SERVICES DEPAR	17031074	WIOA 8/2017 YTH/ADULT	38,709.94-	1140.70/WIOA YTH/ADULT 8/2017
00724943			W2 Revenue	53570	RACINE COUNTY HUMAN SERVICES DEPAR	17031075	WORKIT TECHHIRE 8/2017	29,922.76-	1140.72/WORKIT-TECHHIRE 8/17
00724943			W2 Revenue	53570	RACINE COUNTY HUMAN SERVICES DEPAR	17031076	WTW 8/2017	2,748.09-	1500.70/RACINE WTW 8/17
00724943			W2 Revenue	53570	RACINE COUNTY HUMAN SERVICES DEPAR	17031077	WIOA RAPID RESP 8/17	3,883.93-	1300.70/WIOA RAPID RESP 8/17
00724943			W2 Revenue	53570	RACINE COUNTY HUMAN SERVICES DEPAR	17031276	TRNG RECRUITMENT 8/2017	8,750.00-	1140.71/GATEWAY TRNG 8/17

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8, 2017 through October 5, 2017

Page - 14
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
Check Number 00724943 Total							97,430.08-	
00724948	00700	DPW Machinery & Equipment	31100	THELEN MATERIALS LLC	17030641	352843	18,901.55-	STOCK
Check Number 00724948 Total							18,901.55-	
00724949	00200	DHS Aging & Dis Srvs Mental H	41920	TREMPEALEAU COUNTY HEALTH CARE CEN	17030910	8/17 RCAC	2,951.00-	0034.48/ RCAC BCA
00724949		Aging & Dis Srvs Mental H	41920	TREMPEALEAU COUNTY HEALTH CARE CEN	17030911	8/17 AFH	7,668.47-	0034.11/ AFH BCA
00724949		Aging & Dis Srvs Mental H	41920	TREMPEALEAU COUNTY HEALTH CARE CEN	17030912	8/17 AFH	3,816.30-	0034.11/ AFH BCA
Check Number 00724949 Total							14,435.77-	
00724950	00600	Brookside-Dietary	42160	UNIDINE	17030631	18735	5,692.40-	0817 BROOKSIDE
00724950		Brookside-Dietary	42160	UNIDINE	17030631	18735	30,082.84-	0817 BROOKSIDE
00724950		Brookside-Dietary	42160	UNIDINE	17030631	18735	34,419.98-	0817 BROOKSIDE
Check Number 00724950 Total							70,195.22-	
00724953	00700	DPW Machinery & Equipment	31100	WANASEK CORPORATION, THE	17031222	7607	10,452.44-	CTH D (REPLACE 36" CMP)
00724953		Machinery & Equipment	31100	WANASEK CORPORATION, THE	17031223	7620	32,877.02-	CTH EW (REPLACE CULVERT & TOP
Check Number 00724953 Total							43,329.46-	
00724955		Machinery & Equipment	31100	WESTBROOK ASSOCIATES ENGINEERS INC	17031225	26074	1,647.41-	BRIDGE PROGRAM
00724955	00711	Highway - County Trunk Ma	33180	WESTBROOK ASSOCIATES ENGINEERS INC	17031224	26071	4,853.34-	CTH KR PEDESTRIAN BRIDGE
Check Number 00724955 Total							6,500.75-	
00724977	00100	SHF Sheriff - KCDC	21310	BIRCHWOOD FOODS DIV OF KENOSHA BEE	17031496	499259	6,656.00-	KCDC FOOD-SEPT
Check Number 00724977 Total							6,656.00-	
00725016		Sheriff - KCDC	21310	SINGLE SOURCE INC (FOOD)	17031506	KCDC092017	3,248.58-	1222991/KCDC FOOD-SEPT
00725016		Sheriff - KCDC	21310	SINGLE SOURCE INC (FOOD)	17031506	KCDC092017	4,431.53-	1222990/KCDC FOOD-SEPT
Check Number 00725016 Total							7,680.11-	
00725126	00280	Sheriff Equitable Sharing	21260	ADVANTAGE POLICE SUPPLY	17031948	17-0945	1,875.00	DISCOUNT
00725126		Sheriff Equitable Sharing	21260	ADVANTAGE POLICE SUPPLY	17031948	17-0945	21,250.00-	3M ULTRA LIGHT WEIGHT HELMETS
Check Number 00725126 Total							19,375.00-	
00725127	00110	DOA Health Insurance	15150	AIG BENEFIT SOLUTIONS	17031081	OCT 17	17,344.11-	OCT TRANSPLANT RIDER

Page 15
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
Check Number 00725127 Total									
								17,344.11-	
00725129	00200	DHS	Comprehensive Community S	53740	CHILDRENS BEHAVORIAL HEALTH SERVIC	17031817	CCS-CBHS 8/2017	11,752.21-	0796.00/CCS-CBHS 8/2017
Check Number 00725129 Total									
								11,752.21-	
00725132	00411	DPW	Facilities Capital	19480	ELECTRICAL CONTRACTORS OF WI	17031808	12928	19,084.01-	KCC FUEL SYSTEM/REPAIR WIRING
Check Number 00725132 Total									
								19,084.01-	
00725133		DOA	Info. Technology Capital	14480	ESRI	17031883	93345763	8,402.00-	1236-ARC GIS DEV. ENTERPRISE
Check Number 00725133 Total									
								8,402.00-	
00725135			Info. Technology Capital	14480	GOVERNMENT FINANCE OFFICERS ASSN G	17031884	2861323	40,000.00-	PUR0001077-TASK 2 DELIVERABLE
Check Number 00725135 Total									
								40,000.00-	
00725137	00100	EXC	Office of the County Exec	13100	HR VALUE PARTNERS LLC	17031899	1369	10,000.00-	OCTOBER-ONGOING HR SUPPORT
Check Number 00725137 Total									
								10,000.00-	
00725138	00200	DHS	Comprehensive Community S	53740	INTER CONNECTIONS	17031818	CCS-IC 8/2017	7,458.00-	0796.50/CCS-INTER 8/2017
Check Number 00725138 Total									
								7,458.00-	
00725139	00640	DPW	Golf Course Division	64100	KENOSHA GROUNDS CARE INC	17031735	S202882	9,957.84-	FLOOD DAMAGE RESTORATION
Check Number 00725139 Total									
								9,957.84-	
00725141	00100	MEX	Office of the Medical Exa	12700	MILWAUKEE COUNTY MEDICAL EXAMINER	17031833	092017	1,500.00-	REFERRAL AUTOPSY (1)
00725141			Office of the Medical Exa	12700	MILWAUKEE COUNTY MEDICAL EXAMINER	17031834	092517	4,500.00-	REFERRAL AUTOPSY (3)
Check Number 00725141 Total									
								6,000.00-	
00725142	00420	DPW	Park Improvements	76286	MINNESOTA / WISCONSIN PLAYGROUND	17031736	1-PS16039	32,748.29-	1-PS16039
Check Number 00725142 Total									
								32,748.29-	
00725143	00225	DHS	FFCHV-Nurse Family Partne	41360	NURSE-FAMILY PARTNERSHIP	17031913	20170904	5,108.00-	M. YEAGER NFP TRAINING
Check Number 00725143 Total									
								5,108.00-	

Page 16
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00725144	00100	SHF	Sheriff - Pre-Trial	21110	OD SECURITY NORTH AMERICA	17031949	10130	35,625.00-	30% PYMT/SOTER FULL BODY SCAN
Check Number 00725144 Total								35,625.00-	
00725145		CRT	Circuit Court	12100	OFFICE DEPOT (REMIT TO)	17031902	8437019	1,600.07-	AUG 2017 OFFICE SUPPLIES
00725145		JVI	Juvenile Intake Services	12820	OFFICE DEPOT (REMIT TO)	17031902	8437019	129.20-	AUG 2017 OFFICE SUPPLIES
00725145		EXC	Office of the County Exec	13100	OFFICE DEPOT (REMIT TO)	17031902	8437019	133.01-	AUG 2017 OFFICE SUPPLIES
00725145		DOA	Division of Information T	14400	OFFICE DEPOT (REMIT TO)	17031902	8437019	130.91-	AUG 2017 OFFICE SUPPLIES
00725145			Division of Financial Ser	15100	OFFICE DEPOT (REMIT TO)	17031902	8437019	296.68-	AUG 2017 OFFICE SUPPLIES
00725145			DOA - Administrative Serv	15140	OFFICE DEPOT (REMIT TO)	17031902	8437019	105.00-	AUG 2017 OFFICE SUPPLIES
00725145			Purchasing Office	15500	OFFICE DEPOT (REMIT TO)	17031902	8437019	24.61-	AUG 2017 OFFICE SUPPLIES
00725145		ELE	KCC - Elected Officials	15700	OFFICE DEPOT (REMIT TO)	17031902	8437019	70.37-	AUG 2017 OFFICE SUPPLIES
00725145		DAT	District Attorney	16100	OFFICE DEPOT (REMIT TO)	17031902	8437019	1,193.31-	AUG 2017 OFFICE SUPPLIES
00725145			Victim/Witness	16200	OFFICE DEPOT (REMIT TO)	17031902	8437019	79.99-	AUG 2017 OFFICE SUPPLIES
00725145		CSL	Corporation Counsel	16400	OFFICE DEPOT (REMIT TO)	17031902	8437019	220.95-	AUG 2017 OFFICE SUPPLIES
00725145		ROD	Register of Deeds	17100	OFFICE DEPOT (REMIT TO)	17031902	8437019	293.24-	AUG 2017 OFFICE SUPPLIES
00725145		DPD	DPD - Dept of Plan/Dev	18280	OFFICE DEPOT (REMIT TO)	17031902	8437019	88.38-	AUG 2017 OFFICE SUPPLIES
00725145		DPW	Div. of Facilities - KCC	19450	OFFICE DEPOT (REMIT TO)	17031902	8437019	486.73-	AUG 2017 OFFICE SUPPLIES
00725145		SHF	Sheriff - Administration	21100	OFFICE DEPOT (REMIT TO)	17031902	8437019	237.04-	AUG 2017 OFFICE SUPPLIES
00725145			Sheriff - Pre-Trial	21110	OFFICE DEPOT (REMIT TO)	17031902	8437019	731.04-	AUG 2017 OFFICE SUPPLIES
00725145			Sheriff - Patrol	21130	OFFICE DEPOT (REMIT TO)	17031902	8437019	135.96-	AUG 2017 OFFICE SUPPLIES
00725145			Sheriff - Detective Burea	21140	OFFICE DEPOT (REMIT TO)	17031902	8437019	97.33-	AUG 2017 OFFICE SUPPLIES
00725145			Sheriff - KCCSU	21170	OFFICE DEPOT (REMIT TO)	17031902	8437019	421.96-	AUG 2017 OFFICE SUPPLIES
00725145			Sheriff - KCDC	21310	OFFICE DEPOT (REMIT TO)	17031902	8437019	662.44-	AUG 2017 OFFICE SUPPLIES
00725145		DPW	Division of Parks & Recre	65100	OFFICE DEPOT (REMIT TO)	17031902	8437019	147.39-	AUG 2017 OFFICE SUPPLIES
00725145		UWX	University Extension Prog	67100	OFFICE DEPOT (REMIT TO)	17031902	8437019	60.86-	AUG 2017 OFFICE SUPPLIES
00725145	00202	DHS	DHS Central Services	53970	OFFICE DEPOT (REMIT TO)	17031902	8437019	56.08-	AUG 2017 OFFICE SUPPLIES
00725145			DHS Central Services	53970	OFFICE DEPOT (REMIT TO)	17031902	8437019	3,515.06-	AUG 2017 OFFICE SUPPLIES
00725145	00225		Environmental Health	41700	OFFICE DEPOT (REMIT TO)	17031902	8437019	311.88-	AUG 2017 OFFICE SUPPLIES
00725145	00600		Brookside-Administration	42130	OFFICE DEPOT (REMIT TO)	17031902	8437019	839.10-	AUG 2017 OFFICE SUPPLIES
00725145	00640	DPW	Golf Course Division	64100	OFFICE DEPOT (REMIT TO)	17031902	8437019	104.32-	AUG 2017 OFFICE SUPPLIS
00725145	00700		Machinery & Equipment	31100	OFFICE DEPOT (REMIT TO)	17031902	8437019	121.72-	AUG 2017 OFFICE SUPPLIES
Check Number 00725145 Total								12,294.63-	
00725149	00100	JVI	Juvenile Intake Services	12820	RACINE CO HUMAN SERVICES DEPT	17032008	8.2017	7,560.00-	AUG DET-63 BEDS@120EA
Check Number 00725149 Total								7,560.00-	
00725151		DOA	Division of Financial Ser	15100	SEGAL WATERS CONSULTING	17032009	315930	20,000.00-	COMPLETION FY18 MARKET STUDY
Check Number 00725151 Total								20,000.00-	
00725154	00200	DHS	DHS - Administration	51010	STATE OF WI - DEPT OF CORRECTIONS	17031738	410-2110 JUV AIDS 7/17	54,020.00-	0105.00/MUNI000372 7/2017
00725154			DHS - Administration	51010	STATE OF WI - DEPT OF CORRECTIONS	17031739	410-2171 JUV AIDS 8/201	40,296.00-	0105.00/MUNI000372

Page 17
Date 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00725160	00425 DPW	CAP Proj.-PubSfty Bldg Re	76390	ZIMMERMAN ARCHITECTUAL STUDIOS	17031795	57120	5,191.24-	PSB PROJECT
00725160		CAP Proj.-PubSfty Bldg Re	76390	ZIMMERMAN ARCHITECTUAL STUDIOS	17031802	57151	415.00-	PSB/FMB PROJECT
Check Number 00725160 Total							5,606.24-	
00725194	00100 SHF	Sheriff - Pre-Trial	21110	GORDON FOOD SERVICE (REMIT TO)	17032154	SH092017	310.04-	180503570/JAIL KITCH SUPP-SEP
00725194		Sheriff - Pre-Trial	21110	GORDON FOOD SERVICE (REMIT TO)	17032154	SH092017	805.21-	180503558/JAIL FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032155	935058660	46.43-	KCDC FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	99.26-	180664810/KCDC DISH/UTNSL-SEP
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	192.62-	180664810/KCDC KITCH SUPP-SEP
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	248.27-	180412593/KCDC KITCH SUPP-SEP
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	305.50-	180664806/KCDC DISH/UTNSL-SEP
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	579.94-	180664805/KCDC FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	844.32-	180894881/KCDC KITCH SUPP-SEP
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	1,073.06-	180256176/KCDC FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	1,638.98-	180828075/KCDC FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	2,298.86-	180894877/KCDC FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	3,473.93-	180412590/KCDC FOOD-SEPT
00725194		Sheriff - KCDC	21310	GORDON FOOD SERVICE (REMIT TO)	17032156	KCDC092017	3,731.48-	180500755/KCDC FOOD-SEPT
Check Number 00725194 Total							15,647.90-	
17001190	DOA	Division of Financial Ser	15100	ANDREA & ORENDORFF LLP***EFT	17028094	48310	14,302.76-	ACCT SERVICES 8/6-8/12/17
17001190		Division of Financial Ser	15100	ANDREA & ORENDORFF LLP***EFT	17028095	48311	10,028.26-	ACCT SERVICES 8/13-8/19/17
17001190		Public Works/Finance & Ad	15200	ANDREA & ORENDORFF LLP***EFT	17028094	48310	3,992.50-	PUBLIC WORKS 8/6-8/12/17
17001190		Public Works/Finance & Ad	15200	ANDREA & ORENDORFF LLP***EFT	17028095	48311	4,909.00-	PUBLIC WORKS PROJ 8/13-8/19
17001190		Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17028444	48316	4,530.50-	CONTRACT#DHS-AO-FMSS-17
17001190		Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17028630	48314	7,273.75-	HEALTH DEPT
17001190		Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17028631	48315	8,346.93-	HEALTH DEPT
17001190	ROD	Division of Land Informat	17200	ANDREA & ORENDORFF LLP***EFT	17028093	48309	324.00-	TAX&BILLING SFTWR 8/6-9/19/17
Check Number 17001190 Total							53,707.70-	
17001191	00225 DHS	HUD Grant	41210	BEST VINYL WINDOW PRODUCTS ***EFT*	17028632	11160	300.00-	HH#114129
17001191		HUD Grant	41210	BEST VINYL WINDOW PRODUCTS ***EFT*	17028632	11160	7,125.00-	PRJ#114129
Check Number 17001191 Total							7,425.00-	
17001193	00411 DOA	Info. Technology Capital	14480	FOURTH FLOOR LLC ***EFT***	17028623	157	15,412.50-	0001090-JULY/AUGUST 2017
Check Number 17001193 Total							15,412.50-	
17001194	00225 DHS	HUD Grant	41210	GET HOME IMPROVEMENT ***EFT***	17028633	790	265.00-	HH#214117
17001194		HUD Grant	41210	GET HOME IMPROVEMENT ***EFT***	17028633	790	3,686.97-	PRJ#214117
17001194		HUD Grant	41210	GET HOME IMPROVEMENT ***EFT***	17028634	796	6,649.99-	PRJ#114126
Check Number 17001194 Total							10,601.96-	

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page 18
Date 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001195	00100	DOA Division of Information T	14400	HIERCOMM INC ***EFT***	17028622	1158	9,518.00-	0001089-SEPT. 2017
Check Number 17001195 Total							9,518.00-	
17001197	00200	DHS Child Support	54000	O'BRIEN AND ASSOCIATES ***EFT***	17028479	O&A PAPER SERVICE 8/201	7,030.00-	3005.10/PAPER SERVICE 8/2017
Check Number 17001197 Total							7,030.00-	
17001200		DHS - Office of the Direc	51000	RHB TECHNOLOGY SOLUTIONS INC ***EF	17028475	RHB-MIS 8/2017	45.51-	0007.20/DOMAIN RENEWAL 8/17
17001200		DHS - Office of the Direc	51000	RHB TECHNOLOGY SOLUTIONS INC ***EF	17028475	RHB-MIS 8/2017	107.40-	0007.20/WEBSITE HOSTING 8/17
17001200		DHS - Office of the Direc	51000	RHB TECHNOLOGY SOLUTIONS INC ***EF	17028475	RHB-MIS 8/2017	27,841.50-	0007.20/RHB-MIS 8/2017
Check Number 17001200 Total							27,994.41-	
17001202	00225	Tobacco Control Program G	41310	SIERACKI, JACQUELINE ***EFT***	17028635	AUG 2017	12,730.54-	AUG 2017
Check Number 17001202 Total							12,730.54-	
17001205	00100	SHF Sheriff - Pre-Trial	21110	ALDERMAN & SONS INC, ***EFT***	17029165	SH082017	2,850.77-	SKIM MILK IN 1/2 PINTS
17001205		Sheriff - KCDC	21310	ALDERMAN & SONS INC, ***EFT***	17029166	KCDC082017	220.14-	2% MILK IN GALLONS
17001205		Sheriff - KCDC	21310	ALDERMAN & SONS INC, ***EFT***	17029166	KCDC082017	6,646.33-	SKIM MILK IN 1/2 PINTS
Check Number 17001205 Total							9,717.24-	
17001207	00200	DHS Aging & Dis Srvs Mental H	41920	BROTOLOC SOUTH INC ***EFT***	17028895	8/17 AFH	10,047.25-	0034.11/ AFH BCA
Check Number 17001207 Total							10,047.25-	
17001208	00100	DOA Division of Information T	14400	CERIDIAN ***EFT***	17028887	IN074871	307.93-	0001081 JULY 2017
17001208	00411	Info. Technology Capital	14480	CERIDIAN ***EFT***	17028887	IN074871	19,409.72-	00001081-SEPT. 2017
Check Number 17001208 Total							19,717.65-	
17001209	00200	DHS DHS - Administration	51010	CHILDRENS SERVICE SOCIETY OF ***EF	17029014	CSSW-PP 8/2017	21,403.20-	0066.00/PERM PLACEMENT 8/17
17001209		DHS - Administration	51010	CHILDRENS SERVICE SOCIETY OF ***EF	17029015	CSSW-SV 8/2017	27,051.30-	0067.00/SUP VISITATION 8/17
Check Number 17001209 Total							48,454.50-	
17001210	00100	BAL General Fund	100	CITIESDIGITAL ***EFT***	17028888	41166	28,431.00-	0001239 CITIES DIG.JAN-NOV 18
17001210		DOA Division of Information T	14400	CITIESDIGITAL ***EFT***	17028888	41166	5,686.00-	0001239 CITIES DIG.NOV-DEC 17
Check Number 17001210 Total							34,117.00-	
17001212	00200	DHS Aging & Dis Srvs Mental H	41920	CRABTREE DIVERSIFIED ***EFT***	17028896	8/17 SAP	13,120.34-	0034.31/ SAP BCA

Page - 19
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001212	00200	DHS Aging & Dis Svcs Mental H	41920	CRABTREE DIVERSIFIED ***EFT***	17028897	8/17 AFH	16,206.30-	0034.11/ AFH BCA
Check Number 17001212 Total							29,326.64-	
17001213		Aging & Dis Svcs Mental H	41920	CREATIVE HEALTH CARE SOLUTIONS ***	17028898	8/17 AFH	3,551.40-	0034.11/ AFH BCA
17001213		Aging & Dis Svcs Mental H	41920	CREATIVE HEALTH CARE SOLUTIONS ***	17028900	8/17 SAP	1,580.00-	0034.31/ SAP BCA
17001213		Aging & Dis Svcs Mental H	41920	CREATIVE HEALTH CARE SOLUTIONS ***	17028901	8/17 SAP	6,904.73-	0034.31/ SAP BCA
17001213		Aging & Dis Svcs Mental H	41920	CREATIVE HEALTH CARE SOLUTIONS ***	17028902	8/17 SAP	6,181.50-	0034.31/ SAP BCA
Check Number 17001213 Total							18,217.63-	
17001214		Aging & Dis Svcs Mental H	41920	DAYTON RESIDENTIAL ***EFT***	17028904	8/17 CBRF	6,538.00-	0034.21/ CBRF BCA
Check Number 17001214 Total							6,538.00-	
17001219		Aging & Dis Svcs Mental H	41920	FRONTIDA INC ***EFT***	17028905	8/17 CBRF	7,713.00-	0034.21/ CBRF BCA
Check Number 17001219 Total							7,713.00-	
17001223		Aging & Dis Svcs Resource	41930	KENOSHA AREA FAMILY & AGING SCVCS	17028912	8/17 IA&A	20,000.00	0054.30/ AUGUST RECOUP PREPAY
17001223		Aging & Dis Svcs Resource	41930	KENOSHA AREA FAMILY & AGING SCVCS	17028912	8/17 IA&A	131,389.09-	0054.00/ IA&A
17001223		Aging & Dis Svcs Resource	41930	KENOSHA AREA FAMILY & AGING SCVCS	17028917	8/17 STEPPING ON	4,600.00-	0057.10/ STEPPING ON
17001223		DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17028909	8/17 CONGREGATE MEALS	18,793.63-	0081.00/ CONGREGATE MEALS
17001223		DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17028910	8/17 HDM	18,359.25-	0080.10/ HDM
17001223		DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17028913	8/17 FRIENDLY VISITOR	6,105.78-	0078.10/ FRIENDLY VISITOR
17001223		DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17028925	8/17 962 NFCSP	157.50-	0074.00/ NFCSP
17001223		DHS - Administration	51010	KENOSHA AREA FAMILY & AGING SCVCS	17029016	KAFA-TPHV 8/2017	3,078.98-	0062.00/TEEN PARENT 8/2017
17001223		DHS - Administration	51010	KENOSHA AREA FAMILY & AGING SCVCS	17029019	KAFA-FP 8/2017	27,561.46-	0064.00/FAMILY PRES 8/2017
17001223		Prevention Services Netwo	53260	KENOSHA AREA FAMILY & AGING SCVCS	17029017	KAFA-FSP CCS 8/2017	2,769.39-	0191.02/CCS 8/2017
17001223		Prevention Services Netwo	53260	KENOSHA AREA FAMILY & AGING SCVCS	17029020	KAFA-FSP 8/2017	14,734.00-	0191.00/FAMILY SUPPORT 8/2017
17001223		Positive Parenting	53750	KENOSHA AREA FAMILY & AGING SCVCS	17029018	KAFA-TRIPLE P 8/2017	3,815.90-	0797.60/TRIPLE P 8/2017
Check Number 17001223 Total							211,364.98-	
17001224		DHS - Administration	51010	KENOSHA HUMAN DEVELOPMENT SERV INC	17029010	KHDS-CM-FS COORD 8/2017	6,303.51-	0126.05/CCOP COORD 8/2017
17001224		DHS - Administration	51010	KENOSHA HUMAN DEVELOPMENT SERV INC	17029011	KHDS-CM-FS 8/2017	16,506.81-	0126.00/CCOP 8/2017
17001224		DHS - Administration	51010	KENOSHA HUMAN DEVELOPMENT SERV INC	17029012	RECORD CHECKS 8/2017	165.00-	0008.10/RECORD CHECKS 8/2017
17001224		DHS - Administration	51010	KENOSHA HUMAN DEVELOPMENT SERV INC	17029013	KHDS-CI 8/2017	61,105.93-	0060.00/CRISIS INTER 8/2017
17001224		W2 Revenue	53570	KENOSHA HUMAN DEVELOPMENT SERV INC	17028908	KHDS-CSS-SG JULY-DEC 20	15,000.00-	0891.70/JULY-DEC 2017 SHARES
Check Number 17001224 Total							99,081.25-	
17001228	00100	BAL General Fund	100	METLIFE C/O FASCORE ***EFT***	17029172	PPE090217	1,682.00-	ROTH PLAN# 1014805-01
17001228		General Fund	100	METLIFE C/O FASCORE ***EFT***	17029172	PPE090217	59,750.09-	PLAN# 1014805-01
Check Number 17001228 Total							61,432.09-	

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 20
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001230	00200 DHS	Div. Aging & Dis. Svcs.-A	41900 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	126.64-	0011.00/DADS CARA GRANT 8/17
17001230		Aging & Dis Svcs Mental H	41920 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	745.98-	0036.20/DADS CADTP 8/17
17001230		Aging & Dis Svcs Mental H	41920 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	1,108.10-	0064.01/DADS TREATMENT 8/17
17001230		DHS - Office of the Direc	51000 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	4,966.17-	0007.10/DHS 8/17
17001230		DHS - Administration	51010 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	125.22-	0051.20/DCFS OTH EXPENSE 8/17
17001230		DHS - Administration	51010 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	284.94-	0051.30/VETS TREATMENT 8/17
17001230		DHS - Administration	51010 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	7,609.58-	0051.20/DCFS NON GRANT 8/17
17001230		Brighter Futures	53250 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	369.88-	0187.20/DCFS BFI 8/17
17001230		Prevention Services Netwo	53260 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	35.85-	0200.00/DCFS HWPP PFP 8/17
17001230		Prevention Services Netwo	53260 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	24.99-	0200.25/HWPP MILEAGE 8/17
17001230		Prevention Services Netwo	53260 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	997.28-	0200.05/HWPP FRINGE 8/17
17001230		Prevention Services Netwo	53260 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	1,050.00-	0199.00/PSN ANCILLARY 8/17
17001230		Prevention Services Netwo	53260 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	3,803.28-	0200.00/HWPP STAFF 8/17
17001230		Prevention Services Netwo	53260 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	39,626.38-	0198.00/PSN COORD 8/17
17001230		Youth Gang Division	53360 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	425.67-	0535.00/DCFS GANG DIVERT 8/17
17001230		Juvenile Court Alcohol/Dr	53430 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	894.39-	0710.00/JUV INT AODA 8/17
17001230		Positive Parenting	53750 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	20.27-	0797.70/DCFS TRIPLE P 8/17
17001230		Positive Parenting	53750 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	447.87-	0797.55/TRIPLE P TRNG
17001230		Positive Parenting	53750 NJM MANAGEMENT SERVICES INC	***EFT	17029001	DHS-NJM-PSN 8/2017	5,241.15-	0797.50/TRIPLE P STAFF 8/17
17001230	00225	HUD Grant	41210 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	20.27-	DOH HUD LEAD GRANT 8/17
17001230		Healthy Families Initiati	41401 NJM MANAGEMENT SERVICES INC	***EFT	17028997	DHS-NJM-PE 8/2017	952.69-	DOH LIFECOURSE 8/17
Check Number 17001230 Total							68,876.60-	
17001231	00200	Aging & Dis Svcs Mental H	41920 OAKWOOD CLINICAL ASSOCIATES	***EFT	17028919	8/17 OUTPATIENT	540.00-	0063.55/ IDP OUTPATIENT
17001231		Aging & Dis Svcs Mental H	41920 OAKWOOD CLINICAL ASSOCIATES	***EFT	17028920	8/17 OUTPATIENT	3,906.00-	0063.60/ IVDA OUTPATIENT
17001231		Aging & Dis Svcs Mental H	41920 OAKWOOD CLINICAL ASSOCIATES	***EFT	17028922	8/17 OUTPATIENT	510.00-	0063.50/ OUTPATIENT
17001231		Aging & Dis Svcs Mental H	41920 OAKWOOD CLINICAL ASSOCIATES	***EFT	17028923	8/17 TREATMENT COURT	1,989.00-	0064.00/ TREATMENT COURT
Check Number 17001231 Total							6,945.00-	
17001233	00100 SHF	Sheriff - Pre-Trial	21110 SGTS INC	***EFT***	17029167	SC17050-9	3,750.00-	JAIL SECURITY SYS MAINT-SEPT
17001233		Sheriff - KCDC	21310 SGTS INC	***EFT***	17029167	SC17050-9	3,750.00-	KCDC SECURITY SYS MAINT-SEPT
Check Number 17001233 Total							7,500.00-	
17001235	00200 DHS	Aging & Dis Svcs Resource	41930 SOCIETYS ASSETS INC	***EFT***	17028924	8/17 HEALTH COACH	6,438.00-	0057.50/ HEALTH COACH
Check Number 17001235 Total							6,438.00-	
17001236	00100 SHF	Sheriff - KCDC	21310 VALLEY BAKERS ASSN	***EFT***	17029145	KCDC082017	1,200.40-	604406/KCDC FOOD-AUG
17001236		Sheriff - KCDC	21310 VALLEY BAKERS ASSN	***EFT***	17029145	KCDC082017	1,555.60-	614977/KCDC FOOD-AUG
17001236		Sheriff - KCDC	21310 VALLEY BAKERS ASSN	***EFT***	17029145	KCDC082017	1,605.92-	599860/KCDC FOOD-AUG
17001236		Sheriff - KCDC	21310 VALLEY BAKERS ASSN	***EFT***	17029145	KCDC082017	1,962.68-	622775/KCDC FOOD-AUG
Check Number 17001236 Total							6,324.60-	
17001237		Sheriff - Pre-Trial	21110 VISITING NURSE COMMUNITY CARE	***E	17029146	3679	360.00-	X-RAY SERVICE-JULY

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 21
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001237	00100	SHF	Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029147 3682		1,081.31-	JAIL MEDICAL SUPPLIES
17001237			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029148 3681		246.13-	DENTAL SUPPLIES
17001237			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029149 3680		142.34-	MEDICAL SUPPLIES
17001237			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029168 3683		2,666.67-	INMATE DENTIST-SEPT
17001237			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029168 3683		4,166.67-	JAIL INMATE DOCTOR-SEPT
17001237			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029168 3683		22,336.17-	MENTAL HEALTH SERVICES-SEPT
17001237			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17029168 3683		124,193.83-	JAIL INMATE NURSE-SEPT
17001237			Sheriff - KCDC	21310	VISITING NURSE COMMUNITY CARE ***E	17029146 3679		540.00-	X-RAY SERVICE-JULY
17001237			Sheriff - KCDC	21310	VISITING NURSE COMMUNITY CARE ***E	17029147 3682		856.98-	KCDC MEDICAL SUPPLIES
17001237			Sheriff - KCDC	21310	VISITING NURSE COMMUNITY CARE ***E	17029168 3683		4,166.67-	KCDC INMATE DOCTOR-SEPT
17001237			Sheriff - KCDC	21310	VISITING NURSE COMMUNITY CARE ***E	17029168 3683		63,978.66-	KCDC INMATE NURSE-SEPT
Check Number 17001237 Total								224,735.43-	
17001238	00200	DHS	DAD - Community Living Sr	41950	W KENOSHA CO SENIOR CITIZENS CTR**	17028926 8/17	SENIOR CENTER	7,543.74-	0070.00/ SENIOR CENTER
Check Number 17001238 Total								7,543.74-	
17001239	00100	SHF	Sheriff - Pre-Trial	21110	WISCONSIN COMMUNITY SERVICES ***EF	17029150 SH082017		10,333.00-	WCS SERVICES-AUG
Check Number 17001239 Total								10,333.00-	
17001241	00225	DHS	HUD Grant	41210	A-1 CONTRACTING LLC ***EFT***	17030627 114145		9,200.00-	HUD#114145
Check Number 17001241 Total								9,200.00-	
17001243	00100	DOA	Division of Financial Ser	15100	ANDREA & ORENDORFF LLP***EFT	17029177 48324		15,636.08-	ACCOUNTING SERVICES 8/20-8/26
17001243			Division of Financial Ser	15100	ANDREA & ORENDORFF LLP***EFT	17029178 48325		10,439.64-	ACCOUNTING SERVICES 8/27-9/02
17001243			Public Works/Finance & Ad	15200	ANDREA & ORENDORFF LLP***EFT	17029177 48324		2,358.50-	PUBLIC WORKS PROJ 08/20-08/26
17001243			Public Works/Finance & Ad	15200	ANDREA & ORENDORFF LLP***EFT	17029178 48325		4,717.00-	PUBLIC WORKS PROJ 8/27-9/02
17001243			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17029227 48326	DHS-AO-FMSS	16,757.67-	DHS OOD CONT SERVICES
17001243			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17029228 48327	DHS-AO-FMSS	10,532.55-	DHS OOD CONT SERVICES
17001243			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17030241 48330		160.00-	M.E. FISCAL SERVICES #48330
17001243			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17030619 48328		8,228.61-	HEALTH DEPT
17001243			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17030628 48329		7,663.16-	HEALTH DEPT
17001243			ROD Division of Land Informat	17200	ANDREA & ORENDORFF LLP***EFT	17029175 48323		378.00-	TAX & BLLNG SFTWR 8/20-9/2/17
17001243	00200	DHS	DHS - Administration	51010	ANDREA & ORENDORFF LLP***EFT	17029227 48326	DHS-AO-FMSS	2,115.39	0050.50/ADVANCE CREDIT
17001243			DHS - Administration	51010	ANDREA & ORENDORFF LLP***EFT	17029228 48327	DHS-AO-FMSS	2,115.39	0050.50/ADVANCE CREDIT
Check Number 17001243 Total								72,640.43-	
17001244	00110	DOA	Health Insurance	15150	BENISTAR/HARTFORD-6795 ***EFT***	17029139 OCT 2017		71,389.75-	OCTOBER 2017 RETIREE PREMIUM
Check Number 17001244 Total								71,389.75-	
17001245	00225	DHS	HUD Grant	41210	BEST VINYL WINDOW PRODUCTS ***EFT*	17030629 11169		9,500.00-	HUD#114067 & 114143

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 22
Date - 10/05/17

Check Number	Fnd Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
Check Number 17001245 Total							9,500.00-	
17001246	00100	SHF Sheriff - KCDC	21310	BI INCORPORATED ***EFT***	17030663	1037348	7,492.50-	ELECTRONIC MONITORING-AUG
Check Number 17001246 Total							7,492.50-	
17001249	00110	DOA Health Insurance	15150	CARE PLUS DENTAL PLANS INC ***EFT*	17029221	SEPT 2017 29959	7,477.50-	SEPT 2017 DEPUTY DENTAL
17001249		Health Insurance	15150	CARE PLUS DENTAL PLANS INC ***EFT*	17029222	OCT 2017 30247	7,257.51-	OCT DEPUTY DENTAL
Check Number 17001249 Total							14,735.01-	
17001250	00200	DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030131 CIP-RC 8/2017	80.00-	0008.10/RECORD CHECKS 8/17
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030136 CIP-CORE 8/2017	6,363.20-	0063.00/CIP-CORE 8/2017
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030137 CIP-BP 8/2017	14,541.78-	0068.05/BRIDGES 8/2017
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030138 CIP-TIME 8/2017	17,777.60-	0077.05/TIME 8/2017
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030139 CIP-ISYCP 8/2017	1,019.98-	0076.01/CCS NONBILLABLE 8/17
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030139 CIP-ISYCP 8/2017	1,575.66-	0076.02/CCS BILLABLE 8/17
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030139 CIP-ISYCP 8/2017	5,034.98-	0076.06/INTENSE SUP YTH 8/17
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030139 CIP-ISYCP 8/2017	38,659.56-	0076.00/INTENSE SUP YTH 8/17
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030140 CIP-RD 8/2017	115.00	0069.06/CERT FEE 8/2017
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030140 CIP-RD 8/2017	6,756.73-	0069.00/RESOURCE DEV 8/2017
17001250		DHS	DHS - Administration	51010	COMMUNITY IMPACT PROGRAM ***EFT RE	17030140 CIP-RD 8/2017	6,756.73-	0069.05/CC ADMIN 8/2017
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030133 CIP-ESTRP 8/2017	234.10-	0192.02/CCS BILLABLE 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030133 CIP-ESTRP 8/2017	315.85-	0192.01/CCS NONBILLABLE 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030133 CIP-ESTRP 8/2017	12,277.11-	0192.00/ELEM TRUANCY 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030134 CIP-SLM 8/2017	1,069.86-	0193.02/CCS BILLABLE 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030134 CIP-SLM 8/2017	1,263.88-	0193.01/CCS NONBILLABLE 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030134 CIP-SLM 8/2017	12,741.37-	0193.30/MIDDLE SCHOOL 7/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030135 CIP-SLH 8/2017	724.88-	0194.02/CCS BILLABLE 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030135 CIP-SLH 8/2017	2,837.64-	0194.01/CCS NONBILLABLE 8/17
17001250		Prevention Services Netwo		53260	COMMUNITY IMPACT PROGRAM ***EFT RE	17030135 CIP-SLH 8/2017	15,251.93-	0194.60/HIGH SCHOOL 8/17
17001250		Youth Gang Division		53360	COMMUNITY IMPACT PROGRAM ***EFT RE	17030132 CIP-GRJAP 8/2017	7,966.58-	0533.00/GANG PREVENTION 8/17
Check Number 17001250 Total							153,134.42-	
17001251	00225	Division of Health Admin.	41150	CUSTOM DATA PROCESSING INC ***EFT*	17030620	95922	6,025.00-	AUG 2017
17001251	00411	DOA Info. Technology Capital	14480	CUSTOM DATA PROCESSING INC ***EFT*	17030504	95970	3,400.00-	0001207-MILESTONE #1
Check Number 17001251 Total							9,425.00-	
17001252		SHF Sheriff-Bonded Capital	21280	ENTERPRISE SYSTEMS GROUP ***EFT***	17030664	77540	12,371.61-	KCDC CONTL PRJ-20% CUTOVR PMT
Check Number 17001252 Total							12,371.61-	
17001255	00200	DHS	DAD - Adult Protective Sr	41910	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030235 8/17 APS	15,269.41-	0020.00/ APS
17001255		DAD	DAD - Adult Protective Sr	41910	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030239 8/17 VOLUNTEER GUARDIAN	4,338.81-	0023.00/ VOLUNTEER GUARDIAN
17001255		Aging & Dis Srvs Mental H	41920	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030240	8/17 CCS COORDINATOR	8,832.31-	0041.10/ CCS COORDINATOR

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 23
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001255	00200	DHS	Aging & Dis Svcs Resource	41930	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030236	8/17 COMMUNITY OUTREACH	6,051.85-	0055.00/ COMMUNITY OUTREACH
17001255			Aging & Dis Svcs Resource	41930	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030237	8/17 HISPANIC OUTREACH	2,304.92-	0058.00/ HISPANIC OUTREACH
17001255			DAD - Community Living Sr	41950	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030238	8/17 LTC WORKER	2,423.85-	0071.00/ LTC WORKER
17001255			DHS - Administration	51010	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030253	CFS-GWI-AMR 8/2017	11,976.28-	0053.10/GEN RECEPTION 8/2017
17001255			DHS - Administration	51010	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030253	CFS-GWI-AMR 8/2017	14,112.85-	0053.10/AMC STAFF 8/2017
17001255			DHS - Administration	51010	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030256	DADS-GWI-ADMSPT 8/2017	4,316.74-	0053.00/ADM SUPP DCFS 8/2017
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030252	DWD-GWI-CCA-QC 8/2017	3,468.34-	2264.50/CH CARE FRAUD 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030252	DWD-GWI-CCA-QC 8/2017	13,368.01-	2269.00/QUAL ASSUR 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030252	DWD-GWI-CCA-QC 8/2017	30,041.81-	2264.00/CH CARE ADMIN 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	2,055.85-	2320.25/WIOA LAB ASST 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	2,055.86-	1100.25/WIOA LAB ASST 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	2,323.96-	1130.15/WIOA ONE-STOP 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	5,522.03-	1100.10/WIOA ADULT 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	5,743.72-	1130.15/WIOA SPEC ASST 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	6,703.68-	1120.10/WIOA DLW 8/17
17001255			W2 Revenue	53570	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030255	JC-GWI-WIOA-MULTI 8/17	9,958.53-	1100.20/WIOA EMP PREP 8/17
17001255			Child Support	54000	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030251	DWD-GWI-CHLDSPT-SPSK 8/	798.24-	3017.00/CH SUPP SPSK 8/17
17001255			Child Support	54000	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030251	DWD-GWI-CHLDSPT-SPSK 8/	5,421.77-	3018.00/CH SUPP RECEP 8/17
17001255			Child Support	54000	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030251	DWD-GWI-CHLDSPT-SPSK 8/	5,738.96-	3016.00/CH SUPP CFM 8/17
17001255	00202		DHS Central Services	53970	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030254	DHS-GWI-CS 8/2017	865.30-	2986.00/OTHER EXPENSES 8/17
17001255			DHS Central Services	53970	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030254	DHS-GWI-CS 8/2017	4,362.55-	2986.00/SECURITY STAFF 8/17
17001255			DHS Central Services	53970	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030254	DHS-GWI-CS 8/2017	21,421.05-	2986.00/CENT SERV STAFF 8/17
17001255			County Mail Services	53971	GOODWILL INDUSTRIES-MILWAUKEE***EF	17030254	DHS-GWI-CS 8/2017	3,917.01-	2996.00/PSB STAFF 8/17
Check Number 17001255 Total								193,393.69-	
17001257	00100	DOA	Division of Information T	14400	HIERCOMM INC ***EFT***	17030513	1159	46,977.36-	0001089-QUARTER 3 2017
Check Number 17001257 Total								46,977.36-	
17001258	00200	DHS	DAD - Community Living Sr	41950	HOFFMAN HOUSE CATERING ***EFT***	17030151	8/17 7051708038 MEALS	10,735.22-	0081.10/ MEALS
Check Number 17001258 Total								10,735.22-	
17001263			Aging & Dis Svcs Resource	41930	KENOSHA ACHIEVEMENT CENTER ***EFT	17030153	8/17 12837 EDBA	1,650.70-	0052.30/ MIPPA
17001263			Aging & Dis Svcs Resource	41930	KENOSHA ACHIEVEMENT CENTER ***EFT	17030153	8/17 12837 EDBA	6,590.40-	0052.00/ DBS
17001263			Aging & Dis Svcs Resource	41930	KENOSHA ACHIEVEMENT CENTER ***EFT	17030153	8/17 12837 EDBA	10,637.00-	0052.20/ EBS
17001263			DAD - Community Living Sr	41950	KENOSHA ACHIEVEMENT CENTER ***EFT	17030153	8/17 12837 EDBA	2,500.00-	0076.00/ EBS IIIB
17001263			DAD-Other Transportation	41960	KENOSHA ACHIEVEMENT CENTER ***EFT	17030152	8/17 12836 WESTERN TRAN	11,992.36-	0093.00/ WESTERN TRANS
17001263			DAD-Other Transportation	41960	KENOSHA ACHIEVEMENT CENTER ***EFT	17030155	8/17 12882 WESTERN TRAN	45,114.48-	0093.00/ WESTERN TRANS
17001263			DAD-Other Transportation	41960	KENOSHA ACHIEVEMENT CENTER ***EFT	17030246	8/17 12881 CARE A VAN	12,682.12-	0090.00/ CARE A VAN
17001263			DHS - Administration	51010	KENOSHA ACHIEVEMENT CENTER ***EFT	17030286	KAC B-3 8/2017	41,317.00-	0124.00/BIRTH TO 3 8/2017
17001263			DHS - Administration	51010	KENOSHA ACHIEVEMENT CENTER ***EFT	17030287	KAC-CM 8/2017	3,827.96-	0124.05/EAP B3 CASE MGT 8/17
Check Number 17001263 Total								136,312.02-	
17001264			Aging & Dis Svcs Resource	41930	KENOSHA AREA FAMILY & AGING SCVCS	17030156	8/17 2193 LEEPS	1,920.00-	0054.10/ LEEPS JUL&AUG
17001264			Aging & Dis Svcs Resource	41930	KENOSHA AREA FAMILY & AGING SCVCS	17030157	8/17 978 TRAINING	575.00-	0054.00/ TRAINING NHR\$
17001264			DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17030158	8/17 2196 AFCSP	46.00-	0077.00/ AFCSP

Page 24
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001264	00200	DHS	DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17030159	8/17 963 SNAP	47.25-	0079.00/ SNAP
17001264			DAD - Community Living Sr	41950	KENOSHA AREA FAMILY & AGING SCVCS	17030160	8/17 952 SNAP	520.97-	0079.00/ SNAP
17001264			DAD-Other Transportation	41960	KENOSHA AREA FAMILY & AGING SCVCS	17030161	8/17 VOLUNTEER TRANS	10,868.90-	0092.00/ VOLUNTEER TRANS
Check Number 17001264 Total								13,978.12-	
17001265			Aging & Dis Srvs Mental H	41920	KENOSHA CARE CENTER ***EFT***	17030162	8/17 CBRF	14,662.26-	0034.21/ CBRF BCA
17001265			Aging & Dis Srvs Mental H	41920	KENOSHA CARE CENTER ***EFT***	17030163	8/17 CBRF	19,669.68-	0034.21/ CBRF BCA
17001265			Aging & Dis Srvs Mental H	41920	KENOSHA CARE CENTER ***EFT***	17030164	8/17 CBRF	8,655.30-	0034.21/ CBRF BCA
Check Number 17001265 Total								42,987.24-	
17001266			DAD - Adult Protective Sr	41910	KENOSHA HUMAN DEVELOPMENT SERV INC	17030177	8/17 GUARDIANSHIP ASSIS	412.50-	0024.00/ GUARDIANSHIP ASSIST
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030165	8/17 KARE CENTER	19,634.37-	0066.20/ KARE CENTER AA
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030165	8/17 KARE CENTER	69,552.30-	0034.00/ KARE CENTER MI
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030166	8/17 SAP	11,026.81-	0034.35/ SAP
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030167	8/17 CRISIS	67,079.77-	0062.20/ CRISIS
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030168	8/17 TREATMENT COURT	3,534.55-	0064.10/ TREATMENT COURT
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030169	8/17 BRIDGES	18,037.24-	0042.00/ BRIDGES
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030170	8/17 COURT SVS	20,777.82-	0046.00/ COURT SVS
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030171	8/17 PALS	10,114.67-	0034.50/ PALS
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030172	8/17 CCS	100,655.00-	0041.00/ CCS
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030173	8/17 CSP	73,366.00	0049.00/ AUG RECOUP PREPAY
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030173	8/17 CSP	77,923.00-	0040.00/ CSP
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030174	8/17 PA	4,851.72-	0031.50/ PA
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030175	8/17 MH CLINIC	16,781.00-	0035.00/ MH CLINIC
17001266			Aging & Dis Srvs Mental H	41920	KENOSHA HUMAN DEVELOPMENT SERV INC	17030176	8/17 RESOURCE CENTER	16,104.20-	0031.40/ RESOURCE CENTER
17001266			Aging & Dis Srvs Resource	41930	KENOSHA HUMAN DEVELOPMENT SERV INC	17030176	8/17 RESOURCE CENTER	6,817.80-	0053.00/ RESOURCE CENTER
Check Number 17001266 Total								369,936.75-	
17001267	00100	MEX	Office of the Medical Exa	12700	KENOSHA JOINT SERVICES ***EFT***	17030242	6016	18.70-	M.E. REPAIR/MAINT AUGUST 2017
17001267			Office of the Medical Exa	12700	KENOSHA JOINT SERVICES ***EFT***	17030242	6016	278.37-	M.E. GASOLINE AUGUST 2017
17001267		SHF	Sheriff - Administration	21100	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	293.98-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - Administration	21100	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	639.08-	FUEL-AUG
17001267			Sheriff - Pre-Trial	21110	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	415.01-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - Pre-Trial	21110	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	3,899.78-	FUEL-AUG
17001267			Sheriff - Patrol	21130	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	7,409.37-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - Patrol	21130	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	12,095.47-	FUEL-AUG
17001267			Sheriff - Detective Burea	21140	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	24.87-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - Detective Burea	21140	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	698.09-	FUEL-AUG
17001267			Sheriff - Services	21150	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	33.92-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - Services	21150	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	224.26-	FUEL-AUG
17001267			Sheriff - KCCSU	21170	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	367.41-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - KCCSU	21170	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	2,814.27-	FUEL-AUG
17001267			Sheriff - KCDC	21310	KENOSHA JOINT SERVICES ***EFT***	17030666	6013	700.10-	MOTOR VEHICLE MAINT-AUG
17001267			Sheriff - KCDC	21310	KENOSHA JOINT SERVICES ***EFT***	17030667	6012	306.42-	FUEL-AUG
17001267		JSV	Joint Services	21550	KENOSHA JOINT SERVICES ***EFT***	17029173	00170134	359,591.33-	OCTOBER 2017
Check Number 17001267 Total									

Page 25
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description	
								389,810.43-		
17001271		DOA	Division of Information T	14400	MICROSYSTEMS INC	***EFT***	17030505	I000077378	2,903.21-	0001145-DA 06/15-06/29
17001271			Division of Information T	14400	MICROSYSTEMS INC	***EFT***	17030506	I000077401	3,564.75-	0001145-07/05-07/22 DA
Check Number 17001271 Total								6,467.96-		
17001272		BAL	General Fund	100	MINNESOTA LIFE INSURANCE CO	***EFT	17029180	OCT 17 BASIC	12,354.82-	OCT BASIC LIFE PREMIUM
17001272			General Fund	100	MINNESOTA LIFE INSURANCE CO	***EFT	17029181	OCT 17 SP DEP	10,128.16-	OCT SPOUSE DEP LIFE PREMIUM
Check Number 17001272 Total								22,482.98-		
17001274	00200	DHS	Aging & Dis Srvs Mental H	41920	MYSTIC ACRES LLC	***EFT***	17030181	8/17 AFH	12,487.62-	0034.11/ AFH BCA
Check Number 17001274 Total								12,487.62-		
17001275			Aging & Dis Srvs Mental H	41920	MYSTIC CREEK LLC	***EFT***	17030182	8/17 AFH	6,174.06-	0034.11/ AFH BCA
Check Number 17001275 Total								6,174.06-		
17001278	00700	DPW	Machinery & Equipment	31100	PAYNE & DOLAN INC	***EFT***	17029128	31100.537900	1,751.83-	ASPHALT
17001278			Machinery & Equipment	31100	PAYNE & DOLAN INC	***EFT***	17029129	1507640	746.07-	ASPHALT
17001278	00711		Highway - County Trunk Ma	33180	PAYNE & DOLAN INC	***EFT***	17029132	1509176	99,535.37-	CTH MB
17001278			Highway - FA Projects	33580	PAYNE & DOLAN INC	***EFT***	17029129	1507640	3,710.74-	BAIN STATION RD & CTH C
Check Number 17001278 Total								105,744.01-		
17001280	00200	DHS	Aging & Dis Srvs Mental H	41920	PROFESSIONAL SERVICE GROUP INC	***	17030183	8/17 RECIDIVISM	12,931.96-	0036.00/ RECIDIVISM
17001280			Aging & Dis Srvs Mental H	41920	PROFESSIONAL SERVICE GROUP INC	***	17030184	8/17 DIVERSION	11,823.01-	0036.50/ DIVERSION
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030141	PSG-IIH-CP 8/2017	2,320.01-	0078.01/CCS NONBILLABLE 8/17
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030141	PSG-IIH-CP 8/2017	5,802.43-	0078.02/CCS BILLABLE 8/17
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030141	PSG-IIH-CP 8/2017	22,469.98-	0078.00/INTENSE IN-HOME 8/17
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030142	PSG-IAC 8/2017	30,116.81-	0082.00/INT AFTERCARE 8/2017
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030147	PSG-IIH-MH-AODA 8/2017	15,976.63-	0065.01/CCS NONBILLABLE 8/17
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030147	PSG-IIH-MH-AODA 8/2017	34,220.96-	0065.00/IIH-MH AODA 8/17
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030147	PSG-IIH-MH-AODA 8/2017	81,679.58-	0065.02/CCS BILLABLE 8/17
17001280			DHS - Administration	51010	PROFESSIONAL SERVICE GROUP INC	***	17030149	PSG-MHD-EM 8/2017	13,313.36-	0075.00/ELEC MONITORING 8/17
17001280			Juvenile Court Alcohol/Dr	53430	PROFESSIONAL SERVICE GROUP INC	***	17030146	PSG-JJAP 8/2017	10,831.47-	0700.00/JUV ALC/DRUG 8/2017
17001280			W2 Revenue	53570	PROFESSIONAL SERVICE GROUP INC	***	17030143	PSG-WIOA-EO 8/2017	12,815.29-	1100.00/EMP OUTREACH 8/2017
17001280			W2 Revenue	53570	PROFESSIONAL SERVICE GROUP INC	***	17030144	PSG-WIOA-AS 8/2017	150.00-	1110.05/WIOA YOUTH 8/2017
17001280			W2 Revenue	53570	PROFESSIONAL SERVICE GROUP INC	***	17030144	PSG-WIOA-AS 8/2017	150.00-	1120.05/WIOA DLW 8/2017
17001280			DHS - Hospital Diversion	53640	PROFESSIONAL SERVICE GROUP INC	***	17030148	PSG-FFICM-CLTSCM-CCS 8/	52,966.08-	0794.09/COUNTY 8/2017
17001280			DHS - Hospital Diversion	53640	PROFESSIONAL SERVICE GROUP INC	***	17030148	PSG-FFICM-CLTSCM-CCS 8/	112,105.43-	0794.10/CCS 8/2017
17001280			In-Home Safety Services G	53710	PROFESSIONAL SERVICE GROUP INC	***	17030145	PSG-IIH-SS 8/2017	9,533.89-	0406.00/IIH-SAFETY SERV 8/17
Check Number 17001280 Total								429,206.89-		

Post Audit Payments Over \$5000.00
by Payment/Fund/Business Unit
September 8,2017 through October 5, 2017

Page - 26
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
17001281	00225	DHS	Women Infant & Children P	41525	RACINE/KENOSHA COMM ACTION AGENCY*	17030622	DOH-CAA-WIC-17	74,502.00-	AUG WIC
Check Number 17001281 Total									74,502.00-
17001286	00200		Aging & Dis Srvs Mental H	41920	SUCCESSFUL COMMUNITY LIVING SVC **	17030190	8/17 AFH	8,990.19-	0034.11/ AFH BCA
Check Number 17001286 Total									8,990.19-
17001287	00225		FPRH-Family Planning	41370	SW WI COMMUNITY ACTION PROGRAM ***	17030624	2017-8	12,200.00-	AUG 17 WOMEN'S HEALTH SVS
Check Number 17001287 Total									12,200.00-
17001288	00100	DOA	Division of Information T	14400	TEK SYSTEMS ***EFT***	17030507	MX06242915	5,400.00-	0001087-S.LUTKUS AUG
17001288			Division of Information T	14400	TEK SYSTEMS ***EFT***	17030508	MX06246464	11,200.00-	0001082-J.TOWNSEND AUG
17001288			Division of Information T	14400	TEK SYSTEMS ***EFT***	17030509	MX06250532	10,780.00-	0001214-N.DAVIS AUG
17001288			Division of Information T	14400	TEK SYSTEMS ***EFT***	17030510	TK04388281	4,650.00-	0001064-C.KLAUSCH AUG
17001288			Division of Information T	14400	TEK SYSTEMS ***EFT***	17030511	NW01681520	1,700.00-	0001154-J.POTENTE AUG
17001288			Division of Information T	14400	TEK SYSTEMS ***EFT***	17030512	NW01680728	9,437.51-	0001065-S.WAGNER AUG
17001288	00411		Info. Technology Capital	14480	TEK SYSTEMS ***EFT***	17030511	NW01681520	6,300.00-	0001154-J.POTENTE AUG
Check Number 17001288 Total									49,467.51-
17001289	00100	SHF	Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17030669	3684	13,821.20-	JAIL INMATE MEDS-AUG
17001289			Sheriff - Pre-Trial	21110	VISITING NURSE COMMUNITY CARE ***E	17030670	3677	782.33-	MEDICAL SUPPLIES
17001289			Sheriff - KCDC	21310	VISITING NURSE COMMUNITY CARE ***E	17030669	3684	10,597.67-	KCDC INMATE MEDS-AUG
17001289	00200	DHS	Aging & Dis Srvs Mental H	41920	VISITING NURSE COMMUNITY CARE ***E	17030194	8/17 3701 LAB SVS	750.00-	0031.35/ LAB SVS
17001289			DAD - Community Living Sr	41950	VISITING NURSE COMMUNITY CARE ***E	17030192	8/17 3700 NFCSP	455.00-	0074.00/ NFCSP
Check Number 17001289 Total									26,406.20-
17001292	00100	SHF	Sheriff - KCDC	21310	WOMENS & CHILDRENS HORIZONS**EFT**	17030672	KCDC082017	1,920.00-	LIVING FREE PROGRAM-AUG
17001292	00200	DHS	Div of Soc Svcs Preventio	53180	WOMENS & CHILDRENS HORIZONS**EFT**	17030288	WCH-DAS 8/2017	19,368.00-	0174.00/DVP 8/2017
Check Number 17001292 Total									21,288.00-
17001296	00100	DOA	Division of Financial Ser	15100	ANDREA & ORENDORFF LLP***EFT	17031210	48422	13,831.10-	ACCOUNTING SERVICES 9/3-9/9
17001296			Division of Financial Ser	15100	ANDREA & ORENDORFF LLP***EFT	17031211	48423	15,456.25-	ACCOUNTING SERVICES 9/10-9/16
17001296			Public Works/Finance & Ad	15200	ANDREA & ORENDORFF LLP***EFT	17031210	48422	2,711.50-	PUBLIC WORKS PROJECT 9/3-9/9
17001296			Public Works/Finance & Ad	15200	ANDREA & ORENDORFF LLP***EFT	17031211	48423	4,519.00-	PUBLIC WORKS PROJ 9/10-9/16
17001296			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17030634	48331	4,131.00-	CONTRACT#DHS-AO-FMSS-17
17001296			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17031094	48428 DHS-AO-FMSS	11,439.40-	DHS OOD CONT SERVICES
17001296			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17031095	48425 DHS-AO-FMSS	12,007.21-	DHS OOD CONT SERVICES
17001296			Human Services/Finance &	15250	ANDREA & ORENDORFF LLP***EFT	17031251	48428	3,834.00-	CONTRACT#DHS-AO-FMSS-17
17001296		ROD	Division of Land Informat	17200	ANDREA & ORENDORFF LLP***EFT	17031209	48421	405.00-	TAX/BILL SOFTWARE 9/3-9/16/17
17001296	00200	DHS	DHS - Administration	51010	ANDREA & ORENDORFF LLP***EFT	17031094	48428 DHS-AO-FMSS	2,115.39	0050.50/ADVANCE CREDIT
17001296			DHS - Administration	51010	ANDREA & ORENDORFF LLP***EFT	17031095	48425 DHS-AO-FMSS	2,115.39	0050.50/ADVANCE CREDIT

Page 27
Date 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
Check Number 17001296 Total									64,103.68-
17001297			DHS - Administration	51010 BOYS & GIRLS CLUB OF KENOSHA INC**	17031097 BGC-YP-YA 8/2017			15,000.00	0084.20/PAY BACK ADVANCE 8/17
17001297			DHS - Administration	51010 BOYS & GIRLS CLUB OF KENOSHA INC**	17031097 BGC-YP-YA 8/2017			74,318.95-	0084.00/SUMMER YOUTH 8/2017
17001297			DHS - Administration	51010 BOYS & GIRLS CLUB OF KENOSHA INC**	17031098 BGC-YP-YA BS 8/2017			170.46-	0084.10/BOY SCOUTS 8/2017
17001297			Youth Gang Division	53360 BOYS & GIRLS CLUB OF KENOSHA INC**	17031100 BGC-GD 8/2017			5,002.58-	0531.00/GANG PREVENTION 8/17
17001297			Early Intervention Servic	53440 BOYS & GIRLS CLUB OF KENOSHA INC**	17031099 BGC-RC-EDGE 8/2017			6,004.99-	0745.00/EDGE 8/2017
17001297			W2 Revenue	53570 BOYS & GIRLS CLUB OF KENOSHA INC**	17031096 BGC-WIOA-YE 8/2017			1,184.28-	1110.35/ISY 8/2017
17001297			W2 Revenue	53570 BOYS & GIRLS CLUB OF KENOSHA INC**	17031096 BGC-WIOA-YE 8/2017			22,868.48-	1110.30/OSY 8/2017
Check Number 17001297 Total									94,549.74-
17001301	00100	DOA	Human Services/Finance &	15250 GOODWILL INDUSTRIES-MILWAUKEE***EF	17030635 274289			4,305.43-	CONTRACT#BCC-GWI-MLTI-17
17001301	00600	DHS	Brookside-Administration	42130 GOODWILL INDUSTRIES-MILWAUKEE***EF	17030635 274289			37.31-	CONFERENCES-AMANDA&SCOTT
17001301			Brookside-Administration	42130 GOODWILL INDUSTRIES-MILWAUKEE***EF	17030635 274289			278.30-	AMANDA MILEAGE FOR TRAINING
17001301			Brookside-Admissions/Soc	42155 GOODWILL INDUSTRIES-MILWAUKEE***EF	17030635 274289			20,122.66-	CONTRACT#BCC-GWI-MLTI-17
Check Number 17001301 Total									24,743.70-
17001304	00100	CRT	Circuit Court	12100 KENOSHA JOINT SERVICES ***EFT***	17031108 17CF467 17-60987			5.00-	17CF467 DIGITAL MEDIA
17001304			Circuit Court	12100 KENOSHA JOINT SERVICES ***EFT***	17031109 17CM506 17-51389			5.00-	17CM506 DIGITAL MEDIA
17001304		DPW Div. of Facilities-	KCSB	19520 KENOSHA JOINT SERVICES ***EFT***	17031158 6015			168.53-	AUGUST FUEL
17001304	00411	JSV	Joint Services - Capital	21580 KENOSHA JOINT SERVICES ***EFT***	17031048 00170148			91,700.35-	SEPT17 PUB SFTY SFTWR PROJ
Check Number 17001304 Total									91,878.88-
17001305	00100	BAL	General Fund	100 METLIFE C/O FASCORE ***EFT***	17031274 PPE091617			1,698.03-	ROTH PLAN# 1014805-01
17001305			General Fund	100 METLIFE C/O FASCORE ***EFT***	17031274 PPE091617			60,441.45-	Plan#1014805-01
Check Number 17001305 Total									62,139.48-
17001309	00711	DPW Highway -	County Trunk Ma	33180 PAYNE & DOLAN INC ***EFT***	17030636 1510897			110,978.79-	CTH MB
Check Number 17001309 Total									110,978.79-
17001314	00200	DHS W2 Revenue		53570 WALWORTH COUNTY TREASURER ***EFT	17031078 WIOA 8/2017			68,802.81-	1140.80/ADM/Y/A/DLW 8/17
17001314		W2 Revenue		53570 WALWORTH COUNTY TREASURER ***EFT	17031079 WIOA YOUTH 8/2017			2,188.57-	1140.80/YOUTH 8/2017
17001314		W2 Revenue		53570 WALWORTH COUNTY TREASURER ***EFT	17031080 WIOA RAPID RESP 8/2017			90.48-	1300.80/WIOA RAPID RESP 8/17
Check Number 17001314 Total									71,081.86-
Grand Total Level									6,827,929.75-

Post Audit P-Card Payments Over \$5000
by Payment/Fund/Business Unit
September 8, 2017 through October 5, 2017

Page - 1
Date - 10/05/17

Check Number	Fnd	Dpt	Division	Business Unit	Payee Name	Voucher Number	Invoice Number	Payment Amount	Description
00724226	00280	SHF	Sheriff Equitable Sharing	21260	GRAINGER	17029344	VISA * 000000000020320	10,600.00-	33X179 Mask,Twin Port,PU Lens,
00724226	00411	DOA	Info. Technology Capital	14480	CDW GOVERNMENT INC	17029274	VISA * 000000000020520	19,600.00-	PUR0001187-COUNTY CENTER SEC.
Check Number 00724226 Total								30,200.00-	
00724951	00202	DHS	DHS Central Services	53970	GORDON FLESCH CO INC (REMIT TO)	17031559	VISA * 000000000020587	5,190.26-	2985.00/LEASE
00724951			DHS Central Services	53970	GORDON FLESCH CO INC (REMIT TO)	17031559	VISA * 000000000020587	5,860.27-	2980.00/MAINTENANCE
00724951	00411	DOA	Info. Technology Capital	14480	CDW GOVERNMENT INC	17031538	VISA * 000000000020728	19,600.00	0001187 CTO PV MD1200 12X4DELL
Check Number 00724951 Total								8,549.47	
Grand Total Level								21,650.53-	

Kenosha County
KENOSHA COUNTY PAYMENT GROUP
PAYMENTS OF \$5,000 AND GREATER

Payee Name	Wire Transfer		Amount	
WMMIC	X	Transfer date 9/28/17	140,000.00	Workers Comp
Humana	X	Transfer date 9/06/17	279,004.35	Administration
Humana	X	Transfer date 9/07/17	319,985.44	Premium & Rx
Humana	X	Transfer date 9/13/17	355,389.71	Premium & Rx
Humana	X	Transfer date 9/20/17	374,892.91	Premium & Rx
Humana	X	Transfer date 9/27/17	329,089.38	Premium & Rx
Humana	X	Transfer date 10/04/17	432,811.37	Premium & Rx
			<u>\$ 2,231,173.16</u>	

APRIL	KENOSHA COUNTY TREASURER'S REVENUE						FULL YEAR 2012	FULL YEAR 2011	FULL YEAR 2010				
	4	2017 MONTH	4	2016 MONTH	4	2015 MONTH				4	2014 MONTH	4	2013 MONTH
SUMMARY OF REVENUES													
TOTAL RECEIPTS		\$609,534		\$614,357		\$661,031		\$563,167		\$405,598	\$2,486,719	\$2,532,820	\$2,393,895
LESS													
INTEREST ALLOCATED		(\$34,120)		(\$30,068)		(\$7,865)		(\$1,151)		(\$3,450)	(\$25,444)	(\$23,565)	(\$37,126)
TOTAL TREASURER'S RECEIPTS		\$575,413		\$584,289		\$653,166		\$562,016		\$402,148	\$2,461,275	\$2,509,255	\$2,356,769
INTEREST ON INVESTMENTS BEFORE ALLOCATION		\$ 88,668		\$ 73,463		\$ 31,018		\$29,829		\$13,050	\$172,574	\$164,288	\$244,643
15600.448110													
INTEREST ON TAXES		\$335,553		\$344,543		\$406,321		\$339,704		\$250,326	\$1,475,724	\$1,537,304	\$1,381,394
15600.441990													
PENALTY ON DELINQUENT TAXES		\$181,708		\$191,720		\$220,132		\$190,184		\$140,332	\$823,395	\$824,134	\$741,487
COUNTY TREASURER'S FEES		\$25		\$130		\$134		\$87		\$51	\$962	\$443	\$609
15600.445520													
PERSONAL PROPERTY CHRGBACK		\$0		\$0		\$0		\$80		\$0	\$0	\$0	\$0
USE-VALUE PENALTY		\$270		\$1,191		\$0		\$0		\$0	\$12,994	\$5,542	\$15,487
FOREST CROP		\$3,309		\$3,309		\$3,426		\$3,284		\$1,839	\$128	\$132	\$171
UNCLAIMED FUNDS - STATE		\$0		\$0		\$0		\$0		\$0	\$942	\$977	\$10,104
BALANCE		\$0		\$0		\$0		\$0		\$0		\$0	\$0
SUMMARY OF INVESTMENTS													
TREASURER'S CASH		\$4,002,396		\$2,887,052		\$4,290,898		\$3,673,523		\$4,494,749	\$6,745,014	\$3,521,257	\$1,607,842
INVESCO GAP		\$5,683,059		\$5,661,878		\$22,657,169		\$3,906,763		\$906,371	\$906,363	\$1,905,770	\$2,555,265
US BANK / DANA FUND		\$7,819,724		\$7,789,219		\$7,782,760		\$7,710,802		\$7,714,027	\$7,707,586	\$7,576,858	\$7,447,347
INVESCO TREASURY		\$251,832		\$251,024		\$250,805		\$250,759		\$250,727	\$250,725	\$250,688	\$250,642
STATE POOL INVESTMENT		\$33,983,020		\$49,679,157		\$33,471,671		\$26,009,159		\$20,712,197	\$8,710,271	\$5,630,804	\$11,251,031
U. S. TREASURY BOND		\$0		\$0		\$0		\$0		\$0	\$0	\$0	\$0
TOTAL CASH		\$51,740,031		\$66,268,330		\$68,453,303		\$41,551,006		\$34,078,072	\$24,319,960	\$18,885,377	\$23,112,127
AVERAGE ANNUAL INTEREST RATE		0.506%		0.404%		0.047%		0.032%		0.064%	0.448%	0.493%	0.611%
SUMMARY OF CASH BALANCE													
AVERAGE DAILY CASH BALANCE		\$58,759,295		\$70,641,254		\$47,192,470		\$41,917,613		\$31,093,803	\$39,815,510	\$37,526,421	\$38,453,523
LOWEST CASH BALANCE DATE		\$43,127,787 JAN 05		\$52,245,604 JAN 07		\$27,054,395 JAN 01		\$24,086,743 JAN 02		\$20,716,413 JAN 06	\$17,495,355 JAN 12	\$17,304,725 DEC 29	\$16,728,220 SEP 23
SUMMARY OF BUDGET VARIANCE													
REVENUE over (under)											\$180,531	\$ (537,342)	(\$348,207)
EXPENSE (over) under											\$17,503	\$ 16,063	\$17,364
REVENUE VS BUDGET SUMMARY		2017 BUDGET		2017 ACTUAL								JAN-DEC BUDGET	OVER/(UNDER) BUDGET
INTEREST ON INVESTMENTS		\$100,000		\$ 54,548								\$33,333	\$21,214
INTEREST ON TAXES		\$1,200,000		\$335,553								\$400,000	(\$64,447)
PENALTY ON DELINQUENT TAXES		\$600,000		\$181,708								\$200,000	(\$18,292)
COUNTY TREASURER'S FEES		\$300		\$25								\$100	(\$75)
FOREST CROP		\$1,700		\$3,309								\$567	\$2,743
USE-VALUE PENALTY		\$4,000		\$270								\$1,333	(\$1,063)
UNCLAIMED FUNDS - STATE		\$0		\$0								\$0	\$0
TOTAL BUDGET		\$1,906,000		\$575,413								\$635,333	(\$59,920)
												10/06/17	TR REVENUE 2017.xlsx

REGISTER OF DEEDS

SUMMARY OF REVENUE AND ACTIVITY

	2017 9 MONTHS	2016 9 MONTHS	2016	2015	2014	2013
TOTAL RECEIPTS	\$2,661,231	\$2,472,092	\$3,563,878	\$3,340,366	\$2,946,790	\$2,900,963
LESS						
STATE TRANSFER TAX	\$1,442,708	\$1,294,487	\$1,940,716	\$1,780,580	\$1,516,478	\$1,335,239
STATE RECORDING FEES	\$121,681	\$124,740	\$168,532	\$162,204	\$42,802	\$53,670
BIRTH RECORDS FOR STATE	\$24,535	\$22,379	\$27,377	\$27,804	\$27,146	\$27,615
STATE VITALS	\$60,690	\$57,803	\$73,833	\$74,300	\$73,868	\$72,270
NET RECEIPTS TO COUNTY	\$1,011,617	\$972,683	\$1,353,421	\$1,295,478	\$1,286,496	\$1,412,169
LESS						
LAND INFORMATION FEES	\$104,298	\$106,920	\$144,456	\$139,032	\$128,406	\$161,010
WEB PAGES	\$34,766	\$35,640	\$48,152	\$46,344	\$42,802	\$53,670
PLAN & DEV FEES	\$1,340	\$2,917	\$3,326	\$4,229	\$2,047	\$2,307
INFORMATION SYSTEMS	\$6,910	\$6,633	\$8,671	\$7,826	\$6,614	\$3,445
TOTAL COUNTY R.O.D. RECEIPTS	\$864,304	\$820,572	\$1,148,816	\$1,098,046	\$1,106,627	\$1,191,736
LESS						
REGISTER OF DEEDS FEES	\$497,693	\$495,453	\$663,072	\$638,131	\$607,608	\$706,161
Less JE Adjustments	(\$4,292)	(\$3,384)	(\$4,593)	(\$5,286)	(\$1,554)	(\$6,688)
NET REGISTER OF DEEDS FEES	\$493,401	\$492,069	\$658,479	\$632,845	\$606,053	\$699,473
TRANSFER TAX	\$367,272	\$326,588	\$488,145	\$460,194	\$388,765	\$344,255
R.E. SEARCH FEES	\$2,770	\$2,475	\$3,195	\$3,700	\$3,510	\$3,640
SSN REDACTION FEES	\$0	\$0	\$0	\$0	\$108,720	\$135,970
ACCOUNTS RECEIVABLE	\$860	(\$560)	(\$1,003)	\$1,307	(\$421)	\$8,398
BALANCE	(\$0)	(\$0)	\$0	\$0	(\$0)	\$0
DOCUMENTS RECORDED	17,394	17,841	24,100	23,361	21,757	27,206
BIRTHS	3,508	3,204	3,918	3,975	3,878	3,944
DEATHS	1,272	1,386	1,841	2,070	1,883	1,784
MARRIAGES & MISC	1,011	943	1,265	1,248	1,542	1,461
ADDITIONAL COPIES	11,533	11,607	15,681	15,846	15,760	14,793

BUDGET SUMMARY	2016 BUDGET	2016 ACTUAL	JAN/SEP BUDGET	OVER/(UNDER) BUDGET
REAL ESTATE TRANSFERS	\$415,000	\$367,272	\$295,256	\$72,016
REGISTER OF DEEDS	\$650,000	\$493,401	\$496,973	(\$3,572)
TOTAL BUDGET	\$1,065,000	\$860,674	\$792,229	\$68,445

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

SEPTEMBER 2017

COUNTY CLERK
SUMMARY OF REVENUE
AND ACTIVITY

		2017 9 Months	2016 9 Months	2015 9 Months	2014 9 Months	2013 9 Months
TOTAL RECEIPTS	\$	116,780	\$ 112,907	\$ 98,565	\$ 78,106	\$ 79,661
LESS						
CONSERVATION FEES FOR DNR	\$	-	\$ -	\$ 2,656	\$ 3,226	\$ 2,826
MARRIAGE LICENSE FEES STATE	\$	17,300	\$ 17,875	\$ 16,275	\$ 16,575	\$ 15,525
DOG LICENSE FEE	\$	303	\$ 1,416	\$ 204	\$ 263	\$ 193
NET RECEIPTS TO COUNTY	\$	99,177	\$ 93,616	\$ 79,430	\$ 58,041	\$ 61,117
LESS						
FAMILY COURT COMMISSIONER	\$	13,840	\$ 14,300	\$ 13,020	\$ 13,260	\$ 12,420
TOTAL COUNTY CLERK RECEIPTS	\$	85,337	\$ 79,316	\$ 66,410	\$ 58,041	\$ 48,697
444010 Dance Hall & Cabaret License	\$	2,200	\$ 3,875	\$ 4,000	\$ 4,775	\$ 5,075
444020 HAVA Revenue	\$	-	\$ -	\$ -	\$ -	\$ -
444030 Marriage License Disp. Fee	\$	575	\$ 925	\$ 795	\$ 1,275	\$ 1,000
444100 Conservation Fees For County	\$	-	\$ -	\$ 82	\$ 89	\$ 78
444200 Marriage Licenses	\$	24,220	\$ 25,025	\$ 22,785	\$ 23,205	\$ 21,735
444230 Domestic Partnerships Fees	\$	-	\$ -	\$ 55	\$ 330	\$ 220
444240 Administrative Fees	\$	15	\$ -	\$ -	\$ 15	\$ -
445500 County Clerk Fees	\$	472	\$ 459	\$ 484	\$ 413	\$ 464
455050 Passport Fees	\$	57,855	\$ 49,032	\$ 38,210	\$ 27,940	\$ 20,020
445700 Sale of Fish. Guide Lake MPS	\$	-	\$ -	\$ -	\$ -	\$ 105
445720 Sale of Ordinance Books	\$	-	\$ -	\$ -	\$ -	\$ -
448550 Rental Income	\$	-	\$ -	\$ -	\$ -	\$ -

TAX DEEDED PROPERTY

Beginning Balance	\$	1,592,932
# of Parcels		333
Unsaleable		238
Amount Sold	\$	-
# of Parcels	\$	-
Amount Deeded	\$	-
# of Parcels	\$	-
Ending Balance	\$	1,592,932
# of Parcels		333
Special Taxes Net Amount	\$	458,921
General Taxes Net Amount	\$	837,436
Adjustments (Profit/Loss, Current Tax, Adjst)	\$	(250,592.49)
Total Net Amount	\$	1,045,765

REVENUE		2017	SEPTEMBER 2017	SEPTEMBER 2017	OVER
BUDGET VS ACTUAL		BUDGET	ACTUAL	BUDGET	(UNDER)
Conservation Fees for County	\$	-	\$ -	\$ -	\$ -
County Clerk's Revenue	\$	88,800	\$ 85,337	\$ 66,600	\$ (3,463)
NON-DEPARTMENTAL					
Profit /Loss Tax Deed Sale	\$	-	\$ -	\$ -	\$ -