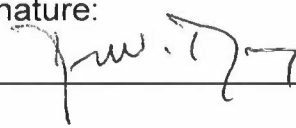


KENOSHA COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: 2018 TO 2019 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION	
Original_x Corrected_ 2nd Correction__ Resubmitted__	
Date Submitted: April 11, 2019	Date Resubmitted:
Submitted By: Finance Committee	
Fiscal Note Attached Yes	Legal Note Attached
Prepared By: Barna Bencs, Finance	Signature: 

WHEREAS, certain projects were authorized by the County Board in the prior year's budget, and

WHEREAS, it is necessary to carryover these funds to complete these projects, and

WHEREAS, it is necessary to cover a budgetary overdraft for the County Medical Insurance line expenditure, and

WHEREAS, there is a need for a passenger van for residents and there is an internal accounting allocation for Human Resources made to Brookside, and

WHEREAS, the Civic Center Acquisition Fund within the Facilities Division will incur expenditures for demolition of downtown campus properties, and

Now, Therefore Be It Resolved, that these funds be carried over from 2018 to 2019, and that the 2019 budget be adjusted as shown in the attached fiscal notes which detail the source and application of funds to be carried forward and are incorporated by reference, and

Be It Further Resolved, that it is the policy, desire, and intent of the Kenosha County Board that each appropriation unit of this budgetary amendment for which funds have been appropriated be carried out as if adopted by separate resolution and as necessary to carry out the public intent. The funds are

made available and, unless amended by law or action by the County Board through budgetary transfers, no monies appropriated for any one purpose in any one appropriation unit can be used for any other purpose in any other appropriation unit without prior approval of the Kenosha County Board. The Finance Committee is authorized to approve transfers not to exceed \$1,000.00, and

Be It Further Resolved, that all expenditures appropriated are not to exceed funded monies in the budget or this amount without prior approval of the County Board; and

Be It Further Resolved, that the County-wide Non-Departmental 2018 Budget for County-wide Medical Insurance expenditure be amended per the attached budget modification which is incorporated by reference.

Be It Further Resolved, that the Brookside and Facilities 2019 budget appropriations be amended per the attached budget modification which is incorporated by reference.

2018 TO 2019 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION

Respectfully Submitted,

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	Nay	<u>Abstain</u>
<hr/> Terry Rose, Chairman	D	D	D
<hr/> Ronald J. Frederick, Vice Chair	D	D	D
<hr/> Edward Kubicki	D	D	O
<hr/> Jeff Wamboldt	D	D	O
<hr/> John O'Day	O	O	O
<hr/> Michael Goebel	D	D	O
<hr/> Jeffery Gentz	O	O	O

KENOSHA COUNTY
YEAR-END CLOSE-OUT AND CARRYOVER
RESOLUTION
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2018

2018 General Fund Year-End Forecast

UNAUDITED

In 2017, the County's general fund closed with a balance of approximately \$19.64 million or \$8.3 million over the County general fund reserve policy minimum threshold. This year end balance is 29.5% of the audited 2017 General Fund operating expenditures of \$66.54 million.

	Year End 2017	Year End 2018
Prior Year Unassigned Reserves	\$18,421,373	\$19,640,114

Items causing increase to the General Fund

Decrease in Tax Delinquencies net of Profit/Loss Tax Deed Sale revenues	\$1,669,318	\$2,928,000
Human Services - Institute Placements net against Medicaid revenue deficit	(\$310,855)	\$875,000
Sales Tax	\$619,000	\$818,000
Federal Inmate Housing/Other KSD revenue surplus	\$745,000	\$680,000
Treasurer Tax Delinquency and Interest on Taxes revenue surplus	\$467,000	\$298,000
Miscellaneous	(\$90,613)	\$85,402
Public Works operating expenditures/revenue surplus	<u>\$241,500</u>	<u>\$31,000</u>
Total Increases to General Fund	\$3,817,350	\$5,715,402

Items causing decrease to the General Fund

Sheriff - Personnel/Other	(\$1,133,000)	(\$1,195,000)
Health Insurance deficit	(\$487,838)	(\$885,000)
Vacancy	(\$330,000)	(\$620,000)
Workers Comp surplus/Liability Insurances deficit net	(\$306,000)	(\$530,000)
Human Resources reorganization	(\$116,131)	\$0
DPW capital/Brookside	\$0	(\$415,000)
Reserves to fund budget approved one time expenditures permitted by Reserve policy	<u>(\$230,000)</u>	<u>(\$290,000)</u>
Total net reduction to Fund Balance	(\$2,602,969)	(\$3,935,000)

Projected year-end unassigned fund balance	<u>\$19,635,754</u>	<u>\$21,420,516</u>
---	---------------------	---------------------

Less: County Board minimum requirement of 17% of General Fund Expenditures	\$11,312,617	\$11,744,525
--	--------------	--------------

Amount over 17% Minimum	<u>\$8,323,137</u>	<u>\$9,675,991</u>
--------------------------------	--------------------	--------------------

Projected Year-End Unassigned General Fund balance	19,635,754	21,420,516
Increase in General Fund Over Year Prior	1,214,381	1,780,402
General Fund Expenditures	66,544,804	69,085,441
Unassigned Reserves as a Percentage of General Fund Expense	29.51%	31.01%

**Health Insurance
Surplus/(Deficit)
2005 - 2018 Budget Years**

	Internal Service Fund Adopted Budget	Internal Service Fund Revenues	Internal Service Fund Expenses	ISF Year-End (Chargeback) Credit	Year-End Vacancy Surplus (Deficit)	Net Year-End Final Surplus (Deficit)
2005	16,005,639	15,905,462	13,728,052	2,177,410	228,418	2,405,828
2006	17,370,393	16,955,387	15,142,184	1,813,203	399,044	2,212,247
2007	17,875,593	17,746,979	16,359,146	1,387,833	634,169	2,022,002
2008	18,359,029	18,023,656	17,489,511	534,145	645,641	1,179,786
2009	19,324,896	19,578,257	18,205,270	1,372,987	545,567	1,918,554
2010	19,975,551	19,860,817	18,124,476	1,736,341	614,099	2,350,440
2011	19,245,383	20,282,339	22,316,472	(2,034,133)	(112,585)	(2,146,718)
2012	20,298,822	20,092,719	20,525,897	(433,178)	1,307,049	873,871
2013	20,506,707	18,664,053	18,228,523	435,530	1,417,469	1,852,999
2014	20,106,460	19,211,847	20,118,003	(906,156)	831,711	(74,445)
2015	20,395,124	20,136,198	22,165,336	(2,027,385)	283,617	(1,743,768)
2016	21,094,773	20,057,109	24,185,819	(4,128,710)	561,544	(3,567,166)
2017	23,298,803	21,763,333	23,147,127	(1,383,794)	679,359	(704,435)
2018	23,537,081	22,290,156	24,208,257	(1,918,101)	511,151	(1,406,950)

2018 Health Insurance ISF Deficit	(1,918,101)
Vacancy Surplus	511,151
Allocated-Brkside/Willowbr/Golf (Fund 600/620/640)	317,394
Net Effect to General Fund	(1,089,556)
Appropriation/Revenue Surplus	<u>713,358</u>
Net Budgetary Overdraft	(376,198)

2018 Liability ISF Deficit	(693,539)
Vacancy Surplus	0
Allocated-Brkside/Willowbr/Golf (Fund 600/620/640)	61,367
Net Effect to General Fund	(632,172)
Appropriation Surplus	<u>632,172</u>
Net Budgetary Overdraft	0

Attachment to 2016 Carryover Resolution

General Fund	Purpose or Explanation	Account	Fund	Division	2018 Source		Project	Fund	Division	2019 Application		Project	2018 Source Amount
					Sub Division	Main Account				Sub Division	Main Account		
Finance													
Carry over for security project not completed		Furniture Fixtures >100, <5000	100	100	1040	530010		100	100	1040	530010		5,000
Information Technology													
Equipment Repairs not completed in 2018		Hardware Repair	100	40	400	521500		100	40	400	521500		12,050
Total General Fund - Fund 100								Total Fund 100					17,050
Capital Projects - Parks													
Carry over from Highway to Parks for a paving project at KD Park		Building Improvements	711	700	7090	582260		411	760	7850	582200		155,225
Capital Projects - Sheriff													
Bids for equipment were higher than actual cost. Redirect funds for purchase of vehicles in 2019 that were more than adopted budget.		Motorized Vehicles >\$5,000	411	210	2280	580050		411	210	2280	581390		50,569
Total Capital Projects - General Fund 411								Total Fund 411					\$ 205,794
Capital Project PSB Remodel													
Both PSB Hardware E-911 and Software capital projects are finished.		Computer Miscellaneous	440	790	7952	581700		425	790	7951	582250		164,559
Repurpose capital funds to the Law Enforcement Enhancement capital project.		Computer Miscellaneous	411	280	2830	581700		425	790	7951	582250		62,824
Total General Fund - Fund 440								Total Fund 425					\$ 227,383
Brookside Care Center													
Use unspent funds to purchase chairs for staff, cork boards, and over bed tables.		Furniture/Fixtures >\$100, <\$5000	600	605	6050	530010		600	605	6050	530010		11,964
Purchase ESS Carpet Cleaner with remaining funds		Equipment >\$100<\$5000	600	605	6050	530050		600	605	6050	530050		3,244
Purchase Rubbermaid High Security Carts with remaining funds		Equipment >\$100<\$5000	600	605	6050	530050		600	605	6050	530050		4,512
Annual Resident TV Replacement		Equipment >\$100<\$5000	600	605	6050	530050		600	605	6050	530050		2,500
Repurpose funds to purchase Santair Air Mover		Equipment >\$100<\$5000	600	605	6050	530050		600	605	6050	530050		13,400
Total Brookside Capital - Fund 608								Total Fund 600					\$ 35,620
Brookside Capital Outlay													
Miscellaneous mach/equip repurposed for facility needs		Machinery/Equipment>\$5,000	608	605	6080	580050		608	605	6080	580050		10,000
Total Fund 608								Total Fund 608					\$ 10,000

Summary of Resolution Carryovers

Fund 100	\$ 17,050
Fund 411	\$ 205,794
Fund 425	\$ 227,383
Fund 600	\$ 35,620
Fund 608	\$ 10,000
Grand Total	\$ 495,847

KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORM

DEPT/DIVISION: Finance Division/Health Insurance ISF

PURPOSE OF BUDGET MODIFICATION (REQUIRED): Offset overdraft in Countywide Medical Insurance accounts

DOCUMENT #	_____	G/L DATE	12/30/2018
BATCH #	_____	ENTRY DATE	_____

[illegible]

REVENUES	FUND	Division	Subdivision	Main Account	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
Reserves	100	100	1030	449990		376,198	0	0	376,198
									0
									0
				REVENUE TOTALS	0	376,198	0	0	376,198

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

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

PREPARED BY: _____ FINANCE DIRECTOR: _____ Date _____
(required)

DIVISION HEAD: _____ Date _____

DEPARTMENT HEAD: _____ Date _____

COUNTY EXECUTIVE: _____ Date _____

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).

KENOSHA COUNTY EXPENSE/REVENUE BUDGET MODIFICATION FORMDEPT/DIVISION: Year-End Closeout Resolution - Brookside/FacilitiesDOCUMENT # _____ G/L DATE 12/30/2018

BATCH # _____ ENTRY DATE _____

PURPOSE OF BUDGET MODIFICATION (REQUIRED): Year-end close-out resolution approving use of General Fund Reserves for Brookside and Facilities.

Grant.

(1) ACCOUNT DESCRIPTION EXPENSES	(2)				BUDGET CHANGE REQUESTED		(5) ADOPTED BUDGET	(6) CURRENT BUDGET	(7) ACTUAL EXPENSES	AFTER TRANSFER	
	FUND	DIVISION	Subdivision	Main Acct	(3) EXPENSE INCREASE (+)	(4) EXPENSE DECREASE (-)				(8) REVISED BUDGET	(9) EXPENSE BAL AVAIL
Brookside Salaries	600	605	6010	511100	140,000					140,000	140,000
Motorized Vehicles	600	605	6080	581390	65,000					65,000	65,000
Purchase/Plan/Constr	411	790	7925	582250	210,000					210,000	210,000
										-	-
										-	-
										-	-
										-	-
EXPENSE TOTALS					415,000	-	-	-	-	415,000	415,000

REVENUES	FUND	DIVISION	Subdivision	Main Acct	REVENUE DECREASE (+)	REVENUE INCREASE (-)	ADOPTED BUDGET	CURRENT BUDGET	REVISED BUDGET
Reserves	100	100	1030	449990		415,000			-
									-
									-
									-
									-
REVENUE TOTALS					0	415,000	-	-	-

COLUMN TOTALS (EXP TOTAL + REV TOTAL)

415,000 415,000

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

PREPARED BY: Tina Burke FINANCE DIRECTOR: _____ Date _____
(required)

DIVISION HEAD: _____ Date _____

DEPARTMENT HEAD: _____ Date _____

COUNTY EXECUTIVE: _____ Date _____

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).

Unaudited			4/4/19 12:50 PM	
FISCAL NOTE				
Amounts available for lapsing 2018				
			DWD/	
	General Fund	Social Services	Health	
Cash		(288,925)	(1,284,042)	
Accounts Receivable		7,224,490	1,507,471	
Accounts Payable		(6,695,785)	(159,270)	
Carryovers/Encumbrances		(63,217)	(1,339)	
Amt Available to Lapse		176,563	62,820	
Unassigned General Fund 12/31/2017	\$ 19,640,114			
Unassigned General Fund 12/31/2018 before lapsing	21,596,133			
Surplus available to lapse to General Fund	239,383	(176,563)	(62,820)	
Available after lapsing surplus funds	\$ 21,835,516	\$ -	\$ -	
Lapsing transfers are approved in the Adopted Budget Resolution.				
Approval of transfers includes any related budget modifications required.				
General Fund Operating Expenditures 2018	69,085,441			
17% of General Fund Operating Expenditures	\$ 11,744,525			
Unassigned Fund Balance is	31.61%			
Amount over 17%	\$ 10,090,991			

DRAFT/UNAUDITED

Kenosha County
Balance Sheet
Governmental Funds
For the year ended 12/31/2018

	General	Human Services	Debt service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$22,218,820	(\$465,488)	(\$120,851)	\$5,000,748	\$26,633,229
Receivables					
Property taxes	33,808,651	14,178,469	16,267,198	2,705,074	66,959,392
Delinquent taxes	7,046,270	-	-	-	7,046,270
Miscellaneous	4,977,094	7,224,491	-	4,249,119	16,450,704
Due from other governments	225,447	-	-	-	225,447
Prepaid items	612,923	-	-	2,186	615,109
Loans receivable	-	-	-	1,189,554	1,189,554
TOTAL ASSETS	\$ 68,889,205	\$ 20,937,472	\$ 16,146,347	\$ 13,146,681	\$ 119,119,705
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	887,654	6,458,218	20,155	1,569,595	8,935,622
Accrued compensation	5,122,271	-	-	-	5,122,271
Special deposits	3,569	90,747	-	20,522	114,838
Due to other governments	2,095,590	-	-	-	2,095,590
Other unearned revenue	85,899	146,821	-	318,923	551,643
Total Liabilities	8,194,983	6,695,786	20,155	1,909,040	16,819,964
Deferred inflows of Resources					
Deferred property tax levy	33,808,651	14,178,469	16,267,198	2,705,074	66,959,392
Revolving loan fund outstanding loans	-	-	-	1,189,554	1,189,554
Total deferred inflows of resources	33,808,651	14,178,469	16,267,198	3,894,628	68,148,946
Fund balance					
Nonspendable					
Prepaid items	612,923	-	-	-	612,923
Delinquent taxes	3,513,632	-	-	-	3,513,632
Restricted					
Housing Authority revolving loan fund	-	-	-	31,050	31,050
Aging	-	63,217	-	-	63,217
Committed					
Assigned					
Encumbrances	113,367	-	-	1,932,939	2,046,306
Subsequent year expenditures	810,133	-	-	10,487,389	11,297,522
Unassigned	21,835,516	-	(141,006)	(5,108,365)	16,586,145
Total Fund Balances	26,885,571	63,217	(141,006)	7,343,013	34,150,795
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 68,889,205	\$ 20,937,472	\$ 16,146,347	\$ 13,146,681	\$ 119,119,705

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the year ended Monday, December 31, 2018

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 51,526,254	\$ 13,399,834	\$ 15,333,552	\$ 2,822,732	\$ 83,082,372
Licenses and permits	190,476	-	-	458,781	649,257
Intergovernmental revenues	10,507,182	47,831,351	-	16,003,883	74,342,416
Charges for services	2,833,423	912,106	-	1,942,130	5,687,659
Fines, forfeits and penalties	1,118,622	-	-	-	1,118,622
Investment income	410,412	-	-	162,764	573,176
Miscellaneous income	1,112,673	174,083	-	155,701	1,442,457
Total Revenues	<u>67,699,042</u>	<u>62,317,374</u>	<u>15,333,552</u>	<u>21,545,991</u>	<u>166,895,959</u>
EXPENDITURES					
Current					
General government	24,368,136	-	-	47,212	24,415,348
Health	-	15,550,266	-	8,113,688	23,663,954
Public safety	40,803,134	-	-	5,266,743	46,069,877
Social services	352,680	46,603,430	-	-	46,956,110
Education and recreation	2,372,519	-	-	2,112,929	4,485,448
Conservation and development	1,188,972	-	-	156,398	1,345,370
Capital Outlay	99,729	-	-	11,916,012	12,015,741
Debt Service					
Principal retirement	-	-	14,740,000	-	14,740,000
Interest, fiscal charges and debt issuance costs	-	-	2,889,266	165,497	3,054,763
Total Expenditures	<u>69,185,170</u>	<u>62,153,696</u>	<u>17,629,266</u>	<u>27,778,479</u>	<u>176,746,611</u>
Excess (deficiency) of revenues over expenditures	<u>(1,486,128)</u>	<u>163,678</u>	<u>(2,295,714)</u>	<u>(6,232,488)</u>	<u>(9,850,652)</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the year ended Monday, December 31, 2018

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	18,000	-	-	9,392,832	9,410,832
Premium on issuance of debt	-	-	663,498	41,993	705,491
Transfers in	1,569,722	-	-	-	1,569,722
Transfers out	(337,472)	(176,563)	-	(1,393,159)	(1,907,194)
Total Other Financing Sources (Uses)	1,250,250	(176,563)	663,498	8,041,666	9,778,851
Net change in fund balance	(235,878)	(12,885)	(1,632,216)	1,809,178	(71,801)
FUND BALANCES					
Beginning of year	27,121,449	76,102	1,491,210	5,533,835	34,222,596
FUND BALANCE - END OF YEAR	\$ 26,885,571	\$ 63,217	\$ (141,006)	\$ 7,343,013	\$ 34,150,795

Kenosha County
Combining Balance Sheet
Nonmajor Governmental Funds - Special Revenue Funds
For the year ended 12/31/2018

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and investments	\$31,049	(\$1,346,861)	\$318,965	(\$7,981)	\$65,161	(\$939,666)
Receivables						
Property taxes	-	1,079,103	1,593,780	-	-	2,672,883
Miscellaneous	-	1,505,285	-	31,290	-	1,536,575
Prepaid items	-	2,186	-	-	-	2,186
Loans receivable	1,189,554	-	-	-	-	1,189,554
TOTAL ASSETS	\$ 1,220,603	\$ 1,239,713	\$ 1,912,745	\$ 23,309	\$ 65,161	\$ 4,461,532
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	-	138,748	-	-	141	138,890
Accrued compensation	-	-	-	-	-	-
Special deposits	-	20,522	-	-	-	20,522
Due to other governments	-	-	-	-	-	-
Other unearned revenue	-	-	318,923	-	-	318,923
Total Liabilities	-	159,270	318,923	-	141	478,334
Deferred inflows of Resources						
Deferred property tax levy	-	1,079,103	1,593,780	-	-	2,672,883
Revolving loan fund outstanding loans	1,189,554	-	-	-	-	1,189,554
Total deferred inflows of resources	1,189,554	1,079,103	1,593,780	-	-	3,862,437
Fund balance						
Restricted						
Housing Authority revolving loan fund	31,050	-	-	-	-	31,050
Assigned						
Encumbrances	-	1,339	-	-	1,539	2,878
Subsequent year expenditures	-	-	-	8,344	-	8,344
Unassigned	-	1	42	14,965	63,481	78,489
Total Fund Balances	31,050	1,340	42	23,309	65,020	120,760
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,220,603	\$ 1,239,713	\$ 1,912,745	\$ 23,309	\$ 65,161	\$ 4,461,532

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the year ended Monday, December 31, 2018

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Sheriff Federal Equitable Sharing	Federal Inmate Fund	Total Nonmajor Special Revenue Funds
REVENUES								
Taxes	\$ -	\$ 1,215,794	\$ 1,584,747	\$ -	\$ -	\$ -	\$ -	\$ 2,800,541
Licenses and permits	-	458,781	-	-	-	-	-	458,781
Intergovernmental revenues	-	4,635,229	528,182	84,591	48,240	-	6,554,925	11,851,167
Charges for services	-	1,833,045	-	230	-	-	-	1,833,275
Miscellaneous income	30,505	7,757	-	-	-	-	-	38,262
Total Revenues	30,505	8,150,606	2,112,929	84,821	48,240	-	6,554,925	16,982,026
EXPENDITURES								
Current								
Health	-	8,113,688	-	-	-	-	-	8,113,688
Public safety	-	-	-	-	40,164	1,994	5,224,585	5,266,743
Education and recreation	-	-	2,112,929	-	-	-	-	2,112,929
Conservation and development	16,810	-	-	86,514	-	-	-	103,324
Capital Outlay	-	-	-	-	7,314	39,902	-	47,216
Debt Service								
Total Expenditures	16,810	8,113,688	2,112,929	86,514	47,478	41,896	5,224,585	156,453,899
Excess (deficiency) of revenues over expenditures	13,695	36,919	-	(1,693)	762	(41,896)	1,330,340	1,338,127
OTHER FINANCING SOURCES (USES)								
Transfers out	-	(62,819)	-	-	-	-	(1,330,340)	(1,393,159)
Total Other Financing Sources (Uses)	-	(62,819)	-	-	-	-	(1,330,340)	(1,393,159)
Net change in fund balance	13,695	(25,901)	-	(1,693)	762	(41,896)	-	(55,033)
FUND BALANCES								
Beginning of year	17,354	27,240	42	25,001	64,258	41,896	-	175,791
FUND BALANCE - END OF YEAR	\$ 31,049	\$ 1,339	\$ 42	\$ 23,308	\$ 65,020	\$ -	\$ -	\$ 120,758

Kenosha County
Combining Balance Sheet
Nonmajor Governmental Funds - Capital Projects
For the year ended 12/31/2018

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Total Nonmajor Capital Projects Funds
ASSETS						
Cash and investments	\$528,742.	(\$3,437,402.)	\$170,347.	(\$302,684.)	\$8,981,411.	\$5,940,414.
Receivables						
Property taxes	-	-	-	-	\$32,191.	\$32,191.
Miscellaneous	-	\$2,200,000.	-	\$467,243.	\$45,301.	\$2,712,544.
TOTAL ASSETS	\$528,742.	(\$1,237,402.)	\$170,347.	\$164,559.	\$9,058,903.	\$8,685,149.
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$1,508.	\$1,012,944.	-	-	\$416,253.	\$1,430,705.
Total Liabilities	\$1,508.	\$1,012,944.	-	-	\$416,253.	\$1,430,705.
Deferred inflows of Resources						
Deferred property tax levy	-	-	-	-	\$32,191.	\$32,191.
Total deferred inflows of resources	-	-	-	-	\$32,191.	\$32,191.
Fund balance						
Assigned						
Encumbrances	-	-	-	-	\$1,930,061.	\$1,930,061.
Subsequent year expenditures	\$527,234.	\$2,248,383.	\$80,347.	\$261,559.	\$7,361,522.	\$10,479,045.
Unassigned	-	(\$4,498,729.)	\$90,000.	(\$97,000.)	(\$681,125.)	(\$5,186,853.)
Total Fund Balances	\$527,234.	(\$2,250,346.)	\$170,347.	\$164,559.	\$8,610,458.	\$7,222,253.
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$528,742.	(\$1,237,402.)	\$170,347.	\$164,559.	\$9,058,903.	\$8,685,149.

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
For the year ended Monday, December 31, 2018

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Nonmajor Capital Project Funds
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 22,191	\$ 22,191
Intergovernmental revenues	-	1,300,000	-	-	2,852,715	4,152,715
Charges for services	62,783	-	-	-	46,072	108,855
Investment income	-	-	-	-	162,764	162,764
Miscellaneous income	75,000	-	-	-	42,439	117,439
Total Revenues	<u>137,783</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>3,126,181</u>	<u>4,563,964</u>
EXPENDITURES						
Current						
General government	-	-	-	-	47,212	47,212
Conservation and development	-	-	-	-	53,075	53,075
Capital Outlay	228,148	3,170,562	71,050	-	8,399,036	11,868,796
Debt Service						
Interest, fiscal charges and debt issuance costs	-	-	-	-	165,497	165,497
Total Expenditures	<u>228,148</u>	<u>3,170,562</u>	<u>71,050</u>	<u>-</u>	<u>8,664,820</u>	<u>12,134,580</u>
Excess (deficiency) of revenues over expenditures	<u>(90,365)</u>	<u>(1,870,562)</u>	<u>(71,050)</u>	<u>-</u>	<u>(5,538,639)</u>	<u>(7,570,616)</u>
OTHER FINANCING SOURCES (USES)						
General obligation debt issued	-	300,000	150,000	-	8,942,832	9,392,832
Premium on issuance of debt	-	-	-	-	41,993	41,993
Total Other Financing Sources (Uses)	<u>-</u>	<u>300,000</u>	<u>150,000</u>	<u>-</u>	<u>8,984,825</u>	<u>9,434,825</u>
Net change in fund balance	<u>(90,365)</u>	<u>(1,570,562)</u>	<u>78,950</u>	<u>-</u>	<u>3,446,186</u>	<u>1,864,209</u>
FUND BALANCES						
Beginning of year	<u>617,599</u>	<u>(679,784)</u>	<u>91,396</u>	<u>164,559</u>	<u>5,164,272</u>	<u>5,358,042</u>
FUND BALANCE - END OF YEAR	<u>\$ 527,234</u>	<u>\$ (2,250,346)</u>	<u>\$ 170,346</u>	<u>\$ 164,559</u>	<u>\$ 8,610,458</u>	<u>\$ 7,222,251</u>

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Kenosha County
Statement of Net Position
Proprietary Funds
For the year ended 12/31/2018

	Business-type Activities			
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals
ASSETS				
Current Assets				
Cash and cash equivalents	\$ (9,354,681)	\$ (3,605,802)	\$ 372,587	\$(12,587,896)
Accounts receivable	2,591,917	866,535	-	3,458,452
Property taxes receivable	(500,000)	1,840,478	-	1,340,478
Due from other governments	-	1,245,238	-	1,245,238
Inventories	-	576,489	49,387	625,876
Prepaid items	79,719	-	-	79,719
Total current assets	(7,183,045)	922,938	421,974	(5,838,133)
Noncurrent assets				
Restricted cash and investments	-	-	-	-
Deposit in WMMIC	-	-	-	-
Capital assets				
Land and construction in progress	5,747,475	60,409	277,646	6,085,530
Intangible assets	-	-	29,508	29,508
Buildings and improvements	18,987,719	9,408,619	8,949,629	37,345,968
Machinery and equipment	9,359,992	14,053,882	2,984,884	26,398,758
Accumulated depreciation/amortization	(8,935,239)	(16,822,233)	(7,147,043)	(32,904,515)
Total capital assets	25,159,948	6,700,678	5,094,623	36,955,248
Total Assets	\$ 17,976,902	\$ 7,623,616	\$ 5,516,597	\$ 31,117,115
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pension	\$ 3,332,859	\$ 1,779,788	\$ 360,066	\$ 5,472,713
LIABILITIES				
Current liabilities				
Accounts payable	488,438	605,240	33,078	1,126,755
Claims payable	-	-	-	-
Other current liabilities	236,088	-	-	236,088
Unearned revenue	-	-	13,588	13,588
Total current liabilities	724,526	605,240	46,666	1,376,432
Noncurrent liabilities				
Unamortized premium on bonds	679,977	-	-	679,977
Net pension liability	435,506	230,670	45,403	711,579
Long-term liabilities	21,389,622	882,988	83,204	22,355,814
Total noncurrent liabilities	22,505,105	1,113,658	128,607	23,747,370
Total liabilities	23,229,631	1,718,897	175,273	25,123,802
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pension	1,374,900	728,228	143,339	2,246,467
Deferred property tax levy	(500,000)	1,840,478	-	1,340,478
	874,900	2,568,706	143,339	3,586,945
NET POSITION				
Unrestricted (deficit)	(2,794,770)	5,115,800	5,558,051	7,879,082
Total Net Position	\$ (2,794,770)	\$ 5,115,800	\$ 5,558,051	\$ 7,879,081

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the year ended Monday, December 31, 2018

	Business-type Activities			Totals
	Brookside Care Center	Highway	Non-major Fund Golf Course	
OPERATING REVENUES				
Charges for services	\$ 17,228,036	\$ 4,080,937	\$ 2,802,667	\$ 24,111,640
Total Operating Revenues	<u>17,228,036</u>	<u>4,080,937</u>	<u>2,802,667</u>	<u>24,111,640</u>
OPERATING EXPENSES				
Operations and maintenance	19,268,475	19,735,951	3,614,823	42,619,250
Depreciation and amortization	-	(1)	-	(1)
Total Operating Expenses	<u>19,268,475</u>	<u>19,735,950</u>	<u>3,614,823</u>	<u>42,619,248</u>
Operating (Loss)	<u>(2,040,439)</u>	<u>(15,655,013)</u>	<u>(812,156)</u>	<u>(18,507,608)</u>
NON-OPERATING REVENUES (EXPENSES)				
General property taxes	(262,548)	1,716,180	-	1,453,632
Intergovernmental grants	1,734,530	4,765,776	-	6,500,306
Proceeds from debt issued	507,000	4,894,168	458,000	5,859,168
Investment income	19,641	-	-	19,641
Miscellaneous Income	2,245	386	6,766	9,397
Amortization of debt premium	39,999	-	-	39,999
Interest and fiscal charges	(638,800)	-	-	(638,800)
Total Non-Operating Revenues (Expenses)	<u>1,402,066</u>	<u>11,376,510</u>	<u>464,766</u>	<u>13,243,342</u>
Income (Loss) Before Transfers	<u>(638,373)</u>	<u>(4,278,503)</u>	<u>(347,390)</u>	<u>(5,264,266)</u>
TRANSFERS				
Transfers in	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(638,373)	(4,278,503)	(347,390)	(5,264,266)
Total net position at the beginning of year	<u>(2,156,397)</u>	<u>9,394,303</u>	<u>5,905,441</u>	<u>13,143,347</u>
Total net position at end of year	<u>\$ (2,794,770)</u>	<u>\$ 5,115,800</u>	<u>\$ 5,558,051</u>	<u>\$ 7,879,082</u>

Kenosha County
Combining Statement of Net Position
Internal Service Funds
For the year ended 12/31/2018

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 1,011,403	\$ 3,373,841	\$ 2,422,231	\$ (46,851)	\$ 6,760,624
Accounts receivable	222	66,585	-	-	66,807
Property taxes receivable	227,105	-	-	-	227,105
Prepaid items	-	-	50,000	-	50,000
Total current assets	1,238,730	3,440,426	2,472,231	(46,851)	7,104,536
Noncurrent assets					
Restricted cash and investments	-	583,200	-	464,746	1,047,946
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Capital assets					
Land and construction in progress	682,623	-	-	-	682,623
Buildings and improvements	7,449,652	-	-	-	7,449,652
Machinery and equipment	638,654	-	-	-	638,654
depreciation/amortization	(7,760,160)	-	-	-	(7,760,160)
Total capital assets	1,010,769	-	-	-	1,010,769
Total Assets	\$ 2,249,499	\$ 4,023,626	\$ 2,472,231	\$ 1,575,755	\$ 10,321,111
LIABILITIES					
Current liabilities					
Accounts payable	67,864	773,453	1,800	-	843,117
Claims payable	-	1,741,000	2,470,431	1,575,757	5,787,188
Other current liabilities	14,932	9,172	-	-	24,104
Total current liabilities	82,796	2,523,625	2,472,231	1,575,757	6,654,409
Total liabilities	82,796	2,523,625	2,472,231	1,575,757	6,654,409
RESOURCES					
Deferred property tax levy	227,105	-	-	-	227,105
	227,105	-	-	-	227,105
NET POSITION					
Net investment in capital assets					
Restricted for non-expenditure fund use					
Unrestricted (deficit)	1,939,598	1,500,001	-	(1)	3,439,597
Total Net Position	\$ 1,939,598	\$ 1,500,001	\$ -	\$ (1)	\$ 3,439,598

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the year ended Monday, December 31, 2018

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	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ 561,545	\$ 23,809,662	\$ 1,478,030	\$ 1,251,432	\$ 27,100,669
Total Operating Revenues	<u>561,545</u>	<u>23,809,662</u>	<u>1,478,030</u>	<u>1,251,432</u>	<u>27,100,669</u>
OPERATING EXPENSES					
Operations and maintenance	341,340	24,208,257	1,530,294	1,338,937	27,418,828
Depreciation and amortization	<u>379,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,731</u>
Total Operating Expenses	<u>721,071</u>	<u>24,208,257</u>	<u>1,530,294</u>	<u>1,338,937</u>	<u>27,798,559</u>
Operating (Loss)	<u>(159,526)</u>	<u>(398,594)</u>	<u>(52,264)</u>	<u>(87,505)</u>	<u>(697,890)</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	227,105	-	-	-	227,105
Intergovernmental grants	-	60,612	-	-	60,612
Investment income	-	-	52,264	8,348	60,612
Miscellaneous Income	-	510	-	79,157	79,667
Interest and fiscal charges	<u>(4,736)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,736)</u>
Total Non-Operating Revenues (Expense)	<u>222,369</u>	<u>61,122</u>	<u>52,264</u>	<u>87,505</u>	<u>423,260</u>
Income (Loss) Before Transfers	<u>62,843</u>	<u>(337,472)</u>	<u>0</u>	<u>0</u>	<u>(274,630)</u>
TRANSFERS					
Transfers in	-	337,472	-	-	337,472
Total Transfers	<u>-</u>	<u>337,472</u>	<u>-</u>	<u>-</u>	<u>337,472</u>
Change in net position	62,843	0	0	0	62,842
Total net position at the beginning of year	<u>1,876,755</u>	<u>1,500,001</u>	<u>0</u>	<u>(1)</u>	<u>3,376,755</u>
Total net position at end of year	<u>\$ 1,939,598</u>	<u>\$ 1,500,001</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 3,439,597</u>