



Finance/Administration Committee  
Agenda  
Kenosha County Administration Building  
1010 56th Street, Kenosha, WI 53140  
2nd Floor Committee Room  
Thursday, October 14, 2021, 6:00 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COUNTY BOARD RULES OF PROCEDURE ANY REPORT, RESOLUTION, ORDINANCE OR MOTION APPEARING ON THIS AGENDA MAY BE AMENDED, WITHDRAWN, REMOVED FROM THE TABLE, RECONSIDERED OR RESCINDED IN WHOLE OR IN PART AT THIS OR AT FUTURE MEETINGS.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. ROLL CALL
3. CITIZEN'S COMMENTS
4. REPORTS FROM THE CHAIRMAN
5. REPORTS FROM THE COMMITTEE
6. APPROVAL OF MINUTES - SEPTEMBER 16, 2021
7. HUMAN SERVICES- RESOLUTION FOR BROOKSIDE CARE CENTER TO APPLY FOR ARPA RURAL FUNDING AND PROVIDER RELIEF FUND PHASE 4

Documents:

[HUMAN SERVICES- RESOLUTION FOR BCC TO APPLY FOR ARPA RURAL FUNDING AND PROVIDER RELIEF FUND PHASE 4.PDF](#)

8. HUMAN SERVICES - RESOLUTION TO MODIFY THE DIVISION OF HEALTH'S 2021 BUDGET WITH ARPA FUNDING DESIGNATED FOR PUBLIC HEALTH

Documents:

[HUMAN SERVICES - RESOLUTION TO MODIFY DHS 2021 BUDGET WITH ARPA FUNDING DESIGNATED FOR PUBLIC HEALTH.PDF](#)

9. HUMAN SERVICES - RESOLUTION TO MODIFY THE DIVISION OF HEALTH'S 2021 BUDGET FOR A GRANT: THE SUBSTANCE ABUSE AND MENTAL HEALTH SERVICE'S ADMIN FOUR YEAR (2021-2025) FR-CARA GRANT # 1H79TI084560-01

Documents:

[HUMAN SERVICES - RESOLUTION TO MONDIFY DHS 2021 BUDGET FOR A](#)

**10. REQUEST FOR SPECIAL COMPENSATION/SCHEDULE PROVISION - EXEMPT STAFF**

Documents:

[EXEMPT STIPEND-SCHEDULE PROVISIONS MEMO - FA AS REVISED.PDF](#)

**11. FINANCE - PRESENTATION OF 2020 AUDIT REPORT**

Documents:

[KENOSHA COUNTY 2020 FS.PDF](#)

**12. PRESENTATION OF KENOSHA COUNTY ARPA PLAN**

**13. FINANCE - RESOLUTION TO APPROVE USE OF ARPA FUNDS FOR 2021**

**14. AUDIT OF BILLS**

Documents:

[AUDIT REPORT 09.10.21-10.07.21.PDF](#)

**15. REPORT FROM DEPARTMENT OF ADMINISTRATION**

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

Documents:


[FINANCE DEL TAX STATUS REPORT OCT 2021.PDF](#)  
[ROD REV SEP 2021.PDF](#)  
[COUNTY CLERK SUMMARY OF REVENUE - SEPTEMBER 2021.PDF](#)

**16. ADJOURN**

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

**KENOSHA COUNTY**  
**BOARD OF SUPERVISORS**

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

<b>Subject:</b> <b>Resolution for Brookside Care Center to apply for American Rescue Plan Rural Funding and Provider Relief Fund Phase 4</b>			
Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted:		Date Resubmitted:	
Submitted By: Human Services Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input checked="" type="checkbox"/>	
Prepared By: Lynda Bogdala, Administrator		Signature: 	

**WHEREAS**, the U.S. Department of Health and Human Services, through the Health Resources and Services Administration (HRSA) is making \$25.5 billion in new funding available for health care providers affected by the COVID-19 pandemic.

**WHEREAS**, this funding includes \$8.5 billion in American Rescue Plan (ARP) resources for providers who serve rural Medicaid, Children's Health Insurance Program (CHIP) or Medicare patients, and an additional \$17 billion for Provider Relief Fund (PRF) Phase 4 for a broad range of providers who can document revenue loss and expenses associated with the pandemic.

**WHEREAS**, this funding will be distributed with an eye towards equity, to ensure providers who serve the most vulnerable communities will receive the support needed. These payments will be based on providers' lost revenues and expenditures between July 1, 2020 and March 31, 2021. Smaller providers who tend to operate on thin margins and serve vulnerable or isolated communities will be reimbursed at a higher rate than larger providers.

**WHEREAS**, bonus payments will also be made to providers who serve Medicaid, CHIP and Medicare patients who tend to be lower income and have more complex medical needs. HRSA will price the bonus payments at the generally higher Medicare rates for Medicaid and CHIP patients to ensure equity for those serving low-income children, pregnant women, people with disabilities and seniors.

**WHEREAS** to streamline the application process and minimize the administrative burdens, providers will apply for both programs (the \$17 billion PRF Phase 4 General Distribution and the \$8.5 billion ARP Rural Distribution) in a single application. HRSA will use existing Medicaid, CHIP and Medicare claims to calculate payments.

**WHEREAS** the application portal opens on September 29, 2021 and all health care providers should be able to apply for funding in this distribution. Providers will need to provide supporting documentation including internally generated financial statements that substantiate operating revenues and expenses from patient care during the relevant time periods.


**WHEREAS**, Brookside Care Center is a health care provider that can document revenue loss and expenses associated with the Covid-19 pandemic and Brookside Care Center is entitled to seek reimbursement through this application process.

**NOW, THEREFORE, BE IT RESOLVED** that Brookside Care Center is authorized to submit an application and provide supporting documentation needed to apply for funds from the \$17 billion PRF Phase 4 General Distribution and the \$8.5 billion ARP Rural Distribution Funds to reimburse Brookside Care Center for revenue losses and expenses associated with the Covid-19 pandemic; and

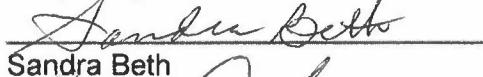
**BE IF FURTHER REVOLVED** that Brookside Care Center is authorized to accept any grant funds awarded, process any budget modification related to that award and report back to the Human Services Committee and Finance and Administration Committee the amount of the grant funds received; and

**BE IT FURTHER RESOLVED** that Brookside Care Center by Lynda Bogdala or her authorized representative is authorized to sign all documents needed to apply for this grant or to meet the intent of this resolution.

**HUMAN SERVICES COMMITTEE:**

  
Laura Belsky, Chairman

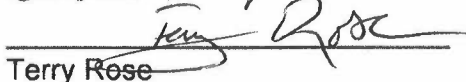
  
Andy Berg, Vice Chairman

  
Sandra Beth

  
Erin Decker

  
Jerry Gulley

  
Kim Lewis

  
Terry Rose

Aye   Nay   Abstain   Excused

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**FINANCE/ADMINISTRATION COMMITTEE:**

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Jeff Gentz, Chairman

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Ron Frederick, Vice Chairman

\_\_\_\_\_  
David Celebre

\_\_\_\_\_  
John Franco

\_\_\_\_\_  
Ed Kubicki

\_\_\_\_\_  
Jeff Wamboldt

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Monica Yuhas

Aye   Nay   Abstain   Excused

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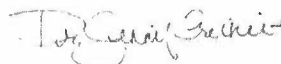
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**KENOSHA COUNTY**  
**BOARD OF SUPERVISORS**

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

Subject: <b>Resolution to modify the Division of Health's 2021 budget with American Rescue Plan Act (ARPA) funding designated for Public Health.</b>			
Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted:		Date Resubmitted:	
Submitted By: Human Services Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Dr. Jen Freiheit		Signature: 	

**WHEREAS**, Kenosha County Public Health will be receiving \$1,233,500 in American Rescue and Recovery Act (ARPA) funding over 3 years to assist with the response and recovery from the COVID-19 Pandemic. This will include looking at services that were delayed due to the pandemic, investments in infrastructure, and focusing on health disparities; and

**WHEREAS**, Kenosha County Public Health will be receiving \$238,400 over 3 years to support increased equity and access to the COVID-19 vaccine to communities disproportionately affected by the virus. This funding will also support logistics, staffing, communications, outreach, site-specific needs and supplies for community vaccination efforts for underserved populations; and

**WHEREAS**, Kenosha County Public Health will be receiving \$212,700 over 2 years to conduct activities to expand, train, and sustain and response-ready public health workforce. This will assist with hiring COVID disease investigation staff and maintain the existing public health staff assisting with the COVID response;

**NOW, THEREFORE, BE IT RESOLVED** based on the aforementioned, that the Kenosha County Board of Supervisors hereby approve Kenosha County Public Health's acceptance and spending of American Rescue and Recovery Act, Immunization, and Public Health Emergency Preparedness Workforce grants.

**HUMAN SERVICES COMMITTEE:**

Laura Belsky  
Laura Belsky, Chairman

Andy Berg  
Andy Berg, Vice Chairman

Sandra Beth  
Sandra Beth

Erin Decker  
Erin Decker

Jerry Gulley  
Jerry Gulley

Kim Lewis  
Kim Lewis

Terry Rose  
Terry Rose

Aye   Nay   Abstain   Excused

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**FINANCE/ADMINISTRATION COMMITTEE:**

Jeff Gentz  
Jeff Gentz, Chairman

Ron Frederick  
Ron Frederick, Vice Chairman

David Celebre  
David Celebre

John Franco  
John Franco

Ed Kubicki  
Ed Kubicki

Jeff Wamboldt  
Jeff Wamboldt

Monica Yuhas  
Monica Yuhas

Aye   Nay   Abstain   Excused

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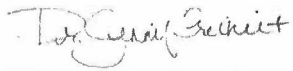
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**KENOSHA COUNTY**  
**BOARD OF SUPERVISORS**

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

Subject: <b>Resolution to modify the Division of Health's 2021 budget for a grant: The Substance Abuse and Mental Health Services Administration's four-year (09/30/2021-09/30/2025) FR-CARA grant # 1H79TI084560-01.</b>			
Original <input checked="" type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted:		Date Resubmitted:	
Submitted By: Human Services Committee			
Fiscal Note Attached <input type="checkbox"/>		Legal Note Attached <input type="checkbox"/>	
Prepared By: Dr. Jen Freiheit		Signature: 	

**WHEREAS**, the misuse of and addiction to opioids—including prescription pain relievers, heroin, and synthetic opioids such as fentanyl—is a serious national crisis that affects public health as well as social and economic welfare; and

**WHEREAS**, the opioid crisis is a public health crisis having devastating consequences including increases in opioid misuse and related overdoses, as well as the rising incidence of neonatal abstinence syndrome due to opioid use and misuse during pregnancy. The increase in injection drug use has also contributed to the spread of infectious diseases including HIV and hepatitis C; and

**WHEREAS**, in 2019, the number of opioid related hospitalizations in Kenosha County rose 60%; and

**WHEREAS**, in 2020, the number of all toxicity deaths in Kenosha County rose 63%; with 77% of all Kenosha County toxicity deaths being opioid related; and

**WHEREAS**, in an effort to continue to address the substance abuse issues in Kenosha County, the Substance Abuse Mental Health Services Administration (SAMHSA) has awarded Kenosha County Public Health a four-year grant; and

**WHEREAS**, the SAMHSA grant will allow for expanded NARCAN training, provide education, stigma reduction, peer support, treatment resources along with referrals for services;

**NOW, THEREFORE, BE IT RESOLVED** based on the aforementioned, that the Kenosha County Board of Supervisors hereby approve Kenosha County Public Health's acceptance and spending of The Substance Abuse and Mental Health Services Administration's four-year (09/30/2021-09/30/2025) FR-CARA grant # 1H79TI084560-01.

**HUMAN SERVICES COMMITTEE:**  
Laura Belsky, Chairman  
Andy Berg, Vice Chairman  
Sandra Beth  
Erin Decker  
Jerry Gulev  
Kim Lewis  
Terry Rose

<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Excused</u>
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**FINANCE/ADMINISTRATION COMMITTEE:**  
Jeff Gentz, Chairman  
Ron Frederick, Vice Chairman  
David Celebre  
John Franco  
Ed Kubicki  
Jeff Wamboldt  
Monica Yuhas

<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Excused</u>
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# COUNTY OF KENOSHA

## Division of Human Resources

Clara-lin Tappa, Director

1010 – 56<sup>th</sup> Street, Second Floor

Kenosha, Wisconsin 53140

(262) 653-2800

Fax: (262) 653-2491

## MEMORANDUM

DATE: October 7, 2021

TO: The Honorable Chairpersons and Members of the  
Judiciary & Law Committee and the Finance & Administration Committee

FROM: Clara-lin Tappa, Director, Division of Human Resources

SUBJECT: Request for Special Compensation/Schedule Provisions – Exempt Staff

The Kenosha County Sheriff's Department is seeking approval to offer special compensation and scheduling provisions to their exempt staff as outlined below to be effective Jan. 1, 2022. These provisions will be contingent upon approval of the corresponding salary allocation and handbook language in the 2022 Budget.

### **Proposed Department Command Staff Language:**

Exempt sworn command staff employees (sergeants, lieutenants and captains) may with their supervisor's advance approval flex their schedule to accommodate required training, administrative or in-service meetings of significant length outside of their regular shift. This is not intended to be an hour for hour trade or comp time. It is intended for situations such as to allow a third shift command staff member the ability to forego their regular shift to attend such an event on first shift the following day or a second shift member to forego their shift on the day of a first shift event.

Exempt sworn command staff (sergeants, lieutenants and captains) employees who are required to work above and beyond their regular work day in the field and in non-administrative work (~~i.e.~~ hostage negotiation, TRT, bomb unit, marine unit, ~~etc.~~), responding by need and not by choice, with the approval of a captain or higher rank may be eligible for a stipend. Exempt Sheriff's Department employees are also eligible for a stipend for more than 80 hours worked in a pay period during a state of emergency declared for the Sheriff's department. In this circumstance, the Sheriff will coordinate with the Human Resources Director before stipends will be paid. The stipend for the above circumstances will be paid at one and a half times the then hourly rate equivalent of the current minimum salary of their respective rank. Submissions for stipends must be submitted no later than the pay period following the eligible time worked.

If during a declared state of emergency, hours worked exceed 120 hours in a pay period, the Sheriff may provide an additional day off to those exempt staff for each such pay period to be utilized within 60 days of the end of the declared emergency with advance approval of the Sheriff or his designee. These days will not decrement PTO or vacation and cannot be paid out in lieu of time off.

**KENOSHA COUNTY**

Kenosha, Wisconsin

**FINANCIAL STATEMENTS**

**Including Independent Auditors' Report**

**December 31, 2020**

**KENOSHA COUNTY**  
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December 31, 2020

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**KENOSHA COUNTY**  
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December 31, 2019

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## Independent auditors' report

To the County Board  
Kenosha County  
Kenosha, 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 the Kenosha County, Wisconsin (the "County") as of and for the year ended December 31, 2020, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the Health and Human Services and Transportation Services Special Revenue Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **OTHER MATTERS**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 21 and the schedules relating to pensions and other postemployment benefits on pages 102 through 104 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 supplementary financial information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is 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 22, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The script is cursive and fluid, with the letters connected in a continuous line.

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 22, 2021



**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, 2020.

**USING THIS ANNUAL REPORT**

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

**Reporting the County as a Whole**

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

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

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

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

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

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

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

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

Governmental activities (continued):

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

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

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

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

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

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

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

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

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

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

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

**The County as Trustee**

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

**THE COUNTY AS A WHOLE**

Government-wide Financial Analysis

The condensed financial statements on the next two pages present the net position of the County and changes in net position. These statements are presented with comparisons to 2019.

Net position may serve over time as a useful indicator of a government's financial position. In 2020, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$99,857,25. The largest portion (\$97 million) reflects the County's investment in capital assets less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position amount which is subject to external restrictions on how it may be used is \$14.6 million.

The remainder of the County's net position total is the category of unrestricted net position which is normally used to meet the County's ongoing obligations to citizens and creditors. At the end of 2020, this category has a deficit balance of (\$12.2 million). This negative balance resulted primarily from the recording of other post-employment benefits for which the County has not funded and from the construction of infrastructure that will be financed in the next year.

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

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

Total assets for the County increased by \$39.34 million mainly resulting from investments in new capital assets of \$33.4 million. This was supplemented by an increase in current and other assets of \$6 million. Deferred outflows of resources decreased by \$7.92 million mostly related to the County's decrease in the deferred outflows related to pension benefits and the pension liability from the prior year changing to an asset this year.

Total liabilities decreased by \$2.13 million due to a \$2.43 million decrease in long term liabilities, particularly from a the County's market share of the state pension fund swinging from an liability in 2019 to an asset in 2020.

The County's total net position increased by \$11.75 million. Net investment in capital assets increased by \$17.13 million as a result of major road construction projects to accommodate development in 2020. Restricted amounts increased by \$13.4 million, mainly due to the swing from an asset in 2019 to a liability in 2020 of the Wisconsin Retirement System of \$12.0 million.

**KENOSHA COUNTY**  
**NET POSITION**  
**December 31, 2020**  
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 147.51	\$ 130.66	\$ (8.95)	\$ 1.94	\$ 138.56	\$ 132.60
Capital assets	225.28	193.12	36.87	35.65	262.15	228.77
Total Assets	372.79	323.78	27.92	37.59	400.71	361.37
Deferred outflows of resources	31.85	37.91	7.37	9.23	39.22	47.14
Long-term liabilities outstanding	175.39	174.21	24.48	28.09	199.87	202.30
Other liabilities	22.89	23.85	3.37	2.11	26.26	25.96
Total liabilities	198.28	198.06	27.85	30.20	226.13	228.26
Deferred inflows of resources	103.82	85.83	10.15	6.31	113.97	92.14
Net position:						
Net investment in capital assets	103.19	74.77	15.45	16.15	108.05	90.92
Restricted	11.82	1.19	2.80	0.06	14.62	1.25
Unrestricted (deficit)	(12.44)	1.80	(20.96)	(5.90)	(22.82)	(4.06)
Total Net Position	\$ 102.57	\$ 77.76	\$ (2.71)	\$ 10.31	\$ 99.86	\$ 88.11

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

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

**KENOSHA COUNTY**  
**CHANGES IN NET POSITION**  
**Year Ended December 31, 2020**  
(Rounded to Millions)

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 8.67	\$ 8.34	\$ 27.00	\$ 26.26	\$ 35.67	\$ 34.60
Operating grants and contributions	66.48	67.42	4.91	4.61	71.39	72.03
Capital grants and contributions	1.22	2.20	8.16	7.98	9.38	10.18
General revenues:						
Property taxes	70.40	68.80	1.66	1.62	72.06	70.42
Other taxes	16.29	15.75	-	-	16.29	15.75
Grants and contributions not restricted to specific programs	4.95	5.36	-	-	4.95	5.36
Other	1.17	3.82	0.02	0.01	1.19	3.83
Total revenues	<u>169.18</u>	<u>171.69</u>	<u>41.75</u>	<u>40.48</u>	<u>210.93</u>	<u>212.17</u>
Expenses:						
General government	30.55	32.50	-	-	30.55	32.50
Health	23.71	25.87	-	-	23.71	25.87
Public works	3.08	3.06	-	-	3.08	3.06
Public safety	47.18	50.58	-	-	47.18	50.58
Social services	50.40	49.52	-	-	50.40	49.52
Education and recreation	4.95	4.78	-	-	4.95	4.78
Conservation and development	2.45	1.12	-	-	2.45	1.12
Interest on long-term debt	3.54	2.98	-	-	3.54	2.98
Nursing home	-	-	19.62	22.21	19.62	22.21
Highway	-	-	10.34	10.48	10.34	10.48
Golf Course	-	-	3.44	3.38	3.44	3.38
Total expenses	<u>165.86</u>	<u>170.41</u>	<u>33.40</u>	<u>36.07</u>	<u>199.26</u>	<u>206.48</u>
Increase (decrease) in net position before transfers	3.32	1.28	8.35	4.41	11.67	5.69
Transfers	21.39	(0.14)	(21.39)	0.14	-	-
Increase (decrease) in net position	<u>24.71</u>	<u>1.14</u>	<u>(13.04)</u>	<u>4.55</u>	<u>11.67</u>	<u>5.69</u>
Net position beginning of year	<u>77.80</u>	<u>76.62</u>	<u>10.33</u>	<u>5.76</u>	<u>88.13</u>	<u>82.38</u>
Net position end of year	<u>\$ 102.51</u>	<u>\$ 77.76</u>	<u>\$ (2.71)</u>	<u>\$ 10.31</u>	<u>\$ 99.80</u>	<u>\$ 88.07</u>

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

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

Revenue for governmental activities decreased by a net amount of \$2.5 million when compared to 2019. Key elements of this net decrease are as follows:

- Decrease in Federal inmate housing fees and other KSD revenue of \$3.3 million.
- Decrease in contributions for utility work related to construction \$1.3 million
- Decrease in Planning and Development State Grants of \$1 million.
- Decrease in Parks capital contributions of \$0.7 million.
- Decrease in penalty and interest on delinquent properties of \$0.7 million.
- Decrease in interest and investment income of \$0.6 million.
- Decrease in Federal Interdepartmental Revenue of \$0.4 million.
- Increase in sales tax revenue of \$0.5 million
- Increase in grants through the Health Department \$0.75 million.
- Increased property tax of \$1.6 million.
- Increase in Routes to Recovery grant to General Government and Capital Projects \$2.5 million.

Expenditures for governmental activities decreased by \$4.5 million when compared to 2019. Key elements of this decrease are as follows:

- Decrease in public safety operational expenditures of \$ 3.4 million.
- Decrease in purchased services related to the Health Division's clinic, environmental, and public services of \$ 2.3 million due to focus on the pandemic.
- Decrease in health insurance related expense of \$2.0 million.
- Increase in compensation related to the Health Divisions clinic, environmental, and public services of \$0.5 million.
- Increase in social services \$1.2 million.
- Increase in grants for development of \$1 million.

Revenue for the Business-type activities increased by \$1.3 million in 2020 when compared to 2019. Key elements of this increase are as follows:

- Increase in Golf Course revenues of \$1.3 million.
- Increase of Local Transportation Aids revenues for road projects of \$0.4 million.
- Decrease of Brookside/Willowbrook Medicare, Medicaid and private pay revenues of \$0.44 million.

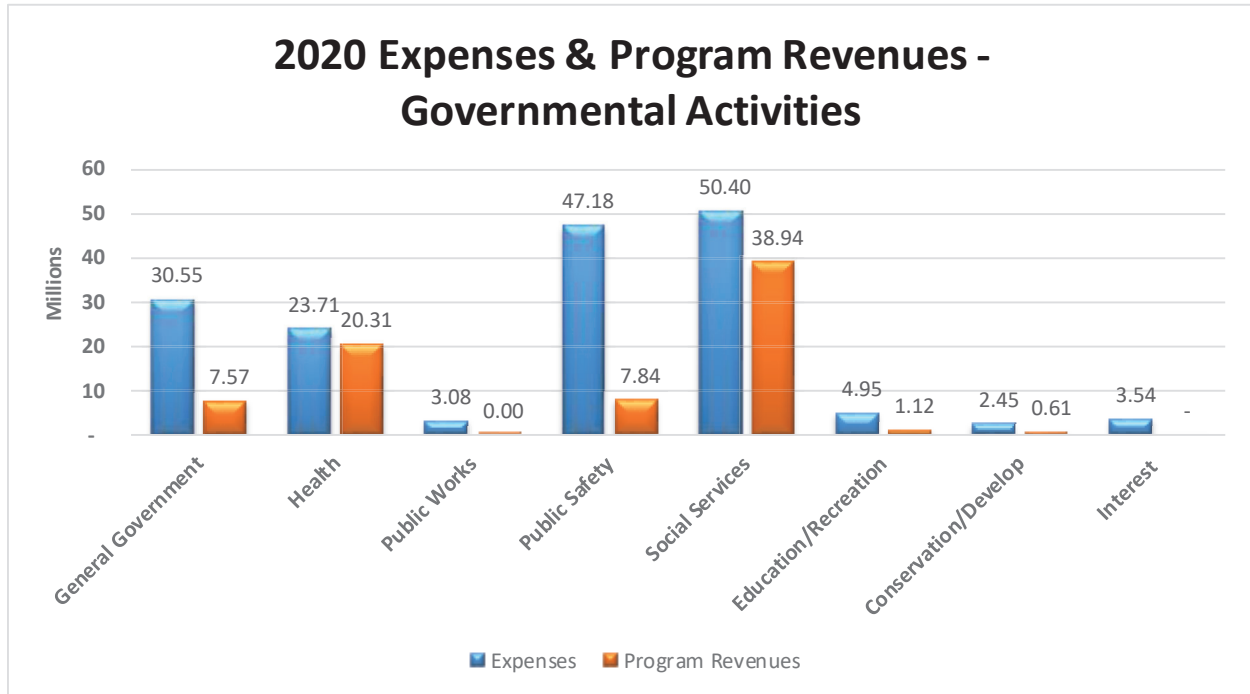
Expenses for Business-type activities decreased \$2.7 million in 2020 when compared to 2019. Key elements of this increase are as follows:

- Decrease in Brookside expenses of \$2.7 million.

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

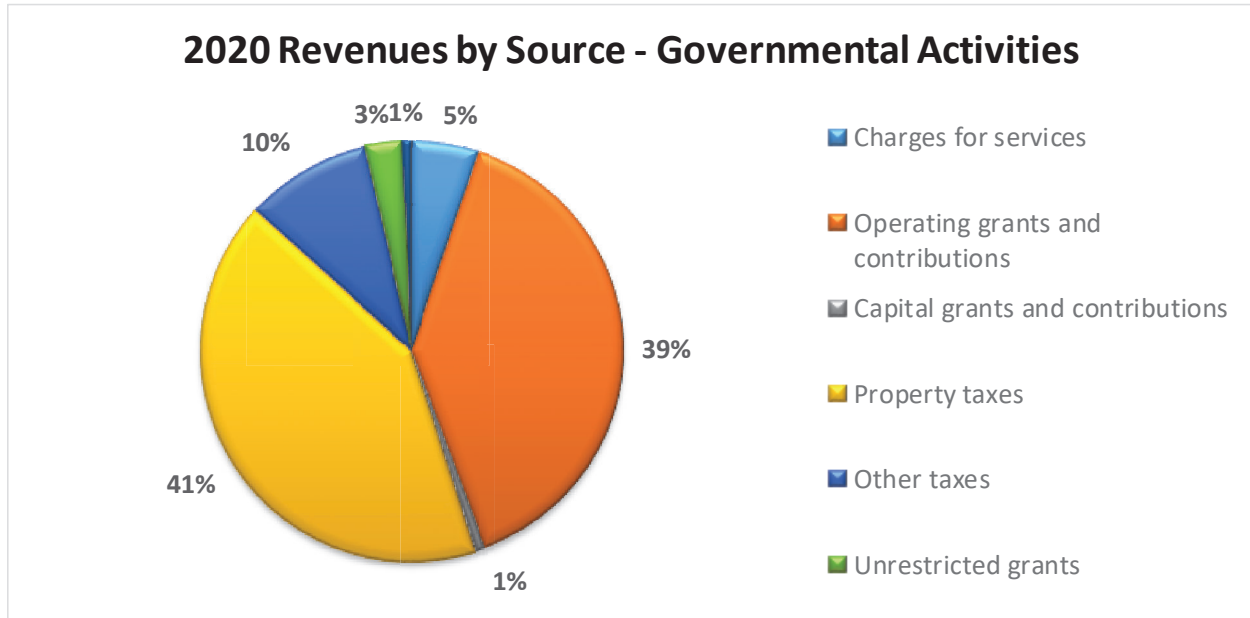
**EXPENSES AND PROGRAM REVENUES – GOVERNMENTAL ACTIVITIES**

The following chart shows the portion of expenses by function that is covered by program revenues for 2020.



**REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES**

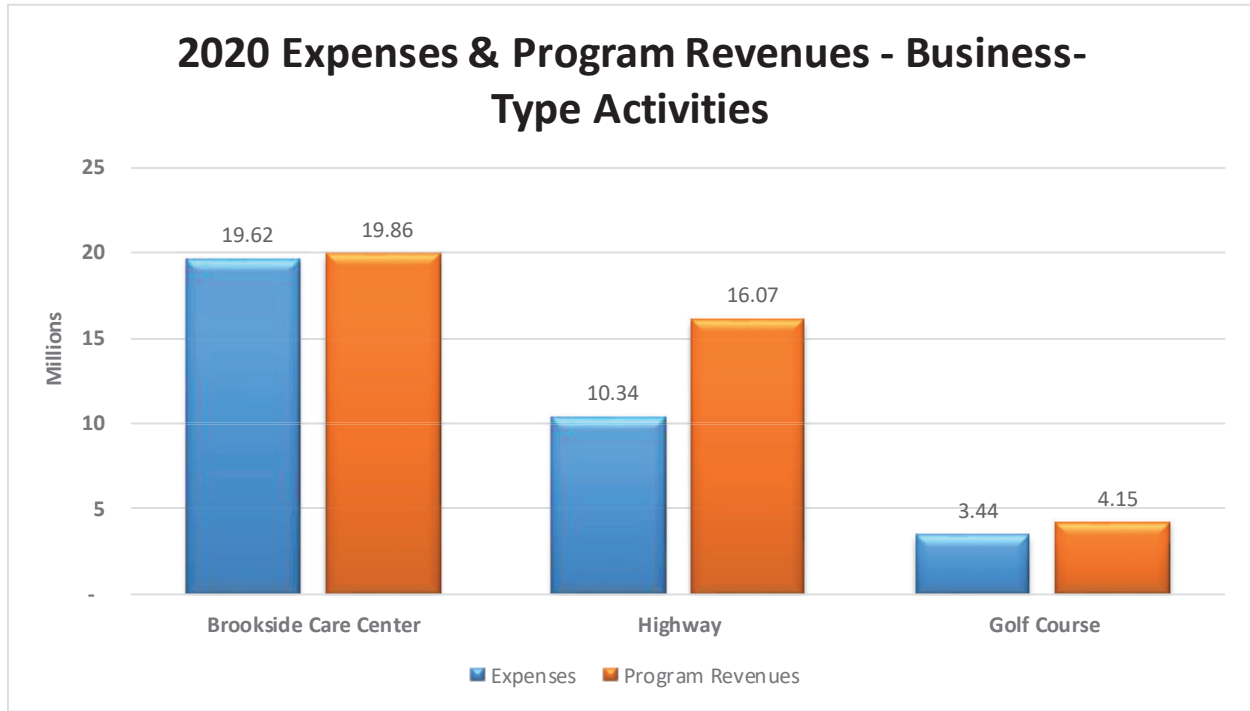
This chart illustrates the percent of revenue sources that fund the County's governmental activities for 2020.



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

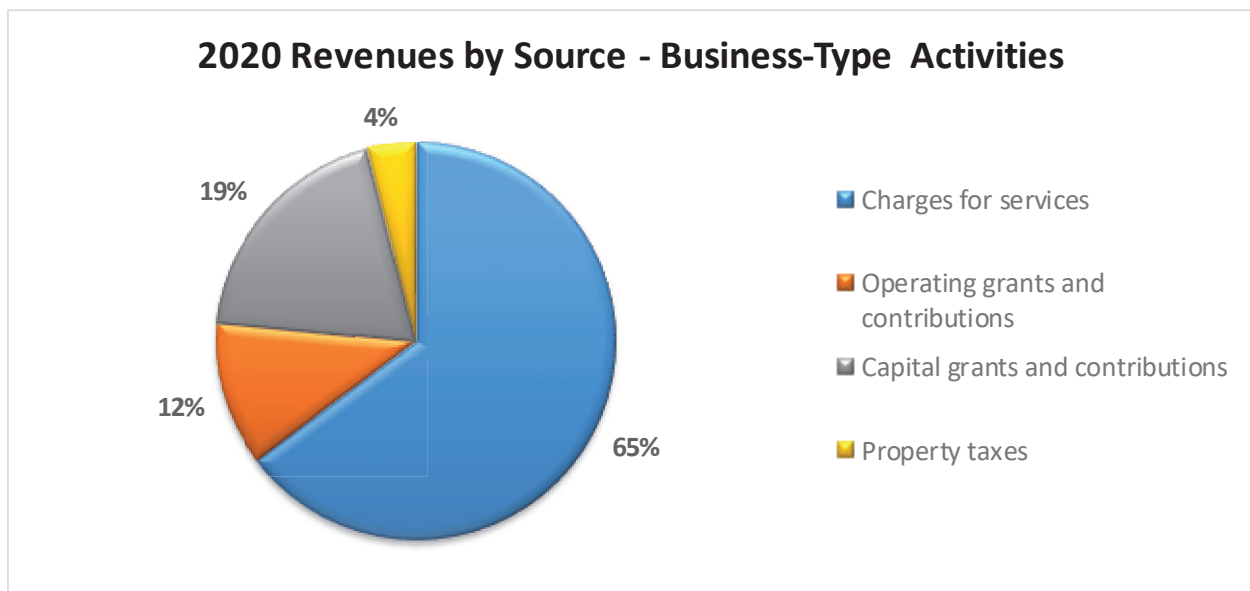
**EXPENSES AND PROGRAM REVENUES – BUSINESS-TYPE ACTIVITIES**

The following chart shows the portion of expenses by function that is covered by program revenues for business-type activities for 2020.



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

This chart illustrates the percent of revenue sources that fund the County's business-type activities for 2020.





**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 an increase in the total fund balance. Sales tax revenues increased by \$0.5 million. Other items impacting the General Fund are discussed below. It should be noted that the unassigned General Fund balance has increased by 73% since 2013.

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.

	2014	2015	2016	2017	2018	2019	2020
General Fund	15,080,088	18,200,731	18,421,373	19,640,114	18,718,617	19,834,327	21,165,486
Health Insurance	1,500,001	1,500,001	1,500,000	1,500,001	1,500,001	1,500,000	1,500,000
Total	16,580,089	19,700,732	19,921,373	21,140,115	20,218,618	21,334,327	22,665,486

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.

**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 \$9.2 million at year-end 2020. 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 2020 financial statements, \$290,000 of funds from the General Fund was designated to fund a one-time expense for the 2021 budget. This policy does permit reserves to be used for mid-year budget transfers.

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

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

Items that affected the General Fund:

Sales Tax - Sales tax collections were higher than expected by \$0.54 million.

Insurance Internal Service Funds - The net health insurance surplus was \$1.968 million less than budget. The net effect to the General Fund was a \$1.366 million deficit due to \$601,000 credited to the proprietary funds of Brookside and Golf, which included \$1.275 million vacancy savings. In addition, the liability insurance spending was \$386,000 over budget, and the workers compensation insurance was \$360,000 under budget. The net effect to the General Fund between these two insurances resulted in \$26,000 deficit.

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 2020, the budgeted County vacancy adjustment was \$665,500. In 2020, the General Fund was affected with a deficit effect of \$276,000 due to the vacancy adjustment.

Human Services – Overall, a surplus of \$2.05 million in operations.

Sheriff - Fund balance was decreased by an expense savings of \$3.7 million in the Sheriff's department personnel budget. This was offset by an amount of \$4.1 million revenue less than budget for housing of federal inmates and other Sheriff related revenues.

Elected Officials Revenue - The tax delinquency revenue and interest on taxes was \$863,000 less than budgeted.

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

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

General Fund (continued)

Decrease in Tax Delinquencies - The amount of delinquencies at year end 2020 was \$3.7 million compared to year end 2019 delinquencies of \$3.4 million or an increase of \$0.3 million. Considering the economic downturn, this immaterial increase significantly lower than expected.

Public Works – In the divisions of Highway, Facilities, and Parks, the County experienced an operating surplus of \$382,000. In addition to operational expenses, the Highway fund income statement reports higher than normal road construction expenses which resulted from projects completed in advance of the funding schedule. The borrowing for these roads will be issued in the following year as was originally scheduled. The road construction completed in advance of the original schedule resulted in cost savings for the County.

Brookside Care Center Fund

The County's lapsing policy changed in 2016 allowing the Brookside Care Center fund to retain any surplus so their activity no longer affects the General Fund. The Brookside Care Center fund must also cover its losses within its operations. In prior years, Brookside was able to cover any losses within the Human Services Department. In 2018, the Brookside Care Center fund experienced a loss of \$2.2 million before transfers. This loss was expected due to the construction of the Willowbrook addition completed during the early part of 2018 which resulted in a decrease in available beds. In 2020, the Brookside fund experienced a decrease in charges for service of \$1.86 million, and operating expenses decreased by \$ 2.4 million which resulted in a reduction in the operating loss from 2019. During 2020, the COVID-19 pandemic placed significant constraints on the Brookside operation, limiting the number of admissions in order to keep the residents safe from the virus. Although there was an operating loss in 2020, the combination of increased Federal funding and managing expenses kept the income (loss) before transfers at break even.

The long-term plan for Brookside/Willowbrook estimates a period of negative cash that will be recovered by 2028. The County set aside \$2.3 million as nonspendable for this long-term advance. Brookside will gain on achieving a positive cash balance during 2021 due to State budget approved rate increases for Medicaid and unexpected additional revenue from the State.

Golf Course Fund

Golf fee revenue was \$4.15 million for 2020. Any surplus remains in the Golf Course fund to cover future operations or capital outlays. This is the eighth 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 2020 Operations: Review of Major Elements Impacting the Unassigned Fund Balance in the General Fund**

**2020 General Fund Yearend Fund Balance Analysis**

In 2019, the County's general fund closed with a balance of approximately \$19.84 million or \$8.09 million over the County general fund reserve policy minimum threshold. This year end balance is 30.24% of the unaudited 2020 General Fund operating expenditures of \$70.34 million.

	<b>Year End 2020</b>
<b>Prior Year Unassigned Reserves</b>	<b>\$19,834,327</b>
<b><u>Items causing increase to the General Fund</u></b>	
Sheriff - operating expenditures surplus	\$3,704,077
Human Services - Institute Placements net against Medicaid revenue surplus	1,943,346
Health Insurance surplus	1,366,638
Public Works operating surplus	382,816
Workers Compensation Insurance surplus	359,813
Sales Tax revenue surplus	242,256
<b>Total increases to General Fund</b>	<b>\$7,998,946</b>
<b><u>Items causing decrease to the General Fund</u></b>	
Federal Inmate Housing/Other KSD revenue deficit	(\$4,105,255)
Treasurer Tax Delinquency and Interest on Taxes revenue deficit	(863,137)
Liability Insurance deficit	(386,062)
Increase in Tax Delinquencies net of Profit/Loss Tax Deed Sale revenues	(342,700)
Miscellaneous operating expenditures/revenues deficit	(285,473)
Reserves to fund budget approved and permitted by Reserve policy	(290,000)
Vacancy deficit	(275,530)
Circuit Court/County Clerk/Register of Deeds revenue deficit	(119,630)
<b>Total net reduction to Fund Balance</b>	<b>(\$6,667,787)</b>
<b>Yearend unassigned fund balance</b>	<b><u>\$21,165,486</u></b>
Less: County Board minimum requirement of 17% of General Fund Expenditures	\$11,958,418
<b>Amount over 17% Minimum</b>	<b><u>\$9,207,068</u></b>

<b>Yearend Unassigned General Fund Balance</b>	<b>\$21,165,486</b>
<b>Increase in General Fund Over Year Prior</b>	<b>1,331,159</b>
<b>General Fund Expenditures</b>	<b>\$70,343,636</b>
<b>Unassigned Reserves as a Percentage of General Fund Expense</b>	<b>30.09%</b>

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

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

- The first category includes amendments for continuing appropriations from the prior year. The carryover of these funds allows the County to complete projects previously authorized by the Board.
- The second category includes budget amendments done to reflect changes in intergovernmental aids and grants.
- The third category includes transfers the Board approved for use between appropriations to prevent budget overruns. All of the transfers in this category were done within the total budget.
- The fourth category includes transfers from the General Fund approved by the County Board.
- The fifth category is reprogrammed surplus funds re-budgeted for a new purpose using surplus funds identified as part of the year-end closeout. The County approved the reprogramming of \$55,000 of Human Resources temporary salaries for continuation of courthouse security, and \$45,000 of Planning & Development contractual services for Highway access study, and \$7,000 of building removal for Old Settler's Park water system.

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

**GENERAL FUND BUDGETARY HIGHLIGHTS** (continued)

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

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

The County continued the trend of growth in the General Fund in 2020 due to operations increasing by \$1.33 million in 2020. The fact remains that the balance reflects a material recovery from 2009, when the General Fund declined to \$5.9 million.

The County reached a milestone in 2012 when its General Fund unassigned balance exceeded 17% of general fund expenditures, climbing above the policy benchmark for the first time in 6 years. This trend continued in 2020 with the balance being \$21.17 million which is \$9.2 million above the 17%. Many factors contributed to this event, as explained in this report.

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

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

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

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

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

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

The recession continued into 2009. The General Fund declined by \$2.5 million to \$6.2 million. The primary reason for the decline in the General Fund had been the increase in property tax delinquencies. From the low point of \$4 million in 2005, tax delinquencies have now decreased to \$3.5 million in 2020.

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

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

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

State and National events have had and will continue to have a significant impact upon the County. In 2017, the County demonstrated continued economic recovery, as property values of the average home in Kenosha County per equalized valuation (TID IN) increased from a low of \$97,000 in 2013 to \$175,198 in May of 2018. In 2020, we are well beyond economic recovery phase. Kenosha County is one of the strongest economic growth communities nationally. The current 5-year budget forecast reflects sustainability with regard to County operations. Because we are in such a rapid growth economy reduction in service does not appear to be necessary at this time. If it was necessary, the County is well prepared to deal with this.

The preliminary State 2020 – 2021 biennial budget does not change County levy limits. County operations are financially sustainable under these levy limits.

Other indicators of economic growth are the material decline in delinquencies for Kenosha County from \$5.8 million in 2017 to \$3.7 million in 2020. Kenosha County also experienced a decline in the unemployment rate from a high of 16.5% in April 2020 back to an average low of 4.5% at yearend.

In calendar year 2020, the County, as did the rest of the United States and more broadly the entire world, experienced an unprecedented economic downturn as a result of the COVID-19 pandemic. As of the audit date, the effect of this downturn did not materially occur as expected. In its revenues, the County expected a significant decrease in its sales tax revenue, but instead experienced an increase of \$539,000. In addition, as a result of the pandemic, the federal government removed its U.S Immigration and Customs Enforcement (ICE) detainees from the County housing facility in mid-March 2020 resulting in a loss of revenue of \$3.7 million. This loss of revenue was significantly mitigated, however, due to the fiscal management of the Administration by reducing expenditures for personnel and related variable costs directly related to the housing of these detainees. Also, regarding County expenditures, the County experienced increased costs for personnel and other related expenditures in its Health Division as it assisted State health officials in the area of testing and contact tracing. As of the audit date, the County was awarded grants exceeding \$7.14 million in total for reimbursement of eligible costs related to the pandemic, which mitigated the increased personnel costs for the Health Division. The County worked diligently in drawing down from the grants to offset the increased costs related to the pandemic. Overall, the County experienced a \$1.4 million positive effect on the Fund balance, and therefore, it can be stated that the pandemic did not materially affect the County's current excellent financial position.

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

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets

At the end of December 31, 2020, the County had \$260.9 million invested in net capital assets including land, buildings, park and golf facilities, vehicles, equipment, and infrastructure.

The \$32.2 million increase in construction in progress reflects the County's continued investment in roads related to new development projects that will increase the County's value in the years to come. See Notes to the Financial Statements page 62 through 65 for more detail about the capital assets. Summary report (rounded to millions) is as follows:

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Construction in progress	\$ 39.18	\$ 24.85	\$ 0.36	\$ 0.36	\$ 39.55	\$ 25.21
Land	24.21	23.76	0.34	0.34	24.55	24.10
Land improvements	29.84	23.96	7.35	7.35	37.19	31.31
Intangible assets	4.59	4.52	-	-	4.59	4.52
Buildings	127.10	121.18	34.55	34.55	161.65	155.73
Machinery & equipment	46.01	44.37	28.26	28.26	74.27	72.64
Infrastructure	72.33	61.17	-	-	72.33	61.17
Total capital assets	343.25	303.81	70.87	70.87	\$ 414.12	374.68
Less: accumulated depreciation	(117.97)	(110.70)	(35.22)	(35.22)	(153.19)	(145.92)
Total net capital assets	\$ 225.28	\$ 193.12	\$ 35.65	\$ 35.65	\$ 260.93	\$ 228.76



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

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

Debt

At year-end, the County had \$148,855,000 in outstanding general obligation debt.

Bonded debt outstanding at 12/31/2019	\$ 139,785,000
Principal retired in 2020	(30,405,000)
Notes issued to fund 2020 capital projects	39,475,000
Debt outstanding at 12/31/2020	<u>\$ 148,855,000</u>

New principal issued was \$39,475,000. Total general obligation debt outstanding increased by \$9,070,000 or 6.5%.

The most recent change in the County's Standard and Poor's and Fitch rating occurred 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 reflected 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 at that time.

As of yearend 2020, total County general obligation debt outstanding increased to \$148.9 million compared to \$112.9 million at year end 1999, a modest annual 1.52% increase over that same time period. The debt increase is attributed to maintenance of capital assets which provide savings in operating maintenance costs and in building up the County's infrastructure. This strategic plan has paid dividends in economic growth shown in significant increases to County equalized value (a 47% increase since 2013) and sales tax revenue. Recent debt has been incurred in an environment with historically low interest rates which assists with keeping the debt service growth at a sustainable level. In addition since 2008, the County has experienced an overall decline in total long-term obligations despite the increase in total debt outstanding. In 2008, total long-term liabilities were \$216.8 million compared to \$193.8 million as of 2020.

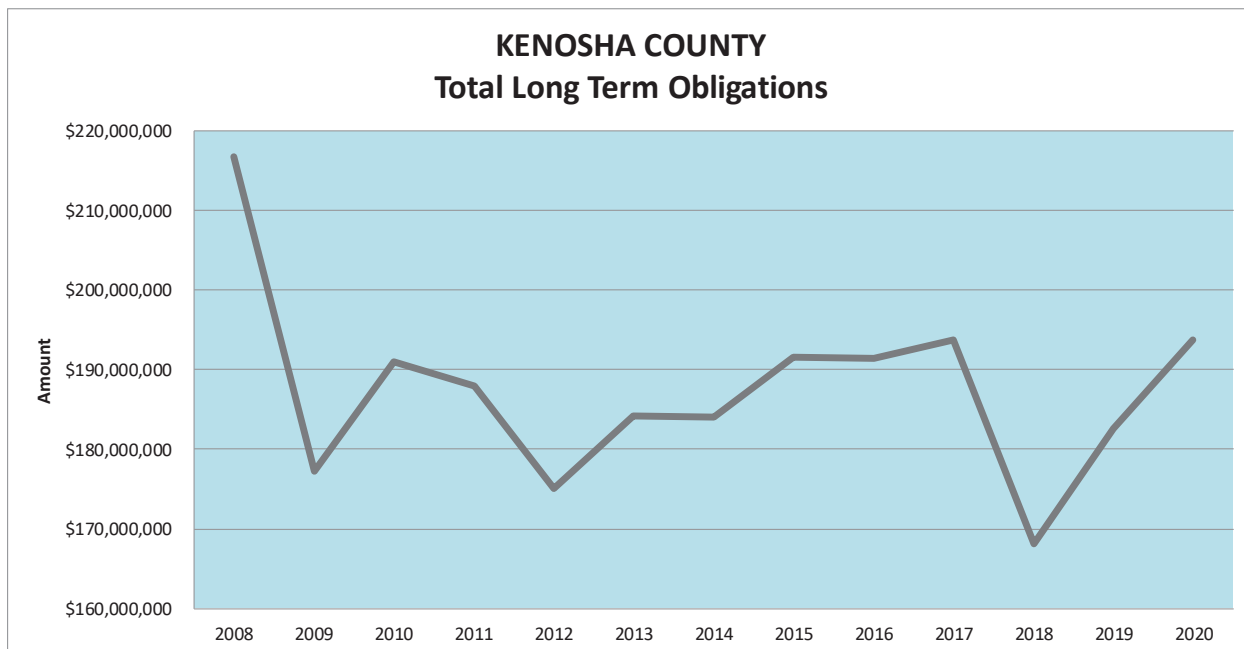
The chart below reflects the change in Kenosha County long term obligations since the implementation of GASB 45. GASB 45 required that Kenosha County account for its long-term obligations relative to post retirement benefits for health insurance (OPEB). Because of changes made to the County OPEB program,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

KENOSHA COUNTY TOTAL LONG TERM OBLIGATIONS							
	2014	2015	2016	2017	2018	2019	2020
General Obligation	\$ 99,515,000	\$ 117,980,000	\$ 118,970,000	\$ 124,355,000	\$ 124,885,000	\$ 136,130,000	\$ 145,200,000
OPEB Health:							
Protective	40,471,845	40,735,463	40,979,068	39,936,357	13,805,400	19,979,271	21,245,778
Nonprotective	43,968,115	32,801,555	31,400,351	29,298,724	25,584,750	23,233,419	22,151,919
OPEB Life Insurance	-	-	-	-	3,697,166	3,156,336	5,024,853
Vacation/Casual	118,925	132,313	120,055	109,836	100,132	127,594	159,557
	<u>\$ 184,073,885</u>	<u>\$ 191,649,331</u>	<u>\$ 191,469,474</u>	<u>\$ 193,699,917</u>	<u>\$ 168,072,448</u>	<u>\$ 182,626,620</u>	<u>\$ 193,782,107</u>

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

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

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



See Notes to the Financial Statements page 69 for more detail about the County's debt.

**CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

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

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

**KENOSHA COUNTY**  
**STATEMENT OF NET POSITION**  
December 31, 2020

	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and temporary cash investments	\$ 22,255,606	\$ -	\$ 22,255,606
Receivables			
Property taxes	70,928,897	1,706,222	72,635,119
Delinquent taxes	7,072,257	-	7,072,257
Other	5,265,676	1,537,524	6,803,200
Due from other governments	11,368,522	1,085,286	12,453,808
Internal balances	17,013,662	(17,013,662)	-
Prepaid items	786,088	106,892	892,980
Prepaid Supplies	-	887,722	887,722
Restricted cash and investments	1,036,967	-	1,036,967
Deposit with Wisconsin Municipal Mutual Insurance Co.	1,157,860	-	1,157,860
Other Assets			
Net pension asset	10,629,183	2,741,169	13,370,352
Capital assets			
Land, improvements, and construction in progress	83,980,329	509,650	84,489,979
Other capital assets, net of depreciation	141,304,628	36,358,042	177,662,670
Total Capital Assets	<u>225,284,957</u>	<u>36,867,692</u>	<u>262,152,649</u>
Total Assets	<u>372,799,675</u>	<u>27,918,845</u>	<u>400,718,520</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred loss on refunding of bond	83,452	-	83,452
Deferred outflows related to pension	24,741,685	6,331,051	31,072,736
Deferred outflows related to OPEB	7,029,550	1,042,442	8,071,992
Total Deferred Outflows of Resources	<u>31,854,687</u>	<u>7,373,493</u>	<u>39,228,180</u>
<b>LIABILITIES</b>			
Accounts payable	9,681,473	3,084,508	12,765,981
Claims payable	5,676,924	-	5,676,924
Accrued compensation	3,397,236	-	3,397,236
Accrued interest	1,069,672	212,934	1,282,606
Other current liabilities	37,270	-	37,270
Special deposits	451,436	51,372	502,808
Due to other governments	2,139,456	-	2,139,456
Unearned revenue	430,155	21,728	451,883
Long-term liabilities			
Due within one year	15,680,000	965,000	16,645,000
Due in more than one year	116,873,896	17,924,979	134,798,875
Other postretirement benefits due within one year	2,693,055	315,945	3,009,000
Other postretirement benefits due in more than one year	40,142,552	5,270,998	45,413,550
Total Liabilities	<u>198,273,125</u>	<u>27,847,464</u>	<u>226,120,589</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pension	31,901,851	8,227,196	40,129,047
Deferred inflows related to OPEB	986,716	217,979	1,204,695
Deferred property taxes levied for subsequent year	70,928,897	1,706,222	72,635,119
Total Deferred Inflows of Resources	<u>103,817,464</u>	<u>10,151,397</u>	<u>113,968,861</u>
<b>NET POSITION</b>			
Net investment in capital assets	103,186,504	15,447,775	108,053,011
Restricted			
Housing authority loans	1,186,078	-	1,186,078
Net pension asset	10,629,183	2,741,169	13,370,352
Culich Trust	-	63,529	63,529
Unrestricted (deficit)	<u>(12,437,992)</u>	<u>(20,958,996)</u>	<u>(22,815,720)</u>
Total Net Position	<u>\$ 102,563,773</u>	<u>\$ (2,706,523)</u>	<u>\$ 99,857,250</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental activities:							
General government	\$ 30,554,373	\$ 3,029,222	\$ 3,679,251	\$ 860,236	\$ (22,985,664)	\$ -	\$ (22,985,664)
Health	23,713,995	2,363,330	17,949,674	-	(3,400,991)	-	(3,400,991)
Public works	3,080,144	1,022	-	-	(3,079,122)	-	(3,079,122)
Public safety	47,184,280	2,746,359	5,096,812	-	(39,341,109)	-	(39,341,109)
Social services	50,400,008	19,601	38,810,292	105,660	(11,464,455)	-	(11,464,455)
Education and recreation	4,945,116	235,963	646,539	233,922	(3,828,692)	-	(3,828,692)
Conservation and development	2,449,917	270,764	309,692	25,000	(1,844,461)	-	(1,844,461)
Interest on long-term debt	3,536,936	-	-	-	(3,536,936)	-	(3,536,936)
Total Governmental Activities	165,864,769	8,666,261	66,492,260	1,224,818	(89,481,430)	-	(89,481,430)
Business-type activities:							
Brookside Care Center	19,622,367	18,407,171	1,455,467	-	-	240,271	240,271
Highway	10,343,589	4,444,816	3,458,363	8,161,963	-	5,721,553	5,721,553
Golf Course	3,439,935	4,149,720	2,994	-	-	712,779	712,779
Total Assets							
Total Business-type Activities	33,405,891	27,001,707	4,916,824	8,161,963	-	6,674,603	6,674,603
Totals	\$ 199,270,660	\$ 35,667,968	\$ 71,409,084	\$ 9,386,781	(89,481,430)	6,674,603	(82,806,827)
General Revenues:							
Taxes:							
Property taxes, levied for general purposes					53,487,298	1,661,450	55,148,748
Property taxes, levied for debt service					16,912,339	-	16,912,339
Sales tax - County					16,292,387	-	16,292,387
Grants and contributions not restricted to specific programs					4,949,516	-	4,949,516
Unrestricted investment earnings					345,977	380	346,357
Miscellaneous					865,233	32,121	897,354
Transfers					21,392,424	(21,392,424)	-
Total general revenues and transfers					114,245,174	(19,698,473)	94,546,701
Change in net position					24,763,744	(13,023,870)	11,739,874
Net position - beginning of year					77,800,029	10,317,347	88,117,376
Net position - end of year					\$ 102,563,773	\$ (2,706,523)	\$ 99,857,250

See accompanying notes to the financial statements.

**KENOSHA COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2020**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 19,672,613	\$ 200	\$ 725,871	\$ 1,856,922	\$ 22,255,606
Receivables					
Property taxes	34,792,643	15,406,591	17,381,494	3,114,064	70,694,792
Delinquent taxes	7,072,257	-	-	-	7,072,257
Miscellaneous	292,528	-	-	5,999	298,527
Due from other governments	4,969,471	8,651,260	-	1,238,319	14,859,050
Due from other funds	984,260	-	-	8,824,838	9,809,098
Advance due from other funds	2,288,000	-	-	-	2,288,000
Prepaid items	783,719	-	-	2,369	786,088
Loans receivable	-	-	-	1,186,078	1,186,078
<b>TOTAL ASSETS</b>	<b>\$ 70,855,491</b>	<b>\$ 24,058,051</b>	<b>\$ 18,107,365</b>	<b>\$ 16,228,589</b>	<b>\$ 129,249,496</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,929,830	\$ 7,146,426	\$ 14,099	\$ 374,267	\$ 9,464,622
Accrued compensation	3,397,236	-	-	-	3,397,236
Other current liabilities	22,339	-	-	-	22,339
Special deposits	4,889	414,208	20,000	12,339	451,436
Due to other governments	2,139,456	-	-	-	2,139,456
Due to other funds	-	984,260	-	371,511	1,355,771
Other unearned revenue	48,285	62,522	-	319,348	430,155
<b>Total Liabilities</b>	<b>7,542,035</b>	<b>8,607,416</b>	<b>34,099</b>	<b>1,077,465</b>	<b>17,261,015</b>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for subsequent year	34,792,643	15,406,591	17,381,494	3,114,064	70,694,792
Revolving loan fund outstanding loans	-	-	-	1,186,078	1,186,078
<b>Total deferred inflows of resources</b>	<b>34,792,643</b>	<b>15,406,591</b>	<b>17,381,494</b>	<b>4,300,142</b>	<b>71,880,870</b>
<b>Fund Balances</b>					
<b><i>Nonspendable</i></b>					
Prepaid items	783,719	-	-	2,369	786,088
Advance due from other funds	2,288,000	-	-	-	2,288,000
Delinquent taxes	3,690,254	-	-	-	3,690,254
<b><i>Restricted</i></b>					
Debt service	-	-	691,772	-	691,772
Health Department city contribution share	-	-	-	518,071	518,071
Housing Authority revolving loan fund	-	-	-	30,077	30,077
Sheriff Federal Equitable Sharing funds	-	-	-	3,990	3,990
Human Services-Aging	-	43,847	-	-	43,847
<b><i>Committed</i></b>					
Health Department	-	-	-	367,168	367,168
Geographic Information Systems	-	-	-	30,503	30,503
Human Services	-	197	-	-	197
Energy Reduction Technology	-	-	-	89,999	89,999
<b><i>Assigned</i></b>					
Encumbrances	25,605	-	-	474,673	500,278
Sheriff special deposit-DARE program	104,915	-	-	-	104,915
Subsequent year expenditures	462,834	-	-	6,735,247	7,198,081
Capital projects	-	-	-	2,598,885	2,598,885
<b>Unassigned (deficit)</b>	<b>21,165,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,165,486</b>
<b>Total Fund Balances (deficit)</b>	<b>28,520,813</b>	<b>44,044</b>	<b>691,772</b>	<b>10,850,982</b>	<b>40,107,611</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
	<b>\$ 70,855,491</b>	<b>\$ 24,058,051</b>	<b>\$ 18,107,365</b>	<b>\$ 16,228,589</b>	<b>\$ 129,249,496</b>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**Reconciliation of the Governmental Fund Balance Sheet**  
**and the Statement of Net Position**  
**December 31, 2020**

Total fund balances as shown on previous page	\$ 40,107,611
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	224,329,088
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Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.

Loans receivable	1,186,078
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Net position of the internal service fund is reported in the statement of net position as governmental activities	3,804,863
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Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.

Loss on advance refunding	83,457
Deferred outflows related to pensions	24,741,685
Deferred inflows related to pensions	(31,901,851)
Deferred outflows related to other postemployment benefits	7,029,550
Deferred inflows related to other postemployment benefits	(986,716)

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

Bonds and notes payable	(126,910,000)
Premium on debt	(5,643,896)
Net pension asset	10,629,183
Other postemployment benefit	(42,835,607)
Accrued interest on long-term obligations	(1,069,672)

Net position of governmental activities as reported on the statement of net position	<u><u>\$ 102,563,773</u></u>
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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, 2020**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 51,620,480	\$ 14,937,087	\$ 16,912,339	\$ 2,995,013	\$ 86,464,919
Licenses and permits	159,754	-	-	421,158	580,912
Intergovernmental revenues	13,343,227	51,343,046	-	9,486,494	74,172,767
Charges for services	3,314,467	17,006	-	2,057,125	5,388,598
Fines, forfeits and penalties	821,590	-	-	-	821,590
Investment income	314,452	-	-	421	314,873
Miscellaneous income	669,055	7,925	-	204,508	881,488
Total Revenues	<u>70,243,025</u>	<u>66,305,064</u>	<u>16,912,339</u>	<u>15,164,719</u>	<u>168,625,147</u>
<b>EXPENDITURES</b>					
Current					
General government	24,386,197	-	-	-	24,386,197
Health	-	15,420,426	-	8,258,067	23,678,493
Public safety	42,202,879	-	-	2,217,526	44,420,405
Social services	353,072	49,253,624	-	-	49,606,696
Education and recreation	2,322,321	-	-	2,284,668	4,606,989
Conservation and development	1,079,167	-	-	109,225	1,188,392
Capital Outlay	-	-	-	11,298,566	11,298,566
Debt Service					
Principal retirement	-	-	9,880,218	-	9,880,218
Interest, fiscal charges and debt issuance costs	-	-	3,543,166	358,965	3,902,131
Total Expenditures	<u>70,343,636</u>	<u>64,674,050</u>	<u>13,423,384</u>	<u>24,527,017</u>	<u>172,968,087</u>
Excess (deficiency) of revenues over expenditures	<u>(100,611)</u>	<u>1,631,014</u>	<u>3,488,955</u>	<u>(9,362,298)</u>	<u>(4,342,940)</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, 2020**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES (USES)</b>					
General obligation debt issued	\$ -	\$ -	\$ -	\$ 23,820,000	\$ 23,820,000
Refunding debt issued	-	-	15,655,000	-	15,655,000
Payment to escrow agent	-	-	(2,089,403)		(2,089,403)
Payment to current noteholder	-	-	(18,583,562)		(18,583,562)
Premium on issuance of debt	-	-	1,707,716	183,650	1,891,366
Transfers in	1,926,671	-	-	961,803	2,888,474
Transfers out	-	(1,642,046)	-	(13,286,727)	(14,928,773)
<b>Total Other Financing Sources (Uses)</b>	<u>1,926,671</u>	<u>(1,642,046)</u>	<u>(3,310,249)</u>	<u>11,678,726</u>	<u>8,653,102</u>
<b>Net change in fund balance</b>	1,826,060	(11,032)	178,706	2,316,428	4,310,162
<b>FUND BALANCES</b>					
Beginning of year	<u>26,694,753</u>	<u>55,076</u>	<u>513,066</u>	<u>8,534,554</u>	<u>35,797,449</u>
<b>FUND BALANCES - END OF YEAR (deficit)</b>	<u>\$ 28,520,813</u>	<u>\$ 44,044</u>	<u>\$ 691,772</u>	<u>\$ 10,850,982</u>	<u>\$ 40,107,611</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, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$	4,310,162
--	----	-----------

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

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

Capital assets reported as capital outlay in governmental fund statements		9,989,776
Contributed capital assets		33,297,723
Depreciation expense reported in the statement of activities		(10,612,048)
Net book value of disposals and adjustments		(489,021)

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

(5,168)

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

Long-term debt issued		(39,475,000)
Premium on debt issued		(1,891,366)
Principal repaid		30,405,000

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

Accrued interest on long-term debt		10,785
Amortization of premiums, discounts and loss on advance refunding		544,319
Loss on advance refunding		(41,726)
Compensated absences		(32,064)
Net pension asset		10,629,183
Net pension liability		11,651,684
Deferred outflows of resources related to pensions		(6,770,264)
Deferred inflows of resources related to pensions		(15,794,452)
Other postemployment benefits		(2,378,769)
Deferred outflows of resources related to other postemployment benefits		754,947
Deferred inflows of resources related to other postemployment benefits		(115,266)

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

775,309

Change in net position of governmental activities as reported in the statement of activities		
--	--	--

	\$	24,763,744
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See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended December 31, 2020**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 52,135,488	\$ 51,784,930	\$ 51,620,480	\$ (164,450)
Licenses and permits	183,000	183,000	159,754	(23,246)
Intergovernmental revenues	17,628,162	12,491,725	13,343,227	851,502
Charges for services	3,111,415	3,111,415	3,314,467	203,052
Fines, forfeits and penalties	1,201,475	1,201,475	821,590	(379,885)
Investment income	729,000	729,000	314,452	(414,548)
Miscellaneous income	606,302	619,002	669,055	50,053
Continuing appropriations	332,000	672,170	-	(672,170)
Total Revenues	<u>75,926,842</u>	<u>70,792,717</u>	<u>70,243,025</u>	<u>(549,692)</u>
<b>Expenditures</b>				
Current				
General government	24,731,688	24,855,291	24,386,197	469,094
Public safety	47,166,180	42,835,572	42,202,879	632,693
Social services	403,565	405,765	353,072	52,693
Education/recreation	2,584,890	2,355,255	2,322,321	32,934
Conservation and development	1,040,519	1,228,415	1,079,167	149,248
Total Expenditures	<u>75,926,842</u>	<u>71,680,298</u>	<u>70,343,636</u>	<u>1,336,662</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(887,581)</u>	<u>(100,611)</u>	<u>786,970</u>
<b>Other Financing Sources</b>				
Transfers in	-	1,926,671	1,926,671	-
Net change in fund balance	-	1,039,090	1,826,060	786,970
Fund balance - beginning	<u>26,694,753</u>	<u>26,694,753</u>	<u>26,694,753</u>	<u>-</u>
Fund balance - ending	<u>\$ 26,694,753</u>	<u>\$ 27,733,843</u>	<u>\$ 28,520,813</u>	<u>\$ 786,970</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, 2020**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
<b>Revenues</b>				
Taxes	\$ 14,937,087	\$ 14,937,087	\$ 14,937,087	\$ -
Intergovernmental revenues	54,295,566	55,421,064	51,343,046	(4,078,018)
Charges for services	17,600	17,600	17,006	(594)
Miscellaneous income	8,059	5,412	7,925	2,513
Continuing appropriations	-	55,076	-	(55,076)
Total Revenues	69,258,312	70,436,239	66,305,064	(4,131,175)
<b>Expenditures</b>				
Current				
Health	17,347,615	18,289,925	15,420,426	2,869,499
Social services	51,910,697	51,989,222	49,253,624	2,735,598
Total Expenditures	69,258,312	70,279,147	64,674,050	5,605,097
Excess (deficiency) of revenues over expenditures	-	157,092	1,631,014	1,473,922
<b>Other Financing</b>				
Transfers out	-	(1,642,046)	(1,642,046)	-
Net change in fund balance	-	(1,484,954)	(11,032)	1,473,922
Fund balance - beginning	55,076	55,076	55,076	-
Fund balance - ending	\$ 55,076	\$ (1,429,878)	\$ 44,044	\$ 1,473,922

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2020**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>ASSETS</b>					
Current assets					
Accounts receivable	\$ 1,537,524	\$ -	\$ -	\$ 1,537,524	\$ 277,740
Property taxes receivable	-	1,706,222	-	1,706,222	239,105
Due from other governments	63,800	1,021,486	-	1,085,286	12,803
Due from other funds	-	-	876,077	876,077	6,272,335
Prepaid Supplies	-	833,044	54,678	887,722	-
Prepaid items	106,892	-	-	106,892	-
Total current assets	1,708,216	3,560,752	930,755	6,199,723	6,801,983
Noncurrent assets					
Restricted cash and investments	-	-	-	-	1,036,967
Deposit in WMMIC	-	-	-	-	1,157,860
Net pension asset	1,634,028	905,326	201,815	2,741,169	-
Capital assets					
Land and construction in progress	203	231,802	277,645	509,650	682,623
Buildings and improvements	22,944,836	9,340,840	10,144,784	42,430,460	7,535,068
Machinery and equipment	9,573,814	17,562,769	3,702,984	30,839,567	638,654
Accumulated depreciation/amortization	(9,971,226)	(18,857,665)	(8,083,094)	(36,911,985)	(7,900,477)
Total capital assets	22,547,627	8,277,746	6,042,319	36,867,692	955,868
Total noncurrent assets	24,181,655	9,183,072	6,244,134	39,608,861	3,150,695
Total Assets	25,889,871	12,743,824	7,174,889	45,808,584	9,952,678
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows related to pension	3,777,631	2,093,032	460,388	6,331,051	-
Deferred outflows related to OPEB	556,552	413,615	72,275	1,042,442	-
Total Deferred Outflows of Resources	4,334,183	2,506,647	532,663	7,373,493	-
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	454,097	2,592,924	37,487	3,084,508	216,849
Claims payable	-	-	-	-	5,676,924
Due to other funds	6,155,543	9,446,196	-	15,601,739	-
Due to other governments	-	-	-	-	-
Special deposits	51,372	-	-	51,372	-
Accrued interest	212,934	-	-	212,934	-
Other current liabilities	-	-	-	-	14,932
Current portion of long-term debt payable	965,000	-	-	965,000	-
Current portion of OPEB liability	156,468	138,414	21,063	315,945	-
Unearned revenue	297	-	21,431	21,728	-
Total current liabilities	7,995,711	12,177,534	79,981	20,253,226	5,908,705
Noncurrent liabilities					
Advance due to other funds	2,288,000	-	-	2,288,000	-
Unamortized premium on bonds	599,979	-	-	599,979	-
Long-term obligations	17,325,000	-	-	17,325,000	-
OPEB liability	2,714,314	2,198,118	358,566	5,270,998	-
Total noncurrent liabilities	22,927,293	2,198,118	358,566	25,483,977	-
Total Liabilities	30,923,004	14,375,652	438,547	45,737,203	5,908,705
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows related to pension	4,904,283	2,717,196	605,717	8,227,196	-
Deferred inflows related to OPEB	126,868	75,275	15,836	217,979	-
Deferred property tax levy	-	1,706,222	-	1,706,222	239,105
Total Deferred Inflows of Resources	5,031,151	4,498,693	621,553	10,151,397	239,105
<b>NET POSITION</b>					
Net investment in capital assets	2,335,423	(435,766)	2,966,850	4,866,507	42,890
Restricted for non-expendable fund use					
Culich Trust	63,529	-	-	63,529	-
Net Pension asset	1,634,028	905,326	201,815	2,741,169	-
Unrestricted (deficit)	(9,763,081)	(4,093,434)	3,478,787	(10,377,728)	3,761,978
Total Net Position	\$ (5,730,101)	\$ (3,623,874)	\$ 6,647,452	\$ (2,706,523)	\$ 3,804,868

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, 2020**

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>OPERATING REVENUES</b>					
Charges for services	\$ 16,984,189	\$ 4,444,817	\$ 4,149,720	\$ 25,578,726	\$ 25,452,343
Total Operating Revenues	<u>16,984,189</u>	<u>4,444,817</u>	<u>4,149,720</u>	<u>25,578,726</u>	<u>25,452,343</u>
<b>OPERATING EXPENSES</b>					
Operations and maintenance	18,028,521	42,882,164	2,846,725	63,757,410	25,133,566
Depreciation and amortization	995,045	759,149	593,210	2,347,404	60,460
Total Operating Expenses	<u>19,023,566</u>	<u>43,641,313</u>	<u>3,439,935</u>	<u>66,104,814</u>	<u>25,194,026</u>
Operating Income (Loss)	<u>(2,039,377)</u>	<u>(39,196,496)</u>	<u>709,785</u>	<u>(40,526,088)</u>	<u>258,317</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
General property taxes	-	1,786,851	-	1,786,851	239,105
Intergovernmental grants	2,878,449	11,620,326	2,994	14,501,769	44,866
Levy reduction contribution	(125,401)	-	-	(125,401)	-
Investment income	380	-	-	380	31,104
Miscellaneous income	18,572	13,548	-	32,120	66,917
Amortization of debt premium	39,999	-	-	39,999	-
Interest and fiscal charges	(638,800)	-	-	(638,800)	-
Total Non-Operating Revenues (Expenses)	<u>2,173,199</u>	<u>13,420,725</u>	<u>2,994</u>	<u>15,596,918</u>	<u>381,992</u>
Income (Loss) Before Transfers	<u>133,822</u>	<u>(25,775,771)</u>	<u>712,779</u>	<u>(24,929,170)</u>	<u>640,309</u>
<b>TRANSFERS</b>					
Transfers in	203,400	11,312,970	505,000	12,021,370	135,000
Transfers out	-	(116,071)	-	(116,071)	-
Total Transfers	<u>203,400</u>	<u>11,196,899</u>	<u>505,000</u>	<u>11,905,299</u>	<u>135,000</u>
Change in net position	<u>337,222</u>	<u>(14,578,872)</u>	<u>1,217,779</u>	<u>(13,023,871)</u>	<u>775,309</u>
Net position - January 1	<u>(6,067,323)</u>	<u>10,954,998</u>	<u>5,429,672</u>	<u>10,317,347</u>	<u>3,029,559</u>
Net position - December 31	<u>\$ (5,730,101)</u>	<u>\$ (3,623,874)</u>	<u>\$ 6,647,451</u>	<u>\$ (2,706,524)</u>	<u>\$ 3,804,868</u>

See accompanying notes to the financial statements.

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**KENOSHA COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2020

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Received from customers	\$ 17,709,562	\$ 4,205,164	\$ 4,163,300	\$ 26,078,026	\$ 25,496,720
Paid to suppliers and employees for goods and services	(19,382,516)	(41,174,831)	(2,690,093)	(63,247,440)	(25,948,593)
Cash Flows from (Used In) Operating Activities	(1,672,954)	(36,969,667)	1,473,207	(37,169,414)	(451,873)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
General property taxes	(125,401)	1,786,851	-	1,661,450	239,105
Due to/from other funds	(577,997)	9,446,196	(1,012,286)	7,855,913	(3,288,813)
Intergovernmental grants	2,878,449	11,620,326	2,994	14,501,769	44,866
Miscellaneous income	-	-	-	-	66,917
Transfers	-	118,145	-	118,145	-
Cash Flows from Noncapital Financing Activities	2,175,051	22,971,518	(1,009,292)	24,137,277	(2,937,925)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Interest paid	(638,800)	-	-	(638,800)	-
Miscellaneous income	18,572	13,548	-	32,120	-
Acquisition and construction of capital assets	(85,649)	(2,513,462)	(968,915)	(3,568,026)	(42,525)
Transfers	203,400	11,078,754	505,000	11,787,154	135,000
Cash Flows from (Used In) Capital and Related Financing Activities	(502,477)	8,578,840	(463,915)	7,612,448	92,475
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Withdrawal from WMMIC restricted cash	-	-	-	-	(15,108)
Investment income	380	-	-	380	31,104
Cash Flows from Investing Activities	380	-	-	380	15,996
Net Change in Cash and Cash Equivalents	-	(5,419,309)	-	(5,419,309)	(3,281,327)
Cash and Cash Equivalents - Beginning of Year	-	5,419,309	-	5,419,309	3,281,327
Cash and Cash Equivalents - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes to the financial statements.



**KENOSHA COUNTY**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2020

	Business-type Activities				Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ (2,039,377)	\$ (39,196,496)	\$ 709,786	\$ (40,526,087)	\$ 258,317
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:					
Depreciation expense and amortization	995,045	759,149	593,210	2,347,404	60,460
Change in net pension liability (assets)	(3,476,624)	(1,923,093)	(426,455)	(5,826,172)	-
Change in deferred outflows related to pension	1,194,542	648,015	143,893	1,986,450	-
Change in deferred inflows related to pension	2,357,061	1,310,225	295,172	3,962,458	-
Change in net OPEB liability	(1,348,029)	709,464	153,766	(484,799)	-
Change in deferred outflows related to OPEB	(20,903)	(100,731)	(5,522)	(127,156)	-
Change in deferred inflows related to OPEB	(21,881)	(14,011)	(2,785)	(38,677)	-
Effect of changes in assets and liabilities:					
Accounts receivable	794,550	-	1,970	796,520	57,180
Due from other governments	(63,800)	(236,944)	-	(300,744)	(12,803)
Inventories	-	(199,216)	(5,291)	(204,507)	-
Prepaid items	(12,757)	-	-	(12,757)	-
Accounts payable	(18,916)	1,276,680	3,853	1,261,617	(343,969)
Claims payable	-	-	-	-	(470,381)
Special deposits	(6,488)	-	-	(6,488)	-
Unearned revenue	(5,377)	(2,709)	11,610	3,524	-
Other current liabilities	-	-	-	-	(677)
<b>NET CASH FLOWS FROM (USED BY) OPERATING ACTIVITIES</b>	<u>\$ (1,672,954)</u>	<u>\$ (36,969,667)</u>	<u>\$ 1,473,207</u>	<u>\$ (37,169,414)</u>	<u>\$ (451,873)</u>

Noncash investing, capital and financing activities: none

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**Fiduciary Funds**  
**December 31, 2020**

	Other Custodial Funds
<b>ASSETS</b>	
Cash and Investments	\$ 9,486,490
Accounts Receivable	191,470
Total Assets	<u>\$ 9,677,961</u>
<b>LIABILITIES</b>	
Due to Others	\$ 247,393
Due to Other Governments	734,929
Total Liabilities	<u>982,322</u>
<b>NET POSITION</b>	
Restricted for:	
Individuals, Organizations, and Other Governments	8,695,639
Total Net Position	<u>\$ 8,695,639</u>

See accompanying notes to the financial statements.

**KENOSHA COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY POSITION**  
**Fiduciary Funds**  
**For the year ended December 31, 2020**

	<u>Other Custodial Funds</u>
<b>ADDITIONS</b>	
Contributions:	
Individuals	\$ 11,598,393
License and Fees Collected for State	6,437,022
Other governments	88,057
Miscellaneous	<u>363,963</u>
Total Additions	18,487,436
<b>DEDUCTIONS</b>	
Beneficiary Payments to Individuals	158,485
Payments to State	6,440,281
Payments to Other Entities	<u>7,861,044</u>
Total Deductions	<u>14,459,810</u>
<b>NET INCREASE IN FIDUCIARY NET POSITION</b>	4,027,626
Fiduciary Net Position - Beginning of Year	<u>4,668,012</u>
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<u><u>\$ 8,695,638</u></u>

See accompanying notes to the financial statements.

## KENOSHA COUNTY

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## KENOSHA COUNTY

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**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2020

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

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The accounting policies of the County of Kenosha, Wisconsin conform to generally accepted accounting principles as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

***A. REPORTING ENTITY***

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

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

***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS***

***Government-Wide Financial Statements***

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County allocates indirect expenses to functions in the Statement of Activities by using a cost allocation plan. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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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, 2020

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

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

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

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

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

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

The County reports the following major governmental funds:

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

The County reports the following major enterprise funds:

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



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

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

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

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

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

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

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

In addition, the County reports the following fund types:

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

Human Services Building	Workers' Compensation
Health Insurance	General Liability Insurance

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

Clerk of Courts	County Clerk
Register of Deeds	Inmate's Deposit Fund
Other Custodial Funds	

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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***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, 2020

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

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***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, 2020

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

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***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, 2020

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

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***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, 2020 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, 2020

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

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***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 – 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	July 31, 2021
Personal property taxes in full	January 31, 2021
Tax sale – 2019 delinquent real estate taxes	October 2023

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, 2020, the County has accrued two months of the subsequent year’s collections as receivable. In 2020, sales tax revenue totaled \$16,292,285 of which \$2,984,369 has been accrued.

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

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

***3. Prepaid Supplies and Prepaid Items***

Governmental fund supplies are charged to expenditure accounts when purchased. Unused year-end supplies was not significant. Proprietary fund supplies 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 individual cost of more than \$5,000 (Brookside Care Center's threshold is \$1,000) for general capital assets and infrastructure assets, and an estimated useful life based on the asset type. All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable based on the amount provided by the appraisal firm retained by the County. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

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

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

***Fund Financial Statements***

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

***6. Other Assets***

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

***7. Compensated Absences***

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. 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, 2020

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

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***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, 2020 are determined on the basis of current salary rates and include salary related payments.

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

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

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

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

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

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

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

In September 2009, the County Board authorized issuance of conduit debt titled “Kenosha County, Wisconsin Community Facility Revenue Bond, Series 2009” whose principal may not exceed \$8,300,000. The purpose of the bond was to assist a nonprofit community organization in the construction of a facility within the County. In 2013, the agency refinanced this bond at \$5,713,550. In 2019, the interest rate was reset to 78% of Libor plus 3.60% and will be reset every five years.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

The bank covenant also requires the agency to prepay \$60,000 by December 1 of each year. Final maturity of the bond is September 2034. The bond is secured by various assets of the borrower. The balance of the debt as of December 31, 2020 is \$4,358,531.

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

***10. Claims and Judgments***

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

***11. Equity Classifications***

***Government-Wide Financial Statements***

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

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

The calculation of net investment in capital assets includes the adjustment for capital assets owned by the business-type activities column but financed by the debt of the governmental activities' column. The amount is a reduction of "net investment in capital assets", and an increase in "unrestricted" net position, shown only in the total column. See Note IV.C. Capital Assets for detail.

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

***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.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

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

Internal Service Funds:	
Human Services Building	\$ 2,304,868
Health Insurance	1,500,000
Total	<u>\$ 3,804,868</u>

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

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***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.

For the governmental funds, 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.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements:

Prior to November, County Executive submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America and the modified accrual basis of accounting. Budgets are adopted for all the funds. The Amended Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original 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	488,439
Capital Projects Funds	<u>7,209,920</u>
	<u>\$ 7,698,359</u>

During the year, formal budgetary integration is employed as a management control device for all funds. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the County. Excess expenditures were funded using budget transfers from other departments and available fund balance in the governmental funds. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board.

***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 had no deficit fund balances at December 31, 2020.

***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, 2020

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

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***A. DEPOSITS AND INVESTMENTS***

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

The County has an agreement with Johnson Bank for collateralization of its deposits and investments. The bank has pledged \$6,650,455 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, 2020 are as follows:

General	\$ 19,672,613
Special Revenue	882,561
Capital Projects	974,561
Debt Service	725,871
Internal Service	1,036,967
Fiduciary	9,486,490
	<u>\$ 32,779,063</u>

The distribution of deposits and investments is as follows:

Petty Cash	\$ 14,510
Deposits	6,448,955
Investments	26,315,598
	<u>\$ 32,779,063</u>

**Deposits – Custodial Credit Risk**

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

As of December 31, 2020, the carrying amount of the County's deposits was \$6,448,955 and the bank balance was \$7,246,293. As of December 31, 2020, \$6,650,455 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 \$14,510.

Investments

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

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

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

The County has investments in the Wisconsin local government investment pool of \$11,872,744 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investment Risk Factors

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

Credit Risk

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

A bond's credit quality is an assessment of the issuer's ability to pay interest on the bond, and ultimately, to pay the principal. Credit quality is evaluated by one of the independent bond rating agencies, such as Moody's Investors Service (Moody's) or Standard and Poor's (S&P). The lower the rating, 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, 2020 is as follows:

<b>U.S. Government Guaranteed</b>		
Investment	Moody's Rating	Amount
AIM		
Government & Agency- Institutional	AAA	\$ 5,962,264
Treasury - Institutional	AAA	264,019
DANA		
International Bank for Reconstruction and Development	AAA	-
Federal Farm Credit Bank	AAA	-
Federal Home Loan Mortgage Corp.	AAA	3,028,711
Federal National Mortgage Association	AAA	3,992,914
Government National Mortgage Association	AAA	4,856
Small Business Association	AAA	924,542
Total U.S. Government Guaranteed		<b>14,177,307</b>
<b>Pooled Funds</b>		
Wisconsin Local Government		
Investment Pool	Unrated	<b>11,872,744</b>
<b>Money Market Mutual Fund</b>		
DANA Money Market Mutual Fund	AAA	265,548
Total Money Market Mutual Fund		<b>265,548</b>
Grand Total		<b>\$ 26,315,598</b>



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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**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, 2020 are as follows:

Issuer	Amount	Percentage
Federal National Mortgage Association	\$ 3,992,914	15%
U.S. Treasury	6,226,283	24%
Federal Home Loan Mortgage Corp.	3,028,711	12%
Other issuers (none over 5%)	13,067,690	50%
	<u>\$ 26,315,598</u>	100%

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

Interest Rate Risk

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

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

In addition to using the assigned benchmarks to evaluate the performance of the portfolio management firms, the firms also manage interest rate risk by maintaining the effective duration of their portfolios consistent to the duration of the assigned benchmark. The duration of the County's overall investments at December 31, 2020 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)	\$ 3,028,711	Average 234 days
Federal National Mortgage Association (FNMA)	3,992,914	Average 193 days
Government National Mortgage Association	4,856	Average 347 days
Small Business Association	924,542	Average 150 days
	<u>\$ 7,951,024</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, 2020 is as follows:

<u>Fund Name</u>	<u>Amount</u>	<u>Weighted Average Maturity</u>
Wisconsin Local Government Investment Pool	\$ 11,872,744	50 days
AIM Short Term Government & Agency	5,962,264	27 days
AIM Short Term Treasury	264,019	31 days
DANA Money Market Mutual Fund	265,548	49 days
	<u>\$ 18,364,575</u>	

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Methods Used to Value Investments

Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant observable inputs. Level 2 consists of U.S government-backed securities with reported fair values obtained from independent pricing services. Level 3 inputs are significant unobservable inputs.

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
U.S. Treasuries	\$ -	\$ 264,019	\$ -
U.S. Agencies	-	6,891,663	-
Money market mutual funds	265,548	-	-
FNMA	-	3,992,914	-
FHLMC	-	3,028,711	-
	<u>\$ 265,548</u>	<u>\$ 14,177,307</u>	<u>\$ -</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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***B. RECEIVABLES***

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

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

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

For the year ended December 31, 2020, collections in the first sixty days aggregated \$521,669. Therefore, the delinquent property tax nonspendable fund balance is \$4,211,923 less \$521,669 or \$3,690,254.

At December 31, 2020, delinquent property taxes by year levied consists of the following:

	<u>Total</u>	<u>County Levied</u>	<u>County Purchased</u>
Tax Certificates			
2019	\$ 2,356,932	\$ 360,037	\$ 1,996,895
2018	1,072,714	163,864	908,850
2017	428,809	65,504	363,305
2016	136,358	20,830	115,528
2015	52,609	8,036	44,573
2014	38,768	5,922	32,846
2013	24,814	3,791	21,023
2012 and prior	100,919	15,416	85,503
Total Tax Certificates	<u>4,211,923</u>	<u>\$ 643,400</u>	<u>\$ 3,568,523</u>
Delinquent Special Assessments	945,093		
Tax Deeds held by County	<u>1,915,241</u>		
Total Delinquent Property Taxes Receivable	<u>\$ 7,072,257</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, 2020, the County has not exceeded its maximum retention cap. If it does, a liability to the state will be recorded.

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**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2020

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

**C. CAPITAL ASSETS**

The County defines their capital assets as assets with an initial individual cost of more than \$5,000. The addition column represents the new assets in 2020 including new infrastructure assets. The deletion column represents the assets that were discarded in 2020.

Capital asset valuation and activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Additions	Deletions	Adjustments	Ending Balance
<b>Governmental Activities, excluding Internal Service Capital Assets</b>					
Capital Assets not being depreciated:					
Construction in Progress	\$ 24,849,654	\$ 23,289,591	\$ (8,956,486)	\$ -	\$ 39,182,759
Land Improvements	16,476,535	4,323,560	(212,700)	-	20,587,395
Land	23,077,461	450,091	-	-	23,527,552
Total Capital Assets not being depreciated	64,403,650	28,063,242	(9,169,186)	-	83,297,706
Other Capital Assets:					
Intangible Assets	4,524,323	63,535	-	-	4,587,858
Land Improvements	7,480,900	1,772,057	-	-	9,252,957
Buildings	113,689,362	6,296,089	(423,414)	-	119,562,037
Machinery & Equipment	43,733,833	4,247,727	(2,614,576)	-	45,366,984
Infrastructure	61,167,368	12,050,845	(891,363)	-	72,326,850
Total Other Capital Assets at Historical Cost	230,595,786	24,430,252	(3,929,353)	-	251,096,685
Less: Accumulated Depreciation					
Intangible Assets	(970,225)	(905,923)	-	-	(1,876,149)
Land Improvements	(3,946,101)	(281,780)	-	-	(4,227,880)
Buildings	(42,407,619)	(2,704,466)	104,094	-	(45,007,992)
Machinery & Equipment	(28,240,498)	(3,639,735)	2,583,856	-	(29,296,377)
Infrastructure	(27,292,332)	(3,080,144)	718,302	(2,731)	(29,656,905)
Total Accumulated Depreciation	(102,856,776)	(10,612,049)	3,406,253	(2,731)	(110,065,303)
Net Total Other Capital Assets	127,739,009	13,818,203	(523,100)	(2,731)	141,031,382
Net Subtotal Non-Internal Service Capital Assets	192,142,659	41,881,444	(9,692,286)	(2,731)	224,329,088

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2020

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

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

	Ending Balance	Additions	Deletions	Adjustments	Ending Balance
<b>Internal Service Capital Assets</b>					
Capital Assets not being depreciated:					
Land	682,623	-	-	-	682,623
Total Capital Assets not being depreciated	682,623	-	-	-	682,623
Other Capital Assets:					
Buildings	7,492,543	42,525	-	-	7,535,068
Machinery & Equipment	638,654	-	-	-	638,654
Total Other Capital Assets	8,131,197	42,525	-	-	8,173,722
Less: Accumulated Depreciation	(7,840,017)	(60,460)	-	-	(7,900,476)
Net Total Other Capital Assets	291,180	(17,935)	-	-	273,246
Net Subtotal Internal Service Capital Assets	973,803	(17,935)	-	-	955,869
Net Total Government Activities Capital Assets	<u>\$ 193,116,462</u>	<u>\$ 41,863,509</u>	<u>\$ (9,692,286)</u>	<u>\$ (2,731)</u>	\$ 225,284,957
Less: Debt related to capital assets and other adjustments					132,679,721
Adjust for debt related to business type assets					<u>10,581,268</u>
Net investment in capital assets for government-wide statements					<u>\$ 103,186,504</u>

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

Depreciation expense was charged to functions as follows:

General Government	\$ 6,023,924
Public Safety	1,184,038
Public Works	3,080,144
Social Services	11,697
Education & Recreation	313,021
Health	21,985
Conservation & Development	37,700
Total Governmental Activities- Depreciation Expense	<u>\$ 10,672,509</u>

Total governmental activities depreciation expense includes \$60,460 recorded to the internal service fund Human Services Building.

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2020

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

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

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

<u>Infrastructure Category</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>Ending Balance</u>
Roadways	\$ 52,416,520	\$ 11,366,792	\$ (891,363)	\$ -	\$ 62,891,949
Bridges	6,833,105	-	-	-	6,833,105
Traffic signals	1,032,683	248,844	-	-	1,281,527
Sewer drainage	384,000	-	-	-	384,000
Culverts	501,060	435,209	-	-	936,269
Infrastructure	61,167,368	12,050,845	(891,363)	-	72,326,850
Less Accumulated Depreciation					
Roadways	(23,818,569)	(2,874,036)	718,302	(2,731)	(25,977,034)
Bridges	(2,492,493)	(135,941)	-	-	(2,628,434)
Traffic signals	(610,188)	(44,994)	-	-	(655,182)
Sewer drainage	(277,596)	(7,898)	-	-	(285,494)
Culverts	(93,486)	(17,275)	-	-	(110,761)
Total Accumulated Depreciation	(27,292,332)	(3,080,144)	718,302	(2,731)	(29,656,905)
Net Infrastructure	\$ 33,875,036	\$ 8,970,700	\$ (173,061)	\$ (2,731)	\$ 42,669,945

**KENOSHA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2020

**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>
<b>Business - type Activities</b>				
Capital Assets not being depreciated/amortized:				
Land	\$ 338,259	\$ -	\$ -	\$ 338,259
Construction In Progress	363,795	171,393	(363,795)	171,392
Total Capital Assets not being depreciated/amortized	702,054	171,393	(363,795)	509,650
Other Capital Assets:				
Intangible Assets	-	-	-	-
Land Improvements	7,352,534	596,714	-	7,949,250
Buildings	34,548,989	-	(67,780)	34,481,209
Machinery & Equipment	28,264,070	3,394,366	(818,868)	30,839,567
Total Other Capital Assets at Historical Cost	70,165,593	3,991,080	(886,648)	73,270,027
Less: Accumulated Depreciation/Amortization				
Intangible Assets	-	-	-	-
Land Improvements	(4,509,294)	(155,421)	-	(4,664,715)
Buildings	(14,622,261)	(751,915)	-	(15,374,176)
Machinery & Equipment	(16,089,024)	(1,440,067)	655,996	(16,873,094)
Total Accumulated Depreciation/Amortization	(35,220,579)	(2,347,404)	655,996	(36,911,985)
Net Total Other Capital Assets	34,945,015	1,643,676	(230,653)	36,358,042
Net Total Business - type Activities Capital Assets	<u>\$ 35,647,069</u>	<u>\$ 1,815,069</u>	<u>\$ (594,448)</u>	\$ 36,867,692
Less: Debt related to capital assets				18,889,979
Less: accounts payable related to capital outlay				2,529,938
Net investment in capital assets for government-wide statements - business type				<u>\$ 15,447,775</u>

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

Depreciation expense was charged to functions as follows:

Depreciation/amortization expense was charged to functions as follows:

Brookside Care Center	\$ 995,047
Highway	759,147
Golf Course	593,210
Total Business-type Activities - Depreciation/Amortization Expense	<u>\$ 2,347,404</u>



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund		\$ 984,260
Health Insurance		2,372,710
Workers Comp. Insurance		1,858,340
Liability Insurance		592,657
Human Services Internal Service		1,448,628
Other Capital Projects		8,221,185
Public Safety Building		371,511
Golf		876,077
Parkland Development		232,142
	Human Services	(984,260)
	PSAP Update	(371,511)
	Brookside Care Center	(6,155,543)
	Highway Capital	(9,446,196)
		<u>\$ -</u>

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

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

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

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

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

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

		<u>Amount</u>		
<b>Fund Transferred To</b>	<b>Fund Transferred From</b>	<b>In</b>	<b>Out</b>	<b>Principal Purpose</b>
General Fund	Human Services	20,080	20,080	Year-End reconciliation for Human Services
Capital Projects	Parkland Development	961,803	961,803	Transfer for Parkland Development Project
Human Services Building	Capital Projects	100,000	100,000	Transfer for moisture mitigation project at Job Center
General Fund	Federal Inmate	1,906,591	81,292	Surplus available to lapse into General Fund.
	Human Services Fund		1,621,966	
	Health Department		87,262	
	Highway Fund		116,071	
Human Services Building		35,000		To allocate bond proceeds to appropriate funds per adopted budget.
Brookside Care Center		203,400		
Golf Fund		505,000		
Highway	Other Capital Projects	11,312,970	12,056,370	
	Totals	<u>\$ 15,044,844</u>	<u>\$ 15,044,844</u>	

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

	<b>Governmental Activities</b>	<b>Business-type Activities</b>
Net activity above	\$ (12,040,299)	\$ 12,040,299
Infrastructure	33,297,723	(33,297,723)
Internal service elimination	135,000	(135,000)
Transfer in, (out)	<u>\$ 21,392,424</u>	<u>\$ (21,392,424)</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

**E. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable:					
General Obligation Debt	\$ 117,840,000	\$ 39,475,000	\$ 30,405,000	\$ 126,910,000	\$ 15,680,000
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	4,296,849	1,891,366	544,319	5,643,896	-
Total Bonds And Notes Payable	122,136,849	41,366,366	30,949,319	132,553,896	15,680,000
Other Liabilities:					
Vested Vacation and Casual Days	127,494	32,063	-	159,557	-
Total Other Liabilities	127,494	32,063	-	159,557	-
<b>Total Governmental Activities-     Long-Term Obligations</b>	<b>\$ 122,264,343</b>	<b>\$ 41,398,429</b>	<b>\$ 30,949,319</b>	<b>\$ 132,713,453</b>	<b>\$ 15,680,000</b>
	Ending Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Business-type Activities</b>					
Bonds and Notes Payable:					
General Obligation Debt	\$ 18,290,000	\$ -	\$ -	\$ 18,290,000	\$ 965,000
Add/(Subtract) Deferred Amounts For:					
Bond premiums net of discounts	639,978	-	39,999	599,979	-
<b>Total Business-type Activities-     Long-Term Obligations</b>	<b>\$ 18,929,978</b>	<b>\$ -</b>	<b>\$ 39,999</b>	<b>\$ 18,889,979</b>	<b>\$ 965,000</b>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

***General Obligation Debt***

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the County may not exceed five percent of the equalized value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2020, was \$898,403,530. Total general obligation debt outstanding at year end was \$145,200,000.

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2020</u>
Governmental Activities - General Obligation Debt					
Promissory Notes	2014	2024	2.00% - 3.00%	11,925,000	7,050,000
Refunding Bonds	2015	2030	0.05% - 4.00%	21,555,000	9,750,000
Promissory Notes	2015	2025	2.00% - 4.00%	12,305,000	7,380,000
Promissory Notes	2016	2026	2.00% - 3.00%	13,965,000	11,440,000
Promissory Notes	2017	2027	2.25% - 4.00%	13,255,000	9,280,000
Law Enforcement Enhancement Bonds	2017	2037	2.75% - 4.00%	5,315,000	4,745,000
Promissory Notes	2018	2028	3.00% - 4.00%	15,270,000	13,565,000
Promissory Notes	2019	2029	2.00% - 3.00%	16,620,000	15,795,000
Highway Improvements Bonds	2019	2039	2.00% - 3.00%	8,880,000	8,430,000
Refunding Bonds	2020	2031	2.00% - 2.10%	3,785,000	3,785,000
Refunding Bonds	2020	2032	2.00% - 4.00%	11,870,000	11,870,000
Promissory Notes	2020	2030	1.00% - 2.00%	13,360,000	13,360,000
Corporate Purpose	2020	2040	2.00% - 3.00%	10,460,000	10,460,000

Total Governmental Activities - General Obligation Debt					<u>\$ 126,910,000</u>
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	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/2020</u>
Business-type Activities - General Obligation Debt					
Refunding Bonds	2015	2035	3.00% - 4.00%	18,290,000	<u>\$ 18,290,000</u>
Total Debt					<u>\$ 145,200,000</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2021	15,680,000	3,282,130	965,000	638,800
2022	14,120,000	2,923,529	1,000,000	609,850
2023	12,800,000	2,533,604	1,030,000	579,850
2024	12,635,000	2,157,335	1,060,000	548,950
2025	12,775,000	1,821,323	1,090,000	517,150
2026-2030	45,690,000	4,445,850	5,985,000	2,056,325
2031-2035	7,430,000	1,213,618	7,160,000	882,000
2036-2040	5,780,000	337,619		
Totals	<u>\$ 126,910,000</u>	<u>\$ 18,715,006</u>	<u>\$ 18,290,000</u>	<u>\$ 5,832,925</u>

***Advance Refunding***

On May 6, 2020, the County issued \$3,785,000 which included \$1,955,000 in general obligation bonds with an average interest rate of 2.0% to advance refund a prior issue, \$1,980,000 of outstanding bonds with an average interest rate of 3.0%. The net proceeds of \$2,089,403 (after payment of \$34,375 in insurance and other issuance costs plus an underwriting premium of \$24,706) plus an additional \$158,781 of prior issue debt service funds were used to purchase U.S government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the \$1,980,000. As a result, the general obligation bonds are considered to be defeased and the liability for those bonds has been removed from these financial statements.

The remainder of this bond, \$1,830,000 was issued as a current refunding to pay a prior issue of \$1,820,000 with an average interest rate of 3.0%. The net proceeds of \$1,882,003 (after payment of \$29,088 in insurance and other issuance costs plus an underwriting premium of \$18,748) plus an additional \$33,255 of prior issue debt service funds was used to pay off the old bonds.

The cash flow requirements on the refunded bonds prior to the refunding was \$4,244,505. The refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$162,212.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

***Current Refundings***

May 6, 2020, the County issued \$11,870,000 in general obligation bonds with an average interest rate of 3.25% to current refund four prior issues, \$10,030,000 of outstanding bonds with an average interest rate of 2.125%, \$15,750,000 with an average interest rate of 1.75%, \$9,765,000 with an average interest rate of 2.3% and \$2,805,000 with an average interest rate of 2.75%. The net proceeds of \$12,240,419 (after payment of \$89,736 in insurance and other issuance costs plus an underwriting premium of \$505,598) plus an additional \$4,965,733 of prior issue debt service funds were used to prepay the outstanding debt service requirements on the old bonds.

The cash flow requirements on the refunded bonds prior to the current refunding was \$12,693,363. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$345,053.

***Prior-Year Defeasance of Debt***

In 2020, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2021, the call date of the bond held in escrow and amounts of bonds outstanding and considered defeased are as follows:

<u>Call Date</u>	<u>Balance at 12/31/2020</u>
08/01/2021	\$ 1,980,000

***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, 2020

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

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**F. PENSION PLAN**

***Summary of Significant Accounting Policies***

**Pensions.** For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

**Plan description.** The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011 and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

**Vesting.** For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits provided.** Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants), if hired on or before 12/31/2016, are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**Post-Retirement Adjustments.** The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17
2019	0.0	(10)

**Contributions.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ending December 31, 2020, the WRS recognized \$4,648,247 in contributions from the employer.



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

Contribution rates for the reporting period are:

<b>Employee Category</b>	<b>Employee</b>	<b>Employer</b>
General (including executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.65%
Protective without Social Security	6.75%	16.25%

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

At December 31, 2020 the County reported an asset of (\$13,370,352) for its proportionate share of the net pension liability (asset). The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. 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 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, 2019, the County's proportion was 0.41465445%, which was an increase of 0.0004334% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020 the County recognized pension expense of \$5,041,590.

At December 31, 2020 the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 25,379,985	\$ 12,700,984
Net differences between projected and actual earnings on pension plan investments	-	27,333,754
Changes in assumptions	1,041,905	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,599	94,309
Employer contributions subsequent to the measurement date	4,648,247	-
<b>Total</b>	<b>\$ 31,072,736</b>	<b>\$ 40,129,047</b>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

The \$4,648,247 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 in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Expense
2021	\$ (4,076,850)
2022	(3,042,268)
2023	452,368
2024	(7,037,808)
Total	<u>\$ (13,704,558)</u>

***Actuarial assumptions.*** The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement date of net pension liability (asset)	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

*\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. The 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

**Long-term expected Return on Plan Assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Asset Allocation Targets and Expected Returns As of December 31, 2019</b>			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Cash	-10	0.9	N/A
Total Core Fund	110	7.5	4.6
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9
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, 2020

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

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

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

**Single Discount rate.** A single discount rate of 7.00% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 2.75%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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.

**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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.00%)</b>	<b>Current Discount Rate (7.00%)</b>	<b>1% Increase To Discount Rate (8.00%)</b>
County's proportionate share of the net pension liability (asset)	\$ 34,431,047	\$ (13,370,352)	\$ (49,107,395)

**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, 2020 the County reported a payable of \$528,622 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2020.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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***G. RESTRICTED ASSETS***

The County has restricted assets which consist of a deposit in Wisconsin Municipal Mutual Insurance Company (WMMIC) in the amount of \$1,157,860. This deposit is the County's original capitalization investment. In addition, cash in the amount of \$453,768 is restricted for liability insurance at WMMIC.

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

***H. LEASE DISCLOSURES***

***Lessor – Operating Leases***

The County leases a portion (51%) of the Public Safety Building facility to the City of Kenosha and the Kenosha City-Joint Services Board under operating leases that are renewed on a year to year basis. The 2020 revenues of \$916,683 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 \$37,420,785 with a net book value of \$23,391,913.

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

***Capital Leases – Lessee/Lessor***

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

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

Governmental and business-type activities net position reported on the government-wide statement of net position at December 31, 2020 includes the following:

***Governmental Activities***

Invested in capital assets, net of related debt:

Land and land improvements	\$ 83,980,329
Other capital assets, net of accumulated depreciation	141,304,628
Plus: deferred outflow - loss on refunding of capital debt	83,452
Less: related long-term debt outstanding (net of unspent proceeds of debt)	(126,910,000)
Less: premium related to debt	(5,643,896)
Less: accounts payable related to capital outlay	(209,277)
Government-type debt issued for business-type assets	<u>10,581,268</u>

Total net investment in capital assets	<u><u>\$ 103,186,504</u></u>
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Restricted for:

Net pension asset	\$ 10,629,183
Specific purpose: grants and loans	<u>1,186,078</u>
	<u><u>\$ 11,815,261</u></u>

Unrestricted (deficit)	<u><u>\$ (12,437,992)</u></u>
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**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

***Business-Type Activities***

Invested in capital assets, net of related debt:	
Land and land improvements	\$ 509,650
Other capital assets, net of accumulated depreciation	36,358,042
Less: related long-term debt outstanding (net of unspent proceeds of debt)	(18,290,000)
Less: premium related to debt	(599,979)
Less: accounts payable related to capital outlay	<u>(2,529,938)</u>
 Total net investment in capital assets	 <u>\$ 15,447,775</u>
 Restricted for:	
Net pension asset	2,741,169
	<u>\$ 2,804,698</u>
 Unrestricted	 <u>\$ (20,958,996)</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

**Governmental Activities (cont.)**

Governmental fund balances reported on the fund financial statements at December 31, 2020 include the following:

**Nonspendable**

**Major Funds**

General Fund	
Prepaid items	\$ 783,719
Advances due from other funds	2,288,000
Delinquent taxes	3,690,254
Total Nonspendable - Major Funds	<u>\$ 6,761,973</u>

**Nonmajor Funds**

Health Department	
Prepaid items	\$ 2,369
Total Nonspendable-Nonmajor Funds	<u>\$ 2,369</u>

**Restricted**

**Major Funds**

Human Service-Aging	\$ 43,847
Debt Service	691,772
Total Restricted - Major Funds	<u>\$ 735,619</u>

**Nonmajor - Special Revenue Funds**

Health Department city contribution share	\$ 518,071
Housing Authority -revolving loan fund	30,077
Sheriff Federal Equitable Sharing	3,990
Total Restricted - Nonmajor Funds	<u>\$ 552,138</u>

**Committed**

**Major Funds**

Human Services	\$ 197
Total Committed - Major Funds	<u>\$ 197</u>

**Nonmajor Funds - Special Revenue**

Health Department	\$ 367,168
Geographic Information Systems - GIS use only	30,503
Energy Reduction Technology	89,999
Total Committed - Nonmajor Funds	<u>\$ 487,670</u>



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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

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

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

**Assigned**

**Major Funds**

General Fund	
Encumbrances	\$ 25,605
Subsequent year expenditures	462,834
Total Assigned - Major Funds	<u>\$ 488,439</u>

**Nonmajor Funds**

Capital Projects	
Encumbrances	\$ 474,673
Subsequent year expenditures	6,735,247
Capital Projects - Capital use only	2,598,885
Total Assigned - Nonmajor Funds	<u>\$ 9,808,805</u>

**Unassigned (deficit)**

**Major Funds**

General Fund	<u>\$ 21,165,486</u>
Total Unassigned - Major Fund	<u>\$ 21,165,486</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – OTHER INFORMATION**

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***A. RISK MANAGEMENT***

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

**Public Entity Risk Pool**

The County, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC), a non-assessable mutual company which provides liability insurance and risk management services to its members. The County became a member of WMMIC in 1992 by issuing a general obligation note for \$1,157,860 and investing the proceeds in WMMIC. The scope of insurance protection provided by WMMIC is broad, covering automobile liability, general liability, law enforcement liability, public official's errors and omissions, civil rights, incidental medical malpractice, personal injury, equal rights, and American with Disabilities Act at policy limits of \$10,000,000 per occurrence and \$30,000,000 annual aggregate on an excess basis above members per occurrence and annual aggregate self-insured retentions. The County's self-insured retention limit is \$400,000 for each occurrence and \$1,225,000 for the annual aggregate.

WMMIC's exposure in its layer of insurance is limited to \$1,500,000 per occurrence in that the company purchases \$8,500,000 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, 2020

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**NOTE V – OTHER INFORMATION (cont.)**

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**A. RISK MANAGEMENT (cont.)**

**Public Entity Risk Pool (cont)**

The participant's share in the operation of WMMIC as of December 31, 2020 is as follows:

	<u>Percentage</u>
Brown County	6.92
Chippewa County	3.21
Dane County	9.02
Dodge County	3.76
Eau Claire County	3.84
Eau Claire, City of	3.20
Jefferson County	2.81
Kenosha County	5.97
La Crosse County	3.44
La Crosse, City of	1.42
Madison, City of	15.00
Manitowoc County	5.55
Marathon County	6.04
Outagamie County	5.94
Rock County	5.05
St. Croix County	3.47
Walworth County	5.57
Waukesha County	<u>9.79</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 2020, 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 2020, 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, 2020 is \$1,998,498. 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, 2020

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**NOTE V – OTHER INFORMATION (cont.)**

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**A. RISK MANAGEMENT (cont.)**

**Public Entity Risk Pool (cont.)**

The estimated liability for the County's self-insured retention (SIR) limits related to coverage provided by WMMIC has been determined on an actuarial basis.

Claims Liability – WMMIC	2020	2019
Unpaid claims, including IBNR – beginning of year	\$ 1,805,701	\$ 1,575,758
Current year claims and changes in estimates	839,136	579,887
Claim payments	<u>(440,554)</u>	<u>(349,944)</u>
Unpaid Claims – end of year	<u>\$ 2,204,284</u>	<u>\$ 1,805,701</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 claims insurance policy covers individual claims in excess of the County's \$650,000 self-insured retention up to statutory requirements (unlimited) per claim. One settled claim has exceeded the commercial coverage in the past three years. Costs associated with the workers compensation program are billed to other County departments based on exposure and historical loss experience and include amounts necessary to fund current year claims to be paid in the current year and in the future. At December 31, 2020, the County has established a future claims insurance liability in the amount of \$1,855,640 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, 2020

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**NOTE V – Other Information (cont.)**

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**A. RISK MANAGEMENT (cont.)**

**Self-Insurance – Workers Compensation (cont.)**

Claims Liability	2020	2019
Unpaid claims, including IBNR – beginning of year	\$ 2,194,604	\$ 2,470,431
Current year claims and changes in estimates	854,504	854,504
Claim payments	<u>(1,230,062)</u>	<u>(1,130,332)</u>
Unpaid Claims – end of year	<u>\$ 1,855,640</u>	<u>\$ 2,194,604</u>

**Self-Insurance – Health Insurance**

In the Health Insurance internal service fund, revenues from County departments and other sources totaled \$21,297,367. Expenditures in the same fund totaled \$21,342,233. A deficit of \$693,108 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	2020	2019
Unpaid claims, including IBNR – beginning of year	\$ 2,741,000	\$ 1,741,000
Current year claims and changes in estimates	17,015,076	19,812,910
Claim payments	<u>(17,545,076)</u>	<u>(19,406,910)</u>
Unpaid Claims – end of year	<u>\$ 1,617,000</u>	<u>\$ 2,147,000</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***B. COMMITMENTS AND CONTINGENCIES***

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County's Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

During 2020, the County borrowed \$23,820,000 for the purpose of making various capital improvements. These monies, as well as other revenue sources, are reflected in the various Capital Project and Proprietary funds. Work that has been completed but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. Open purchase orders for the General Fund, Health, Federal Equitable Sharing and Capital Projects-Other Fund totaled \$500,278 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 \$4,814,549 to the Board for 2020.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information** (cont.)

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***C. JOINT VENTURE*** (CONT.)

The current intergovernmental agreement was negotiated and agreed upon by Kenosha County and the City of Kenosha effective January 1, 2010.

The transactions of the Board are not reflected in these financial statements.

The County accounts for its share of the operation in the general fund. Financial information of the Board as of December 31, 2020 is available directly from the Board's office.

***D. OTHER POSTEMPLOYMENT BENEFITS***

The County reports OPEB related balances at December 31, 2020 as summarized below:

	<b>OPEB Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>OPEB Expense</b>
Local Retiree Life Insurance Fund (LRLIF)	\$ 5,024,853	\$ 1,948,477	\$ 914,700	\$ 834,740
Single-employer defined OPEB plan	43,397,697	6,123,515	289,995	913,636
Total pension liability	<u>\$ 48,422,550</u>	<u>\$ 8,071,992</u>	<u>\$ 1,204,695</u>	<u>\$ 1,748,376</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

The County adopted the Other Post-Employment Benefit Health Insurance Policy with an effective date of January 1, 2013. All of the following actuarially determined liability estimates were calculated taking this adoption into consideration.

Plan Description. Kenosha County (County) provides medical insurance benefits to eligible retirees and their spouses. Eligibility requirements and benefits by County employee group are as follows:

Deputy Sheriffs

*Eligibility* Any classified or non-classified sworn active employees who are between the ages of 50 and Medicare eligibility age as of effective date are eligible.

*Benefits* Before age 52, the retiree pays 100% of the premium. Between the ages of 52 and Medicare eligible age, the County pays 100% of the premium for single or family coverage. After Medicare eligible age, the retiree may continue in the plan, paying 100% of the premium.

All Others

*Eligibility* Active employees hired before January 1, 2012 who have had at least ten years of continuous employment as of the effective date are eligible.

*Benefits* Eligible active employees who as of the date of retirement are at least 60 years of age and have had at least 15 years of continuous employment are eligible to receive post-employment health insurance benefit which includes paying the same copayments, deductibles, and premium contributions and remaining in the same risk pool as active employees. Eligibility continues until employee is eligible for Medicare. After Medicare eligible age, the retiree may purchase coverage under the County-sponsored Medicare supplement plan or another Medicare supplement plan at their own expense.

Eligible active employees who retire at age 55, 56, 57, 58, or 59 with 15 years of continuous employment with the County as of the date of retirement may find alternative health insurance coverage and then return to the County health insurance plan (one re-entry allowed per retiree) at or after age 60 subject to the terms described in the preceding paragraph if the retiree has no other health coverage. In addition, eligible active employees who retire after age 60 with at least 15 years of continuous employment with the County as of the date of retirement may find alternative coverage and then return to the County health insurance plan (one re-entry allowed per retiree) subject to the terms described in the preceding paragraph if the other coverage ends. Under either of these options, proof of other insurance is required. All employees hired after December 31, 2011 are not eligible for post-employment retiree health insurance benefits.



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

All Others (continued)

**Benefits** COBRA- Employees may be eligible to continue coverage under the County health insurance plan by paying the monthly budgeted premium cost (at an implicit subsidized rate-see definition section) adding the allowed administrative cost in accordance with State and Federal law concerning a qualifying event. This may occur as the result of resignation, layoff, reduction in hours, injury or illness and other leaves of absence.

Consolidation of Years of Service- An employee who is reemployed by the County within three years of his/her resignation may request a bridge in service from the Director of Human Resources if that employee had a minimum of ten years of previous service with the County and had resigned in good standing. Such a request may be made only after the employee has been reemployed for a period of 24 months. National Health Insurance- In the case a plan of national health insurance should be established, the County reserves the right to make changes to a retiree's health insurance benefit. Such changes could include but are not limited to the reduction or cessation of the County's contributions for that benefit, changes in plan design, or changes in the benefits available under the plan. For example (and without limitation), the County could reduce its contribution or the benefits available in proportion to benefits which may be provided by the government under any plan.

For active employees who are not eligible for a post-employment health insurance benefit as described in the preceding paragraphs, the County agrees to include retired/former employees in the group for which the County shall negotiate a comprehensive hospital-surgical-major medical coverage policy. Retiring/terminating employees (other than employees who are terminated for cause) who are at least 55 years of age as of the date of retirement/termination may enroll in the County health insurance plan at the monthly budgeted premium cost (see definition section) and may maintain coverage until they become eligible to enroll in Medicare.

If a retiree and the retiree's spouse are both participating in the County health insurance plan under this policy and the retiree becomes eligible to enroll in Medicare and is therefore no longer eligible for coverage under the County health insurance plan, the spouse may purchase single coverage under the County health insurance plan at the budgeted premium cost until he/she becomes eligible to enroll in Medicare.

Active employees who otherwise had qualified for a post-employment health benefit who retire as the result of a disability are eligible to purchase County health insurance benefits in the specific plan they were previously enrolled in at the monthly budgeted premium cost and may continue coverage under the plan until becoming eligible to enroll in Medicare. Medicare-eligible retirees may purchase coverage under the County-sponsored Medicare supplement plan or another Medicare supplement plan at their own expense.

In the event a retired employee who otherwise had qualified for a post-employment health benefit who has family coverage under the County health insurance plan dies before reaching Medicare eligibility age, his/her surviving spouse may continue

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information** (cont.)

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***D. OTHER POSTEMPLOYMENT BENEFITS*** (cont.)

All Others (continued)

Benefits coverage under the County health insurance plan until becoming eligible for Medicare by paying the monthly budgeted premium cost (at an implicit subsidized rate) for single coverage. Medicare-eligible spouses of retired employees may purchase coverage under the County-sponsored Medicare supplement plan or another Medicare supplement plan at their own expense

County Board - Effective April 30, 2012, all current County Board members (of which there are 23) can only obtain County health insurance if they pay the full County budgeted Family/Single rate.

All Public Officials (including County Board) – County Board members are elected for two year terms. The other six public officials (Sheriff, Treasurer, County Clerk, Clerk of Courts, Register of Deeds, and County Executive) are elected to four year terms. By County Board resolution, all former public elected officials are allowed to continue on the County health insurance indefinitely at the County budgeted Single/Family rate. Upon reaching Medicare age eligibility, they may continue coverage at the calculated self-supporting rate and the County's insurance is secondary to Medicare.

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms using membership information as of January 1, 2020:

Active participants	897
Retirees and surviving spouses	<u>174</u>
<u>Total</u>	<u>1,071</u>

Funding Policy. The contribution requirements of plan members and the County are established and may be amended by the Kenosha County Board by approving bargaining unit contracts in which plan eligibility and benefits are detailed and setting plan eligibility and benefits for non-represented employees. The County contribution is based on actual pay-as-you-go all-inclusive (pre-Medicare and Medicare eligible age) plan member expenditures. Plan members that are Medicare eligible age contribute premium amounts that are adjusted annually. These premium amounts vary depending upon the plan benefit level under which the plan member retired. In addition, plan members that are Medicare eligible are eligible to select a fully insured wrap-around plan in which all premiums are paid by the member with Kenosha County only used in a pass-thru capacity.

Total OPEB Liability

The County's total OPEB liability was measured as of December 31, 2018, and the total OPEB liability determined by an actuarial valuation as of December 31, 2020.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Actuarial Assumptions

Mortality Rate:	Wisconsin 2018 Mortality Table
Turnover Rate General Employees -:	ranging from 4.0% - 20% for next 10 years
Turnover Rate Protective employees with Social Security –	ranging from 2.5% - 16.0% for next 10 years
Healthcare Trend Rates:	5.8% decreasing by 0.40% per year through 2023; decreasing every 10 years to 4.0% in 2070

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumption, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	3.00%
Discount Rate:	2.74%

The County has not established a separate, irrevocable trust to fund the annual OPEB cost and does not issue separate plan statements. As a result, actuarial assumptions included an annual healthcare cost trend rate of 5.8 percent per annum for 2020 grading down to an ultimate rate of 3.9 percent over a 56 year period. Medical inflation was based on the “Getzen” model published by the Society of Actuaries for purposes of evaluating long term medical trend. This model reflects the most current academic research regarding future healthcare cost trends. The discount rate is based upon the Bond Buyer General Obligation 20-Year Municipal Bond Index as of the measurement date. Expected medical relative cost factors were developed from the Milliman Health Cost Guidelines. Based on the County’s recent claim experience, plan provisions, and relative age cost factors assumptions, the actuary developed age adjusted “per member per month” (PMPM) cost for 2020. Participation rate and spouse election was based on recent experience in the plan. In addition, the actuarial valuation calculated the liability estimates using actuarial assumptions related to the eligibility for Medicare, termination rates, retirement rates, disability rates, and mortality based on information provided by the County to the Wisconsin Retirement System (WRS), and the actuarial firm’s judgment.

Changes in the Total OPEB Liability

	<u><b>Total OPEB Liability</b></u>
Balance at January 1, 2020	<u>\$ 43,212,690</u>
Changes for the year:	
Service Cost	1,568,490
Interest on total OPEB liability	1,774,954
Effect of plan changes	-
Effect of economic/demographic gains/losses	-
Effect of assumptions changes inputs	(148,967)
Benefit changes	<u>(3,009,470)</u>
Net changes	185,007
Balance at December 31, 2020	<u><u>\$ 43,397,697</u></u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information** (cont.)

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***D. OTHER POSTEMPLOYMENT BENEFITS*** (cont.)

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the County calculated using a discount rate that is one percentage point lower (1.74%) or one percentage point higher (3.74%) than the current rate of 2.74%:

	1% Decrease to Discount rate (1.74%)	Current Discount Rate (2.74%)	1% Increase to Discount Rate (3.74%)
Total OPEB Liability	\$ 46,225,879	\$ 43,397,697	\$ 40,679,442

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the County, as well as what the County's total liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (4.8% decreasing to 2.9%) or one percentage point higher (6.8% decreasing to 4.9%) than the current healthcare cost trend rates:

	1% Decrease (4.8% decreasing to 2.9%)	Healthcare Cost Trend Rates (5.8% decreasing to 3.9%)	1% Increase (6.8% decreasing to 4.9%)
Total OPEB Liability	\$ 39,584,730	\$ 43,397,697	\$ 47,784,674

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended December 31, 2020, the County recognized OPEB expense of \$3,922,636. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,307,831	\$ -
Changes in assumptions	806,684	289,995
Employer contributions subsequent to the measurement date	<u>3,009,000</u>	<u>-</u>
Total	<u>\$ 6,123,515</u>	<u>\$ 289,995</u>

The \$3,009,000 reported as deferred outflows related to other post-employment benefits resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB in the year ended December 31, 2021.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information** (cont.)

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***D. OTHER POSTEMPLOYMENT BENEFITS*** (cont.)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefits expense as follows:

Year Ended December 31,	Expense
2021	\$ 579,192
2022	594,281
2023	643,203
2024	522,444
2025	506,129
Thereafter	(20,729)
Total	<u>\$ 2,824,520</u>

Payable to the OPEB Plan

At December 31, 2020, the County reported a payable of zero for the outstanding amount of contribution to the Plan required for the year ended December 31, 2020.

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin State Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position

The ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Contribution rates as of December 31, 2020 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post-retirement coverage	40% of member contribution
25% Post-retirement coverage	20% of member contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2019 are listed below:

Life Insurance Member Contribution Rates For the Year Ended December 31, 2019	
<u>Attained Age</u>	<u>Basic</u>
Under Age 30	\$0.05
30 – 34	\$0.06
35 – 39	\$0.07
40 – 44	\$0.08
45 – 49	\$0.12
50 – 54	\$0.22
55 – 59	\$0.39
60 – 64	\$0.49
65 – 69	\$0.57

During the year ended December 31, 2020, the LRLIF recognized \$22,609 in contributions from Kenosha County.

OPEB Liabilities, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the County reported a liability of \$5,024,853 for its proportionate share of the OPEB liability. The net OPEB liability as measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the County's proportion was 1.180043%, which was a decrease of 0.043183% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the County recognized OPEB expense of \$508,460.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information** (cont.)

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***D. OTHER POSTEMPLOYMENT BENEFITS*** (cont.)

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$225,106
Net differences between projected and actual earnings on OPEB plan investments	94,786	-
Changes in assumptions	1,853,691	552,696
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	136,898
Total	<u>\$ 1,948,477</u>	<u>\$914,700</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended December 31,</b>	<b>Expense</b>
2021	176,508
2022	176,508
2023	166,288
2024	155,761
2025	125,631
Thereafter	<u>233,081</u>
Total	<u>1,033,777</u>

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Actuarial Assumptions - The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial valuation date:	January 1, 2019
Actuarial cost method:	Entry age normal
20-year tax-exempt municipal bond yield:	2.74%
Long-term expected rate of return:	4.25%
Discount rate:	2.87%
Salary increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total OPEB liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

Long-term expected return on plan assets – The long-term expected rate of return is determined by adding expected inflation to expected long-term returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

<b>Asset Class</b>	<b>Index</b>	<b>Target Allocation</b>	<b>Long-term Expected Geometric Real Rate of Return %</b>
U.S. Credit Bonds	Barclays Credit	45%	2.12%
U.S. Long Credit Bonds	Barclays Long Credit	5%	2.90%
U.S. Mortgages	Barclays MBS	50%	1.53%
Inflation			2.20%
Long-term expected rate of return			4.25%



**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

Single discount rate – A single discount rate of 2.87% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10% as of December 31, 2018 to 2.74% as of December 31, 2019. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to the make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the County's proportionate share of net OPEB liability to changes in the discount rate  
The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 2.87%, as well as what the County's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.87%) or 1-percentage-point higher (3.87%) than the current rate:

	<b>1% Decrease to Discount Rate (1.87%)</b>	<b>Current Discount Rate (2.87%)</b>	<b>1% Increase to Discount Rate (3.87%)</b>
County's proportionate share of the net OPEB liability (asset)	\$6,938,480	\$5,024,853	\$3,568,955

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

Payable to the OPEB Plan

At December 31, 2020, the County reported a payable of zero for the outstanding amount of contribution to the Plan required for the year ended December 31, 2020.

**KENOSHA COUNTY**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2020

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**NOTE V – Other Information (cont.)**

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***E. RISKS AND UNCERTAINTIES***

The Coronavirus Disease 2019 (COVID-19) has affected global markets, supply chains, employees of organizations, and local communities. Specific to the County, COVID-19 may impact parts of its 2021 operations and financial results. Management believes the County is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as of REPORT DATE.

***F. SUBSEQUENT EVENTS***

Subsequent to the year ending December 31, 2020, at a board meeting on July 20, 2021, the County Board passed a resolution to authorize and provide for the issuance of not to exceed \$15,610,000 general obligation promissory notes.

***G. UPCOMING ACCOUNTING PRONOUNCEMENTS***

The County is evaluating all GASB statements with the future effective dates. The County has determined that the following standards will have an impact on the financial statements when implemented.

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after December 15, 2021. The County is currently evaluating the impact this standard will have on the financial statements when adopted.

## REQUIRED SUPPLEMENTARY INFORMATION

**KENOSHA COUNTY**  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2020

<b>Schedule of Changes in Health Insurance OPEB Liability and Related Ratios</b>
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Last 10 Fiscal  
Years

	2020	2019
Total OPEB Liability		
Service Cost	\$ 1,568,490	\$ 1,729,125
Interest on total OPEB liability	1,774,954	1,362,328
Effect of plan changes	-	-
Effect of economic/demographic gains or losses	-	3,236,537
Effect of assumptions changes or inputs	(148,967)	553,867
Benefit payments	(3,009,470)	(3,059,317)
Net change in total OPEB liability	185,007	3,822,540
Total OPEB Liability- beginning balance	43,212,690	39,390,150
Total OPEB Liability - ending balance	\$ 43,397,697	\$ 43,212,690
 Covered-employee payroll	 \$ 56,779,000.00	 \$ 59,306,426
 County's total liability as a percentage of covered-employee payroll	 76.43%	 72.86%

**KENOSHA COUNTY**  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2020

**Schedule of Proportionate Share of the Net OPEB Liability (Asset)**  
**Local Retiree Life Insurance Fund**

<b>Plan Year Ending</b>	<b>Proportion of the Net OPEB Liability (Asset)</b>	<b>Proportionate Share of the Net OPEB Liability (Asset)</b>	<b>Covered Payroll</b>	<b>Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)</b>
12/31/2018	1.22322600%	3,156,336	59,306,426	5.32%	44.81%
12/31/2019	1.18004300%	5,024,853	56,779,000	8.85%	37.58%

**Schedule of Contributions**  
**Local Retiree Life Insurance Fund**  
**Last 10 Fiscal Years**

<b>Fiscal Year Ending</b>	<b>Contractually Required Contributions</b>	<b>Contributions in Relation to the Contractually Required Contributions</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
12/31/2019	\$ 23,567	\$ 23,567	\$ -	\$ 59,306,426	0.04%
12/31/2020	\$ 21,332	\$ 21,332	\$ -	\$ 56,779,000	0.04%

See Notes to Required Supplementary Information.

**KENOSHA COUNTY**  
REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2020

**KENOSHA COUNTY**  
**SCHEDULE OF CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (Plan Year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.39990601%	6,498,395	53,343,061	12.18%	98.20%
12/31/16	0.40277308%	3,319,812	54,998,853	6.04%	99.12%
12/31/17	0.40940870%	(12,155,830)	57,187,343	21.26%	102.93%
12/31/18	0.41422110%	14,736,688	58,258,793	25.30%	96.45%
12/31/19	0.41465445%	(13,370,352)	59,306,425	-22.54%	102.96%

**Schedule of Employer Contributions**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/16	3,879,598	3,879,598	-	54,998,853	7.05%
12/31/17	4,245,268	4,245,268	-	57,187,343	7.42%
12/31/18	4,276,411	4,276,411	-	58,258,793	7.34%
12/31/19	4,306,386	4,306,386	-	59,306,426	7.26%
12/31/20	4,648,247	4,648,247	-	56,779,000	8.19%

See Notes to Required Supplementary Information.

**KENOSHA COUNTY**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
December 31, 2019

**NOTE A – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NOS. 68 AND 71**

The County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* for the fiscal year ended December 31, 2015. Information for prior years is not available. The amounts presented for each fiscal year were determined as of the calendar year end that occurred with in the fiscal year.

**NOTE B. - GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 75**

The County implemented GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the fiscal year ended December 31, 2018. Information for prior years is not available. The County currently has no assets accumulated in a trust for the single employer plan.

**NOTE C – WISCONSIN RETIREMENT SYSTEM**

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

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

**NOTE D – OTHER POSTEMPLOYMENT BENEFITS**

***Single-employer Defined Postemployment Benefit Plans***

There were no changes in benefit terms.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

***Local Retiree Life Insurance Fund***

There were no changes in benefit terms.

Actuarial assumptions were based on an experience study conducted in 2018 using Wisconsin Retirement Systems (WRS) experience from 2015-2017 and the discount rate was updated to reflect the municipal bond rate at the completion of the actuarial valuation.

The County is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

## SUPPLEMENTARY INFORMATION



**KENOSHA COUNTY  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2020**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 882,361	\$ 974,561	\$ 1,856,922
Receivables			
Property taxes	3,114,064	-	3,114,064
Miscellaneous	-	5,999	5,999
Due from other governments	564,122	674,197	1,238,319
Due from other funds	-	8,824,838	8,824,838
Prepaid items	2,369	-	2,369
Loans receivable	1,186,078	-	1,186,078
<b>TOTAL ASSETS</b>	<b>\$ 5,748,994</b>	<b>\$ 10,479,595</b>	<b>\$ 16,228,589</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 164,987	\$ 209,280	\$ 374,267
Special deposits	12,339	-	12,339
Due to other funds	-	371,511	371,511
Other unearned revenue	319,348	-	319,348
<b>Total Liabilities</b>	<b>496,674</b>	<b>580,791</b>	<b>1,077,465</b>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for subsequent year	3,114,064	-	3,114,064
Revolving loan fund outstanding loans	1,186,078	-	1,186,078
<b>Total deferred inflows of resources</b>	<b>4,300,142</b>	<b>-</b>	<b>4,300,142</b>
<b>Fund Balances</b>			
<b>Nonspendable</b>			
Prepaid items	2,369	-	2,369
<b>Restricted</b>			
Health Department city contribution share	518,071	-	518,071
Housing Authority revolving loan fund	30,077	-	30,077
Sheriff Federal Equitable Sharing funds	3,990	-	3,990
<b>Committed</b>			
Health Department	367,168	-	367,168
Geographic Information Systems	30,503	-	30,503
Energy Reduction Technology	-	89,999	89,999
<b>Assigned</b>			
Encumbrances	-	474,673	474,673
Subsequent year expenditures	-	6,735,247	6,735,247
Capital Projects	-	2,598,885	2,598,885
<b>Total Fund Balances</b>	<b>952,178</b>	<b>9,898,804</b>	<b>10,850,982</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 5,748,994</b>	<b>\$ 10,479,595</b>	<b>\$ 16,228,589</b>

**KENOSHA COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS**  
**December 31, 2020**

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Sheriff Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>						
Cash and investments	\$ 30,077	\$ 496,934	\$ 319,148	\$ 32,014	\$ 4,188	\$ 882,361
Receivables						
Property taxes	-	1,380,564	1,733,500	-	-	3,114,064
Due from other governments	-	513,685	-	50,437	-	564,122
Prepaid items	-	2,369	-	-	-	2,369
Loans receivable	1,186,078	-	-	-	-	1,186,078
<b>TOTAL ASSETS</b>	<b>\$ 1,216,155</b>	<b>\$ 2,393,552</b>	<b>\$ 2,052,648</b>	<b>\$ 82,451</b>	<b>\$ 4,188</b>	<b>\$ 5,748,994</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 112,841	\$ -	\$ 51,948	\$ 198	\$ 164,987
Special deposits	-	12,339	-	-	-	12,339
Other unearned revenue	-	200	319,148	-	-	319,348
Total Liabilities	-	125,380	319,148	51,948	198	496,674
<b>Deferred Inflows of Resources</b>						
Property taxes levied for subsequent year	-	1,380,564	1,733,500	-	-	3,114,064
Revolving loan fund outstanding loans	1,186,078	-	-	-	-	1,186,078
Total Deferred Inflows of Resources	1,186,078	1,380,564	1,733,500	-	-	4,300,142
<b>Fund Balances</b>						
<b><i>Nonspendable</i></b>						
Prepaid items	-	2,369	-	-	-	2,369
<b><i>Restricted</i></b>						
Health Department city contribution share	-	518,071	-	-	-	518,071
Housing Authority revolving loan fund	30,077	-	-	-	-	30,077
Sheriff Federal Equitable Sharing funds	-	-	-	-	3,990	3,990
<b><i>Committed</i></b>						
Health Department	-	367,168	-	-	-	367,168
Geographic Information Systems	-	-	-	30,503	-	30,503
Total Fund Balances	30,077	887,608	-	30,503	3,990	952,178
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 1,216,155</b>	<b>\$ 2,393,552</b>	<b>\$ 2,052,648</b>	<b>\$ 82,451</b>	<b>\$ 4,188</b>	<b>\$ 5,748,994</b>

**KENOSHA COUNTY**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS**  
**December 31, 2020**

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>						
Cash and investments	\$ 440,595	\$ 20,806	\$ 304,218	\$ -	\$ 208,942	\$ 974,561
Miscellaneous receivable	5,999	-	-	-	-	5,999
Due from other governments	-	-	-	371,511	302,686	674,197
Due from other funds	232,142	371,511	-	-	8,221,185	8,824,838
<b>TOTAL ASSETS</b>	<b>\$ 678,736</b>	<b>\$ 392,317</b>	<b>\$ 304,218</b>	<b>\$ 371,511</b>	<b>\$ 8,732,813</b>	<b>\$ 10,479,595</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 3,646	\$ -	\$ -	\$ 205,634	\$ 209,280
Due to other funds	-	-	-	371,511	-	371,511
Total Liabilities	-	3,646	-	371,511	205,634	580,791
<b>Fund Balance</b>						
<b>Assigned</b>						
Encumbrances	-	1,432	83,770	-	389,471	474,673
Subsequent year expenditures	678,736	387,239	130,449	-	5,538,823	6,735,247
Capital Projects	-	-	-	-	2,598,885	2,598,885
<b>Committed</b>						
Energy Reduction Technology	-	-	89,999	-	-	89,999
Total Fund Balances	678,736	388,671	304,218	-	8,527,179	9,898,804
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 678,736</b>	<b>\$ 392,317</b>	<b>\$ 304,218</b>	<b>\$ 371,511</b>	<b>\$ 8,732,813</b>	<b>\$ 10,479,595</b>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2020**

	Total Nonmajor Special Revenue Funds	Total Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,995,013	\$ -	\$ 2,995,013
Licenses and permits	421,158	-	421,158
Intergovernmental revenues	8,367,336	1,119,158	9,486,494
Charges for services	1,894,823	162,302	2,057,125
Investment income	15	406	421
Miscellaneous income	54,647	149,861	204,508
Total Revenues	<u>13,732,992</u>	<u>1,431,727</u>	<u>15,164,719</u>
<b>EXPENDITURES</b>			
Current			
Health	8,258,067	-	8,258,067
Public Safety	2,217,526	-	2,217,526
Education and recreation	2,284,668	-	2,284,668
Conservation and development	109,225	-	109,225
Capital Outlay	30,873	11,267,693	11,298,566
Debt Service			
Interest, fiscal charges and debt issuance costs	-	358,965	358,965
Total Expenditures	<u>12,900,359</u>	<u>11,626,658</u>	<u>24,527,017</u>
Excess (deficiency) of revenues over expenditures	<u>832,633</u>	<u>(10,194,931)</u>	<u>(9,362,298)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
General obligation debt issued	-	23,820,000	23,820,000
Premium on issuance of debt	-	183,650	183,650
Transfers in	-	961,803	961,803
Transfers out	(168,554)	(13,118,173)	(13,286,727)
Total Other Financing Sources (Uses)	<u>(168,554)</u>	<u>11,847,280</u>	<u>11,678,726</u>
<b>Net change in fund balance</b>	664,079	1,652,349	2,316,428
<b>FUND BALANCES</b>			
Beginning of year	<u>288,099</u>	<u>8,246,455</u>	<u>8,534,554</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 952,178</u>	<u>\$ 9,898,804</u>	<u>\$ 10,850,982</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, 2020**

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Sheriff Federal Equitable Sharing	Federal Inmate Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>							
Taxes	\$ -	\$ 1,310,136	\$1,684,877	\$ -	\$ -	\$ -	\$ 2,995,013
Licenses and permits	-	421,158	-	-	-	-	421,158
Intergovernmental revenues	-	5,442,072	599,749	50,437	-	2,275,078	8,367,336
Charges for services	-	1,873,773	-	21,050	-	-	1,894,823
Investment income	15	-	-	-	-	-	15
Miscellaneous income	47,434	7,213	-	-	-	-	54,647
Total Revenues	47,449	9,054,352	2,284,626	71,487	-	2,275,078	13,732,992
<b>EXPENDITURES</b>							
Current							
Health	-	8,258,067	-	-	-	-	8,258,067
Public Safety	-	-	-	-	23,740	2,193,786	2,217,526
Education and recreation	-	-	2,284,668	-	-	-	2,284,668
Conservation and development	45,907	-	-	63,318	-	-	109,225
Capital Outlay	-	30,873	-	-	-	-	30,873
Total Expenditures	45,907	8,288,940	2,284,668	63,318	23,740	2,193,786	12,900,359
Excess (deficiency) of revenues over expenditures	1,542	765,412	(42)	8,169	(23,740)	81,292	832,633
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers out	-	(87,262)	-	-	-	(81,292)	(168,554)
Total Other Financing Sources (Uses)	-	(87,262)	-	-	-	(81,292)	(168,554)
<b>Net change in fund balance</b>	1,542	678,150	(42)	8,169	(23,740)	-	664,079
<b>FUND BALANCES</b>							
Beginning of year	28,535	209,458	42	22,334	27,730	-	288,099
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 30,077</u>	<u>\$ 887,608</u>	<u>\$ -</u>	<u>\$ 30,503</u>	<u>\$ 3,990</u>	<u>\$ -</u>	<u>\$ 952,178</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, 2020**

	Parkland Development	Public Safety Building	Energy Reduction Technology	Other Capital Projects	Nonmajor Capital Projects Funds
<b>REVENUES</b>					
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ 1,119,158	\$ 1,119,158
Charges for services	104,462	-	-	57,840	162,302
Investment income	-	-	-	406	406
Miscellaneous income	75,000	-	-	74,861	149,861
Total Revenues	<u>179,462</u>	<u>-</u>	<u>-</u>	<u>1,252,265</u>	<u>1,431,727</u>
<b>EXPENDITURES</b>					
Current					
Capital Outlay	26,637	962,190	62,862	10,216,004	11,267,693
Debt Service					
Interest, fiscal charges and debt issuance costs	-	-	-	358,965	358,965
Total Expenditures	<u>26,637</u>	<u>962,190</u>	<u>62,862</u>	<u>10,574,969</u>	<u>11,626,658</u>
Excess (deficiency) of revenues over expenditures	<u>152,825</u>	<u>(962,190)</u>	<u>(62,862)</u>	<u>(9,322,704)</u>	<u>(10,194,931)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
General obligation debt issued	-	3,750,000	150,000	19,920,000	23,820,000
Premium on issuance of debt	-	-	-	183,650	183,650
Transfers in	-	-	-	961,803	961,803
Transfers out	(961,803)	-	-	(12,156,370)	(13,118,173)
Total Other Financing Sources (Uses)	<u>(961,803)</u>	<u>3,750,000</u>	<u>150,000</u>	<u>8,909,083</u>	<u>11,847,280</u>
<b>Net change in fund balance</b>	<u>(808,978)</u>	<u>2,787,810</u>	<u>87,138</u>	<u>(413,621)</u>	<u>1,652,349</u>
<b>FUND BALANCES</b>					
Beginning of year (deficit)	<u>1,487,714</u>	<u>(2,399,139)</u>	<u>217,080</u>	<u>8,940,800</u>	<u>8,246,455</u>
<b>FUND BALANCES - END OF YEAR (deficit)</b>	<u>\$ 678,736</u>	<u>\$ 388,671</u>	<u>\$ 304,218</u>	<u>\$ 8,527,179</u>	<u>\$ 9,898,804</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**December 31, 2020**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>ASSETS</b>					
Current assets					
Accounts receivable	\$ -	\$ 277,740	\$ -	\$ -	\$ 277,740
Property taxes receivable	239,105	-	-	-	239,105
Due from other governments	12,803	-	-	-	12,803
Due from other funds	1,448,628	2,372,710	1,858,340	592,657	6,272,335
Total current assets	<u>1,700,536</u>	<u>2,650,450</u>	<u>1,858,340</u>	<u>592,657</u>	<u>6,801,983</u>
Noncurrent assets					
Restricted cash and investments	-	583,200	-	453,767	1,036,967
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Capital assets					
Land and construction in progress	682,623	-	-	-	682,623
Buildings and improvements	7,535,068	-	-	-	7,535,068
Machinery and equipment	638,654	-	-	-	638,654
Accumulated depreciation	(7,900,477)	-	-	-	(7,900,477)
Total capital assets	<u>955,868</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>955,868</u>
Total noncurrent assets	<u>955,868</u>	<u>583,200</u>	<u>-</u>	<u>1,611,627</u>	<u>3,150,695</u>
Total Assets	<u>2,656,404</u>	<u>3,233,650</u>	<u>1,858,340</u>	<u>2,204,284</u>	<u>9,952,678</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	97,499	116,650	2,700	-	216,849
Claims payable	-	1,617,000	1,855,640	2,204,284	5,676,924
Other current liabilities	14,932	-	-	-	14,932
Total current liabilities	<u>112,431</u>	<u>1,733,650</u>	<u>1,858,340</u>	<u>2,204,284</u>	<u>5,908,705</u>
Total Liabilities	<u>112,431</u>	<u>1,733,650</u>	<u>1,858,340</u>	<u>2,204,284</u>	<u>5,908,705</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for subsequent year	239,105	-	-	-	239,105
	<u>239,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,105</u>
<b>NET POSITION</b>					
Net investment in capital assets	42,890	-	-	-	42,890
Unrestricted	2,261,978	1,500,000	-	-	3,761,978
Total Net Position	<u>\$ 2,304,868</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,804,868</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2020**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,798,281	\$ 21,297,367	\$ 1,091,031	\$ 1,265,664	\$ 25,452,343
Total Operating Revenues	<u>1,798,281</u>	<u>21,297,367</u>	<u>1,091,031</u>	<u>1,265,664</u>	<u>25,452,343</u>
<b>OPERATING EXPENSES</b>					
Operations and maintenance	1,336,617	21,342,233	1,111,388	1,343,328	25,133,566
Depreciation and amortization	60,460	-	-	-	60,460
Total Operating Expenses	<u>1,397,077</u>	<u>21,342,233</u>	<u>1,111,388</u>	<u>1,343,328</u>	<u>25,194,026</u>
Operating (loss)	<u>401,204</u>	<u>(44,866)</u>	<u>(20,357)</u>	<u>(77,664)</u>	<u>258,317</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
General property taxes	239,105	-	-	-	239,105
Intergovernmental grants	-	44,866	-	-	44,866
Investment income	-	-	20,357	10,747	31,104
Miscellaneous income	-	-	-	66,917	66,917
Total Non-operating Revenues (Expenses)	<u>239,105</u>	<u>44,866</u>	<u>20,357</u>	<u>77,664</u>	<u>381,992</u>
Income (Loss) Before Transfers	640,309	-	-	-	640,309
<b>TRANSFERS</b>					
Transfers in	135,000	-	-	-	135,000
	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,000</u>
Change in net position	775,309	-	-	-	775,309
Total net position at the beginning of year	<u>1,529,559</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>3,029,559</u>
Total net position at end of year	<u>\$ 2,304,868</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,804,868</u>



**KENOSHA COUNTY**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2020**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Received from customers	\$ 1,785,478	\$ 21,354,547	\$ 1,091,031	\$ 1,265,664	\$ 25,496,720
Paid to suppliers for goods and services	(1,306,909)	(22,249,100)	(1,447,839)	(944,745)	(25,948,593)
Cash Flows from (used by) Operating Activities	<u>478,569</u>	<u>(894,553)</u>	<u>(356,808)</u>	<u>320,919</u>	<u>(451,873)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
General property taxes	239,105	-	-	-	239,105
Due to/ from other funds	(1,448,628)	610,812	(1,858,340)	(592,657)	(3,288,813)
Intergovernmental grants	-	44,866	-	-	44,866
Miscellaneous income	-	-	-	66,917	66,917
Cash Flows from (used by) Noncapital Financing Activities	<u>(1,209,523)</u>	<u>655,678</u>	<u>(1,858,340)</u>	<u>(525,740)</u>	<u>(2,937,925)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Acquisition and construction of capital assets	(42,525)	-	-	-	(42,525)
Transfers	135,000	-	-	-	135,000
Cash Flows from Capital and Related Financing Activities	<u>92,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,475</u>
<b>CASH FLOWS FROM (USED BY) INVESTING ACTIVITIES</b>					
(Increase) Decrease in restricted cash	-	-	-	(15,108)	(15,108)
Investment income	-	-	20,357	10,747	31,104
Cash Flows from (used by) Investing Activities	<u>-</u>	<u>-</u>	<u>20,357</u>	<u>(4,361)</u>	<u>15,996</u>
Net Change in Cash and Cash Equivalents	(638,479)	(238,875)	(2,194,791)	(209,182)	(3,281,327)
Cash and Cash Equivalents - Beginning of Year	<u>638,479</u>	<u>238,875</u>	<u>2,194,791</u>	<u>209,182</u>	<u>3,281,327</u>
Cash and Cash Equivalents - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**KENOSHA COUNTY**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**For the Year Ended December 31, 2020**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Operating Income (Loss)	\$ 401,204	\$ (44,866)	\$ (20,357)	\$ (77,664)	\$ 258,317
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from (Used by) Operating Activities:					
Non-cash items included in operating income:					
Depreciation expense	60,460	-	-	-	60,460
Effect of Changes in assets and liabilities:					
Accounts receivable	-	57,180	-	-	57,180
Due from other governments	(12,803)	-	-	-	(12,803)
Accounts payable	29,708	(376,190)	2,513	-	(343,969)
Claims payable	-	(530,000)	(338,964)	398,583	(470,381)
Other current liabilities		(677)	-		(677)
<b>NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>	<u><u>\$ 478,569</u></u>	<u><u>\$ (894,553)</u></u>	<u><u>\$ (356,808)</u></u>	<u><u>\$ 320,919</u></u>	<u><u>\$ (451,873)</u></u>

Noncash investing, capital and financing activities: None

**KENOSHA COUNTY**  
**Combining Statement of Fiduciary Net Position**  
**Fiduciary Funds - Other Custodial Funds**  
**December 31, 2020**

	Custodial Funds					Total Other
	Clerk of Courts	Register of Deeds	County Clerk	Inmate's Deposit Fund	Other Custodial Funds	Custodial Funds
<b>ASSETS</b>						
Cash and Investments	\$ 7,777,322	\$ 342,255	\$ 27,109	\$ 537,513	\$ 802,291	\$ 9,486,490
Accounts Receivable	177,776	-	-	-	13,695	191,470
Total Assets	7,955,098	342,255	27,109	537,513	815,986	9,677,961
<b>LIABILITIES</b>						
Due to Others	-	-	-	-	247,393	247,393
Due to Other Governments	334,905	342,255	27,109	-	30,660	734,929
Total Liabilities	334,905	342,255	27,109	-	278,053	982,322
<b>NET POSITION</b>						
Restricted for:						
Individuals, Organizations, and						
Other Governments	\$ 7,620,192	\$ 0	\$ 0	\$ 537,513	\$ 537,933	\$ 8,695,639

**KENOSHA COUNTY**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds - Other Custodial Funds**  
**For the Year Ended December 31, 2020**

	Custodial Funds					Total Other
	Clerk of Courts	Register of Deeds	County Clerk	Inmate's Deposit Fund	Other Custodial Funds	Custodial Funds
<b>ADDITIONS</b>						
Contributions:						
Individuals	\$ 11,339,167	\$ -	\$ -	\$ 91,397	\$ 167,829	\$ 11,598,393
License and fees collected for state	2,920,776	3,459,776	31,746	-	24,724	6,437,022
Other governments	-	-	-	-	88,057	88,057
Miscellaneous	-	-	-	-	363,963	363,963
Total Additions	14,259,943	3,459,776	31,746	91,397	644,574	18,487,436
<b>DEDUCTIONS</b>						
Beneficiary Payments to Individuals	-	-	-	-	158,485	158,485
Payments to State	2,920,776	3,459,776	31,746	-	27,983	6,440,281
Payments to Other Entities	7,410,206	-	-	-	450,838	7,861,044
Total Deductions	10,330,982	3,459,776	31,746	-	637,306	14,459,810
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	3,928,961	0	0	91,397	7,268	4,027,626
Fiduciary Net Position - Beginning of Year	3,691,231		-	446,116	530,665	4,668,012
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<b>\$ 7,620,192</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 537,513</b>	<b>\$ 537,933</b>	<b>\$ 8,695,638</b>



## 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  
Kenosha County  
Kenosha, 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, (the "County") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 22, 2021.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

July 22, 2021

**KENOSHA COUNTY**  
Kenosha, Wisconsin  
SINGLE AUDIT REPORT  
**December 31, 2020**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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**KENOSHA COUNTY**  
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December 31, 2020

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## Independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and the *State Single Audit Guidelines*

To the County Board  
Kenosha County, Wisconsin

### **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM**

We have audited Kenosha County, Wisconsin's ("the County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2020. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### **MANAGEMENT'S RESPONSIBILITY**

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

#### **AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

### **OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2020.



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## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

We have audited 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 22, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the State Single Audit Guidelines and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin

September 3, 2021

**KENOSHA COUNTY**

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
For the Year Ended December 31, 2020

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients	
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
FEDERAL PROGRAMS											
U.S. Department of Agriculture											
Special Supplemental Food Program for Women, Infants, and Children	10.557	DHS	Type 030/930	\$ (220,882)	\$ -	\$ 779,650	\$ 209,705	\$ 768,473	\$ 768,473	\$ 744,641	
SNAP Cluster											
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 030/930	(15,244)	-	36,928	9,252	30,936	30,936	30,936	
State Administration Matching Grants for Supplemental Nutrition Assistance Program	10.561	DHS	Type 915/015	(548,108)	-	1,594,113	384,452	1,430,457	1,430,457	993,810	
Total SNAP Cluster				(563,352)	-	1,631,041	393,704	1,461,393	1,461,393	1,024,746	
Total U.S. Department of Agriculture				(784,234)	-	2,410,691	603,409	2,229,866	2,229,866	1,769,387	
U.S. Department of Commerce - NOAA											
Coastal Zone Management Administration Awards	11.419	DOA	AD189124-019.29	-	-	30,000	-	30,000	30,000	-	
U.S. Department of Housing and Urban Development											
Healthy Homes Demonstration Grants	14.901	Direct	WILHD0309-17	(19,212)	-	46,591	115	27,494	27,494	-	
Lead Hazard Reduction Demonstration Grant	14.905	Direct	WILHD0309-17	(81,335)	3,556	651,214	43,409	616,844	616,844	-	
Total U.S. Department of Housing and Urban Development				(100,547)	3,556	697,805	43,524	644,338	644,338	-	
U.S. Fish and Wildlife Service											
Wildlife Restoration and Basic Hunter Education	15.611	DNR	WHPF11218	-	-	10,922	-	10,922	10,922	-	
U.S. Department of Justice											
Organized Crime Drug Enforcement Task Forces	16.xxx	Direct	GL-WIE-0196, GL-WIE-0196	(19,517)	19,517	-	-	-	-	-	
State Criminal Alien Assistance Program	16.606	Direct	2019-H0130-WI-AP	(26,403)	(80)	26,483	20,000	20,000	20,000	-	
Paul Coverdell Forensic Sciences Improvement Grant	16.742	Direct	2019-CD-BX-0023	(6,407)	-	19,650	3,446	16,689	16,689	-	
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	Direct	2017-AR-BX-K41	(22,680)	-	89,870	21,911	89,101	89,101	-	
Equitable Sharing Program <sup>1</sup>	16.922	Direct	#WIEQ00164	27,730	(23,740)	-	(3,990)	-	-	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	Racine Co	2017-DJ-01-14929	(6,608)	-	36,342	1,673	31,407	31,407	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	City Kenosha	2020-H703-WI-DJ	-	-	-	12,950	12,950	12,950	-	
Edward Byrne Memorial Justice Assistance Grant	16.738	City Kenosha	2018-H2719-WI-DJ	(12,710)	-	12,710	-	-	-	-	

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, 2020

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients	
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
FEDERAL PROGRAMS continued											
U.S. Department of Justice continued											
Edward Byrne Memorial Justice Assistance Grant	16.738	City Kenosha	2019-DJ-BX-0615	(12,999)	-	12,999	-	-	-	-	-
Total Edward Byrne Memorial JAG				(32,317)	-	62,051	14,623	44,357	44,357	-	-
Internet Crimes Against Children	16.543	DOJ	Not available	-	-	710	-	710	710	-	-
Cease Grant	16.595	DOJ	WI Approp #100.241	-	-	3,929	-	3,929	3,929	-	-
Special Data Collections and Statistical Studies	16.734	DOJ	2015-NCSX-01-15429	-	-	24,650	-	24,650	24,650	-	-
Public Safety Partnership and Community Policing Grants	16.710	Walworth Co	Anti-Heroin Grant	(267)	-	2,722	-	2,455	2,455	-	-
Public Safety Partnership and Community Policing Grants	16.710	Racine Co	Anti-Heroin Grant	(15,147)	-	28,023	4,666	17,542	17,542	-	-
Emergency Law Enforcement Assistance Grant	16.824	City Kenosha	Not available	-	-	-	400,000	400,000	400,000	-	-
Total U.S. Department of Justice				(95,008)	(4,303)	258,088	460,656	619,433	619,433	-	-
U.S. Department of Labor											
WIA/WIOA Program Cluster											
WIA/WIOA Adult Program	17.258	DWD	Not available	(71,799)	-	759,909	119,282	807,392	807,392	470,646	
WIA/WIOA Youth Activities	17.259	DWD	Not available	(78,801)	-	878,833	172,727	972,759	972,759	831,633	
WIA/WIOA Dislocated Worker Formula Grants	17.278	DWD	Not available	(29,554)	-	380,949	52,992	404,387	404,387	152,807	
Total WIA/WIOA Program Cluster				(180,154)	-	2,019,691	345,001	2,184,538	2,184,538	1,455,086	
H-1B Job Training Grants	17.268	DWD	Not available	(3,033)	-	38,230	-	35,197	35,197	-	-
WIA/WIOA National DWG National Emergency Grants	17.277	DWD	Not available	-	-	13,598	20,569	34,167	34,167	-	-
Apprenticeship USA Grants	17.285	DWD	Not available	-	-	12,610	16,787	29,397	29,397	-	-
Total U.S. Department of Labor				(183,187)	-	2,084,129	382,357	2,283,299	2,283,299	1,455,086	
U.S. Department of Transportation											
Highway Planning and Construction Cluster											
Highway Planning and Construction	20.205	DOT	3736-06-00	-	-	149,132	-	149,132	149,132	-	-
Formula Grants for Rural Areas	20.509	DOT	Not available	(47,916)	-	261,114	193,828	407,026	407,026	-	-
Transit Services Programs Cluster											
New Freedom Program	20.521	DOT	Not available	(10,510)	-	41,253	11,647	42,390	42,390	-	-
Highway Safety Cluster											
National Priority Safety Programs	20.616	Racine Co	FG 2020-Racine C-05059	(3,915)	-	-	3,915	-	-	-	-
National Priority Safety Programs	20.616	Racine Co	FG 2021-Racine C-05059	-	-	15,505	4,767	20,272	20,272	-	-
Total Highway Safety Cluster				(3,915)	-	15,505	8,682	20,272	20,272	-	-
Total U.S. Department of Transportation				(62,341)	-	467,004	214,157	618,820	618,820	-	-
U. S. Department of the Treasury											
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.019	DOA	Not available	-	-	3,224,086	-	3,224,086	3,224,086	-	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.019	DHS	Not available	-	-	246,500	-	246,500	246,500	-	-
COVID-19 Test Coord-Coronavirus Relief Fund	21.019	DHS	155803	-	-	5,330	25,878	31,208	31,208	-	-
COVID-19 Plan-Coronavirus Relief Fund	21.019	DHS	155804	-	-	-	30,000	30,000	30,000	-	-
COVID-19 Contact Tracing-Coronavirus Relief Fund	21.019	DHS	155805	-	-	1,282,982	408,987	1,691,969	1,691,969	-	-
Total U.S. Department of the Treasury				-	-	4,758,898	464,865	5,223,763	5,223,763	-	-

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, 2020

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
<b>FEDERAL PROGRAMS continued</b>										
<b>Institute of Museum and Library Services</b>										
Library Services & Technology Act LSTA	45.310	DPI	2021-309929-DPI-LSTA-Cares-161	-	-	8,786	(225)	8,561	8,561	-
<b>U.S. Environmental Protection Agency</b>										
State Indoor Radon Grants	66.032	DHS	Type 030/930	(1,984)	-	2,967	5,031	6,014	6,014	-
<b>U. S. Department of Education</b>										
Special Education - Grants for Infants and Families	84.181	DHS	Type 910/010	-	-	155,140	2,228	157,368	157,368	157,368
<b>Election Assistance Commission</b>										
Help America Vote Act Requirements Payments (HAVA)	90.401	WEC	Not available	-	-	82,822	-	82,822	82,822	-
<b>U. S. Department of Health and Human Services</b>										
Public Health Emergency Preparedness	93.069	DHS	Type 030/930	(66,686)	-	168,102	27,411	128,827	128,827	-
COVID-19 Special Programs for the Aging-Title IV-and Title II-Discretionary Projects, MASLA	93.048	DHS	Type 925/025	-	-	17,246	-	17,246	17,246	-
Environmental Public Health and Emergency Response	93.070	DHS	Type 030/930	(9,789)	-	48,265	14,434	52,910	52,910	-
Family Planning Services	93.217	DHS	Type 030/930	-	(5,548)	46,635	8,316	49,403	49,403	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	DHS	Type 030/930	(90,885)	-	184,288	25,043	118,446	118,446	-
Immunization Cooperative Agreements	93.268	DHS	Type 030/930	(15,889)	-	47,679	8,969	40,759	40,759	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	DHS	155802	-	-	-	20,691	20,691	20,691	-
COVID-19 Public Health Crisis Response Awards	93.354	DHS	155801	-	-	16,069	-	16,069	16,069	-
COVID Provider Relief Funds	93.498	NA	Not available	-	-	-	-	-	-	-
Capacity Building Assistance to Strengthen Public Health Promoting Safe and Stable Families	93.556	DCF	Sparc	-	-	57,103	-	57,103	57,103	-
<b>TANF Cluster</b>										
Block Grants for Temporary Assist for Needy Families	93.558	DCF	Sparc	(15,428)	-	242,622	54,676	281,870	281,870	-
Block Grants for Temporary Assist for Needy Families	93.558	DCF	Sparc 1008	(102,291)	-	341,010	34,223	272,942	272,942	-
Block Grants for Temporary Assist for Needy Families	93.558	DHS	Type 910/010	-	-	362,011	-	362,011	362,011	-
Total TANF Cluster				(117,719)	-	945,643	88,899	916,823	916,823	-
Child Support Enforcement	93.563	DCF	Not available	(968,516)	-	4,102,508	1,124,823	4,258,815	4,258,815	-
Low Income Home Energy Assistance Block Grant	93.568	DOA	Not available	(60,455)	-	118,619	87,687	145,851	145,851	145,851
Child Care and Development Block Grant	93.575	DCF	Sparc	(59,272)	-	984,404	153,973	1,079,105	1,079,105	-
State Court Improvement Program	93.586	WCS	Not available	-	-	1,943	-	1,943	1,943	-
Community Based Child Abuse Prevention Grants	93.590	DCF	Sparc	3,722	-	6,846	976	11,544	11,544	-
CS Child Support Access and Visitation	93.597	DCF	Not available	(20,641)	-	38,892	7,814	26,065	26,065	-
Adoption and Legal Guardianship Incentive Payments	93.603	DCF	Sparc	(8,213)	-	14,417	629	6,833	6,833	-
Child Welfare Services Grant - State Grants	93.645	DCF	Sparc	-	-	163,945	-	163,945	163,945	-
Foster Care Title - IV-E	93.658	DCF	Sparc	(7,496)	-	1,901,562	16,558	1,910,624	1,910,624	-
COVID-19 Foster Care Title - IV-E	93.658	DCF	Sparc	-	-	218,740	-	218,740	218,740	-
Adoption Assistance	93.659	DCF	Sparc	(16,482)	-	105,949	17,475	106,942	106,942	-
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	DHS	Not available	-	-	33,128	43,377	76,505	76,505	-
Social Services Block Grant	93.667	DHS	Type 910/010	-	-	676,803	-	676,803	676,803	-

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, 2020

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients	
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
FEDERAL PROGRAMS continued											
U.S. Department of Health and Human Services continued											
Children's Health Insurance Program	93.767	DHS	Type 915/015	(70,953)	-	239,557	61,936	230,540	230,540	159,919	
Medicaid Cluster											
Medical Assistance Program	93.778	DHS	Type 910/010	(13,236)	-	-	13,236	-	-	-	
Medical Assistance Program	93.778	DHS	Type 925/025	(293,276)	92,009	926,543	288,180	1,013,456	1,013,456	-	
Medical Assistance Program	93.778	DHS	Type 915/015	(708,018)	-	2,817,686	772,275	2,881,943	2,881,943	2,003,087	
Medical Assistance Program	93.778	DHS	Type 030/930	(1,871)	-	5,961	-	4,090	4,090	-	
Medical Assistance Program - WIMCR	93.778	DHS	Not available	-	-	1,051,824	-	1,051,824	1,051,824	-	
Medical Assistance Program	93.778	DHS	TPA-CLTS	-	-	2,000,225	-	2,000,225	2,000,225	-	
Total Medicaid Cluster				(1,016,401)	92,009	6,802,239	1,073,691	6,951,538	6,951,538	2,003,087	
Opioid State Targeted Response	93.788	DHS	Type 910/010	-	-	324,561	-	324,561	324,561	-	
Opioid State Targeted Response	93.788	DOJ	Not available	-	-	-	8,075	8,075	8,075	-	
Maternal, Infant, & Early Childhood Home Visiting Grant Program	93.870	DCF	Sparc 1008	(154,819)	-	617,338	66,307	528,826	528,826	-	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	Type 030/930	-	-	4,069	-	4,069	4,069	-	
HIV Prevention Activities Health Department Based	93.940	DHS	Type 030/930	(1,760)	-	1,760	3,466	3,466	3,466	-	
Block Grants for Community Mental Health Services	93.958	DHS	Type 910/010	(5,948)	-	155,776	613	150,441	150,441	-	
Block Grants for Prevention & Treat. of Substance Abuse	93.959	DHS	Type 910/010	(45,287)	39,005	567,201	11,266	572,185	572,185	-	
Total Block Grants for Prevention and Treatment of Substance Abuse				(45,287)	39,005	567,201	11,266	572,185	572,185	-	
Preventive Health and Health Services Block Grant	93.991	DHS	Type 030/930	(2,387)	-	15,950	(161)	13,402	13,402	-	
Maternal and Child Health Services Block Grant	93.994	DHS	Type 030/930	(13,427)	-	51,048	24,103	61,724	61,724	-	
Special Programs for the Aging											
Title III, Part D - Preventive Health	93.043	GWAAR	Not available	(6,221)	-	6,221	-	-	-	-	
Title III, Part E - National Family Support	93.052	GWAAR	Not available	(17,563)	-	38,552	55,002	75,991	75,991	-	
COVID-19 Title III, Part E - National Family Support	93.052	GWAAR	Not available	-	-	40,319	-	40,319	40,319	-	
Medicare Enrollment Assistance Program	93.071	GWAAR	MIPPA	-	-	15,026	-	15,026	15,026	-	
State Health Insurance Assistance Program	93.324	GWAAR	SHIP	-	-	5,639	-	5,639	5,639	-	
Aging Cluster											
Title III, Part B - Grants for Supportive Services	93.044	GWAAR	Not available	(38,446)	-	48,391	35,916	45,861	45,861	-	
COVID-19 Title III, Part B - Grants for Supportive Services	93.044	GWAAR	Not available	-	-	73,929	-	73,929	73,929	-	
Title III, Part C - Nutrition Services	93.045	GWAAR	Not available	(103,153)	-	139,776	115,925	152,548	152,548	388,215	
COVID-19 Title III, Part C - Nutrition Services	93.045	GWAAR	Not available	-	-	288,101	-	288,101	288,101	388,215	
	93.053	GWAAR	Not available	-	-	51,437	-	51,437	51,437	33,760	
Total Aging Cluster				(141,599)	-	601,634	151,841	611,876	611,876	810,190	
Total U.S. Department of Health and Human Services				(2,914,686)	125,466	19,385,676	3,103,214	19,699,670	19,699,670	3,119,047	

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, 2020

Grantor Agency / Program Cluster / Title Subrecipient	Federal CFDA Number	Pass- Through Agency	Direct/Pass- Through Agency ID	Revenues					Expenditures	Federal Funds Transmitted to Subrecipients	
				(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
FEDERAL PROGRAMS continued											
Executive Office of the President											
High Intensity Drug Trafficking Area (HIDTA)	95.001	N Central HIDTA	GL20ML0008A	-	-	45,389	4,595	49,984	49,984	-	
High Intensity Drug Trafficking Area (HIDTA)	95.001	N Central HIDTA	G19ML0008A	(26,144)	-	46,515	-	20,371	20,371	-	
Total High Intensity Drug Trafficking Area (HIDTA)				(26,144)	-	91,904	4,595	70,355	70,355	-	
Total Executive Office of the President				(26,144)	-	91,904	4,595	70,355	70,355	-	
U. S. Department of Homeland Security											
Hazard Mitigation Grant	97.039	DMA	HMGP-DR-4276-WI	-	(667,888)	435,687	232,201	-	-	-	
Emergency Management Performance Grants	97.042	DMA	2019-EMPG-o1-11408	(108,089)	-	86,598	109,326	87,835	87,835	-	
Homeland Security Grant Program	97.067	DMA	2019-HSW-02A 11981	-	-	-	35,959	35,959	35,959	-	
Homeland Security Grant Program	97.067	DMA	2020-HSW-02A 12263	-	-	-	28,374	28,374	28,374	-	
Total U.S. Department of Homeland Security				(108,089)	(667,888)	522,285	405,860	152,168	152,168	-	
TOTAL FEDERAL PROGRAMS				\$ (4,276,220)	\$ (543,169)	\$ 30,967,117	\$ 5,689,671	\$ 31,837,399	\$ 31,837,399	\$ 6,500,888	

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, 2020

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
STATE PROGRAMS									
Wisconsin Department of Agriculture, Trade, and Consumer Protection									
County Staff and Support	115.150	\$ (128,606)	\$ 43,431	\$ 85,175	\$ 133,255	\$ 133,255	\$ 133,255	\$ -	
Land and Water Resource Management	115.400	-	(43,431)	43,431	50,437	50,437	50,437	-	
Total WI Department of Agriculture, Trade, and Consumer Protection		(128,606)	-	128,606	183,692	183,692	183,692	-	
Wisconsin Department of Public Instruction									
Public Library Systems Aid	255.002	318,923	-	425,230	(318,923)	425,230	425,230	-	
Wisconsin Department of Natural Resources									
Recreational Aids - Snowmobile Trail and Area	370.485	-	-	16,486	-	16,486	16,486	-	
Boating Enforcement Aids	370.550	(15,405)	-	15,405	8,619	8,619	8,619	-	
Transient Non-Community Water Sampling Contracts	370.QBHI4824	-	-	28,686	-	28,686	28,686	-	
Total Wisconsin Department of Natural Resources		(15,405)	-	60,577	8,619	53,791	53,791	-	
Wisconsin Department of Transportation									
Elderly and Handicapped County Aids	395.101	100,399	(4,937)	414,051	(406,301)	103,212	103,212	-	
Transit Operating Aids	395.104	-	-	45,050	-	45,050	45,050	-	
Total Wisconsin Department of Transportation		100,399	(4,937)	459,101	(406,301)	148,262	148,262	-	

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, 2020

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Corrections								
Windows to Work	410.112	(24,538)	-	159,981	24,995	160,438	160,438	-
Wisconsin Department of Health Services								
COVID-19 Emergency Quarantine	435.105000	-	-	19,565	3,116	22,681	22,681	-
Family Health - Women's Health	435.152020	-	-	31,500	-	31,500	31,500	-
WIC Farmers Market Grant	435.154720	-	-	-	5,126	5,126	5,126	5,126
Comm Disease Control & Prevention	435.155800	-	-	9,900	-	9,900	9,900	-
HIV Prevention PS & Linkages	435.155957	(3,560)	-	3,560	2,495	2,495	2,495	-
WWWP - GPR CC	435.157010	(48,121)	-	77,550	27,324	56,753	56,753	-
Childhood Lead - Consolidated	435.157720	(6,528)	-	14,384	7,733	15,589	15,589	-
WH/FP RH 253.07 GPR	435.159317	(9,058)	-	24,872	18,431	34,245	34,245	-
Cons Contracts MCH	435.159322	(1,871)	-	5,961	-	4,090	4,090	-
Family Plan 253.07(4)(A)	435.159327	(23,682)	-	23,682	-	-	-	-
Fraud Prevention Investigation, State Share	435.060	(12,325)	-	85,745	24,470	97,890	97,890	73,418
IMAA State Share	435.283	(6,050)	-	1,684,796	6,677	1,685,423	1,685,423	868,112
IMAA Federal Share	435.284	(9,002)	-	25,347	6,122	22,467	22,467	15,806
IM FSET GPR MA Amounts	435.285	-	-	62,621	-	62,621	62,621	-
IM FSET FED MA Amounts	435.286	-	-	319	-	319	319	-
Adult Protective Services	435.312	-	-	159,031	-	159,031	159,031	-
Children's COP	435.377	(29,501)	-	108,677	19,078	98,254	98,254	-
Enhanced IM Funding	435.468	-	-	1,229,162	-	1,229,162	1,229,162	521,656

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, 2020

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Health Services continued								
Coordinated Services County	435.515	(37,145)	-	83,901	3,830	50,586	50,586	-
Community Mental Health	435.516	-	-	708,894	-	708,894	708,894	-
Non-Resident	435.531	(7,915)	-	7,915	-	-	-	-
Birth to Three Initiative	435.550	-	-	193,410	2,778	196,188	196,188	196,188
B3 Innovation Grant	435.553	-	-	-	9,900	9,900	9,900	-
Basic County Allocation	435.561	-	-	3,879,815	-	3,879,815	3,879,815	-
State/County Match	435.681	-	-	540,609	-	540,609	540,609	-
CLTS OTHER GPR	435.871	-	-	769,021	-	769,021	769,021	-
CLTS AUTISM GPR	435.874	-	-	120,683	-	120,683	120,683	-
CLTS WAIVER CWA ADMIN	435.878	(10,187)	-	46,160	8,113	44,086	44,086	-
CLTS GRANDFATHER ADMN FED	435.881	(3,051)	-	14,193	2,865	14,007	14,007	-
Mat in a Jail Setting	435.533264	-	-	86,256	-	86,256	86,256	-
ADRC MFP - NH Relocation, State Share	435.560065	(11,340)	(14,988)	56,722	10,478	40,872	40,872	-
Aging and Disability Resource Centers	435.560100	-	(142,616)	1,181,286	23,007	1,061,677	1,061,677	-
ADRC Dementia Care Project	435.560158	-	-	80,000	-	80,000	80,000	-
Environmental Monitoring of Nuclear Power Plants for Radiological Emissions	435.DPH 90013 DC	(2,750)	-	5,500	2,750	5,500	5,500	-
Passed Through Greater WI Agency on Aging Resources								
Elderly Benefit Specialist Program	435.560320	-	(7,742)	41,180	-	33,438	33,438	-
ADRC SPAP EBS	435.560328	-	-	7,360	7,360	14,720	14,720	-
State Senior Community Services	435.560330	(8,435)	-	17,824	-	9,389	9,389	-
Congregate Meals	435.560350	(57,812)	-	103,657	-	45,845	45,845	-
Home Delivered Meals	435.560360	(3,463)	-	5,896	4,249	6,682	6,682	-
Alzheimer's Family and Caregiver Support	435.560381	(16,808)	-	56,435	23,903	63,530	63,530	-
Elder Abuse	435.560490	(40,184)	-	57,876	29,312	47,004	47,004	-
Total Wisconsin Department of Health Services		(348,788)	(165,346)	11,631,265	249,117	11,366,248	11,366,248	1,680,306

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, 2020

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients	
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues			
STATE PROGRAMS continued									
Wisconsin Department of Children and Families									
Child Abuse & Neglect Prevention Board - Parent									
Education Child Abuse	437.6093	-	(13,112)	94,505	8,783	90,176	90,176	-	
Children First	437.700	(13,184)	-	69,096	11,605	67,517	67,517	-	
Children First Drug Testing	437.702	-	-	26	-	26	26	-	
Food Stamp Agency Incentives	437.965	(4,462)	-	55,077	7,384	57,999	57,999	-	
AFDC Agency Incentives	437.975	-	-	204	-	204	204	-	
Medicaid Agency Incentives	437.980	(4,060)	-	53,020	5,382	54,342	54,342	-	
Family Foundations Comprehensive Home Visitation Prograr	437.1008	(19,352)	-	64,112	6,417	51,177	51,177	-	
BFI - DCF GPR/Regular TANF	437.1402	-	-	76,358	6,142	82,500	82,500	-	
CW Kinship Care Program - Benefits	437.3377	(119,705)	-	674,385	100,017	654,697	654,697	-	
Kinship Care Program - Assessment	437.3380	-	-	129,303	-	129,303	129,303	-	
Grants for Foster Parents - Foster Parent Retention	437.3390	-	-	-	9,056	9,056	9,056	-	
Youth Justice Innovation Grants	437.3409	-	-	85,491	14,771	100,262	100,262	-	
Community Intervention Program	437.3410	-	-	108,783	-	108,783	108,783	-	
Youth Aids AODA	437.3411	-	-	56,856	-	56,856	56,856	-	
Youth Aids	437.3413	-	-	3,041,477	-	3,041,477	3,041,477	-	
JJ Community Supervision Services	437.3414	-	-	13,824	-	13,824	13,824	-	
Children & Families Allocation	437.3561	-	-	1,764,532	-	1,764,532	1,764,532	-	
Children & Families Allocation - State/County Match	437.3681	-	-	141,863	-	141,863	283,726	-	
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	-	-	166,025	27,116	193,141	193,141	-	
CS Additional Funding	437.7335	-	-	31,358	-	31,358	31,358	-	
CS State GPR/PR Funding Allocation	437.7502	-	-	310,968	-	310,968	310,968	-	
CS Medical Support GPR Earned	437.7606	-	-	13,665	-	13,665	13,665	-	
CS Supporting Parents Supporting Kids	437.7702	(10,992)	-	50,887	13,893	53,788	53,788	-	
Total Wisconsin Department of Children and Family		(171,755)	(13,112)	7,001,815	210,566	7,027,514	7,169,377	-	

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, 2020

Grantor Agency / Pass-Through Agency / Program Title	State ID Number	Revenues					Expenditures	State Funds Transmitted to Subrecipients
		(Accrued) Deferred Beginning Balance	Adjust- ments	Cash Received (Refunded)	Accrued (Deferred) Ending Balance	Total Revenues		
STATE PROGRAMS continued								
Wisconsin Department of Justice								
Treatment Alternatives and Diversion	455.xxx	(24,228)	-	93,524	21,358	90,654	90,654	-
DNA Sample Reimbursement Grant	455.221	-	-	5,650	-	5,650	5,650	-
Law Enforcement Training Fund Local Assistance	455.231	(9,547)	2,121	52,673	8,942	54,189	54,189	-
Victim and Witness Assistance Program - Part A	455.532	(117,607)	-	229,203	94,461	206,057	206,057	-
Youth Diversion - Aids - Gang - PR	455.629	(34,329)	-	94,335	34,385	94,391	94,391	-
Passed through Racine County								
Drug Crimes Enforcement	455.225	-	-	21,733	-	21,733	21,733	-
Total Wisconsin Department of Justice		(185,711)	2,121	497,118	159,146	472,674	472,674	-
Wisconsin Department of Military Affairs								
State Match - Federal Disaster Assistance	465.305	-	(202,740)	132,255	70,485	-	-	-
Emergency Response Equipment Grant	465.308	(5,426)	-	5,426	7,285	7,285	7,285	-
Emergency Planning Grant	465.337	(27,208)	-	19,258	25,776	17,826	17,826	-
Total Wisconsin Department of Military Affairs		(32,634)	(202,740)	156,939	103,546	25,111	25,111	-
Wisconsin Department of Veteran Affairs								
County Veterans Service Officer	485.001	-	-	13,000	-	13,000	13,000	-
Wisconsin Department of Administration								
Land Information Board Grants	505.116	-	-	46,000	-	46,000	46,000	-
Public Benefits	505.371	(6,209)	-	223,188	19,883	236,862	236,862	235,891
Total Wisconsin Department of Administration		(6,209)	-	269,188	19,883	282,862	282,862	235,891
TOTAL STATE PROGRAMS		\$ (494,324)	\$ (384,014)	\$ 20,802,820	\$ 234,340	\$ 20,158,822	\$ 20,300,685	\$ 1,916,197

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, 2020

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#### NOTE 1 – BASIS OF PRESENTATION

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The accompanying Schedules of Expenditures of Federal and State Awards for Kenosha County, Wisconsin are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of Kenosha County. Because the schedules present only a selected portion of the operations of Kenosha County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Kenosha County.

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#### NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

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Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in Kenosha County's 2020 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited to reimbursement. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to Kenosha County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded Kenosha County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

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#### NOTE 3 – OVERSIGHT AGENCIES

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The federal and state oversight agencies for Kenosha County are as follows:

Federal – U.S. Department of Housing and Urban Development  
State – Wisconsin Department of Health Services

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#### NOTE 4 – DIRECT PAYMENTS – STATE OF WISCONSIN

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Direct payments to individuals from the State of Wisconsin on behalf of Kenosha County for the year ended December 31, 2020 included:

<u>Program</u>	<u>CFDA No.</u>	<u>Unaudited Amount</u>
Food Share Wisconsin Program	10.561	\$ 42,354,518

## KENOSHA COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2020

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#### NOTE 5 – DIRECT PAYMENTS – WISCONSIN MEDICAL ASSISTANCE

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The County received the following payments from Wisconsin Medical Assistance in 2020:

<u>County Department of Human Services:</u>	<u>Provider Number</u>	<u>Unaudited Amount</u>
Division of Aging & Disability Services	43072900	\$ 71,844
Division of Aging & Disability Services	43422900	647,944
Division of Aging & Disability Services	32975900	2,367,109
Division of Aging & Disability Services	100038404	11,649,775
Division of Children & Family Services	43073000	117,065
Brookside Care Center	20130300	4,307,242
Division of Health Services	41862400	2,014
Division of Health Services	42010200	46,804
Division of Health Services	43084000	24,413
Total		<u>\$ 19,234,209</u>

The payments are considered a contract for services between the State and Kenosha County and therefore are not reported as federal or state awards.

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#### NOTE 6 – CARS / SPARC REPORT DATES

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The Schedule of Expenditures of Federal and State Awards include adjustments through Community Aids Reporting System reports dated May, 2021 and the SPARC reports for December, 2020.

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#### NOTE 7 – ALLOCATION OF INDIRECT COSTS

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Kenosha County chooses not to utilize the de minimis rate as allowed under Uniform Guidance. Instead, Kenosha County identifies and recovers indirect costs using a cost allocation plan developed annually by Maximus Inc.

## KENOSHA COUNTY

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS For the Year Ended December 31, 2020

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#### **NOTE 8 – PASS THROUGH ENTITIES**

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Federal awards have been passed through the following entities:

GWAAR - Greater Wisconsin Agency on Aging Resources

DCF - Wisconsin Department of Children and Families

DHS - Wisconsin Department of Health Services

DMA - Wisconsin Department of Military Affairs

DNR - Wisconsin Department of Natural Resources

DOA - Wisconsin Department of Administration

DOC - Wisconsin Department of Corrections

DOJ - Wisconsin Department of Justice

DOT - Wisconsin Department of Transportation

DWD - Wisconsin Department of Workforce Development

WEC - Wisconsin Elections Commission

## KENOSHA COUNTY

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2020

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#### SECTION I – Summary of Auditors' Results

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##### ***Financial Statements***

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

##### ***Federal or State Awards***

Internal control over major programs:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No
Auditee qualified as low-risk auditee for federal programs?	Yes
Auditee qualified as low-risk auditee for state programs?	Yes



**KENOSHA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2020

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**SECTION I – Summary of Auditors’ Results continued**

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Identification of major federal programs:

CFDA Number	Name of Federal Programs/Clusters
	<i>WIOA Cluster</i>
17.258	<i>WIOA Adult Program</i>
17.259	<i>WIOA Youth Activities</i>
17.278	<i>WIOA Dislocated Worker Formula Grants</i>
21.019	COVID-19 Coronavirus Relief Fund
93.563	Child Support Enforcement

Identification of major state programs:

State ID Number	Name of State Programs
115.15	Basic Annual Staffing Grants
115.40	LWRM Plan Implementation
395.104	Transit Operating Assistance
435.561	Basic County Allocation
435.681	State/County Match
437.3413	JJ Youth Aids
437.3561	Basic County Allocation
437.3681	State/County Match
437.7502	Child Support Activities

	<u>Federal</u>	<u>State</u>	
		<u>DHS</u>	<u>All Others</u>
Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 955,122</u>	<u>\$ 337,372</u>	<u>\$ 250,000</u>

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

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None

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2020

## None

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

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? X    yes                  no

4. Name and signature of partner

  
Jake Lenell, Principal

5. Date of report

September 3, 2021

**KENOSHA COUNTY**

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN**  
For the Year Ended December 31, 2020

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**Prior Year Audit Findings**

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None

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**Corrective Action Plan**

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None required

# **AUDIT REPORT FOR PAYMENTS OVER \$5000**

**September 10, 2021 –October 7, 2021**

Vendor invoice transactions

Kenosha County

Vendor account	Vendor name	Method of payment								
<a href="#">V0000041</a>	Childrens Service Society of Wisconsin	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004726	9/24/2021			47,025.38	0.00	USD	47,025.38	0.00	9/15/2021	Yes
						USD	47,025.38	0.00		
				Vendor total				47,025.38		
<a href="#">V0000043</a>	City of Kenosha Wisconsin	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056725	10/7/2021			30,400.34	0.00	USD	30,400.34	0.00	9/15/2021	Yes
						USD	30,400.34	0.00		
				Vendor total				30,400.34		
<a href="#">V0000047</a>	Community Impact Program	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004727 ACHP-000004762 CHKP-000055830	9/24/2021			65,997.19	0.00	USD	65,997.19	0.00	9/15/2021	Yes
	10/1/2021			77,323.80	0.00	USD	77,323.80	0.00	9/22/2021	Yes
	9/16/2021			11,984.00	0.00	USD	11,984.00	0.00	10/8/2021	Yes
						155,304.99	0.00			
Vendor total				155,304.99	0.00					
<a href="#">V0000049</a>	Conserv FS Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056467	9/30/2021			28,473.34	0.00	USD	28,473.34	0.00	9/24/2021	Yes
						USD	28,473.34	0.00		
				Vendor total				28,473.34		
<a href="#">V0000057</a>	Dayton Residential	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004688	9/17/2021			12,448.55	0.00	USD	12,448.55	0.00	9/19/2021	Yes
						USD	12,448.55	0.00		
				Vendor total				12,448.55		
<a href="#">V0000062</a>	WI Dept of Workforce Development	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056238	9/23/2021			7,381.57	0.00	USD	7,381.57	0.00	9/24/2021	Yes
						USD	7,381.57	0.00		
				Vendor total				7,381.57		
<a href="#">V0000086</a>	Goodwill Industries-Milwaukee	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004689 ACHP-000004728	9/17/2021			38,531.77	0.00	USD	38,531.77	0.00	9/19/2021	Yes
	9/24/2021			131,774.08	0.00	USD	131,774.08	0.00	9/22/2021	Yes
						170,305.85	0.00			
Vendor total				170,305.85	0.00					
<a href="#">V0000124</a>	Kenosha Achievement Center	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004691	9/17/2021			61,313.51	0.00	USD	61,313.51	0.00	9/19/2021	Yes

Vendor invoice transactions

Kenosha County

ACHP-000004766	10/1/2021			52,120.09	0.00	USD	52,120.09	0.00	10/7/2021	Yes
						USD	113,433.60	0.00		
Vendor total				113,433.60	0.00					
V0000128	Kenosha Area Family & Aging Services	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004655	9/10/2021			52,486.10	0.00	USD	52,486.10	0.00	9/8/2021	Yes
ACHP-000004692	9/17/2021			159,637.35	0.00	USD	159,637.35	0.00	9/19/2021	Yes
						USD	212,123.45	0.00		
Vendor total				212,123.45	0.00					
V0000130	Kenosha Human Development Services Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004730	9/24/2021			572,991.05	0.00	USD	572,991.05	0.00	9/19/2021	Yes
CHKP-000055900	9/16/2021			13,650.65	0.00	USD	13,650.65	0.00	10/8/2021	Yes
CHKP-000056213	9/23/2021			52,518.25	0.00	USD	52,518.25	0.00	10/20/2021	Yes
						USD	639,159.95	0.00		
Vendor total				639,159.95	0.00					
V0000170	Minnesota Life Insurance Co	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004731	9/24/2021			21,772.85	0.00	USD	21,772.85	0.00	9/30/2021	Yes
						USD	21,772.85	0.00		
Vendor total				21,772.85	0.00					
V0000171	MJ Care Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056471	9/30/2021			81,145.55	0.00	USD	81,145.55	0.00	9/30/2021	Yes
						USD	81,145.55	0.00		
Vendor total				81,145.55	0.00					
V0000179	Oakwood Clinical Associates LTD	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004693	9/17/2021			13,819.10	0.00	USD	13,819.10	0.00	9/19/2021	Yes
						USD	13,819.10	0.00		
Vendor total				13,819.10	0.00					
V0000190	Payne & Dolan Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004657	9/10/2021			10,963.56	0.00	USD	10,963.56	0.00	9/17/2021	Yes
ACHP-000004733	9/24/2021			82,658.63	0.00	USD	82,658.63	0.00	9/25/2021	Yes
						USD	93,622.19	0.00		
Vendor total				93,622.19	0.00					
V0000201	Professional Service Group Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004658	9/10/2021			13,433.56	0.00	USD	13,433.56	0.00	9/8/2021	Yes
ACHP-000004734	9/24/2021			514,946.30	0.00	USD	514,946.30	0.00	9/22/2021	Yes
CHKP-000055901	9/16/2021			10,445.26	0.00	USD	10,445.26	0.00	10/14/2021	Yes
						USD	538,825.12	0.00		
Vendor total				538,825.12	0.00					

## Kenosha County

V0000209	Rasch Construction Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056081	9/16/2021			45,970.73	0.00	USD	45,970.73	0.00	9/9/2021	Yes
CHKP-000056589	9/30/2021			13,405.00	0.00	USD	13,405.00	0.00	10/1/2021	Yes
CHKP-000056252	9/23/2021			57,525.00	0.00	USD	57,525.00	0.00	9/30/2021	Yes
						USD	116,900.73	0.00		
Vendor total				116,900.73	0.00					
V0000210	Ray O Herron Co Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055951	9/16/2021			8,419.64	0.00	USD	8,419.64	0.00	9/23/2021	Yes
						USD	8,419.64	0.00		
Vendor total				8,419.64	0.00					
V0000251	Town of Randall Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056727	10/7/2021			6,386.12	0.00	USD	6,386.12	0.00	9/6/2021	Yes
						USD	6,386.12	0.00		
Vendor total				6,386.12	0.00					
V0000295	Village of Paddock Lake Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056731	10/7/2021			16,540.74	0.00	USD	16,540.74	0.00	9/6/2021	Yes
						USD	16,540.74	0.00		
Vendor total				16,540.74	0.00					
V0000296	Village of Pleasant Prairie Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056733	10/7/2021			9,402.13	0.00	USD	9,402.13	0.00	9/30/2021	Yes
						USD	9,402.13	0.00		
Vendor total				9,402.13	0.00					
V0000298	Village of Twin Lakes Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056734	10/7/2021			37,993.75	0.00	USD	37,993.75	0.00	9/6/2021	Yes
CHKP-000056735	10/7/2021			8,562.69	0.00	USD	8,562.69	0.00	9/30/2021	Yes
						USD	46,556.44	0.00		
Vendor total				46,556.44	0.00					
V0000321	WI Dept of Transportation	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056481	9/30/2021			1,161,707.96	0.00	USD	1,161,707.96	0.00	10/1/2021	Yes
						USD	1,161,707.96	0.00		
Vendor total				1,161,707.96	0.00					
V0000323	WI Dept of Administration	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056082	9/16/2021			20,174.00	0.00	USD	20,174.00	0.00	9/15/2021	Yes
						USD	20,174.00	0.00		
Vendor total				20,174.00	0.00					
V0000327	WI Municipal Mutual	ACH-TREAS								





Vendor invoice transactions

Kenosha County

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056616	10/7/2021			5,645.00	0.00	USD	5,645.00	0.00	11/4/2021	Yes
						USD	5,645.00	0.00		
Vendor total				5,645.00	0.00					
<a href="#">V0000771</a>	Kwik Trip Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056740	10/7/2021			11,699.60	0.00	USD	11,699.60	0.00	10/5/2021	Yes
						USD	11,699.60	0.00		
Vendor total				11,699.60	0.00					
<a href="#">V0000820</a>	4 Imprint	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004665	9/10/2021			7,505.39	0.00	USD	7,505.39	0.00	9/16/2021	Yes
						USD	7,505.39	0.00		
Vendor total				7,505.39	0.00					
<a href="#">V0000888</a>	RHB Technology Solutions Inc	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004666	9/10/2021			26,415.90	0.00	USD	26,415.90	0.00	9/8/2021	Yes
						USD	26,415.90	0.00		
Vendor total				26,415.90	0.00					
<a href="#">V0000898</a>	Northwest Passage	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055904	9/16/2021			8,965.60	0.00	USD	8,965.60	0.00	10/13/2021	Yes
						USD	8,965.60	0.00		
Vendor total				8,965.60	0.00					
<a href="#">V0000915</a>	SGTS Inc	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004744	9/24/2021			7,500.00	0.00	USD	7,500.00	0.00	10/1/2021	Yes
						USD	7,500.00	0.00		
Vendor total				7,500.00	0.00					
<a href="#">V0000917</a>	Birchwood Foods Div of Kenosha Beef Intl	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055973	9/16/2021			12,558.00	0.00	USD	12,558.00	0.00	9/15/2021	Yes
						USD	12,558.00	0.00		
Vendor total				12,558.00	0.00					
<a href="#">V0000937</a>	Tek Systems	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004771	10/1/2021			26,982.00	0.00	USD	26,982.00	0.00	10/6/2021	Yes
						USD	26,982.00	0.00		
Vendor total				26,982.00	0.00					
<a href="#">V0000975</a>	WI Dept of Health Services	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056367	9/23/2021			26,180.00	0.00	USD	26,180.00	0.00	9/16/2021	Yes
TRR0001565	9/29/2021	JULY 21		8,968.56	0.00	USD	8,968.56	0.00	9/29/2021	Yes
CHKP-000056495	9/30/2021			147,130.00	0.00	USD	147,130.00	0.00	9/28/2021	Yes

						USD	182,278.56	0.00		
Vendor total				182,278.56	0.00					
V0000992	WI Dept of Corrections	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056497	9/30/2021			489,296.00	0.00	USD	489,296.00	0.00	9/22/2021	Yes
						USD	489,296.00	0.00		
Vendor total				489,296.00	0.00					
V0001019	RA Smith Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056498	9/30/2021			12,372.00	0.00	USD	12,372.00	0.00	10/7/2021	Yes
						USD	12,372.00	0.00		
Vendor total				12,372.00	0.00					
V0001097	Kaiser Group Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004772	10/1/2021			282,618.40	0.00	USD	282,618.40	0.00	9/29/2021	Yes
						USD	282,618.40	0.00		
Vendor total				282,618.40	0.00					
V0001122	UMOS	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004746	9/24/2021			32,543.00	0.00	USD	32,543.00	0.00	9/15/2021	Yes
						USD	32,543.00	0.00		
Vendor total				32,543.00	0.00					
V0001150	Alderman & Sons Inc.	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004667	9/10/2021			6,828.50	0.00	USD	6,828.50	0.00	9/7/2021	Yes
						USD	6,828.50	0.00		
Vendor total				6,828.50	0.00					
V0001151	NJM Management Services Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004668	9/10/2021			73,006.23	0.00	USD	73,006.23	0.00	9/8/2021	Yes
						USD	73,006.23	0.00		
Vendor total				73,006.23	0.00					
V0001153	Racine Kenosha Community Action Agency	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004703	9/17/2021			74,642.00	0.00	USD	74,642.00	0.00	8/31/2021	Yes
						USD	74,642.00	0.00		
Vendor total				74,642.00	0.00					
V0001283	Avalon Petroleum Co	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056505	9/30/2021			18,512.71	0.00	USD	18,512.71	0.00	10/1/2021	Yes
						USD	18,512.71	0.00		
Vendor total				18,512.71	0.00					
V0001327	Mystic Acres LLC	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved

ACHP-000004705	9/17/2021			8,511.15	0.00	USD	<div><div>currency</div><div>8,511.15</div><div>8,511.15</div></div>	<div><div>0.00</div><div>0.00</div></div>	9/19/2021	Yes
Vendor total				8,511.15	0.00					
<a href="#">V0001333</a>	Waste Management of WI Pheasant Run Rdf	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056507	9/30/2021			5,211.12	0.00	USD	<div><div>5,211.12</div><div>5,211.12</div></div>	<div><div>0.00</div><div>0.00</div></div>	10/1/2021	Yes
Vendor total				5,211.12	0.00					
<a href="#">V0001363</a>	Johnson Controls Fire Protection LLP	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056276	9/23/2021			11,106.86	0.00	USD	11,106.86	0.00	9/30/2021	Yes
CHKP-000056508	9/30/2021			5,145.71	0.00	USD	<div><div>5,145.71</div><div>16,252.57</div></div>	<div><div>0.00</div><div>0.00</div></div>	10/7/2021	Yes
Vendor total				16,252.57	0.00					
<a href="#">V0001498</a>	WI Dept of Revenue	<a href="#">ACH-TREAS</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0001467	9/15/2021		WI DOR / RE TRANSFER FEES / AUG 2021	305,683.04	0.00	USD	305,683.04	0.00	9/15/2021	Yes
TREA-0001468	9/17/2021		WI DOR / SALES TAX / AUGUST 2021	39,052.55	0.00	USD	<div><div>39,052.55</div><div>344,735.59</div></div>	<div><div>0.00</div><div>0.00</div></div>	9/17/2021	Yes
Vendor total				344,735.59	0.00					
<a href="#">V0001637</a>	We Energies	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056368	9/23/2021			18,419.60	0.00	USD	18,419.60	0.00	9/18/2021	Yes
CHKP-000056369	9/23/2021			23,836.59	0.00	USD	23,836.59	0.00	9/18/2021	Yes
CHKP-000056379	9/23/2021			6,368.41	0.00	USD	6,368.41	0.00	9/8/2021	Yes
CHKP-000056598	9/30/2021			164,050.95	0.00	USD	<div><div>164,050.95</div><div>212,675.55</div></div>	<div><div>0.00</div><div>0.00</div></div>	10/4/2021	Yes
Vendor total				212,675.55	0.00					
<a href="#">V0001742</a>	Jbm Patrol & Protection Corporation	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056282	9/23/2021			7,237.98	0.00	USD	<div><div>7,237.98</div><div>7,237.98</div></div>	<div><div>0.00</div><div>0.00</div></div>	9/30/2021	Yes
Vendor total				7,237.98	0.00					
<a href="#">V0001774</a>	Lutheran Social Services	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055905	9/16/2021			18,953.31	0.00	USD	<div><div>18,953.31</div><div>18,953.31</div></div>	<div><div>0.00</div><div>0.00</div></div>	10/13/2021	Yes
Vendor total				18,953.31	0.00					
<a href="#">V0001777</a>	Pringle Nature Center Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056381	9/23/2021			9,250.00	0.00	USD	<div><div>9,250.00</div><div>9,250.00</div></div>	<div><div>0.00</div><div>0.00</div></div>	7/31/2021	Yes
Vendor total				9,250.00	0.00					

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<a href="#">V0001805</a>	Ehlers	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055990	9/16/2021			7,500.00	0.00	USD	<u>7,500.00</u>	<u>0.00</u>	9/8/2021	Yes
						USD	7,500.00	0.00		
Vendor total				7,500.00	0.00					
<a href="#">V0001811</a>	O'Brien & Associates	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004671	9/10/2021			6,042.50	0.00	USD	<u>6,042.50</u>	<u>0.00</u>	9/8/2021	Yes
						USD	6,042.50	0.00		
Vendor total				6,042.50	0.00					
<a href="#">V0001854</a>	Reserve Account	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056600	9/30/2021			30,000.00	0.00	USD	30,000.00	0.00	9/27/2021	Yes
CHKP-000056601	9/30/2021			15,000.00	0.00	USD	<u>15,000.00</u>	<u>0.00</u>	9/27/2021	Yes
						USD	45,000.00	0.00		
Vendor total				45,000.00	0.00					
<a href="#">V0001893</a>	Best Bargains Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056672	10/7/2021			5,397.35	0.00	USD	<u>5,397.35</u>	<u>0.00</u>	10/5/2021	Yes
						USD	5,397.35	0.00		
Vendor total				5,397.35	0.00					
<a href="#">V0001941</a>	Racine County Wisconsin	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056521	9/30/2021			139,184.00	0.00	USD	<u>139,184.00</u>	<u>0.00</u>	9/29/2021	Yes
						USD	139,184.00	0.00		
Vendor total				139,184.00	0.00					
<a href="#">V0001947</a>	Creative Health Care Solutions	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004708	9/17/2021			6,755.00	0.00	USD	<u>6,755.00</u>	<u>0.00</u>	9/19/2021	Yes
						USD	6,755.00	0.00		
Vendor total				6,755.00	0.00					
<a href="#">V0001991</a>	Wisconsin Community Services	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004775	10/1/2021			10,666.67	0.00	USD	<u>10,666.67</u>	<u>0.00</u>	9/28/2021	Yes
						USD	10,666.67	0.00		
Vendor total				10,666.67	0.00					
<a href="#">V0001999</a>	Matsen Home Improvements	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056523	9/30/2021			8,240.00	0.00	USD	<u>8,240.00</u>	<u>0.00</u>	9/16/2021	Yes
						USD	8,240.00	0.00		
Vendor total				8,240.00	0.00					
<a href="#">V0002038</a>	Southport Engineered Systems LLC	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved

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CHKP-000056291	9/23/2021			10,521.36	0.00	USD	10,521.36	0.00	9/29/2021	Yes
						USD	10,521.36	0.00		
Vendor total				10,521.36	0.00					
V0002081	Kenosha Community Foundation Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056292	9/23/2021			15,246.00	0.00	USD	15,246.00	0.00	9/24/2021	Yes
						USD	15,246.00	0.00		
Vendor total				15,246.00	0.00					
V0002146	Andrea & Orendorff LLP	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004674	9/10/2021			31,542.60	0.00	USD	31,542.60	0.00	9/13/2021	Yes
ACHP-000004710	9/17/2021			38,643.26	0.00	USD	38,643.26	0.00	9/20/2021	Yes
ACHP-000004752	9/24/2021			45,373.67	0.00	USD	45,373.67	0.00	9/27/2021	Yes
ACHP-000004776	10/1/2021			40,858.10	0.00	USD	40,858.10	0.00	10/4/2021	Yes
						USD	156,417.63	0.00		
Vendor total				156,417.63	0.00					
V0002185	Staples Advantage	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004675	9/10/2021			9,443.30	0.00	USD	9,443.30	0.00	9/15/2021	Yes
						USD	9,443.30	0.00		
Vendor total				9,443.30	0.00					
V0002282	Gordon Food Service	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056750	10/7/2021			11,699.23	0.00	USD	11,699.23	0.00	10/5/2021	Yes
						USD	11,699.23	0.00		
Vendor total				11,699.23	0.00					
V0002293	Village of Bristol Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056753	10/7/2021			11,492.63	0.00	USD	11,492.63	0.00	9/6/2021	Yes
						USD	11,492.63	0.00		
Vendor total				11,492.63	0.00					
V0002306	Kenosha Drug Operations Group	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056755	10/7/2021			10,000.00	0.00	USD	10,000.00	0.00	10/6/2021	Yes
						USD	10,000.00	0.00		
Vendor total				10,000.00	0.00					
V0002356	Brotoloc South Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004711	9/17/2021			7,516.44	0.00	USD	7,516.44	0.00	9/19/2021	Yes
						USD	7,516.44	0.00		
Vendor total				7,516.44	0.00					
V0002364	Hiercomm Inc	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004753	9/24/2021			12,549.19	0.00	USD	12,549.19	0.00	9/20/2021	Yes
						USD	12,549.19	0.00		

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Vendor total			12,549.19		0.00					
<a href="#">V0002396</a>	Kain Energy Corporation	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056297	9/23/2021			60,245.50	0.00	USD	60,245.50	0.00	9/24/2021	Yes
						USD	60,245.50	0.00		
Vendor total				60,245.50	0.00					
<a href="#">V0002478</a>	Tecan SP Inc	<a href="#">Check-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056004	9/16/2021			10,360.00	0.00	USD	10,360.00	0.00	5/21/2021	Yes
						USD	10,360.00	0.00		
Vendor total				10,360.00	0.00					
<a href="#">V0002514</a>	Crabtree Diversified	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004713	9/17/2021			20,154.65	0.00	USD	20,154.65	0.00	9/19/2021	Yes
						USD	20,154.65	0.00		
Vendor total				20,154.65	0.00					
<a href="#">V0002679</a>	US Bank National Association	<a href="#">CHECK-STD</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056383	9/23/2021			101,376.32	0.00	USD	101,376.32	0.00	9/15/2021	Yes
CHKP-000056757	10/7/2021			120,573.89	0.00	USD	120,573.89	0.00	9/29/2021	Yes
						USD	221,950.21	0.00		
Vendor total				221,950.21	0.00					
<a href="#">V0002707</a>	Alfred Benesch & Company	<a href="#">Check-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056009	9/16/2021			64,336.83	0.00	USD	64,336.83	0.00	9/21/2021	Yes
CHKP-000056528	9/30/2021			62,488.56	0.00	USD	62,488.56	0.00	8/24/2021	Yes
						USD	126,825.39	0.00		
Vendor total				126,825.39	0.00					
<a href="#">V0002925</a>	Mystic Meadows LLC	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004715	9/17/2021			6,300.00	0.00	USD	6,300.00	0.00	9/19/2021	Yes
						USD	6,300.00	0.00		
Vendor total				6,300.00	0.00					
<a href="#">V0002941</a>	Revive Youth & Family Services LLC	<a href="#">Check-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055908	9/16/2021			8,598.78	0.00	USD	8,598.78	0.00	10/13/2021	Yes
						USD	8,598.78	0.00		
Vendor total				8,598.78	0.00					
<a href="#">V0002971</a>	Ceridian	<a href="#">WIRE-STD</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056307	9/23/2021		CERIDIAN / GARNISHMENTS / BW PYRL 09/24/21 / 09/23/21 / \$7,670.40	20,956.55	0.00	USD	20,956.55	0.00	9/25/2021	Yes
TREA-0001473	9/23/2021			7,670.40	0.00	USD	7,670.40	0.00	9/23/2021	Yes
TREA-0001474	9/23/2021			2,228,274.93	0.00	USD	2,228,274.93	0.00	9/23/2021	Yes

Vendor invoice transactions

TREA-0001478	9/29/2021	CERIDIAN / MONTHLY PR / SEPT 2021	36,194.31	0.00	USD	36,194.31	0.00	9/29/2021	Yes
TREA-0001489	10/7/2021	CERIDIAN / GARNISHMENTS / BW PYRL 10/08/21	7,569.73	0.00	USD	7,569.73	0.00	10/7/2021	Yes
TREA-0001490	10/7/2021	CERIDIAN / PAYROLL / BW PYRL 10/08/21	2,201,665.66	0.00	USD	2,201,665.66	0.00	10/7/2021	Yes
					USD	4,502,331.58	0.00		

Vendor total

4,502,331.580.00

V0003084

BI Incorporated

ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004755	9/24/2021			6,643.00	0.00	USD	6,643.00	0.00	9/30/2021	Yes
						USD	6,643.00	0.00		

Vendor total

6,643.000.00

V0003255

Asphalt Contractors Inc.

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056020	9/16/2021			32,282.03	0.00	USD	32,282.03	0.00	9/19/2021	Yes
CHKP-000056310	9/23/2021			178,255.15	0.00	USD	178,255.15	0.00	9/29/2021	Yes
CHKP-000056531	9/30/2021			353,123.22	0.00	USD	353,123.22	0.00	10/4/2021	Yes
CHKP-000056684	10/7/2021			6,762.33	0.00	USD	6,762.33	0.00	10/11/2021	Yes
						USD	570,422.73	0.00		

Vendor total

570,422.730.00

V0003445

Custom Data Processing Inc

ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004680	9/10/2021			6,770.00	0.00	USD	6,770.00	0.00	9/15/2021	Yes
						USD	6,770.00	0.00		

Vendor total

6,770.000.00

V0003506

Metlife C/O Fascore

ACH-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004681	9/10/2021			61,992.62	0.00	USD	61,992.62	0.00	9/10/2021	Yes
ACHP-000004757	9/24/2021			62,025.13	0.00	USD	62,025.13	0.00	9/24/2021	Yes
						USD	124,017.75	0.00		

Vendor total

124,017.750.00

V0003549

K Singh & Associates Inc

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056536	9/30/2021			10,257.47	0.00	USD	10,257.47	0.00	9/30/2021	Yes
						USD	10,257.47	0.00		

Vendor total

10,257.470.00

V0003627

Village of Somers Wisconsin

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056758	10/7/2021			36,774.29	0.00	USD	36,774.29	0.00	9/6/2021	Yes
						USD	36,774.29	0.00		

Vendor total

36,774.290.00

V0003670

Ozinga Ready Mix Concrete Inc

CHECK-TOT

Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056028	9/16/2021			7,929.25	0.00	USD	7,929.25	0.00	9/23/2021	Yes
CHKP-000056689	10/7/2021			5,248.00	0.00	USD	5,248.00	0.00	10/13/2021	Yes
						USD	13,177.25	0.00		

Vendor invoice transactions

Kenosha County

Vendor total			13,177.25		0.00					
<a href="#">V0003831</a>	Pathways Group Home	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TRE-000002161	9/10/2021	MINV-000058282	CK# 790278 02/18/2021	6,820.00	0.00	USD	6,820.00	0.00	10/10/2021	Yes
						USD	6,820.00	0.00		
Vendor total				6,820.00	0.00					
<a href="#">V0003994</a>	Frontida Inc	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004718	9/17/2021			6,540.58	0.00	USD	6,540.58	0.00	9/19/2021	Yes
						USD	6,540.58	0.00		
Vendor total				6,540.58	0.00					
<a href="#">V0004386</a>	Successful Community Living Services	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004720	9/17/2021			22,564.00	0.00	USD	22,564.00	0.00	9/19/2021	Yes
						USD	22,564.00	0.00		
Vendor total				22,564.00	0.00					
<a href="#">V0004556</a>	Unidine Corporation	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056314	9/23/2021			189,099.52	0.00	USD	189,099.52	0.00	9/30/2021	Yes
						USD	189,099.52	0.00		
Vendor total				189,099.52	0.00					
<a href="#">V0004574</a>	Diversified Benefit Services Inc	<a href="#">ACH-TREAS</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0001476	9/28/2021		DBS / FSA CLAIMS	5,682.00	0.00	USD	5,682.00	0.00	9/27/2021	Yes
						USD	5,682.00	0.00		
Vendor total				5,682.00	0.00					
<a href="#">V0004602</a>	ANAB - ANSI Natl Accreditation Board	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056316	9/23/2021			8,050.00	0.00	USD	8,050.00	0.00	7/18/2021	Yes
						USD	8,050.00	0.00		
Vendor total				8,050.00	0.00					
<a href="#">V0004607</a>	Cummins Inc	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056542	9/30/2021			12,046.42	0.00	USD	12,046.42	0.00	10/1/2021	Yes
						USD	12,046.42	0.00		
Vendor total				12,046.42	0.00					
<a href="#">V0004797</a>	Evergreen Pharmacy	<a href="#">ACH-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004759	9/24/2021			10,142.62	0.00	USD	10,142.62	0.00	9/19/2021	Yes
						USD	10,142.62	0.00		
Vendor total				10,142.62	0.00					
<a href="#">V0004935</a>	Heartland Business Systems LLC	<a href="#">CHECK-TOT</a>								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved



Vendor invoice transactions

Kenosha County

CHKP-000056031	9/16/2021			5,344.80	0.00	USD	<div><div>currency</div><div>5,344.80</div></div>	<div><div>0.00</div></div>	9/11/2021	Yes
						USD	<div>5,344.80</div>	<div>0.00</div>		
Vendor total				5,344.80	0.00					
V0005360	Raise Rite	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056694	10/7/2021			33,000.00	0.00	USD	<div><div>33,000.00</div></div>	<div><div>0.00</div></div>	9/24/2021	Yes
						USD	<div>33,000.00</div>	<div>0.00</div>		
Vendor total				33,000.00	0.00					
V0005427	Village of Salem Lakes Wisconsin	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056763	10/7/2021			87,955.05	0.00	USD	87,955.05	0.00	9/6/2021	Yes
CHKP-000056764	10/7/2021			5,263.65	0.00	USD	<div><div>5,263.65</div></div>	<div><div>0.00</div></div>	9/30/2021	Yes
						USD	<div>93,218.70</div>	<div>0.00</div>		
Vendor total				93,218.70	0.00					
V0005666	Lakeshore Healthcare - Kenosha LLC	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004723	9/17/2021			28,495.68	0.00	USD	<div><div>28,495.68</div></div>	<div><div>0.00</div></div>	9/19/2021	Yes
						USD	<div>28,495.68</div>	<div>0.00</div>		
Vendor total				28,495.68	0.00					
V0005805	Froedtert South Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056549	9/30/2021			6,009.24	0.00	USD	<div><div>6,009.24</div></div>	<div><div>0.00</div></div>	9/28/2021	Yes
						USD	<div>6,009.24</div>	<div>0.00</div>		
Vendor total				6,009.24	0.00					
V0005948	Humana Inc	ACH-TREAS								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0001466	9/15/2021		HUMANA WEEKLY	387,373.21	0.00	USD	387,373.21	0.00	9/14/2021	Yes
TREA-0001471	9/22/2021		HUMANA WEEKLY	253,336.94	0.00	USD	253,336.94	0.00	9/22/2021	Yes
TREA-0001479	9/29/2021		HUMANA / WEEKLY	115,941.74	0.00	USD	115,941.74	0.00	9/27/2021	Yes
TREA-0001487	10/6/2021		HUMANA WEEKLY	360,550.25	0.00	USD	360,550.25	0.00	10/2/2021	Yes
TREA-0001488	10/6/2021		HUMANA ADMIN FEES / OCT 2021	214,804.05	0.00	USD	214,804.05	0.00	9/16/2021	Yes
						USD	<div>1,332,006.19</div>	<div>0.00</div>		
Vendor total				1,332,006.19	0.00					
V0005987	Anders Developmental & Transition Home LLC	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000055911	9/16/2021			6,346.32	0.00	USD	<div><div>6,346.32</div></div>	<div><div>0.00</div></div>	10/13/2021	Yes
						USD	<div>6,346.32</div>	<div>0.00</div>		
Vendor total				6,346.32	0.00					
V0006054	Johnson Financial Group	ACH-TREAS								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0001469	9/22/2021		HEALTH SAVINGS ACCOUNT / BW PYRL 09/24/2021	6,475.00	0.00	USD	6,475.00	0.00	9/21/2021	Yes
TREA-0001486	10/6/2021		HSA / BI-WKLY PR / 10.8.21	6,628.00	0.00	USD	<div><div>6,628.00</div></div>	<div><div>0.00</div></div>	10/5/2021	Yes
						USD	<div>13,103.00</div>	<div>0.00</div>		

Vendor invoice transactions

Kenosha County

Vendor total			13,103.00		0.00					
<a href="#">V0006092</a>	Racine County, Ace Services		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056217	9/23/2021			30,800.00	0.00	USD	30,800.00	0.00	10/20/2021	Yes
							30,800.00	0.00		
Vendor total				30,800.00	0.00					
<a href="#">V0006093</a>	State of Wisconsin Court Fines & Assessments		<a href="#">ACH-TREAS</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0001475	9/23/2021			253,958.29	0.00	USD	253,958.29	0.00	9/24/2021	Yes
							253,958.29	0.00		
Vendor total				253,958.29	0.00					
<a href="#">V0006103</a>	WI Dept of Employee Trust Funds		<a href="#">ACH-TREAS</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
TREA-0001481	9/30/2021		WI RETIREMENT / AUG 2021	667,489.68	0.00	USD	667,489.68	0.00	9/30/2021	Yes
							667,489.68	0.00		
Vendor total				667,489.68	0.00					
<a href="#">V0007201</a>	Star Crane & Hoist Service - Wisconsin Inc		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056552	9/30/2021			15,613.87	0.00	USD	15,613.87	0.00	10/1/2021	Yes
							15,613.87	0.00		
Vendor total				15,613.87	0.00					
<a href="#">V0008086</a>	Serve You Rx		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056326	9/23/2021			146,733.60	0.00	USD	146,733.60	0.00	9/23/2021	Yes
							146,733.60	0.00		
Vendor total				146,733.60	0.00					
<a href="#">V0008447</a>	Phillips Total Care Pharmacy Inc		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056554	9/30/2021			31,151.39	0.00	USD	31,151.39	0.00	9/30/2021	Yes
							31,151.39	0.00		
Vendor total				31,151.39	0.00					
<a href="#">V0009603</a>	CK Contractors LLC		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056608	9/30/2021			19,672.00	0.00	USD	19,672.00	0.00	10/1/2021	Yes
							19,672.00	0.00		
Vendor total				19,672.00	0.00					
<a href="#">V0012865</a>	Brock White Company		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056052	9/16/2021			6,514.00	0.00	USD	6,514.00	0.00	9/22/2021	Yes
							6,514.00	0.00		
Vendor total				6,514.00	0.00					
<a href="#">V0014033</a>	AI Warren Oil Co Inc		<a href="#">CHECK-TOT</a>							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in	Balance in currency	Due date	Approved

Vendor invoice transactions

Kenosha County

CHKP-000056558	9/30/2021			22,693.66	0.00	USD	<div><div>currency</div><div>22,693.66</div><div>22,693.66</div></div>	<div><div>0.00</div><div>0.00</div></div>	10/1/2021	Yes		
Vendor total				22,693.66	0.00							
<a href="#">V0014043</a>	Delta Dental of Wisconsin Inc	<a href="#">ACH-TREAS</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
TREA-0001482	10/1/2021		DELTA DENTAL OF WI / OCT PREMIUM	67,967.94	0.00	USD	67,967.94	0.00	10/1/2021	Yes		
						USD	<div><div>67,967.94</div></div>	<div><div>0.00</div></div>				
Vendor total				67,967.94	0.00							
<a href="#">V0014504</a>	Just Mechanical	<a href="#">CHECK-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
CHKP-000056054	9/16/2021			16,883.04	0.00	USD	16,883.04	0.00	9/22/2021	Yes		
CHKP-000056335	9/23/2021			10,877.50	0.00	USD	10,877.50	0.00	9/10/2021	Yes		
						USD	<div><div>27,760.54</div></div>	<div><div>0.00</div></div>				
Vendor total				27,760.54	0.00							
<a href="#">V0014675</a>	House of Love Youth Homes Inc	<a href="#">CHECK-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
CHKP-000055915	9/16/2021			7,775.11	0.00	USD	7,775.11	0.00	10/13/2021	Yes		
						USD	<div><div>7,775.11</div></div>	<div><div>0.00</div></div>				
Vendor total				7,775.11	0.00							
<a href="#">V0015739</a>	Cutting Edge Staffing LLC	<a href="#">CHECK-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
CHKP-000056561	9/30/2021			5,500.00	0.00	USD	5,500.00	0.00	9/29/2021	Yes		
						USD	<div><div>5,500.00</div></div>	<div><div>0.00</div></div>				
Vendor total				5,500.00	0.00							
<a href="#">V0015889</a>	NaphCare	<a href="#">CHECK-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
CHKP-000056562	9/30/2021			183,163.05	0.00	USD	183,163.05	0.00	10/1/2021	Yes		
CHKP-000056708	10/7/2021			31,158.84	0.00	USD	31,158.84	0.00	10/13/2021	Yes		
						USD	<div><div>214,321.89</div></div>	<div><div>0.00</div></div>				
Vendor total				214,321.89	0.00							
<a href="#">V0015975</a>	Community of Life Adult Family Home Inc	<a href="#">ACH-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
ACHP-000004761	9/24/2021			8,682.68	0.00	USD	8,682.68	0.00	9/19/2021	Yes		
						USD	<div><div>8,682.68</div></div>	<div><div>0.00</div></div>				
Vendor total				8,682.68	0.00							
<a href="#">V0016061</a>	Southern Hope Homes	<a href="#">CHECK-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
CHKP-000056059	9/16/2021			5,123.78	0.00	USD	5,123.78	0.00	9/19/2021	Yes		
						USD	<div><div>5,123.78</div></div>	<div><div>0.00</div></div>				
Vendor total				5,123.78	0.00							
<a href="#">V0016212</a>	Michels Corporation	<a href="#">CHECK-TOT</a>										
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved		
CHKP-000056711	10/7/2021			155,084.73	0.00	USD	155,084.73	0.00	10/9/2021	Yes		

Vendor invoice transactions

Kenosha County

						USD	155,084.73	0.00		
Vendor total				155,084.73	0.00					
V0016316	Kelly Leadership Group LLC	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056064	9/16/2021			7,500.00	0.00	USD	7,500.00	0.00	8/14/2021	Yes
						USD	7,500.00	0.00		
Vendor total				7,500.00	0.00					
V0016800	Center for Internet Security Inc CIS	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056713	10/7/2021			13,800.00	0.00	USD	13,800.00	0.00	10/1/2021	Yes
						USD	13,800.00	0.00		
Vendor total				13,800.00	0.00					
V0017122	1Hope Together Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056343	9/23/2021			5,596.28	0.00	USD	5,596.28	0.00	9/15/2021	Yes
						USD	5,596.28	0.00		
Vendor total				5,596.28	0.00					
V0017305	Rogers Communications Canada Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056715	10/7/2021			272,557.52	0.00	USD	272,557.52	0.00	10/8/2021	Yes
						USD	272,557.52	0.00		
Vendor total				272,557.52	0.00					
V0018021	Featherstone Inc	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056610	9/30/2021			40,421.59	0.00	USD	40,421.59	0.00	10/1/2021	Yes
						USD	40,421.59	0.00		
Vendor total				40,421.59	0.00					
V0019019	Dooley & Associates LLC	ACH-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
ACHP-000004724	9/17/2021			10,400.00	0.00	USD	10,400.00	0.00	8/22/2021	Yes
						USD	10,400.00	0.00		
Vendor total				10,400.00	0.00					
V0019312	Frazier Support Services/Peace of Mind Group Home	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056113	9/16/2021			14,945.00	0.00	USD	14,945.00	0.00	10/13/2021	Yes
						USD	14,945.00	0.00		
Vendor total				14,945.00	0.00					
V0019684	Priceless Time Adult Family Home LLC	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056349	9/23/2021			8,302.83	0.00	USD	8,302.83	0.00	9/19/2021	Yes
						USD	8,302.83	0.00		
Vendor total				8,302.83	0.00					

Vendor invoice transactions

Kenosha County

V0019693	Westwords Consulting LLC		CHECK-TOT							
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056572	9/30/2021			54,000.00	0.00	USD	54,000.00	0.00	10/4/2021	Yes
						USD	54,000.00	0.00		
Vendor total				54,000.00	0.00					
V0020069	Siegler Grading & Excavating LLC	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056110	9/16/2021			7,400.00	0.00	USD	7,400.00	0.00	9/17/2021	Yes
CHKP-000056111	9/16/2021			7,900.00	0.00	USD	7,900.00	0.00	9/17/2021	Yes
						USD	15,300.00	0.00		
Vendor total				15,300.00	0.00					
V0020070	MJBarnes & Associates LLC	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056078	9/16/2021			6,800.00	0.00	USD	6,800.00	0.00	9/17/2021	Yes
						USD	6,800.00	0.00		
Vendor total				6,800.00	0.00					
V0020076	State of Wisconsin - Badgercare	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056389	9/23/2021			23,653.09	0.00	USD	23,653.09	0.00	9/22/2021	Yes
						USD	23,653.09	0.00		
Vendor total				23,653.09	0.00					
V0020243	Slavko Desancic & Vida Desancic Declaration of Trust	CHECK-TOT								
Voucher	Date	Invoice	Description	Invoice amount	Balance	Currency	Invoice amount in currency	Balance in currency	Due date	Approved
CHKP-000056613	9/30/2021			154,724.00	0.00	USD	154,724.00	0.00	9/20/2021	Yes
						USD	154,724.00	0.00		
Vendor total				154,724.00	0.00					
Grand total				16,460,899.59	0.00					

# Delinquent Real Estate Tax Collection Status Report

Tax Year	# Parcels	# Parcels Del	Taxes Levied	Tax Certs Issued	Taxes Delinquent	%Taxes Del	Interest Collected	Penalty Collected	Total I&P Collected
2020	64256	1285	\$346,505,858.77	\$3,392,055.69	\$2,838,535.16	0.8192%	\$197,695.56	\$98,847.76	\$296,543.32
2019	64358	632	\$325,979,281.31	\$3,954,309.54	\$1,411,553.54	0.4330%	\$370,728.48	\$163,772.10	\$534,500.58
2018	64453	315	\$317,814,333.55	\$3,470,913.19	\$531,790.63	0.1673%	\$557,125.05	\$278,562.39	\$835,687.44
2017	64496	157	\$307,312,361.91	\$3,694,519.61	\$242,849.02	0.0790%	\$661,715.04	\$330,857.80	\$992,572.84
2016	64521	68	\$298,901,442.54	\$3,962,343.97	\$88,303.17	0.0295%	\$789,034.48	\$394,517.77	\$1,183,552.25
2015	64677	30	\$291,604,897.09	\$4,569,380.71	\$38,361.47	0.0132%	\$965,187.93	\$482,603.78	\$1,447,791.71
2014	64785	25	\$283,465,897.56	\$4,884,718.06	\$25,281.75	0.0089%	\$1,086,345.54	\$542,968.45	\$1,629,313.99
2013	64979	23	\$293,015,182.06	\$6,209,281.27	\$24,814.43	0.0085%	\$1,374,710.66	\$687,304.19	\$2,062,014.85
2012	65049	21	\$290,699,109.82	\$6,131,557.47	\$21,948.39	0.0076%	\$1,437,836.34	\$718,413.27	\$2,156,249.61
2011	65115	17	\$288,138,749.30	\$7,083,324.71	\$10,515.32	0.0036%	\$1,612,058.64	\$805,926.29	\$2,417,984.93
2010	65362	14	\$289,427,617.71	\$7,932,595.63	\$10,568.97	0.0037%	\$1,710,532.70	\$855,867.61	\$2,566,400.31
2009	64891	14	\$274,130,414.86	\$8,106,994.49	\$9,404.00	0.0034%	\$1,759,898.70	\$878,799.66	\$2,638,698.36
					\$5,253,925.85	Total Del			\$18,761,310.19
			Information as of 10/6/21, changes constantly		\$1,003,837.15	Total TD Elig			
	358	# Unique parcels tax deed eligible							
	17	# of tax deed eligible parcels in Bankruptcy (one parcel here is also an outlot)							
	30	# of tax deed eligible parcels that have known environmental/liability concerns							
	2	# of tax deed eligible parcels, outside of contaminated & bankruptcy, Corp Council has told us not to take							
	97	# of tax deed eligible properties on active payment plans							
	212	# tax deed eligible parcels not exempted by the above							
	0	# of parcels waiting on 90 days to expire so we can take them							
	0	# of parcels that letter reports have been ordered & waiting							
	0	# of parcels that have been sent a final notice							
		\$137,785.99	Collected in I&P on taxes since 9/7/21						
		36	Reduction in number of tax deed eligible parcels since September						
		\$90,696.91	Reduction in amount of delinquent taxes on tax deed eligible parcels since September						
		9.14%	Percent reduction in number of tax deed eligible parcels since September						
		8.29%	Percent reduction in amount of delinquent taxes on tax deed eligible parcels since September						
*****									
*****									
			Tax Certificates are Issued on September 1st after property goes delinquent and are the beginning of the lien that allows us to take property						
			Interest and penalty accrues at a rate of 1.5% per month or 18% per year						

<b>Tax Year</b>	<b>9/7/21 Del Amt</b>	<b>10/6/21 Del Amt</b>	<b>Change in amount</b>		
2020	\$3,349,800.54	\$2,838,535.16	\$511,265.38		
2019	\$1,500,637.57	\$1,411,553.54	\$89,084.03		
2018	\$599,469.45	\$531,790.63	\$67,678.82		
2017	\$256,805.80	\$242,849.02	\$13,956.78		
2016	\$96,523.19	\$88,303.17	\$8,220.02		
2015	\$38,533.04	\$38,361.47	\$171.57		
2014	\$25,374.98	\$25,281.75	\$93.23		
2013	\$24,814.43	\$24,814.43	\$0.00		
2012	\$22,524.88	\$21,948.39	\$576.49		
2011	\$10,515.32	\$10,515.32	\$0.00		
2010	\$10,568.97	\$10,568.97	\$0.00		
2009	\$9,404.00	\$9,404.00	\$0.00		
<b>Total</b>	<b>\$5,944,972.17</b>	<b>\$5,253,925.85</b>	<b>\$691,046.32</b>		
<b>Tax Deed Eligible</b>	<b>\$1,094,534.06</b>	<b>\$1,003,837.15</b>	<b>\$90,696.91</b>		
<b># TD Parcels change</b>	<b>245</b>	<b>212</b>	<b>33</b>		

# REGISTER OF DEEDS

## SUMMARY OF REVENUE AND ACTIVITY

	2021 9 MONTHS	2020 9 MONTHS	2020	2019	2018	2017
TOTAL RECEIPTS	\$4,139,793	\$3,896,470	\$5,202,375	\$4,261,197	\$3,955,494	\$3,572,019
LESS						
STATE TRANSFER TAX	\$2,430,264	\$2,368,732	\$3,145,712	\$2,448,683	\$2,235,173	\$1,950,727
STATE RECORDING FEES	\$172,816	\$147,280	\$202,440	\$167,853	\$161,252	\$162,449
BIRTH RECORDS FOR STATE	\$23,457	\$17,913	\$21,826	\$33,943	\$33,180	\$30,191
STATE VITALS	\$58,164	\$54,659	\$70,727	\$91,148	\$88,272	\$77,714
NET RECEIPTS TO COUNTY	\$1,455,092	\$1,307,886	\$1,761,671	\$1,519,570	\$1,437,617	\$1,350,937
LESS						
LAND INFORMATION FEES	\$148,128	\$126,240	\$173,520	\$143,874	\$138,216	\$139,242
WEB PAGES	\$49,376	\$42,080	\$57,840	\$47,958	\$46,072	\$46,414
PLAN & DEV FEES	\$963	\$1,127	\$1,177	\$1,377	\$1,735	\$1,839
INFORMATION SYSTEMS	\$7,327	\$7,222	\$9,724	\$10,260	\$9,939	\$9,555
TOTAL COUNTY R.O.D. RECEIPTS	\$1,249,297	\$1,131,218	\$1,519,410	\$1,316,101	\$1,241,655	\$1,153,887
LESS						
REGISTER OF DEEDS FEES	\$617,927	\$541,040	\$736,428	\$701,957	\$674,687	\$660,385
Less JE Adjustments	(\$5,914)	(\$5,142)	(\$6,938)	(\$6,902)	(\$6,010)	(\$5,512)
NET REGISTER OF DEEDS FEES	\$612,013	\$535,898	\$729,490	\$695,055	\$668,677	\$654,873
TRANSFER TAX	\$635,524	\$594,190	\$788,435	\$617,466	\$569,221	\$494,277
R.E. SEARCH FEES	\$1,655	\$1,185	\$1,540	\$3,430	\$3,775	\$3,585
ACCOUNTS RECEIVABLE	\$105	(\$55)	(\$55)	\$150	(\$17)	\$1,152
BALANCE	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)
DOCUMENTS RECORDED	24,698	21,055	28,940	24,005	23,055	23,219
BIRTHS	3,356	2,566	3,126	4,854	4,743	4,316
DEATHS	1,245	1,378	1,894	1,898	1,783	1,676
MARRIAGES & MISC	1,180	1,184	1,565	1,773	1,700	1,350
ADDITIONAL COPIES	12,025	12,249	17,019	16,259	16,465	15,118

BUDGET SUMMARY	2021 BUDGET	2021 ACTUAL	JAN/SEP BUDGET	OVER/(UNDER) BUDGET
REAL ESTATE TRANSFERS	\$760,000	\$635,524	\$570,056	\$65,468
REGISTER OF DEEDS	\$730,000	\$612,013	\$546,204	\$65,809
TOTAL BUDGET	\$1,490,000	\$1,247,537	\$1,116,260	\$131,277

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



**COUNTY CLERK  
SUMMARY OF REVENUE  
AND ACTIVITY**

**For the Nine Months  
Ending Thursday,  
September 30, 2021**

	<b><u>2021</u></b> <b><u>9 Month(s)</u></b>	<b><u>2020</u></b> <b><u>9 Month(s)</u></b>	<b><u>2019</u></b> <b><u>9 Month(s)</u></b>	<b><u>2018</u></b> <b><u>9 Month(s)</u></b>	<b><u>2017</u></b> <b><u>9 Month(s)</u></b>
TOTAL RECEIPTS	85,187	140,725	103,102	127,132	115,931
LESS					
CONSERVATION FEES FOR DNR	-	-	-	-	-
MARRIAGE LICENSE FEES STATE	18,100	13,575	15,211	18,217	16,275
DOG LICENSE FEE	585	482	1,063	236	287
NET RECEIPTS TO COUNTY	66,502	126,669	86,828	108,679	99,369
LESS					
FAMILY COURT COMMISSIONER	14,480	10,860	11,780	15,130	13,900
TOTAL COUNTY CLERK RECEIPTS	52,022	115,809	75,048	93,549	85,469
442756 State Reimbursement	-	73,397	-	-	-
444010 Dance Hall & Cabaret License	1,800	2,250	2,850	2,000	2,200
444020 HAVA Revenue	-	-	-	-	-
444030 Marriage License Waiver	1,050	1,575	700	800	575
444100 Conservation Fees For County	-	-	-	-	-
444200 Marriage Licenses	39,820	29,865	32,395	38,984	24,325
444230 Domestic Partnership Fee	-	-	-	55	-
444240 Administrative Appeals Fee	-	-	-	-	15
445500 County Clerk Fees	192	230	522	475	474
445505 Passport Fees	9,160	15,960	49,525	51,235	57,880
448310 Profit/Loss Tax Deed Sale	-	(7,468)	(10,944)	-	-
448550 Rental Income	-	-	-	-	-