

KENOSHA COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: 2020 TO 2021 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION	
Original_x Corrected__ 2nd Correction__ Resubmitted__	
Date Submitted: April 15, 2021	Date Resubmitted:
Submitted By: Finance Committee	
Fiscal Note Attached Yes	Legal Note Attached
Prepared By: Barna Bencs, Finance	Signature:

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

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

Now, Therefore Be It Resolved, that these funds be carried over from 2020 to 2021, and that the 2021 budget be adjusted as shown in the attached fiscal notes which detail the source and application of funds to be carried forward and are incorporated by reference, and

Be It Further Resolved, that it is the policy, desire, and intent of the Kenosha County Board that each appropriation unit of this budgetary amendment for which funds have been appropriated be carried out as if adopted by separate resolution and as necessary to carry out the public intent. The funds are made available and, unless amended by law or action by the County Board through budgetary transfers, no monies appropriated for any one purpose in any one appropriation unit can be used for any other purpose in any other appropriation unit without prior approval of the Kenosha County Board. The Finance Committee is authorized to approve transfers not to exceed \$1,000.00, and

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

2020 TO 2021 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION

Respectfully Submitted,

FINANCE/ADMINISTRATION COMMITTEE

	<u>Aye</u>	Nay	<u>Abstain</u>
<hr/> Supervisor Terry Rose, Chairman	D	D	D
<hr/> Supervisor Jeffrey Gentz, Vice Chair	D	D	D
<hr/> Supervisor Ron Frederick	D	D	O
<hr/> Supervisor Jeff Wamboldt	D	D	O
<hr/> Supervisor Ed Kubicki	O	O	O
<hr/> Supervisor Monica Yuhas	D	D	O
<hr/> Supervisor John Franco	O	O	O

KENOSHA COUNTY
YEAR-END CLOSE-OUT & CARRYOVER
RESOLUTION
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2020

2020 General Fund Year-End Forecast

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.

	Mar F/A Meeting	Year End 2020
Prior Year Unassigned Reserves	\$19,834,327	\$19,834,327
<u>Items causing increase to the General Fund</u>		
Sheriff - operating expenditures surplus	\$3,530,100	\$3,704,077
Human Services - Institute Placements net against Medicaid revenue surplus	2,500,000	2,048,261
Health Insurance surplus	1,292,000	1,366,638
Public Works operating surplus	400,000	382,816
Workers Compensation Insurance surplus	271,500	359,813
Sales Tax revenue surplus	242,256	242,256
Total increases to General Fund	\$8,235,856	\$8,103,861
<u>Items causing decrease to the General Fund</u>		
Federal Inmate Housing/Other KSD revenue deficit	(\$4,297,100)	(\$4,105,255)
Treasurer Tax Delinquency and Interest on Taxes revenue deficit	(845,000)	(863,137)
Liability Insurance deficit	(400,000)	(386,062)
Increase in Tax Delinquencies net of Profit/Loss Tax Deed Sale revenues	(342,700)	(342,700)
Miscellaneous operating expenditures/revenues deficit	(200,000)	(326,802)
Reserves to fund budget approved and permitted by Reserve policy	(290,000)	(290,000)
Vacancy deficit	(200,000)	(275,530)
Circuit Court/County Clerk/Register of Deeds revenue deficit	(120,000)	(119,630)
Total net reduction to Fund Balance	(\$6,694,800)	(\$6,709,116)
Projected year-end unassigned fund balance	<u>\$21,375,383</u>	<u>\$21,229,072</u>
Less: County Board minimum requirement of 17% of General Fund Expenditures	\$11,982,234	\$11,957,198
Amount over 17% Minimum	<u>\$9,393,149</u>	<u>\$9,271,874</u>

Projected Year-End Unassigned General Fund Balance	\$21,375,383	\$21,229,072
Increase in General Fund Over Year Prior	1,541,056	1,394,745
General Fund Expenditures	\$70,483,728	\$70,336,460
Unassigned Reserves as a Percentage of General Fund Expense 4	30.33%	30.18%

**Health Insurance
Surplus/(Deficit)
2006 - 2020 Budget Years**

	Internal Service Fund Adopted Budget	Internal Service Fund Revenues	Internal Service Fund Expenses	ISF Year-End (Chargeback) Credit	Year-End Vacancy Surplus (Deficit)	Net Year-End Final Surplus (Deficit)
2006	17,370,393	16,955,387	15,142,184	1,813,203	399,044	2,212,247
2007	17,875,593	17,746,979	16,359,146	1,387,833	634,169	2,022,002
2008	18,359,029	18,023,656	17,489,511	534,145	645,641	1,179,786
2009	19,324,896	19,578,257	18,205,270	1,372,987	545,567	1,918,554
2010	19,975,551	19,860,817	18,124,476	1,736,341	614,099	2,350,440
2011	19,245,383	20,282,339	22,316,472	(2,034,133)	(112,585)	(2,146,718)
2012	20,298,822	20,092,719	20,525,897	(433,178)	1,307,049	873,871
2013	20,506,707	18,664,053	18,228,523	435,530	1,417,469	1,852,999
2014	20,106,460	19,211,847	20,118,003	(906,156)	831,711	(74,445)
2015	20,395,124	20,136,198	22,165,336	(2,027,385)	283,617	(1,743,768)
2016	21,094,773	20,057,109	24,185,819	(4,128,710)	561,544	(3,567,166)
2017	23,298,803	21,763,333	23,147,127	(1,383,794)	679,359	(704,435)
2018	23,537,081	22,290,156	24,208,257	(1,918,101)	511,151	(1,406,950)
2019	24,399,685	22,714,366	25,366,632	(2,652,266)	1,304,352	(1,347,914)
2020	24,888,401	22,035,341	21,342,233	693,108	1,274,957	1,968,065

2020 Health Insurance ISF Revenue Surplus	693,108
Additional Vacancy Surplus	1,274,957
Allocated-Brkside/Willowbr/Golf (Fund 600/620/640)	(601,427)
Net Effect to General Fund	1,366,638

Carryovers - Finance Committee Approval Only

<u>Purpose or Explanation</u>	<u>2020 Source</u>					<u>2021 Application</u>				<u>2020 Source Amount</u>	<u>2021 Carryover Approved</u>
	<u>Fund</u>	<u>Division</u>	<u>Subdivision</u>	<u>Main Account</u>		<u>Fund</u>	<u>Division</u>	<u>Subdivision</u>	<u>Main Account</u>		
KCDC Showers	411	790	7925	582200		411	790	7925	582200	44,825	44,825
Building Security Systems	411	790	7925	582200		411	790	7925	582200	50,000	50,000
Old Settler's Park Water System	411	760	7850	582100		411	760	7850	582100	17,184	17,184
Purchase tack truck	711	700	7090	581390		711	700	7090	581390	45,264	45,264
										<u>\$ 157,273</u>	<u>\$ 157,273</u>

Purpose or Explanation	Account	Fund	Division	2020 Source		Project	Fund	Division	2021 Application		Project	2020 Source Amount	
				Sub Division	Main Account				Sub Division	Main Account			
General Fund													
Human Resources													
Furniture purchase planned for 2020 that was delayed due to Covid	Furniture/Fixture	100	100	1040	530010		100	100	1040	530010		4,160	
Allow for sufficient budget for third party security at the courthouse	Other Professional Services	100	100	1040	521900		100	100	1040	521900		12,461	
	Salaries Temporary	100	030	0310	511500		100	100	1040	521900		55,000	
Parks													
Veteran's Memorial Park planning	Misc Contractual Services	100	760	7600	529900		100	760	7600	529900		29,000	
Facilities													
Ceremonial Courtroom Feasibility Study	Misc Contractual Services	100	790	7920	529900		100	790	7920	529900		24,000	
Fix KCC Cranes	Bldg/Equip. Maintenance	100	790	7920	524600		100	790	7920	524600		32,000	
Complete building repairs in process	Bldg. Maintenance/Supplies	100	790	7920	535600		100	790	7920	535600		18,000	
Planning and Development													
Professional services needs	Other Professional Services	100	820	8200	521900		100	820	8200	521900		30,000	
Information Technology													
Continuting staff development projects	Staff Development	100	40	400	543340		100	40	400	543340		10,032	
Total General Fund - Fund 100							Total Fund 100			214,653			
Capital Projects - Parks													
Repurpose funds from building removal to Old Settler's Park water system	Land Improvement	411	760	7850	582200			411	760	7850	582100	7,000	
Total Capital Projects - General Fund 411							Total Fund 411			\$ 7,000			
Brookside Care Center													
Purchase locks that were planned for in 2020 and replace overbed tables that were damaged.	Machy/Equip>\$100<\$5000	600	605	6050	530050		600	605	6050	530050		12,000	
		600	605	6050	530050		600	605	6050	530050		2,784	
Total Brookside Care Center - Fund 600							Total Fund 600			\$ 14,784			
Highway													
Highway access study	Misc Contractual Services	100	820	8200	521900		700	700	7000	529900		45000	
Total Highway - Fund 700							Total Fund 700			\$ 45,000			
Summary of Resolution Carryovers													
Fund 100	\$ 214,653												
Fund 411	\$ 7,000												
Fund 425	\$ -												
Fund 600	\$ 14,784												
Fund 700	\$ 45,000												
Grand Total	\$ 281,437												

Unaudited			4/9/21 7:03 AM	
FISCAL NOTE				
Amounts available for lapsing 2020				
			DWD/	
	General Fund	Social Services	Highway	
Cash		637,906	(1,401,172)	
Current Assets		8,601,693	1,388,699	
Current Liabilities		(7,252,308)	(70,672)	
Carryovers/Encumbrances		(43,847)	(35,000)	
Amt Available to Lapse		1,943,444	(118,145)	
Unassigned General Fund 12/31/19	\$ 19,834,327			
Unassigned General Fund 12/31/2020 before lapsing	19,403,773			
Human Services Transfers to reallocate per budget appropriation guidelines	1,825,299	(1,943,444)	118,145	
Available after lapsing surplus funds	\$ 21,229,072	\$ -	\$ -	
Lapsing transfers are approved in the Adopted Budget Resolution.				
Approval of transfers includes any related budget modifications required.				
General Fund Operating Expenditures 2020	70,353,649			
17% of General Fund Operating Expenditures	\$ 11,960,120			
Unassigned Fund Balance is	30.17%			
Amount over 17%	\$ 9,268,952			

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

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 16,770,146	\$ (1,305,538)	\$ 725,871	\$ 10,497,511	\$ 26,687,990
Receivables					
Property taxes	37,149,575	15,406,591	17,381,494	3,114,064	73,051,724
Delinquent taxes	4,715,325	-	-	-	4,715,325
Miscellaneous	292,528	3,503,331	-	6,000	3,801,859
Due from other governments	4,969,471	5,147,929	-	1,238,319	11,355,719
Due from other funds	3,886,227	-	-	-	3,886,227
Advance due from other funds	2,288,000	-	-	-	2,288,000
Prepaid items	783,719	-	-	2,369	786,088
Loans receivable	-	-	-	1,191,246	1,191,246
TOTAL ASSETS	\$ 70,854,991	\$ 22,752,313	\$ 18,107,365	\$ 16,049,509	\$ 127,764,178
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 1,947,020	\$ 7,146,423	\$ 14,099	\$ 374,267	\$ 9,481,809
Accrued compensation	3,397,236	-	-	-	3,397,236
Special deposits	4,889	100,523	20,000	12,339	137,751
Due to other governments	2,139,456	-	-	-	2,139,456
Other unearned revenue	48,285	62,522	-	319,348	430,155
Total Liabilities	7,559,225	7,312,314	34,099	705,954	15,611,592
Deferred Inflows of Resources					
Deferred property tax levy	34,792,643	15,406,591	17,381,494	3,114,064	70,694,792
Revolving loan fund outstanding loans	-	-	-	1,191,246	1,191,246
Total deferred inflows of resources	34,792,643	15,406,591	17,381,494	4,305,310	71,886,038
Fund Balances					
<i>Nonspendable</i>					
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
<i>Restricted</i>					
Debt service	-	-	691,772	-	691,772
Health Department city contribution share	-	-	-	-	-
Housing Authority revolving loan fund	-	-	-	30,077	30,077
Sheriff Federal Equitable Sharing funds	-	-	-	3,990	3,990
Aging	-	33,408	-	-	33,408
<i>Committed</i>					
Health Department	-	-	-	972,501	972,501
Federated Library System	-	-	-	-	-
Geographic Information Systems	-	-	-	30,503	30,503
<i>Assigned</i>					
Encumbrances	25,605	-	-	32,623	58,228
Subsequent year expenditures	486,473	-	-	8,169,820	8,656,293
Capital projects	-	-	-	1,796,362	1,796,362
<i>Unassigned (deficit)</i>	21,229,072	-	-	-	21,229,072
Total Fund Balances (deficit)	28,503,123	33,408	691,772	11,038,245	40,266,548
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 70,854,991	\$ 22,752,313	\$ 18,107,365	\$ 16,049,509	\$ 127,764,178

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
REVENUES					
Taxes	\$ 51,620,480	\$ 14,937,087	\$ 16,912,339	\$ 2,983,013	\$ 86,452,919
Licenses and permits	159,754	-	-	421,158	580,912
Intergovernmental revenues	13,343,227	51,641,921	-	9,486,494	74,471,642
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	668,549	7,925	15,655,000	216,508	16,547,982
Total Revenues	<u>70,242,519</u>	<u>66,603,939</u>	<u>32,567,339</u>	<u>15,164,719</u>	<u>184,578,516</u>
EXPENDITURES					
Current					
General government	24,386,191	-	-	33,396	24,419,587
Health	-	15,408,462	-	8,278,758	23,687,220
Public safety	42,202,879	-	-	2,217,526	44,420,405
Social services	370,262	49,253,621	-	-	49,623,883
Education and recreation	2,322,321	-	-	2,284,668	4,606,989
Conservation and development	1,079,167	-	-	158,970	1,238,137
Capital Outlay	-	-	-	11,194,733	11,194,733
Debt Service					
Principal retirement	-	-	30,475,621	-	30,475,621
Interest, fiscal charges and debt issuance costs	-	-	3,620,728	358,965	3,979,693
Total Expenditures	<u>70,360,820</u>	<u>64,662,083</u>	<u>34,096,349</u>	<u>24,527,016</u>	<u>193,646,268</u>
Excess (deficiency) of revenues over expenditures	<u>(118,301)</u>	<u>1,941,856</u>	<u>(1,529,010)</u>	<u>(9,362,297)</u>	<u>(9,067,752)</u>

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
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	\$ -	\$ -	\$ -	\$ 23,820,000	\$ 23,820,000
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	-	(1,963,524)	-	(13,099,465)	(15,062,989)
Total Other Financing Sources (Uses)	<u>1,926,671</u>	<u>(1,963,524)</u>	<u>1,707,716</u>	<u>11,865,988</u>	<u>13,536,851</u>
Net change in fund balance	1,808,370	(21,668)	178,706	2,503,691	4,469,099
FUND BALANCES					
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>
FUND BALANCES - END OF YEAR (deficit)	<u>\$ 28,503,123</u>	<u>\$ 33,408</u>	<u>\$ 691,772</u>	<u>\$ 11,038,245</u>	<u>\$ 40,266,548</u>

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		
Revenues				
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	668,549	49,547
Continuing appropriations	332,000	672,170	-	(672,170)
Total Revenues	<u>75,926,842</u>	<u>70,792,717</u>	<u>70,242,519</u>	<u>(550,198)</u>
Expenditures				
Current				
General government	24,731,688	24,855,291	24,386,191	469,100
Public safety	47,166,180	42,835,572	42,202,879	632,693
Social services	403,565	405,765	370,262	35,503
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>70,360,820</u>	<u>1,319,478</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(887,581)</u>	<u>(118,301)</u>	<u>769,280</u>
Other Financing Sources (Uses)				
General obligation debt issued				-
Transfers in	-	1,926,671	1,926,671	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,926,671</u>	<u>1,926,671</u>	<u>-</u>
Net change in fund balance	-	1,039,090	1,808,370	769,280
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>\$ 28,503,123</u>	<u>\$ 769,280</u>

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
Revenues				
Taxes	\$ 14,937,087	\$ 14,937,087	\$ 14,937,087	\$ -
Intergovernmental revenues	54,295,566	55,421,064	51,641,921	(3,779,143)
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	66,603,939	(3,832,300)
Expenditures				
Current				
Health	17,347,615	18,289,925	15,408,462	2,881,463
Social services	51,910,697	51,989,222	49,253,621	2,735,601
Total Expenditures	69,258,312	70,279,147	64,662,083	5,617,064
Excess (deficiency) of revenues over expenditures	-	157,092	1,941,856	1,784,764
Other Financing Sources (Uses)				
Transfers out	-	(1,963,524)	(1,963,524)	-
Total Other Financing Sources (Uses)	-	(1,963,524)	(1,963,524)	-
Net change in fund balance	-	(1,806,432)	(21,668)	1,784,764
Fund balance - beginning	55,076	55,076	55,076	-
Fund balance - ending	\$ 55,076	\$ (1,751,356)	\$ 33,408	\$ 1,784,764

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
ASSETS						
Cash and investments	\$ 30,077	\$ 584,196	\$ 319,148	\$ 32,014	\$ 4,188	\$ 969,623
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	1,191,246	-	-	-	-	1,191,246
TOTAL ASSETS	\$ 1,221,323	\$ 2,480,814	\$ 2,052,648	\$ 82,451	\$ 4,188	\$ 5,841,424
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 112,841	\$ -	\$ 51,948	\$ 198	\$ 164,987
Special deposits	-	12,339	-	-	-	12,339
Due to other funds	-	-	-	-	-	-
Other unearned revenue	-	200	319,148	-	-	319,348
Total Liabilities	-	125,380	319,148	51,948	198	496,674
Deferred Inflows of Resources						
Deferred property tax revenue	-	1,380,564	1,733,500	-	-	3,114,064
Revolving loan fund outstanding loans	1,191,246	-	-	-	-	1,191,246
Total Deferred Inflows of Resources	1,191,246	1,380,564	1,733,500	-	-	4,305,310
Fund Balances						
Nonspendable						
Prepaid items	-	2,369	-	-	-	2,369
Restricted						
Health Department city contribution share	-	-	-	-	-	-
Housing Authority revolving loan fund	30,077	-	-	-	-	30,077
Sheriff Federal Equitable Sharing funds	-	-	-	-	3,990	3,990
Committed						
Health Department	-	972,501	-	-	-	972,501
Federated Library System	-	-	-	-	-	-
Geographic Information Systems	-	-	-	30,503	-	30,503
Assigned						
Subsequent year expenditures	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	-
Total Fund Balances	30,077	974,870	-	30,503	3,990	1,039,440
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,221,323	\$ 2,480,814	\$ 2,052,648	\$ 82,451	\$ 4,188	\$ 5,841,424

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
REVENUES							
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
EXPENDITURES							
Current							
Health	-	8,278,758	-	-	-	-	8,278,758
Social services	-	-	-	-	-	-	-
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	-	10,182	-	-	-	-	10,182
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
OTHER FINANCING SOURCES (USES)							
General obligation debt issued	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(81,292)	(81,292)
Total Other Financing Sources (Uses)	-	-	-	-	-	(81,292)	(81,292)
Net change in fund balance	1,542	765,412	(42)	8,169	(23,740)	-	751,341
FUND BALANCES							
Beginning of year	28,535	209,458	42	22,334	27,730	-	288,099
FUND BALANCES - END OF YEAR	<u>\$ 30,077</u>	<u>\$ 974,870</u>	<u>\$ -</u>	<u>\$ 30,503</u>	<u>\$ 3,990</u>	<u>\$ -</u>	<u>\$ 1,039,440</u>

**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
ASSETS						
Cash and investments	\$ 672,737	\$ 392,317	\$ 304,218	\$ (371,511)	\$ 8,530,127	\$ 9,527,888
Miscellaneous receivable	6,000	-	-	-	-	6,000
Due from other governments	-	-	-	371,511	302,686	674,197
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 678,737</u>	<u>\$ 392,317</u>	<u>\$ 304,218</u>	<u>\$ -</u>	<u>\$ 8,832,813</u>	<u>\$ 10,208,085</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 3,646	\$ -	\$ -	\$ 205,634	\$ 209,280
Due to other funds	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>3,646</u>	<u>-</u>	<u>-</u>	<u>205,634</u>	<u>209,280</u>
Fund Balance						
Assigned						
Encumbrances	-	-	-	-	32,623	32,623
Subsequent year expenditures	678,736	388,671	304,218	-	6,798,195	8,169,820
Capital Projects	1	-	-	-	1,796,361	1,796,362
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>678,737</u>	<u>388,671</u>	<u>304,218</u>	<u>-</u>	<u>8,627,179</u>	<u>9,998,805</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 678,737</u>	<u>\$ 392,317</u>	<u>\$ 304,218</u>	<u>\$ -</u>	<u>\$ 8,832,813</u>	<u>\$ 10,208,085</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
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ (12,000)	\$ (12,000)
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	-	-	86,861	161,861
Total Revenues	<u>179,462</u>	<u>-</u>	<u>-</u>	<u>1,252,265</u>	<u>1,431,727</u>
EXPENDITURES					
Current					
General government	-	-	-	33,396	33,396
Conservation and development	-	-	-	49,745	49,745
Capital Outlay	26,636	962,190	62,862	10,132,863	11,184,551
Debt Service					
Interest, fiscal charges and debt issuance costs	-	-	-	358,965	358,965
Total Expenditures	<u>26,636</u>	<u>962,190</u>	<u>62,862</u>	<u>10,574,969</u>	<u>11,626,657</u>
Excess (deficiency) of revenues over expenditures	<u>152,826</u>	<u>(962,190)</u>	<u>(62,862)</u>	<u>(9,322,704)</u>	<u>(10,194,930)</u>
OTHER FINANCING SOURCES (USES)					
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)	-	-	(12,056,370)	(13,018,173)
Total Other Financing Sources (Uses)	<u>(961,803)</u>	<u>3,750,000</u>	<u>150,000</u>	<u>9,009,083</u>	<u>11,947,280</u>
Net change in fund balance	(808,977)	2,787,810	87,138	(313,621)	1,752,350
FUND BALANCES					
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>
FUND BALANCES - END OF YEAR (deficit)	<u>\$ 678,737</u>	<u>\$ 388,671</u>	<u>\$ 304,218</u>	<u>\$ 8,627,179</u>	<u>\$ 9,998,805</u>

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
ASSETS					
Current assets					
Cash and cash equivalents	\$ (2,269,316)	\$ (9,211,980)	\$ 876,077	\$ (10,605,219)	\$ 6,172,335
Accounts receivable	1,537,524	-	-	1,537,524	290,543
Property taxes receivable	(300,000)	1,706,222	-	1,406,222	239,105
Due from other governments	63,800	1,021,486	-	1,085,286	-
Due from other funds	-	-	-	-	-
Inventories	-	633,828	54,678	688,506	-
Prepaid items	106,892	-	-	106,892	-
Total current assets	<u>(861,100)</u>	<u>(5,850,444)</u>	<u>930,755</u>	<u>(5,780,789)</u>	<u>6,701,983</u>
Noncurrent assets					
Restricted cash and investments	-	-	-	-	1,036,967
Deposit in WMMIC	-	-	-	-	1,157,860
Capital assets					
Land and construction in progress	203	271,900	429,949	702,052	682,623
Buildings and improvements	22,938,336	9,408,620	9,554,570	41,901,526	7,492,543
Machinery and equipment	9,502,165	15,277,635	3,484,270	28,264,070	638,654
Accumulated depreciation/amortization	<u>(8,983,681)</u>	<u>(18,434,722)</u>	<u>(7,802,175)</u>	<u>(35,220,578)</u>	<u>(7,841,562)</u>
Total capital assets	<u>23,457,023</u>	<u>6,523,433</u>	<u>5,666,614</u>	<u>35,647,070</u>	<u>972,258</u>
Total noncurrent assets	<u>23,457,023</u>	<u>6,523,433</u>	<u>5,666,614</u>	<u>35,647,070</u>	<u>3,167,085</u>
Total Assets	<u>22,595,923</u>	<u>672,989</u>	<u>6,597,369</u>	<u>29,866,281</u>	<u>9,869,068</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	4,972,173	2,741,047	604,281	8,317,501	-
Deferred outflows related to OPEB	<u>535,649</u>	<u>312,884</u>	<u>66,753</u>	<u>915,286</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>5,507,822</u>	<u>3,053,931</u>	<u>671,034</u>	<u>9,232,787</u>	<u>-</u>

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
LIABILITIES					
Current liabilities					
Accounts payable	454,100	2,592,925	37,486	3,084,511	216,846
Claims payable	-	-	-	-	5,676,924
Due to other funds	3,886,227	-	-	3,886,227	-
Special deposits	51,372	-	-	51,372	-
Other current liabilities	212,934	-	-	212,934	14,932
Current portion of long-term debt payable	965,000	-	-	965,000	-
Current portion of OPEB liability	535,649	312,884	66,753	915,286	-
Unearned revenue	297	-	21,431	21,728	-
Total current liabilities	6,105,579	2,905,809	125,670	9,137,058	5,908,702
Noncurrent liabilities					
Advance due to other funds	2,288,000	-	-	2,288,000	-
Unamortized premium on bonds	64,330	-	-	64,330	-
Net pension liability	1,842,596	1,017,767	224,640	3,085,003	-
Long-term obligations	17,325,000	-	-	17,325,000	-
OPEB liability	4,218,811	1,314,184	159,110	5,692,105	-
Total noncurrent liabilities	25,738,737	2,331,951	383,750	28,454,438	-
 Total Liabilities	31,844,316	5,237,760	509,420	37,591,496	5,908,702
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pension	2,547,222	1,406,971	310,545	4,264,738	-
Deferred inflows related to OPEB	148,749	89,286	18,621	256,656	-
Deferred property tax levy	(300,000)	1,706,222	-	1,406,222	239,105
Total Deferred Inflows of Resources	2,395,971	3,202,479	329,166	5,927,616	239,105
NET POSITION					
Net investment in capital assets	3,930,619	(210,827)	2,674,040	6,393,832	42,890
Restricted for non-expendable fund use	63,529	-	-	63,529	-
Unrestricted (deficit)	(10,130,690)	(4,502,492)	3,755,777	(10,877,405)	3,678,370
 Total Net Position	\$ (6,136,542)	\$ (4,713,319)	\$ 6,429,817	\$ (4,420,044)	\$ 3,721,260

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
OPERATING REVENUES					
Charges for services	\$ 18,407,171	\$ 4,444,817	\$ 4,149,720	\$ 27,001,708	\$ 25,452,343
Total Operating Revenues	18,407,171	4,444,817	4,149,720	27,001,708	25,452,343
OPERATING EXPENSES					
Operations and maintenance	19,430,007	44,964,974	3,657,570	68,052,551	25,176,091
Depreciation and amortization	-	-	-	-	1,543
Total Operating Expenses	19,430,007	44,964,974	3,657,570	68,052,551	25,177,634
Operating Income (Loss)	(1,022,836)	(40,520,157)	492,151	(41,050,842)	274,709
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	(125,401)	1,786,851	-	1,661,450	239,105
Intergovernmental grants	1,455,467	11,620,326	2,994	13,078,787	44,866
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)	750,217	13,420,725	2,994	14,173,936	381,992
Income (Loss) Before Transfers	(272,619)	(27,099,432)	495,145	(26,876,906)	656,701
TRANSFERS					
Transfers in	214,097	11,431,115	505,000	12,150,212	35,000
Transfers out	(10,697)	-	-	(10,697)	-
Total Transfers	203,400	11,431,115	505,000	12,139,515	35,000
Change in net position	(69,219)	(15,668,317)	1,000,145	(14,737,391)	691,701
Net position - January 1	(6,067,323)	10,954,998	5,429,672	10,317,347	3,029,559
Net position - December 31	\$ (6,136,542)	\$ (4,713,319)	\$ 6,429,817	\$ (4,420,044)	\$ 3,721,260

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

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 1,348,628	\$ 2,372,710	\$ 1,858,340	\$ 592,657	\$ 6,172,335
Accounts receivable	12,803	277,740	-	-	290,543
Property taxes receivable	239,105	-	-	-	239,105
Due from other funds	-	-	-	-	-
Total current assets	<u>1,600,536</u>	<u>2,650,450</u>	<u>1,858,340</u>	<u>592,657</u>	<u>6,701,983</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	7,492,543	-	-	-	7,492,543
Machinery and equipment	638,654	-	-	-	638,654
Accumulated depreciation	(7,841,562)	-	-	-	(7,841,562)
Total capital assets	<u>972,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>972,258</u>
Total noncurrent assets	<u>972,258</u>	<u>583,200</u>	<u>-</u>	<u>1,611,627</u>	<u>3,167,085</u>
Total Assets	<u>2,572,794</u>	<u>3,233,650</u>	<u>1,858,340</u>	<u>2,204,284</u>	<u>9,869,068</u>
LIABILITIES					
Current liabilities					
Accounts payable	97,497	116,650	2,700	-	216,847
Claims payable	-	1,617,000	1,855,640	2,204,284	5,676,924
Due to other funds	-	-	-	-	-
Other current liabilities	14,932	-	-	-	14,932
Total current liabilities	<u>112,429</u>	<u>1,733,650</u>	<u>1,858,340</u>	<u>2,204,284</u>	<u>5,908,703</u>
Total Liabilities	<u>112,429</u>	<u>1,733,650</u>	<u>1,858,340</u>	<u>2,204,284</u>	<u>5,908,703</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax levy	239,105	-	-	-	239,105
	<u>239,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,105</u>
NET POSITION					
Net investment in capital assets	42,890	-	-	-	42,890
Unrestricted	2,178,370	1,500,000	-	-	3,678,370
Total Net Position	<u>\$ 2,221,260</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,721,260</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
OPERATING REVENUES					
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>
OPERATING EXPENSES					
Operations and maintenance	1,379,142	21,342,233	1,111,388	1,343,328	25,176,091
Depreciation and amortization	1,543	-	-	-	1,543
Total Operating Expenses	<u>1,380,685</u>	<u>21,342,233</u>	<u>1,111,388</u>	<u>1,343,328</u>	<u>25,177,634</u>
Operating (loss)	<u>417,596</u>	<u>(44,866)</u>	<u>(20,357)</u>	<u>(77,664)</u>	<u>274,709</u>
NON-OPERATING REVENUES (EXPENSES)					
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	656,701	-	-	-	656,701
TRANSFERS					
Transfers in	35,000	-	-	-	35,000
Transfers out	-	-	-	-	-
	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Change in net position	691,701	-	-	-	691,701
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>\$ 2,221,260</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,721,260</u>

KENOSHA COUNTY
STATEMENT OF ASSETS & LIABILITIES
FIDUCIARY FUNDS - AGENCY FUNDS
December 31, 2020

ASSETS

Cash and temporary cash investments	\$ 9,486,490
Miscellaneous receivables	<u>191,471</u>

Total Assets	<u><u>\$ 9,677,961</u></u>
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LIABILITIES

Other accrued liabilities	<u>\$ 9,677,961</u>
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Total Liabilities	<u><u>\$ 9,677,961</u></u>
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