

KENOSHA COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. _____

Subject: 2019 TO 2020 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION	
Original_x Corrected_ 2nd Correction__ Resubmitted__	
Date Submitted: April 16, 2020	Date Resubmitted:
Submitted By: Finance Committee	
Fiscal Note Attached Yes	Legal Note Attached
Prepared By: Barna Bencs, Finance	Signature:

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

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

WHEREAS, the Information Technology ERP Capital project has been completed and the capital financing secured with the borrowing in August 2019, and

Now, Therefore Be It Resolved, that these funds be carried over from 2019 to 2020, and that the 2020 budget be adjusted as shown in the attached fiscal notes which detail the source and application of funds to be carried forward and are incorporated by reference, and

Be It Further Resolved, that it is the policy, desire, and intent of the Kenosha County Board that each appropriation unit of this budgetary amendment for which funds have been appropriated be carried out as if adopted by separate resolution and as necessary to carry out the public intent. The funds are made available and, unless amended by law or action by the County Board through budgetary transfers, no monies appropriated for any one purpose in any one appropriation unit can be used for any other purpose in any other appropriation unit without prior approval of the Kenosha County Board. The Finance Committee is authorized to approve transfers

not to exceed \$1,000.00, and

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

Be It Further Resolved, that the Information Technology 2019 capital budget expenditure line item be amended per the attached budget modification which is incorporated by reference.

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2019 TO 2020 CARRYOVER AND ANNUAL CLOSEOUT RESOLUTION

Respectfully Submitted,

FINANCE/ADMINISTRATION COMMITTEE

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

KENOSHA COUNTY
YEAR-END CLOSE-OUT & CARRYOVER
RESOLUTION
FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2019

2019 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. This year end balance is 28.71% of the unaudited 2019 General Fund operating expenditures of \$69.11 million.

	Mar F/A Meeting	Year End 2019
Prior Year Unassigned Reserves	\$18,718,617	\$18,718,617
<u>Items causing increase to the General Fund</u>		
Sales Tax revenue surplus	\$1,103,600	\$1,103,600
Decrease in Tax Delinquencies net of Profit/Loss Tax Deed Sale revenues	791,000	995,000
Workers Compensation Insurance surplus	599,000	599,285
Miscellaneous operating expenditures/revenues surplus	771,400	586,085
Human Services - Institute Placements net against Medicaid revenue surplus	0	385,000
Public Works operating expenditures/revenue surplus	300,000	222,500
Circuit Court/County Clerk/Register of Deeds revenue surplus	75,500	95,500
Sheriff - operating expenditures/revenue surplus	143,000	59,000
Total increases to General Fund	\$3,783,500	\$4,045,970
<u>Items causing decrease to the General Fund</u>		
Health Insurance deficit	(\$1,043,000)	(\$1,042,803)
Treasurer Tax Delinquency and Interest on Taxes revenue deficit	(760,000)	(760,000)
Vacancy	(328,000)	(328,000)
Liability Insurance deficit	(313,000)	(312,974)
Reserves to fund budget approved one time expenditures permitted by Reserve policy	(290,000)	(290,000)
Federal Inmate Housing/Other KSD revenue deficit	68,000	(190,000)
Total net reduction to Fund Balance	(\$2,666,000)	(\$2,923,777)
Projected year-end unassigned fund balance	<u>\$19,836,117</u>	<u>\$19,840,810</u>
Less: County Board minimum requirement of 17% of General Fund Expenditures	\$11,982,234	\$11,748,884
Amount over 17% Minimum	<u>\$7,853,883</u>	<u>\$8,091,926</u>
Projected Year-End Unassigned General Fund Balance	\$19,836,117	\$19,840,810
Increase in General Fund Over Year Prior	1,117,500	1,122,193
General Fund Expenditures	\$70,483,728	\$69,111,083
Unassigned Reserves as a Percentage of General Fund Expense	28.14%	28.71%

**Health Insurance
Surplus/(Deficit)
2005 - 2019 Budget Years**

	Internal Service Fund Adopted Budget	Internal Service Fund Revenues	Internal Service Fund Expenses	ISF Year-End (Chargeback) Credit	Year-End Vacancy Surplus (Deficit)	Net Year-End Final Surplus (Deficit)
2005	16,005,639	15,905,462	13,728,052	2,177,410	228,418	2,405,828
2006	17,370,393	16,955,387	15,142,184	1,813,203	399,044	2,212,247
2007	17,875,593	17,746,979	16,359,146	1,387,833	634,169	2,022,002
2008	18,359,029	18,023,656	17,489,511	534,145	645,641	1,179,786
2009	19,324,896	19,578,257	18,205,270	1,372,987	545,567	1,918,554
2010	19,975,551	19,860,817	18,124,476	1,736,341	614,099	2,350,440
2011	19,245,383	20,282,339	22,316,472	(2,034,133)	(112,585)	(2,146,718)
2012	20,298,822	20,092,719	20,525,897	(433,178)	1,307,049	873,871
2013	20,506,707	18,664,053	18,228,523	435,530	1,417,469	1,852,999
2014	20,106,460	19,211,847	20,118,003	(906,156)	831,711	(74,445)
2015	20,395,124	20,136,198	22,165,336	(2,027,385)	283,617	(1,743,768)
2016	21,094,773	20,057,109	24,185,819	(4,128,710)	561,544	(3,567,166)
2017	23,298,803	21,763,333	23,147,127	(1,383,794)	679,359	(704,435)
2018	23,537,081	22,290,156	24,208,257	(1,918,101)	511,151	(1,406,950)
2019	24,399,685	22,714,366	25,366,632	(2,652,266)	1,304,352	(1,347,914)

2019 Health Insurance ISF Revenue Deficit	(2,652,266)
Offset Vacancy Surplus	1,304,352
Allocated-Brkside/Willowbr/Golf (Fund 600/620/640)	305,111
Net Effect to General Fund	(1,042,803)
Appropriation/Revenue Surplus	1,042,803
Net Budgetary Overdraft	0

Attachment to 2019 Carryover Resolution

<u>Purpose or Explanation</u>	<u>Account</u>	<u>Fund</u>	<u>Division</u>	<u>2019 Source</u>		<u>Project</u>	<u>Fund</u>	<u>Division</u>	<u>2020 Application</u>		<u>Project</u>	<u>2019 Source Amount</u>
				<u>Sub Division</u>	<u>Main Account</u>				<u>Sub Division</u>	<u>Main Account</u>		
General Fund												
Register of Deeds												
State Vital Records officed changed ordering policy to one time per year Need to carry over funds to pay entire invoice in 2020	Printing/Duplication	100	170	1710	531300		100	170	1710	531300		1,460
Parks												
Carryover funds to complete projects in 2020	Contractual Services	100	760	7600	529900		100	760	7600	529900		48,000
Planning and Development												
Carryover funds to complete projects in 2020	Other Professional Services	100	820	8200	521900		100	820	8200	521900		29,000
Total General Fund - Fund 100							Total Fund 100				78,460	
Capital Projects - Parks												
Excess Pets building funds to be used for Kenosha County Veteran's Memorial Park improvements	Land Improvements	411	760	7850	582100		411	760	7850	582100	003385-002-015	100,000
Total Capital Projects - General Fund 411							Total Fund 411				\$ 100,000	
Brookside Care Center												
Repurpose funds left over from purchase of 2018 van to Aviary for Memory Care and resident TVs	Motorized Vehicles >\$5,000	608	605	6080	581390		600	605	6020	529900		8,697
		608	605	6080	581390		600	605	6050	530010		2,000
Carry over funds to purchase refrigerator for breakroom	Machy/Equip>\$100<\$5000	600	605	6050	530050		600	605	6050	530050		2,300
Total Brookside Care Center - Fund 600							Total Fund 600				\$ 12,997	
Brookside Capital Outlay												
Unspent funds for bed replacements and lamps, equipment, elevator improvements, and building renovations repurposed to Doors, windows, sinks, and flooring, a Tilt Skillet for Dietary, Artwork for Rehab rooms, and a washing machine and dryer	Furniture/Fixtures>\$5000	608	605	6080	580010		608	605	6080	580010		20,000
	Building Improvements	608	605	6080	582200		608	605	6080	582200		11,000
	Furniture/Fixtures>\$5000	608	605	6080	580010		608	605	6080	582200		48,500
	Machinery/Equipment>\$5000	600	605	6080	580050		608	605	6080	582200		10,520
	Machinery/Equipment>\$5000	608	605	6080	580050		608	605	6080	580050		34,398
	Purch/Plan/Design/Construct	608	605	6080	582250		608	605	6080	580050		4,009
Total Brookside Capital - Fund 608							Total Fund 608				\$ 128,427	
Highway Capital Outlay												
Repurpose surplus tractor funds for liquid dispensing unit	Motorized Vehicles>\$5000	711	700	7090	581390	003389-012-001	711	700	7090	581390		50,000
Total Highway Capital - Fund 608							Total Fund 711				\$ 50,000	
Summary of Resolution Carryovers												
Fund 100												\$ 78,460
Fund 411												\$ 100,000
Fund 600												\$ 12,997
Fund 608												\$ 128,427
Fund 711												\$ 50,000
Grand Total												\$ 369,884

Unaudited				4/8/20 6:08 PM
<u>FISCAL NOTE</u>				
Amounts available for lapsing 2019				
		General Fund	DWD/ Social Services	Job Center
Cash			(1,124,276)	1,609,301
Current Assets			6,868,399	-
Current Liabilities			(6,659,868)	(67,790)
Carryovers/Encumbrances			(55,076)	(32,108)
Amt Available to Lapse			(970,821)	1,509,402
Unassigned General Fund 12/31/2018		\$ 18,718,617		
Unassigned General Fund 12/31/2019 before lapsing		19,840,410		
Human Services Transfers to reallocate per budget appropriation guidelines		-	970,821	(970,821)
Available after lapsing surplus funds		\$ 19,840,410	\$ -	\$ 538,582
Lapsing transfers are approved in the Adopted Budget Resolution.				
Approval of transfers includes any related budget modifications required.				
General Fund Operating Expenditures 2019		69,111,083		
17% of General Fund Operating Expenditures		\$ 11,748,884		
Unassigned Fund Balance is		28.71%		
Amount over 17%		\$ 8,091,526		

**KENOSHA COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2019**

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 16,841,960	\$ (153,455)	\$ 513,621	\$ 7,184,802	\$ 24,386,928
Receivables					
Property taxes	33,860,378	14,937,087	16,912,339	2,919,054	68,628,858
Delinquent taxes	6,355,127	-	-	-	6,355,127
Miscellaneous	254,646	1,444,565	-	3,225	1,702,436
Due from other governments	4,746,709	5,423,834	-	1,657,591	11,828,134
Due from other funds	3,886,227	-	-	-	3,886,227
Advance due from other funds	2,288,000	-	-	-	2,288,000
Prepaid items	499,042	-	-	7,106	506,148
Loans receivable	-	-	-	1,189,554	1,189,554
TOTAL ASSETS	\$ 68,732,090	\$ 21,652,031	\$ 17,425,960	\$ 12,961,332	\$ 120,771,414
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 1,376,009	\$ 6,430,164	\$ 400	\$ 636,267	\$ 8,442,840
Accrued compensation	4,984,702	-	-	-	4,984,702
Special deposits	1,502	105,631	40,155	79,230	226,518
Due to other governments	1,763,903	-	-	-	1,763,903
Due to other funds	-	-	-	-	-
Other unearned revenue	48,285	121,227	-	318,923	488,435
Total Liabilities	<u>8,190,719</u>	<u>6,659,868</u>	<u>40,555</u>	<u>1,034,420</u>	<u>15,925,562</u>
Deferred Inflows of Resources					
Deferred property tax levy	33,860,378	14,937,087	16,912,339	2,919,054	68,628,858
Revolving loan fund outstanding loans	-	-	-	1,189,554	1,189,554
Total deferred inflows of resources	<u>33,860,378</u>	<u>14,937,087</u>	<u>16,912,339</u>	<u>4,108,608</u>	<u>69,818,412</u>
Fund Balances					
<i>Nonspendable</i>					
Prepaid items	499,042	-	-	7,106	506,148
Advance due from other funds	2,288,000	-	-	-	2,288,000
Delinquent taxes	3,384,271	-	-	-	3,384,271
<i>Restricted</i>					
Housing Authority revolving loan fund	-	-	-	28,534	28,534
Sheriff Federal Equitable Sharing funds	-	-	-	27,730	27,730
Aging	-	55,076	-	-	55,076
<i>Committed</i>					
Federated Library System	-	-	-	42	42
Geographic Information Systems	-	-	-	14,965	14,965
<i>Assigned</i>					
Encumbrances	125,285	-	-	2,516,175	2,641,460
Subsequent year expenditures	543,985	-	-	6,143,473	6,687,458
Capital projects	-	-	-	1,277,067	1,277,067
<i>Unassigned (deficit)</i>	<u>19,840,410</u>	<u>0</u>	<u>473,066</u>	<u>(2,196,789)</u>	<u>18,116,688</u>
Total Fund Balances (deficit)	<u>26,680,993</u>	<u>55,076</u>	<u>473,066</u>	<u>7,818,303</u>	<u>35,027,439</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 68,732,090	\$ 21,652,031	\$ 17,425,960	\$ 12,961,332	\$ 120,771,413

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	General	Human Services	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 51,088,380	\$ 14,178,469	\$ 16,267,198	\$ 2,787,834	\$ 84,321,882
Licenses and permits	209,656	-	-	463,865	673,521
Intergovernmental revenues	11,675,485	50,567,144	359,201	12,663,579	75,265,410
Charges for services	2,870,529	18,016	-	2,061,642	4,950,187
Fines, forfeits and penalties	1,037,362	-	-	-	1,037,362
Investment income	645,658	-	-	182,878	828,535
Miscellaneous income	1,335,582	162,211	-	1,404,731	2,902,524
Total Revenues	<u>68,862,652</u>	<u>64,925,841</u>	<u>16,626,399</u>	<u>19,564,529</u>	<u>169,979,421</u>
EXPENDITURES					
Current					
General government	24,421,490	-	-	43,003	24,464,493
Health	-	17,104,364	-	8,423,238	25,527,603
Public safety	41,097,123	-	-	5,145,821	46,242,945
Social services	386,840	48,800,439	-	-	49,187,279
Education and recreation	2,250,060	-	-	2,166,431	4,416,491
Conservation and development	955,570	-	-	98,279	1,053,849
Capital Outlay	-	-	-	13,962,816	13,962,816
Debt Service					
Principal retirement	-	-	14,255,000	-	14,255,000
Interest, fiscal charges and debt issuance costs	-	-	3,059,908	305,192	3,365,100
Total Expenditures	<u>69,111,083</u>	<u>65,904,803</u>	<u>17,314,908</u>	<u>30,144,780</u>	<u>182,475,574</u>
Excess (deficiency) of revenues over expenditures	<u>(248,431)</u>	<u>(978,963)</u>	<u>(688,508)</u>	<u>(10,580,251)</u>	<u>(12,496,153)</u>
OTHER FINANCING SOURCES (USES)					
General obligation debt issued	\$ -	\$ -	\$ -	\$ 25,500,000	\$ 25,500,000
Premium on issuance of debt	-	-	1,302,581	109,170	1,411,751
Transfers in	849,476	970,821	-	673,628	2,493,925
Transfers out	(415,000)	-	-	(15,437,170)	(15,852,170)
Total Other Financing Sources (Uses)	<u>434,476</u>	<u>970,821</u>	<u>1,302,581</u>	<u>10,845,628</u>	<u>13,553,506</u>
Net change in fund balance	186,045	(8,142)	614,073	265,377	1,057,353
FUND BALANCES					
Beginning of year	<u>26,494,948</u>	<u>63,218</u>	<u>(141,006)</u>	<u>7,552,925</u>	<u>33,970,085</u>
FUND BALANCES - END OF YEAR (deficit)	<u>\$ 26,680,993</u>	<u>\$ 55,076</u>	<u>\$ 473,067</u>	<u>\$ 7,818,302</u>	<u>\$ 35,027,438</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 51,073,761	\$ 50,712,912	\$ 51,088,380	\$ 375,468
Licenses and permits	168,000	168,000	209,656	41,656
Intergovernmental revenues	16,305,363	10,540,616	11,675,485	1,134,869
Charges for services	3,004,482	3,035,455	2,870,529	(164,926)
Fines, forfeits and penalties	1,165,131	1,169,566	1,037,362	(132,204)
Investment income	617,000	617,000	645,658	28,658
Miscellaneous income	433,674	695,727	1,335,582	639,854
Continuing appropriations	325,000	914,177	-	(914,177)
Total Revenues	73,092,411	67,853,453	68,862,652	1,009,198
Expenditures				
Current				
General government	23,939,450	24,445,904	24,421,490	24,414
Public safety	45,196,679	41,103,430	41,097,123	6,307
Social services	407,931	414,051	386,840	27,211
Education/recreation	2,545,972	2,263,853	2,250,060	13,793
Conservation and development	1,002,379	1,034,956	955,570	79,386
Capital Outlay	-	-	-	-
Total Expenditures	73,092,411	69,262,194	69,111,083	151,111
Excess (deficiency) of revenues over expenditures	-	(1,408,741)	(248,431)	1,160,309
Other Financing Sources (Uses)				
General obligation debt issued				-
Transfers in	-	849,476	849,476	-
Transfers out	-	(415,000)	(415,000)	-
Total Other Financing Sources (Uses)	-	434,476	434,476	-
Net change in fund balance	-	(974,265)	186,045	1,160,309
Fund balance - beginning	26,494,948	26,494,948	26,494,948	-
Fund balance - ending	\$ 26,494,948	\$ 25,520,683	\$ 26,680,993	\$ 1,160,309

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - HUMAN SERVICES FUNE
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 14,178,469	\$ 14,178,469	\$ 14,178,469	\$ -
Intergovernmental revenues	51,982,380	52,937,289	50,567,144	(2,370,145)
Charges for services	17,600	17,600	18,016	416
Miscellaneous income	3,059	159,794	162,211	2,417
Continuing appropriations	-	63,217	-	(63,217)
Total Revenues	66,181,508	67,356,369	64,925,841	(2,430,528)
Expenditures				
Current				
Health	15,939,914	17,109,652	17,104,364	5,288
Social services	50,241,594	50,106,717	48,800,439	1,306,278
Total Expenditures	66,181,508	67,216,369	65,904,803	1,311,566
Excess (deficiency) of revenues over expenditures	-	140,000	(978,963)	(1,118,963)
Other Financing Sources (Uses)				
Transfers in	-	970,821	970,821	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	970,821	970,821	-
Net change in fund balance	-	1,110,821	(8,142)	(1,118,963)
Fund balance - beginning	63,218	63,218	63,218	-
Fund balance - ending	\$ 63,218	\$ 1,174,039	\$ 55,076	\$ (1,118,963)

**KENOSHA COUNTY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2019**

	Business-type Activities			Totals	Governmental Activities
	Brookside Care Center	Highway	Non-major Fund Golf Course		Internal Service
ASSETS					
Current assets					
Cash and cash equivalents	\$ (2,885,843)	\$ 5,419,309	\$ (136,209)	\$ 2,397,257	\$ 6,264,850
Accounts receivable	2,332,074	-	1,970	2,334,044	334,920
Property taxes receivable	-	1,786,851	-	1,786,851	239,105
Due from other governments	-	784,542	-	784,542	-
Due from other funds	-	-	-	-	-
Inventories	-	633,828	49,387	683,215	-
Prepaid items	94,135	-	-	94,135	-
Total current assets	<u>(459,634)</u>	<u>8,624,530</u>	<u>(84,852)</u>	<u>8,080,044</u>	<u>6,838,875</u>
Noncurrent assets					
Restricted cash and investments	-	-	-	-	1,021,859
Deposit in WMMIC	-	-	-	-	1,157,860
Net pension asset	1,564,506	843,207	181,240	2,588,953	-
Capital assets					
Land and construction in progress	203	271,900	429,950	702,054	682,623
Buildings and improvements	22,938,336	9,408,619	9,554,568	41,901,523	7,449,652
Machinery and equipment	9,502,165	15,277,635	3,689,270	28,469,070	638,654
Accumulated depreciation/amortization	(8,983,681)	(18,434,721)	(7,802,174)	(35,220,577)	(7,840,018)
Total capital assets	<u>23,457,024</u>	<u>6,523,433</u>	<u>5,871,614</u>	<u>35,852,071</u>	<u>930,910</u>
Total noncurrent assets	<u>25,021,530</u>	<u>7,366,640</u>	<u>6,052,854</u>	<u>38,441,024</u>	<u>3,110,630</u>
Total Assets	<u>24,561,896</u>	<u>15,991,170</u>	<u>5,968,002</u>	<u>46,521,068</u>	<u>9,949,505</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pension	2,828,871	1,536,940	331,874	4,697,685	-
Deferred outflows related to OPEB	79,983	56,625	10,317	146,925	-
Total Deferred Outflows of Resources	<u>2,908,854</u>	<u>1,593,565</u>	<u>342,191</u>	<u>4,844,610</u>	<u>-</u>
LIABILITIES					
Current liabilities					
Accounts payable	473,018	1,316,233	33,638	1,822,889	560,818
Claims payable	-	-	-	-	6,147,305
Due to other funds	3,886,227	-	-	3,886,227	-
Special deposits	19,330	-	-	19,330	-
Other current liabilities	212,933	-	-	212,933	15,609
Current portion of long-term debt payable	79,983	56,625	10,317	146,925	-
Current portion of unamortized premium on debt	39,999	-	-	39,999	-
Unearned revenue	359	2,709	9,821	12,889	-
Total current liabilities	<u>4,711,850</u>	<u>1,375,567</u>	<u>53,776</u>	<u>6,141,192</u>	<u>6,723,732</u>
Noncurrent liabilities					
Advance due to other funds	2,288,000	-	-	2,288,000	-
Unamortized premium on bonds	639,978	-	-	639,978	-
Long-term obligations	22,071,121	1,369,274	171,243	23,611,638	-
Unamortized (discount) premium on debt	-	-	-	-	-
Total noncurrent liabilities	<u>24,999,099</u>	<u>1,369,274</u>	<u>171,243</u>	<u>26,539,616</u>	<u>-</u>
Total Liabilities	<u>29,710,948</u>	<u>2,744,840</u>	<u>225,019</u>	<u>32,680,808</u>	<u>6,723,732</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pension	3,087,359	1,663,964	357,655	5,108,978	-
Deferred inflows related to OPEB	25,785	20,133	3,392	49,310	-
Deferred property tax levy	-	1,786,851	-	1,786,851	239,105
Total Deferred Inflows of Resources	<u>3,113,144</u>	<u>3,470,948</u>	<u>361,047</u>	<u>6,945,139</u>	<u>239,105</u>
NET POSITION					
Net investment in capital assets	6,008,912	3,988,311	5,445,403	15,442,626	930,910
Restricted for non-expendable fund use	1,582,329	843,204	-	2,425,533	-
Unrestricted (deficit)	(12,944,584)	6,537,431	278,724	(6,128,429)	2,055,758
Total Net Position	<u>\$ (5,353,343)</u>	<u>\$ 11,368,946</u>	<u>\$ 5,724,127</u>	<u>\$ 11,739,730</u>	<u>\$ 2,986,668</u>

KENOSHA COUNTY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2019

	Business-type Activities			Governmental Activities	
	Brookside Care Center	Highway	Non-major Fund Golf Course	Totals	Internal Service
OPERATING REVENUES					
Charges for services	\$ 18,854,170	\$ 4,588,522	\$ 2,824,332	\$ 26,267,024	\$ 27,831,786
Total Operating Revenues	<u>18,854,170</u>	<u>4,588,522</u>	<u>2,824,332</u>	<u>26,267,024</u>	<u>27,831,786</u>
OPERATING EXPENSES					
Operations and maintenance	19,900,778	23,511,665	2,487,527	45,899,970	27,692,859
Depreciation and amortization	1,002,942	696,139	597,648	2,296,729	90,843
Total Operating Expenses	<u>20,903,720</u>	<u>24,207,804</u>	<u>3,085,176</u>	<u>48,196,699</u>	<u>27,783,703</u>
Operating Income (Loss)	<u>(2,049,550)</u>	<u>(19,619,282)</u>	<u>(260,844)</u>	<u>(21,929,676)</u>	<u>48,083</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	(221,911)	1,840,478	-	1,618,567	227,105
Intergovernmental grants	1,573,900	11,019,201	-	12,593,101	44,789
Investment income	1,241	-	-	1,241	79,435
Miscellaneous income	16,820	-	-	16,820	66,029
Amortization of debt premium	39,999	-	-	39,999	-
Interest and fiscal charges	(638,800)	-	-	(638,800)	-
Total Non-Operating Revenues (Expenses)	<u>771,249</u>	<u>12,859,679</u>	<u>-</u>	<u>13,630,928</u>	<u>417,358</u>
Income (Loss) Before Transfers	<u>(1,278,301)</u>	<u>(6,759,603)</u>	<u>(260,844)</u>	<u>(8,298,748)</u>	<u>465,440</u>
TRANSFERS					
Transfers in	299,000	13,954,291	202,000	14,455,291	45,000
Transfers out	-	(155,225)	(16,000)	(171,225)	(970,821)
Total Transfers	<u>299,000</u>	<u>13,799,066</u>	<u>186,000</u>	<u>14,284,066</u>	<u>(925,821)</u>
Change in net position	<u>(979,301)</u>	<u>7,039,464</u>	<u>(74,844)</u>	<u>5,985,318</u>	<u>(460,381)</u>
Net position - January 1	<u>(4,374,041)</u>	<u>4,329,483</u>	<u>5,798,971</u>	<u>5,754,413</u>	<u>3,447,047</u>
Net position - December 31	<u>\$ (5,353,342)</u>	<u>\$ 11,368,947</u>	<u>\$ 5,724,127</u>	<u>\$ 11,739,731</u>	<u>\$ 2,986,666</u>

KENOSHA COUNTY
STATEMENT OF ASSETS & LIABILITIES
FIDUCIARY FUNDS - AGENCY FUNDS
December 31, 2019

ASSETS	
Cash and temporary cash investments	\$ 5,255,114
Miscellaneous receivables	<u>289,756</u>
Total Assets	<u>\$ 5,544,869</u>
 LIABILITIES	
Other accrued liabilities	<u>\$ 5,544,869</u>
Total Liabilities	<u>\$ 5,544,869</u>

**KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS
December 31, 2019**

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Sheriff Federal Equitable Sharing	Total Nonmajor Special Revenue Funds
ASSETS						
Cash and investments	\$ 28,534	\$ (843,384)	\$ 318,965	\$ 22,334	\$ 29,000	\$ (444,550)
Receivables						
Property taxes	-	1,234,177	1,684,877	-	-	2,919,054
Miscellaneous	-	-	-	-	-	-
Due from other governments	-	1,286,080	-	-	-	1,286,080
Due from other funds	-	-	-	-	-	-
Prepaid items	-	7,106	-	-	-	7,106
Loans receivable	1,189,554	-	-	-	-	1,189,554
TOTAL ASSETS	\$ 1,218,088	\$1,683,979	\$ 2,003,842	\$ 22,334	\$ 29,000	\$ 4,957,244
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 161,116	\$ -	\$ -	\$ 1,271	\$ 162,387
Special deposits	-	79,230	-	-	-	79,230
Due to other funds	-	-	-	-	-	-
Other unearned revenue	-	-	318,923	-	-	318,923
Total Liabilities	-	240,346	318,923	-	1,271	560,540
Deferred Inflows of Resources						
Deferred property tax revenue	-	1,234,177	1,684,877	-	-	2,919,054
Revolving loan fund outstanding loans	1,189,554	-	-	-	-	1,189,554
Total Deferred Inflows of Resources	1,189,554	1,234,177	1,684,877	-	-	4,108,608
Fund Balances						
<i>Nonspendable</i>						
Prepaid items	-	7,106	-	-	-	7,106
<i>Restricted</i>						
Housing Authority revolving loan fund	28,534	-	-	-	-	28,534
Sheriff Federal Equitable Sharing funds	-	-	-	-	27,730	27,730
<i>Committed</i>						
Federated Library System	-	-	42	-	-	42
Geographic Information Systems	-	-	-	14,965	-	14,965
<i>Assigned</i>						
Subsequent year expenditures	-	-	-	7,369	-	7,369
Encumbrances	-	-	-	-	-	-
<i>Unassigned (deficit)</i>						
Total Fund Balances	28,534	209,456	42	22,334	27,730	288,096
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,218,088	\$1,683,979	\$ 2,003,842	\$ 22,334	\$ 29,000	\$ 4,957,244

**KENOSHA COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS FUNDS
December 31, 2019**

	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	\$ 1,484,489	\$ (2,319,594)	\$ 217,080	\$ (390,524)	\$ 8,637,900	\$ 7,629,352
Property taxes receivable	-	-	-	-	-	-
Miscellaneous receivable	3,225	-	-	-	-	3,225
Due from other governments	-	-	-	371,511	-	371,511
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 1,487,714</u>	<u>\$ (2,319,594)</u>	<u>\$ 217,080</u>	<u>\$ (19,013)</u>	<u>\$ 8,637,900</u>	<u>\$ 8,004,088</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ 60,532	\$ -	\$ -	\$ 413,348	\$ 473,880
Due to other funds	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>60,532</u>	<u>-</u>	<u>-</u>	<u>413,348</u>	<u>473,880</u>
Deferred Inflows of Resources						
Deferred property tax revenue	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance						
Assigned						
Encumbrances	-	-	-	-	2,516,175	2,516,175
Subsequent year expenditures	1,425,433	-	127,081	-	4,583,590	6,136,104
Capital Projects	62,281	-	89,999	-	1,124,787	1,277,067
Unassigned (deficit)	-	(2,380,126)	-	(19,013)	-	(2,399,139)
Total Fund Balances	<u>1,487,714</u>	<u>(2,380,126)</u>	<u>217,080</u>	<u>(19,013)</u>	<u>8,224,552</u>	<u>7,530,208</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,487,714</u>	<u>\$ (2,319,594)</u>	<u>\$ 217,080</u>	<u>\$ (19,013)</u>	<u>\$ 8,637,900</u>	<u>\$ 8,004,088</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, 2019

	Housing Authority	Health Department	Federated Library System	Geographic Information Systems	Federal Equitable Sharing	Sheriff Federal Equitable Sharing	Federal Inmate Fund	Total Nonmajor Special Revenue Funds
REVENUES								
Taxes	\$ -	\$ 1,161,863	\$ 1,593,780	\$ -	\$ -	\$ -	\$ -	\$ 2,755,643
Licenses and permits	-	463,865	-	-	-	-	-	463,865
Intergovernmental revenues	-	4,910,226	572,651	-	-	-	5,958,007	11,440,884
Charges for services	-	2,013,684	-	-	-	-	-	2,013,684
Investment income	39	-	-	-	-	-	-	39
Miscellaneous income	43,297	73,660	-	-	-	-	-	116,957
Total Revenues	<u>43,336</u>	<u>8,623,298</u>	<u>2,166,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,958,007</u>	<u>16,791,072</u>
EXPENDITURES								
Current								
Health	-	8,423,238	-	-	-	-	-	8,423,238
Public Safety	-	-	-	-	-	37,290	5,108,531	5,145,821
Education and recreation	-	-	2,166,431	-	-	-	-	2,166,431
Conservation and development	45,851	-	-	975	-	-	-	46,826
Capital Outlay	-	81,857	-	-	-	-	-	81,857
Total Expenditures	<u>45,851</u>	<u>8,505,095</u>	<u>2,166,431</u>	<u>975</u>	<u>-</u>	<u>37,290</u>	<u>5,108,531</u>	<u>15,864,174</u>
Excess (deficiency) of revenues over expenditures	<u>(2,515)</u>	<u>118,203</u>	<u>-</u>	<u>(975)</u>	<u>-</u>	<u>(37,290)</u>	<u>849,476</u>	<u>926,899</u>
OTHER FINANCING SOURCES (USES)								
General obligation debt issued	-	90,000	-	-	-	-	-	90,000
Transfers in	-	-	-	-	-	65,020	-	65,020
Transfers out	-	-	-	-	(65,020)	-	(849,476)	(914,496)
Total Other Financing Sources (Uses)	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>(65,020)</u>	<u>65,020</u>	<u>(849,476)</u>	<u>(759,476)</u>
Net change in fund balance	<u>(2,515)</u>	<u>208,203</u>	<u>-</u>	<u>(975)</u>	<u>(65,020)</u>	<u>27,730</u>	<u>-</u>	<u>167,423</u>
FUND BALANCES								
Beginning of year	<u>31,049</u>	<u>1,253</u>	<u>42</u>	<u>23,309</u>	<u>65,020</u>	<u>-</u>	<u>-</u>	<u>120,673</u>
FUND BALANCES - END OF YEAR	<u>\$ 28,534</u>	<u>\$ 209,456</u>	<u>\$ 42</u>	<u>\$ 22,334</u>	<u>\$ 0</u>	<u>\$ 27,730</u>	<u>\$ -</u>	<u>\$ 288,096</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, 2019

	Parkland Development	Public Safety Building	Energy Reduction Technology	Public Safety Access Point Project	Other Capital Projects	Nonmajor Capital Projects Funds
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 32,191	\$ 32,191
Intergovernmental revenues	-	-	-	-	1,222,695	1,222,695
Charges for services	(0)	-	-	-	47,958	47,958
Investment income	-	-	-	-	182,839	182,839
Miscellaneous income	1,238,237	-	-	-	49,537	1,287,774
Total Revenues	<u>1,238,237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,535,220</u>	<u>2,773,457</u>
EXPENDITURES						
Current						
General government	-	-	-	-	43,003	43,003
Conservation and development	-	-	-	-	51,453	51,453
Capital Outlay	277,757	357,163	103,267	19,013	13,123,759	13,880,959
Debt Service						
Interest, fiscal charges and debt issuance costs	-	-	-	-	305,192	305,192
Total Expenditures	<u>277,757</u>	<u>357,163</u>	<u>103,267</u>	<u>19,013</u>	<u>13,523,407</u>	<u>14,280,607</u>
Excess (deficiency) of revenues over expenditures	<u>960,480</u>	<u>(357,163)</u>	<u>(103,267)</u>	<u>(19,013)</u>	<u>(11,988,187)</u>	<u>(11,507,150)</u>
OTHER FINANCING SOURCES (USES)						
General obligation debt issued	-	-	150,000	-	25,260,000	25,410,000
Premium on issuance of debt	-	-	-	-	109,170	109,170
Transfers in	-	227,383	-	-	381,225	608,608
Transfers out	-	-	-	(164,559)	(14,358,115)	(14,522,674)
Total Other Financing Sources (Uses)	<u>-</u>	<u>227,383</u>	<u>150,000</u>	<u>(164,559)</u>	<u>11,392,280</u>	<u>11,605,104</u>
Net change in fund balance	960,480	(129,780)	46,733	(183,572)	(595,906)	97,956
FUND BALANCES						
Beginning of year (deficit)	<u>527,234</u>	<u>(2,250,346)</u>	<u>170,347</u>	<u>164,559</u>	<u>8,820,458</u>	<u>7,432,252</u>
FUND BALANCES - END OF YEAR (deficit)	<u>\$ 1,487,714</u>	<u>\$ (2,380,126)</u>	<u>\$ 217,080</u>	<u>\$ (19,013)</u>	<u>\$ 8,224,552</u>	<u>\$ 7,530,208</u>

**KENOSHA COUNTY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2019**

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
ASSETS					
Current assets					
Cash and cash equivalents	\$ 638,480	\$ 3,222,397	\$ 2,194,791	\$ 209,182	\$ 6,264,850
Accounts receivable	-	334,920	-	-	334,920
Property taxes receivable	239,105	-	-	-	239,105
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total current assets	<u>877,585</u>	<u>3,557,317</u>	<u>2,194,791</u>	<u>209,182</u>	<u>6,838,875</u>
Noncurrent assets					
Restricted cash and investments	-	583,200	-	438,659	1,021,859
Deposit in WMMIC	-	-	-	1,157,860	1,157,860
Capital assets					
Land and construction in progress	682,623	-	-	-	682,623
Buildings and improvements	7,449,652	-	-	-	7,449,652
Machinery and equipment	638,654	-	-	-	638,654
Accumulated depreciation	(7,840,018)	-	-	-	(7,840,018)
Total capital assets	<u>930,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>930,910</u>
Total noncurrent assets	<u>930,910</u>	<u>583,200</u>	<u>-</u>	<u>1,596,519</u>	<u>3,110,630</u>
Total Assets	<u>1,808,495</u>	<u>4,140,517</u>	<u>2,194,791</u>	<u>1,805,701</u>	<u>9,949,505</u>
LIABILITIES					
Current liabilities					
Accounts payable	67,790	492,840	188	-	560,818
Claims payable	-	2,147,000	2,194,604	1,805,701	6,147,305
Due to other funds	-	-	-	-	-
Other current liabilities	14,932	677	-	-	15,609
Total current liabilities	<u>82,722</u>	<u>2,640,517</u>	<u>2,194,792</u>	<u>1,805,701</u>	<u>6,723,732</u>
Total Liabilities	<u>82,722</u>	<u>2,640,517</u>	<u>2,194,792</u>	<u>1,805,701</u>	<u>6,723,732</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax levy	239,105	-	-	-	239,105
Total	<u>239,105</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,105</u>
NET POSITION					
Net investment in capital assets	930,910	-	-	-	930,910
Unrestricted	555,757	1,500,000	(0)	0	2,055,758
Total Net Position	<u>\$ 1,486,668</u>	<u>\$ 1,500,000</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 2,986,668</u>

KENOSHA COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2019

	Human Services Building	Health Insurance	Workers Compensation	General Liability Insurance	Totals
OPERATING REVENUES					
Charges for services	\$ 569,749	\$ 25,321,843	\$ 982,012	\$ 958,182	\$ 27,831,786
Total Operating Revenues	<u>569,749</u>	<u>25,321,843</u>	<u>982,012</u>	<u>958,182</u>	<u>27,831,786</u>
OPERATING EXPENSES					
Operations and maintenance	240,568	25,366,633	1,050,224	1,035,434	27,692,859
Depreciation and amortization	90,843	-	-	-	90,843
Total Operating Expenses	<u>331,411</u>	<u>25,366,633</u>	<u>1,050,224</u>	<u>1,035,434</u>	<u>27,783,703</u>
Operating (loss)	<u>238,337</u>	<u>(44,790)</u>	<u>(68,212)</u>	<u>(77,252)</u>	<u>48,083</u>
NON-OPERATING REVENUES (EXPENSES)					
General property taxes	227,105	-	-	-	227,105
Intergovernmental grants	-	44,789	-	-	44,789
Investment income	-	-	68,212	11,223	79,435
Miscellaneous income	-	-	-	66,029	66,029
Interest and fiscal charges	-	-	-	-	-
Total Non-operating Revenues (Expenses)	<u>227,105</u>	<u>44,789</u>	<u>68,212</u>	<u>77,252</u>	<u>417,358</u>
Income (Loss) Before Transfers	465,442	(1)	(0)	(0)	465,440
TRANSFERS					
Transfers in	45,000	-	-	-	45,000
Transfers out	(970,821)	-	-	-	(970,821)
	<u>(925,821)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(925,821)</u>
Change in net position	(460,379)	(1)	(0)	(0)	(460,381)
Total net position at the beginning of year	<u>1,947,046</u>	<u>1,500,001</u>	<u>-</u>	<u>-</u>	<u>3,447,047</u>
Total net position at end of year	<u>\$ 1,486,667</u>	<u>\$ 1,500,000</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ 2,986,666</u>