



KENOSHA JOINT SERVICES

PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55th Street • Kenosha, WI 53140

Phone: (262) 605-5050 • Website: www.kenoshajs.org

A G E N D A

KENOSHA JOINT SERVICES BOARD MEETING

July 23, 2019

4:30 P.M. Kenosha County Safety Building

1000 55th Street

Kenosha Joint Services Conference Room

-
- I. Call to Order
 - II. Roll Call
 - III. Citizen Comments
 - IV. Approval of Minutes of Open Session – May 28, 2019
 - V. Joint Services Report
 - a. Director's Report
 - b. Administration
 - c. Communications
 - d. Records
 - e. Fleet Maintenance
 - f. Evidence/Identification
 - g. Information Technology
 - h. Overtime Report
 - i. Financial Statements
 - VI. Items for Board Review and Action
 - a. Kenosha Joint Services Financial Statements
 - i. December 31, 2018
 1. Judy Bruni, from Feld, Schumacher & Company, LLP
 - b. Kenosha Joint Services Health Insurance Discussion
 - i. Discussion and Possible Action
 - c. Firing Range
 - i. Status Report
 - d. Communications Department
 - i. Radio Console System - Replacement Project
 1. Status Report
 - ii. Backup Center Operation – May 22, 2019
 1. After Action Report
 - e. Request to Approve Amended Policy
 - i. Ethics Policy
 - VII. Board Member Comments
 - VIII. Adjournment

KENOSHA JOINT SERVICES BOARD

May 28, 2019

The Kenosha Joint Services Board meeting was **Called to Order** at 4:30 p.m. by Chairman Jeffrey Gentz in the Joint Services Administration Conference Room located in the Kenosha County Public Safety Building.

The **Members in Attendance** were Chairman Jeffrey Gentz, County Chief of Staff Jennie Tunkieicz, Chief of Police Daniel Miskinis, County Supervisor Monica Yuhas, City Alderman Rocco LaMacchia Sr., Board Member Mark Modory and Youth in Governance members Gabrielle Wellman and Tyler Andrews.

General Manager/City Administrator Ed St. Peter was absent.

Under **Citizen Comments**, there were none.

Under **Approval of Minutes of Open Session Held on April 23, 2019**, Mr. LaMacchia made a motion to approve the minutes and Mr. Modory seconded the motion. Motion approved unanimously.

Under **Director's Report**, Director Genthner reported that they started Cyber Security training for all employees. Director Genthner also reported that Telecommunicator Brittany Mercurio attended a first responder appreciation for a local nurse that was severely injured in an accident.

Mr. Modory inquired how the employees would be receiving the emails for the Cyber Security training. Assistant Director Josh Nielsen explained why and how the training is taking place. A brief discussion ensued.

The Board accepted the information as presented.

Under **Election of Chairman**, Ms. Yuhas nominates Jeff Gentz for Chairman of the Kenosha Joint Services' Board.

Ms. Yuhas made a motion to nominate Jeff Gentz as Chairman and Mr. Modory seconded the motion. Motion approved unanimously.

Under **Election of Vice Chairman**, Mr. Modory nominates Jennie Tunkieicz as Vice Chairman of the Kenosha Joint Services' Board.

Mr. Modory made a motion to nominate Jennie Tunkieicz as Vice Chairman and Mr. LaMacchia seconded the motion. Motion approved unanimously.

Under **Firing Range**, Director Genthner reported that the firing range punch list is scheduled for completion during the upcoming week. They are currently waiting for some additional invoices to come in to finalize the cost of the overall project. At that point, they will then be able to move onto the Evidence remodel portion of the project.

The Board accepted the information as presented.

Under **Request to Transfer Funds**, Director Genthner requests to transfer \$3,087 in funds to cover maintenance fees for mobile licensing for additional squads that were purchased by the Kenosha County Sheriff's Department.

Mr. LaMacchia made a motion to approve and Ms. Yuhas seconded the motion. Motion approved unanimously.

Under **Radio Console System**, Director Genthner reported that they are still working with Kenosha County and the consultant and that an RFP will be available shortly. Once the RFP goes out, they should be able to identify a system they are looking to implement.

The Board accepted the information as presented.

Under **E911 Telephone Equipment Platform**, Director Genthner reported that all of the cell phone providers are online. They want to prepare a public service announcement to advise the residents that they have the ability to Text to 911. A brief discussion ensued.

The Board accepted the information as presented.

Under **Communication Department October 30, 2018 Review**, Communications Assistant Manager, Nikki Beranis, reported the progress that the department has been making with the suggestions that the review made last fall.

The Board accepted the information as presented.

Under **Telephonic CPR Support Grant**, Director Genthner reported that they applied and received a grant for \$12,097.54 from the State of Wisconsin Department of Health Services. Director Genthner requested approval to accept these funds. A brief discussion ensued.

Chief Miskinis made a motion to approve and Mr. LaMacchia seconded the motion. Motion approved unanimously.

Under **Changes to 911 Telecommunicators Job Description**, Director Genthner requests approval for changes made to the 911 Telecommunicator job description. They specifically updated current salaries, eliminating the 6200 key strokes per hour requirement and look more at an applicant's skills/aptitude testing during the hiring process.

Ms. Tunkieicz made a motion to approve and Chief Miskinis seconded the motion. Motion approved unanimously.

Under **Board Member Comments**, Chief Miskinis reported that it has been a busy month and wanted to give credit to the Communications department.

Mr. LaMacchia reported that the Mayor is recovering and doing well.

At 5:00 p.m., Mr. LaMacchia made a motion for **Adjournment** and Ms. Tunkieicz seconded the motion. Motion approved unanimously.



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ADMINISTRATION

Thomas W. Genthner
Director

Joshua D. Nielsen
Assistant Director

Francine I. Hooper
Finance Assistant

Beverly M. Sebetic
Human Resources
Coordinator

MANAGEMENT

Michael S. Blodgett
Dispatch/Communications

Stephanie W. Lorenzo
Records/Public Counter

Patrick W. Sepanski
Fleet Maintenance

Mark D. McMullen
Evidence/Identification

TO: Kenosha Joint Services Board

JSM 19-076

FROM: Tom Genthner

REFERENCE: Kenosha Joint Services - Board Report

DATE: July 19, 2019

DIRECTOR'S REPORT:

With the assistance of Joe Potente, the Kenosha County communications manager, a public service announcement was developed and distributed in reference to the recently activated Text-to-911. The announcement was sent out to local news media outlets and published on social media. An article was published in the Kenosha News, and subsequently, the Kenosha News Darts and Laurels section published a laurel with the title 'Text-to-911 a valuable service'. Copies of both articles are included with this report. The rollout of Text-to-911 is completed.

A redundant Badgernet/TIME System line has been installed and activated. County IT has programmed an automatic failover should there be the need. This was a 2019 budget item.

A temporary vehicle cleaning operator has been hired to fill the vacant position. Paul Haselhuhn began on June 17. Manager Pat Sepanski and I are in some very preliminary discussions with Gateway Technical College Automotive Department about developing an internship program. The program would be designed to meet the needs of the Automotive Department student while addressing the needs of Kenosha Joint Services in reference to the vehicle cleaning operator. We will continue the discussions, although final approval will need to go through the Joint Services Board.

The evidence room remodel team continues to work with FGM Architects on the evidence room renovation project. On June 5, we held a teleconference to discuss the estimated project costs and a tentative schedule including a start date of January 2020.

ADMINISTRATION DEPARTMENT:

Administration (4 full-time and 1 part-time position): All positions filled.

Communications (40 full-time positions): Seven telecommunicator vacancies, reducing to five on the upcoming August 5 start date. Regrettably, we experienced the resignations of Telecommunicators Jordan Jones and Heidi Niesen on July 7 and 17, respectively. Ms. Jones had been with us since early 2018 and Ms. Niesen since 2013.

Kenosha Joint Services – Board Report

- Three candidates had accepted job offers for the August 5 start date. Unfortunately, one candidate then declined the position.
- Applications were accepted again through July 16. We received more than 150 applications.

Records (21 full-time positions): All positions filled.

Fleet Maintenance (7 full-time and 1 part-time position): All positions filled, temporarily. A temporary candidate was found for the vacant vehicle cleaning operator position. Paul Haselhuhn began on June 17.

Evidence/Identification (8 full-time positions): All positions filled.

COMMUNICATION:

The following four employees are in training: Telecommunicators Kimberleigh Fischer, Christina Gursky, Kristen Hensley and Samantha Mason.

- Kimberleigh continues her training at the police console. This is her last training phase. She has completed Call Take, Sheriff and Fire/County Fire training and is anticipated to complete her training sometime in July.
- Christina has begun fire training. She has now completed Call Take, Sheriff and Police training and is anticipated to complete her training sometime in August.
- Kristen Hensley and Samantha Mason have begun training at the fire consoles. Both have completed their Call Take training. It is anticipated they will complete their training near the end of the year.

Communications Department staff continue to attend planning meetings associated with the I-94 construction project. These meetings involve Department of Transportation staff, local first responders, public works staff, representatives of the numerous construction companies involved in the project and others. These meetings will continue for the foreseeable future.

The Communications Department has received some prank texts to 911 following the announcement, but no emergency requests for assistance.

Work on the technical specifications for the Request for Proposal on the Radio Console System continues. The county purchasing department continues to work with vendors to find the best solution for us.

Telecommunicator trainee Christina Gursky and Training Officer Staci Schertz received a commendation from Bristol Fire Chief John Niederer for their actions during an injury accident on July 1. The incident involved two vehicles with prolonged extrication and the need for a response by Flight for Life.

Kenosha Joint Services – Board Report

Plans have been made for the annual staffing of the Kenosha County Sheriff's Department command post for the Country Thunder music festival. Communications Supervisor Jeff Lovell is heading up this effort. As has been the practice in the past, communications staff will be on site 24-hours a day from Wednesday evening, July 17 through early Monday morning, July 22. Having staff on site is crucial to the Kenosha Sheriff's Department operations during the festival.

In June, a total of 5,444 9-1-1 calls were received by the communications department with 94% of these calls answered in under ten seconds and 99% in under fifteen seconds. There were 22,036 non-emergency calls handled in the same period. There were fifteen text messages received during this time, none of which were actual calls for assistance.

RECORDS:

Records trainee Cassandra Muno has successfully completed records clerk training. In August, she will move to her permanent spot on third shift. Records trainee Veronica Gloria has moved to training on second shift with Training Officer Melissa Somers. It is anticipated that Veronica will complete her training in July.

Records Manager Stephanie Lorenzo has been working with the Kenosha Police Department and Wisconsin Department of Justice to host a WIBRS (Wisconsin Incident-Based Reporting System) Regional Training on November 6, 2019. The Kenosha Police and Sheriff's Departments will transition to WIBRS Uniform Crime Reporting in 2020. The deadline to transition to incident based reporting is January 2021.

In June, it was discovered that the interface between New World and the Kenosha Sheriff's TraCS software had stopped working for accident reports and no reports have been imported to New World since April 2019. A TraCS update was completed by County IT in April and the form update was not compatible with the existing New World interface. New World Support has been contacted, but due to the amount of work needed to fix the issue, it is not yet known when the interface will be repaired. As of June 30, there are 276 accident reports that need manual entry into New World. Clerks have been manually entering these reports as time permits.

Records clerks cancelled 153 warrants that were recalled from Circuit Court and Municipal Court in the month of May and 121 warrants recalled in the month of June. When these cancellation lists come over from the courts, it is an involved task, and it has to be completed right away.

There were sixteen overtime hours used in May and twenty overtime hours used in June.

FLEET MAINTENANCE:

The fleet maintenance staff continue vehicle maintenance and repair as scheduled. There were a total of 382 maintenance and repair lines performed during the month of June.

Kenosha Joint Services – Board Report

Preparations continue as equipment arrives to up-fit a new Police Department community service vehicle, patrol motorcycle and a surveillance vehicle.

Identification of new emergency equipment required for the Sheriff's 2019 Ford F-150 Police Responder patrol fleet is complete. Emergency equipment components identified have been reviewed and ordered. Up-fitting is expected to begin upon receipt of all required equipment.

There were a total of 388 automatic car washes in the month of June.

Car Washes: Indicates a total number of vehicles in all agencies cleaned utilizing the automatic car wash.



EVIDENCE/IDENTIFICATION DEPARTMENT:

Rebecca Elm transferred from the Records Department into the Evidence/Identification Department on March 18. She has completed her training rotation through the Evidence Room and returned to the Identification function for a review of any issues she may have relating to that function. On June 16, she was released from training and assigned to second shift.

The LiveScan replacement project is still in progress. We have narrowed the search to two vendors and are working with the vendors to identify any workflows that would require further evaluation for an accurate quote.

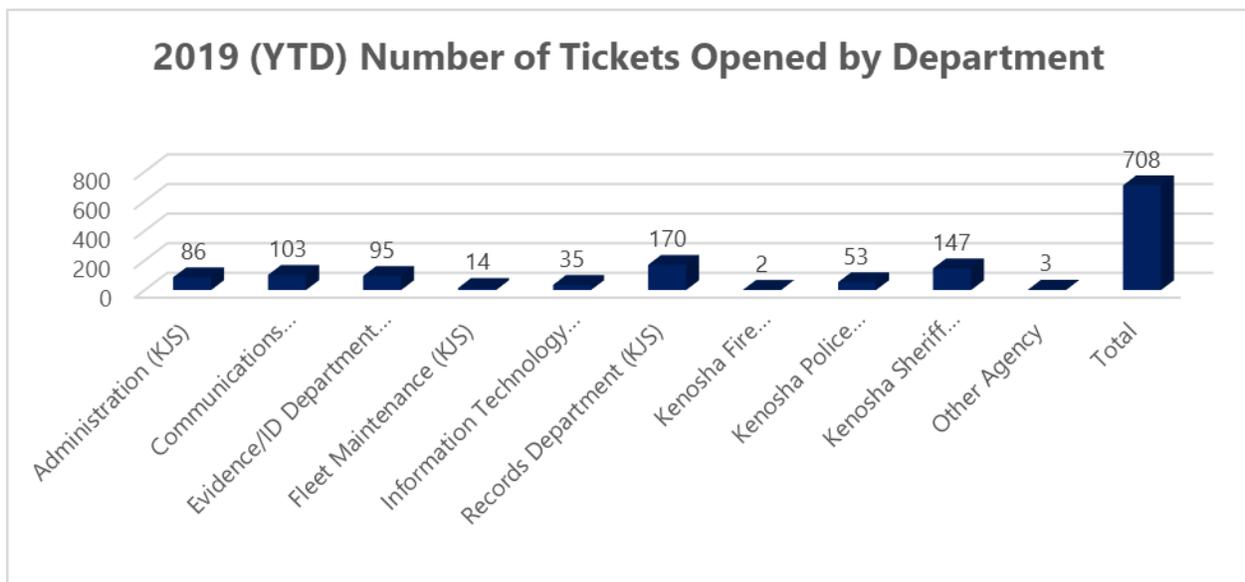
Policy review and updating continues. We have reviewed and updated several policies within the department and will release updated policies/procedures to staff as they are completed. In the rollout of the updated policies/procedures, training will be provided that outlines the changes in policy or process.

INFORMATION TECHNOLOGY DEPARTMENT:

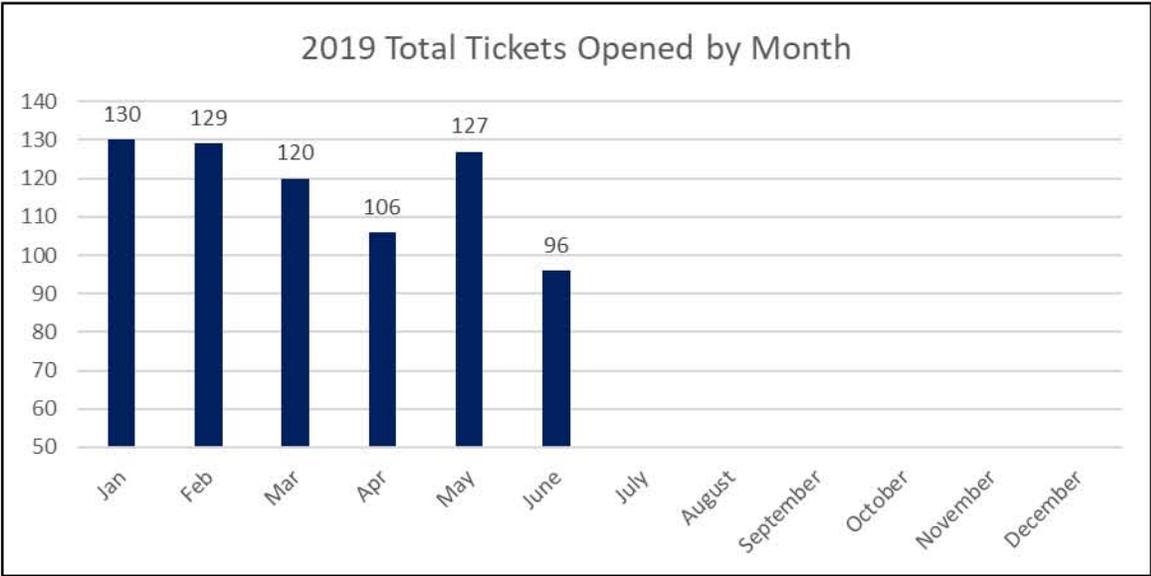
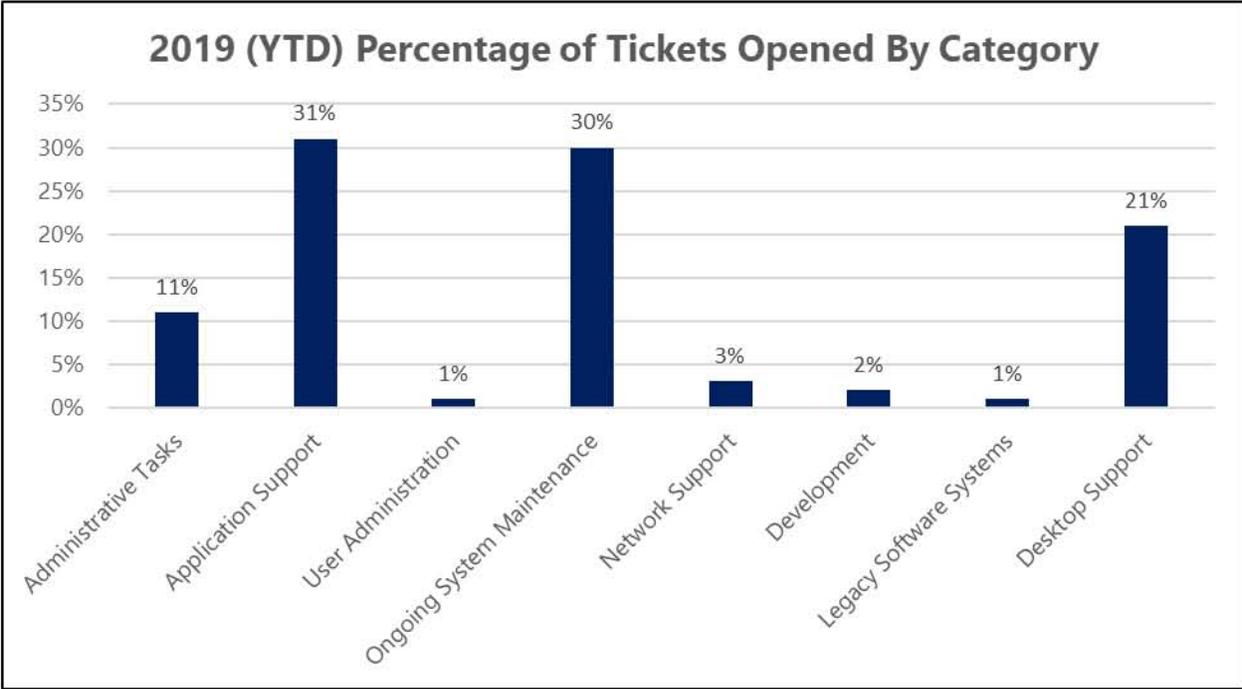
- Livescan Replacement Project

Kenosha Joint Services – Board Report

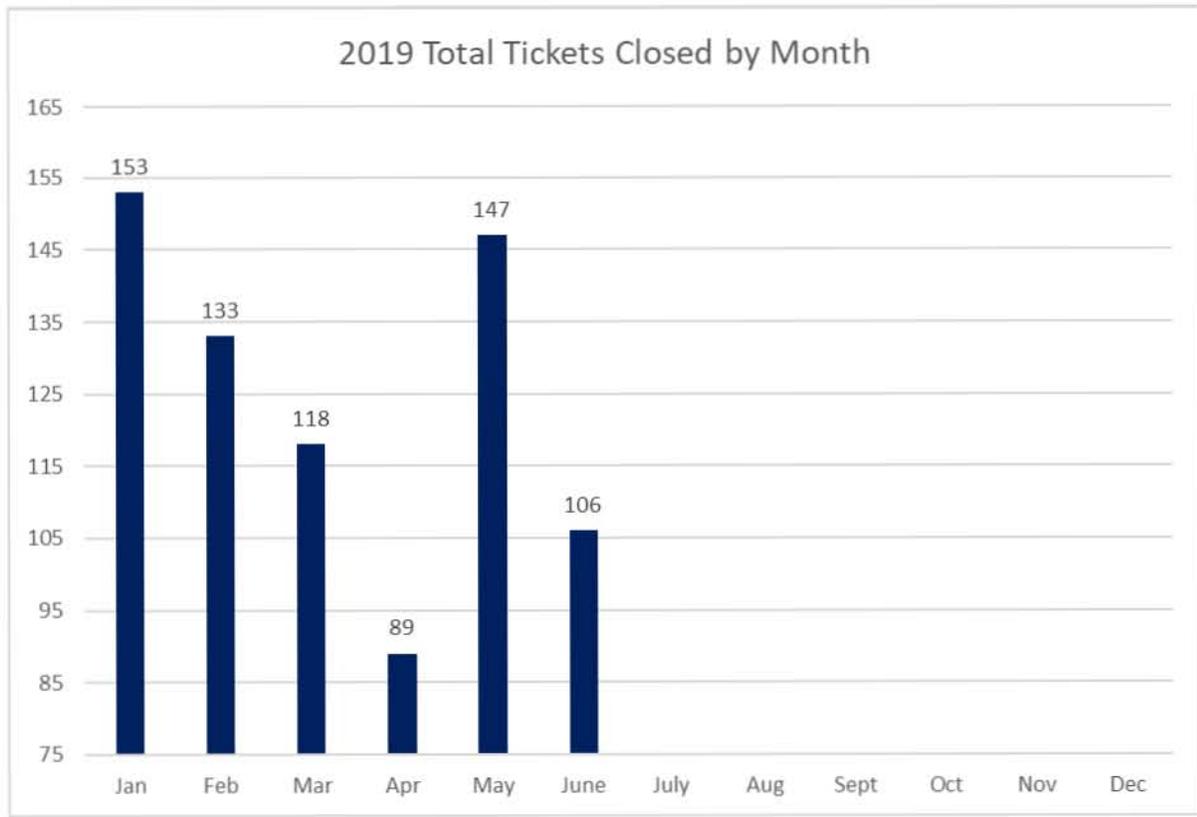
- In progress: Participating in a workgroup to identify replacement solutions and costs for inkless fingerprint capture and storage system
- eReferral Interface
 - Completed
- 2020 Budget
 - In progress: Identifying and documenting items and costs for 2020 Budget
- Zimbra Email Server
 - Planning: Zimbra server operating system upgrade
- Consolidate Switches and Networking Devices
 - In Progress: Upgrade client switches in telco room, cleanup cabling
- Cybersecurity Training
 - Ongoing: Working on second email phishing campaign
- Virtual Workstations for CAD Users
 - In progress: Crafting internet access rules
- Municipal Court to New World Systems Interface
 - In progress: Identifying and documenting issues for agency to resolve and coordinating efforts to rectify discrepancies. Test files received and errors documented and sent to the City
- Second-factor Authentication for Mobile and Remote Access
 - In Progress: Agency enrollment
- Virtual Message Switch
 - In progress: Configuring server and preparing for New World onsite installation the first week of August



Kenosha Joint Services – Board Report



Kenosha Joint Services – Board Report



Text-to-911 available across Kenosha County

KENOSHA NEWS STAFF
Cellphone users in Kenosha County now have a new way to access emergency services.

Text-to-911 capabilities were recently enabled for all of the cellphone providers that serve the county, Kenosha Joint Services announced Tuesday.

But while people can now text their emergency to 911, officials note that dialing in and talking with a dispatcher remains the most efficient way to get help in most circumstances.

"If you want help fast, call us," said Mike

Blodgett, public safety communications manager for Joint Services, an independent organization that handles dispatch and other services for Kenosha city and county law enforcement and fire and rescue departments.

Where text-to-911 could be beneficial, Blodgett said, is for members of the deaf and hard-of-hearing community, for those calling from areas where cell service is limited and calls might not be able to be placed, and for those in situations where talking

See 911, Page A5

911: Calling still is best

From Page A1

on the phone could place a person in danger.

If texting 911 seems like the best option, Blodgett said it is very helpful to include in the message your location (including address, if possible, and the municipality where you are located) and a brief description of the nature of your emergency.

Blodgett cautioned that dispatchers are not able to pinpoint the exact location of texters.

Also, Blodgett noted, there is no guarantee that a text message will be delivered as intended. Those who do successfully transmit a 911 text to Joint Services dispatch will receive an automated return message confirming delivery.

Text-to-911 was one of the components Joint Services sought in a 2017 upgrade of its 911 software system. Joint Services then had to negotiate adoption of the service with each of the cell carriers that serve the area.

Cellphones from out-of-area regional carriers that are roaming in Kenosha County will not be guaranteed text-to-911 service here. Cellphones must also be on an active phone plan to text 911. Other messaging services, such as WhatsApp and Facebook Messenger, are not able to reach 911.

Valuable service

Kenosha County Executive Jim Kreuser said that while text-to-911 has some limitations, it is a valuable service.

Kenosha is one of just a handful of counties to enable this service in southeastern Wisconsin; others include Waukesha and Rock counties.

"I echo our partners at Joint Services in urging people to still call 911 when in need, if they can," Kreuser said. "But

Texting tips

A few 911 texting tips from Joint Services:

- Don't use text abbreviations; use full words.
- Don't text and drive.
- If you are in a situation where talking on the phone could put you in danger, remember to silence your phone before texting 911.
- In your text, state your location, including address and the municipality where you are located (such as Kenosha, Somers, Pleasant Prairie, Salem Lakes, Wheatland, etc.).
- Include a brief description of your emergency.
- If your text is successful, you will receive an automated return message confirming delivery.
- Voice calls are best.

for cases where sending a text makes the most sense, I'm pleased that we're able to offer another way for people in need to access life-saving services."

Kenosha Mayor John Antaramian also celebrated the arrival of the new service.

"The Joint Services text-to-911 service provides another level to public safety in the city of Kenosha, continuing our commitment to put citizen safety first," Antaramian said. "It will be a great asset for the city and county alike."

Any road that can be traveled to help people reach dispatchers to get help is a positive step forward, said Kenosha County Sheriff David Beth.

"I love the fact that this is another tool in our belt that we can use to help people," Beth said.

Opinion

Mark Lewis
Bob Heisse - E
David Walter -

KENOSHA 11

Ideas or comments? Call 262-656-6318 | email newsroom@kenoshanews.com

Text-to-911 a valuable service

LAUREL: To Kenosha County and Joint Services, for enabling text-to-911 capabilities for all of the cellphone providers that serve the county. Calling 911 is still the recommended option, but texting is a valuable service. "I echo our partners at Joint Services in urging people to still call 911 when in need, if they can," County Executive Jim Kreuser said. "But for cases where sending a text makes the most sense, I'm pleased that we're able to offer another way for people in need to access life-saving services."

DART: To the lagoon that forms on the Alford Park bike path after every heavy rainfall. A reader sent photos to our Fix It and said the site has not been properly regraded after the road was paved a few years ago. "Since I have been riding my bike

DARTS AND LAURELS

to work at Carthage for many years, I can say with utter confidence that this site drained properly before the road construction." The Parks Department has vowed to look into it.

LAUREL: To Jeanne Ross, who has set out to ride her bike 523 miles to raise \$2,500 for the Children's Cancer Research Fund in support of the organization's fifth annual Great Cycle Challenge USA. Ross, a Pleasant Prairie resident who began long-distance riding in 2005, became inspired to ride to help fight cancer when Autumn Jensen, the daughter of a former neighbor, died from brain cancer in 2000 at age 5.

LAUREL: To the bands and floats and everyone marching or riding

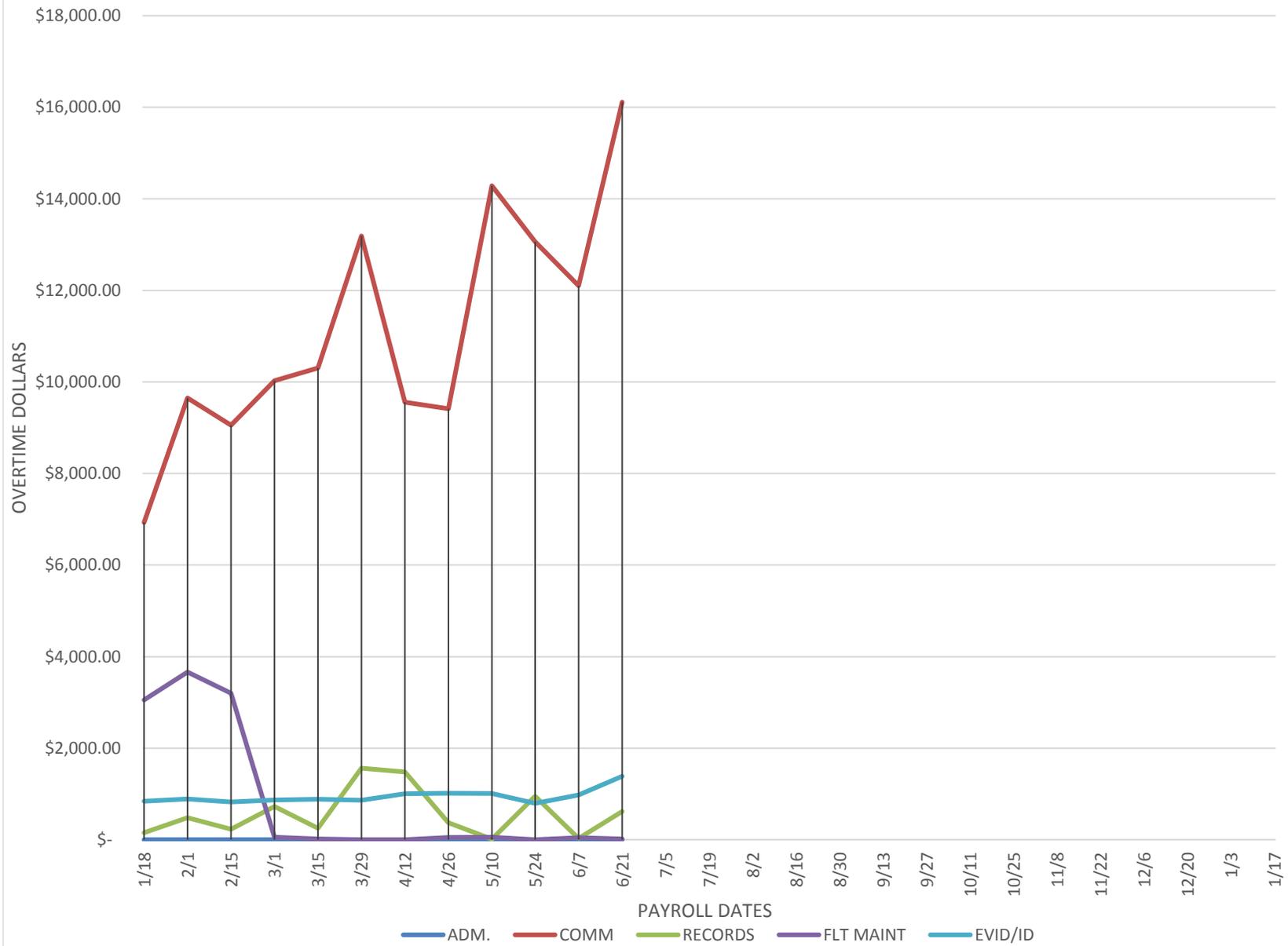
in Sunday's annual Civic Veterans Parade, which kicks off at 1 p.m. Sunday at 22nd Avenue and 60th Street and heads east to downtown. Kenosha loves a parade, and this is the big one. This year's theme, "Liberty at the Lake," is intended to "remind everyone of our Harborside location and the Tall Ships Festival coming in August," said Kris Kochman of the city.

DART: To anyone who misuses fireworks this coming holiday week. Consider this reminder in advance. The National Safety Council reports that fireworks start an average of 18,500 fires each year. Never allow young children near fireworks and always have an adult supervising activities, especially with sparklers. Enjoy the many municipal fireworks displays throughout Kenosha County.

**KENOSHA JOINT SERVICES
KENOSHA, WISCONSIN
OVERTIME REPORT**

	HOURS PAYROLL 05/19-06/01	EARNINGS PAYROLL 05/19-06/01	HOURS PAYROLL 06/02-06/15	EARNINGS PAYROLL 06/02-06/15	HOURS PAYROLL	EARNINGS PAYROLL		
Administration	0.00	\$ -	0.00	\$ -				
Communications	336.90	\$ 12,102.91	456.10	\$ 16,112.92				
Records	0.80	\$ 26.52	20.00	\$ 616.54				
Fleet Maintenance	1.20	\$ 42.96	0.40	\$ 15.42				
Evidence/ID	28.10	\$ 974.66	40.00	\$ 1,385.60				
	367.00	\$ 13,147.05	516.50	\$ 18,130.48	0.00	\$ -		
	TOTAL HRS. FROM 1/1/2019 THRU 12/31/19	TOTAL PAY FROM 1/1/2019 THRU 12/31/19	AVRG HRS PER PAY PR	AVRG PAY PER PAY PR	AVRG AMT PER HOUR FOR OT	ACCOUNT BALANCES	PERCENT EXPENDED	
Administration	0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00		
Communications	3817.70	\$133,688.55	146.83	\$5,141.87	\$35.02	\$36,068.45	79%	
Records	211.80	\$6,854.67	8.15	\$263.64	\$32.35	\$37,594.33	15%	
Fleet Maintenance	266.20	\$10,146.19	10.24	\$390.24	\$38.11	\$9,483.81	52%	
Evidence/ID	<u>329.50</u>	<u>\$11,355.28</u>	<u>12.67</u>	<u>\$436.74</u>	<u>\$34.47</u>	<u>\$24,560.72</u>	32%	
Joint Services Total	4625.20	\$162,044.69	177.89	\$6,232.49	\$35.04	\$107,707.31		

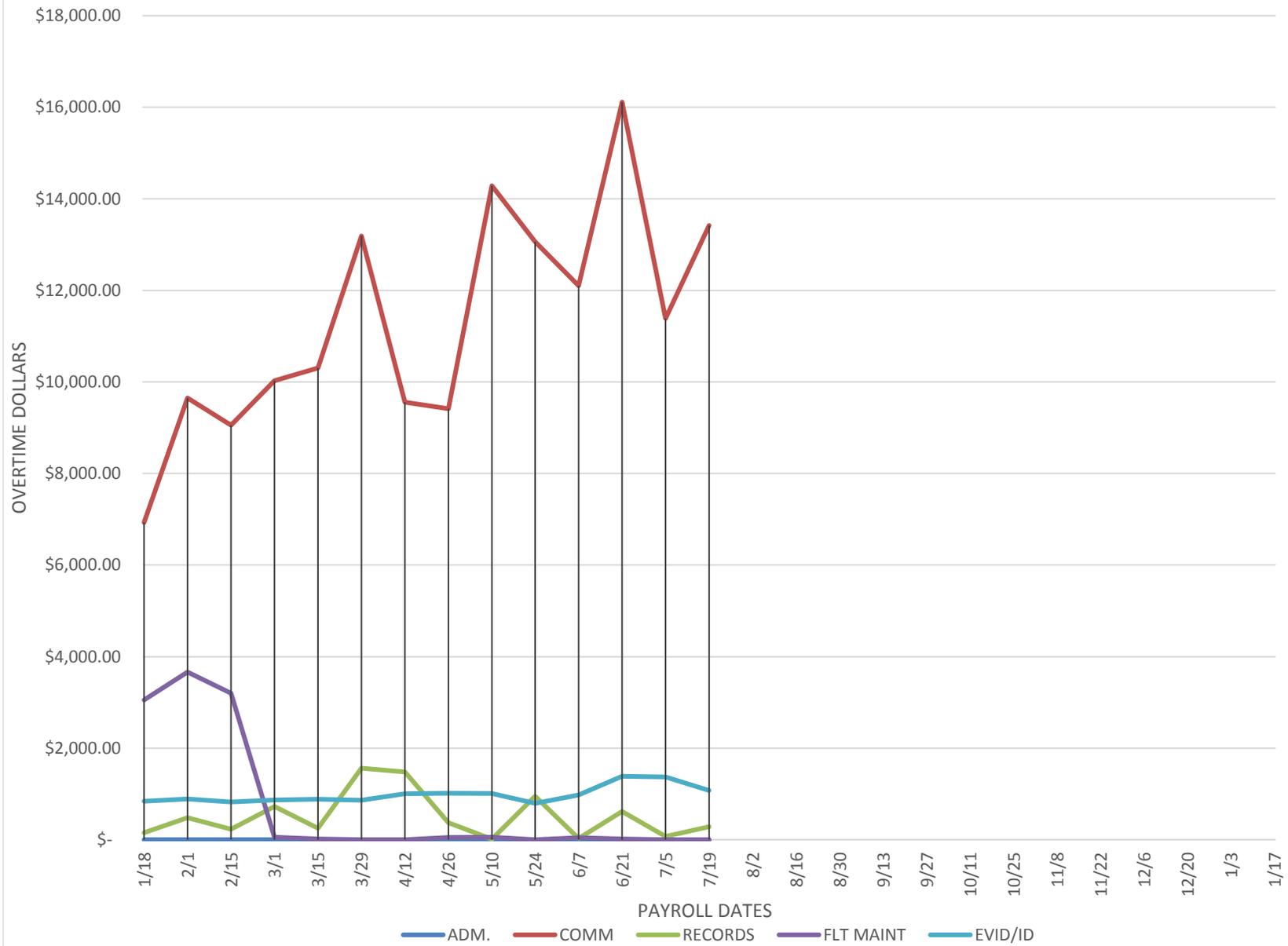
2019 OVERTIME



**KENOSHA JOINT SERVICES
KENOSHA, WISCONSIN
OVERTIME REPORT**

	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL		
	06/16-06/29	06/16-06/29	06/30-07/13	06/30-07/13				
Administration	0.00	\$ -	0.00	\$ -				
Communications	322.80	\$ 11,388.93	372.00	\$ 13,419.25				
Records	2.20	\$ 72.67	8.00	\$ 283.87				
Fleet Maintenance	0.00	\$ -	0.00	\$ -				
Evidence/ID	39.50	\$ 1,367.70	31.20	\$ 1,075.98				
	364.50	\$ 12,829.30	411.20	\$ 14,779.10	0.00	\$ -		
	TOTAL HRS.	TOTAL PAY	AVRG HRS	AVRG PAY	AVRG AMT	ACCOUNT	PERCENT	
	FROM 1/1/2019	FROM 1/1/2019	PER PAY PR	PER PAY PR	PER HOUR	BALANCES	EXPENDED	
	THRU 12/31/19	THRU 12/31/19			FOR OT			
Administration	0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00		
Communications	4512.50	\$158,496.73	173.56	\$6,096.03	\$35.12	\$11,260.27	93%	
Records	222.00	\$7,211.21	8.54	\$277.35	\$32.48	\$37,237.79	16%	
Fleet Maintenance	266.20	\$10,146.19	10.24	\$390.24	\$38.11	\$9,483.81	52%	
Evidence/ID	<u>360.20</u>	<u>\$13,798.96</u>	<u>13.85</u>	<u>\$530.73</u>	<u>\$38.32</u>	<u>\$22,117.04</u>	38%	
Joint Services Total	5360.90	\$189,653.09	206.19	\$7,294.35	\$35.38	\$80,098.91		

2019 OVERTIME



KENOSHA JOINT SERVICES
INCOME STATEMENT
MAY 2019
KENOSHA, WISCONSIN

REVENUE

	<u>2019 Projected Revenue</u>	<u>Actual Current Month</u>	<u>Actual Year-to-Date</u>	<u>Percent of Projected</u>
City Operating	\$3,605,953.00	\$300,496.08	\$1,502,480.44	41.67%
County Operating	\$4,367,133.00	\$363,927.75	\$1,819,638.75	41.67%
Bank Interest	\$500.00	\$127.95	\$622.59	124.52%
Fingerprint Revenue	\$0.00	\$0.00	\$0.00	0.00%
Citizen Report Revenue	\$0.00	\$0.00	\$0.00	0.00%
Photograph Revenue	\$200.00	\$0.00	\$163.98	81.99%
CD/DVD Revenue	\$18,000.00	\$45.04	\$1,006.77	5.59%
Report Copies	\$0.00	\$494.18	\$3,247.62	0.00%
False Alarms	\$37,000.00	\$1,825.00	\$5,950.00	16.08%
Other	<u>\$300.00</u>	<u>\$0.00</u>	<u>\$681.00</u>	227.00%
	\$8,029,086.00	\$666,916.00	\$3,333,791.15	41.52%
Fund Balance	\$923,302.00			
FM - Fuel & Parts	<u>\$708,000.00</u>			
2019 ORIGINAL BGT	\$9,660,388.00			

2018 CARRYOVER & ENCUMBRANCE

Software Carryover	\$18,408.11
Elert and Associates	<u>\$25,000.00</u>
2019 WORKING BGT	\$9,703,796.11

EXPENDITURES (All Departments)

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Y-T-D EXP</u>	<u>Encumbrances</u>	<u>Balance</u>
Personnel Services	\$6,682,888.00	\$490,272.86	\$2,366,778.26	\$0.00	\$4,316,109.74
Contractual Serv	\$2,062,666.11	\$118,474.38	\$1,020,284.29	\$55,529.79	\$986,852.03
Supplies & Mat	\$872,094.00	\$75,764.85	\$300,848.86	\$3,587.05	\$567,658.09
Capital Outlay	\$86,148.00	\$0.00	\$26,471.62	\$17,839.15	\$41,837.23
Contingency	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$9,703,796.11	\$684,512.09	\$3,714,383.03	\$76,955.99	\$5,912,457.09
TOTAL EXPENDITURES	\$9,703,796.11				

Percent of budget expended:

39.07%

KENOSHA JOINT SERVICES
INCOME STATEMENT
MAY 2019
KENOSHA, WISCONSIN

Fleet Maintenance Inventories

REVENUE

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Year-to-Date</u>	<u>Balance</u>	<u>Percent of Projected</u>
City Parts/Labor	\$80,000.00	\$2,307.82	\$16,659.52	\$63,340.48	20.82%
County Parts/Labor	\$83,000.00	\$6,018.40	\$36,165.68	\$46,834.32	43.57%
City Fuel	\$247,500.00	\$23,420.26	\$93,404.63	\$154,095.37	37.74%
County Fuel	\$297,500.00	\$26,929.77	\$108,533.64	\$188,966.36	36.48%
Other	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
TOTAL REVENUES	\$708,000.00	\$58,676.25	\$254,763.47	\$453,236.53	35.98%

EXPENDITURES

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Year-to-Date</u>	<u>Balance</u>	<u>Percent of Projected</u>
Parts/Labor	\$163,000.00	\$7,784.88	\$40,972.82	\$122,027.18	25.14%
Fuel	<u>\$545,000.00</u>	<u>\$65,547.17</u>	<u>\$201,263.17</u>	<u>\$343,736.83</u>	36.93%
	\$708,000.00	\$73,332.05	\$242,235.99	\$465,764.01	34.21%

KENOSHA JOINT SERVICES
INCOME STATEMENT
JUNE 2019
KENOSHA, WISCONSIN

REVENUE

	<u>2019 Projected Revenue</u>	<u>Actual Current Month</u>	<u>Actual Year-to-Date</u>	<u>Percent of Projected</u>
City Operating	\$3,605,953.00	\$300,496.08	\$1,802,976.52	50.00%
County Operating	\$4,367,133.00	\$363,927.75	\$2,183,566.50	50.00%
Bank Interest	\$500.00	\$123.87	\$746.46	149.29%
Fingerprint Revenue	\$0.00	\$0.00	\$0.00	0.00%
Citizen Report Revenue	\$0.00	\$0.00	\$0.00	0.00%
Photograph Revenue	\$200.00	\$48.88	\$212.86	106.43%
CD/DVD Revenue	\$18,000.00	\$281.70	\$1,288.47	7.16%
Report Copies	\$0.00	\$525.55	\$3,773.17	0.00%
False Alarms	\$37,000.00	\$2,625.00	\$8,575.00	23.18%
Other	<u>\$300.00</u>	<u>\$0.00</u>	<u>\$681.00</u>	227.00%
	\$8,029,086.00	\$668,028.83	\$4,001,819.98	49.84%
Fund Balance	\$923,302.00			
FM - Fuel & Parts	<u>\$708,000.00</u>			
2019 ORIGINAL BGT	\$9,660,388.00			

2018 CARRYOVER & ENCUMBRANCE

Software Carryover	\$18,408.11
Elerst and Associates	<u>\$25,000.00</u>
2019 WORKING BGT	\$9,703,796.11

EXPENDITURES (All Departments)

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Y-T-D EXP</u>	<u>Encumbrances</u>	<u>Balance</u>
Personnel Services	\$6,682,888.00	\$498,557.54	\$2,865,335.80	\$0.00	\$3,817,552.20
Contractual Serv	\$2,062,666.11	\$129,628.53	\$1,149,912.82	\$43,266.11	\$869,487.18
Supplies & Mat	\$872,094.00	\$67,305.68	\$368,154.54	\$726.79	\$503,212.67
Capital Outlay	\$86,148.00	\$2,301.15	\$28,772.77	\$27,626.40	\$29,748.83
Contingency	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$9,703,796.11	\$697,792.90	\$4,412,175.93	\$71,619.30	\$5,220,000.88
TOTAL EXPENDITURES	\$9,703,796.11				

Percent of budget expended:

46.21%

KENOSHA JOINT SERVICES
INCOME STATEMENT
JUNE 2019
KENOSHA, WISCONSIN

Fleet Maintenance Inventories

REVENUE

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Year-to-Date</u>	<u>Balance</u>	<u>Percent of Projected</u>
City Parts/Labor	\$80,000.00	\$3,785.06	\$20,444.58	\$59,555.42	25.56%
County Parts/Labor	\$83,000.00	\$7,822.02	\$43,987.70	\$39,012.30	53.00%
City Fuel	\$247,500.00	\$21,400.47	\$114,805.10	\$132,694.90	46.39%
County Fuel	\$297,500.00	\$26,337.39	\$134,871.03	\$162,628.97	45.33%
Other	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
TOTAL REVENUES	\$708,000.00	\$59,344.94	\$314,108.41	\$393,891.59	44.37%

EXPENDITURES

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Year-to-Date</u>	<u>Balance</u>	<u>Percent of Projected</u>
Parts/Labor	\$163,000.00	\$11,036.44	\$52,009.26	\$110,990.74	31.91%
Fuel	<u>\$545,000.00</u>	<u>\$42,940.22</u>	<u>\$244,203.39</u>	<u>\$300,796.61</u>	44.81%
	\$708,000.00	\$53,976.66	\$296,212.65	\$411,787.35	41.84%

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KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

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CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44007	5/07	ADP LLC	150-01-50004-216-000	PER END 4/20	335.19
			150-01-50004-216-000	ST JURIS FEE	7.70
				..... CHECK TOTAL	342.89
44008	5/07	AUCA CHICAGO MC LOCKBOX	150-01-50006-320-000	THRU 03/31	393.00
			150-00-12530-000-000	THRU 03/31	125.44
				..... CHECK TOTAL	518.44
44009	5/07	AURORA MEDICAL GROUP	150-01-50004-221-000	VENI - RE	14.00
44010	5/07	BLUE WATER BENEFITS	150-01-50004-216-000	1ST QTR REPORTING	150.00
44011	5/07	BUMPER TO BUMPER AUTO PARTS	150-00-12530-000-000	THRU 4/25	1,482.25
			150-01-50006-320-000	THRU 4/25	1,007.25
			150-01-50006-302-000	THRU 4/25	145.68
			150-01-50006-305-000	2%DISC PD/W/IN TERMS	52.71CR
				..... CHECK TOTAL	2,582.47
44012	5/07	CDW-G	150-01-50007-301-000	LABLES/CDR/DVDR	214.09
			150-01-50007-301-000	DVD-R/25GB SPINDLE	113.28
			150-01-50007-301-000	DVD-R	58.29
				..... CHECK TOTAL	385.66
44013	5/07	COMPLETE OFC OF WISCONSIN	150-01-50003-301-000	03 THRU 04/30/19	534.38
			150-01-50007-301-000	07 THRU 04/30/19	449.47
				..... CHECK TOTAL	983.85
44014	5/07	COMSYS INC	150-01-50008-201-000	MIS SUPPORT	37,500.00
44015	5/07	CULLIGAN WATER TREATMENT	150-01-50001-301-000	MAY'19	35.91
44016	5/07	DIVERSIFIED BENEFIT SERVICES	150-01-50004-122-000	APR'19	128.80
			150-01-50004-122-000	PLAN MAILINGS	1.50
				..... CHECK TOTAL	130.30
44017	5/07	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 05/10/19	673.45
44018	5/07	ENERGY SOLUTION PARTNERS LLC	150-00-12531-000-000	UNLEADED FUEL	21,863.97

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44019	5/07	KALAHARI RESORT	150-01-50002-203-000	HOTEL-WIPSCOM NB/JR	492.00
44020	5/07	KENOSHA COUNTY DHS	150-01-50004-208-000	POSTAGE	365.38
44021	5/07	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 05/10/19	978.27
44022	5/07	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 05/10/19	1,881.98
44023	5/07	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 05/10/19	3,853.00
44024	5/07	POMPS TIRE SERVICE	150-00-12530-000-000	MISC TIRE PURCHASES	2,271.15
			150-00-12530-000-000	MISC TIRE PURCHASES	325.64
			150-00-12530-000-000	MISC TIRE PURCHASES	21.00
				..... CHECK TOTAL	2,617.79
44025	5/07	PRIORITY DISPATCH	150-01-50002-301-000	SAMPLE ETC COURSE	50.00
44026	5/07	SECURIAN FINANCIAL GROUP INC	150-00-21786-000-000	JUNE'19	842.13
			150-01-50002-124-000	JUNE'19	288.30
			150-01-50003-124-000	JUNE'19	130.49
			150-01-50006-124-000	JUNE'19	77.20
			150-01-50007-124-000	JUNE'19	63.18
			150-01-50001-124-000	JUNE'19	37.01
				..... CHECK TOTAL	1,438.31
44027	5/07	SEWCRSG	150-01-50002-205-000	2019 DUES	15.00
44028	5/07	SHRED-IT USA	150-01-50002-212-000	3EA SHREDDING	52.50
			150-01-50003-212-000	2EA SHREDDING	35.00
				..... CHECK TOTAL	87.50
44029	5/07	THOMAS W. GENTHNER	150-01-50001-203-000	MILEAGE REIM-TG	149.64
44030	5/07	THOMAS WIERCINSKI	150-01-50006-303-000	BOOT REIM	100.00
44031	5/07	ULINE	150-01-50007-301-000	MISC EVID/ID SUPPLY	618.50
44032	5/07	WI DEPT OF JUSTICE - TIME	150-01-50004-322-000	QTR JS/TIME	2,010.00
44033	5/07	WI DEPT OF JUSTICE - TIME	150-01-50004-322-000	2QTR KPD/TIME	2,454.00
44034	5/07	WI DEPT OF JUSTICE - TIME	150-01-50004-322-000	2QTR KSD/TIME	3,762.00

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44035	5/07	WIPSCOM	150-01-50002-211-000	WIPSCOM CONFERENCE	600.00
44036	5/07	WISCONSIN FUEL & HTNG INC	150-00-12531-000-000	UNLEADED FUEL	21,899.43
44037	5/08	CHESTER ELECTRONIC SUPPLY	150-00-12530-000-000	THRU 4/30	54.96
44038	5/08	PALMEN GMC, BUICK	150-00-12530-000-000	THRU 4/30	120.17
44039	5/08	PORCARO FORD	150-00-12530-000-000	THRU 4/30	2,042.77
44040	5/16	BLACK DIAMOND SOLUTIONS INC	150-01-50008-206-000 150-01-50008-206-000	VM SUPPORT&SUBS AVG ANTIVIRUS BUSINE CHECK TOTAL	7,710.99 1,498.00 9,208.99
44041	5/16	CARQUEST AUTO PARTS	150-00-12530-000-000 150-01-50006-305-000 150-01-50006-305-000	THRU 4/30 THRU 4/30 2%DISC PD W/IN TERMS CHECK TOTAL	1,126.16 14.71 22.82CR 1,118.05
44042	5/16	CDW-G	150-01-50007-301-000 150-01-50007-301-000 150-01-50002-301-000	3EA TONER-BLK,YW,CYN 1EA NERO BURNING ROM 1EA NERO BURNING ROM CHECK TOTAL	501.18 42.52 42.52 586.22
44043	5/16	HR DIRECT	150-01-50001-301-000	YRS OF SERV - CLOCKS	83.66
44044	5/16	JAMES IMAGING SYSTEMS, INC.	150-01-50003-324-000 150-01-50001-324-000 150-01-50002-324-000 150-01-50007-324-000	REC #803688 ADMIN #955959 COMM #957171 E/I #1012251 CHECK TOTAL	447.73 224.17 203.02 184.07 1,058.99
44045	5/16	JOSHUA NIELSEN	150-01-50001-203-000	MILEAGE REIM-JN	38.28
44046	5/16	KENOSHA COUNTY	150-01-50005-210-000	LEASE OF SPACE	63,956.67
44047	5/16	LANGUAGE LINE SERVICES INC	150-01-50002-212-000	APR'19	235.79
44048	5/16	MELISSA SOMERS	150-01-50003-203-000 150-01-50003-203-000	MILEAGE EXP-MS MEAL REIM-MS CHECK TOTAL	75.50 72.32 147.82

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CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44049	5/16	NICOLE BERANIS	150-01-50002-203-000	HOTEL/REIM NB	322.00
			150-01-50002-203-000	MEAL REIM-NB	52.00
				..... CHECK TOTAL	374.00
44050	5/16	SHRED-IT USA	150-01-50001-301-000	1EA SHREDDING	6.74
44051	5/16	STAPLES BUSINESS ADVANTAGE	150-01-50002-301-000	02 THRU 4/30/19	208.87
44052	5/16	TYLER TECHNOLOGIES	150-01-50009-530-000	CUSTOM EREFL IMPL	19,200.00
44053	5/16	WISCONSIN FUEL & HTNG INC	150-00-12531-000-000	MOTORCYCLE FUEL	102.71
44054	5/16	XYBIX SYSTEMS INC	150-01-50002-213-000	MYCLIMATE CONTROL B	1,682.00
			150-01-50002-213-000	S&H	24.18
				..... CHECK TOTAL	1,706.18
44055	5/23	AUCA CHICAGO MC LOCKBOX	150-01-50006-320-000	THRU 04/30/19	488.78
			150-00-12530-000-000	THRU 4/30/19	161.64
				..... CHECK TOTAL	650.42
44056	5/23	CULLIGAN WATER TREATMENT	150-01-50001-301-000	JUN'19	7.95
44057	5/23	DIVERSIFIED BENEFIT SERVICES	150-01-50004-122-000	MAY'19	136.40
44058	5/23	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 05/24/19	651.58
44059	5/23	ENERGY SOLUTION PARTNERS LLC	150-00-12531-000-000	UNLEADED FUEL	22,681.06
44060	5/23	FASTENAL COMPANY PURCHASING	150-01-50006-305-000	INDUSTRIAL SUPPLIES	400.29
			150-00-12530-000-000	INDUSTRIAL SUPPLIES	53.70
				..... CHECK TOTAL	453.99
44061	5/23	HEIDI HOUSTON	150-01-50002-203-000	ETC COURSE-HH	152.00
44062	5/23	JENSEN TOWING	150-01-50007-202-000	29 BIKES	55.00
			150-01-50007-202-000	27 BIKES	55.00
			150-01-50007-202-000	34 BIKES	55.00
			150-01-50007-202-000	34 BIKES	55.00
			 CHECK TOTAL	220.00

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CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44063	5/23	JOSHUA ACETO	150-01-50006-211-000	EVT CERT-JA	60.00
44064	5/23	JOSHUA RADANDT	150-01-50002-203-000 150-01-50002-203-000	WIPSCOM MLG-JR WIPSCOM MEALS-JR CHECK TOTAL	183.28 42.15 225.43
44065	5/23	KENOSHA COUNTY DHS	150-01-50004-208-000	POSTAGE APR'19	388.53
44066	5/23	KENOSHA SHERIFF'S DEPT	150-01-50004-225-000	5EA BCKGRD INVSTGN	714.85
44067	5/23	KRISTIN HENSLEY	150-01-50002-203-000 150-01-50002-203-000	EMD MLG-KH EMD MEALS-KH CHECK TOTAL	277.35 74.37 351.72
44068	5/23	LYNN PEAVEY COMPANY	150-01-50007-301-000	EVID/ID SUPPLIES	672.00
44069	5/23	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 05/24/19	978.27
44070	5/23	MIKE BLODGETT	150-01-50002-203-000 150-01-50002-203-000	TYLER CONF-MEALS MB TYLER CONF PARKING CHECK TOTAL	210.00 56.00 266.00
44071	5/23	NATIONAL CAR WASH SOLUTIONS	150-01-50006-304-000	CAR WASH CHEM CNTRC	626.25
44072	5/23	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 05/24/19	1,836.14
44073	5/23	NICOLE BERANIS	150-01-50002-203-000 150-01-50002-203-000	WIPSCOM MLG-NB WIPSCOM MEALS-NB CHECK TOTAL	185.60 42.00 227.60
44074	5/23	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 05/24/19	3,853.00
44075	5/23	PRI MANAGEMENT GROUP	150-01-50003-211-000	IBR REPORT WRITING T	585.00
44076	5/23	SAMANTHA MASON	150-01-50002-203-000	EMD CLASS MEALS-SM	53.27
44077	5/23	SCOTT BASKEN	150-01-50006-211-000	EVT TEST - SB	35.00
44078	5/23	SHANE ZDRAVKOVIC	150-01-50006-211-000	EVT CERT-SZ	35.00

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KENOSHA JOINT SERVICES
DISBURSEMENT JOURNAL

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START DATE FOR SUMMARY: 5/01 END DATE FOR SUMMARY: 5/31

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44079	5/23	SIRCHIE ACQUISITION COMPANY	150-01-50007-301-000	MISC EVID/ID SUPPLY	390.08
44080	5/23	URSULA SWIFT	150-01-50002-203-000	EMD CLASS-US	168.50
GRAND TOTAL FOR PERIOD *****					245,224.65

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KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

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START DATE FOR SUMMARY: 6/01 END DATE FOR SUMMARY: 6/30

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44081	6/06	ACCURATE PRINTING CO INC	150-01-50007-309-000	4M CD LBLs/2M SHEET	990.00
			150-01-50001-309-000	3M KJS CLASCREST EN	462.00
			150-01-50001-309-000	1500 KJS KWIKTAK EN	206.00
			150-01-50004-309-000	4M 154-14 CRIME VICT	198.00
			150-01-50004-309-000	2,500 133-19 CONSENT	172.00
			150-01-50004-309-000	5M 144-19 CASE NO.	117.00
				..... CHECK TOTAL	2,145.00
44082	6/06	AMAZON CAPITAL SERVICES INC	150-01-50001-520-000	65" TV ADMIN CONF R	738.74
			150-01-50006-302-000	VAPER 19424 BLUESPOT	155.94
			150-01-50003-301-000	18 BANK DEP BAGS	51.27
			150-00-12530-000-000	URIVEUSA 12V CAR AD	31.96
			150-00-12530-000-000	T-HANDLE P/U TRUCK	19.95
				..... CHECK TOTAL	997.86
44083	6/06	BLACK DIAMOND SOLUTIONS INC	150-01-50008-206-000	NETMOTION LICENSE NE	4,770.36
			150-01-50008-206-000	NETMOTION MAINTENANC	933.87
				..... CHECK TOTAL	5,704.23
44084	6/06	BUMPER TO BUMPER AUTO PARTS	150-00-12530-000-000	THRU 5/31	428.48
			150-01-50006-305-000	THRU 5/31	7.09
			150-01-50006-305-000	2% DISC PD W/IN TERM	8.72CR
				..... CHECK TOTAL	426.85
44085	6/06	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 06/07/19	632.07
44086	6/06	ENERGY SOLUTION PARTNERS LLC	150-00-12531-000-000	UNLEADED FUEL	21,709.23
44087	6/06	JORDAN JONES	150-01-50002-203-000	MEAL REIM-JJ	19.00
44088	6/06	KIMBERLEIGH FISCHER	150-01-50002-203-000	MEAL REIM - KF	19.00
44089	6/06	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 06/07/19	1,032.34
44090	6/06	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 06/07/19	1,869.49
44091	6/06	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 06/07/19	4,063.00
44092	6/06	POMPS TIRE SERVICE	150-00-12530-000-000	MISC TIRE PURCHASES	2,920.00
			150-00-12530-000-000	MISC TIRE PURCHASES	308.56
			150-00-12530-000-000	MISC TIRE PURCHASES	36.00
			150-00-12530-000-000	MISC TIRE PURCHASES	21.00
			 CHECK TOTAL	3,285.56

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KENOSHA JOINT SERVICES

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CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44093	6/06	TANYA SUNDERLAND	150-01-50002-203-000	MEAL REIM-TS	19.00
			150-01-50002-203-000	TOLLS-TS	9.90
				..... CHECK TOTAL	28.90
44094	6/06	TITAN HQ OFFICE	150-01-50006-520-000	FORKLIFT SAFETY CAGE	555.16
44095	6/06	ZORO TOOLS	150-01-50007-301-000	DISPOSABLE FACE MASK	60.84
44096	6/06	PATRICK WADIN	150-01-50002-105-000	4 HRS OT	145.73
			150-00-21789-000-000	4 HRS OT	9.55CR
			150-00-21780-000-000	4 HRS OT	11.15CR
				..... CHECK TOTAL	125.03
44097	6/11	ASCENSION MEDICAL GROUP	150-01-50004-201-000	EAP 2ND QTR	500.50
44098	6/11	AURORA MEDICAL GROUP	150-01-50004-221-000	PHYSICALS	40.00
44099	6/11	BUELOW VETTER BUIKEMA OLSON	150-01-50004-201-000	LEGAL FEES MAY19	247.50
44100	6/11	CDW-G	150-01-50002-301-000	LABLES/CDR	330.82
44101	6/11	CLASSIC CARE PRODUCTS	150-01-50006-308-000	THRU 5/31/19	375.00
44102	6/11	COMPLETE OFC OF WISCONSIN	150-01-50002-301-000	02 THRU 5/31/19	1,078.61
44103	6/11	FEDERAL SIGNAL CORPORATION	150-00-12530-000-000	GRILL BRACKET KIT	63.60
44104	6/11	JAMES IMAGING SYSTEMS, INC.	150-01-50003-324-000	REC #803688	447.73
			150-01-50001-324-000	ADMIN #955959	224.17
			150-01-50002-324-000	COMM #957171	203.02
			150-01-50007-324-000	E/I #1012251	184.07
				..... CHECK TOTAL	1,058.99
44105	6/11	JOSHUA NIELSEN	150-01-50001-203-000	MILEAGE REIM-JN	38.28
44106	6/11	KENOSHA COUNTY	150-01-50005-210-000	LEASE OF SPACE	63,956.67
44107	6/11	KENOSHA COUNTY DHS	150-01-50004-208-000	POSTAGE MAY'19	256.35
44108	6/11	LANGUAGE LINE SERVICES INC	150-01-50002-212-000	MAY 19	442.42

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 7/01/19

TIME 15:19:14

KENOSHA JOINT SERVICES

DISBURSEMENT JOURNAL

START DATE FOR SUMMARY: 6/01 END DATE FOR SUMMARY: 6/30

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44109	6/11	PALMEN GMC, BUICK	150-00-12530-000-000	THRU 5/31/19	105.17
44110	6/11	PORCARO FORD	150-00-12530-000-000	THRU 5/31/19	3,162.37
44111	6/11	RICK NICHU	150-01-50004-220-000	DOOR REIMBURSEMENT	1,185.00
44112	6/11	SECURIAN FINANCIAL GROUP INC	150-00-21786-000-000	JULY 2018	1,029.06
			150-01-50002-124-000	JULY 2018	318.02
			150-01-50003-124-000	JULY 2018	154.80
			150-01-50007-124-000	JULY 2018	86.41
			150-01-50006-124-000	JULY 2018	78.80
			150-01-50001-124-000	JULY 2018	51.78
				..... CHECK TOTAL	1,718.87
44113	6/11	SHRED-IT USA	150-01-50002-212-000	2EA SHREDDING	35.00
			150-01-50001-212-000	1EA SHREDDING	6.74
				..... CHECK TOTAL	41.74
44114	6/11	ULINE	150-01-50007-301-000	MISC EVID/ID SUPPLY	916.00
44115	6/20	ADP LLC	150-01-50004-216-000	PAYROLL SVCS	1,021.70
44116	6/20	APCO INSTITUTE	150-01-50002-211-000	ACT SHTR-JONES	199.00
			150-01-50002-211-000	ACT SHTR-SUNDERLAND	199.00
			150-01-50002-211-000	ACT SHTR-FISCHER	199.00
				..... CHECK TOTAL	597.00
44117	6/20	AUCA CHICAGO MC LOCKBOX	150-01-50006-320-000	THRU 05/31/19	431.12
			150-00-12530-000-000	THRU 5/31/19	144.80
				..... CHECK TOTAL	575.92
44118	6/20	CARQUEST AUTO PARTS	150-00-12530-000-000	THRU 5/31/19	1,744.70
			150-01-50006-305-000	2%DISC PD W/IN TERMS	34.90CR
				..... CHECK TOTAL	1,709.80
44119	6/20	CDW-G	150-01-50007-301-000	VERBATIM CDR/DVDS	204.84
44120	6/20	CHESTER ELECTRONIC SUPPLY	150-00-12530-000-000	THRU 5/31/19	99.00
44121	6/20	COMSYS INC	150-01-50008-201-000	MIS SUPPORT	37,500.00

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 7/01/19

TIME 15:19:14

KENOSHA JOINT SERVICES

DISBURSEMENT JOURNAL

START DATE FOR SUMMARY: 6/01 END DATE FOR SUMMARY: 6/30

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44122	6/20	CRAIG D CHILDS PHD SC	150-01-50004-223-000	PSYCHOLOGICAL EXAMS	1,455.00
44123	6/20	CULLIGAN WATER TREATMENT	150-01-50001-301-000	MAY19	30.96
44124	6/20	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 06/21/19	681.19
44125	6/20	ENERGY SOLUTION PARTNERS LLC	150-00-12531-000-000	UNLEADED FUEL	20,231.00
44126	6/20	LYNN PEAVEY COMPANY	150-01-50007-301-000	EVID/ID SUPPLIES	127.50
44127	6/20	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 06/21/19	1,032.34
44128	6/20	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 06/21/19	1,938.61
44129	6/20	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 06/21/19	4,063.00
44130	6/20	PRIORITY DISPATCH	150-01-50002-211-000	EMD COURSE FOR HENSL	730.00
44131	6/20	SIRCHIE ACQUISITION COMPANY	150-01-50007-301-000	MISC EVID/ID SUPPLY	21.02
44132	6/20	STAPLES BUSINESS ADVANTAGE	150-01-50001-301-000	01 THRU 5/31/19	106.48
			150-01-50007-301-000	07 THRU 05/31/19	93.22
				..... CHECK TOTAL	199.70
44133	6/20	WISCONSIN FUEL & HTNG INC	150-00-12530-000-000	CAM2 SYN MULTI	1,750.85
			150-00-12531-000-000	FUEL FOR KSD BOATS	558.43
			150-00-12531-000-000	MOTORCYCLE FUEL	441.56
				..... CHECK TOTAL	2,750.84
44134	6/27	APCO	150-01-50002-211-000	CTO COURSE (HOST)	419.00
			150-01-50002-211-000	CTO COURSE	414.00
			150-01-50002-211-000	CTO COURSE	389.00
			150-01-50002-211-000	CTO COURSE	389.00
			150-01-50002-211-000	CTO COURSE	389.00
			150-01-50002-211-000	CTO COURSE	389.00
				..... CHECK TOTAL	2,389.00
44135	6/27	BLACK DIAMOND SOLUTIONS INC	150-01-50008-206-000	NETMOTION DIAGNOSTIC	3,178.40
44136	6/27	COPY CENTER	150-01-50002-309-000	4EA 911 BOOKS	209.52

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 7/01/19

TIME 15:19:14

KENOSHA JOINT SERVICES

DISBURSEMENT JOURNAL

START DATE FOR SUMMARY: 6/01 END DATE FOR SUMMARY: 6/30

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
44137	6/27	DIVERSIFIED BENEFIT SERVICES	150-01-50004-122-000	JUNE'19	128.80
			150-01-50004-122-000	PLAN MAILINGS	2.00
				..... CHECK TOTAL	130.80
44138	6/27	JANNA ACCESS LLC	150-01-50007-212-000	INVOICE # 504287	695.00
44139	6/27	LEITCH PRINTING CORPORATION	150-01-50004-309-000	5M 105-84 STATEMENTS	996.00
			150-01-50001-309-000	250 DISP RECRUIT CRD	99.00
			150-01-50001-309-000	250 BUSCRDS-SEBETIC	79.00
				..... CHECK TOTAL	1,174.00
44140	6/27	MICROSYSTEMS INC	150-01-50003-209-000	IMAGING	4,734.10
			150-01-50001-209-000	HR IMAGING	434.28
			150-01-50001-209-000	FA IMAGING	235.62
				..... CHECK TOTAL	5,404.00
44141	6/27	MIKE'S CUSTOM AUTO	150-00-12530-000-000	KPD MC#3140 RECOVER	200.00
44142	6/27	NATIONAL CAR WASH SOLUTIONS	150-01-50006-304-000	CARWASH SUPPLIES	344.97
44143	6/27	THOMAS W. GENTHNER	150-01-50001-203-000	NENA CONF REIM-TG	1,393.36
			150-01-50001-203-000	CIVMIC MLG REIM-TG	48.72
				..... CHECK TOTAL	1,442.08
GRAND TOTAL FOR PERIOD *****					208,328.64

Kenosha Joint Services

Policy and Procedure Manual

Subject: Ethics

Effective Date: July 1998

Last Revised: DRAFT_July 2019

Distribution: All Personnel

Number of Pages: 3

I. POLICY

Members of Joint Services are agents of public purpose and hold office for the benefit of the public through the agencies in which they serve. As such, they must observe in their official acts the highest standard of ethics and discharge faithfully the duties of their office regardless of personal considerations. Public interest must be their primary concern and their conduct in their duties should be above reproach.

II. INTERGOVERNMENTAL AGREEMENT

- A. In compliance with the February 24, 2010 Intergovernmental Cooperation Agreement By and Between the County of Kenosha, Wisconsin and the City of Kenosha, Wisconsin section 3.01-25 Ethics Compliance:
 - 1. The KJSB and its employees shall be bound by all laws, ordinances, regulations and policy of both the COUNTY and the CITY pertaining to ethics and conflicts of interest. In case of a conflict between COUNTY and CITY ethics or conflict of interest provision or requirements, the higher standards shall apply.

III. STANDARDS OF CONDUCT

- A. Public Trust:
 - 1. Kenosha Joint Services' employees hold their position as a public trust and any effort to realize an improper personal gain through official conduct is a violation of that trust.
- B. Use of Public Property:

1. No employee shall request or permit the use of Kenosha Joint Services' manpower, vehicles, equipment, materials property or services for non-official purposes or personal profit.
2. Employees shall not misuse or misappropriate Joint Services property or funds.

C. Disclosure of Confidential Information:

1. No employee may disclose any confidential information gained during the course of their employment to any person where not expressly or impliedly authorized to do so.
2. Any confidential information, whether oral, heard, seen, written or electronic should be maintained in a manner that ensures its confidentiality.
3. No employee may without legal authorization, disclose information gathered in the course of employment for personal gain for themselves or others.

D. Gifts:

1. No employee within any calendar year may accept any gift, favor, services or thing of value or combination of multiple thereof, from any one person, party, firm or corporation which is related to their employment which equals or is in excess of twenty (\$25) dollars.
2. No employee may give to any person any gift, favor, unauthorized services or thing of value which may tend to gain any undue or improper favor for them or Kenosha Joint Services.

E. Rules:

1. No employee shall:
 - a) Intentionally violate, cause to be violated or direct to be violated any federal, state or local law.
 - b) Intentionally engage in submitting any falsified claim including time cards or misrepresentation, either oral or written in the course of any work falling within the scope of their employment.
 - c) Be required to perform any private or personal service for, or to make a contribution to, any other member.

- d) Except as provided by section 946.13 of the Wisconsin Statutes, negotiate or bid for, or enter into a contract in which they have a direct or indirect private pecuniary interest.
- e) Accept employment, or render services for compensation for a private interest when such employment or service is incompatible with the proper discharge of official duties or would lessen the time to perform such duties.
- f) Use, or attempt to use, his or her public position to influence or gain unlawful benefits or to influence or gain advantages or privileges for themselves or others.

An Intergovernmental Cooperation Agreement
Between the County and City of Kenosha, Wisconsin
February 24, 2010

1 the record are public records that must be made available to the
2 public upon request and in the format in which they were created.

3
4 The KJSB shall also comply with the State of Wisconsin Open
5 Meetings laws as they pertain to KJS.

6
7
8 **3.01-24 CONFIDENTIALITY**

9
10 The KJSB shall insure that confidential matters brought to their
11 attention and pertaining, without limitation due to enumeration, to
12 citizens, employees or law enforcement strategies, remain
13 confidential as long as the matter remains confidential or privileged
14 as allowed by law. At such time as this Agreement is terminated
15 and/or leased equipment is removed or replaced, the KJSB shall,
16 insofar as allowed by law, be required to permanently erase or
17 remove any hard drive or other device where data that is printed,
18 copied, scanned or faxed is stored unencrypted or in any format that
19 could be retrieved. Prior to removing said equipment, the KJSB shall
20 sign and maintain a written certification of removal guaranteeing
21 such removal.

22
23
24 **3.01-25 ETHICS COMPLIANCE**

25
26 The KJSB and its employees shall be bound by all laws, ordinances,
27 regulations and policy of both the COUNTY and the CITY pertaining
28 to ethics and conflicts of interests. In case of a conflict between
29 COUNTY and CITY ethics or conflict of interest provisions or
30 requirements, the higher standard shall apply.

31
32
33 **3.01-26 LIABILITY ON DISSOLUTION AND DISTRIBUTION OF ASSETS**

34
35 In the event KJS is dissolved, any out standing actual or potential
36 litigation or claims shall be split per the provisions of this Agreement
37 between the CITY and the COUNTY , and any assets of KJS shall be
38 appraised and the COUNTY and CITY shall mutually agree on the
39 distribution of those assets between them.

ETHICS (Added 7/98)**Policy**

Members of Joint Services are agents of public purpose and hold office for the benefit of the public through the agencies in which they serve. As such, they must observe in their official acts the highest standard of ethics and discharge faithfully the duties of their office regardless of personal considerations. Public interest must be their primary concern and their conduct in their duties should be above reproach.

Rule

No member shall:

1. Misuse or misappropriate Joint Services property or funds.
2. Use Joint Services property for personal profit or nonofficial purposes.
3. Be required to perform any private or personal service for, or to make a contribution to, any other member.
4. Accept employment, or render services for compensation for a private interest when such employment or service is incompatible with the proper discharge of official duties or would lessen the time to perform such duties.
5. Without legal authorization, disclose information gathered in the course of employment for personal gain for themselves or others.
6. Except as provided by section 946.13 of the Wisconsin Statutes, negotiate or bid for, or enter into a contract in which they have a direct or indirect private pecuniary interest.
7. Intentionally violate, cause to be violated, or direct to be violated, any federal, state, or local law.
8. Offer, give, solicit, or accept, either directly or indirectly, anything of value if it could reasonably be expected to influence an official action, inaction, or judgment.
9. Use, or attempt to use, his or her public position to influence or gain unlawful benefits or to influence or gain advantages or privileges for themselves or others.

KENOSHA JOINT SERVICES

FINANCIAL STATEMENTS

December 31, 2018

KENOSHA JOINT SERVICES

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To Kenosha Joint Services Board of Directors
Kenosha, Wisconsin

We have reviewed the accompanying financial statements of the governmental activities, each major fund, of Kenosha Joint Services, as of and for the year ended December 31, 2018, which collectively comprise the Entity's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Kenosha Joint Services. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of Kenosha Joint Services is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Other Matters

The management's discussion and analysis and the required supplementary information as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information, although not a 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited, reviewed, or compiled by us and, accordingly, we do not express an opinion or provide any assurance on the supplementary information.

FELD, SCHUMACHER & COMPANY, LLP

Feld, Schumacher & Company, LLP
West Allis, Wisconsin
June 27, 2019

**MANAGEMENT'S DISCUSSION
AND
ANALYSIS**

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

The management of Kenosha Joint Services ("KJS") offers readers of these statements this narrative overview and analysis of the financial activities of KJS for the fiscal year ended December 31, 2018. We encourage readers to consider the information presented here in conjunction with the financial information.

Financial Highlights

- The assets of KJS exceeded its liabilities at the close of the most recent fiscal year by \$3,407,509 (net position). Unrestricted net position is a negative \$389,238 (page 11).
- The entity's total net position increased by \$26,965 (page 12).
- As of the close of the current fiscal year, the entity's governmental funds reported an ending fund balance of \$1,862,379, an increase of \$220,066 in comparison with the prior year (pages 12 and 13). Approximately 69% of this total amount, \$1,295,269, is unassigned and consists of \$923,302 to be used for the 2019 budget, with the remainder of \$371,967, available for spending at the government's discretion.
- The Board assigned the following fund balance amounts as of December 31, 2018:

Radio console replacement study	\$ 25,000
Information technology software	18,408
Insurance deductible	<u>100,000</u>
	<u>\$143,408</u>

- KJS's total outstanding long-term obligations decreased by \$6,530 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Kenosha Joint Service's basic financial statements. The basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of KJS's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Board's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Board is improving or deteriorating.

The *statement of activities* presents information showing how the entity's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of KJS that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of KJS include general government, protection for persons and property, highway and transportation, library, conservation and development, and parks and recreation. KJS has no business-type activities.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. KJS, like other government entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of KJS can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

KJS maintains two governmental funds, the general fund which is always considered a major fund, and the capital project fund to account for the PSSP and the E911 projects in process.

KJS also adopts an annual budget. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with the adopted budget.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the entity's own programs. The fiduciary fund maintained by the entity is the Bond Collection Fund. The accounting used for fiduciary funds is much like that used for governmental funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of KJS, assets exceeded liabilities by \$3,407,509 at the close of the most recent fiscal year.

A large portion of KJS's total assets (twenty percent) is comprised of cash and investments. In 2018, KJS is reporting a net pension asset of \$809,353; it's proportionate share of the Wisconsin Retirement System's net pension asset. At the end of the current year, KJS is able to report positive net position of \$3,407,509 for the entity as a whole. In total, KJS's net position increased by \$26,965 during 2018.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

Following is a summary of the entity's statement of net position for the years ended December 31, 2018 and 2017.

KENOSHA JOINT SERVICES CONDENSED STATEMENT OF NET POSITION December 31, 2018 and 2017		
	2018	2017
Current assets	\$2,190,086	\$1,939,073
Capital assets	3,543,433	3,523,552
Other noncurrent assets and deferred outflows	3,141,007	1,925,394
Total Assets and Deferred Outflows	\$8,874,526	\$7,388,020
Current liabilities	\$ 732,797	\$ 768,391
Long-term liabilities and deferred inflows	4,734,220	2,943,570
Total Liabilities and Deferred Inflows	\$5,467,017	\$3,711,961
Net Position:		
Invested in capital assets net of related debt	\$3,527,660	\$3,501,250
Restricted	269,087	166,679
Unrestricted	(389,238)	8,130
Total Net Position	\$3,407,509	\$3,676,059

Revenues

KJS received \$9.3 million in revenues in 2018. Approximately ninety-eight (98%) of this total came from intergovernmental revenues from the City and County of Kenosha; \$8 million from operating funds charged to the city and the county and \$1,222,506 in charges for services, PSSP, and E911 reimbursement. The overall make-up of sources of revenue did not vary significantly from the previous year.

Public charges for services contributed \$85,818 to KJS's revenue in 2018. Of this money, \$289 was from citizen report revenue, \$185 from photograph revenue, \$23,308 from report copy revenue, \$16,137 from CD/DVD revenue, and \$45,900 from false alarm revenue.

Expenditures

KJS's total expenditures in 2018 were \$9.3 million. Twenty-four percent (24%) was expended for administrative activities. Communications and records departments account for fifty-one percent (51%) of total expenses.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

The following shows the changes in net position for the years ended December 31, 2018 and 2017.

KENOSHA JOINT SERVICES CHANGES IN NET POSITION For The Years Ended December 31, 2018 and 2017		
	Governmental Activities 2018	Governmental Activities 2017
Revenues		
Program revenues		
Charges for services	\$ 784,103	\$ 715,657
General revenues		
Intergovernmental programs	8,520,743	9,324,387
Investment Income	1,049	627
Other revenue	9,199	5,805
Total revenues	9,315,094	10,046,476
Expenditures		
Administration	2,270,642	2,192,149
Communications	3,330,763	3,357,285
Records	1,496,830	1,719,358
Evidence/ID	821,330	800,388
Fleet maintenance	1,368,565	1,308,437
Total expenditures	9,288,130	9,377,618
Increase (decrease) in net position	\$ 26,965	\$ 668,859

The net cost of governmental activities was \$8.5 million. The net cost is the total cost less directly related program revenues. The following schedule presents the total and net cost of services for the years ended December 31, 2018 and 2017.

KENOSHA JOINT SERVICES NET COST OF GOVERNMENTAL ACTIVITIES For The Years Ended December 31, 2018 and 2017				
	2018		2017	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Administration	\$2,270,642	\$2,270,642	\$2,192,149	\$2,192,149
Communications	3,330,763	3,284,863	3,357,285	3,324,285
Records	1,496,830	1,473,233	1,719,358	1,689,847
Evidence/I.D.	821,330	805,108	800,388	767,872
Fleet Maintenance	1,368,565	670,181	1,308,437	687,807
	\$9,288,130	\$8,504,027	\$9,377,618	\$8,661,961

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

Governmental Fund Statements

KJS completed the year with a \$1,862,379 fund balance with \$1,593,292 in its general fund and \$269,087 in its capital project fund at December 31, 2018. The general fund balance is 18% of operating expenditures. The general fund balance is utilized for funding short-term operations, such as parts and fuel for the squads.

Total expenditures in the fund statements totaled \$9.09 million. These expenditures include principal payments on debt and the cost of capital asset purchases, but do not include depreciation expense as reflected in the government-wide statements. These are the primary items that make up the difference between expenditures reported on the two types of financial statements presented.

General Fund Budgetary Comparison

KJS's annual budget process typically begins in June and is approved by Board of Directors by September 15th. The budget, as amended during the year, was approved with an expected deficit of \$739,604.

Actual results for 2018 show a surplus of \$126,495. Revenues had a favorable variance of \$3,050 while expenditures had a favorable variance of \$863,049.

Capital Asset and Debt Administration

Capital Assets

KJS maintains a comprehensive physical inventory of all capital assets and calculates both annual and accumulated depreciation on all applicable capital assets.

KJS recognized depreciation expense of \$410,769 for governmental activities during the year.

KENOSHA JOINT SERVICES CAPITAL ASSETS NET OF ACCUMULATED DEPRECIATION December 31, 2018 and 2017		
	2018	2017
Machinery and equipment	\$3,543,433	\$3,523,552
	\$3,543,433	\$3,523,552

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

Long-Term Debt

As of December 31, 2018 KJS had \$677,434 in long-term obligations including accrued compensated absences. Other postemployment benefits are now detailed separately on the statement of net position (Note 5 in the Financial Statements details the long-term obligations).

KENOSHA JOINT SERVICES OUTSTANDING LONG-TERM DEBT December 31, 2018 and 2017		
	2018	2017
Capital leases payable	\$ 15,772	\$ 22,302
Other long-term obligations	661,662	617,770
	\$ 677,434	\$ 640,072

Decisions that will Impact the Future of the Board 2018

The ERP system will soon be at end of life. Upgrades and patches may present security flaws. With transitioning away from the CISCO software system, the ERP system is no longer integrated with the public safety software. The loss of integration has created some additional workflow for previously integrated functions. Additionally, the ERP system is comprised of several programs being utilized for financial management. Discussions have taken place with both the City and County in reference to replacing the system. These discussions will need to continue.

Kenosha Joint Services continues to experience staffing challenges. These challenges are mainly within the Communication Department typically in the areas of the recruitment of qualified candidates and retention of telecommunicators. We have implemented several of the recommendations that came forward from the October 30, 2018 Communications Department Review. Implementing these recommendations has made a difference within the department, however, we still continue to experience staffing shortages. Employees that have left the organization have expressed concerns over competitive wages, benefits, schedules and stress.

Kenosha County has recently selected a new VHF simulcast radio system which will serve the Kenosha Sheriff's Department and Kenosha County Fire Departments. This simulcast project has a significant impact on the replacement of the radio dispatch console system. Kenosha Joint Services is working with True North Consulting Group (formerly Elert & Associates), Kenosha County Public Works, and Kenosha County Purchasing to ensure the new radio dispatch console system meets the requirements of existing radio infrastructure as well as the new simulcast system. The radio dispatch console system is estimated to cost between \$600,000 and \$900,000.

Planning continues for the remodel of the evidence rooms. A consultant has been retained and they have presented drawing for the remodel and a draft budget. The remodel is anticipated to begin in January of 2020.

Kenosha Joint Services was able to maintain a similar level in health insurance benefits from 2017 to 2019 at competitive rates. As with most years health insurance costs are difficult to predict.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2018**

Requests for Information

This financial report is designed to provide a general overview of the Kenosha Joint Services' finances for all those with an interest in the entity's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the Director, 1000-55 Street, Kenosha, WI 53140.

BASIC FINANCIAL STATEMENTS

KENOSHA JOINT SERVICES
STATEMENT OF NET POSITION
December 31, 2018
(See Independent Accountants' Review Report)

ASSETS

Current Assets

Cash and investments	\$ 1,823,835
Accounts receivable	214,737
Inventories	32,554
Prepaid items	<u>118,961</u>

Total Current Assets 2,190,086

Noncurrent Assets

Capital assets	4,790,481
Less: Accumulated depreciation	<u>(1,247,048)</u>
	3,543,433
WRS pension asset	809,353
Accounts receivable	<u>3,100</u>

Total Noncurrent Assets 4,355,886

Total Assets 6,545,972

Deferred Outflows of Resources

Deferred outflows of resources from pensions	<u>2,328,554</u>
--	------------------

Total Assets and Deferred Outflows of Resources \$ 8,874,526

LIABILITIES

Current Liabilities

Accounts payable and accrued expenses	\$ 284,180
Due to other governments	46,627
Current portion of long-term obligations	<u>401,990</u>

Total Current Liabilities 732,797

Non-Current Liabilities

Non-current portion of long-term obligations	275,445
OPEB liability	<u>1,982,533</u>

Total Liabilities 2,990,775

Deferred Inflows of Resources

Deferred inflows of resources from pensions	<u>2,476,242</u>
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Total Liabilities and deferred inflows of resources 5,467,017

NET POSITION

Invested in capital assets, net of related debt	3,527,660
Restricted	269,087
Unrestricted	<u>(389,238)</u>

Total Net Position 3,407,509

Total Liabilities, Deferred Inflows of Resources, and Net Position \$ 8,874,526

See accompanying notes to the financial statements.

**KENOSHA JOINT SERVICES
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018
(See Independent Accountants' Review Report)**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net (Expense) Revenue and Changes In Net Assets</u>
		<u>Charges for Services</u>	
Expenditures			
Administration	\$ (2,270,642)	\$ -	\$ (2,270,642)
Communications	(3,330,763)	45,900	(3,284,863)
Records	(1,496,830)	23,597	(1,473,233)
Evidence/I.D.	(821,330)	16,322	(805,008)
Fleet maintenance	(1,368,565)	698,284	(670,281)
	<u>(9,288,130)</u>	<u>784,103</u>	<u>(8,504,027)</u>
Total Activities			
	<u>\$ (9,288,130)</u>	<u>\$ 784,103</u>	<u>(8,504,027)</u>
General Revenues			
Intergovernmental programs			8,520,744
Investment income			1,049
Other revenue			9,199
			<u>8,530,992</u>
Total General Revenues			
			<u>8,530,992</u>
CHANGE IN NET POSITION			26,965
Net Position, beginning of year			<u>3,380,544</u>
NET POSITION, end of year			<u>\$ 3,407,509</u>

See accompanying notes to the financial statements.

**KENOSHA JOINT SERVICES
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018
(See Independent Accountants' Review Report)**

	General Fund	Capital Project Fund	Total Governmental Funds
ASSETS			
Cash and investments	\$ 1,554,748	\$ 269,087	\$ 1,823,835
Accounts receivable	161,289	-	161,289
Due from other funds	53,447	-	53,447
Inventories	32,554	-	32,554
Prepaid items	118,961	-	118,961
Advance to agency fund	3,100	-	3,100
Total Assets	\$ 1,924,099	\$ 269,087	\$ 2,193,186
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 116,439	\$ -	\$ 116,439
Accrued liabilities	167,741	-	167,741
Due to other governments	46,627	-	46,627
Total Liabilities	330,807	-	330,807
Fund Balances			
Nonspendable	154,615	-	154,615
Restricted	-	269,087	269,087
Assigned	143,408	-	143,408
Unassigned	1,295,269	-	1,295,269
Total Fund Balances	1,593,292	269,087	1,862,379
Total Liabilities and Fund Balances	\$ 1,924,099		

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

Capital and other long-term assets, and deferred outflows of resources used in governmental activities are not financial resources and therefore are not reported in the funds.

6,681,340

Long term liabilities, including notes payable, capital leases payable, accrued interest, and other long-term obligations and deferred inflows of resources and not due and payable in the current period and therefore are not reported in the funds.

(5,136,210)

Net Position of Governmental Activities

\$ 3,407,509

See accompanying notes to the financial statements.

KENOSHA JOINT SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018
(See Independent Accountants' Review Report)

	General Fund	Capital Project Fund	Total Governmental Funds
Revenues			
Intergovernmental programs	\$ 7,996,522	\$ -	\$ 7,996,522
Public charges for services	85,818	-	85,818
Intergovernmental charges for services	698,284	524,222	1,222,506
Investment income	1,049	-	1,049
Other revenue	9,199	-	9,199
	<u>8,790,872</u>	<u>524,222</u>	<u>9,315,094</u>
Total Revenues			
Expenditures			
Administration	2,172,278	-	2,172,278
Communications	2,930,586	-	2,930,586
Records	1,443,815	-	1,443,815
Evidence/I.D.	796,353	-	796,353
Fleet maintenance	1,321,345	-	1,321,345
Capital expenditures	8,837	421,814	430,651
	<u>8,673,214</u>	<u>421,814</u>	<u>9,095,028</u>
Total Expenditures			
NET CHANGE IN FUND BALANCE	117,658	102,408	220,066
Fund Balance, beginning of year	<u>1,475,634</u>	<u>166,679</u>	<u>1,642,313</u>
FUND BALANCE, end of year	<u>\$ 1,593,292</u>	<u>\$ 269,087</u>	<u>\$ 1,862,379</u>

See accompanying notes to the financial statements.

KENOSHA JOINT SERVICES
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2018
(See Independent Accountants' Review Report)

Net Change in Fund Balances - Total Governmental Funds \$ 220,066

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 as depreciation expense.

Capital outlay reported in governmental fund statements	\$ 430,651	
Depreciation expense reported in the statement of activities	<u>(410,769)</u>	19,882

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. This is the amount by which repayments exceeded proceeds. 6,530

Net differences between pension system contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities. (99,552)

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

Accrued employee benefits	\$ (43,892)	
Other postemployment benefits	<u>(76,069)</u>	<u>(119,961)</u>

Change in Net Position of Governmental Activities **\$ 26,965**

See accompanying notes to the financial statements.

KENOSHA JOINT SERVICES
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended December 31, 2018
(See Independent Accountants' Review Report)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>with Final Budget</u>
Revenue				
Intergovernmental programs	\$ 7,996,522	\$ 7,996,522	\$ 7,996,522	\$ -
Public charges for services	82,500	82,500	85,818	3,318
Intergovernmental charges for services	708,000	708,000	698,284	(9,716)
Investment income	500	500	1,049	549
Other revenue	300	300	9,199	8,899
Total Revenue	<u>8,787,822</u>	<u>8,787,822</u>	<u>8,790,872</u>	<u>3,050</u>
Expenditures				
Administration	2,277,709	2,275,979	2,172,278	103,701
Communications	3,304,148	3,304,148	2,930,586	373,562
Records	1,718,957	1,720,687	1,443,815	276,872
Evidence/I.D.	830,560	830,560	796,353	34,207
Fleet maintenance	1,396,052	1,396,052	1,321,345	74,707
Total Expenditures	<u>9,527,426</u>	<u>9,527,426</u>	<u>8,664,377</u>	<u>863,049</u>
NET CHANGE IN FUND BALANCE	(739,604)	(739,604)	126,495	866,099
Fund Balance, beginning of year	<u>1,475,634</u>	<u>1,475,634</u>	<u>1,475,634</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ 736,030</u>	<u>\$ 736,030</u>	<u>\$ 1,602,129</u>	<u>\$ 866,099</u>

See accompanying notes to the financial statements.

KENOSHA JOINT SERVICES
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
December 31, 2018
(See Independent Accountants' Review Report)

	<u>Bond Collection Fund</u>
ASSETS	
Cash and investments	\$ 64,117
Due from other governments	7,357
Total Assets	<u>\$ 71,474</u>
 LIABILITIES	
Advance from general fund	\$ 3,100
Due to general fund	53,651
Due to other governments	14,723
Total Liabilities	<u>71,474</u>
 NET POSITION	
Restricted	-
Unrestricted	-
Total Net Position	<u>-</u>
Total Liabilities and Net Position	<u>\$ 71,474</u>

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Kenosha Joint Services conform to generally accepted accounting principles as applicable to governmental units.

A. Reporting Entity

Kenosha Joint Services (KJS) was formed in 1981 to provide joint service functions supporting operations of the City of Kenosha Police Department, the Kenosha County Sheriff's Department, and the City of Kenosha Fire Department. Financial operations began July 1, 1982.

KJSB provides the following support services to the respective law enforcement units of the City of Kenosha (City) and Kenosha County (County): communications, records (tickets, arrest records, etc.), property room evidence, collection of money related to citations, vehicle maintenance and general administrative services. Communication services are also provided to the Kenosha Fire Department and multiple Kenosha County Fire Departments. KJS consists of three members appointed by the City, three by the County and one independent member confirmed mutually by the City and County. The Director is appointed by KJSB.

B. Basis of Presentation

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. Likewise, the primary government is reported separately from a legally separate component unit for which the primary government is financially accountable.

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 Board does not allocate indirect expenses to functions in the statement of activities. 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. 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 is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, net assets/fund equity, revenues, and expenditures/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 JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (continued)

B. Basis of Presentation (continued)

Fund Financial Statements (continued)

Funds are organized as major funds or non-major funds within the governmental and proprietary 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 entity or meets the following criteria:

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

KJS reports the following major governmental fund:

General Fund – accounting for entity's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

In addition, KJS reports the following fund type:

Agency funds are used to account for assets held by KJS in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. KJS reports the following agency fund:

Bond Collection Fund

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 resource measurement focus and the accrual basis of accounting. Under the accrual basis 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. 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 board considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. 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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Intergovernmental aids and grants are recognized as revenues in the period the board is entitled the resources and the amounts are available. Amounts owed to the board which are not available are recorded as receivables and deferred revenues. Amounts received prior to the entitlement period are also recorded as deferred revenues.

Revenues susceptible to accrual include public charges for services and interest. Other general revenues such as fines and forfeitures, miscellaneous revenues and fees are recognized when received in cash or when measurable and available under the criteria described above.

Fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Deposits and Investments

Investment of funds are restricted by state statutes. Available investments are limited to:

1. Time deposit in any credit union, bank, savings bank, trust company or savings and loan association 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, local professional baseball park district, or by the University of Wisconsin Hospitals and Clinics 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 on 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 amount at which an investment could be exchanged in a current transaction between willing parties. 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. Interest income on commingled investments of municipal accounting funds is allocated based on average investment balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

Receivables

Accounts receivable have been shown net of an allowance for uncollectible accounts.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (continued)

Receivables (continued)

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 government activities are eliminated in the statement of net assets. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

In the governmental fund financial statements, advances to other funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

Inventories and Prepaid Items

Governmental fund inventory items are stated at cost.

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.

Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000, effective January 1, 2006, and \$1,000 prior to January 1, 2006 and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the net amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No net interest was capitalized during the current year.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Machinery and Equipment	5 – 20 years
-------------------------	--------------

The minimum capitalization limit is \$5,000.

Fund Financial Statements

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

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (continued)

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

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

All vested compensated absences are accrued when incurred in the government-wide 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.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at year end are determined on the basis of current salary rates and include salary related payments.

KJS provides postemployment health insurance benefits for all eligible employees. The cost of those premiums is recognized as an expenditure as the premiums are paid in the fund statements. The entire cost is paid by the Board. Funding for those costs is provided out of the current budget and is financed on a pay-as-you-go basis.

KJS reports its liability for other postemployment health benefits consistent with established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements. This liability is reported in the government-wide statements.

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.

Long-Term Obligations

All long-term obligations to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of capital leases payable, accrued compensated absences, and other postemployment benefits.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) is reported as other financing sources and payments of principal and interest are reported as expenditures.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (continued)

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

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

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "invested in capital assets, net of related debt".

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

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance amounts are 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 purposes stipulated by constitution, external resource providers, or through enabling legislation.
- c. Committed - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board (KJS'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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 1 - Summary of Significant Accounting Policies (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (continued)

Fund Statements (continued)

- e. Unassigned - All amounts not included in other spendable classifications.

It is the practice of the KJS 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.

Note 2 – Reconciliation of Government – Wide and Fund Financial Statements

A. Explanation of Certain Differences between the Government Fund Balance Sheet and The Statement of Net Position

Capital and other long-term assets and deferred outflows of resources used in governmental funds are not financial resources and, therefore, are not reported in the funds.

WRS Pension asset	\$ 809,353
Deferred outflows of resources from pensions	2,328,554
Capital assets, net of accumulated depreciation	3,543,433
	<u>\$6,681,340</u>

Long-term liabilities and deferred inflows of resources applicable to KJS's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position.

Deferred inflows of resources	\$(2,476,242)
Capital leases payable	(15,773)
Accrued compensated absences	(642,256)
Accrued intergovernmental advance	(19,406)
Other postemployment benefits liability	<u>(1,982,533)</u>
Combined adjustment	<u>\$(5,136,210)</u>

B. Explanation of Certain Differences between the Government Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Statement of Activities

Under the modified accrual basis of accounting used in the governmental funds, expenditures are recognized for transactions that are normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported when the liability is incurred. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrued. This adjustment is a result of the following:

Pension	\$ (99,552)
Other postemployment benefits	(76,069)
Compensated absences	<u>(43,892)</u>
	<u>\$(219,513)</u>

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 2 – Reconciliation of Government – Wide and Fund Financial Statements (continued)

B. Explanation of Certain Differences between the Government Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Statement of Activities (continued)

Capital related difference includes (1) the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the statement of activities, and (2) the difference between recording an expenditure for the purpose of capital items in the governmental fund statements, and capitalization and recording depreciation expense on those items as recorded in the statement of activities. This adjustment is a combination of the following items:

Depreciation expense	\$ (410,769)
Capital expenditures	<u>430,651</u>
	<u>\$ 19,882</u>

Long-term debt transaction differences occur because long-term debt proceeds are recorded as revenues and principal payments are recorded as expenditures in the governmental fund statements. In the statement of activities, long-term debt proceeds are recorded as a liability and principal payments are recorded in a reduction of liabilities. This adjustment is as follows:

Principal payments on long-term debt	<u>\$6,530</u>
--------------------------------------	----------------

Note 3 – Stewardship, Compliance and Accountability

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 1 C.

A budget has been adopted for the general fund. The budget amounts presented include any amendments made during the year. The board may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by two-thirds Board action. There were no supplemental appropriations during the year. Appropriations lapse at year-end unless specifically carried over. Carryovers to the following year were not material. Budgets are adopted at the object level of expenditure.

Note 4 – Cash and Investments

KJS's demand deposits are subject to custodial risk. Custodial risk is the risk that in the event of a financial institutions failure, deposits may not be returned to KJS.

At year end the carrying amount of KJS's demand deposits were \$1,867,572 and the bank balance was \$2,017,306. Deposits in each local area bank are insured by the FDIC in the amount \$250,000 for time and savings accounts and \$250,000 for demand deposit accounts. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

KJS also has collateralization of its deposits in the amount of \$1,119,408 at December 31, 2018.

Deposits are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the relatively small size of the guarantee fund in relationship to total deposits covered state-wide, and other legal implications, recovery of material principal losses may not be significant to individual municipalities.

Fluctuating cash flows may have resulted in temporary balances exceeding insured amounts by substantially higher amounts during the year than reported at the balance sheet date.

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

Note 5 - Long-Term Obligations

The long-term obligations of the Board at December 31, 2018 consisted of:

A. Capital Leases

	<u>Balance 1/1/18</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/18</u>
Vehicle	\$22,302	\$ -	\$6,530	\$15,772
	<u>\$22,302</u>	<u>\$ -</u>	<u>\$6,530</u>	<u>\$15,772</u>

Interest incurred and paid on capital leases was \$1,280 for 2018.

Lease payments are included in departmental expenses.

Lease payment requirements are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 6,990	\$ 819	\$ 7,809
2020	7,484	325	7,809
2021	1,298	3	1,301
	<u>\$15,772</u>	<u>\$1,147</u>	<u>\$16,919</u>

The amount of fixed assets acquired through capital leases is \$27,360.

B. Other Long-Term Obligations

	<u>Balance 1/1/18</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/18</u>
Compensated absences	\$ 598,364	\$428,916	\$385,024	\$ 642,256
Advance from Kenosha County	<u>19,406</u>	-	-	<u>19,406</u>
Total Other Long-Term Obligations	<u>\$ 617,770</u>	<u>\$428,916</u>	<u>\$385,024</u>	<u>\$ 661,662</u>

The long-term advance from the County represents the cost of gasoline provided at the inception of Board operations. It is anticipated that this amount will not be settled until operations of the Board are discontinued.

Note 6 - Employees' Retirement System

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 (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

Note 6 - Employees' Retirement System (continued)

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3.0%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	.5	(5.0)
2017	2.0	4.0

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, and Executives and Elected Officials. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

Note 6 - Employees' Retirement System (continued)

During the reporting period, the WRS recognized \$273,719 in contributions from KJS.

Contribution rates for 2018 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2018, KJS reported an asset of \$809,353 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. KJS 's proportion of the net pension asset was based on the KJS's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the Board's proportion was 2.73%, which was an increase of .02% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, KJS recognized pension expense of \$344,560.

At December 31, 2018, KJS reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,028,303	\$ 481,006
Changes in assumptions	159,913	-
Net differences between projected and actual earnings on pension plan investments	866,243	1,978,624
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	16,612
Employer contributions subsequent to the measurement date	274,095	-
Total	\$2,328,554	\$2,476,242

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 6 - Employees' Retirement System (continued)

\$274,095 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 asset in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2018	\$ 821,651	\$ 740,597
2019	726,973	739,698
2020	260,768	541,434
2021	243,125	454,503
2022	1,942	10
Thereafter	\$ -	\$ -

Actuarial assumptions. The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2016
Measurement Date of Net Pension Liability (Asset)	December 31, 2017
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 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:

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 6 - Employees' Retirement System (continued)

Retirement Funds			
Asset Allocation Targets and Expected Returns			
As of December 31, 2017			
	Current Asset Allocation	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return
<u>Core Fund Asset Class</u>	%	%	%
Global Equities	50	8.2	5.3
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5
New England Pension Consultants Long Term US CPA (Inflation) Forecast: 2.75%			
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.			

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the KJS's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the KJS's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 6 - Employees' Retirement System (continued)

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
KJS's proportionate share of the net pension liability (asset)	2,094,073	(809,353)	(3,016,048)

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://eft.wi.gov/ppublications/cafr.htm>.

Note 7 – Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets being depreciated				
Machinery and equipment	\$4,462,285	\$430,650	\$(102,454)	\$4,790,481
Less accumulated depreciation				
Machinery and equipment	<u>(938,733)</u>	<u>(410,769)</u>	<u>102,454</u>	<u>(1,247,048)</u>
Governmental Activities				
Capital assets, net of accumulated depreciation	<u>\$3,523,552</u>	<u>\$ 19,881</u>	<u>\$ -</u>	<u>\$3,543,433</u>

Depreciation was charged to functions as follows:

Administration	\$ 77,169
Communications	257,782
Records	17,430
Evidence/I.D.	33,442
Fleet maintenance	<u>24,946</u>
	<u>\$410,769</u>

Note 8 - Interfund Advances

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Agency Fund – Bond Collection Fund	<u>\$3,100</u>

Note 9 - Interfund Receivable/Payable

The following is a schedule of interfund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Agency Fund - Bond Collection Fund	<u>\$53,447</u>

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 10- Risk Management

KJS 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 Entity purchases commercial insurance to provide coverage from torts, theft of, damage to, or destruction of assets, errors and omissions, and workers compensation. There have been no significant reductions in insurance coverage for any risk of loss in the past year, and settled claims have not exceeded the commercial coverage in any of the past three years. However, other risks, such as health care of its employees are accounted for and financed in the general fund.

Note 11- Commitments and Contingencies

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

Note 12- Other Post-Employment Benefits

The Board implemented GASB #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the year ended December 31, 2018.

Plan Description. The Board operates a Post-Employment Benefit Plan, a single-employer retiree benefit plan that provides postemployment health and dental to eligible employees and their spouses. There are 73 active and 7 retired members in the plan as of December 31, 2018, the most recent actuarial valuation date.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. At December 31, 2018, the Board reported a liability of \$1,982,533 for its net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date.

Funding Policy. The Board has no invested plan assets accumulated for payment of future benefits. The employer makes all contributions on a pay-as-you-go basis. The Board paid \$73,670 in benefits for the year ended December 31, 2018.

For the year ended December 31, 2018, the Board recognized OPEB expense of \$178,180. The OPEB expense is made up of certain changes in the Total OPEB Liability and amortization of Deferred Outflows (Inflows). At December 31, 2018 the Board reported no deferred outflows of resources and deferred inflows of resources related to OPEB.

Actuarial assumptions. The total OPEB liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Discount Rate:	4.0%
Health Care Trend Rate:	7.5% increase per year for Medical decreasing to 5.0%
Mortality:	Blend of the Death-In-Service and Retires Lives mortality rates from the "Wisconsin Retirement System 2012-2014 Experience Study" with the MP-2015 generational improvement scale (multiplied by 50%).
Retirement Rate:	"Wisconsin Retirement System 2012-2014 Experience Study"
Turnover:	Select and ultimate withdrawal rates from the "Wisconsin Retirement System 2012-2014 Experience Study"

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018

Note 12- Other Post-Employment Benefits (continued)

Disability Rates:	"Wisconsin Retirement System 2012-2014 Experience Study" (Public Schools)
Cost Method:	Individual Entry Age Normal Level Percent of Pay
Spousal Coverage:	Yes
Per Capita Benefit Costs:	Group medical premium rates in effect for the period October 1, 2016 through September 30, 2017.
Administrative Expenses:	Included in the per capita benefit costs
Salary Increases:	3.0%

Single Discount rate. A single discount rate of 4.0% was used to measure the total OPEB liability.

Sensitivity of the OPEB liability (asset) to changes in the discount rate. The following presents the OPEB liability (asset) calculated using the discount rate of 4.0%, as well as what the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.0%) or 1-percentage-point higher (5.0%) than the current rate:

	1% Decrease to Discount Rate (3.0%)	Current Discount Rate (4.0%)	1% Increase to Discount Rate (5.0%)
Net OPEB liability (asset)	\$2,133,045	\$1,982,533	\$1,840,775

Sensitivity of the OPEB liability (asset) to changes in the healthcare trend rates. The following presents the OPEB liability (asset) calculated using the current trend rates, as well as what the net OPEB liability (asset) would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease to Trend Rates	Current Trend Rates	1% Increase To Trend Rates
Net OPEB liability (asset)	\$1,764,216	\$1,982,533	\$2,242,299

Note 13- Leasing Arrangements

KJS leases equipment under operating leases expiring through 2020. KJS was obligated to make future minimum lease payments as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2019	\$ 4,652
2020	<u>1,303</u>
	<u>\$ 5,955</u>

Total lease expense for the year ended December 31, 2018 was \$7,838.

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2018**

Note 14 - Net Position/Fund Balances

Governmental activities net position reported on the Government-Wide Statement of Net Position at December 31, 2018 includes the following:

Governmental Activities	
Invested in capital assets, net of related debt	
Capital assets, net of accumulated depreciation	\$3,543,433
Less: related long-term debt outstanding	<u>(15,773)</u>
Total Invested in Capital Assets	3,527,660
Restricted for capital projects	269,087
Unrestricted	<u>(389,238)</u>
Total Governmental Activities Net Position	<u><u>\$3,407,509</u></u>

Governmental fund balances reported on the fund financial statements at December 31, 2018 includes the following:

Governmental Fund Balances	
<u>Reserved</u>	
Major Fund	
General Fund	
Nonspendable	
Inventories	\$ 32,554
Prepaid items	118,961
Advance to Agency Fund	<u>3,100</u>
	<u>154,615</u>
Restricted for E911 capital project	<u>269,087</u>
Assigned	
Radio console replacement study	25,000
Information technology software	18,408
Insurance deductible	<u>100,000</u>
	<u>143,408</u>
Unassigned	<u>1,295,269</u>
Total	<u><u>\$1,862,379</u></u>

Note 15 - Subsequent Events

Management has evaluated subsequent events for possible recognition or disclosure through the date the financial statements were available to be distributed June 27, 2019.

Note 16 - Change in Accounting Principle

The Board implemented GASB #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* during the year ended December 31, 2018. As a result, beginning of year net position has been restated as follows:

Net position as previously reported on January 1, 2018	\$3,676,059
Beginning net OPEB liability adjustment	<u>(295,515)</u>
	<u><u>\$3,380,544</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

**KENOSHA JOINT SERVICES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN OPEB LIABILITY (ASSET)
OTHER POST EMPLOYMENT BENEFIT PLANS
LAST 10 FISCAL YEARS (WHICH MAY BE BUILT PROSPECTIVELY)**

	2018
Total OPEB (Asset) Liability, beginning of year	\$(1,610,949)
Transition Adjustment *	(295,515)
Service Cost	101,925
Interest Cost	76,255
Benefit Payments	(102,111)
Total OPEB Liability, end of year	<u>\$1,982,533</u>

*Transition Adjustment represents the difference between the GASB 75 Net OPEB Liability \$1,906,464 less the GASB 45 Net OPEB Liability (\$1,610,949) as of December 31, 2017.

(See Note 12 and Notes to Required Supplementary Information)

**KENOSHA JOINT SERVICES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF TOTAL OPEB LIABILITY (ASSET) AS A PERCENTAGE OF
COVERED-EMPLOYEE PAYROLL
OTHER POST EMPLOYMENT BENEFIT PLANS
LAST 10 FISCAL YEARS (WHICH MAY BE BUILT PROSPECTIVELY)**

	<u>2018</u>
Total OPEB liability (asset)	\$1,982,533
Covered-employee payroll	\$3,686,420
Total OPEB liability (asset) as a percentage of the covered-employee payroll	53.78%

(See Note 12 and Notes to Required Supplementary Information)

**KENOSHA JOINT SERVICES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
COVERED-EMPLOYEE PAYROLL
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS* (WHICH MAY BE BUILT PROSPECTIVELY)**

	2018	2017	2016	2015
Contractually required contributions	\$273,719	\$261,166	\$263,802	\$259,843
Contributions in relation to the contractually required contributions	\$273,719	\$261,166	\$263,802	\$259,843
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Kenosha Joint Services covered-	\$4,025,285	\$3,957,064	\$3,879,444	\$3,712,043
Contributions as a percentage of covered-employee payroll	6.8%	6.6%	6.8%	6.8%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year

(See Note 6 and Notes to Required Supplementary Information)

**KENOSHA JOINT SERVICES
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS* (WHICH MAY BE BUILT PROSPECTIVELY)**

	2018	2017	2016	2015
Kenosha Joint Services proportion of the net pension liability (asset)	2.73%	2.71%	2.67%	2.63%
Kenosha Joint Services proportionate share of the net pension liability (asset)	\$(809,353)	\$223,067	\$434,110	\$(645,944)
Kenosha Joint Services covered-employee payroll	\$4,025,285	\$3,957,064	\$3,879,444	\$3,712,043
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.93%	99.12%	98.2%	102.74%

*The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

(See Note 6 and Notes to Required Supplementary Information)

KENOSHA JOINT SERVICES
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2018

Note 1 – Wisconsin Retirement System (WRS) Pension Data

The data presented in the Schedule of Proportionate Share of Net Pension Liability (Asset) and the Schedule of Contributions is derived from data provided by the Wisconsin Department of Employee Trust Funds.

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

Changes of assumptions. There were no changes in the assumptions.

Note 2 – Administrators Pension Data

There are no assets accumulated in a trust that is irrevocable or an equivalent arrangement.

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

Changes of assumptions. There were no changes in the assumptions.

Note 3 – Other Postemployment Benefit Plan

There are no assets accumulated in a trust that is irrevocable or an equivalent arrangement.

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

Changes of assumptions. There were no changes in the assumptions



July 23, 2019

Kenosha Joint Services

RE: Pre-Renewal Meeting Report to the Board

The Horton Group would like to provide you with a quick overview of the market, the current renewal estimate by Humana and the timeline for the renewal process.

National benchmarks and reviews, such as Milliman, Kaiser, etc. are showing medical trend continuing to be at approximately 7.5%. However, prescription drug trend continues to be running at more than 18%, particularly for those groups plagued by specialty claims and utilization by members. Target medical loss ratios for groups under 100 employee lives remain in the low 80% range.

Currently, using a rolling 12 month claim data set, May 1, 2018 through April 30, 2019, Joint Services is running at 103.23% medical loss ratio. As you know, this means for every dollar you are paying into Humana, they are paying out \$1.03 in claims. Additionally, they require 15% to pay for their administrative costs, taxes, etc. At this time, they are projecting your group to need a 20 to 25% increase for calendar year 2020. We are not anticipating your loss ratio will get better.

We have begun the marketing strategy. Bev will be supplying us with a census that she has worked to keep up to date and Tom has provided us with the complete census numbers to begin the marketing process. We will get your group to the entire fully insured market before the end of July. We also understand the need to get alternative plan designs in addition to the current benefit plan for additional choices in order to meet budget. We continue to be highly aware that the group needs information to make decisions by the end of August, or early September at the latest in order to meet statutory budget timelines.

Thank you for allowing us to provide this information. If you have questions I can be reached by cell phone during your meeting.

RESPECTFULLY SUBMITTED:

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