



KENOSHA JOINT SERVICES

PUBLIC SAFETY SUPPORT SERVICES

Sheriff • Police • Fire • EMS

1000 55th Street • Kenosha, WI 53140
Website: www.kenoshajs.org • Phone: (262) 605-5050

A G E N D A

KENOSHA JOINT SERVICES BOARD MEETING

Kenosha County Safety Building, 1000 55th Street • Kenosha, WI
Training/Conference Room 1216

July 27, 2021 • 4:30 P.M.

- I. Call to Order
- II. Roll Call
- III. Citizen Comments
- IV. Approval of Minutes from Open Session – June 29, 2021
- 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. 2020 Financial Review
 - i. Judy Bruni – Feld, Schumacher & Company, LLP
 1. Discussion and Possible Action
 - b. ERP (Enterprise Resource Planning) Replacement Project
 - i. Status Update
 - ii. Executive Summary
 1. Clarification Scope Plan
 - a. Budget
 - c. Review Communication Department Supervisor's Job Description
 - i. Discussion and Possible Action
 - d. Insurance Consultants
 - i. Recommendations
 - ii. Discussion and Possible Action
 - e. Director - Separation Agreement
 1. Discussion and Possible Action
 - f. Director's Vacancy
 - i. Replacement Process
 1. Discussion and Possible Action
- VII. Board Member Comments
- VIII. Adjournment

KENOSHA JOINT SERVICES BOARD

June 29, 2021

The Kenosha Joint Services Board meeting was **Called to Order** at 4:30 p.m. by Chairman Jeffrey Gentz in 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, City Administrator John Morrissey, County Supervisor Monica Yuhas, City Alderperson Shayna Griffin and Youth in Governance members Srisupraja Konrakota and Trinity Williams.

The **Member not in Attendance**, Board Member Joshua Barker was excused and Interim Chief Larsen was absent.

Under **Citizen Comments**, Jeanette Hessefort of the Communications Department and Melissa Somers of the Records Department spoke.

Under **Approval of Minutes of Open Sessions Held on May 25, 2021**, Ms. Yuhas made a motion to approve and Mr. Morrissey seconded. Motion carried unanimously.

Under **Director's Report**, Director Genthner responded to questions from the Board

The Board accepted the information as presented.

Under, **ERP Replacement Project**, Director Genthner presented an executive summary of the ERP project. Director Genthner and Assistant Director Nielsen answered specific questions regarding the ERP system, current ADP software and scheduling software utilized by the organization.

The Board accepted the information as presented.

Under, **CoVid-19**, Director Genthner presented an update to the CoVid-19 mask requirement policy and that it mirrored what Kenosha County had implemented. Those vaccinated no longer would need to wear a mask, if they so choose, and those unvaccinated would be required to wear a mask.

Mr. Morrissey made a motion to approve the memo that Director Genthner put out and Mr. Tunkieicz seconded the motion. On a roll call vote, motion failed.

Roll Call Vote

Ms. Tunkieicz – Aye
Ms. Yuhas – Nay

Mr. Morrissey – Aye
Chairman Gentz – Nay

Ms. Griffin – Nay

Chairman Gentz passed the gavel to Vice Chairman Tunkieicz. Mr. Gentz made a motion to allow the employees of Joint Services to choose whether to wear a mask or not and Ms. Yuhas seconded the motion. On a roll call vote, motion carried.

Roll Call Vote

Ms. Tunkieicz – Nay
Ms. Yuhas – Aye

Mr. Morrissey – Aye
Chairman Gentz – Aye

Ms. Griffin – Aye

Under, **Director's Vacancy**, Director Genthner presented information on previous job postings and a memo detailing the different portions of the selection process. Director Genthner asked for approval of the job description changes.

Ms. Yuhas made a motion to approve the job description for the Director as presented with the changes and Ms. Griffin seconded the motion. Motion carried unanimously.

Board discussion took place regarding the selection of a replacement process.

Ms. Tunkieicz made a motion to select Assistant Director Nielsen as the next Director and Ms. Yuhas seconded the motion.

Discussion took place as to the legality of the meeting.

At 5:29 p.m., Ms. Tunkieicz made a motion for **Adjournment** and Mr. Morrissey seconded the motion. On a roll call vote, motion carried.

Roll Call Vote

Ms. Tunkieicz – Aye
Ms. Yuhas – Aye

Mr. Morrissey – Aye
Chairman Gentz – Nay

Ms. Griffin – Aye



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Kenosha Joint Services Departments

Administration
Communications
Evidence/Identification Bureau
Fleet Maintenance
Records/Public Counter

TO: Kenosha Joint Services Board

FROM: Tom Genthner

REFERENCE: Kenosha Joint Services – Board Report

DATE: July 23, 2021

ADMINISTRATION DEPARTMENT:

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

Communications (40 full-time positions): Six Telecommunicator vacancies.

Applications closed on June 4, 2021 for the 911 Telecommunicator position and fifty-three applications were received. Final interview scheduled for July 23 for three total candidates.

One Public Safety Communication Supervisor vacancy: No job offer was made due to candidate not passing the final interview step. A new hiring process will begin upon approval of the Job Description by the Board.

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

Fleet Maintenance (7 full-time and 1 part-time position): All positions filled.

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

COMMUNICATIONS DEPARTMENT:

Amelia Almazan has completed her call take, Sheriff and Fire training. It is anticipated that she will complete the remaining console (Police) late 2021.

Lea Colon has completed call take. She is training at the Police console. It is anticipated she will finish training in early 2022.

Erica Wyatt has completed call take training. She will move into Sheriff training on July 22. It is anticipated she will finish training in early 2022.

Cailey Ubrig has completed call take training. She moved into Fire training on July 20. It is anticipated she will finish training in early 2022.

Kenosha Joint Services – Board Report

Staff continues to be very vigilant over cleaning processes and social distancing.

Communications management staff and Joint Services Administration continue to meet to determine emergency staffing plans and ensure all needs within the center are met.

In June, 5,519 9-1-1 calls were received by the communications department with 93% of these calls answered in under 10 seconds, and 98% in under 15 seconds. There were 19,510 non-emergency calls handled and 21 text messages received during this month.

RECORDS DEPARTMENT:

Our newest Records Clerk, Tammy Wilde, completed the Warrants phase of training and is now training with Allison Whiting in the Records Room. It is anticipated that she will move to second shift for training on August 2, 2021.

Records clerks cancelled 176 warrants that were recalled from Circuit Court and Municipal Court 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 a total of eighty overtime hours used in June.

The Crime Information Bureau assigned TIME System Audits for Kenosha Joint Services, Kenosha Police Department and Kenosha Sheriff's Department. These state audits occur every three years. The purpose of these audits are to review technical security of terminals, accuracy, completeness, and timeliness of TIME System entries, local policy and procedures related to the TIME System, TIME System training status for the members of the departments, and to review the agencies' use of Criminal History Record Information. The audits were completed and submitted by Records Manager Stephanie Lorenzo in early July, and all are pending review by the Crime Information Bureau.

FLEET MAINTENANCE DEPARTMENT:

The fleet maintenance staff continue vehicle maintenance and repair as scheduled. There were a total of 407 maintenance and repair lines performed during the month of June.

Up-fitting for the Police department continues. One utility vehicle designated for the Safety Officer remains to be up-fitted and will be scheduled as soon as possible. Two detective bureau squads are scheduled for up-fitting in late July.

The Sheriff's Department has scheduled installation of a new BodyWorn ALPR (advanced license plate recognition) system to begin on July 20. The installation will be performed on 15 vehicles and span three days. Fleet Maintenance Technicians will work additional hours to accommodate the BodyWorn installation schedule.

Kenosha Joint Services – Board Report

There were 614 automatic car washes in the month of June. The primary focus continues on disinfecting the interior of patrol vehicles.

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



EVIDENCE/IDENTIFICATION DEPARTMENT:

Kenosha Joint Services is coordinating with the Kenosha Police Department and the Wisconsin Department of Justice in order to conduct the 2021 Sexual Assault Kit Census. The projected completion for this project is early to mid-August. Following the completion of this project, Kenosha Joint Services and the Wisconsin Department of Justice will conduct a similar Sexual Assault Kit Census with the Kenosha Sheriff's Department.

The new livescan system has been live for a month now. Technicians and jail staff alike have acclimated to the new system as part of their daily workflow.

The new drying cabinet is in place. The unit will be tested for functionality before being made available for normal use. The unit is planned to be fully operational for use by the departments by mid-August.

In the month of June, technicians completed 696 digital media discovery requests, assisted other agencies with 346 requests, and reviewed 1,367 bookings for submission to WI DOJ.

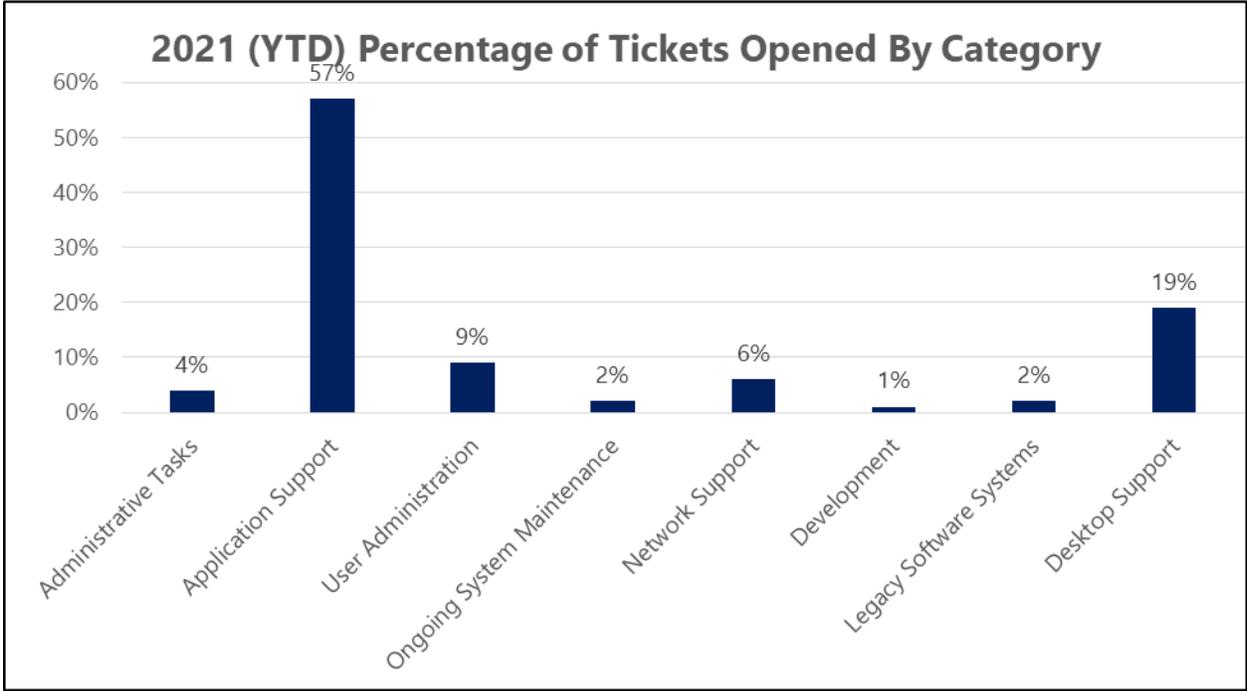
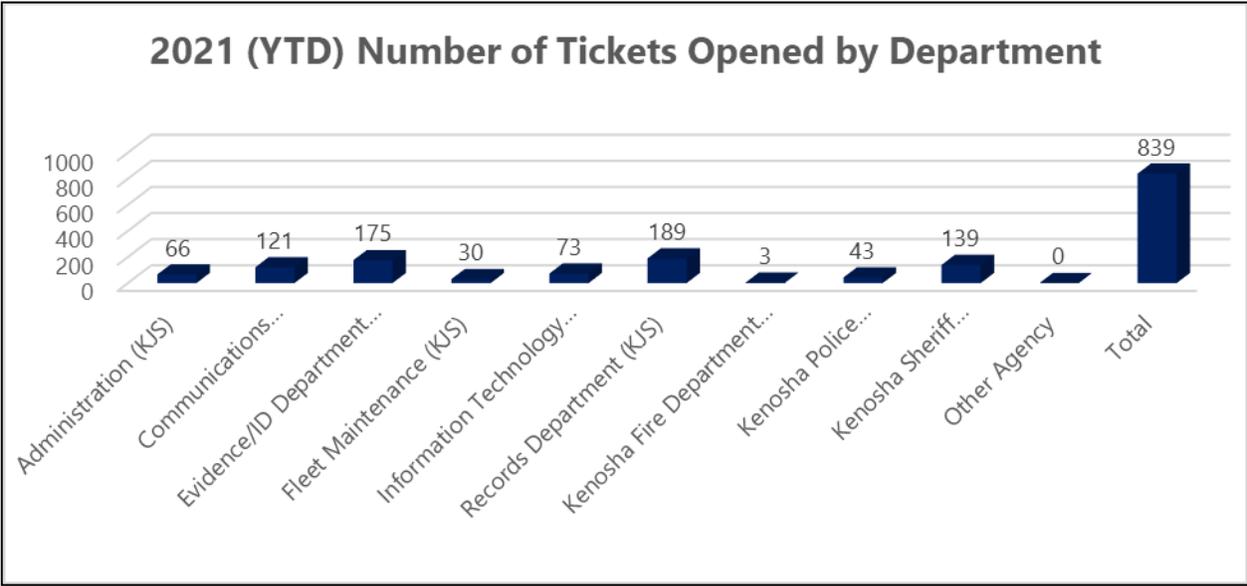
On June 30th, thirty-five firearms were transported to the crime lab for destruction.

Kenosha Joint Services – Board Report

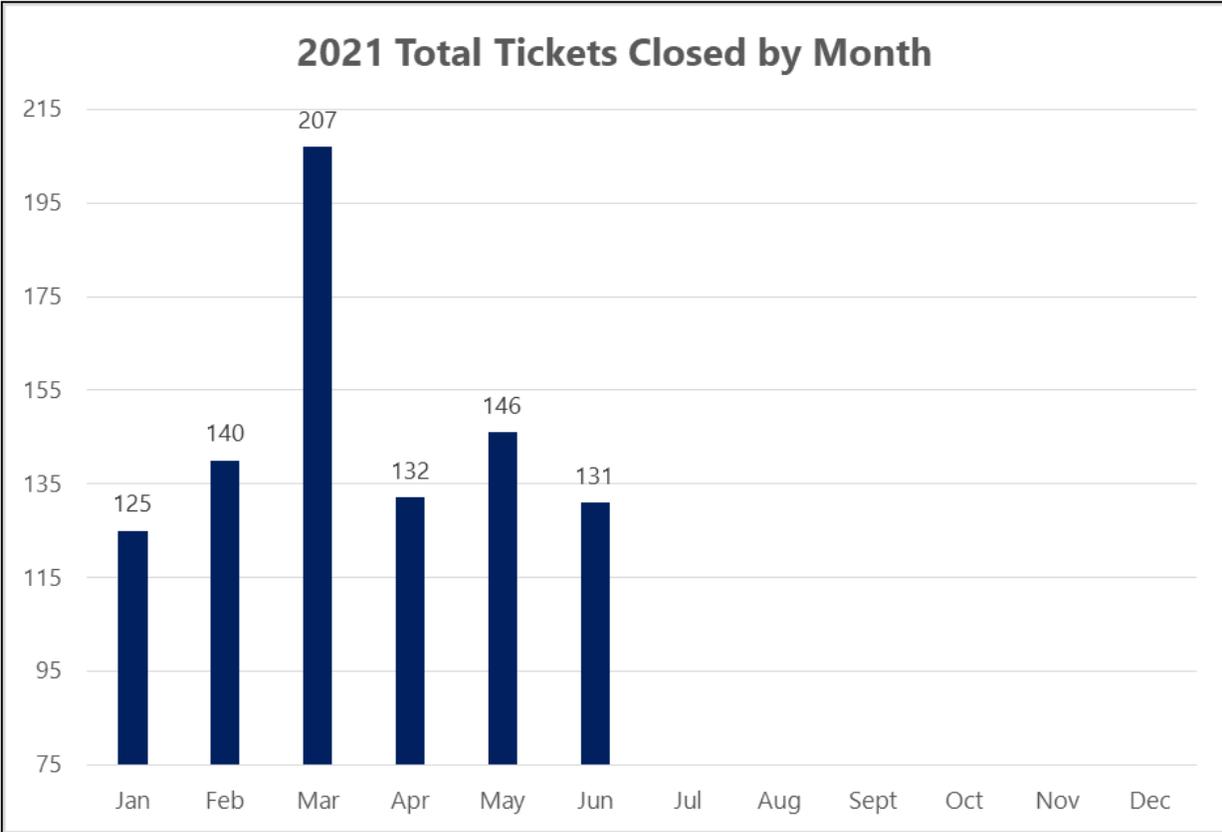
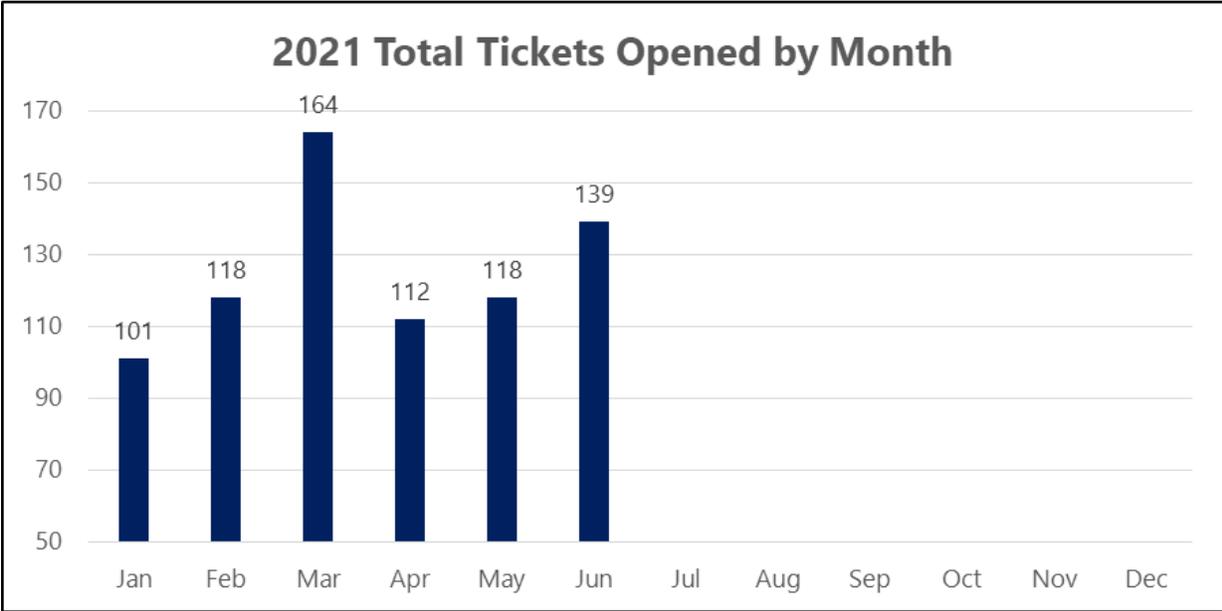
INFORMATION TECHNOLOGY:

- Livescan Replacement Project
 - Completed: Go-Live was June 15, 2021
- Consolidate Switches and Networking Devices
 - In Progress: Upgrade switches and clean up cabling in third floor data center
- Cybersecurity Training
 - Ongoing: Next training scheduled August 15th
- Second-factor Authentication for Mobile and Remote Access
 - Complete: Kenosha Sheriff's Department is in the process of implementing second-factor authentication
- New World Upgrade to 2021.1
 - Complete: Received virtual server templates from Tyler Technologies and working on building new servers
 - Complete: System Audit scheduled for June 18, 2021
 - Complete: Installation of upgrade software on test servers
 - Scheduled: Configuration of Message Switch Aug 2, 2021
- ERP
 - In Progress: Participating in an advisory capacity in the selection of an ERP System
 - Planning: Deploying server and client applications as needed
- Windows 10 Upgrade
 - In Progress: Updating Windows 10 machines from version 1909 to version 20H2
- Windows 10 Workstation Patch
 - In Progress: Updating client workstations with critical print spooler update
- Firewall Replacement
 - In Progress: Replacing Palo Alto firewall with two redundant Fortinet firewalls

Kenosha Joint Services – Board Report



Kenosha Joint Services – Board Report

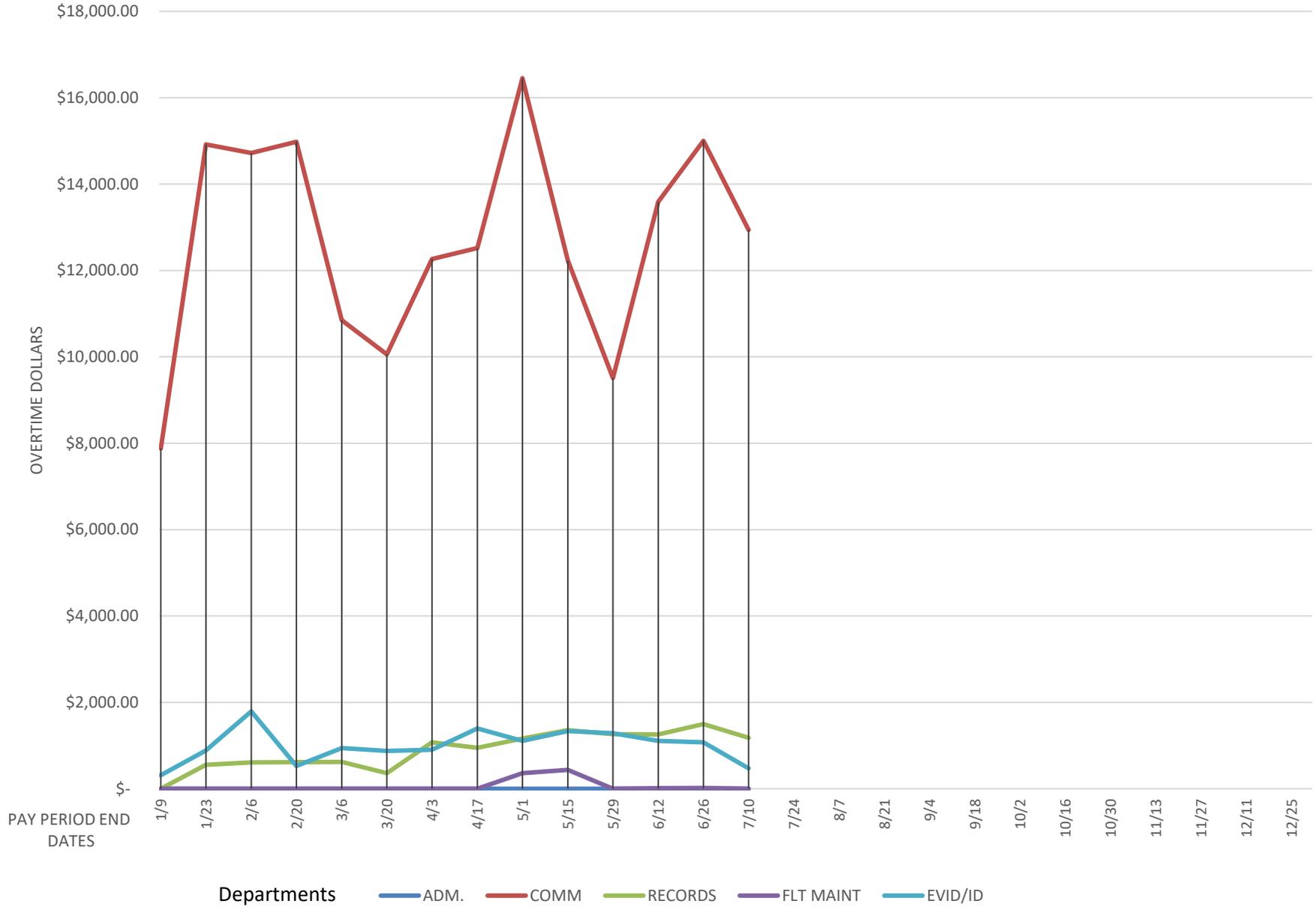


**KENOSHA JOINT SERVICES
KENOSHA, WISCONSIN
2021 - OVERTIME REPORT**

	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL	HOURS PAYROLL	EARNINGS PAYROLL
	06/13-06/26/21	06/13-06/26/21	06/27-07/10	06/27-07/10		
Administration	0.00 \$	-	0.00 \$	-		
Communications	395.00 \$	15,004.94	342.70 \$	12,936.88		
Records	44.50 \$	1,496.66	36.00 \$	1,178.56		
Fleet Maintenance	0.45 \$	17.56	0.00 \$	-		
Evidence/ID	30.50 \$	1,076.86	12.80 \$	472.14		
	470.45 \$	17,596.02	391.50 \$	14,587.58	0.00 \$	-

	TOTAL HRS. FROM 1/1/2021 THRU LAST PAY PERIOD	TOTAL PAY FROM 1/1/2021 THRU LAST PAY PERIOD	AVRG HRS PER PAY PRD	AVRG PAY PER PAY PRD	AVERAGE HOURLY RATE FOR OT	GL ACCOUNT BALANCES	ANNUAL PERCENT EXPENDED
Administration	0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00	
Communications	4737.70	\$177,916.79	338.41	\$12,708.34	\$37.55	\$700.21	100%
Records	371.35	\$12,496.95	26.53	\$892.64	\$33.65	\$18,813.05	40%
Fleet Maintenance	19.75	\$829.21	1.41	\$59.23	\$42.01	\$20,475.79	4%
Evidence/ID	<u>389.30</u>	<u>\$14,017.14</u>	<u>27.81</u>	<u>\$1,001.22</u>	<u>\$36.00</u>	<u>\$22,702.86</u>	38%
Joint Services Total	5518.10	\$205,260.09	78.83	\$2,932.29	\$29.84	\$62,691.91	

KJS
2021 OVERTIME



KENOSHA JOINT SERVICES
INCOME STATEMENT
MAY 2021
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	\$5,031.66	\$24,869.58	\$55,130.42	31.09%
County Parts/Labor	\$80,000.00	\$6,251.42	\$35,340.22	\$44,659.78	44.18%
City Fuel	\$222,750.00	\$22,018.38	\$92,910.47	\$129,839.53	41.71%
County Fuel	\$262,350.00	\$21,268.14	\$98,345.81	\$164,004.19	37.49%
Other	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	0.00%
TOTAL REVENUES	\$645,100.00	\$54,569.60	\$251,466.08	\$393,633.92	38.98%

EXPENDITURES

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Year-to-Date</u>	<u>Balance</u>	<u>Percent of Projected</u>
Parts/Labor	\$160,000.00	\$11,478.16	\$46,237.80	\$113,762.20	28.90%
Fuel	<u>\$485,100.00</u>	<u>\$43,052.33</u>	<u>\$172,090.49</u>	<u>\$313,009.51</u>	35.48%
	\$645,100.00	\$54,530.49	\$218,328.29	\$426,771.71	33.84%

KENOSHA JOINT SERVICES
INCOME STATEMENT
JUNE 2021
KENOSHA, WISCONSIN

REVENUE

	<u>2021 Projected Revenue</u>	<u>Actual Current Month</u>	<u>Actual Year-to-Date</u>	<u>Percent of Projected</u>
City Operating	\$3,934,139.00	\$327,844.92	\$1,967,069.48	50.00%
County Operating	\$4,860,180.00	\$405,015.00	\$2,430,090.00	50.00%
Bank Interest	\$300.00	\$8.29	\$54.39	18.13%
Photograph Revenue	\$300.00	\$0.00	\$0.00	0.00%
CD/DVD Revenue	\$600.00	\$688.58	\$907.85	151.31%
Report Copies	\$2,500.00	\$331.37	\$1,129.18	45.17%
False Alarms	\$39,000.00	\$1,625.00	\$4,825.00	12.37%
Other	<u>\$500.00</u>	<u>\$472.00</u>	<u>\$3,331.62</u>	666.32%
	\$8,837,519.00	\$735,985.16	\$4,407,407.52	49.87%
Fund Balance	\$570,334.00			
FM - Fuel & Parts	<u>\$645,100.00</u>			
2021 ORIGINAL BGT	\$10,052,953.00			

2020 CARRYOVER & ENCUMBRANCE

Evidence Capital CO-Drying Cabinet	\$6,605.00
Software Carryover	<u>\$12,321.11</u>

2021 WORKING BGT **\$10,071,879.11**

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	\$7,054,167.00	\$516,027.63	\$3,148,916.06	\$0.00	\$3,905,250.94
Contractual Serv	\$2,159,331.11	\$120,778.49	\$940,105.33	\$3,758.70	\$1,215,467.08
Supplies & Mat	\$811,554.00	\$67,256.30	\$376,707.53	\$2,827.35	\$432,019.12
Capital Outlay	\$46,827.00	\$804.05	\$34,615.62	\$414.97	\$11,796.41
Contingency	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	\$10,071,879.11	\$704,866.47	\$4,500,344.54	\$7,001.02	\$5,564,533.55
TOTAL EXPENDITURES	\$10,071,879.11				

Percent of budget expended:

44.75%

KENOSHA JOINT SERVICES
INCOME STATEMENT
JUNE 2021
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	\$7,287.70	\$32,157.28	\$47,842.72	40.20%
County Parts/Labor	\$80,000.00	\$5,400.69	\$40,740.91	\$39,259.09	50.93%
City Fuel	\$222,750.00	\$23,210.02	\$116,120.49	\$106,629.51	52.13%
County Fuel	\$262,350.00	\$23,431.84	\$121,777.65	\$140,572.35	46.42%
Other	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	0.00%
TOTAL REVENUES	\$645,100.00	\$59,330.25	\$310,796.33	\$334,303.67	48.18%

EXPENDITURES

	<u>Budgeted Amt</u>	<u>Current Month</u>	<u>Year-to-Date</u>	<u>Balance</u>	<u>Percent of Projected</u>
Parts/Labor	\$160,000.00	\$11,325.01	\$57,562.81	\$102,437.19	35.98%
Fuel	<u>\$485,100.00</u>	<u>\$43,585.69</u>	<u>\$215,676.18</u>	<u>\$269,423.82</u>	44.46%
	\$645,100.00	\$54,910.70	\$273,238.99	\$371,861.01	42.36%

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 6/30/21

KENOSHA JOINT SERVICES
 DISBURSEMENT JOURNAL

TIME 11:50:39

PAGE 1

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

CHECK #	CHECK DATE	VENDOR NAME	ACCOUNT	DESCRIPTION	AMOUNT
45495	6/03	AL LOCKE	150-01-50004-208-000	MAIL SVCS	68.00
45496	6/03	ASCENSION MEDICAL GROUP	150-01-50004-201-000	2ND QTR	494.00
45497	6/03	AT&T MOBILITY	150-01-50003-212-000	ATT SPRVSRs	28.53
			150-01-50007-212-000	ATT SPRVSRs	19.95
			150-01-50006-212-000	ATT SPRVSRs	10.10
				..... CHECK TOTAL	58.58
45498	6/03	CDW-G	150-01-50003-301-000	2EA TONER 2PKS	1,010.50
			150-01-50001-301-000	2EA HDMI CABLES-T-RM	14.20
				..... CHECK TOTAL	1,024.70
45499	6/03	COMPLETE OFC OF WISCONSIN	150-01-50002-301-000	02 THRU 5/31	584.74
			150-01-50007-301-000	07 THRU 5/31	252.90
			150-01-50003-301-000	03 THRU 5/31	118.57
				..... CHECK TOTAL	956.21
45500	6/03	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 06/04/21	555.28
45501	6/03	JAMES IMAGING SYSTEMS, INC.	150-01-50003-324-000	REC #803688	297.00
			150-01-50002-324-000	COMM #957171	164.20
			150-01-50001-324-000	ADMIN #955959	164.20
			150-01-50007-324-000	E/I #1012251	136.42
				..... CHECK TOTAL	761.82
45502	6/03	MENARDS INC	150-00-12530-000-000	ALUM SQ 1/2-3FT	27.98
			150-00-12530-000-000	WOOD 1/2 OSB	20.00
			150-00-12530-000-000	TOGGLE BOLT 1/4-20X6	17.34
			150-00-12530-000-000	ALUM SHEET 12X24	14.99
			150-00-12530-000-000	CAP NUT 1/4-20	12.98
				..... CHECK TOTAL	93.29
45503	6/03	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 06/04/21	1,333.17
45504	6/03	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 06/04/21	1,848.52
45505	6/03	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 06/04/21	5,576.00

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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
45506	6/03	POMPS TIRE SERVICE	150-00-12530-000-000	MISC TIRE PURCHASES	3,504.24
			150-00-12530-000-000	MISC TIRE PURCHASES	1,050.00
			150-00-12530-000-000	MISC TIRE PURCHASES	414.20
			150-00-12530-000-000	MISC TIRE PURCHASES	36.00
			150-00-12530-000-000	MISC TIRE PURCHASES	28.00
			150-00-12530-000-000	MISC TIRE PURCHASES	20.00
				..... CHECK TOTAL	5,052.44
45507	6/03	STAPLES BUSINESS ADVANTAGE	150-01-50003-301-000	03 THRU 5/31	1,599.84
			150-01-50002-301-000	02 THRU 5/31	392.79
			150-01-50007-301-000	07 THRU 5/31	272.07
				..... CHECK TOTAL	2,264.70
45508	6/03	TYLER TECHNOLOGIES	150-01-50008-206-000	LE MOBILE MAINT	5,135.80
			150-01-50008-206-000	CR: LE MOBILE	168.52CR
				..... CHECK TOTAL	4,967.28
45509	6/21	APCO	150-01-50002-211-000	SCHLECHT/KREWAL	60.00
			150-01-50002-211-000	RIESELNMAN CTO	30.00
			150-01-50002-211-000	MCCOY CTO	30.00
				..... CHECK TOTAL	120.00
45510	6/21	AUCA CHICAGO MC LOCKBOX	150-01-50006-320-000	THRU 5/31	481.56
			150-00-12530-000-000	THRU 5/31	158.00
				..... CHECK TOTAL	639.56
45511	6/21	AURORA MEDICAL GROUP	150-01-50004-221-000	RAD/WILDE/REAGLES	293.00
45512	6/21	BUMPER TO BUMPER AUTO PARTS	150-00-12530-000-000	THRU 5/31	1,267.44
			150-01-50006-305-000	2%DISC PD W/IN TERMS	25.35CR
				..... CHECK TOTAL	1,242.09
45513	6/21	CARQUEST AUTO PARTS	150-00-12530-000-000	THRU 5/31	1,310.20
			150-01-50006-305-000	2%DISC PD W/IN TERMS	26.21CR
				..... CHECK TOTAL	1,283.99
45514	6/21	CDW-G	150-01-50007-301-000	1EA HP TONER	152.85
			150-01-50007-301-000	VERB DISKS/EXT CABLE	129.29
			150-01-50007-301-000	1EA DYMO PORT KIT	46.48
				..... CHECK TOTAL	328.62

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 6/30/21

TIME 11:50:39

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
45515	6/21	COMSYS INC	150-01-50008-201-000	MIS SUPPORT	38,625.00
45516	6/21	CRAIG D CHILDS PHD SC	150-01-50004-223-000	PSY - REAGLES	495.00
45517	6/21	CULLIGAN WATER TREATMENT	150-01-50001-301-000	JLY'21	29.97
45518	6/21	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 06/18/21	583.15
45519	6/21	ENERGY SOLUTION PARTNERS LLC	150-00-12531-000-000 150-00-12531-000-000	UNLEADED FUEL UNLEADED FUEL CHECK TOTAL	23,072.18 20,267.13 43,339.31
45520	6/21	ESRI INC.	150-01-50008-206-000	ESRI ARCGIS DESKTOP	1,500.00
45521	6/21	FASTENAL COMPANY PURCHASING	150-00-12530-000-000	INDUSTRIAL SUPPLIES	354.40
45522	6/21	IAED	150-01-50002-211-000	SWIFT ETC-INSTRUCTOR	90.00
45523	6/21	KENOSHA COUNTY	150-01-50005-210-000	LEASE OF SPACE	67,698.92
45524	6/21	KENOSHA COUNTY DHS	150-01-50004-208-000	POSTAGE	372.64
45525	6/21	LANGUAGE LINE SERVICES INC	150-01-50002-212-000	MAY'21	313.02
45526	6/21	M A TRUCK PARTS INC	150-00-12530-000-000	MIRROR HEADKIT	87.81
45527	6/21	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 06/18/21	1,323.67
45528	6/21	NAPA AUTO PARTS	150-00-12530-000-000	THRU 5/31	107.20
45529	6/21	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 06/18/21	1,860.82
45530	6/21	PALMEN GMC, BUICK	150-00-12530-000-000	THRU 5/31	1,475.56
45531	6/21	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 06/18/21	5,576.00
45532	6/21	PORCARO FORD	150-00-12530-000-000	THRU 5/31	1,418.67
45533	6/21	SECURIAN FINANCIAL GROUP INC	150-00-21786-000-000 150-01-50002-124-000 150-01-50003-124-000 150-01-50006-124-000 150-01-50007-124-000 150-01-50001-124-000	JULY'21 JULY'21 JULY'21 JULY'21 JULY'21 JULY'21 CHECK TOTAL	964.71 302.34 191.30 102.22 100.10 33.54 1,694.21

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 6/30/21

TIME 11:50:39

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
45534	6/21	SHRED-IT USA	150-01-50003-212-000	2EA SHREDDING	35.00
			150-01-50002-212-000	2EA SHREDDING	35.00
			150-01-50001-212-000	1EA SHREDDING	7.71
				..... CHECK TOTAL	77.71
45535	6/21	TRI-TECH FORENSICS INC	150-01-50007-301-000	EVIDENCE STRIPS-BLUE	138.50
45536	6/21	WCA GROUP HEALTH TRUST	150-01-50002-122-000	JULY'20	47,406.96
			150-01-50003-122-000	JULY'20	33,727.67
			150-01-50007-122-000	JULY'20	15,778.18
			150-01-50006-122-000	JULY'20	10,856.53
			150-01-50001-122-000	JULY'20	8,540.47
				..... CHECK TOTAL	116,309.81
45537	6/21	WISCONSIN FUEL & HTNG INC	150-00-12531-000-000	CYCLE FUEL	246.38
45538	6/21	COURTNEY KAUFFMAN	150-01-50007-203-000	MEAL REIM-CK	127.00
45539	6/21	JOSHUA RADANDT	150-01-50007-203-000	MEAL REIM-JR	127.00
45540	6/29	APCO	150-01-50002-211-000	CTO RECET-SNDRLND	30.00
			150-01-50002-211-000	CTO RECERT-SWIFT	30.00
				..... CHECK TOTAL	60.00
45541	6/29	CDW-G	150-01-50007-301-000	1EA 256GB USB	44.79
			150-01-50007-301-000	1EA 128GB USB	15.95
				..... CHECK TOTAL	60.74
45542	6/29	DIVERSIFIED BENEFIT SERVICES	150-01-50004-122-000	JUNE'21	155.10
45543	6/29	EBSO, INC. (DBA:GGG)	150-00-21787-000-000	PR 07/02/21	557.18
45544	6/29	JAMES IMAGING SYSTEMS, INC.	150-01-50003-324-000	REC #803688	303.38
			150-01-50002-324-000	COMM #957171	164.20
			150-01-50001-324-000	ADMIN #955959	164.20
			150-01-50007-324-000	E/I #1012251	136.42
				..... CHECK TOTAL	768.20
45545	6/29	METROPOLITAN LIFE INSURANCE	150-00-21795-000-000	PR 07/02/21	1,317.23

JOB NAME: JVNSUMM
 PROGRAM ID. FVN078
 RUN DATE 6/30/21

TIME 11:50:39

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
45546	6/29	MYSTAIRE	150-01-50007-520-000	MY-4020 HEPA FILTER	350.00
			150-01-50007-520-000	MY-5800 SAFETY FILTE	325.00
			150-01-50007-520-000	SHIPPING/HANDLING	129.05
				..... CHECK TOTAL	804.05
45547	6/29	NATIONWIDE RETIREMENT	150-00-21793-000-000	PR 07/02/21	1,880.04
45548	6/29	POLICE & FIRE CREDIT UNION	150-00-21784-000-000	PR 07/02/21	5,576.00
45549	6/29	TRI-TECH FORENSICS INC	150-01-50007-301-000	KRAFT TEXAS BAGS 15/	199.96
			150-01-50007-301-000	4EA ELIM KITS	97.00
			150-01-50007-301-000	ARSON CANS - GALLON	83.99
			150-01-50007-301-000	ELIMINATION PAD 50/P	62.25
			150-01-50007-301-000	ARSON CANS - QUART	55.60
			150-01-50007-301-000	2EA ELIM KITS	48.50
			150-01-50007-301-000	RIFLE BAGS 10/PK	34.00
			150-01-50007-301-000	SHIPPING/HANDLING	16.80
			150-01-50007-301-000	SHIPPING/HANDLING	10.00
			150-01-50007-301-000	SHIPPING/HANDLING	9.89
				..... CHECK TOTAL	617.99
GRAND TOTAL FOR PERIOD *****					324,729.53

KENOSHA JOINT SERVICES

FINANCIAL STATEMENTS

December 31, 2020

KENOSHA JOINT SERVICES

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INDEPENDENT ACCOUNTANT'S 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, 2020, 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 financial statements that are free from material misstatements whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

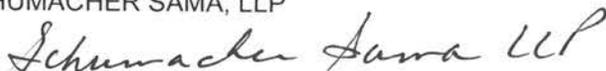
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

We are required to be independent of Kenosha Joint Services and to meet other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

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.

SCHUMACHER SAMA, LLP



Wauwatosa, Wisconsin
July 7, 2021

**MANAGEMENT'S DISCUSSION
AND
ANALYSIS**

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

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, 2020. 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 \$1,458,716 (net position). Unrestricted net position is a negative \$1,554,355 (page 11).
- The entity's total net position decreased by \$610,857 (page 12).
- As of the close of the current fiscal year, the entity's governmental funds reported an ending fund balance of \$1,123,481, a decrease of \$31,856 change in fund balance plus a decrease of \$27,493 due to a prior-period adjustment in comparison with the prior year (pages 13 and 14). Approximately 58% of this total amount, \$625,210 is unassigned and consists of \$570,334 to be used for the 2021 budget, with the remainder of \$54,876 available for spending at the government's discretion.
- The Board assigned the following fund balance amounts as of December 31, 2020:

Drying cabinet	\$ 6,605
CISCO/PSSP costs	12,321
Insurance deductible	<u>100,000</u>
	<u>\$118,926</u>

- KJS's total outstanding capital lease long-term obligation decreased by \$7,484 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, and providing public safety services, specifically, 911 communication, law enforcement, fire and EMS dispatching, records, evidence/identification and fleet maintenance.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

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 capital projects.

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 \$1,458,716 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 2020, KJS is reporting a net pension asset of \$865,112; 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 \$1,458,716 for the entity as a whole. In total, KJS's net position decreased by \$610,857 during 2020.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

Following is a summary of the entity's statement of net position for the years ended December 31, 2020 and 2019.

KENOSHA JOINT SERVICES CONDENSED STATEMENT OF NET POSITION December 31, 2020 and 2019	2020	2019
Current assets	\$1,297,858	\$1,529,992
Capital assets	2,963,918	3,366,886
Other noncurrent assets and deferred outflows	3,408,091	4,230,459
Total Assets and Deferred Outflows	\$7,669,867	\$9,127,337
Current liabilities	\$ 618,775	\$ 799,044
Long-term liabilities and deferred inflows	5,592,376	6,231,227
Total Liabilities and Deferred Inflows	\$6,211,151	\$7,030,271
Net Position:		
Invested in capital assets net of related debt	\$2,962,620	\$3,358,104
Restricted	50,451	19,851
Unrestricted	(1,554,355)	(1,308,382)
Total Net Position	\$1,458,716	\$2,069,573

Revenues

KJS received \$9.3 million in revenues in 2020. Approximately ninety-nine (99%) of this total came from intergovernmental revenues from the City and County of Kenosha; \$8.7 million from operating funds charged to the city and the county and \$568,242 in charges for services, and other reimbursements. The overall make-up of sources of revenue did not vary significantly from the previous year.

Public charges for services contributed \$38,224 to KJS's revenue in 2020. Of this money, \$99 from photograph revenue, \$2,389 from report copy revenue, \$1,436 from CD/DVD revenue, and \$34,300 from false alarm revenue.

Expenditures

KJS's total expenditures in 2020 were \$9.3 million. Twenty-six percent (26%) was expended for administrative activities. Communications and records departments account for fifty-two percent (52%) of total expenses.

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

The following shows the changes in net position for the years ended December 31, 2020 and 2019.

KENOSHA JOINT SERVICES CHANGES IN NET POSITION For The Years Ended December 31, 2020 and 2019		
	Governmental Activities 2020	Governmental Activities 2019
Revenues		
Program revenues		
Charges for services	\$ 606,466	\$ 698,481
General revenues		
Intergovernmental programs	8,684,578	7,915,567
Investment Income	349	1,325
Other revenue	5,527	696
Total revenues	9,296,920	8,616,069
Expenditures		
Administration	2,529,477	2,388,862
Communications	3,465,138	3,474,888
Records	1,785,070	1,735,405
Evidence/ID	813,610	929,963
Fleet maintenance	1,314,482	1,397,393
Total expenditures	9,907,777	9,926,512
Increase (decrease) in net position	\$ (610,857)	\$ (1,310,443)

The net cost of governmental activities was \$9.3 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, 2020 and 2019.

KENOSHA JOINT SERVICES NET COST OF GOVERNMENTAL ACTIVITIES For The Years Ended December 31, 2020 and 2019				
	2020		2019	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Administration	\$2,529,477	\$2,529,477	\$2,388,862	\$2,388,862
Communications	3,465,138	3,430,838	3,474,888	3,432,813
Records	1,785,070	1,782,681	1,735,405	1,728,987
Evidence/I.D.	813,610	812,075	929,963	927,742
Fleet Maintenance	1,314,482	776,840	1,397,393	749,626
	\$9,907,777	\$9,331,911	\$9,926,512	\$9,228,031

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

Governmental Fund Statements

KJS completed the year with a \$1,123,481 fund balance with \$1,073,030 in its general fund and \$50,451 in its capital project fund at December 31, 2020. The general fund balance is 11% 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 \$9.3 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 \$725,844.

Actual results for 2020 show a deficit of \$62,456. Revenues had an unfavorable variance of \$166,358 while expenditures had a favorable variance of \$829,746.

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 \$402,968 for governmental activities during the year.

KENOSHA JOINT SERVICES CAPITAL ASSETS NET OF ACCUMULATED DEPRECIATION December 31, 2020 and 2019		
	2020	2019
Machinery and equipment	\$2,963,918	\$3,366,886
	\$2,963,918	\$3,366,886

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

Long-Term Debt

As of December 31, 2020 KJS had \$733,392 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, 2020 and 2019		
	2020	2019
Capital leases payable	\$ 1,298	\$ 8,782
Other long-term obligations	732,094	684,833
	\$733,392	\$693,615

Decisions that will Impact the Future of the Board

Kenosha Joint Services Administration has been working with the GFOA to identify specific and essential needs for a replacement of the ERP System. 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 have reached a critical juncture within the Communications Department. Voluntary and forced overtime has had to be used to ensure daily services. The communication center continues to be a stress filled environment. Recruitment of qualified candidates and employee retention have proven difficult. Exit interviews conducted with employees that have left the organization have expressed concerns over competitive wages, benefits, schedules and stress. For Kenosha Joint Services to remain competitive in this employment market, wages and benefits need to remain competitive.

Through retirement and employee transition Kenosha Joint Services has had to replace the Human Resource Coordinator, Evidence/Identification Manager, Communication Manager and Assistant Manager. The Director will be retiring/resigning in the 4th Quarter of 2021. This transition has brought a significant amount of change to the organization.

A goal for 2022 is to evaluate the work space in both the Records and Evidence/Identification Departments. The paperless work environment has changed work flows within the Records Department. Within the Records Department there is a need to transition away from "counting supervisors" to full-time supervisor. Within the Evidence/Identification Department needs and processes have changed, specifically, to functions such as fingerprinting, laboratory services, forensic processing, and digital media. A more efficient work environment would benefit Kenosha Joint Services as well as the law enforcement agencies to which we provide services.

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

**KENOSHA JOINT SERVICES
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended December 31, 2020**

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, 2020
(See Independent Accountants' Review Report)

ASSETS

Current Assets

Cash and investments	\$	833,971
Accounts receivable		138,094
Inventories		50,666
Prepaid items		275,128

Total Current Assets	1,297,858
-----------------------------	-----------

Noncurrent Assets

Capital assets		4,980,150
Less: Accumulated depreciation		(2,016,232)

2,963,918

WRS pension asset		865,112
Accounts receivable		3,100

Total Noncurrent Assets	3,832,130
--------------------------------	-----------

Total Assets	5,129,988
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Deferred Outflows of Resources

Deferred outflows of resources from OPEB		521,163
Deferred outflows of resources from pensions		2,018,716

2,539,879

Total Assets and Deferred Outflows of Resources	\$ 7,669,867
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LIABILITIES

Current Liabilities

Accounts payable and accrued expenses	\$	154,897
Due to other governments		22,580
Current portion of long-term obligations		441,298

Total Current Liabilities	618,775
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Non-Current Liabilities

Non-current portion of long-term obligations		292,094
OPEB liability		2,705,236

Total Liabilities	3,616,105
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Deferred Inflows of Resources

Deferred inflows of resources from pensions		2,595,046
---	--	-----------

Total liabilities and deferred inflows of resources	6,211,151
--	-----------

NET POSITION

Invested in capital assets, net of related debt		2,962,620
Restricted		50,451
Unrestricted		(1,554,355)

Total Net Position	1,458,716
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Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 7,669,867
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See accompanying notes to the financial statements.

**KENOSHA JOINT SERVICES
STATEMENT OF ACTIVITIES**
For the Year Ended December 31, 2020
(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	\$ (2,529,477)	\$ -	\$ (2,529,477)
Communications	(3,465,138)	34,300	(3,430,838)
Records	(1,785,070)	2,389	(1,782,681)
Evidence/I.D.	(813,610)	1,535	(812,075)
Fleet maintenance	(1,314,482)	537,642	(776,840)
	<u>(9,907,777)</u>	<u>575,866</u>	<u>(9,331,911)</u>
Total Activities	<u>\$ (9,907,777)</u>	<u>\$ 575,866</u>	<u>(9,331,911)</u>
General Revenues			
Intergovernmental programs			8,715,178
Investment income			349
Other revenue			5,527
			<u>8,721,054</u>
Total General Revenues			<u>8,721,054</u>
CHANGE IN NET POSITION			(610,857)
Net Position, beginning of year			2,097,066
Prior-period adjustment			(27,493)
			<u>(27,493)</u>
NET POSITION, end of year			<u>\$ 1,458,716</u>

See accompanying notes to the financial statements.

**KENOSHA JOINT SERVICES
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020
(See Independent Accountants' Review Report)**

	General Fund	Capital Project Fund	Total Governmental Funds
ASSETS			
Cash and investments	\$ 783,520	\$ 50,451	\$ 833,971
Accounts receivable	138,093	-	138,093
Due from other funds	-	-	-
Inventories	50,666	-	50,666
Prepaid items	275,128	-	275,128
Advance to agency fund	3,100	-	3,100
	Total Assets	\$ 50,451	\$ 1,300,958
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 89,850	\$ -	\$ 89,850
Accrued liabilities	65,047	-	65,047
Due to other governments	22,580	-	22,580
	Total Liabilities	-	177,477
Fund Balances			
Nonspendable	328,894	-	328,894
Restricted	-	50,451	50,451
Assigned	118,926	-	118,926
Unassigned	625,210	-	625,210
	Total Fund Balances	50,451	1,123,481
	Total Liabilities and Fund Balances	\$ 1,250,507	

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.	6,368,909
Long term liabilities, including notes payable, capital leases payable, accrued interest, and other long-term obligations and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds.	(6,033,674)
	\$ 1,458,716

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, 2020
(See Independent Accountants' Review Report)**

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Intergovernmental programs	\$ 8,684,578	\$ -	\$ 8,684,578
Public charges for services	38,224	-	38,224
Intergovernmental charges for services	537,642	30,600	568,242
Investment income	349	-	349
Other revenue	5,527	-	5,527
	<u>9,266,320</u>	<u>30,600</u>	<u>9,296,920</u>
Total Revenues			
Expenditures			
Administration	2,452,319	-	2,452,319
Communications	3,206,748	-	3,206,748
Records	1,691,859	-	1,691,859
Evidence/I.D.	738,029	-	738,029
Fleet maintenance	1,239,821	-	1,239,821
Capital expenditures	-	-	-
	<u>9,328,776</u>	<u>-</u>	<u>9,328,776</u>
Total Expenditures			
NET CHANGE IN FUND BALANCE	(62,456)	30,600	(31,856)
Fund Balance, beginning of year	<u>1,162,979</u>	<u>19,851</u>	<u>1,182,830</u>
Prior-period adjustment	(27,493)	-	(27,493)
FUND BALANCE, end of year	<u><u>\$ 1,073,030</u></u>	<u><u>\$ 50,451</u></u>	<u><u>\$ 1,123,481</u></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, 2020
(See Independent Accountants' Review Report)

Net Change in Fund Balances - Total Governmental Funds	\$	(31,856)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p> <p>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.</p>		
Capital outlay reported in governmental fund statements	\$	-
Depreciation expense reported in the statement of activities	<u>(402,968)</u>	(402,968)
<p>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.</p>		
		7,484
<p>Net differences between pension system contributions recognized in the fund statement of revenues, expenditures, and changes in fund balances and the statement of activities.</p>		
		(8,665)
<p>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.</p>		
Accrued employee benefits	(47,261)	
Other postemployment benefits	<u>(127,591)</u>	<u>(174,852)</u>
Change in Net Position of Governmental Activities	\$	<u>(610,857)</u>

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, 2020
(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	\$ 8,684,578	\$ 8,684,578	\$ 8,684,578	\$ -
Public charges for services	48,600	48,600	38,224	(10,376)
Intergovernmental charges for services	698,000	698,000	537,642	(160,358)
Investment income	1,000	1,000	349	(651)
Other revenue	500	500	5,527	5,027
Total Revenue	<u>9,432,678</u>	<u>9,432,678</u>	<u>9,266,320</u>	<u>(166,358)</u>
Expenditures				
Administration	2,544,521	2,544,466	2,452,319	92,147
Communications	3,537,355	3,537,355	3,206,748	330,607
Records	1,758,920	1,758,975	1,691,859	67,116
Evidence/I.D.	899,761	899,761	738,029	161,732
Fleet maintenance	1,417,965	1,417,965	1,239,821	178,144
Total Expenditures	<u>10,158,522</u>	<u>10,158,522</u>	<u>9,328,776</u>	<u>829,746</u>
NET CHANGE IN FUND BALANCE	(725,844)	(725,844)	(62,456)	663,388
Fund Balance, beginning of year	1,162,979	1,162,979	1,162,979	-
Prior-period adjustment	-	-	(27,493)	(27,493)
FUND BALANCE, end of year	<u>\$ 437,135</u>	<u>\$ 437,135</u>	<u>\$ 1,073,030</u>	<u>\$ 635,895</u>

See accompanying notes to the financial statements.

**KENOSHA JOINT SERVICES
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
December 31, 2020
(See Independent Accountants' Review Report)**

	<u>Bond Collection Fund</u>
ASSETS	
Cash and investments	\$ 45,907
Due from other governments	<u>7,576</u>
Total Assets	<u><u>\$ 53,484</u></u>
 LIABILITIES	
Advance from general fund	\$ 3,100
Due to general fund	37,796
Due to other governments	<u>12,588</u>
Total Liabilities	<u>53,484</u>
 NET POSITION	
Restricted	-
Unrestricted	<u>-</u>
Total Net Position	<u>-</u>
 Total Liabilities and Net Position	 <u><u>\$ 53,484</u></u>

See accompanying notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2020

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 funds:

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.

Capital Projects Fund - accounting for financial resources to be used for the acquisition or construction of major capital facilities or other assets (other than those financed by proprietary funds and trust funds). In addition, KJS reports the following fund type:

Agency funds are used to account for assets held by KJS in a custodial 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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

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.

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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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)

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.

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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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)

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
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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.

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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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)

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.

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.

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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)

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.
- 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	\$ 865,112
Deferred outflows of resources from pensions	2,539,879
Capital assets, net of accumulated depreciation	<u>2,963,918</u>
	<u>\$6,368,909</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	\$(2,595,046)
Capital leases payable	(1,298)
Accrued compensated absences	(712,688)
Accrued intergovernmental advance	(19,406)
Other postemployment benefits liability	<u>(2,705,236)</u>
Combined adjustment	<u>\$(6,033,674)</u>

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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

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	\$ (8,665)
Other postemployment benefits	(127,591)
Compensated absences	<u>(47,261)</u>
	<u><u>\$ (183,517)</u></u>

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	\$(402,968)
Capital expenditures	-
	<u><u>\$ (402,968)</u></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><u>\$7,484</u></u>
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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 \$879,878 and the bank balance was \$1,163,781. Deposits in each local area bank are insured by the FDIC in the amount \$250,000 for time and

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

Note 4 – Cash and Investments (continued)

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 \$263,781 at December 31, 2020.

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.

Note 5 - Long-Term Obligations

The long-term obligations of the Board at December 31, 2020 consisted of:

A. Capital Leases

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Vehicle	\$ 8,782	\$ -	\$ 7,484	\$ 1,298
	\$ 8,782	\$ -	\$ 7,484	\$ 1,298

Interest incurred and paid on capital leases was \$325 for 2020.

Lease payments are included in departmental expenses.

Lease payment requirements are as follows:

Year	Principal	Interest	Totals
2021	\$ 1,298	\$ 3	\$ 1,301
	\$ 1,298	\$ 3	\$ 1,301

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

B. Other Long-Term Obligations

	Balance 1/1/20	Increases	Decreases	Balance 12/31/20
Compensated absences	\$ 665,427	\$ 464,959	\$ 417,698	\$ 712,688
Advance from Kenosha County	19,406	-	-	19,406
Total Other Long-Term Obligations	\$ 684,833	\$ 464,959	\$ 417,698	\$ 732,094

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.

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

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.

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
2018	2.4	17
2019	0.0	(10)

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

Note 6 - Employees' Retirement System (continued)

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.

During the reporting period, the WRS recognized \$280,837 in contributions from KJS.

Contribution rates for 2020 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.74%
Protective without Social Security	6.75%	16.34%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At December 31, 2020, KJS reported an asset of \$865,112 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. 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, 2019, the Board's proportion was 2.70%, which was the same as its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, KJS recognized pension expense of \$642,623.

At December 31, 2020, 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	\$ 1,642,181	\$ 821,801
Changes in assumptions	67,414	-
Net differences between projected and actual earnings on pension plan investments	-	1,768,598
Changes in proportion and differences between employer contributions and proportionate share of contributions	545	4,647
Employer contributions subsequent to the measurement date	308,576	-
Total	\$ 2,018,716	\$2,595,046

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

Note 6 - Employees' Retirement System (continued)

\$308,576 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. 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:	Net Deferred Outflow {Inflow} of Resources
2020	(264,508)
2021	(196,284)
2022	30,707
2023	(454,821)
Thereafter	\$ -

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

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

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

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

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

Note 6 - Employees' Retirement System (continued)

Asset Allocation Targets and Expected Returns As of December 31, 2019			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	49	8.0	5.1
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
Variable Fund Asset Class			
U.S. Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%			
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.			

Single Discount rate. A single discount rate of 7.0% 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 7.0% and a long-term bond rate of 2.75%. Because of the unique structure of WRS, the 7.0% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. 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 7.0 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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

Note 6 - Employees' Retirement System (continued)

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase To Discount Rate (8.0%)
KJS's proportionate share of the net pension liability (asset)	2,227,820	(865,112)	(3,117,436)

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, 2020 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	\$4,980,150	\$ -	\$ -	\$4,980,150
Less accumulated depreciation				
Machinery and equipment	<u>(1,613,264)</u>	<u>(402,968)</u>	<u>-</u>	<u>(2,016,232)</u>
Governmental Activities				
Capital assets, net of accumulated depreciation	<u>\$3,366,886</u>	<u>\$ (402,968)</u>	<u>\$ -</u>	<u>\$2,963,918</u>

Depreciation was charged to functions as follows:

Administration	\$ 61,642
Communications	168,671
Records	49,837
Evidence/I.D.	66,483
Fleet maintenance	<u>56,335</u>
	<u>\$402,968</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>\$37,785</u>

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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

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 75 active and 9 retired members in the plan as of December 31, 2019, 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, 2020, the Board reported a liability of \$2,705,236 for its net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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 \$99,604 in benefits for the year ended December 31, 2020.

For the year ended December 31, 2020, the Board recognized OPEB expense of \$127,591. The OPEB expense is made up of certain changes in the Total OPEB Liability and amortization of Deferred Outflows (Inflows). At December 31, 2020 the Board reported \$521,163 of deferred outflows of resources and no deferred inflows of resources related to OPEB.

	Deferred Outflows of Resources
Changes in assumptions	\$229,943
Differences between actual and expected experience	\$291,220
Total	\$521,163

Deferred outflows of resources related to OPEB will be recognized in pension expense as follows

Year ended June 30:	Net Outflows of Resources
2021	65,146
2022	65,146
2023	65,146
2024	65,146
2025	65,146
Thereafter	195,433

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

Note 12 - Other Post-Employment Benefits (Continued)

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, 2019
Measurement Date of Net Pension Liability (Asset)	December 31, 2020
Discount Rate:	2.25%
Health Care Trend Rate:	6.5% increase per year for Medical decreasing to 5.0%
Mortality:	Wisconsin 2012 Mortality Table
Retirement Rate:	"Wisconsin Retirement System 2015-2017 Experience Study"
Turnover:	Select and ultimate withdrawal rates from the "Wisconsin Retirement System 2015-2017 Experience Study"
Disability Rates:	"Wisconsin Retirement System 2015-2017 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 2020 period.
Administrative Expenses:	Included in the per capita benefit costs
Salary Increases:	3.0%

Single Discount rate. A single discount rate of 2.25% 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 (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Total OPEB liability (asset)	\$2,918,459	\$2,705,236	\$2,502,092

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
Total OPEB liability (asset)	\$2,370,368	\$2,705,236	\$3,107,233

**KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020**

Note 13 - Leasing Arrangements

KJS leases equipment under operating leases expiring through 2024. KJS was obligated to make future minimum lease payments as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2021	\$ 8,977
2022	8,977
2023	8,977
2024	5,945
2025	1,602
Thereafter	401
	<u>\$ 34,878</u>

Total lease expense for the year ended December 31, 2020 was \$7,838.

Note 14 - Net Position/Fund Balances

Governmental activities net position reported on the Government-Wide Statement of Net Position at December 31, 2020 includes the following:

Governmental Activities	
Invested in capital assets, net of related debt	
Capital assets, net of accumulated depreciation	\$2,963,918
Less: related long-term debt outstanding	<u>(1,298)</u>
Total Invested in Capital Assets	<u>2,962,620</u>
Restricted for capital projects	50,451
Unrestricted	<u>(1,554,355)</u>
Total Governmental Activities Net Position	<u>\$1,458,716</u>

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

Governmental Fund Balances	
<u>Reserved</u>	
Major Fund	
General Fund	
Nonspendable	
Inventories	\$ 50,666
Prepaid items	275,128
Advance to Agency Fund	<u>3,100</u>
	<u>328,894</u>
Restricted for capital projects	<u>50,451</u>
Assigned	
Cisco and PSSP Costs	12,321
Drying cabinet	6,605
Insurance deductible	<u>100,000</u>
	<u>118,926</u>
Unassigned	<u>625,210</u>
Total	<u>\$1,123,481</u>

KENOSHA JOINT SERVICES
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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 July 7, 2021.

Note 16 – Prior-period adjustment

Fund balance and net position as of January 1, 2020 has been reduced by \$27,493 to correct an error in a prior year.

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)**

	2020	2019	2018
Total OPEB liability (asset)	\$2,705,236	\$2,235,080	\$1,982,533
Covered-employee payroll	\$3,977,553	\$3,686,420	\$3,686,420
Total OPEB liability (asset) as a percentage of the covered-employee payroll	68.01%	60.63%	53.78%

(See Note 12 and Notes to 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)**

	2020	2019	2018
Total OPEB (Asset) Liability, beginning of year	\$2,235,080	\$1,982,533	\$(1,610,949)
Transition Adjustment *	-	-	(295,515)
Service Cost	167,803	101,925	101,925
Interest Cost	61,478	78,807	76,255
Change in Assumptions	80,088	198,442	-
Benefit Payments	(166,836)	(126,627)	(102,111)
Difference between expected and actual experience	327,623	-	-
Total OPEB Liability, end of year	<u>\$2,705,236</u>	<u>\$2,235,080</u>	<u>\$(1,830,395)</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 CONTRIBUTIONS
COVERED-EMPLOYEE PAYROLL
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS* (WHICH MAY BE BUILT PROSPECTIVELY)**

	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$280,837	\$274,095	\$273,719	\$261,166	\$263,802	\$259,843
Contributions in relation to the contractually required contributions	\$280,837	\$274,095	\$273,719	\$261,166	\$263,802	\$259,843
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kenosha Joint Services covered-payroll	\$4,287,589	\$4,090,976	\$4,025,285	\$3,957,064	\$3,879,444	\$3,712,043
Contributions as a percentage of covered-employee payroll	6.55%	6.7%	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)**

	2020	2019	2018	2017	2016	2015
Kenosha Joint Services proportion of the net pension liability (asset)	2.68%	2.70%	2.73%	2.71%	2.67%	2.63%
Kenosha Joint Services proportionate share of the net pension liability (asset)	\$(865,112)	\$961,302	\$(809,353)	\$223,067	\$434,110	\$(645,944)
Kenosha Joint Services covered-employee payroll	\$4,287,589	\$4,090,976	\$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)	102.96%	96.45%	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, 2020

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 – 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. The discount rate remained at 2.25%.

Scope Plan

FUNCTION	SYSTEM	PLAN	NOTE
General Ledger	Legacy ERP	Replace	Module in ERP
Accounts Payable	Legacy ERP	Replace	Module in ERP
Accounts Receivable	Legacy ERP	Replace	Module in ERP/Integrate with cashiering
Asset Management	Spreadsheet	Replace	Module in ERP
Budget	Spreadsheet/Legacy ERP	Enhance	Budget Control plus Budget Preparation
Cashiering	Legacy Cashiering	Replace	Separate Solution or Module in ERP
Human Resources	Manual	New Function	Module in ERP
Payroll/Time Entry	Outsourced	Remain	ERP will integrate to ADP
Purchasing	Legacy ERP	Replace	Module in ERP
Treasury	Legacy ERP	Replace	Module in ERP

Budget Function: Including various sub-processes but not limited to Forecasting, Preparation, and Publication





Public Safety Communications Shift Supervisor

Class Code:
210

KENOSHA JOINT SERVICES
Revision Date: ~~Feb 19~~ June 15, 2021

SALARY RANGE

\$24.51 - \$31.04 Hourly
\$4,247.86 - \$5,381.06 Monthly
\$50,974.35 - \$64,572.77 Annually

DESCRIPTION:

GENERAL STATEMENT OF DUTIES: The Public Safety Communications Shift Supervisors are responsible for directing and supervising the employees and the work performed during a shift in the Joint Services Communications Center. Work in this classification allows limited independence under the general direction of the Communications Manager. Supervisors maybe required to work beyond an eight-hour day, work various shifts, be on-call, and to respond to work needs during non-duty hours. This is a non-represented managerial position. This position is subject to a background investigation process and you may or may not qualify for this position.

DUTIES, RESPONSIBILITIES AND REQUIREMENTS:

ESSENTIAL DUTIES AND RESPONSIBILITIES (not limited to):

Plans, schedules, and reviews the work of the telecommunicators; schedules to insure effective and efficient operations; determines work priorities within authorized limits; maintains staffing levels; monitors attendance; documents and maintains personnel work records; evaluates employees; disciplines; adjudicates grievances at first level; participates in promotional, recruitment, and termination processes.

Leads shift personnel during emergency situations; monitors radio activity and staff responseto incoming calls; researches, investigates, and responds to complaints and questions; provides information; troubleshoots equipment.

Coordinates shift changes, communicates with supervisory personnel of adjoining shifts; communicates with supervisory personnel of other public safety agencies; gathers/exchanges information on call activity, problems, special situations, or other areasrequiring attention.

Performs administrative functions regarding FMLA, ADA, Worker's Compensation; and/or payroll issues; may be responsible for special projects such as quality assurance, preparingpayroll, making recordings, monitoring training or assisting in the maintenance of technological systems, compiles information and submits reports, maintains written and verbal communications with management and employees; directs, manages, andrecommends changes in approved work methods, policies, and procedures.

Assists with dispatching functions in an emergency which may include operating communications equipment and computers; screening/processing emergency 911 calls, dispatching appropriate agency personnel to incident locations, coordinating communications with/between callers and responders and maintaining records of calls and work activities;

Performs related tasks as required.

PHYSICAL REQUIREMENTS: This is sedentary work requiring the exertion of up to 50 pounds of force occasionally, and a negligible amount of force frequently or constantly to move objects; work requires reaching, bending, walking, lifting, fingering, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels, and to receive detailed information through oral communications and/or to make fine distinctions in sound, visual acuity is required for preparing and analyzing written or computer data, detecting color differences, operation of machines, and determining the accuracy and thoroughness of work. The worker is not subject to adverse environmental conditions.

ESSENTIAL KNOWLEDGE, SKILLS AND ABILITIES:

Shall include, but are not limited to, the same as are required for the position of 911 telecommunicator (click [here](#) to view job description) where appropriate, and in addition, knowledge of or the ability to learn and apply accepted supervisory/managerial methods, practices, and techniques; knowledge of or the ability to learn the technological systems in the Communications Department; knowledge of and experience in law enforcement, fire, and EMS multi-jurisdictional dispatching; ability to direct, coordinate, and train the work of others; ability to use word processing and spreadsheet software applications; ability to prepare schedules and comprehensive reports; ability to establish and maintain effective working relationships with a wide range of various executive, departmental, and public representatives.

All applicants are required to pass a series of qualifying tests, which may include but are not limited to, a computerized ability test, written examination, data entry test, oral interview, records and background investigation; psychological examination and physical examination inclusive of a drug screening. All qualifying applicants will receive consideration for employment without regard to age, race, creed, color, sex, national origin, handicap, or political affiliation.

TRAINING AND EXPERIENCE:

EDUCATION AND EXPERIENCE: Must have a high school diploma or G.E.D. as a minimum.

Must have at least ~~three~~ two years 911 telecommunicator work experience in a law enforcement, fire ~~and~~ or EMS communications center; ~~a~~ a consolidated communications center is preferred. Previous experience as a communications training officer is preferred.

~~Board Approved March 27, 2018~~



Public Safety Communications Shift Supervisor

Class Code:
210

KENOSHA JOINT SERVICES
Revision Date: June 15, 2021

SALARY RANGE

\$24.51 - \$31.04 Hourly
\$4,247.86 - \$5,381.06 Monthly
\$50,974.35 - \$64,572.77 Annually

DESCRIPTION:

GENERAL STATEMENT OF DUTIES: The Public Safety Communications Shift Supervisors are responsible for directing and supervising the employees and the work performed during a shift in the Joint Services Communications Center. Work in this classification allows limited independence under the general direction of the Communications Manager. Supervisors maybe required to work beyond an eight-hour day, work various shifts, be on-call, and to respond to work needs during non-duty hours. This is a non-represented managerial position. This position is subject to a background investigation process and you may or may not qualify for this position.

DUTIES, RESPONSIBILITIES AND REQUIREMENTS:

ESSENTIAL DUTIES AND RESPONSIBILITIES (not limited to):

Plans, schedules, and reviews the work of the telecommunicators; schedules to insure effective and efficient operations; determines work priorities within authorized limits; maintains staffing levels; monitors attendance; documents and maintains personnel work records; evaluates employees; disciplines; adjudicates grievances at first level; participates in promotional, recruitment, and termination processes.

Leads shift personnel during emergency situations; monitors radio activity and staff responseto incoming calls; researches, investigates, and responds to complaints and questions; provides information; troubleshoots equipment.

Coordinates shift changes, communicates with supervisory personnel of adjoining shifts; communicates with supervisory personnel of other public safety agencies; gathers/exchanges information on call activity, problems, special situations, or other areasrequiring attention.

Performs administrative functions regarding FMLA, ADA, Worker's Compensation; and/or payroll issues; may be responsible for special projects such as quality assurance, preparingpayroll, making recordings, monitoring training or assisting in the maintenance of technological systems, compiles information and submits reports, maintains written and verbal communications with management and employees; directs, manages, andrecommends changes in approved work methods, policies, and procedures.

Assists with dispatching functions in an emergency which may include operating communications equipment and computers; screening/processing emergency 911 calls, dispatching appropriate agency personnel to incident locations, coordinating communications with/between callers and responders and maintaining records of calls and work activities;

Performs related tasks as required.

PHYSICAL REQUIREMENTS: This is sedentary work requiring the exertion of up to 50 pounds of force occasionally, and a negligible amount of force frequently or constantly to move objects; work requires reaching, bending, walking, lifting, fingering, and repetitive motions; vocal communication is required for expressing or exchanging ideas by means of the spoken word; hearing is required to perceive information at normal spoken word levels, and to receive detailed information through oral communications and/or to make fine distinctions in sound, visual acuity is required for preparing and analyzing written or computer data, detecting color differences, operation of machines, and determining the accuracy and thoroughness of work. The worker is not subject to adverse environmental conditions.

ESSENTIAL KNOWLEDGE, SKILLS AND ABILITIES:

Shall include, but are not limited to, the same as are required for the position of 911 telecommunicator (click [here](#) to view job description) where appropriate, and in addition, knowledge of or the ability to learn and apply accepted supervisory/managerial methods, practices, and techniques; knowledge of or the ability to learn the technological systems in the Communications Department; knowledge of and experience in law enforcement, fire, and EMS multi-jurisdictional dispatching; ability to direct, coordinate, and train the work of others; ability to use word processing and spreadsheet software applications; ability to prepare schedules and comprehensive reports; ability to establish and maintain effective working relationships with a wide range of various executive, departmental, and public representatives.

All applicants are required to pass a series of qualifying tests, which may include but are not limited to, a computerized ability test, written examination, data entry test, oral interview, records and background investigation; psychological examination and physical examination inclusive of a drug screening. All qualifying applicants will receive consideration for employment without regard to age, race, creed, color, sex, national origin, handicap, or political affiliation.

TRAINING AND EXPERIENCE:

EDUCATION AND EXPERIENCE: Must have a high school diploma or G.E.D. as a minimum.

Must have at least two years 911 telecommunicator work experience in a law enforcement, fire or EMS communications center; a consolidated communications center is preferred. Previous experience as a communications training officer is preferred.